



# **TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION**

210 N. Church Street, Suite B, Visalia 93291 Phone: (559) 623-0450 FAX: (559) 733-6720

**LAFCO MEETING AGENDA**  
*January 18, 2017 @ 2:00 P.M.*  
**BOARD OF SUPERVISORS CHAMBERS**  
**COUNTY ADMINISTRATIVE BUILDING**  
2800 West Burrell Avenue  
Visalia CA 93291

COMMISSIONERS:  
*Pete Vander Poel, Chair*  
*Juliet Allen, V-Chair*  
*Cameron Hamilton*  
*Rudy Mendoza*  
*Steve Worthley*

ALTERNATES:  
*Mike Ennis*  
*Dennis Mederos*  
*Vacant*

EXECUTIVE OFFICER:  
*Ben Giuliani*

- I. **Call to Order**
- II. **Approval of Minutes from December 7, 2016 (Pages 1-2)**
- III. **Public Comment Period**

At this time, members of the public may comment on any item not appearing on the agenda and that is within the scope of matters considered by the Commission. Under state law, matters presented under this item cannot be discussed or acted upon by the LAFCO Commission at this time. So that all interested parties have an opportunity to speak, any person addressing the Commission may be limited at the discretion of the chair. At all times, please use the microphone and state your name and address for the record.

- IV. **Consent Calendar**

- 1. **Case 1527-D-61 City of Dinuba Annexation 2016-08 (Randle Ave) (Pages 3-14)**  
*[No Public Hearing].....Recommended Action: Approval*

The City of Dinuba has submitted a request for the annexation of 25 acres of land to the City of Dinuba and concurrent detachment of the same area from the Kings River Conservation District and Tulare County CSA #1. A Negative Declaration was prepared in compliance with CEQA by the City of Dinuba for use in this proposal.

- V. **New Action Items**

There are no items.

- VI. **Executive Officer's Report**

- 1. **County Presentation (No Page)**

Tulare County RMA will present a Disadvantaged Communities Infrastructure and Planning Policy Analysis. In 2014 Tulare County applied for and was awarded grant

**NOTE: Persons wishing to speak on any of the agenda items who have made a political contribution of more than \$250 to any commissioner in the last twelve months must indicate this when speaking.**

monies to complete a study to help address various planning, zoning and development concerns in unincorporated areas.

2. Public Cemetery District Report **(Pages 15-46)**

A report on the general purpose, structure and financial information of Public Cemetery Districts (PCDs) within Tulare County.

**VI. Correspondence**

1. CALAFCO Quarterly Report **(Pages 46-51)**

**VII. Other Business**

1. Request from LAFCO for items to be set for future agendas

**VIII. Setting Time and Place of Next Meeting**

1. March 1, 2017 @ 2:00 P.M. in the Board of Supervisors Chambers in the County Administration Building.

**IX. Adjournment**

***NOTE: Persons wishing to speak on any of the agenda items who have made a political contribution of more than \$250 to any commissioner in the last twelve months must indicate this when speaking.***

## **ITEM: II**

### **TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION**

#### **Summary Minutes of the Meeting**

**December 7, 2016**

**Members Present:** Mendoza, Allen, Worthley

**Members Absent:** Hamilton, Ishida

**Alternates Present:** Vander Poel, Mederos

**Alternates Absent:** Vejvoda

**Staff Present:** Giuliani, Ingoldsby, Unti

**Counsel Present:** Nielsen

#### **I. Call to Order**

Chair Mendoza called the Tulare County LAFCO meeting to order at 2:01 p.m. on December 7, 2016.

#### **II. Approval of the October 5, 2016 Meeting Minutes:**

Upon motion by Commissioner Vander Poel and seconded by Commissioner Worthley, the Commission unanimously approved the LAFCO minutes of October 5, 2016.

#### **III. Public Comment Period**

Chair Mendoza opened/closed the Public Comment Period at 2:02 p.m. No public comments received.

#### **IV. New Action Items**

##### **1. Election of Officers for 2017**

Commissioner Worthley motioned for Commissioner Vander Poel as Chair and Commissioner Allen as Vice-Chair.

Upon motion by Commissioner Worthley and seconded by Commissioner Vander Poel, the Commission unanimously approved the Election of Officers for 2017.

##### **2. Combining January and February Meetings to One Meeting**

EO Giuliani proposed the January and February meetings be combined and held on January 18, 2017.

Upon motion by Commissioner Allen and seconded by Commissioner Worthley, the Commission approved combining the January and February meetings to January 18, 2017.

#### **Executive Officer's Report**

##### **1. 2016 LAFCO Annual Report**

Staff Analyst Ingoldsby presented the 2016 LAFCO Annual Report and provided an overview of the current year including Commission actions, special reports and a series of

maps and tables that track city and special district annexation activity for both the preceding year as well as annexation activity over the course of LAFCO's existence.

**2. Legislative Update**

EO Giuliani reviewed the final legislative update from CALAFCO.

**3. Upcoming Projects**

EO Giuliani reported there are several upcoming city and district projects that will be brought to LAFCO in the next year including annexations for the following: Deer Creek Storm Water District, City of Porterville, Earlimart Public Utility District, City of Woodlake, and Sultana CSD.

EO Giuliani informed the Commission that the City of Tulare won their appeal for the General Plan Update EIR and staff will soon be working on the City's sphere of influence update. LAFCO will also be finishing the remaining city MSRs and anticipate SOI updates in 2017 for Lindsay and Farmersville.

**VI. Correspondence**

**1. The Sphere**

EO Giuliani informed Commissioners the CALAFCO October 2016 issue of "The Sphere" was enclosed in the packets.

**VII. Other Business**

**1. Appreciation to Allen Ishida**

The Commissioners acknowledged Commissioner Ishida's excellent service to LAFCO and work on behalf of Tulare County and wished him well on his future endeavors.

**2. Commissioner Report**

Chair Mendoza requested information regarding Public Cemetery Districts be brought for discussion and review.

**3. Request from LAFCO for items to be set for future agendas**

None

**VIII. Setting Time and Place of Next Meeting**

The next meeting is scheduled for January 18, 2017 at 2:00 p.m. in the Board of Supervisors Chambers in the County Administration Building.

**IX. Adjournment**

The Tulare County LAFCO meeting adjourned at 2:38 p.m.

**TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION  
EXECUTIVE OFFICER'S REPORT**

*January 18, 2017*

**LAFCO Case Number 1527-D-61  
City of Dinuba Annexation No. 2016-08 (Randle Avenue)**

**PROPOSAL:** City of Dinuba Reorganization (annexation to Dinuba, detachment from the Kings River Conservation District, detachment from CSA #1)

**PROPONENT:** The City of Dinuba by resolution of its City Council

**SIZE:** Three parcels totaling 25 acres.

**LOCATION:** Olive Way to Avenue 412, adjacent to Randle Ave on the eastern side of the City. **(Figure 1)**

**NOTICE:** Notice and public hearing were waived in accordance with Government Code 56662 and LAFCO Policy C-2.9.

**SUMMARY:** The purpose of the annexation is to facilitate a capital improvement project that would extend Randle Avenue from Olive Way to Sierra Way. The site contains 3 properties, 2 of which are owned by the school district. Other than the capital improvement project there are no pending development proposals.

**APNs:** 018-172-003, 018-180-010, 018-180-001

**GENERAL ANALYSIS**

**1. Land Use:**

*A. Site Information*

	<b>Existing (County)</b>	<b>Proposed (City)</b>
<b>Zoning Designation</b>	RA	R-1-6, RCO
<b>General Plan Designation</b>	Residential - Medium	Residential – Medium (5 ac) Public/Semi-Public (20 ac)
<b>Uses</b>	Residence (1), Agriculture	Extension of Randle Ave, future medium density residential and future school

*B. Surrounding Land Uses and Zoning and General Plan Designations:*

	<b>Zoning Designation</b>	<b>General Plan Designation</b>	<b>Existing Use</b>
<b>North</b>	R-1-6	Residential – Medium	Vacant residential land, city retention basin
<b>South</b>	R-1-6, A-1	Residential – Medium	Single-family residences, agricultural land
<b>East</b>	RA, AE-20	Residential – Medium, Public/Semi-Public	Agricultural land
<b>West</b>	R-1-6	Residential – Medium	Single-family residences

**C. Topography, Natural Features and Drainage**

The site is relatively flat and does not contain and natural topographical features. Avenue 412 runs along the southern boundary. There is an Alta Irrigation District ditch along the northern boundary and a city retention basin north of the project site.

**D. Conformity with General Plans and Spheres of Influence:**

The site is entirely within the LAFCO established Sphere of Influence and City Urban Development Boundary. A general plan amendment was needed to change one of the school district owned properties' (APN 018-180-101) designation from "Residential – Medium" to "Public/Semi-Public".

**2. Impact on Prime Agricultural Land, Agriculture and Open Space:**

The site is not under a Williamson Act or Farmland Security Zone contract.

**3. Population:**

There are not more than 12 registered voters in the proposed annexation area. Therefore, pursuant to GC Section 56046, the annexation area is uninhabited.

**4. Services and Controls - Need, Cost, Adequacy and Availability:**

<b>Agency providing service</b>			
<i>Service</i>	<i>Now</i>	<i>After</i>	<i>Method of finance</i>
Police Protection	Tulare County Sheriff	City of Dinuba	General Fund Utility Tax
Fire Protection	Tulare County Fire	City of Dinuba	General Fund Utility Tax
Water Supply	Private Well	City of Dinuba	User fees
Sewage Disposal	Septic System	City of Dinuba	User fees
Street Lighting	None	City of Dinuba	User fees
Street Maintenance	Tulare County	City of Dinuba	Gas Tax, TDA
Planning/Zoning	Tulare County	City of Dinuba	General Fund
Garbage Disposal	Pena's Disposal	City of Dinuba	User fees
Other Services	Tulare County	City of Dinuba	General Fund, User fees

The City can provide all other urban services and infrastructure for development such as sewer service, fire, police, street lighting, etc., as well as planning and building services. According to the City, it has enough water and sewer capacity to accommodate this proposal and an adequate capital improvement program in place to meet future demands.

**5. Boundaries and Lines of Assessment:**

The boundaries of the proposal area are definite and certain and conform to the lines of assessment and ownership. The county surveyor's office has verified that the submitted map is sufficient for filing with the State Board of Equalization.

**6. Assessed Value, Tax Rates and Indebtedness:**

Upon completion of this annexation the area will be assigned to a new tax rate area. The total assessed valuation of the proposal area is as follows:

Land	\$ 44,139
Improvements	\$ 62,868

Note that the sites owned by the school district have no listed assessed values.

**7. Environmental Impacts:**

The City of Dinuba is the lead agency for this proposal. The City prepared an initial study/environmental checklist and on the basis of that study and other planning documents, a Negative Declaration was approved for use with this proposal. A copy of the document is included in the application materials.

**8. Landowner Consent:**

Consent to this annexation was received from both of the affected landowners. Therefore, the protest proceedings may be waived in accordance with Government Code Section 56663(c).

**9. Regional Housing Needs Assessment (RHNA):**

Pursuant to GC §56668 (I), LAFCO shall consider the extent to which the proposal will assist the receiving city and the County in achieving its fair share of regional housing needs as determined by the appropriate council of governments. The land pre-zoned for residential could potentially accommodate an additional 16 residences. There are however no proposals for residential development at this time.

**10. Discussion:**

*Kings River Conservation District*

The Kings River Conservation District provides flood protection, water quality, conservation, and power resources. As a matter of policy when land located within the Kings River Conservation District is annexed into a city, it is detached from the District.

*County Service Area #1*

SB 1458, which rewrote the County Service Area enabling act, took effect January 1, 2009. The prior version of CSA law provided for automatic detachment from a CSA whenever annexation to a city was approved. However, existing law does not include this provision. Therefore, the map and legal description must be amended to include the detachment of the area from CSA #1.

*Government Services*

The adequacy of governmental service will be improved within the subject area. The annexation will serve to improve road network along with the installation of utility lines, curb/gutter/sidewalk, street lighting and storm drainage.

The City can provide public services more efficiently than the County at this location. The City is currently able to provide the annexation area urban services and infrastructure for development such as sewer services, fire, police, streets lighting, etc., as well as planning and building services

**RECOMMENDED ACTIONS:**

It is recommended that this proposal be approved and that the Commission take the following actions:



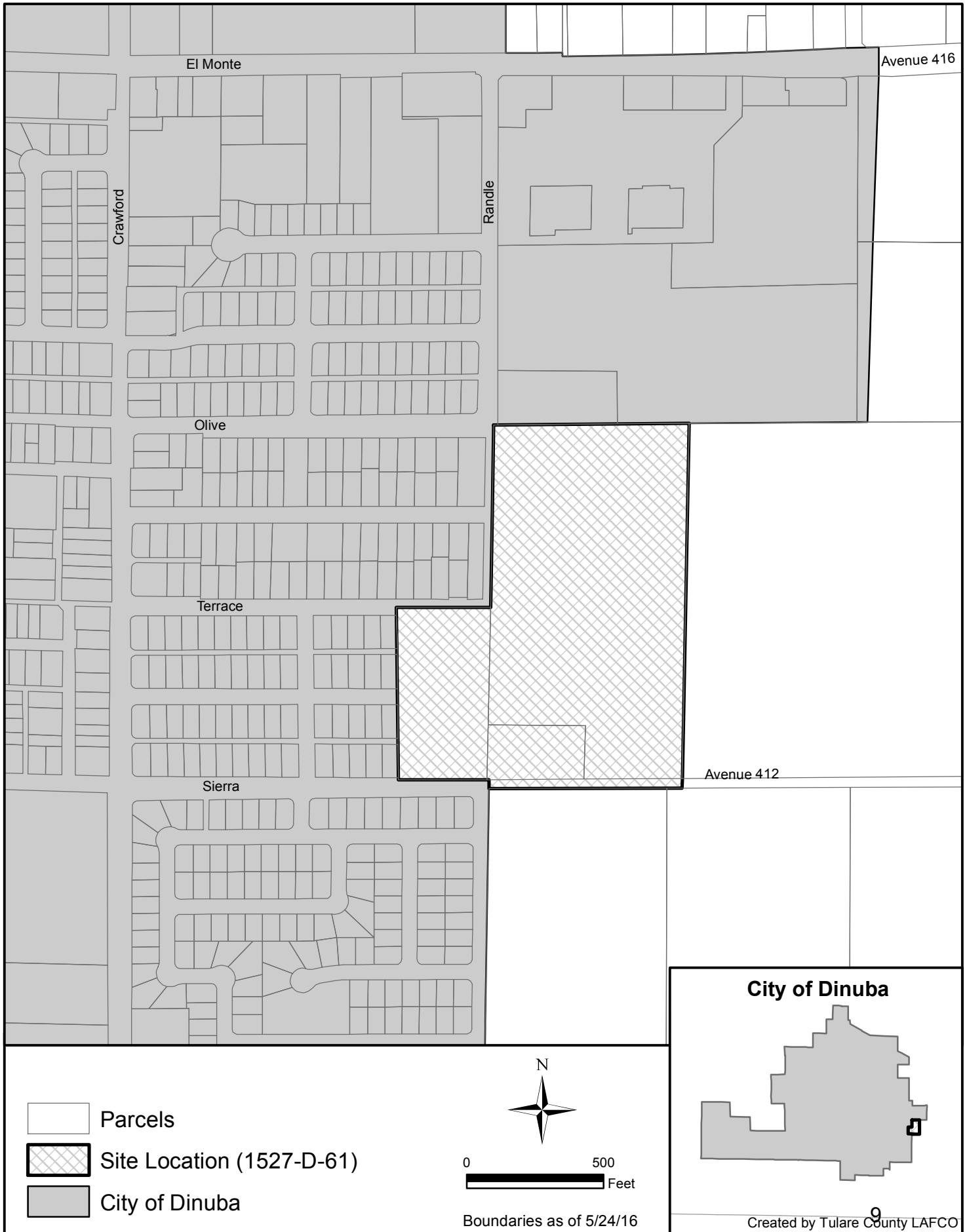
1. Certify that the Commission has reviewed and considered the Negative Declaration prepared by the City of Dinuba for this project and find that the project will not have a significant effect on the environment.
2. Find that the proposed reorganization of the City of Dinuba complies with the policies and priorities of the Cortese-Knox-Hertzberg Act, Section 56377.
3. Pursuant to LAFCO Policy and Procedure Section C-1, find that:
  - a. The boundaries of the proposed reorganization are definite and certain and conform to lines of assessment.
  - b. There is a demonstrated need for municipal services and controls and that the city has the capability of meeting this need.
  - c. There is a mutual social and economic interest between the residents of the city and the proposed annexation territory.
  - d. The proposed annexation is compatible with the City's General Plan.
  - e. The proposed annexation represents a logical and reasonable expansion of the annexing municipality.
4. Find that the territory proposed for this annexation to the City of Dinuba, detachment from Kings River Conservation District and detachment from CSA #1 is uninhabited.
5. Find that the annexation does not contain any Williamson Act contract land.
6. Approve the reorganization as proposed by the City of Dinuba, to be known as LAFCO Case Number 1527-D-61 City of Dinuba Annexation No. 2016-08 (Randle Avenue).
  - a. No change be made to land use designations or zoning for a period of two years after the completion of the annexation, unless the city council makes a finding at a public hearing that a substantial change has occurred in circumstances that necessitate a departure from the designation or zoning.
  - b. The Certificate of Completion shall not be recorded until the detachment from Kings River Conservation District and CSA #1 is added to the map and legal description.
  - c. The applicant must provide the required filing fee for the Statement of Boundary Change that is to be submitted to the Board of Equalization.

7. Waive the protest hearing for this proposal in accordance with subsection (c) of Government Code §56663 and order the detachment without an election. All the owners of land within the affected territory have given their written consent to the reorganization.
8. Authorize the Executive Officer to sign and file a Notice of Determination with the Tulare County Clerk.

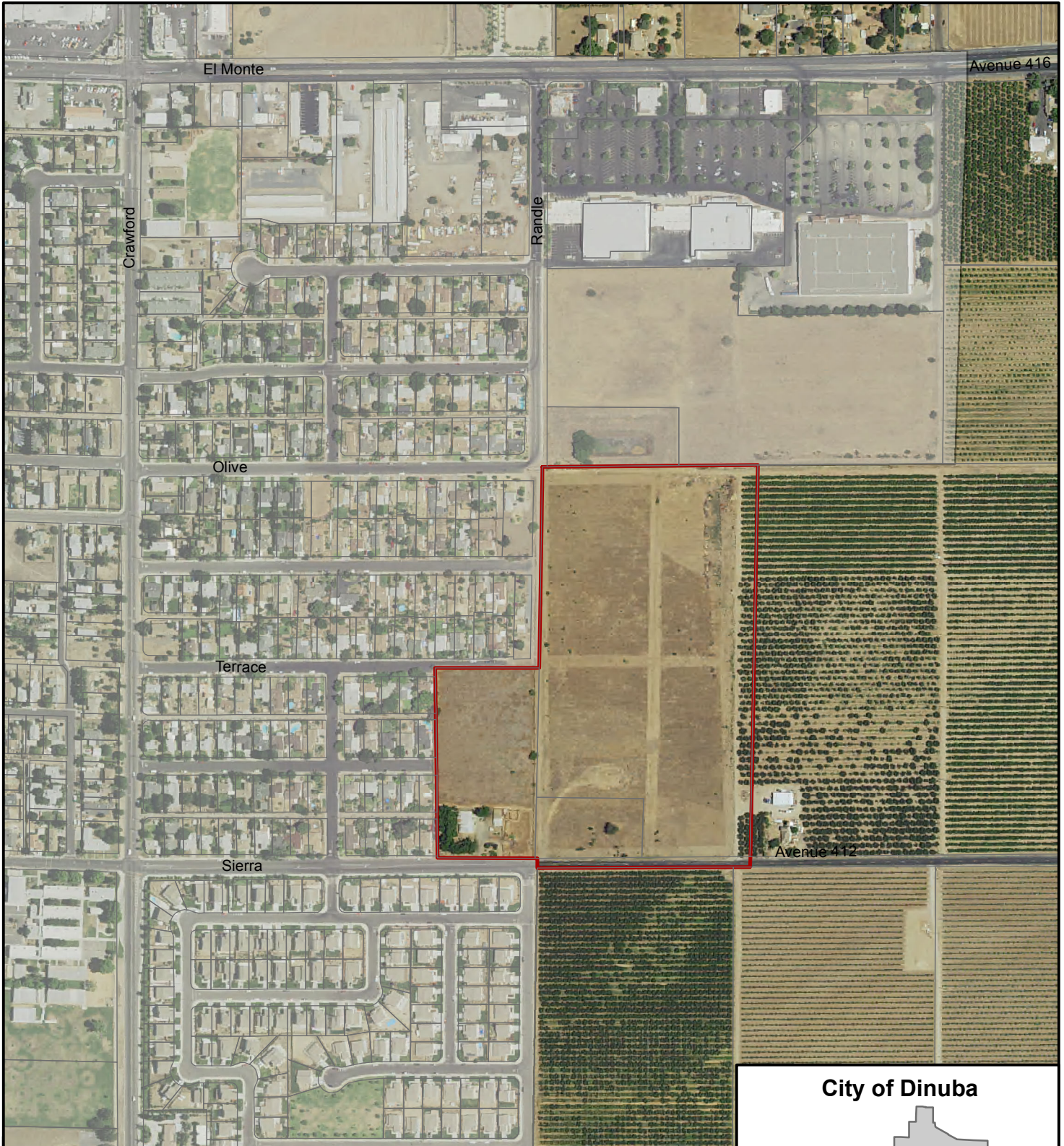
**Figures:**




- |          |                   |
|----------|-------------------|
| Figure 1 | Site Location Map |
| Figure 2 | Aerial            |
| Figure 3 | Resolution        |

# LAFCO Case 1527-D-61



# LAFCO Case 1527-D-61



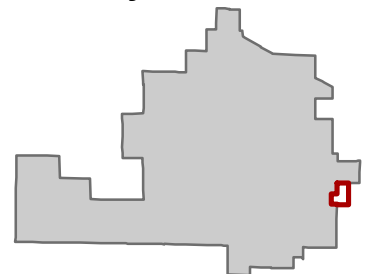
-  Parcels
-  Site Location (1527-D-61)
-  City of Dinuba



0 500  
Feet

Boundaries as of 5/24/16

City of Dinuba



Created by Tulare County LAFCO



**BEFORE THE LOCAL AGENCY FORMATION COMMISSION**  
**OF THE**  
**COUNTY OF TULARE, STATE OF CALIFORNIA**

In the Matter of the Proposed Annexation to the	)	
City of Dinuba, Detachment from the Kings River	)	<b>RESOLUTION NO. 17-XXX</b>
Conservation District, and Detachment from CSA #1	)	
LAFCO Case No. 1527-D-61, City of Dinuba Annexation	)	
2016-08 (Randle Avenue)	)	

**WHEREAS**, application has been made to this Commission pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Sections 56000 et seq.) for approval of a proposal from the City of Dinuba to annex certain territories described in attached Exhibit "A" made a part hereof; and

**WHEREAS**, this Commission has read and considered the Resolution of Application and application materials and the report and recommendations of the Executive Officer, all of which documents and materials are incorporated by reference herein; and

**WHEREAS**, on January 18, 2017 this Commission heard, received, and considered testimony, comments, recommendations and reports from all persons present and desiring to be heard concerning this matter.

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED as follows:**

1. The information, material and facts set forth in the application and the report of the Executive Officer (including any corrections), have been received and considered in accordance with GC §56668. All of said information, materials, facts, reports and other evidence are incorporated by reference herein.

2. The City of Dinuba, as Lead Agency, filed a Negative Declaration in compliance with the California Environmental Quality Act (CEQA). The Commission has reviewed and considered the Negative Declaration prepared by the City of Dinuba for this project and finds that the project will not have a significant effect on the environment. Accordingly, said Negative Declaration is hereby incorporated by reference herein.

3. The Commission has reviewed and considered the information, facts and materials as presented, in accordance with GC §56668.

4. All notices required by law have been given and all proceedings heretofore and now taken in this matter have been and now are in all respects as required by law.

5. Based upon the evidence and information on the record before it, the Commission makes the following findings of fact:

- a. The proposal is for the annexation of territory consisting of three parcels containing 25 acres of land to the City of Dinuba, detachment from the Kings River Conservation District, and detachment from County Service Area #1.
- b. Fewer than 12 registered voters reside in the affected territory and 100% landowner consent was received.
- c. No parcels within the proposal area are under Williamson Act Contracts.

6. Based upon the evidence and information on the record before it and the findings of fact made above, the Commission makes the following determinations:

- a. The boundaries of the proposed reorganization are definite and certain and conform to lines of assessment.
- b. The proposed annexation is compatible with the City's General Plan.
- c. There is a demonstrated need for municipal services and controls and that the city has the capability of meeting this need.
- d. The proposed annexation represents a logical and reasonable expansion of the annexing city.
- e. Said territory does not receive any type of governmental services and control furnished by County Service Area No.1.

- f. All urban services and infrastructure can be provided for by the city
  - g. The proposal is consistent with the findings and declarations of GC §56001.
- 7. Waive the protest hearing for this proposal in accordance with GC §56663 and order the change of organization without an election.
- 8. Approve the annexation as proposed by the City of Dinuba, to be known as LAFCO Case Number 1527-D-61, City of Dinuba Annexation No. 2016-08 (Randle Avenue), with the following conditions:
  - a. No change be made to land use designations or zoning for a period of two years after the completion of the annexation, unless the city council makes a finding at a public hearing that a substantial change has occurred in circumstances that necessitate a departure from the designation or zoning.
  - b. The Certificate of Completion shall not be recorded until the detachment from Kings River Conservation District and CSA #1 is added to the map and legal description.
  - c. The applicant must provide the required filing fee for the Statement of Boundary Change that is to be submitted to the BOE.
- 9. The following short form designation shall be used throughout these proceedings:

LAFCO Case Number 1527-D-61, City of Dinuba Annexation No. 2016-08 (Randle Avenue).
- 10. The Executive Officer is hereby authorized and directed to mail certified copies of this resolution as required by law.
- 11. The Executive Officer is hereby authorized and directed to sign the Notice of Determination on behalf of the Commission and file said notice with the Tulare County Clerk pursuant to Section 21152 (a) of the Public Resources Code.

The foregoing resolution was adopted upon motion of Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, at a regular meeting held on this 18th day of January, 2017 by the following vote:

AYES:

NOES:

ABSTAIN:

PRESENT:

ABSENT:

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Ben Giuliani, Executive Officer

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# **TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION**

210 N. Church Street, Suite B, Visalia 93291 Phone: (559) 623-0450 FAX: (559) 733-6720

January 18, 2017

To: LAFCO Commissioners and Alternates  
From: Ben Giuliani, Executive Officer  
Subject: Public Cemetery District Report

**COMMISSIONERS:**

*Pete Vander Poel, Chair  
Julie Allen, V-Chair  
Cameron Hamilton  
Steven Worthley  
Rudy Mendoza*

**ALTERNATES:**

*Dennis Mederos  
Mike Ennis  
vacant*

**EXECUTIVE OFFICER:**

*Ben Giuliani*

## **Background**

At the December meeting, information was requested regarding Public Cemetery Districts (PCDs) in Tulare County. The following report reviews the general purpose and structure of PCDs and PCDs within Tulare County.

## **Public Cemetery Districts Overview**

### **Powers**

The powers of PCDs are more limited than many other types of special districts. Generally, their powers are directly associated with the operation, improvement and maintenance of cemeteries and the provision of interment services. A district may use or lease land acquired for a future cemetery for an enterprise under certain conditions. Internments are generally limited to residents within the district with some specified exceptions. State statutes for PCDs are in Health and Safety Code (HSC) section 9000 et seq.

### **Board of Trustees**

The Board of Supervisors (BOS) appoints either 3 or 5 trustees or can act as the board itself. A PCD board can petition the BOS to increase or decrease the number of trustees with 3 being the minimum. Trustees must be registered voters within the district boundaries. The PCD boards must meet at least once every three months. In Tulare County, all of the PCD boards are appointed by the BOS. There is a public hearing and protest process for the BOS to replace an existing appointed board to act as the board itself.

## Boundaries

PCD boundaries may cross county borders and may be noncontiguous. PCDs can't overlap with other PCDs or with other districts that provide cemetery services. As with all special districts, changes in boundaries are subject to LAFCO review.

## Finances

PCDs can't have cash accounts outside of the County Treasury unless the district has total yearly revenues greater than \$500,000 [HSC §9077]. Like other special districts, PCDs must submit audits annually to the County Auditor [GC §26909]. With BOS approval, audits may be submitted biennially (every other year) or every 5 years. In Tulare County, 2 PCDs are submitted biennially with the rest being annual. Also like other special districts, PCDs are required to submit financial information annually to the State Controller [GC §53891].

## Tulare County

There are 13 PCDs in Tulare County (250 PCDs statewide). Two of the PCDs, Kingsburg and Reedley are primarily in Fresno County so Tulare County is the principal county for 11 PCDs. The entire County is covered by a PCD. An overview map and individual district maps are included as an appendix to this report. Listed in the table below is an information overview for the 11 PCDs for which Tulare County is the principal county.

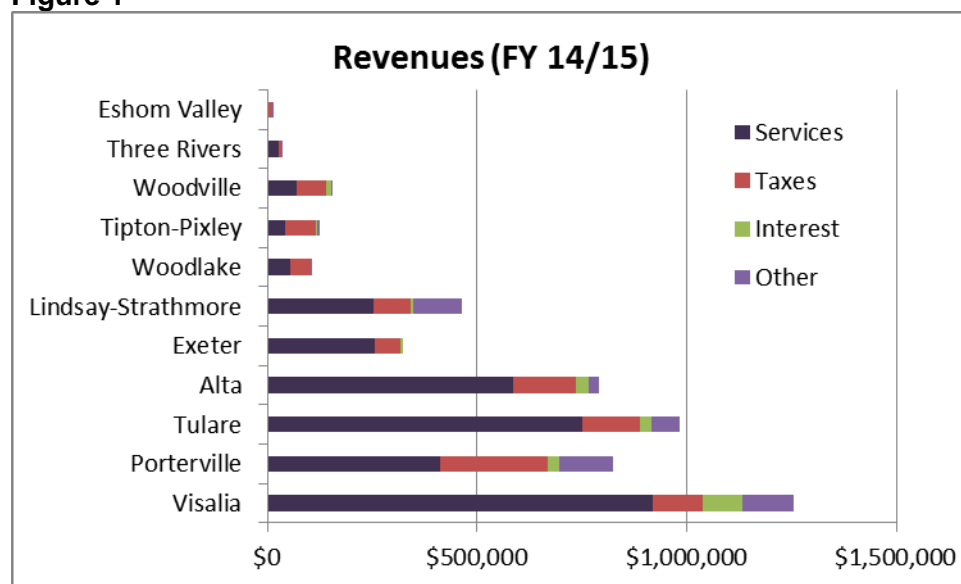
<b>Table 1 – Tulare County PCD Overview</b>	Population (2010 Census)	Formed	Board Members	Cemeteries	Revenues (FY14/15)	Expenditures (FY14/15)	Fund Equity (end FY14/15)	Audit to County
Alta	56,966	1940	5	1	\$791,446	\$632,559	\$2,874,418	Annual
Eshom Valley	338	1930	3	1	\$12,397	\$15,827	\$8,295	Biennial
Exeter	27,320	1928	3	3	\$322,907	\$298,341	\$408,712	Annual
Lindsay-Strath.	21,390	1927	3	2	\$464,120	\$455,251	\$1,137,361	Annual
Porterville	92,217	1922	3	8	\$825,177	\$802,132	\$2,712,141	Annual
Three Rivers	2,266	1940	3	1	\$33,060	\$25,476	\$42,142	Biennial
Tipton-Pixley	8,173	1929	5	1	\$125,947	\$87,487	\$369,361	Annual
Tulare	80,774	1927	5	2	\$981,916	\$840,688	\$2,515,440	Annual
Visalia	144,972	1943	5	3	\$1,256,375	\$1,126,689	\$4,043,358	Annual
Woodlake	9,633	1928	3	1	\$104,946	\$144,596	\$162,551	Annual
Woodville	4,247	1925	3	1	\$152,573	\$154,816	\$1,143,355	Annual

Notes: Population for Alta PCD includes Fresno County portion.  
The State Controller is the source of the financial information.

The population served by the PCDs vary significantly from Eshom Valley with a population of 338 people to Visalia with a population of 144,972 people. Seven of the eleven PCDs include incorporated cities. The City of Farmersville is included within the Exeter PCD. The Cities of Dinuba and Orange Cove are within Alta PCD. All of the PCDs were formed prior to LAFCO's inception in 1964. Four of the PCDs have 5 member boards and seven of the PCDs have 3 member boards. Several PCDs have more than one cemetery. However, not all of the cemeteries are open for new internments.

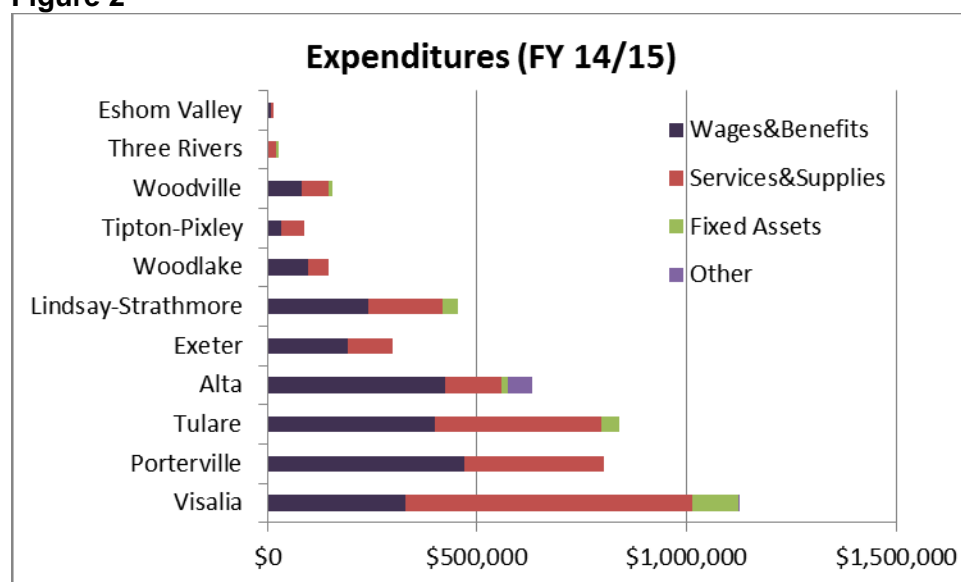
In line with the population base, revenues also vary greatly between the PCDs. As shown in Figure 1, the two largest sources of revenue are from payments for services and property taxes. Like most special districts, PCDs receive a portion of the 1% ad valorem property tax. For most PCDs, revenues from services performed are significantly greater than the property tax revenues. For several of the smaller PCDs, property tax revenue is similar or greater than revenue from services. The largest expenditures for PCDs are wages & benefits and services & supplies. Fund equity also varies greatly between the PCDs with the larger districts generally having the most equity. Revenues compared to expenditures from FY 98/99 to FY 14/15 for each PCD are included as an appendix to this report. Most districts appear to be operating with a surplus over time. One district, Eshom Valley PCD, has had deficits in 14 out of the last 16 years which does not appear to be sustainable if that trend continues.

**Figure 1**



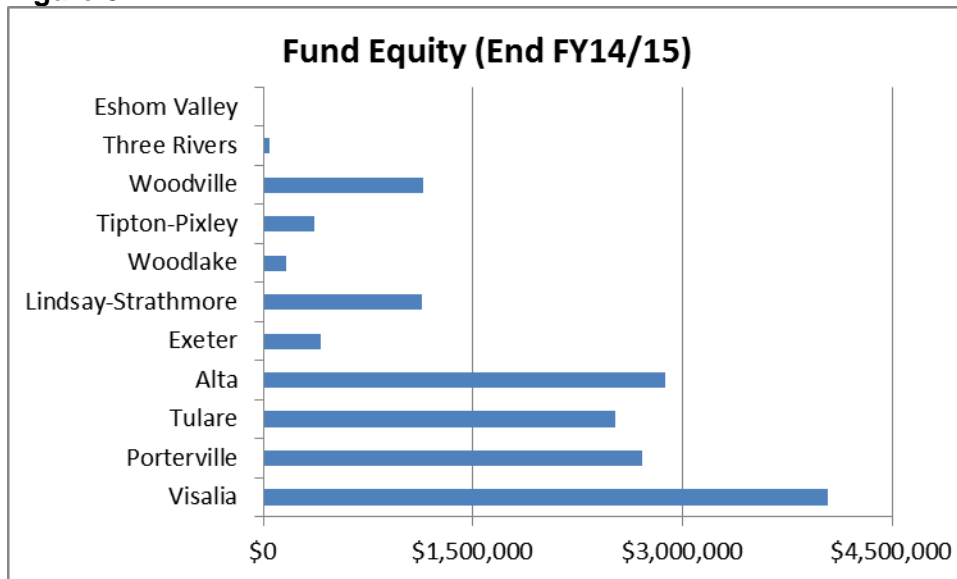
Note: Districts placed in order of population size.  
Source: State Controller

**Figure 2**



Source: State Controller

**Figure 3**



Source: State Controller

### Audits

Ten of the eleven PCDs are in compliance with submitting their audits to the County Auditor. Three Rivers PCD has not submitted an audit since FY 10/11. In addition, there have been some issues identified in the audits. Three Rivers PCD, Lindsay-Strathmore PCD, Tipton-Pixley PCD and Woodlake PCD are not in compliance with HSC §9077 which states that “a district that has total revenues greater than \$500,000 may withdraw its funds from control of the county treasurer pursuant to this section”. These 4 districts have accounts outside of the county treasurer but have revenues less than \$500,000.

There were also two qualified opinions issued for PCDs for the FY 14/15 audits. For Lindsay-Strathmore PCD, the independent auditor issued a qualified opinion because of inadequacies in the District’s accounting records for the year ended prior to June 30, 2009. The auditor was unable to form an opinion regarding the amount at which the nonexpendable balance in the restricted endowment fund should be reported in the accompanying balance sheet. For Tipton-Pixley PCD, the independent auditor issued a qualified opinion due to inadequate records for the years prior to 2008, so the auditor was unable to obtain sufficient evidence regarding the amounts at which capital assets, net of accumulated depreciation are recorded in the balance sheet at June 30, 2015 or the amount of depreciation expense for the year ended.

In addition, as reported in local news sources recently, the FY 15/16 audit for the Visalia PCD identified almost \$340,000 in unaccounted for revenue.

### Municipal Service Reviews

Municipal Service Reviews (MSRs) and written determinations are prepared before a Sphere of Influence (SOI) update for cities and several types of special districts. MSRs consider growth and population projections, disadvantaged unincorporated communities, present and planned service capacities, finances, opportunities for shared facilities, accountability for community service needs and any other matter related to efficient service delivery as required by commission policy. Pursuant to Tulare County LAFCO Policy C-5, PCDs are exempt from MSRs because cemetery services were not identified as a “Municipal Service”. In addition, all of the PCDs in Tulare County

are landlocked and have no opportunity for movement of the SOIs unless there is a consolidation of districts.

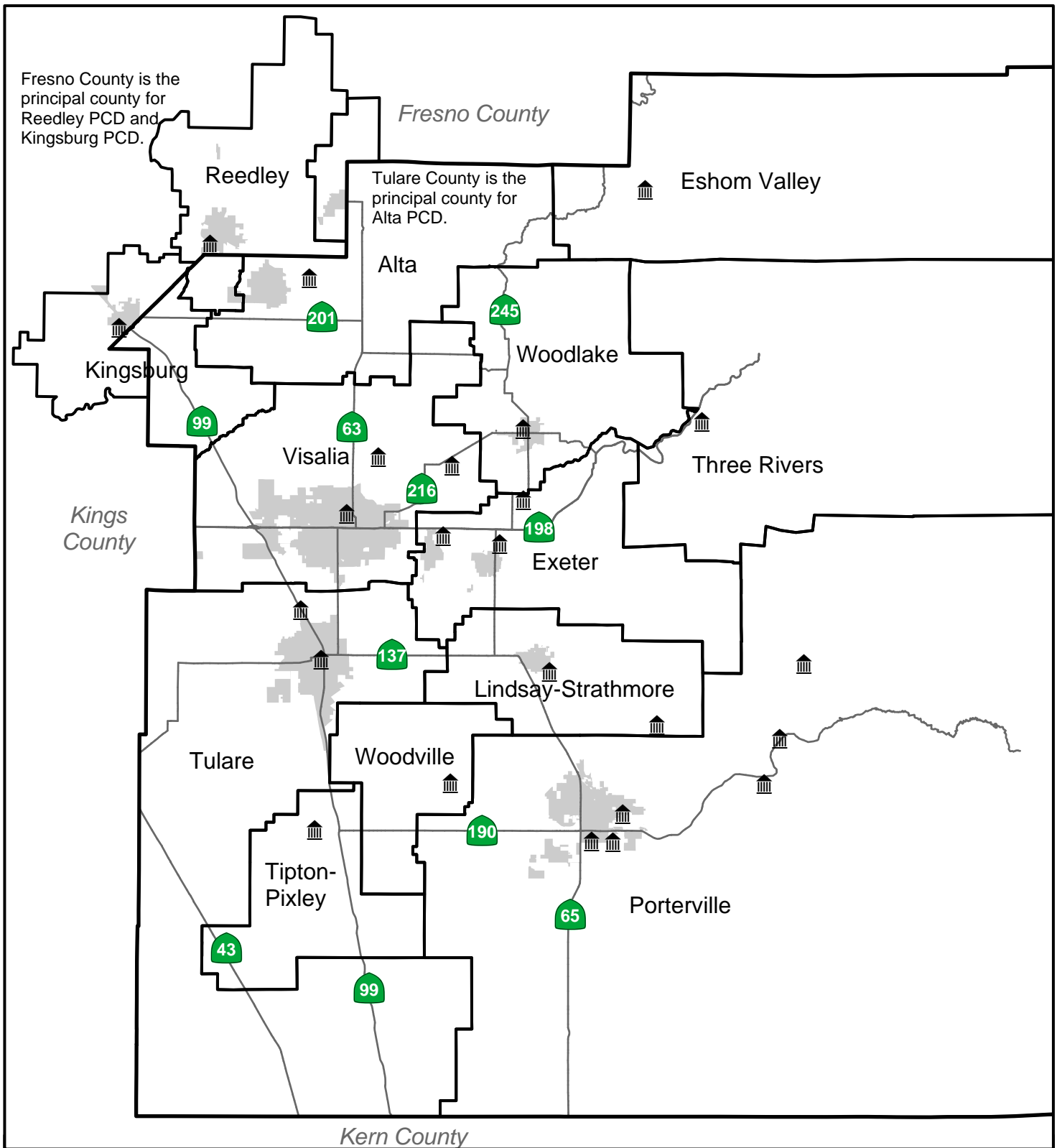
### **Summary**

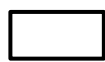



This report was developed with readily available public information, much of which is focused on financial information. No PCDs have been contacted for additional information to this point. If the Commission desires, additional specified information can be obtained for further review.

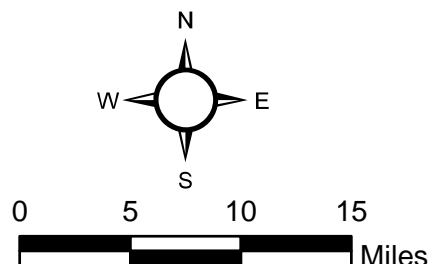
### **Attachments**

- PCD overview map and individual district maps*
- Revenues/Expenditures charts for individual districts*
- Revenues/Expenditures sheets for individual districts*

# Tulare County Public Cemetery Districts

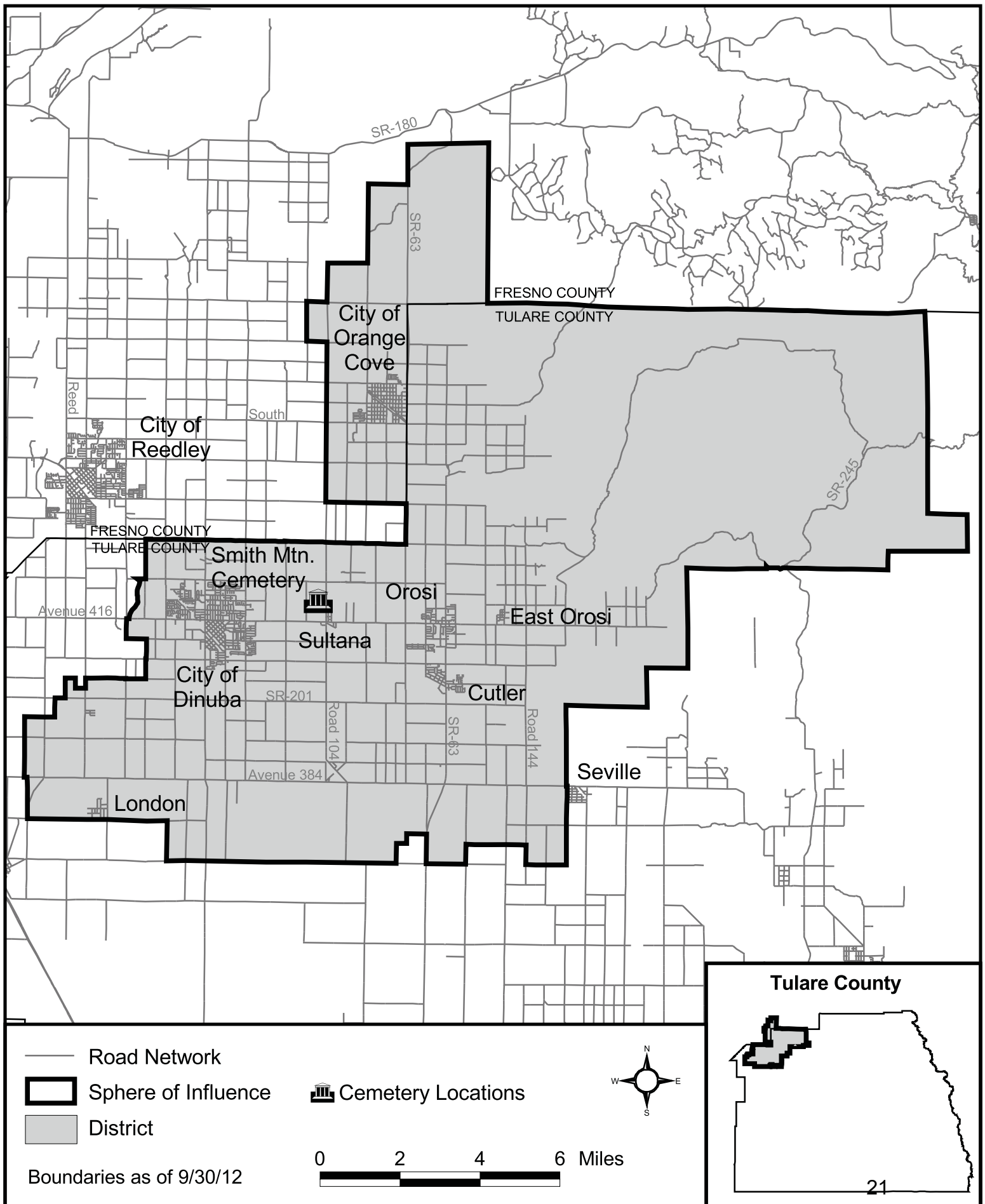


-  Public Cemetery Districts
-  Public Cemeteries
-  Cities
-  State Highways

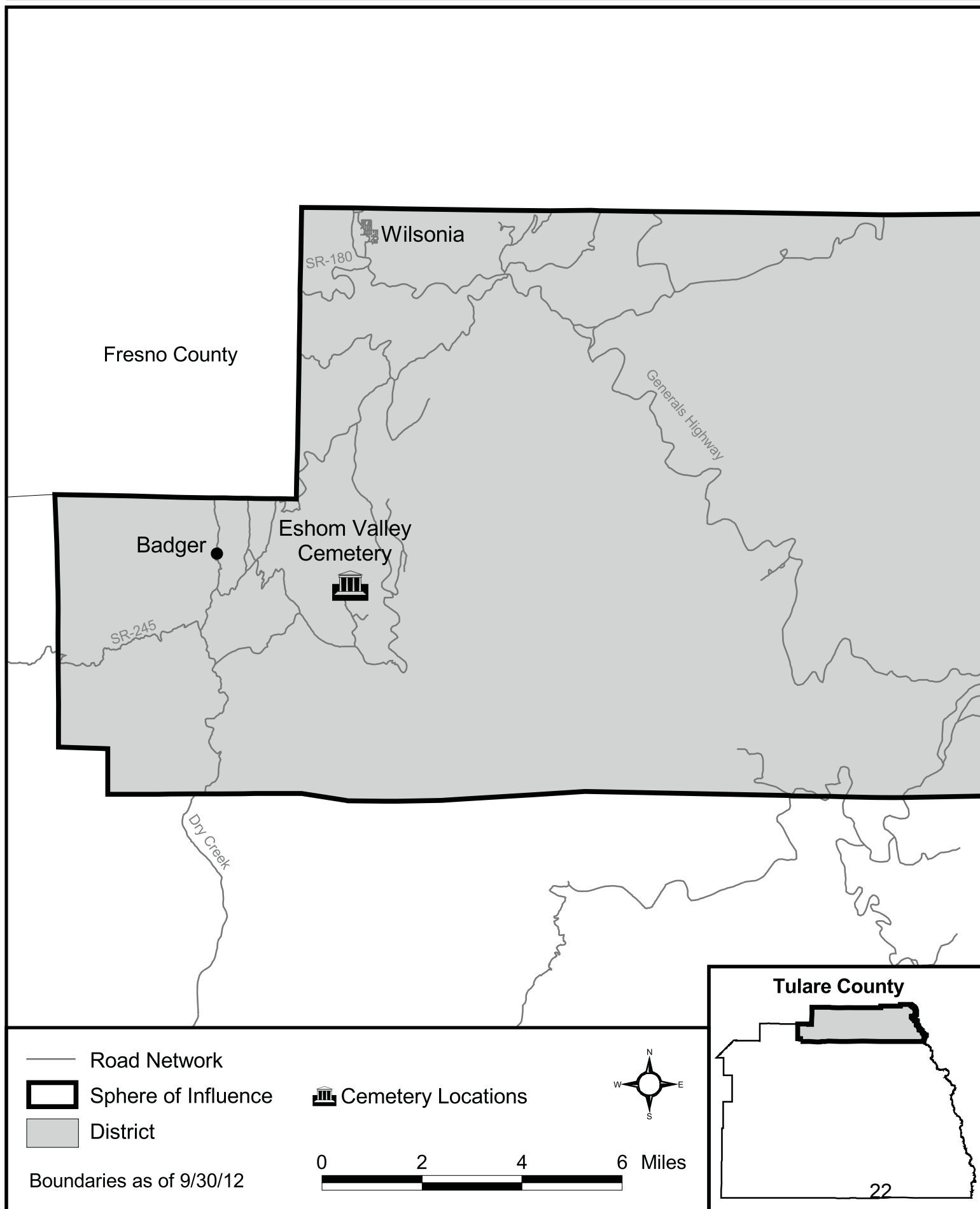


Spheres of Influence are coterminous with district boundaries.

# Alta Public Cemetery District

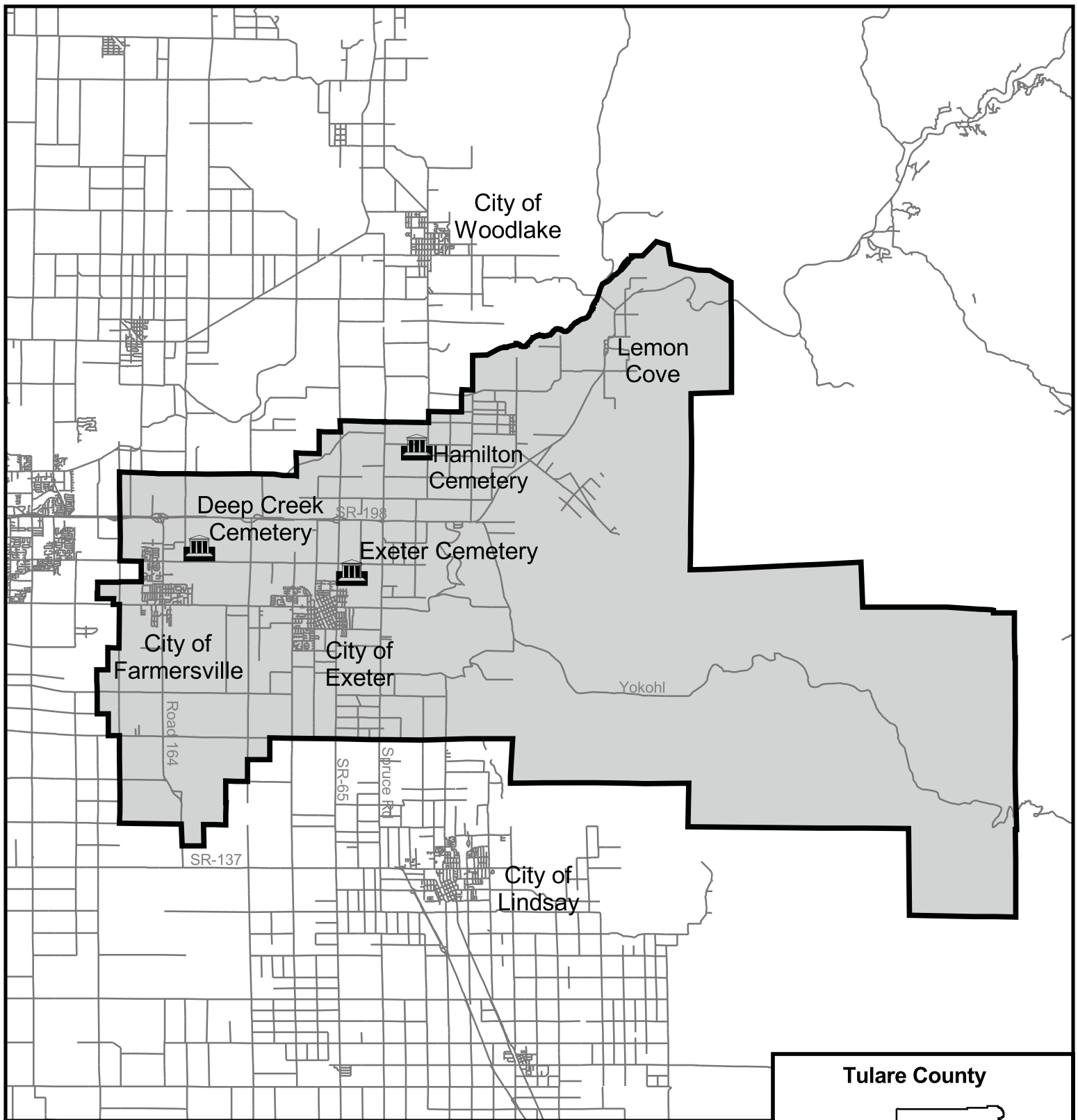


# Eshom Valley Public Cemetery District





# Exeter Public Cemetery District

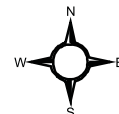


— Road Network

□ Sphere of Influence

■ District

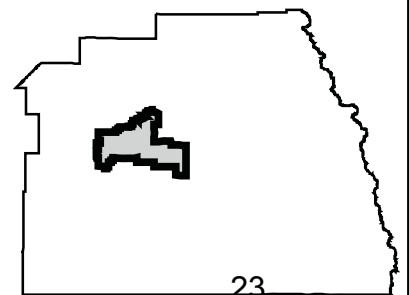
🏛 Cemetery Locations



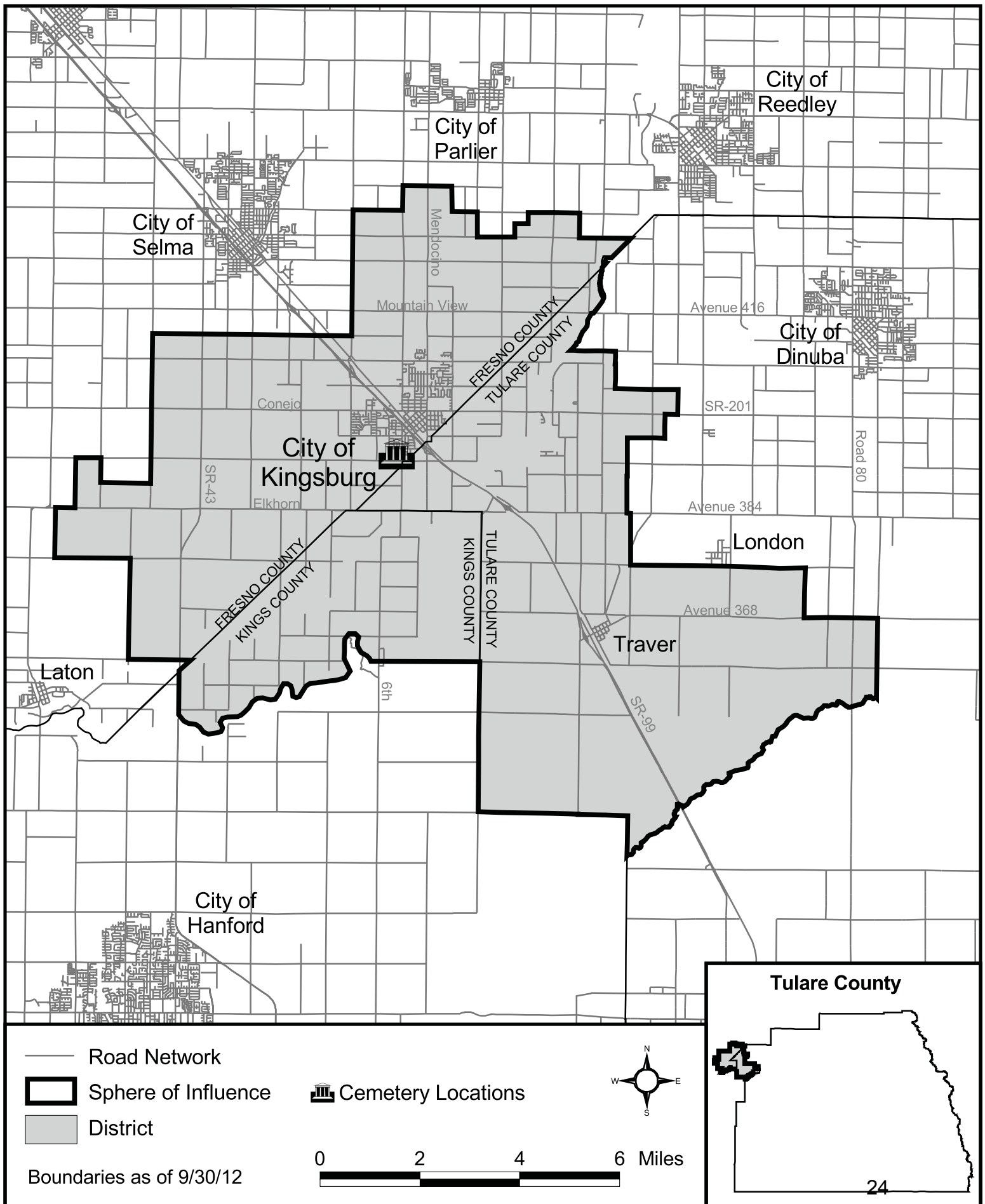
Boundaries as of 9/30/12

0 2 4 6 Miles

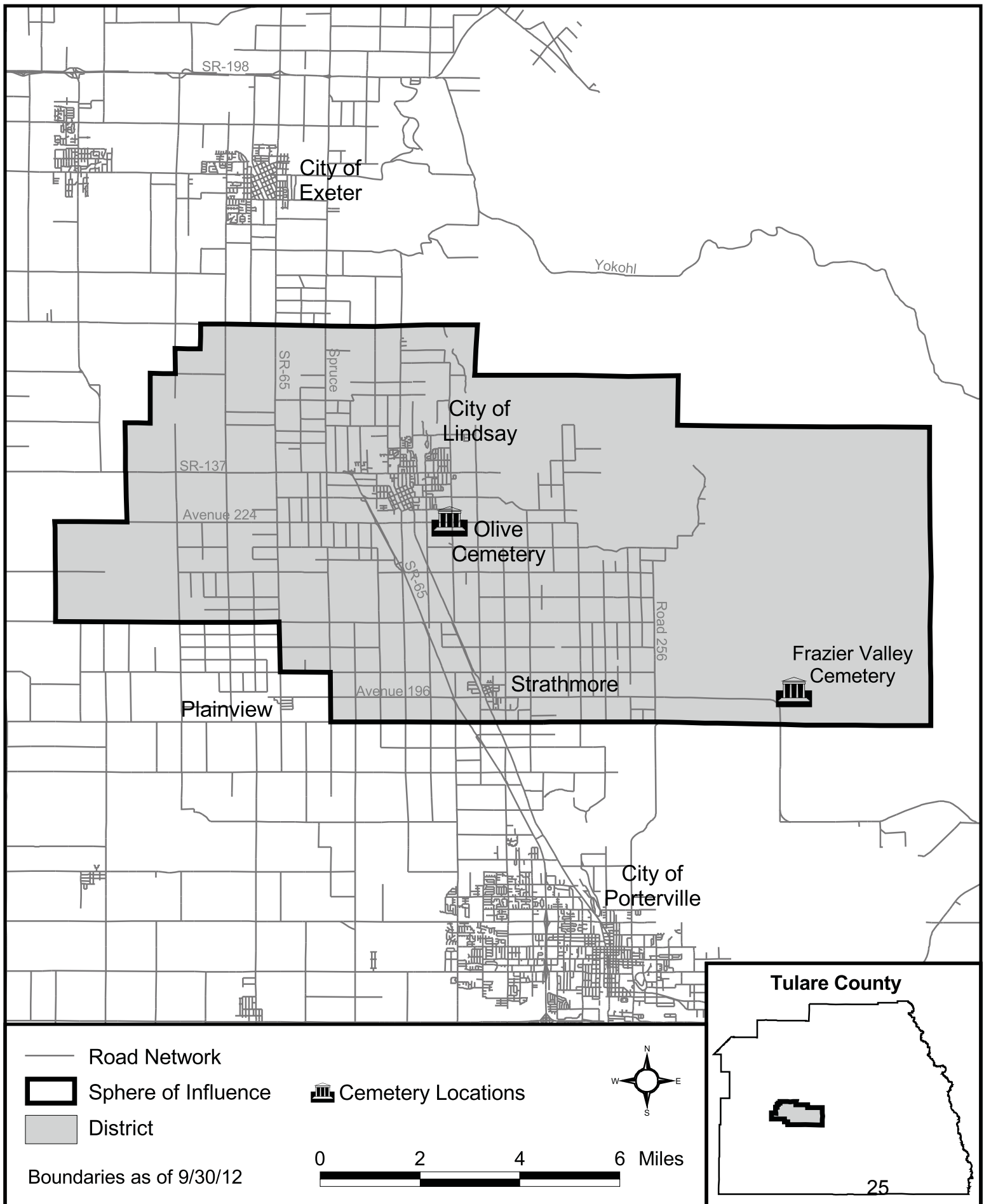
Tulare County



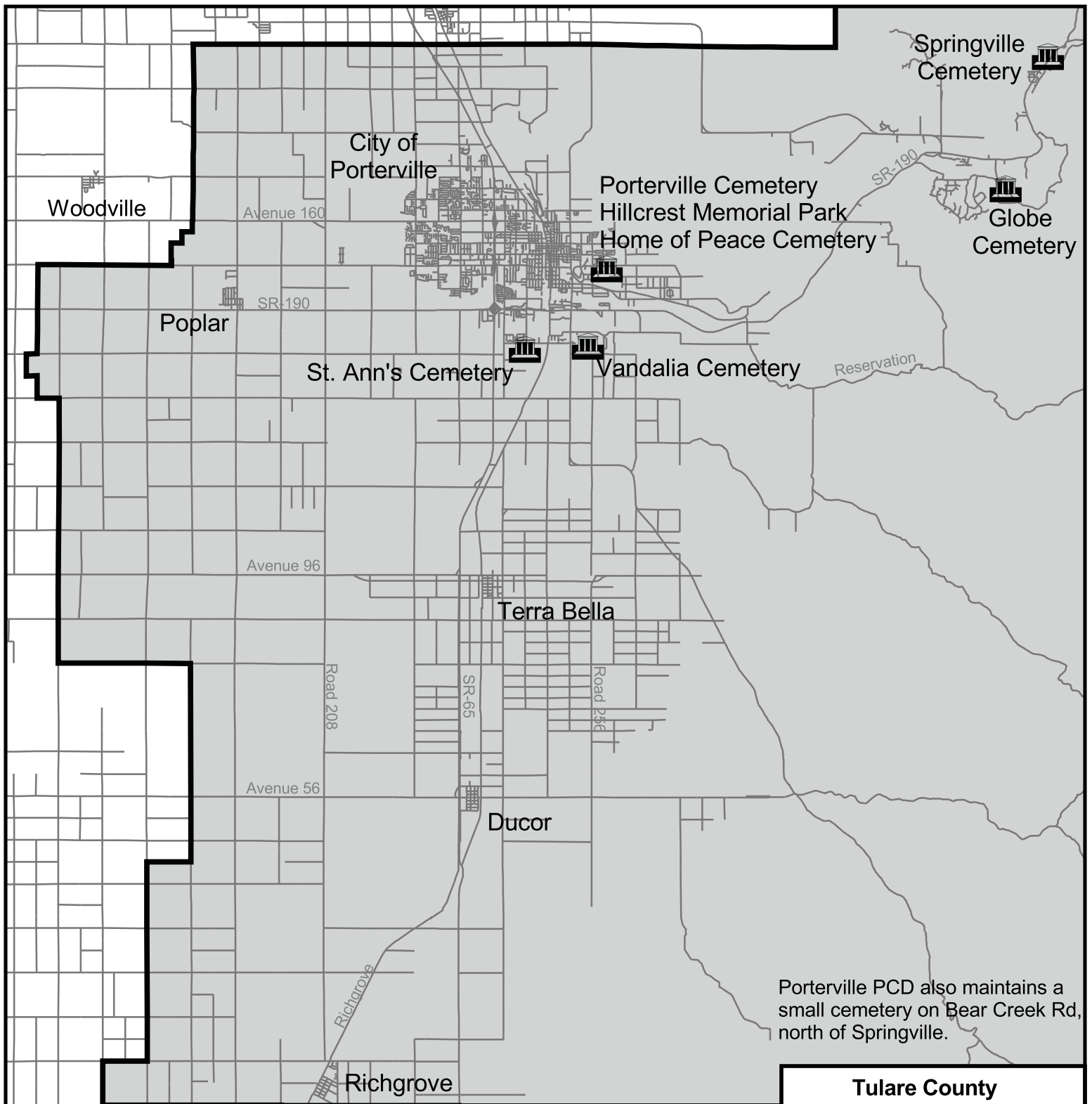
# Kingsburg Public Cemetery District



# Lindsay-Strathmore Public Cemetery District



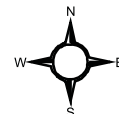
# Porterville Public Cemetery District



Porterville PCD also maintains a small cemetery on Bear Creek Rd, north of Springville.

- Road Network
- ▬ Sphere of Influence
- ▬ District

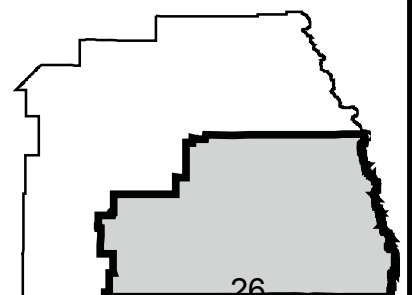
 Cemetery Locations



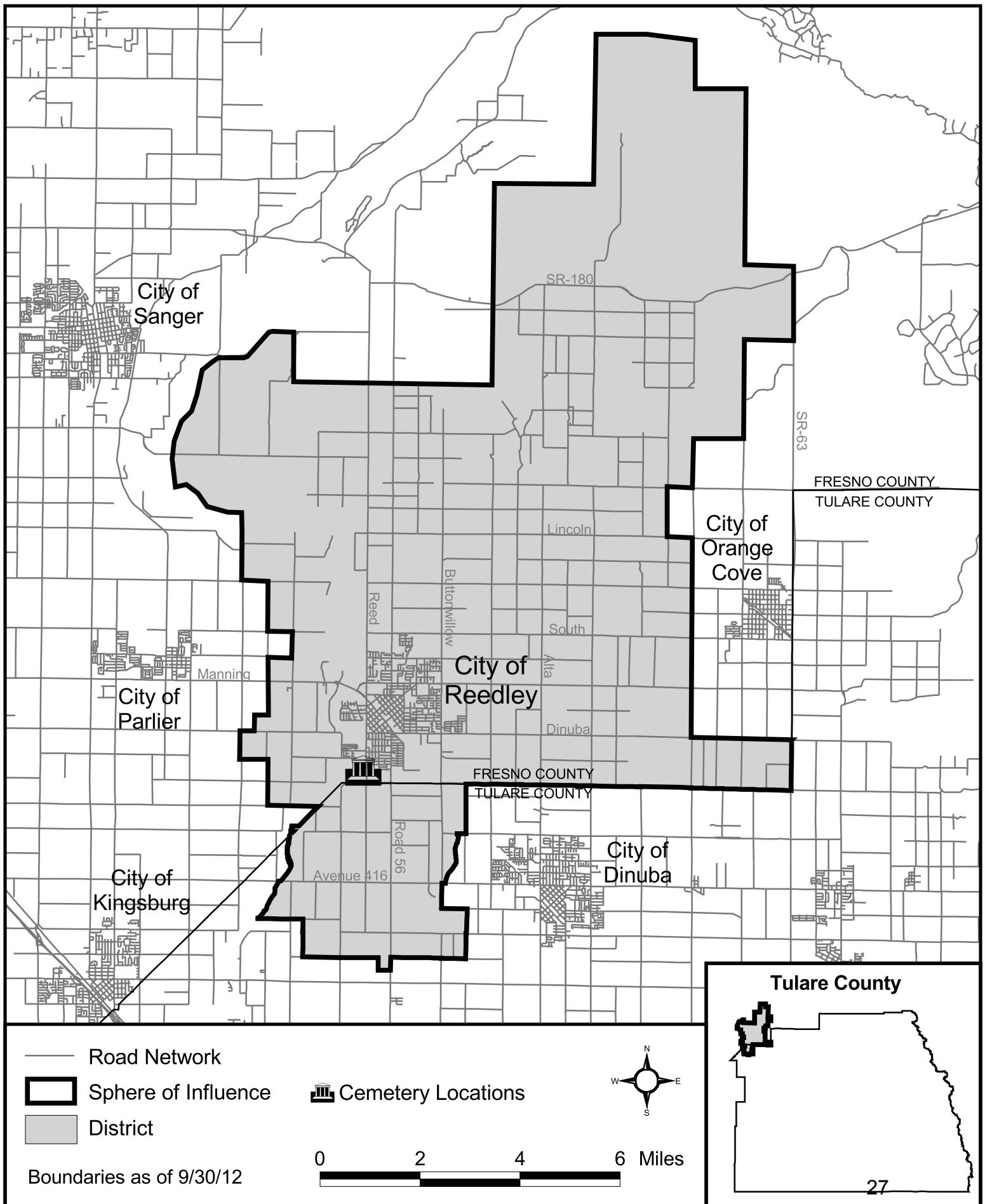
Boundaries as of 9/30/12

0 2 4 6 Miles

## Tulare County




# Reedley Public Cemetery District



# Three Rivers Public Cemetery District

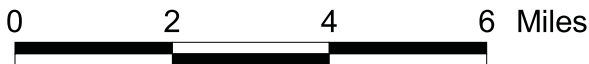
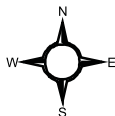


— Road Network

 Sphere of Influence

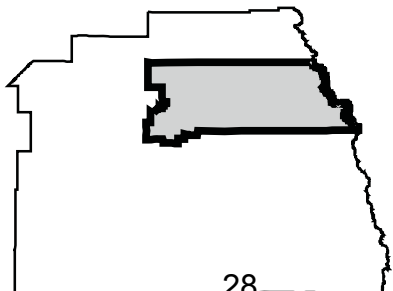
 District

 Cemetery Locations

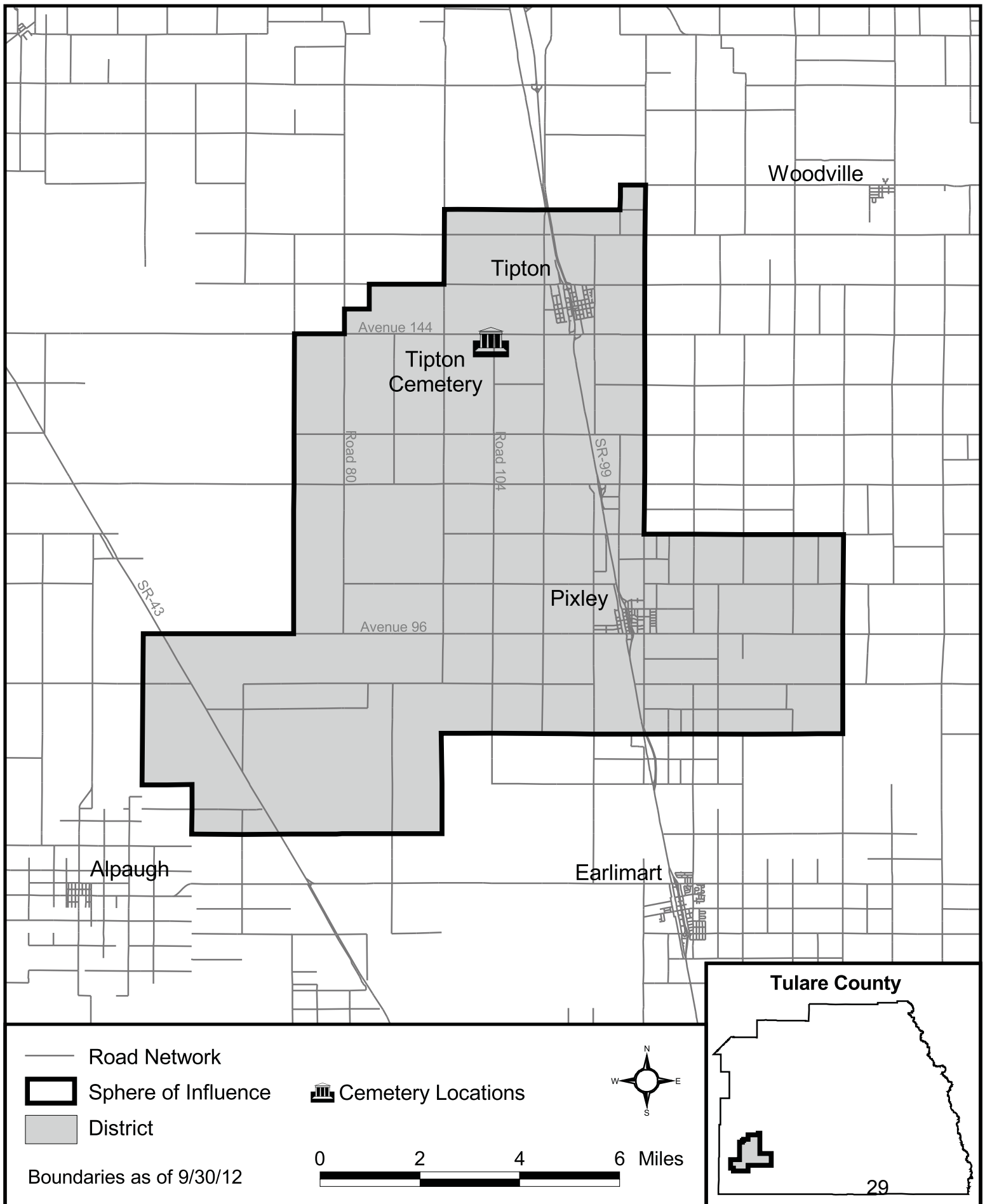


Boundaries as of 9/30/12

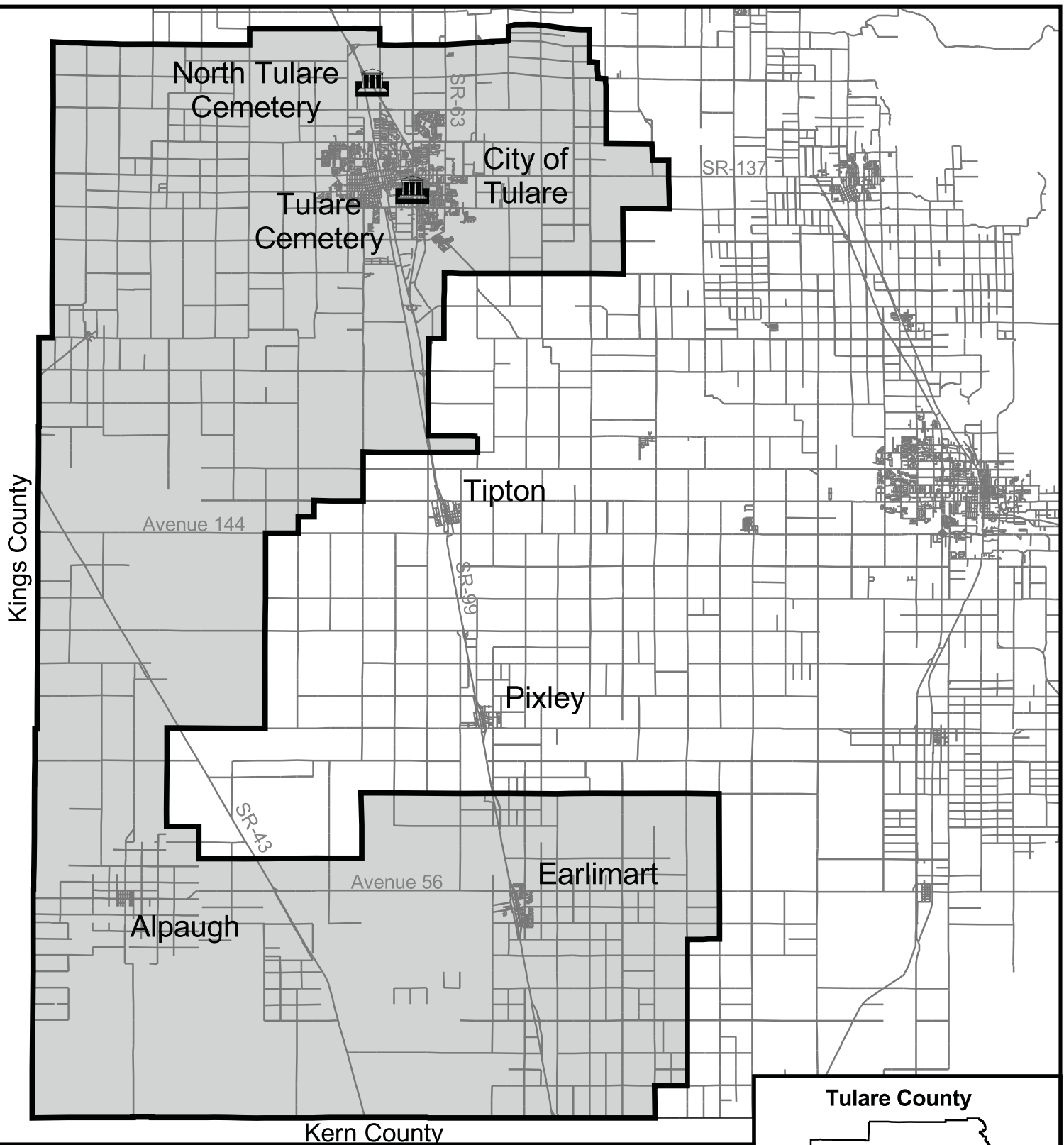
## Tulare County



# Tipton-Pixley Public Cemetery District

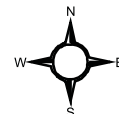


# Tulare Public Cemetery District

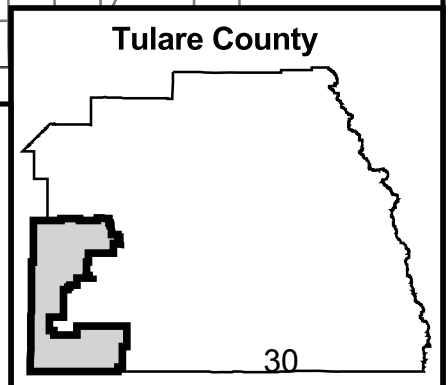
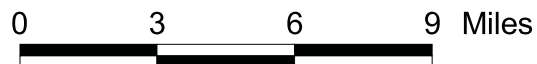


- Road Network
- ▭ Sphere of Influence
- ▭ District

 Cemetery Locations

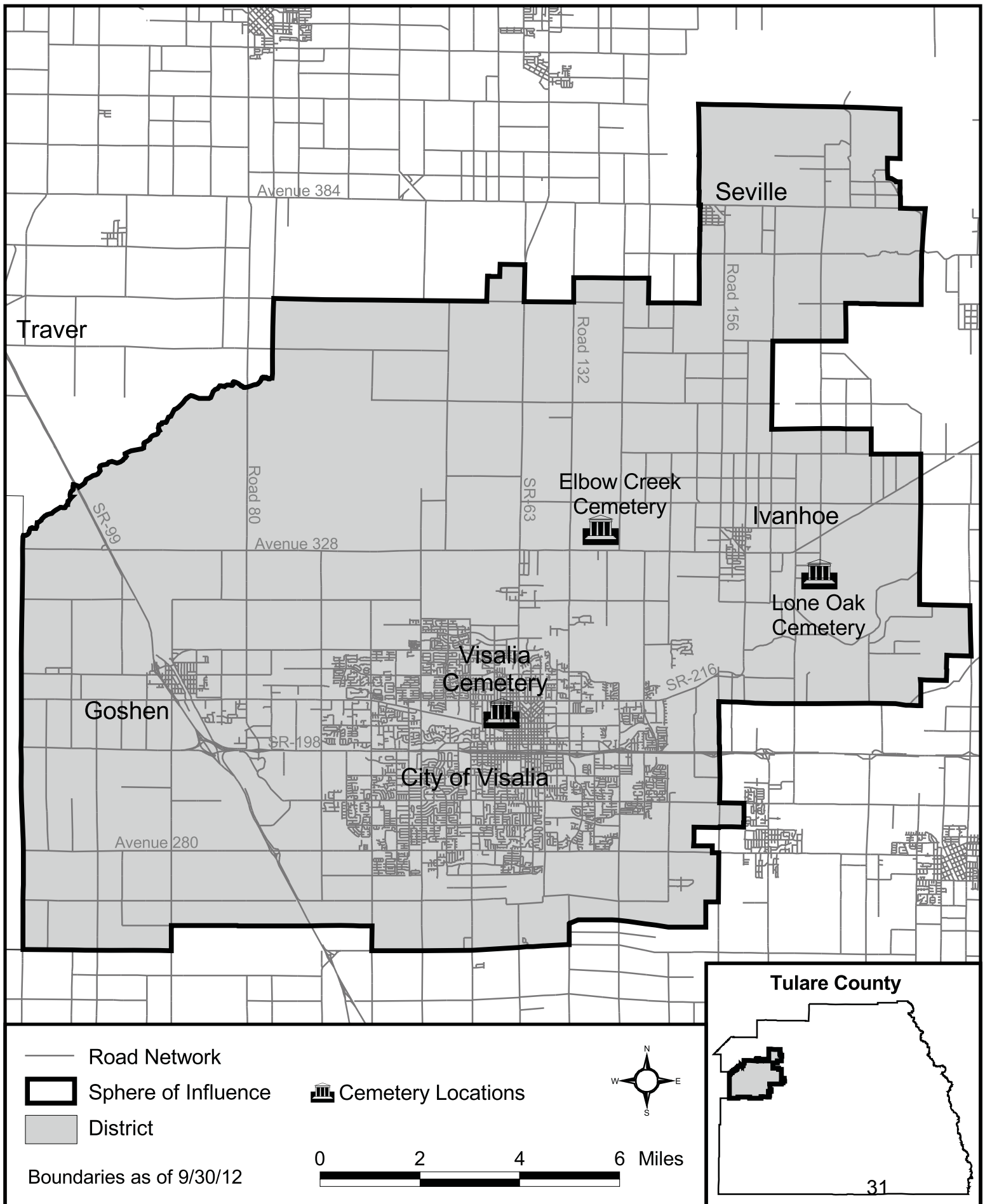


Boundaries as of 9/30/12

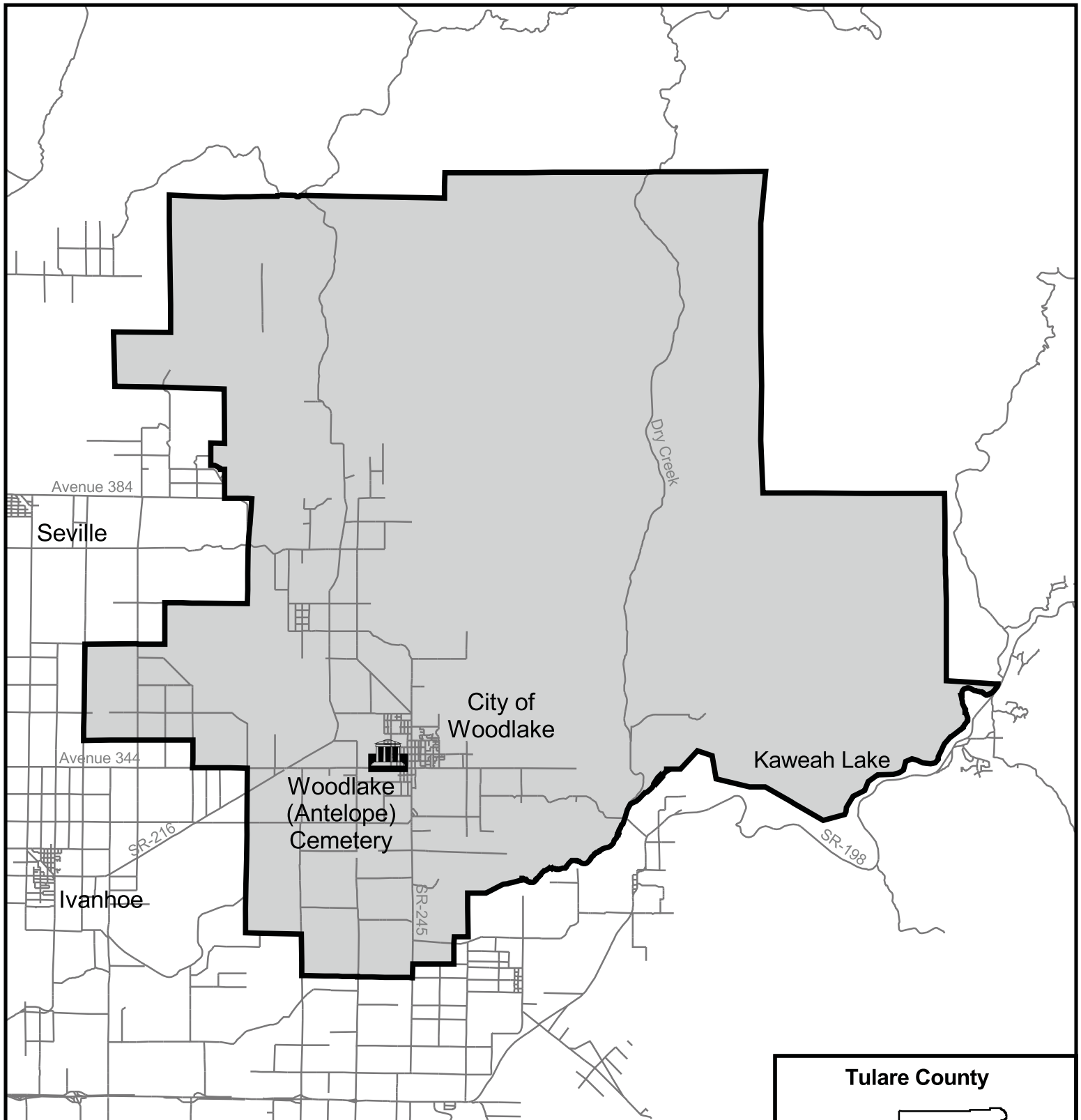




# Visalia Public Cemetery District



# Woodlake Public Cemetery District

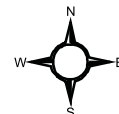


— Road Network

◻ Sphere of Influence

■ District

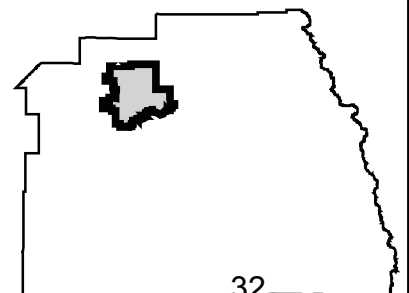
🏛 Cemetery Locations



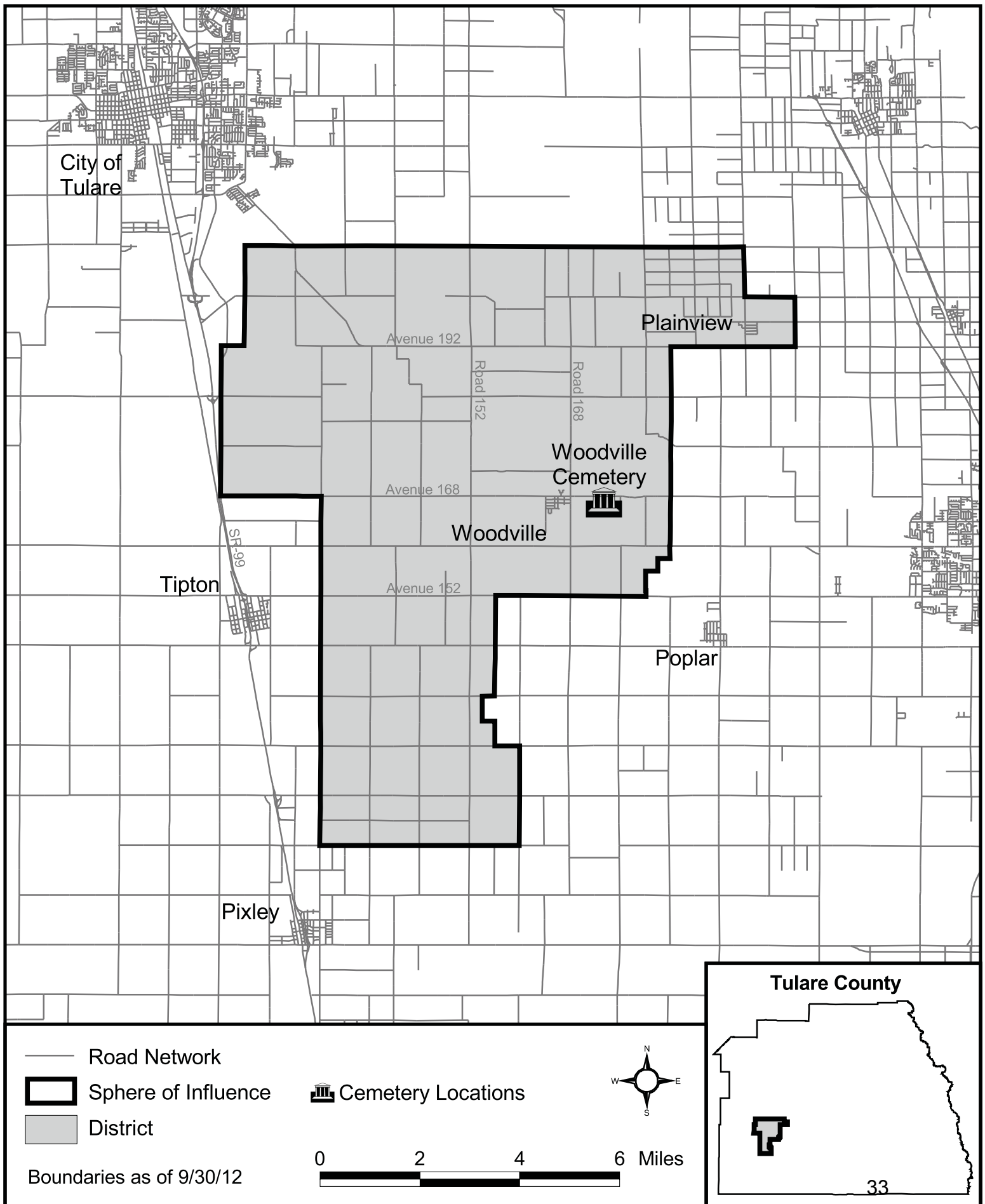
Boundaries as of 9/30/12

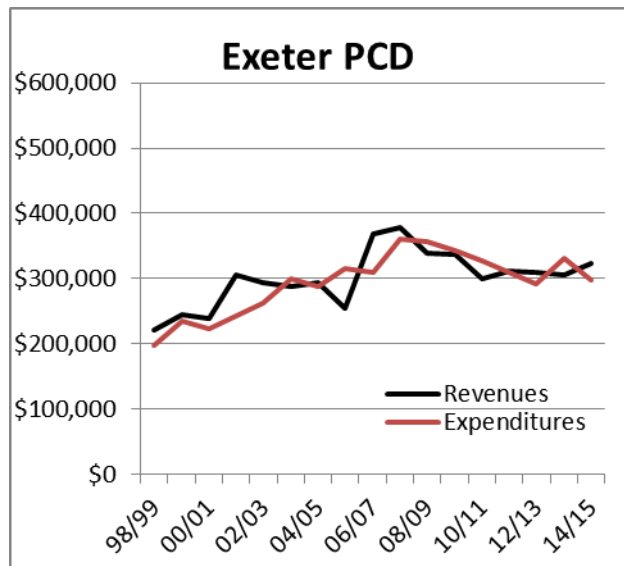
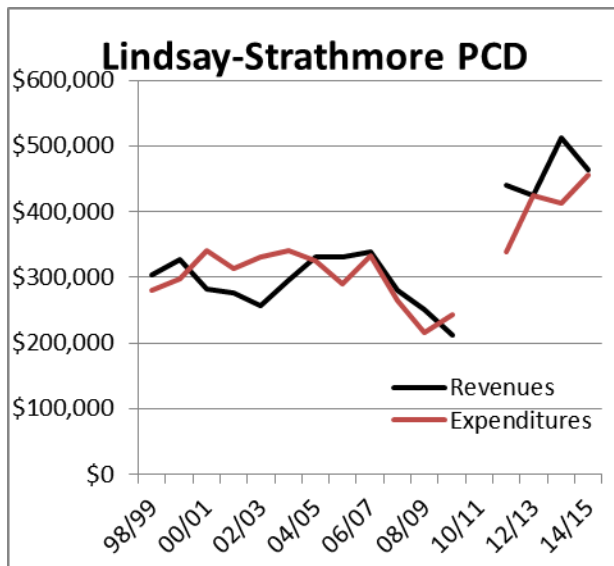
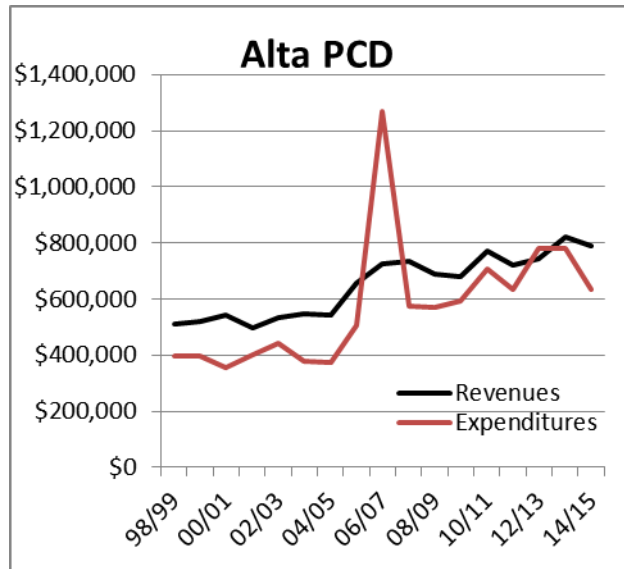
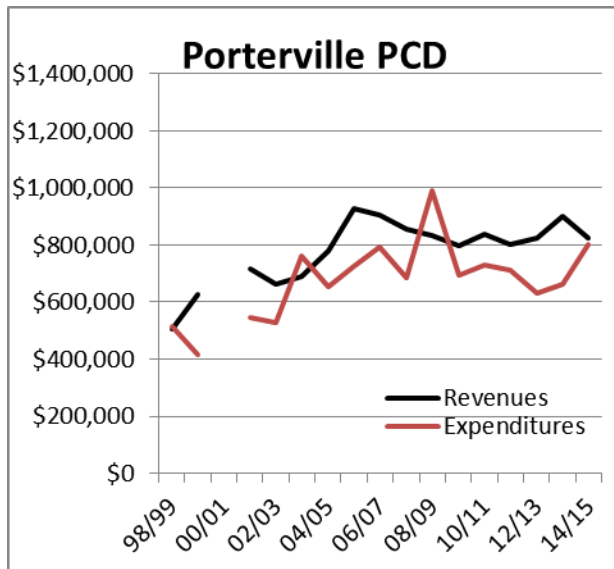
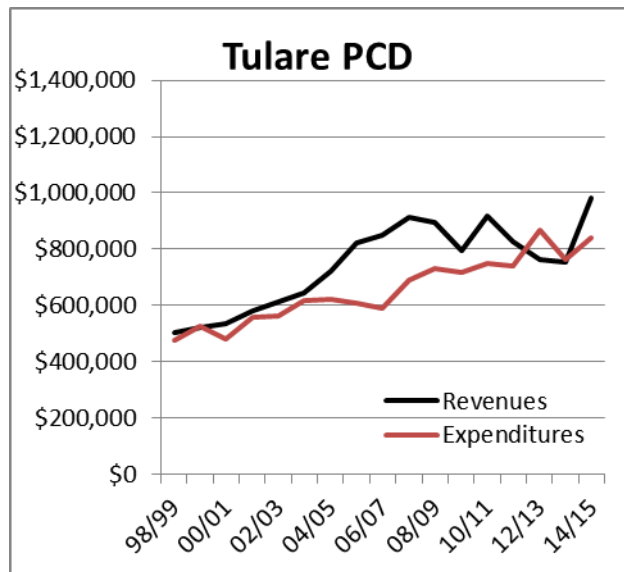
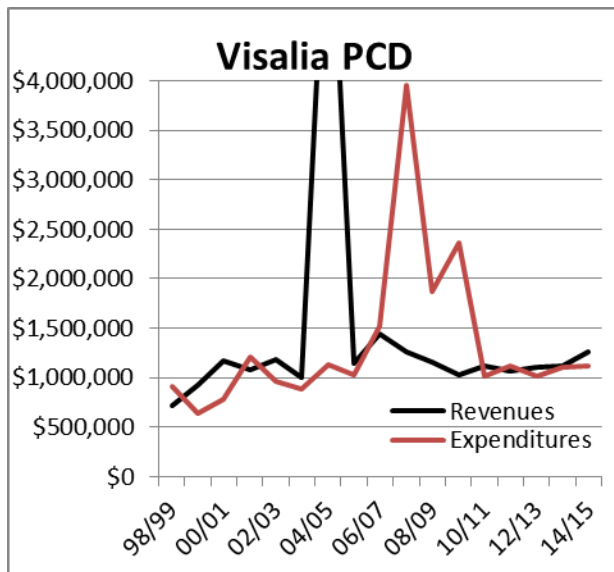
0 2 4 6 Miles

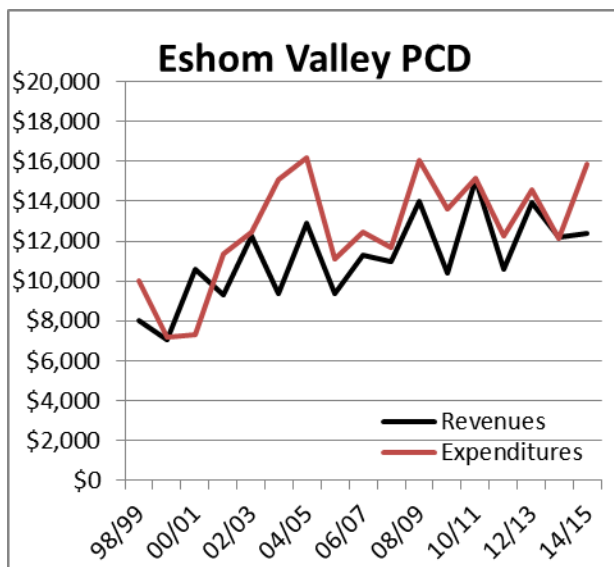
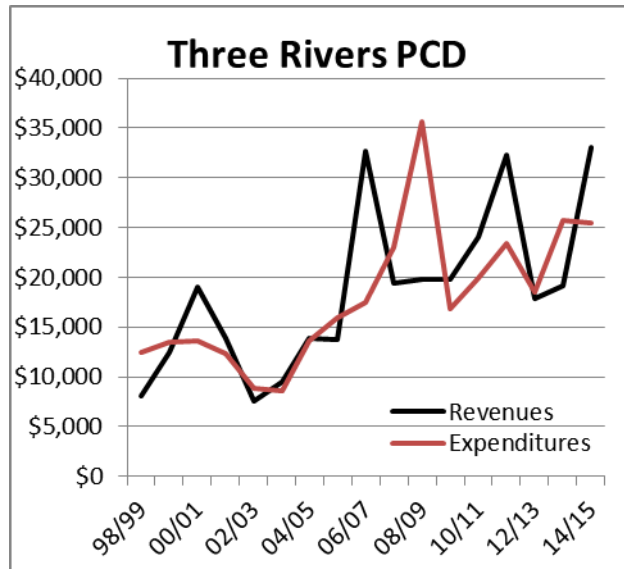
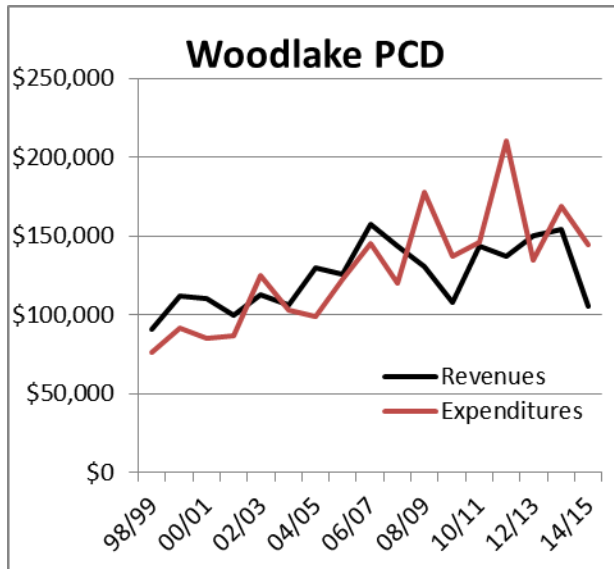
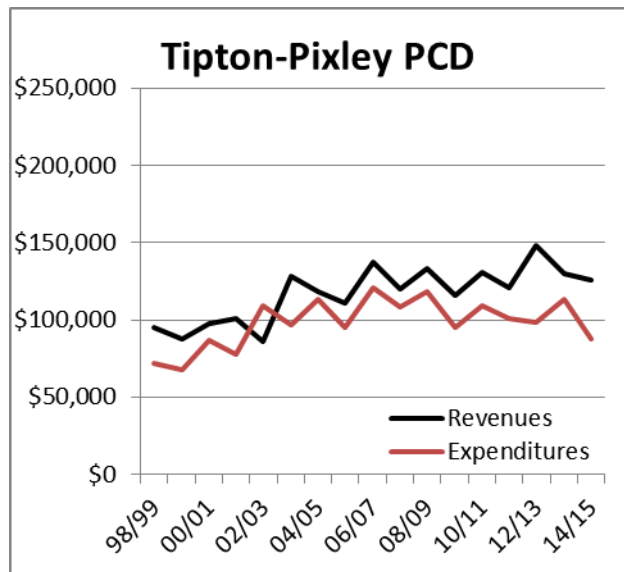
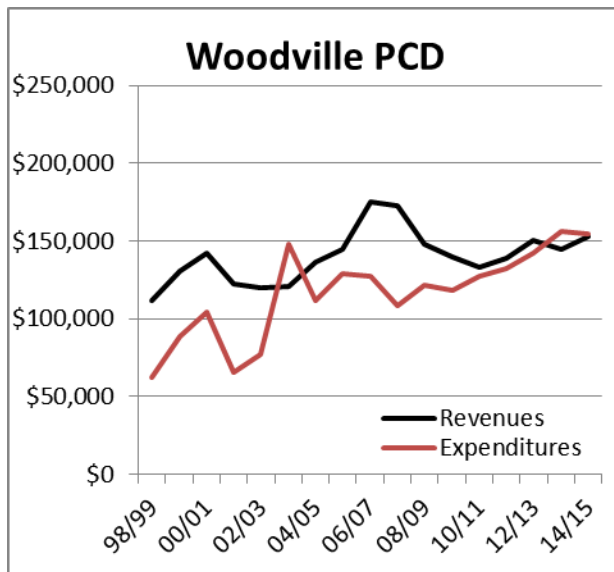
Tulare County



# Woodville Public Cemetery District







<b>ALTA PUBLIC CEMETERY DISTRICT</b>	<b>FY 03/04</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
<b>Revenues</b>												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$102,798	\$96,351	\$105,888	\$117,599	\$125,485	\$127,502	\$115,237	\$124,041	\$126,481	\$125,692	\$142,820	\$146,834
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$93	\$133	\$161	\$58	\$34	\$70	\$269	\$2,743	\$3,123	\$4,044	\$4,222	\$4,466
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$48,567	\$44,298	\$66,541	\$92,607	\$91,415	\$87,134	\$60,406	\$63,093	\$43,216	\$29,926	\$25,284	\$28,887
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$2,081	\$2,006	\$1,865	\$7,690	\$11,734	\$12,237	\$12,454	\$10,909	\$19,256	\$48,668	\$19,161	\$19,158
Other Governmental Agencies				\$2,915							\$4,100	\$7,020
Charges for Current Services	\$389,665	\$398,102	\$479,308	\$496,742	\$503,456	\$453,877	\$488,415	\$561,742	\$525,824	\$533,612	\$626,516	\$585,081
Self Insurance Contributions & Claim Adj.												
Other Revenues	\$3,981	\$4,253	\$2,506	\$6,161	\$4,599	\$7,934	\$3,411	\$8,790	\$1,891	\$2,459		
<b>TOTAL REVENUES</b>	<b>\$547,185</b>	<b>\$545,143</b>	<b>\$656,269</b>	<b>\$723,772</b>	<b>\$736,723</b>	<b>\$688,754</b>	<b>\$680,192</b>	<b>\$771,318</b>	<b>\$719,791</b>	<b>\$744,401</b>	<b>\$822,103</b>	<b>\$791,446</b>
<b>Expenditures</b>												
Salaries, Wages and Benefits	\$244,230	\$252,182	\$275,016	\$286,645	\$308,582	\$353,561	\$352,000	\$382,852	\$417,764	\$442,142	\$467,937	\$423,446
Services & Supplies	\$122,513	\$123,204	\$151,648	\$161,657	\$208,611	\$138,107	\$138,237	\$158,640	\$141,011	\$150,020	\$187,846	\$134,682
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt					\$36,197	\$37,916	\$39,717	\$41,603	\$43,580	\$45,650	\$47,818	\$50,090
Interest Expense					\$21,375	\$19,656	\$17,855	\$15,968	\$13,992	\$11,922	\$9,754	\$7,482
Fixed Assets	\$10,028		\$79,174	\$820,046		\$20,681	\$44,796	\$107,738	\$16,912	\$129,268	\$68,006	\$16,859
Other Expenditures												
<b>TOTAL EXPENDITURES</b>	<b>\$376,771</b>	<b>\$375,386</b>	<b>\$505,838</b>	<b>\$1,268,348</b>	<b>\$574,765</b>	<b>\$569,921</b>	<b>\$592,605</b>	<b>\$706,801</b>	<b>\$633,259</b>	<b>\$779,002</b>	<b>\$781,361</b>	<b>\$632,559</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$154,712</b>	<b>\$148,204</b>	<b>\$130,373</b>	<b>(\$94,576)</b>	<b>\$161,958</b>	<b>\$118,833</b>	<b>\$87,587</b>	<b>\$64,517</b>	<b>\$86,532</b>	<b>(\$34,601)</b>	<b>\$40,742</b>	<b>\$158,887</b>
<b>Financing Sources (Uses)</b>												
Proceeds of Long-Term Debt				\$450,000								
Other Financing Sources												
Other Financing (Uses)	\$15,702	\$21,553	\$20,058									
Operating Transfers In				\$74,626								
Operating Transfers Out				\$74,626								
<b>Total Other Financing Sources</b>	<b>(\$15,702)</b>	<b>(\$21,553)</b>	<b>(\$20,058)</b>	<b>\$450,000</b>								

<b>ESHOM VALLEY PUBLIC CEMETERY DIST.</b>	<b>FY 03/04</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$7,551	\$7,352	\$7,655	\$8,883	\$9,416	\$11,009	\$9,164	\$9,795	\$9,510	\$9,801	\$10,507	\$10,409
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties		\$7	\$10	\$2		\$4	\$19	\$212	\$251	\$302	\$336	\$352
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$771	\$615	\$659	\$849	\$823	\$686	\$372	\$462	\$211	\$120	\$112	\$97
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$145	\$144	\$131	\$118	\$118	\$131	\$132	\$123	\$120	\$1,062	\$119	\$111
Other Governmental Agencies												
Charges for Current Services	\$894	\$2,350	\$919	\$1,430	\$620	\$1,729		\$4,507	\$519	\$2,644	\$1,125	\$1,428
Self Insurance Contributions & Claim Adj.												
Other Revenues		\$2,400				\$454	\$726					
<b>TOTAL REVENUES</b>	<b>\$9,361</b>	<b>\$12,868</b>	<b>\$9,374</b>	<b>\$11,282</b>	<b>\$10,977</b>	<b>\$14,013</b>	<b>\$10,413</b>	<b>\$15,099</b>	<b>\$10,611</b>	<b>\$13,929</b>	<b>\$12,199</b>	<b>\$12,397</b>
Expenditures												
Salaries, Wages and Benefits	\$5,405	\$10,663	\$7,610	\$8,497	\$9,388	\$10,321	\$9,913	\$10,571	\$9,915	\$9,301	\$9,120	\$9,973
Services & Supplies	\$3,579	\$5,543	\$3,473	\$3,932	\$2,321	\$5,718	\$3,682	\$4,574	\$2,349	\$5,270	\$3,013	\$5,854
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$6,118											
Other Expenditures												
<b>TOTAL EXPENDITURES</b>	<b>\$15,102</b>	<b>\$16,206</b>	<b>\$11,083</b>	<b>\$12,429</b>	<b>\$11,709</b>	<b>\$16,039</b>	<b>\$13,595</b>	<b>\$15,145</b>	<b>\$12,264</b>	<b>\$14,571</b>	<b>\$12,133</b>	<b>\$15,827</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(\$5,741)</b>	<b>(\$3,338)</b>	<b>(\$1,709)</b>	<b>(\$1,147)</b>	<b>(\$732)</b>	<b>(\$2,026)</b>	<b>(\$3,182)</b>	<b>(\$46)</b>	<b>(\$1,653)</b>	<b>(\$642)</b>	<b>\$66</b>	<b>(\$3,430)</b>

<b>EXETER PUBLIC CEMETERY DISTRICT</b>	<b>FY 03/04</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$34,666	\$33,365	\$38,075	\$47,039	\$52,309	\$55,468	\$46,958	\$52,181	\$50,762	\$61,044	\$59,134	\$60,283
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties		\$30	\$49	\$7	\$7	\$20	\$95	\$1,011	\$1,225	\$1,551	\$1,738	\$1,802
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$21,977	\$9,729	\$9,847	\$18,374	\$17,703	\$16,232	\$10,323	\$10,372	\$6,407	\$4,423	\$3,862	\$4,273
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$683	\$686	\$651	\$640	\$644	\$647						
Other Governmental Agencies	\$695	\$687	\$672	\$650	\$343	\$343	\$697	\$669	\$7,360	\$625		
Charges for Current Services	\$230,663	\$249,619	\$206,064	\$301,938	\$307,764	\$265,293	\$278,450	\$236,373	\$245,960	\$242,442	\$241,738	\$256,549
Self Insurance Contributions & Claim Adj.												
Other Revenues						\$1,000	\$200					
<b>TOTAL REVENUES</b>	<b>\$288,684</b>	<b>\$294,116</b>	<b>\$255,358</b>	<b>\$368,648</b>	<b>\$378,770</b>	<b>\$339,003</b>	<b>\$336,723</b>	<b>\$300,606</b>	<b>\$311,714</b>	<b>\$310,085</b>	<b>\$306,472</b>	<b>\$322,907</b>
Expenditures												
Salaries, Wages and Benefits	\$167,271	\$166,879	\$174,226	\$177,946	\$180,734	\$199,151	\$211,834	\$203,834	\$196,933	\$184,071	\$192,712	\$191,217
Services & Supplies	\$99,521	\$98,487	\$140,540	\$103,099	\$149,884	\$143,771	\$108,696	\$110,238	\$98,966	\$106,933	\$131,276	\$107,124
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$32,179	\$22,820		\$28,926	\$30,248	\$13,390	\$21,574	\$13,758	\$13,125		\$7,097	
Other Expenditures												
<b>TOTAL EXPENDITURES</b>	<b>\$298,971</b>	<b>\$288,186</b>	<b>\$314,766</b>	<b>\$309,971</b>	<b>\$360,866</b>	<b>\$356,312</b>	<b>\$342,104</b>	<b>\$327,830</b>	<b>\$309,024</b>	<b>\$291,004</b>	<b>\$331,085</b>	<b>\$298,341</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(\$10,287)</b>	<b>\$5,930</b>	<b>(\$59,408)</b>	<b>\$58,677</b>	<b>\$17,904</b>	<b>(\$17,309)</b>	<b>(\$5,381)</b>	<b>(\$27,224)</b>	<b>\$2,690</b>	<b>\$19,081</b>	<b>(\$24,613)</b>	<b>\$24,566</b>



<b>LINDSAY-STRATHMORE PCD</b>	<b>FY 03/04</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$64,674	\$67,177	\$72,229	\$77,722	\$81,534	\$84,865	\$81,382		\$81,927	\$86,189	\$82,674	\$84,220
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$65	\$66	\$78	\$21	\$2	\$32	\$153		\$2,041	\$2,747	\$2,790	\$2,843
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$7,564	\$5,924	\$11,384	\$16,324	\$11,210	\$11,538	\$7,865		\$6,686	\$5,559	\$5,474	\$7,379
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$1,259	\$1,215	\$1,148	\$1,041	\$1,033	\$1,019	\$1,086		\$1,077	\$996	\$948	\$906
Other Governmental Agencies										\$10,843	\$11,859	\$9,654
Charges for Current Services	\$153,042	\$196,787	\$211,813	\$242,868	\$186,878	\$153,978	\$120,687		\$216,012	\$190,622	\$227,736	\$254,081
Self Insurance Contributions & Claim Adj.												
Other Revenues	\$68,161	\$59,672	\$34,715						\$133,080	\$128,286	\$181,481	\$105,037
<b>TOTAL REVENUES</b>	<b>\$294,765</b>	<b>\$330,841</b>	<b>\$331,367</b>	<b>\$337,976</b>	<b>\$280,657</b>	<b>\$251,432</b>	<b>\$211,173</b>		<b>\$440,823</b>	<b>\$425,242</b>	<b>\$512,962</b>	<b>\$464,120</b>
Expenditures												
Salaries, Wages and Benefits	\$193,660	\$193,004	\$198,876	\$183,417	\$182,006	\$177,746	\$154,293		\$173,284	\$169,419	\$185,327	\$241,206
Services & Supplies	\$117,697	\$119,610	\$83,012	\$126,620	\$45,083	\$34,210	\$53,467		\$165,700	\$177,730	\$227,102	\$177,437
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$29,499	\$5,926	\$2,215	\$23,134	\$37,892	\$3,767	\$34,652			\$78,150		\$36,608
Other Expenditures		\$6,017	\$6,017									
<b>TOTAL EXPENDITURES</b>	<b>\$340,856</b>	<b>\$324,557</b>	<b>\$290,120</b>	<b>\$333,171</b>	<b>\$264,981</b>	<b>\$215,723</b>	<b>\$242,412</b>		<b>\$338,984</b>	<b>\$425,299</b>	<b>\$412,429</b>	<b>\$455,251</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(\$46,091)</b>	<b>\$6,284</b>	<b>\$41,247</b>	<b>\$4,805</b>	<b>\$15,676</b>	<b>\$35,709</b>	<b>(\$31,239)</b>		<b>\$101,839</b>	<b>(\$57)</b>	<b>\$100,533</b>	<b>\$8,869</b>

FY 10/11 information was not reported to the State Controller

<b>PORTERVILLE PUBLIC CEMETERY DIST.</b>	<b>FY 03/04</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$157,496	\$152,144	\$168,399	\$205,294	\$224,034	\$235,429	\$203,195	\$227,402	\$227,089	\$232,904	\$239,517	\$246,551
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$432	\$483	\$542	\$50	\$581	\$420	\$424				\$7,518	\$8,013
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$42,139	\$42,290	\$63,740	\$93,410	\$96,576	\$88,655	\$55,265	\$52,428	\$39,134	\$27,615	\$6,809	\$28,378
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$3,085	\$3,050	\$2,930	\$3,365	\$1,444	\$1,425	\$2,975	\$2,851	\$2,874	\$2,772	\$2,715	\$2,637
Other Governmental Agencies							\$28,919					
Charges for Current Services	\$488,451	\$579,780	\$691,963	\$604,322	\$534,441	\$507,190	\$500,516	\$410,710	\$415,738	\$426,627	\$502,359	\$412,611
Self Insurance Contributions & Claim Adj.												
Other Revenues							\$4,357	\$145,264	\$117,665	\$135,758	\$139,786	\$126,987
<b>TOTAL REVENUES</b>	<b>\$691,603</b>	<b>\$777,747</b>	<b>\$927,574</b>	<b>\$906,441</b>	<b>\$857,076</b>	<b>\$833,119</b>	<b>\$795,651</b>	<b>\$838,655</b>	<b>\$802,500</b>	<b>\$825,676</b>	<b>\$898,704</b>	<b>\$825,177</b>
Expenditures												
Salaries, Wages and Benefits	\$340,794	\$333,125	\$382,973	\$413,517	\$437,615	\$471,920	\$442,787	\$415,344	\$411,342	\$414,663	\$424,321	\$470,912
Services & Supplies	\$257,013	\$264,201	\$257,029	\$242,768	\$249,180	\$239,623	\$189,794	\$253,972	\$302,636	\$217,814	\$240,326	\$331,220
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$162,610	\$57,523	\$83,933	\$134,784		\$279,575	\$63,479	\$59,237				
Other Expenditures												
<b>TOTAL EXPENDITURES</b>	<b>\$760,417</b>	<b>\$654,849</b>	<b>\$723,935</b>	<b>\$791,069</b>	<b>\$686,795</b>	<b>\$991,118</b>	<b>\$696,060</b>	<b>\$728,553</b>	<b>\$713,978</b>	<b>\$632,477</b>	<b>\$664,647</b>	<b>\$802,132</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(\$68,814)</b>	<b>\$122,898</b>	<b>\$203,639</b>	<b>\$115,372</b>	<b>\$170,281</b>	<b>(\$157,999)</b>	<b>\$99,591</b>	<b>\$110,102</b>	<b>\$88,522</b>	<b>\$193,199</b>	<b>\$234,057</b>	<b>\$23,045</b>

<b>THREE RIVERS PUBLIC CEMETERY DIST.</b>	<b>FY 03/04</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$3,997	\$3,916	\$4,403	\$5,229	\$5,857	\$6,188	\$5,546	\$6,207	\$6,175	\$6,602	\$6,514	\$6,527
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties												
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$855	\$509	\$1,037	\$1,523	\$2,028	\$1,627	\$702	\$847	\$591	\$778	\$326	\$360
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$78	\$77	\$75	\$71	\$75	\$75	\$81	\$39	\$77	\$75	\$73	\$73
Other Governmental Agencies								\$500				
Charges for Current Services	\$4,552	\$9,360	\$8,265	\$25,850	\$11,460	\$11,930	\$13,480	\$16,450	\$25,450	\$10,350	\$12,195	\$26,100
Self Insurance Contributions & Claim Adj.												
Other Revenues												
<b>TOTAL REVENUES</b>	<b>\$9,482</b>	<b>\$13,862</b>	<b>\$13,780</b>	<b>\$32,673</b>	<b>\$19,420</b>	<b>\$19,820</b>	<b>\$19,809</b>	<b>\$24,043</b>	<b>\$32,293</b>	<b>\$17,805</b>	<b>\$19,108</b>	<b>\$33,060</b>
Expenditures												
Salaries, Wages and Benefits								\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$8,628	\$13,576	\$15,953	\$17,536	\$23,022	\$23,604	\$16,848	\$19,869	\$23,402	\$18,544	\$21,445	\$21,071
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets						\$12,000					\$4,232	\$4,405
Other Expenditures												
<b>TOTAL EXPENDITURES</b>	<b>\$8,628</b>	<b>\$13,576</b>	<b>\$15,953</b>	<b>\$17,536</b>	<b>\$23,022</b>	<b>\$35,604</b>	<b>\$16,848</b>	<b>\$19,869</b>	<b>\$23,402</b>	<b>\$18,544</b>	<b>\$25,677</b>	<b>\$25,476</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$854</b>	<b>\$286</b>	<b>(\$2,173)</b>	<b>\$15,137</b>	<b>(\$3,602)</b>	<b>(\$15,784)</b>	<b>\$2,961</b>	<b>\$4,174</b>	<b>\$8,891</b>	<b>(\$739)</b>	<b>(\$6,569)</b>	<b>\$7,584</b>

<b>TIPTON-PIXLEY PUBLIC CEMETERY DIST.</b>	<b>FY 03/04</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$44,147	\$41,517	\$45,712	\$51,422	\$55,731	\$63,992	\$77,575	\$73,762	\$69,834	\$67,032	\$68,254	\$69,732
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$42	\$41	\$53	\$3,004	\$2,400	\$26				\$2,188	\$2,374	\$2,359
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$4,454	\$3,879	\$5,503	\$7,663	\$9,689	\$8,647	\$2,661	\$4,112	\$5,332	\$3,891	\$3,791	\$4,092
Rents, Concessions and Royalties												
Intergovernmental												
Federal	\$682	\$64	\$99	\$92	\$88	\$109						
State	\$867	\$831	\$793	\$1,918	\$1,890	\$1,950	\$500	\$911	\$866	\$860	\$789	\$759
Other Governmental Agencies		\$519	\$650							\$16,975	\$4,863	\$6,930
Charges for Current Services	\$71,911	\$63,379	\$53,834	\$72,284	\$50,114	\$53,205	\$35,200	\$50,810	\$44,370	\$57,390	\$50,007	\$42,075
Self Insurance Contributions & Claim Adj.												
Other Revenues	\$6,329	\$8,236	\$3,894	\$992		\$4,945		\$1,405	\$474			
<b>TOTAL REVENUES</b>	<b>\$128,432</b>	<b>\$118,466</b>	<b>\$110,538</b>	<b>\$137,375</b>	<b>\$119,912</b>	<b>\$132,874</b>	<b>\$115,936</b>	<b>\$131,000</b>	<b>\$120,876</b>	<b>\$148,336</b>	<b>\$130,078</b>	<b>\$125,947</b>
Expenditures												
Salaries, Wages and Benefits	\$51,244	\$62,238	\$68,177	\$70,117	\$43,568	\$41,926	\$41,814	\$49,958	\$48,016	\$50,005	\$48,220	\$33,297
Services & Supplies	\$39,293	\$37,187	\$26,852	\$41,266	\$39,205	\$53,063	\$53,156	\$58,892	\$52,622	\$48,429	\$64,913	\$54,190
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$5,919	\$13,661		\$9,009	\$25,665	\$23,090						
Other Expenditures												
<b>TOTAL EXPENDITURES</b>	<b>\$96,456</b>	<b>\$113,086</b>	<b>\$95,029</b>	<b>\$120,392</b>	<b>\$108,438</b>	<b>\$118,079</b>	<b>\$94,970</b>	<b>\$108,850</b>	<b>\$100,638</b>	<b>\$98,434</b>	<b>\$113,133</b>	<b>\$87,487</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$31,976</b>	<b>\$5,380</b>	<b>\$15,509</b>	<b>\$16,983</b>	<b>\$11,474</b>	<b>\$14,795</b>	<b>\$20,966</b>	<b>\$22,150</b>	<b>\$20,238</b>	<b>\$49,902</b>	<b>\$16,945</b>	<b>\$38,460</b>

<b>TULARE PUBLIC CEMETERY DISTRICT</b>	<b>FY 03/04</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$72,700	\$70,693	\$79,390	\$99,950	\$111,379	\$121,473	\$112,981	\$113,113	\$120,966	\$127,963	\$130,812	\$133,424
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$72	\$74	\$88	(\$26)	\$2	\$50	\$217	\$2,446	\$2,991	\$3,661	\$3,854	\$4,071
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$29,423	\$31,501	\$35,476	\$64,942	\$67,259	\$67,078	\$54,134	\$56,179	\$43,179	\$30,056	\$27,458	\$28,644
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$1,403	\$1,391	\$1,362	\$1,334	\$5,558	\$1,116	\$7,820	\$4,964	\$3,548	\$1,383	\$1,364	\$1,352
Other Governmental Agencies				\$2,333								
Charges for Current Services	\$529,844	\$609,224	\$695,204	\$675,047	\$719,588	\$698,062	\$612,850	\$733,788	\$649,651	\$590,981	\$583,130	\$751,212
Self Insurance Contributions & Claim Adj.												
Other Revenues	\$12,237	\$8,506	\$9,760	\$7,525	\$7,350	\$7,455	\$7,835	\$7,791	\$7,832	\$8,031	\$7,350	\$63,213
<b>TOTAL REVENUES</b>	<b>\$645,679</b>	<b>\$721,389</b>	<b>\$821,280</b>	<b>\$851,105</b>	<b>\$911,136</b>	<b>\$895,234</b>	<b>\$795,837</b>	<b>\$918,281</b>	<b>\$828,167</b>	<b>\$762,075</b>	<b>\$753,968</b>	<b>\$981,916</b>
Expenditures												
Salaries, Wages and Benefits	\$347,124	\$368,925	\$372,787	\$345,521	\$387,224	\$407,019	\$394,756	\$413,277	\$434,864	\$414,307	\$421,980	\$399,897
Services & Supplies	\$229,969	\$243,950	\$228,253	\$223,440	\$300,941	\$306,322	\$313,348	\$272,549	\$287,478	\$356,669	\$331,992	\$396,043
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt												
Interest Expense												
Fixed Assets	\$38,281	\$8,966	\$5,472	\$18,904		\$18,750	\$11,217	\$61,804	\$19,390	\$97,085	\$10,350	\$44,748
Other Expenditures												
<b>TOTAL EXPENDITURES</b>	<b>\$615,374</b>	<b>\$621,841</b>	<b>\$606,512</b>	<b>\$587,865</b>	<b>\$688,165</b>	<b>\$732,091</b>	<b>\$719,321</b>	<b>\$747,630</b>	<b>\$741,732</b>	<b>\$868,061</b>	<b>\$764,322</b>	<b>\$840,688</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$30,305</b>	<b>\$99,548</b>	<b>\$214,768</b>	<b>\$263,240</b>	<b>\$222,971</b>	<b>\$163,143</b>	<b>\$76,516</b>	<b>\$170,651</b>	<b>\$86,435</b>	<b>(\$105,986)</b>	<b>(\$10,354)</b>	<b>\$141,228</b>

<b>VISALIA PUBLIC CEMETERY DISTRICT</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Revenues										
Taxes and Assessments										
Current Secured & Unsecured (1%)	\$76,664	\$97,123	\$112,261	\$115,975	\$95,706	\$105,472	\$102,074	\$98,592	\$116,284	\$117,325
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties	\$80	\$14	\$15	\$42	\$196	\$2,021	\$2,540	\$3,109	\$193	\$3,535
Licenses, Permits and Franchises										
Fines, Forfeits and Penalties										
Revenue From Use of Money & Property										
Interest Income	\$258,557	\$425,435	\$351,387	\$257,361	\$168,528	\$134,760	\$101,103	\$92,075	\$87,090	\$92,202
Rents, Concessions and Royalties	\$58,386	\$62,711	\$48,131	\$65,656	\$80,444	\$118,897	\$104,924	\$118,541	\$119,298	\$111,949
Intergovernmental										
Federal										
State	\$1,282	\$1,311	\$715	\$703	\$2,097	\$1,335	\$1,345	\$1,281	\$636	\$1,264
Other Governmental Agencies							\$5,912	\$29,361	\$13,169	\$11,078
Charges for Current Services	\$730,051	\$821,649	\$725,539	\$699,101	\$670,946	\$737,958	\$734,024	\$760,472	\$785,009	\$918,569
Self Insurance Contributions & Claim Adj.										
Other Revenues	\$23,715	\$34,317	\$22,839	\$17,342	\$11,936	\$13,467	\$17,263	(\$16)	\$2,469	\$453
<b>TOTAL REVENUES</b>	<b>\$1,148,735</b>	<b>\$1,442,560</b>	<b>\$1,260,887</b>	<b>\$1,156,180</b>	<b>\$1,029,853</b>	<b>\$1,113,910</b>	<b>\$1,069,185</b>	<b>\$1,103,415</b>	<b>\$1,124,148</b>	<b>\$1,256,375</b>
Expenditures										
Salaries, Wages and Benefits	\$499,657	\$562,477	\$610,186	\$497,998	\$427,467	\$330,058	\$345,701	\$345,927	\$359,181	\$330,856
Services & Supplies	\$287,398	\$401,544	\$426,942	\$733,525	\$696,542	\$636,834	\$652,114	\$633,642	\$684,034	\$681,732
Self Insurance - Claims Paid										
Debt Service										
Retirement of Long-Term Debt										
Interest Expense										
Fixed Assets	\$236,146	\$555,548	\$2,911,734	\$635,674	\$1,220,488	\$42,199	\$113,647	\$30,210	\$54,719	\$108,342
Other Expenditures		\$165	\$163	\$2,851	\$13,757	\$4,810	\$3,716	\$3,105	\$3,230	\$3,457
<b>TOTAL EXPENDITURES</b>	<b>\$1,023,201</b>	<b>\$1,519,734</b>	<b>\$3,949,025</b>	<b>\$1,870,048</b>	<b>\$2,358,254</b>	<b>\$1,013,901</b>	<b>\$1,115,178</b>	<b>\$1,012,884</b>	<b>\$1,101,164</b>	<b>\$1,124,387</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$125,534</b>	<b>(\$77,174)</b>	<b>(\$2,688,138)</b>	<b>(\$713,868)</b>	<b>(\$1,328,401)</b>	<b>\$100,009</b>	<b>(\$45,993)</b>	<b>\$90,531</b>	<b>\$22,984</b>	<b>\$131,988</b>

<b>WOODLAKE PUBLIC CEMETERY DISTRICT</b>	<b>FY 03/04</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$31,555	\$29,691	\$32,936	\$39,418	\$39,884	\$43,947	\$37,681	\$42,045	\$42,944	\$43,215	\$46,115	\$47,649
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$32	\$32	\$37	\$10	\$2	\$19	\$74	\$880	\$1,088	\$1,376	\$1,500	\$1,562
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$4,817	\$4,632	\$6,891	\$10,324	\$10,222	\$8,881	\$5,125	\$4,940	\$3,412	\$2,345	\$1,979	\$1,849
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$614	\$588	\$569	\$532	\$533	\$532	\$547	\$533	\$549	\$4,297	\$528	\$515
Other Governmental Agencies		\$11,136	\$879	\$1,014	\$1,992	\$2,600	\$2,737	\$2,466	\$5,862			
Charges for Current Services	\$68,903	\$83,691	\$83,945	\$106,064	\$87,378	\$73,900	\$61,484	\$93,040	\$82,910	\$98,474	\$103,978	\$53,371
Self Insurance Contributions & Claim Adj.												
Other Revenues	\$437				\$3,150	\$250	\$221					
<b>TOTAL REVENUES</b>	<b>\$106,358</b>	<b>\$129,770</b>	<b>\$125,257</b>	<b>\$157,362</b>	<b>\$143,161</b>	<b>\$130,129</b>	<b>\$107,869</b>	<b>\$143,904</b>	<b>\$136,765</b>	<b>\$149,707</b>	<b>\$154,100</b>	<b>\$104,946</b>
Expenditures												
Salaries, Wages and Benefits	\$67,446	\$70,576	\$76,446	\$83,795	\$81,274	\$90,674	\$92,165	\$94,368	\$97,292	\$94,631	\$102,150	\$96,033
Services & Supplies	\$27,267	\$28,484	\$38,740	\$46,968	\$38,582	\$44,095	\$35,719	\$37,456	\$38,777	\$40,279	\$50,074	\$48,563
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt											\$12,510	
Interest Expense											\$4,048	
Fixed Assets	\$8,236		\$6,999	\$14,080		\$42,877	\$9,545	\$13,762	\$74,000			
Other Expenditures												
<b>TOTAL EXPENDITURES</b>	<b>\$102,949</b>	<b>\$99,060</b>	<b>\$122,185</b>	<b>\$144,843</b>	<b>\$119,856</b>	<b>\$177,646</b>	<b>\$137,429</b>	<b>\$145,586</b>	<b>\$210,069</b>	<b>\$134,910</b>	<b>\$168,782</b>	<b>\$144,596</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$3,409</b>	<b>\$30,710</b>	<b>\$3,072</b>	<b>\$12,519</b>	<b>\$23,305</b>	<b>(\$43,767)</b>	<b>(\$26,860)</b>	<b>\$2,293</b>	<b>\$4,221</b>	<b>\$17,722</b>	<b>(\$9,957)</b>	<b>(\$39,650)</b>
Financing Sources (Uses)												
Proceeds of Long-Term Debt									\$74,000			
Other Financing Sources						\$3,750	\$2,700	\$3,975	\$3,525	\$2,925	\$4,725	
Other Financing (Uses)												
Operating Transfers In												
Operating Transfers Out												
<b>Total Other Financing Sources</b>						\$3,750	\$2,700	\$3,975	\$77,525	\$2,925	\$4,725	

<b>WOODVILLE PUBLIC CEMETERY DISTRICT</b>	<b>FY 03/04</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 13/14</b>	<b>FY 14/15</b>
Revenues												
Taxes and Assessments												
Current Secured & Unsecured (1%)	\$40,060	\$39,164	\$43,388	\$54,823	\$51,110	\$50,403	\$46,399	\$51,941	\$54,286	\$72,519	\$66,492	\$68,597
Voter Approved Taxes												
Property Assessments												
Special Assessments												
Prior Year and Penalties	\$36	\$35	\$58	\$29	\$8	\$23	\$92	\$994	\$91	\$108	\$132	\$109
Licenses, Permits and Franchises												
Fines, Forfeits and Penalties												
Revenue From Use of Money & Property												
Interest Income	\$24,503	\$21,726	\$24,570	\$43,688	\$44,435	\$41,887	\$28,363	\$29,483	\$19,466	\$13,529	\$11,460	\$12,392
Rents, Concessions and Royalties												
Intergovernmental												
Federal												
State	\$797	\$800	\$765	\$684	\$332	\$435	\$682	\$669	\$676	\$704	\$690	\$652
Other Governmental Agencies												
Charges for Current Services	\$55,689	\$75,049	\$73,688	\$75,825	\$76,507	\$55,566	\$64,516	\$50,211	\$64,507	\$63,364	\$65,613	\$70,823
Self Insurance Contributions & Claim Adj.												
Other Revenues			\$2,091									
<b>TOTAL REVENUES</b>	<b>\$121,085</b>	<b>\$136,774</b>	<b>\$144,560</b>	<b>\$175,049</b>	<b>\$172,392</b>	<b>\$148,314</b>	<b>\$140,052</b>	<b>\$133,298</b>	<b>\$139,026</b>	<b>\$150,224</b>	<b>\$144,387</b>	<b>\$152,573</b>
Expenditures												
Salaries, Wages and Benefits	\$42,904	\$46,395	\$56,210	\$56,186	\$55,608	\$62,466	\$65,624	\$77,732	\$72,737	\$75,746	\$77,904	\$81,177
Services & Supplies	\$33,341	\$35,059	\$50,165	\$63,327	\$49,405	\$44,552	\$44,156	\$49,661	\$52,705	\$54,448	\$59,283	\$64,184
Self Insurance - Claims Paid												
Debt Service												
Retirement of Long-Term Debt		\$6,584	\$6,870	\$7,167								
Interest Expense		\$1,813	\$919	\$1,000								
Fixed Assets	\$71,801	\$21,607	\$14,916		\$3,748	\$14,359	\$8,269		\$7,130	\$12,278	\$18,912	\$9,455
Other Expenditures												
<b>TOTAL EXPENDITURES</b>	<b>\$148,046</b>	<b>\$111,458</b>	<b>\$129,080</b>	<b>\$127,680</b>	<b>\$108,761</b>	<b>\$121,377</b>	<b>\$118,049</b>	<b>\$127,393</b>	<b>\$132,572</b>	<b>\$142,472</b>	<b>\$156,099</b>	<b>\$154,816</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(\$26,961)</b>	<b>\$25,316</b>	<b>\$15,480</b>	<b>\$47,369</b>	<b>\$63,631</b>	<b>\$26,937</b>	<b>\$22,003</b>	<b>\$5,905</b>	<b>\$6,454</b>	<b>\$7,752</b>	<b>(\$11,712)</b>	<b>(\$2,243)</b>



### CALAFCO Board and Staff Changes

Results of the recent CALAFCO Board of Directors elections netted no new Board members for 2017. All incumbent Board members won their election, so the Board of Directors membership stays the same.

At the October Board meeting during the Annual Conference, the appointment of **Carolyn Emery** (Orange LAFCo) was made to represent the southern region as the Deputy Executive Officer (DEO). We said farewell to **Paul Novak** who served in this role for the past two years.

### CALAFCO Board 2017 Committees

At their December 9 meeting, the CALAFCO Board appointed members to the 2017 standing committees as follows:

#### Legislative Committee

Bill Connelly (North)  
Jim Curatalo (South)  
Shiva Frentzen (Central)  
William Kirby (At-Large)  
John Leopold (Coastal)  
Mike McGill (At-Large)

Gay Jones (a) (At-Large)  
Michael Kelley (a) (South)  
Anita Paque (a) (Central)  
Sblend Sblendorio (a) (Coastal)  
Josh Susman (a) (North)

#### Nominations Committee

Cheryl Brothers  
Shiva Frentzen  
John Leopold (Chair)  
Josh Susman

#### Awards Committee

Mike Kelley  
Gerard McCallum  
John Marchand  
Anita Paque  
Ricky Samayoa (Chair)

#### 2017 Annual Conference

Jim Curatalo  
Bill Kirby (Chair)  
Sblend Sblendorio  
Josh Susman

### Conferences and Workshops Update

#### 2016 ANNUAL CONFERENCE A SUCCESS



A final Conference report was provided to the Board on December 9. The Conference was held October 26 - 28 in Santa Barbara at the beautiful Fess Parker DoubleTree. Our theme this year was **Orchards to Oceans: Balancing California's Diversity**, and the host was Santa Barbara LAFCo. Approximately 285 commissioners, staff, associate members, guests and speakers attended the Conference. A total of 48 LAFCos were represented.

Participant evaluations rated the overall experience a 5.2 out of 6.0 with an evaluation return rate of 25%. While the books are still being finalized, it appears that financially the Conference was a success. We had a total of \$19,500 in sponsorship revenue, with 16 total sponsors of varying levels. CALAFCO thanks all of our sponsors for your support and participation in this event.

Our program and speaker lineup was diverse, and highlighted by our luncheon keynote speaker Jean-Michel Cousteau.

CALAFCO wishes to thank our host, Santa Barbara LAFCo, for all of their work in planning the mobile workshop, lining up the luncheon keynote speaker, and tending to many of the details. In particular, we thank **Jeff Moorhouse**, **Roger Welt**, **Paul Hood**, **Michael Allen** and **Jacquelyne Alexander**. We also thank Conference Chair **Sblend Sblendorio**, Program Committee Chair **David Church**, everyone who worked to plan the program and all of you who volunteered and helped on site.

All program presentations were placed on the CALAFCO website the week after the Conference.



### 2017 STAFF WORKSHOP

The 2017 Staff Workshop is set for April 5-7, 2017 at the beautiful Doubletree by Hilton in downtown Fresno. Our host for this workshop will be Fresno LAFCo. The Program Planning Committee will begin their work the first week of January.

### CALAFCO Congratulates the 2016 Annual Achievement Award Recipients

CALAFCO wishes to congratulate all of this year's nominees, and especially those who received the 2016 Achievement Award.

- ❖ Outstanding Commissioner - **Don Tatzin** (Contra Costa LAFCo)
- ❖ Outstanding LAFCo Clerk - **Cheryl Carter-Benjamin** (Orange LAFCo)
- ❖ Outstanding LAFCo Professional - **Steve Lucas** (Butte LAFCo)
- ❖ Distinguished Service - **Peter Brundage** (Sacramento LAFCo)
- ❖ Project of the Year - **Countywide Water Study** (Marin LAFCo)
- ❖ Government Leadership - **Southern Region of CALAFCO**
- ❖ Most Effective Commission - **San Luis Obispo LAFCo**
- ❖ Outstanding CALAFCO Member - **John Leopold** (Santa Cruz LAFCo)
- ❖ Lifetime Achievement - **Bob Braitman** (Retired EO) and **Ed Robey** (Lake LAFCo)



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### CALAFCO Board Actions

The Board met on October 28 and appointed the staff members of the 2017 Legislative Committee and adopted their 2017 meeting calendar.



During the Board's meeting on December 9, they took the following actions:

- ◆ Received and filed the 1<sup>st</sup> quarter financial reports
- ◆ Received and filed the Annual Conference report
- ◆ Heard a presentation from Erin Gilhuly, President of CV Strategies and agreed to consider a change in scope of work for next year's contract
- ◆ Decided on the priority topics for their January Strategic Planning Workshop
- ◆ Unanimously approved the 2017 legislative priorities.

### CALAFCO White Papers and Other Publications

The White Paper on the **Sustainable Groundwater Management Act (SGMA) and LAFcos** is being released the last week of December on the website and will be widely distributed the first week of January. The purpose of this paper is to summarize how SGMA will impact LAFcos across the state.

We are currently partnering with the American Farmland Trust (AFT) on a White Paper on **Ag Policies**. Work on this project is underway with an anticipated July completion date.

At the Annual Conference CALAFCO introduced the publications completed in collaboration with the CA Special Districts Association (CSDA). The first is a **Special District Formation Guide**. The Guide is intended as informational only and not written to promote or discourage the formation of a special district. The intent is to inform anyone considering forming a special district of the many factors involved and resources needed. The other publication distributed is the **Countywide RDA Oversight Board Special District Appointments Guide**. The Guide is an informational document on the process of appointing special district representatives to countywide oversight boards, and provides guidance on potential questions related to the process of RDA Oversight Board consolidations and the appointment of special district representatives to those Boards. Both of these Guides are on the CALAFCO website.

### CALAFCO Legislative Update

This was a very full legislative year for CALAFCO. A full legislative update was provided to the membership at the Annual Conference in late October.

The new Legislature has convened and is currently in recess until January 4. It is expected to be another full year.

During their December 9 meeting, the CALAFCO Board of Directors deliberated at length about the 2017 legislative priorities. In the end, they unanimously decided to sponsor an Omnibus bill that contains only changes addressing risks and vulnerabilities for LAFcos. Further, the Association's focus in 2017 will be on those things that place our members in a vulnerable position. As a result, we will be working



on things that follow-up recommendations and opportunities identified in our written testimony to the Little Hoover Commission. We will also be working closely with CSDA and the Healthcare Districts Association in addressing issues that were identified in 2016 as a result of legislation.

CALAFCO will sponsor a bill that addresses the ongoing legal concerns of Government Code Section 56653 (previous attempts in 2015 and 2016 were unsuccessful), and co-sponsor a bill with CSDA that simplifies the process of seating special districts on LAFco (this process will remain voluntary).

We continue to be engaged with the Administration and Water Board on drinking water accessibility issues, and expect another bill similar to last year's SB 1318 (Wolk) to be introduced again.

CALAFCO has been asked to engage with OPR and the Strategic Growth Council in the creation of a Guide pertaining to Urban Growth Management.



### CALAFCO Associate Members' Corner

*This section highlights our Associate Members. The information below is provided to CALAFCO by the Associate member upon joining the Association. All Associate member information can be found in the CALAFCO Member Directory.*

*We are pleased to welcome a new Silver Associate Member to CALAFCO, the Santa Ynez CSD.*

#### Santa Ynez Community Services District



SANTA YNEZ  
COMMUNITY SERVICES DISTRICT

Founded in 1971, the **Santa Ynez Community Services District** provides wastewater collection and transportation and street lighting, serving approximately 688 wastewater connections. Effluent collected by the District is treated at the City of Solvang wastewater treatment plant. For more information about the District, visit their website at [www.sycsd.com](http://www.sycsd.com), or contact the General Manager Jeff Hodge at [jhodge@sycsd.com](mailto:jhodge@sycsd.com).



#### City of Rancho Mirage

The **City of Rancho Mirage** has been a Silver Associate Member since July 2010. With a population of just over 18,000, the **City of Rancho Mirage** is located in the County of Riverside. The City offers an abundant amount of sunshine, great climate, and related resort-style living. For more information about the City, contact the City Manager Randy Bynder at [randalb@ranchomirageca.gov](mailto:randalb@ranchomirageca.gov), or visit the website at [www.ci.rancho-mirage.ca.us](http://www.ci.rancho-mirage.ca.us).



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### Lamphier-Gregory

A Silver Associate Member since September 2010, **Lamphier-Gregory** provides on-call planning and environmental consultant services to various LAFcos including Alameda and Contra Costa on long-term contracts. For more information about **Lamphier-Gregory**, visit their website at [www.lamphier-gregory.com](http://www.lamphier-gregory.com) or contact Senior Planner Nathaniel Taylor at [ntaylor@lamphier-gregory.com](mailto:ntaylor@lamphier-gregory.com).



LAMPHIER · GREGORY

### Policy Consulting Associates

A Silver Associate Member since September 2010, **Policy Consulting Associates** prepares interdisciplinary research studies for LAFcos, COGs, counties, cities, states, elected representatives and candidates, with an emphasis on MSRs and fiscal studies. The **PCA** team's combined experience covers the spectrum of governance configurations and alternatives, and runs the gamut of services under LAFco jurisdiction. To learn more about **PCA**, contact either Jennifer Stephenson or Oxana Wolfson at [info@pccateam.com](mailto:info@pccateam.com) or visit their website at [www.pccateam.com](http://www.pccateam.com).

### QK (formerly known as Quad Knopf)

A Silver Associate Member since September 2010, **QK** provides planning, engineering, biology, environmental and survey services to public and private clients. Their planners have previous experience working for public agencies, including serving as LAFco Analysts. They specialize in the San Joaquin and Sacramento Valley regions. For more information on **QK**, visit their website at [www.qkinc.com](http://www.qkinc.com), or contact Steve Brandt at [steveb@qkinc.com](mailto:steveb@qkinc.com).



CALAFCO wishes to thank all of our Associate Members for your support and partnership. We look forward to continuing to highlight our Associate Members in each Quarterly Report.

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### Upcoming CALAFCO Conferences and Workshops

#### 2017 STAFF WORKSHOP

April 5 – 7  
DoubleTree by Hilton Fresno Convention Center  
Fresno, CA  
**Hosted by Fresno LAFco**

#### 2017 ANNUAL CONFERENCE

October 25 – 27  
Bahia Mission Bay  
San Diego, CA  
**Hosted by CALAFCO**

#### 2018 STAFF WORKSHOP

April 11 – 13  
Four Points Sheraton  
San Rafael, CA  
**Hosted by Marin LAFco**

#### 2018 ANNUAL CONFERENCE

October 3-5  
Tenaya Lodge  
Yosemite, CA  
**Hosted by CALAFCO**

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### CALAFCO on the Road Again...

By: Pamela Miller, CALAFCO Executive Director

This past year I've had the pleasure of tooling around the state to visit various LAFcos. As part of the Association's Strategic Plan, one of the objectives is to have the Executive Director connect and visit with six LAFcos each year. The past few years I visited some really cool places, so I thought I would start an annual column on where I visit and the uniqueness of each place. Going forward, this will be an article you can find in the Annual Edition of The Sphere.

We are, undeniably, a diverse state. And it is amazing to me as a native Californian just how much of the state I have yet to see and fully experience. So I really appreciate the opportunity to visit with you, our members, to share what is happening in Sacramento and what CALAFCO is doing. But more importantly, to better understand the issues each of you is dealing with today.

Last October I visited with the Bay Area Executive Officers who were meeting in Napa. Having previously worked in Napa, I was excited to drive through the always beautiful vineyards on my way to the meeting. During my visit I answered questions about the new organizational changes being implemented and learned what was happening in each of the Bay Area LAFcos.



In January of this year I visited Fresno LAFco while doing a site visit for the 2017 Staff Workshop. With a beautiful skyline as a backdrop to a bustling city, I found myself wondering why I had not visited here before. I was surprised (although I am not sure why) to drive through



acres and acres of vineyards and learned that Fresno State has one of the state's leading Viticulture and Enology programs. It was interesting to hear Fresno LAFco staff discuss some of the challenges they were facing as they worked to obtain information from service providers to conduct their MSRs. I appreciated the cooperative nature in which they approached the conversation and the suggestions offered by their Commission. I'm looking forward to returning to Fresno in April 2017 for our Staff Workshop.

At the end of January, I was down in the heart of Los Angeles attending the annual meeting of the Southern Region (now an annual pilgrimage for me). There again I was able to share with commissioners and staff the newly implemented changes the Association had adopted and answered a number of questions the region had about our new models. It was interesting to hear their discussions regarding their own implementation of a shared service model. I also shared the legislative platform CALAFCO adopted for 2016. A short train ride back to airport that same afternoon and I was quickly on my way back home.

It was not until late September that I was able to get back out on the road, and, boy, was this a trip worth waiting for. I spent four days visiting several of our most northern LAFcos, including Del Norte, Humboldt and Shasta. They were very gracious hosts, and I owe a huge shout out to George Williamson and his team for letting me set up camp in their



office, driving me around and even offering themselves as my tour guides.

The drive was scenic and serene with the beautiful Klamath Falls River winding its way alongside the road. A pretty amazing view by itself, but add the Pacific Ocean and some Redwoods in there from time to time and WOW. Visiting Del



Norte allowed me to share for the first time with this commission what is happening in Sacramento and with CALAFCO. I also fielded a

number of historical questions about CALAFCO as well as legislative questions. Before departing we visited Battery Point Lighthouse, which first lit up the night sky December 10, 1856.

From there it was a wonderful drive back to Humboldt, which I was told is not complete without an elk sighting. Well sure enough, there were plenty to see, and I thank our driver (who I think prefers to remain nameless) for stopping, making U-turns and pulling by the side of the road (all safely and fully legal – of course), so that this city slicker could get a good eyeful. We came across a number of herds, and the last one was the largest and most impressive.



The next day I tagged along with Humboldt LAFco staff to make a LAFco 101 presentation to the local APA chapter. Once done, I was very politely asked to leave so I could take in some of the sites. I gladly obliged the request and found myself hiking among the redwoods at Arcata Redwood Park. I got lost in the serenity of time and space while there.

That evening, I was treated to a very special welcome reception at the home of Humboldt commissioner Bob McPherson. He and his wife were very gracious hosts, opening up their magnificent home. I learned quite a bit about the history of the area from them and was treated to this sunset ocean view from their kitchen window.



The next morning I attended the Humboldt LAFco meeting, which was very interesting in that they discussed the dissolution of a special district that had gone inactive, as well as a proposed annexation into the City of Fortuna. It was a great opportunity for me to hear residents who lack drinking water share their story, first-hand (a story being told all around the state) and to listen to the Commission do its due diligence in the questions they asked LAFco and City staff.

Upon my departure I stopped off at the Arcata Marsh and Wildlife Sanctuary. The interesting thing about this marsh is that it integrates





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conventional wastewater treatment with the natural processes of constructed wetlands, thereby turning wastewater into a resource. It was an interesting and beautiful place.

After tooling down the highway to Redding, the next morning I had the pleasure of attending the Shasta LAFCo meeting, at which they were treated to not only a CALAFCO 101 but also a LAFCo 101 session. It was a great opportunity for me to field lots of questions and reconnect with this Commission. No visit to Redding would be complete without stopping to admire the Sundial Bridge at Turtle Bay. Spanning the Sacramento River, the Sundial Bridge is an environmentally-conscious structure, intentionally constructed without river footings to leave the salmon-spawning habitat undisturbed. While world-renowned and environmentally sensitive, Sundial Bridge also inspires onlookers with its "bird in flight" design, symbolizing overcoming adversity, and serves as a real sundial.



My final stop before heading into Sacramento was in Butte County to visit the offices of Butte LAFCo. It was here I was treated to a peek at the Oroville Dam. It was very interesting to note that, in the first stages of construction, under the direction of Governor Edmund G. Brown on April

24, 1963, a sackful of sand and gravel from each of the 58 counties in the state was used in the first concrete poured at the base of the dam. While the lake was low, it was a beautiful site. Thanks Steve Lucas for the tour!

My last stop of 2016 came the week after the Annual Conference visiting Santa Cruz LAFCo. It was in Scotts Valley to be exact. I learned a few interesting facts about Scotts Valley, thanks to the Keeper of LAFCo Knowledge, Pat McCormick (also the Executive Officer of Santa Cruz LAFCo). The LAFCo meeting was held in Scotts Valley City Hall, a quaint building nestled on a hill with a beautiful view of the surrounding mountains. Just below City Hall sits the Historical Scott House, built in 1853. This area is home to significant archaeological finds and contains one of the longest records of human occupation known in the Western North America. Today this historical landmark is part of a wonderful City Park.



The LAFCo meeting was another interesting one, with a proposed sphere of influence update for Scotts Valley Water District and a robust discussion about MSRs for Fire Districts. Turns out several of the Fire Districts want a more detailed MSR (they got one the first round and did nothing with the recommendations, so this round of MSRs was approached a bit differently), and after a very interesting discussion, the Commission decided to accept the MSRs as presented with the exception of three of the twelve districts, which will be looked at more closely in the future. It was interesting to observe the dialogue that occurred between the district personnel and Commission as they worked towards a common understanding of each other's' perspectives. After all the excitement was over, I made a brief CALAFCO presentation to the Commission and was able to acknowledge Commissioner John Leopold for receiving the

Outstanding CALAFCO Member award and for his time as Chair of the Board.

After over four years of being the Executive Director for this great Association, I grow prouder of who we are and what we do, and of the great things you - our membership - are doing in your respective communities. I look forward to packing up, hitting the road, and visiting more of you very soon!



*Happy Holidays  
to all of  
our Members  
and your families.*

*May 2017 bring all of us  
peace and prosperity.*

*CALAFCO  
Board of Directors  
and Staff*

