

**CALAVERAS
LOCAL AGENCY FORMATION
COMMISSION
(LAFCo)**

**CALAVERAS COUNTY
CEMETERY DISTRICTS**

- 1. Altaville Cemetery District**
- 2. Copperopolis Cemetery District**
- 3. Mokelumne Hill Cemetery District**
- 4. Murphys Cemetery District**
- 5. Rail Road Flat Cemetery District**
- 6. San Andreas Cemetery District**
- 7. Vallecito Cemetery District**
- 8. West Point Cemetery District**

**Hearing Draft
May 2025**

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1 INTRODUCTION

1.1 Local Agency Formation Commission (LAFCo) History

This report is prepared pursuant to State Legislation enacted in 2000 that requires Calaveras LAFCo to complete a comprehensive review of municipal service delivery and update the spheres of influence (SOIs) of all agencies under LAFCo's jurisdiction. This chapter provides an overview of LAFCo's history, powers and responsibilities. It discusses the origins and legal requirements for preparation of a Service Review commonly referred to as a Municipal Service Review (MSR). Finally, the chapter reviews the process for MSR review, MSR approval and SOI updates.

After World War II, California experienced dramatic growth in population and economic development. With this boom came a demand for housing, jobs and public services. To accommodate this demand, many new local government agencies were formed, often with little forethought as to the ultimate governance structures within a given region. A lack of coordination and adequate planning led to a multitude of overlapping, inefficient jurisdictional and service area boundaries, many of which resulted in the premature conversion of California's agricultural and open-space lands and duplication of services.

Recognizing this problem, in 1959, Governor Edmund G. Brown, Sr. appointed the Commission on Metropolitan Area Problems. The Commission's charge was to study and make recommendations on the "misuses of land resources" and the growing complexity of local governmental jurisdictions. The Commission's recommendations on local governmental reorganization were introduced in the Legislature in 1963, resulting in the creation of a Local Agency Formation Commission, or "LAFCo," operating in every county.

LAFCo was formed as a countywide agency to discourage urban sprawl and to encourage the orderly formation and development of local government agencies within its jurisdiction. LAFCo is responsible for coordinating logical and timely changes in local governmental boundaries; including annexations and detachments of territory, incorporations of cities, formations of special districts, and consolidations, mergers and dissolutions of districts, as well as reviewing ways to reorganize, simplify, and streamline governmental structure.

The Commission's efforts are focused on ensuring services are provided efficiently and economically while agricultural and open-space lands are protected or conserved to the extent possible. To better inform itself and the public in compliance with the State Law; LAFCo conducts MSR's to evaluate the provision of municipal services for service providers within its jurisdiction.

LAFCo regulates, through approval, denial, conditions and modification, boundary changes proposed by public agencies or individual voters and landowners. It also regulates the extension of public services by cities and special districts outside their boundaries. LAFCo is empowered to initiate updates to the SOIs and proposals involving the dissolution, consolidation or formation of special districts, establishment of subsidiary districts, and any reorganization including such

actions. Where LAFCo is not given specific authority, LAFCo actions must originate as petitions from affected voters or landowners, or by resolutions by affected cities or special districts.

A Plan for Services is required in Government Code Section 56653. A Plan for Services must include the following information: An enumeration and description of services to be provided, the level and range of those services, an indication of how those services are to be extended into the territory, an indication of any improvements or upgrading of structures, information on how the services are to be financed.

1.2 Preparation of the MSR

Research for this Municipal Service Review (MSR) was conducted in 2024. This MSR is intended to support preparation and update of Sphere of Influence, in accordance with the provision of the Cortese-Knox-Hertzberg Act. The objectives of this Municipal Service Review (MSR) are as follows:

- To develop recommendations that will promote more efficient and higher quality service options and patterns
- To identify areas for service improvement
- To assess the adequacy of service provision as it relates to determination of appropriate sphere boundaries.

While LAFCo prepared the MSR document, given budgetary constraints, LAFCo did not engage the services of experts in engineering, hydrology, geology, water quality, fire protection, accounting or other specialists in related fields, but relied upon published reports and available information. Insofar as there is conflicting or inconclusive information LAFCo staff may recommend the County or district retain a licensed professional or expert in a particular field for an opinion.

Therefore, this MSR reflects LAFCo's recommendations, based on available information during the research period and provided by County staff to assist in its determinations for service improvement; and assessing the adequacy of service provision by the various cemetery districts. Additional information on local government funding issues is found in Appendix A at the end of this report.

1.3 Role and Responsibility of LAFCo

Local Agency Formation Commissions (LAFCos) in California are independent agencies created by the California Legislature in 1963 for the purpose of encouraging the orderly formation of local government agencies and conserving and preserving natural resources. The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code Section 56000 et seq.) is the statutory authority for the preparation of an MSR, and periodic updates of the Sphere of Influence (SOI) of each local agency.

LAFCos are responsible for coordinating logical and timely changes in local governmental boundaries, conducting special studies that review ways to reorganize, simplify, and streamline governmental structure, preparing a review of

services called an MSR, and preparing an SOI thereby determining the future “probable” boundary for each city and special district within each county.

The Commission’s efforts are directed toward seeing that services are provided efficiently and economically while agricultural and open-space lands are protected. Often citizens are confused as to what LAFCo’s role is. LAFCos do not have enforcement authority, nor do they have the authority to initiate a city or district annexation or detachment proceeding. LAFCos may initiate consolidation or dissolution proceedings; however, these proceedings are subject to voter approval or denial.

The Legislature has given LAFCos the authority to modify and any proposal before it to ensure the protection of agricultural and open space resources, discourage urban sprawl and promote orderly boundaries and the provision of adequate services.

The Governor’s Office of Planning and Research (OPR) has issued Guidelines for the preparation of an MSR. This MSR adheres to the procedures set forth in OPR’s MRS Guidelines.

An SOI is a plan for the probable physical boundaries and service area of a local agency, as determined by the affected Local Agency Formation Commission (Government Code Section 56076). Government Code Section 56425(f) requires that each SOI be updated no less than every five years, and Section 56430 provides that an MSR shall be conducted in advance of the SOI update.

1.4 Municipal Services Review Requirements

Effective January 1, 2002, and subsequently amended, LAFCo is required to conduct a review of municipal services provided in the county by region, sub-region or other designated geographic area, as appropriate, for the service or services to be reviewed, and prepare a written statement of determination with respect to each of the following six topics (Government Code Section 56430):

1. Growth and population projections for the affected area
2. The location and characteristics of any disadvantaged unincorporated communities (DUC) within or contiguous to the sphere of influence
3. Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies
4. Financial ability of agencies to provide services
5. Status of, and opportunities for shared facilities
6. Accountability for community service needs, including governmental structure and operational efficiencies.

1.5 Municipal Services Review Process

For local agencies, the MSR process involves the following steps:

1. Outreach: LAFCo outreach and explanation of the project
2. Data Discovery: provide documents and respond to LAFCo questions

3. Map Review: review and comment on LAFCo draft map of the agency's boundary and sphere of influence
4. Profile review: internal review and comment on LAFCo draft and MSR
5. Public Review Draft MSR: review and comment on LAFCo draft MSR
6. LAFCo Hearing: attend and provide public comments on MSR

MSRs are exempt from the California environmental Quality Act (CEQA) pursuant to Section 15262 (feasibility or planning studies) or Section 15306 (information collection) of the CEQA Guidelines. LAFCo's actions to adopt MSR determinations are not considered "projects" subject to CEQA. The MSR process does not require LAFCo to initiate changes of organization based on service review findings, only that LAFCo identify potential government structure options.

However, LAFCo, other local agencies, and the public may subsequently use the determinations to analyze prospective changes of organization or reorganization or to establish or amend SOIs. Within its legal authorization, LAFCo may act with respect to a recommended change of organization or reorganization on its own initiative (e.g., certain types of consolidations), or in response to a proposal (i.e., initiated by resolution or petition by landowners or registered voters).

Once LAFCo has adopted the MSR determinations, it must update the SOI for each jurisdiction. The LAFCo Commission determines and adopts the spheres of influence for each agency. A CEQA determination is made by LAFCo on a case-by-case basis for each sphere of influence action and each change of organization, once the proposed project characteristics are sufficiently identified to assess environmental impacts.

1.6 Sphere of Influence Update Process

The Commission is charged with developing and updating the Sphere of Influence (SOI) for each city and special district within the county.¹ An SOI is a LAFCo-approved plan that designates an agency's future boundary and service area. Spheres are planning tools used to provide guidance for individual boundary change proposals and are intended to encourage efficient provision of organized community services and prevent duplication of service delivery. Territory cannot be annexed by LAFCo or a city or district unless it is within that agency's sphere.

The purposes of the SOI include the following:

- To ensure the efficient provision of services
- To discourage urban sprawl and premature conversion of agricultural and open space lands
- To prevent overlapping jurisdictions and duplication of services

LAFCo may not directly regulate land use, dictate internal operations or administration of any local agency, or set rates. LAFCo is empowered to enact policies that indirectly affect land use decisions. On a regional level, LAFCo promotes logical and orderly development of communities as it considers and

¹ The initial statutory mandate, in 1971, imposed no deadline for completing sphere designations. When most LAFCos failed to act, 1984 legislation required all LAFCos to establish spheres of influence by 1985.

decides individual proposals. LAFCo has a role in reconciling differences between agency plans so that the most efficient urban service arrangements are created for the benefit of current and future area residents and property owners.

The Cortese-Knox-Hertzberg (CKH) Act requires LAFCos to develop and determine the SOI of each local governmental agency within its jurisdiction and to review and update the SOI every five years, as necessary. LAFCos are empowered to adopt, update and amend an SOI. They may do so with or without an application. Any interested person may submit an application proposing an SOI Amendment.

While SOIs are required to be updated every five years, as necessary, this does not necessarily define the planning horizon of the SOI. The term or horizon of the SOI is determined by each LAFCo.

LAFCo may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations. In determining the SOI, LAFCo is required to complete an MSR and adopt the six determinations previously discussed. In addition, in adopting an SOI, LAFCo must make the following five determinations as required in Government Code Section 56425(c):

1. Present and planned land uses in the area, including agricultural and open-space lands.
2. Present and probable need for public facilities and services in the area if the Commission determines these are relevant to the agency.
3. Present capacity of public facilities and adequacy of public service that the agency provides or is authorized to provide.
4. Existence of any social or economic communities of interest in the area if the Commission determines these are relevant to the agency.
5. For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.²

The CKH Act stipulates several procedural requirements in updating SOIs. It requires cities to file written statements on the class of services to be provided and LAFCo must clearly establish the location, nature and extent of services provided by special districts.

By statute, LAFCo must notify affected agencies 21 days before holding the public hearing to consider the SOI and may not update the SOI until after that hearing. The LAFCo Executive Officer must issue a report including recommendations on the SOI amendments and updates under consideration at least five days before the public hearing.

² California Government Code Section 56425 (e)(5)

1.7 Possible Approaches to the Sphere of Influence

LAFCo may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations. Based on review of the guidelines of Calaveras LAFCo as well as other LAFCos in the State, various conceptual approaches have been identified from which to choose in designating an SOI. These seven approaches are explained below:

1) Coterminous Sphere:

A Coterminous Sphere means that the Sphere of Influence for a city or special district is the same as the existing boundaries of the city or district.

2) Annexable Sphere:

A sphere larger than the agency's boundaries identifies areas that the agency is expected to annex. The annexable area is outside the district boundaries and inside the sphere of influence.

3) Detachable Sphere:

A sphere that is smaller than the agency's boundaries identifies areas the agency is expected to detach. The detachable area is within the agency's boundary but not within its sphere of influence.

4) Zero Sphere:

A zero sphere indicates the affected agency's public service functions should be reassigned to another agency and the agency should be dissolved or combined with one or more other agencies.

5) Consolidated Sphere:

A consolidated sphere includes two or more local agencies and indicates the agencies should be consolidated into one agency.

6) Limited-Service Sphere:

A limited-service sphere is the territory included within the SOI of a multi-service provider agency that is also within the boundary of a limited purpose district which provides the same service (e.g., fire protection), but not all needed services. Territory designated as a limited-service SOI may be considered for annexation to the limited purpose agency without detachment from the multi-service provider.

This type of SOI is generally adopted when the following conditions exist:

- A. The limited-service provider is providing adequate, cost effective and efficient services.
- B. The multi-service agency is the most logical provider of the other services.
- C. There is no feasible or logical SOI alternative.
- D. Inclusion of the territory is in the best interests of local government organization and structure in the area.

Government Code Section 56001 specifically recognizes that in rural area it may be appropriate to establish limited purpose agencies to serve an area rather than a single service provider, if multiple limited-purpose agencies are better able to provide efficient services to an area rather than one service district.

Moreover, Government Code Section 56425(l), governing sphere determinations, also authorizes a sphere for less than all of the services provided by a district by requiring a district affected by a sphere action to “establish the nature, location, and extent of any functions of classes of services provided by existing districts” recognizing that more than one district may serve an area and that a given district may provide less than its full range of services in an area.

1.8 Description of the Public Participation Process

The LAFCo proceedings are subject to the provisions of California’s open meeting law, the Ralph M. Brown Act (Government Code Sections 54950 et seq.). The Brown Act requires advance posting of meeting agendas and contains various other provisions designed to ensure that the public has adequate access to information regarding the proceedings of public boards and commissions. Calaveras LAFCo complies with the requirements of the Brown Act.

The State MSR Guidelines provide that all LAFCos should encourage and provide multiple public participation opportunities in the MSR process.

1.9 Considerations Regarding Cemetery Districts

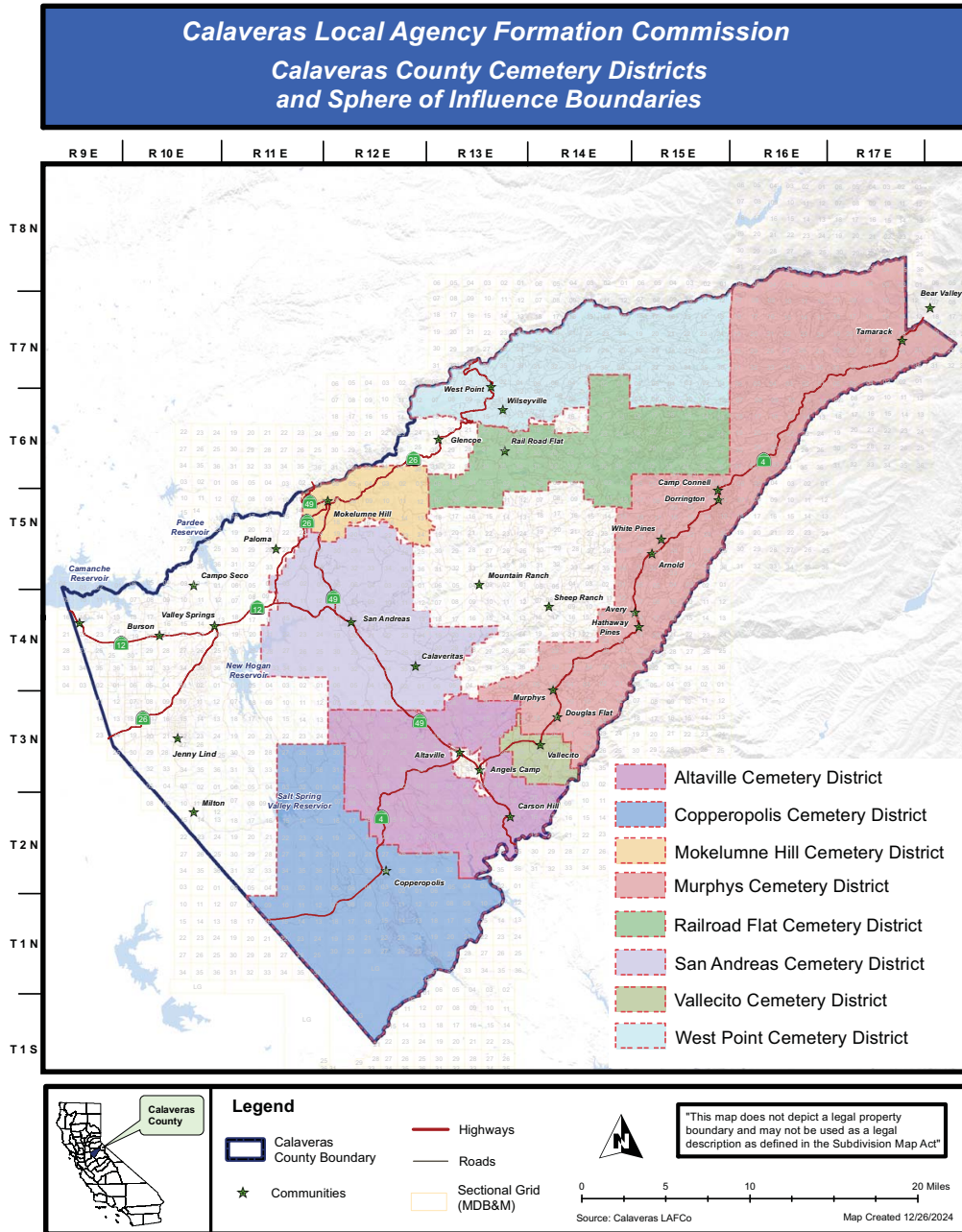
Many cemeteries may have old graves and thus historical records and significance. In 2024, many people may think of scattering the ashes of loved ones and avoiding the cost of a cemetery plot. In California, scattering ashes is allowed on private property with the permission of the property owner. However, scattering ashes in public places such as parks or beaches requires a permit.³ Cemetery districts may consider adoption of more proactive strategies to promote the use of cemetery plots such as advance sales and payment plans, or; they may prefer to conserve the land available for as long as possible.

Cemetery districts are governed by Section 7, Part 4, Division 8 of the California Health and Safety Code and are responsible for the following:

- Maintain a cemetery limited in use to the burial of residents and taxpayers of the District
- Establish rates charged for burial within the cemetery.
- Require deposits into an endowment fund that are sufficient to generate income that can be used to maintain the cemetery
- Maintain an up-to-date plot/lot map
- Maintain other required information on all person buried in the cemetery.

³ [The Legal Guide to Scattering Ashes: Understanding Laws – Oaktree Memorials](#). October 21, 2024.

1.10 Map of Cemetery Districts in Calaveras County



2 ALTAVILLE CEMETERY DISTRICT

2.1 Angels Camp Community

2.1.1 Angels Camp History

Angels Camp, is the only incorporated city in Calaveras County. Mark Twain based his short story "The Celebrated Jumping Frog of Calaveras County" on a story he claimed to have heard at the Angels Hotel in 1865.⁴ The event is commemorated with a Jumping Frog Jubilee each May at the Calaveras County Fairgrounds, just east of the City. Because of this, Angels Camp is sometimes referred to as "Frogtown." The City is California Historical Landmark #287.⁵

2.1.2 Angels Camp Population

Angels Camp had a 2024 population of 3,780, up from 3,666 in 2020. The Angels Camp Median Household Income was \$55,147 compared to \$91,551 for the State of California in 2023.⁶

2.1.3 Cemeteries near Angels Camp

Historic cemeteries near Angels Camp include the following:

- 1) Airola-Ramussen Cemetery, Red Hill Road, Angels Camp, CA, 2 memorials⁷
- 2) Wirefield Indian Burial Ground, First Ranch Road off of Whittle, Angels Camp, CA, 12 memorials⁸

2.2 Altaville Cemetery District

2.2.1 Altaville Cemetery District History

The Altaville Cemetery District was established in August of 1926 by a resident petition of those living within the Angels Camp and Altaville areas.⁹

2.2.2 Altaville Cemetery District Location

The Altaville Cemetery District is located at 228 Monte Verda St, Angels Camp, CA 95222, Phone: (209) 736-0116. The District has four cemeteries all that were in operation prior to 1926. The cemeteries are within the city limits of the City of Angels Camp but the District's boundary and service territory extend beyond the city limits. The four cemeteries have a total acreage of 15.76 acres as follows:

Catholic Cemetery	5.68 acres (1620 burial records) ¹⁰
Protestant Cemetery	7.08 acres (2414 burial records) ¹¹
Lode Cemetery (IOOF)	1.15 acres
Serbian Cemetery	1.85 acres ¹² (191 burial records) ¹³

⁴ *Northern California*. Heathrow, Florida: AAA Publishing. 2012. p. 46.

⁵ "[Angels Camp](#)". *Office of Historic Preservation, California State Parks*. Retrieved October 6, 2012.

⁶ [California Median Household Income - 2024 Update | Neilsberg](#). October 7, 2024.

⁷ [Airola-Rasmussen Cemetery in Angels Camp, California - Find a Grave Cemetery](#), November 3, 2024.

⁸ [Wirefield Indian Burial Ground in Angels Camp, California - Find a Grave Cemetery](#), November 3, 2024.

⁹ Calaveras LAFCo, Municipal Service Review (MSR) and Sphere of Influence (SOI) Plan Public Cemetery District Services Adopted August 15 2005 LAFCo Resolutions 2005-11 and 2005-12, Page V-2.

¹⁰ [Altaville Catholic Cemetery in Angels Camp, CA - working hours, burials list, pictures and map and GPS locations | Rhedesium](#), October 22, 2024.

¹¹ [Altaville Protestant Cemetery in Angels Camp, CA - working hours, burials list, pictures and map and GPS locations | Rhedesium](#), October 22, 2024

¹² Calaveras LAFCo, Municipal Service Review (MSR) and Sphere of Influence (SOI) Plan Public Cemetery District Services Adopted August 15 2005 LAFCo Resolutions 2005-11 and 2005-12, Page V-2.

¹³ [Altaville Serbian Cemetery in Altaville, CA - working hours, burials list, pictures and map and GPS locations | Rhedesium](#), October 22, 2024.

2.2.3 Altaville Cemetery District Board of Directors¹⁴

The Altaville Cemetery District has five members on the Board of Directors. The members serve four year terms and may serve more than one term. The members are as follows:

Carla Rolleri	Valerie Raggio Apley
Rex Whittle	Lorena Darby
Paula Broglio	

2.2.4 Altaville Cemetery District Budget

The Altaville Cemetery District Budget is shown below in two tables, one for revenue and one for expenses:

Altaville Cemetery District 23100010 20024-2025				
Revenue Category		2022-2023 Actual	2023- 2024 Actual	2024- 2025 Adopted
4010	Current Secured Taxes*	106,144	113,912	113,461
4013	SB2557 Reduction	(1,954)	(2,149)	(2,001)
4015	Unitary Taxes	3,168	3,610	4,366
4017	Supplemental Current Secured Taxes	2,496	3,146	3,268
4020	Current Unsecured Taxes	1,051	2,120	1,972
4027	Supplemental Current Unsecured Taxes	141	129	130
4040	Prior Unsecured Taxes	53	93	236
Taxes		\$111,099	\$120,862	\$121,432
4300	Interest	5,959	6,021	-
Revenue from use of Money/Property		\$5,959	\$6,021	-
4463	State Homeowners Property Tax Relief	804	836	871
Intergovernmental Revenue-State		\$804	\$836	\$871
4679	Charges for Current Services**	7,300	3,528	-
Charges for Services		\$7,300	\$3,528	-
4712	Other Revenue	1,500	500	-
4743	Refunds-Insurance	245	-	-
Miscellaneous Revenue		1,745	500	-
TOTAL ALTAVILLE CEMETERY DISTRICT		\$126,907	\$131,747	\$122,303

* Altaville Cemetery District includes land within the City of Angles Camp so the property tax income is relatively high.

* Other cemetery districts have also experienced no income form services.

¹⁴ [Accela Meeting Portal \(igim2.com\)](https://www.igim2.com), October 7, 2024.

Altaville Cemetery District 23100010 20024-2025				
Detail by Expenditure Object		2022-2023 Actual	2023- 2024 Actual	2024- 2025 Adopted
5001	Salaries/Wages-Permanent	51,800	64,493	70,000
5002	Extra-Hire	9,724	18,117	10,000
5051	Social Security (OASDI)	3,814	5,145	6,200
5053	Medicare	892	1,164	1,300
5055	Insurance-Group Health	11,329	8,045	14,000
Salaries and Employee Benefits		77,559	96,962	101,500
5121	Communications	557	-	-
5153	Insurance-Workers' Comp	5,326	3,325	4,500
5156	Premiums-Liability Insurance	-	3,850	4,000
5159	Insurance-Unemployment	243	330	750
5181	Maintenance of Equipment	-	90	-
5182	Maint. of Equipment-Auto	1,183	2,026	2,000
5201	Maint. of Buildings/Grounds	4,491	12,532	12,000
5202	Maint. of Runways/Aprons	-	68	-
5221	Memberships	160	1,085	1,000
5241	Office Expense	3,579	3,268	2,500
5243	Office Expense-Postage	27	266	200
5271	Prof. and Specialized Services	21,031	16,721	20,000
5272	Prof. and Spec. Serv.-Spec. Purpose	30	-	-
5273	Prof. and Spec. Serv.-Other	12,604	335	-
5381	Legal Notices	-	94	100
5394	Rents/Leases-Bldg/Impr	11,943	8,886	13,000
5401	Small tools	-	2,484	2,000
5403	Bank Charges	367	54	100
5411	Special Department Expense	6,000		
5422	Training	674	-	500
5477	Personal Mileage Reimburse	-	50	500
5478	Travel Expense	-	-	-
5501	Utilities	7,948	11,966	10,000
5505	Utilities Natural Gas	-	1,975	-
Services and Supplies		76,160	69,385	73,150
5395	Amortization Expense	300	-	-
5612	Refunds	225	-	-
5668	Bad Debts	3,825	55	-
5627	LAFCo Assessment	76	87	87
Other Charges		4,226	142	87
5640	Structures/Improvements	-	115,318	-
5702	Structures and Improvements	1,138	-	-
Altaville Cemetery District Capital Assets		1,138	115,318	-
Total Cost		159,083	281,807	174,650
NET COST		(32,176)	(150,061)	(52,434)

As shown in the budget above, the Altaville Cemetery District does not have sufficient revenue to cover expenses.

2.2.5 Altaville cemetery District Audit¹⁵

The cemetery districts are required to have an outside audit every five years. The most recent audit for the Altaville Cemetery District is for the year ended June 30, 2021. The Statement of Net Position is shown below.

ALTAVILLE CEMETERY DISTRICT STATEMET OF NET POSITION	
Modified Cash Basis, June 30, 2021	
	Governmental Activities
Assets	
Current Assets	
Cash and investments	\$445,232
Restricted Cash	167,814
Total Current Assets	\$613,046
Capital Assets	
Land	28,000
Buildings and improvement	34,011
Equipment	13,816
Less: Accumulated depreciation	(30,216)
Total Capital assets	45,611
Total assets	\$658,657
Net Position	
Net investments in capital assets	45,611
Restricted	141,315
Unrestricted	471,731
Total Net Position	\$658,657

The Altaville Cemetery District had a positive Net Position in 2021.

2.3 Altaville Cemetery District MSR

2.3.1 Growth and Population Projections for the Altaville Cemetery Area¹⁶

A. Angels Camp Population Projections

The population of Angles Camp is estimated to be from 3,780¹⁷ to 5,286¹⁸ residents in 2024.

B. MSR Determinations on Growth and Population Projections for the Angels Camp Area

MSR 1-1) The City of Angels Camp is estimated to grow between 2 and 3 percent per year, according to the General Plan.¹⁹

¹⁵ Larry Bain, CPA, 2148 Frascati Drive, El Dorado Hills, CA, 916-601-8894, Altaville Cemetery District, March 8, 2023, Page 3.

¹⁶ California Government Code Section 56430. (a) (1)

¹⁷ [California Median Household Income - 2024 Update | Neilsberg](#), October 7, 2024.

¹⁸ [Angels Camp, CA Household Income, Population & Demographics | Point2](#), October 26, 2024.

¹⁹ Angels Camp 2020 General Plan Summary Population Forecast,

2.3.2 Altaville Cemetery District Infrastructure²⁰

- A. The Altaville Cemetery District maintains the four cemeteries and provides for the sale of burial plots.

- B. MSR Determinations on Infrastructure for Altaville
MSR 3-1) The Altaville Cemetery District maintains four cemeteries with the help of one part-time maintenance worker and volunteers.

2.3.3 Financial Ability to Provide Services²¹

- A. Financial Considerations for Altaville Cemetery District
The budget for the Altaville Cemetery District is shown above in this report. The income is not sufficient to pay the expenses so reserves are used to meet the Budget.

- B. MSR Determinations on Financing for Altaville Cemetery District
MSR 4-1) Since the revenue for the Altaville Cemetery District is not sufficient to meet the expenses; the District may need to explore additional means of raising income from historical societies, tours during community celebrations, solicitation of donations, pre-need sale of plots, or other means.

2.3.4 Opportunities for Shared Facilities²²

- A. Altaville Cemetery District Facilities
The Altaville Cemetery District maintains four historic cemeteries with a total of 15.76 acres.

- B. MSR Determinations on Shared Facilities for Altaville Cemetery District
MSR 5-1) Cemetery districts do not share facilities but they may share staff if help from another district is needed.

2.3.5 Accountability for Community Service Needs, Government Structure and Operational Efficiencies²³

- A. Government Structure
The Altaville Cemetery District has a five-member Board of Directors and is fortunate to have five volunteers willing to serve in these positions. It would be helpful to the public if the District had a website.

- B. MSR Determinations on Government Structure for Altaville Cemetery District
MSR 6-1) The Altaville Cemetery District has a five-member Board of Directors and all positions are filled.
MSR 6-2) The Altaville Cemetery District works with community volunteers to help maintain the landscaping at the cemetery.

²⁰ California Government Code Section 56430. (a) (3)

²¹ California Government Code Section 56430. (a) (4)

²² California Government Code Section 56430. (a) (5)

²³ California Government Code Section 56430. (a) (6).

2.4 Altaville Cemetery District Sphere of Influence

2.4.1 Recommendation for Altaville Cemetery District Sphere of Influence

The Sphere of Influence for the Altaville Cemetery District should be the same as the District boundary.

2.4.2 Present and Planned Land Uses in the Angels Camp area, Including Agricultural and Open Space Lands²⁴

A. General Plan and Zoning for the Altaville Cemetery District Area

The General Plan and Zoning for the area in the Altaville Cemetery District is primarily determined by the City of Angels Camp and partly by the County of Calaveras.

B. SOI Determinations on Present and Planned Land Use for Altaville Cemetery District Area

SOI 1-1] The land uses for the Altaville Cemetery District area will be primarily determined by the City of Angles Camp.

2.4.3 Present and Probable Need for Public Facilities and Services in the Altaville Cemetery District Area²⁵

A. Municipal Service Background

The four cemeteries were established before the Cemetery District took over the responsibility for their care and maintenance. There is a need for the Cemetery District to continue service.

B. SOI Determinations on Facilities and Services and Probable Need for the Altaville Cemetery District

SOI 2-1] There is a need for the Altaville Cemetery District to continue the care and maintenance of the four historic cemeteries and provision of plots for future needs.

SOI 2-2] The Altaville Cemetery District might consider the creation of a Niche Wall or similar structure for the placement of cremains. This would allow continued service to the public for lower costs.

2.4.4 Present Capacity of Public Facilities and Adequacy of Public Services for Altaville Cemetery District²⁶

A. Altaville Cemetery District Capacity Background

The Altaville Cemetery District was established in the Nineteenth Century and has limited capacity for the future.

B. SOI Determinations on Public Facilities Present and Future Capacity for Altaville Cemetery District

SOI 3-1] The Altaville Cemetery District could increase capacity by acquiring additional land, building a facility for cremains or reducing plot size for cremains.

²⁴ California Government Code Section 56425 (e)(1)

²⁵ California Government Code Section 56425 (e)(2)

²⁶ California Government Code Section 56425 (e) (3)

2.4.5 Social or Economic Communities of Interest for Altaville Cemetery District Area ²⁷

A. Altaville Cemetery District Community

The Altaville Cemetery District is part of the Angels Camp community. The Altaville Cemetery District has four cemeteries so has to meet the needs and keep the interest of various communities within the Angels Camp area. The Cemetery District can work with community, veterans and religious organizations to develop interest in the cemeteries and support for the District.

B. SOI Determinations on Social or Economic Communities of Interest for Altaville Cemetery District

SOI 4-1] The Altaville Cemetery District Board of Directors could work with various community groups including religious organizations, veterans groups and historical societies to stimulate interest in and support for the cemeteries.

²⁷ California Government Code Section 56425 (e) (4)

3 COPPEROPOLIS CEMETERY DISTRICT

3.1 Copperopolis Community

3.1.1 Copperopolis History

Copperopolis was founded in 1860 by William K. Reed, Dr. Allen Blatchly, and Thomas McCarty, at the site of the second major discovery of copper ore in the region (the first was nearby Telegraph City). Today, Copperopolis is an unincorporated community of 22.1 square miles at an elevation of 997 feet.

Copperopolis has a 2024 population of 3,844. Copperopolis is currently growing at a rate of 0.34% per year and its population has increased by 7.8% since the most recent census, which recorded a population of 3,566 in 2020.²⁸

Median household income in Copperopolis, CA in 2022 compared to State of California:²⁹ Copperopolis: \$95,879; State of California: \$91,551.

3.1.2 Copperopolis Area Cemeteries

The Dean Family Cemetery is located on the old Wilson Ranch in the Salt Spring Valley area; there are 21 burial sites there.³⁰

3.2 Copperopolis Cemetery District

3.2.1 Copperopolis Cemetery

The Copperopolis Cemetery was established as a community cemetery in the 1880's. It is located off Reed's Turnpike on Jackson and Cemetery Lane not far from the historical part of the Copperopolis Main Street. The cemetery currently occupies 5.8 acres with 413 or 608³¹ existing burial sites. The cemetery can accommodate over 2,000 burial plots.³²

The cemetery is actually four cemeteries in one. Four foot high walls separate Masons, Odd Fellows, People's Protestant and Catholic areas.³³ The gates were made in the Stones Blacksmith shop and are still in use today. At the cemetery and throughout the rangeland surrounding Copperopolis you will see many rock walls and fences. These walls were built during the last half of the 1800's by a Scottish stone mason named James Sykes (Jimmie Skeys) who employed a number of local men to help.³⁴

3.2.2 Copperopolis Cemetery District Board of Directors

The Copperopolis Cemetery District started in 1950 and has a three member Board of Directors, however; at this time there is only one Director, Stacey Griffith. Two positions are vacant. The directors serve four year terms and they can serve

²⁸ [Copperopolis, California Population 2024](#), October 26, 2024.

²⁹ [Copperopolis, California \(CA\) income map, earnings map, and wages data \(city-data.com\)](#), October 8, 2024.

³⁰ [Dean Family Cemetery in Copperopolis, California - Find a Grave Cemetery](#), November 3, 2024.

³¹ [Copperopolis Cemetery in Copperopolis, CA - working hours, burials list, pictures and map and GPS locations | Rhedesium](#), October 22, 2024.

³² Calaveras LAFCo, Municipal Service Review (MSR) and Sphere of Influence (SOI) Plan Public Cemetery District Services Adopted August 15 2005 LAFCo Resolutions 2005-11 and 2005-12, Page V-3.

³³ [Copperopolis Community Center: Copperopolis Cemetery](#), October 8, 2024.

³⁴ [Copperopolis Historical Plaza Historical Marker](#) October 26, 2024.

and unlimited number of terms.³⁵ Every effort should be made to fill the vacant positions on the Board.

3.2.3 Copperopolis Cemetery District Budget

The Copperopolis Cemetery District Budget is shown below:³⁶

Copperopolis Cemetery District 23200010 Budget 20024-2025				
Revenue Category		2022-2023 Actual	2023- 2024 Actual	2024- 2025 Adopted
4010	Current Secured Taxes	\$13,410	\$14,586	\$14,497
4013	SB2557 Reduction	(238)	(274)	(262)
4015	Unitary Taxes	325	380	525
4017	Supplemental Current Secured Taxes	315	403	430
4020	Current Unsecured Taxes	133	271	259
4027	Supplemental Current Unsecured Taxes	18	17	17
4040	Prior Unsecured Taxes	7	12	30
Taxes		\$13,969	\$15,395	\$15,486
4300	Interest	2,466	4,626	-
Revenue from use of Money/Property		\$2,466	\$4,626	-
4463	State Homeowners Property Tax Relief	102	107	114
Intergovernmental Revenue-State		\$102	\$107	\$114
4679	Charges for Current Services	-	4,800	1,500
Charges for Services		-	\$4,800	\$1,500
TOTAL REVENUE		\$16,537	\$24,929	\$17,110
Copperopolis Cemetery District 23200010 Budget 20024-2025				
Detail by Expenditure Category			2024-2025 Adopted	
Services and Supplies				
5151	Insurance			800.00
5201	Maintenance of Buildings/Grounds			11,000.00
5241	Office Expense			0.00
5243	Office Expense-Postage			20.00
5480	Gas and Oil Expense			0.00
5507	Utilities-Water			800.00
Total Services and Supplies				\$12,620.00
Other Charges				
5668	Bad Debts			125.00
5627	LAFCo Assessment			84.00
Total Other Charges				\$133.84
Total Expenses				\$12,753.84
Total Revenue				\$17,110.00
Total Expenses				\$12,753.84
Key Total for Copperopolis Cemetery District				\$4,356.16

³⁵ [Accela Meeting Portal \(iqum2.com\)](https://www.iqum2.com), October 7, 2024.

³⁶ Calaveras County Auditor, October 28, 2024.

The Copperopolis Cemetery District is fortunate to have revenue greater than expenses as shown in the budget above.

3.2.4 Copperopolis Cemetery District Audit

A Cemetery District is required to have an outside audit every five years. The most recent audit for the Copperopolis Cemetery district is for the fiscal year ending June 30, 2020. This audit reported the following Net Position:

COPPEROPOLIS EMETERY DISTRIT STATEMENT OF NET OSITION Modified Cash Basis June 30, 2020³⁷	
	Governmental Activities
Assets	
Current assets	
Cash and investments	\$129,482
Total current assets	129,482
Non-current assets	
Capital assets-land	44,763
Total non-current assets	44,763
Total assets	174,245
Net Position	
Net investment in capital assets	44,763
Unrestricted	129,482
Total Net Position	\$174,245
Copperopolis Cemetery District	

3.3 Copperopolis Cemetery District MSR

3.3.1 Growth and Population Projections for the Copperopolis Area³⁸

A. Copperopolis Area Population Projections

Copperopolis has a 2024 population of 3,844. Copperopolis is currently growing at a rate of 0.34% annually and its population has increased by 7.8% since the most recent census, which recorded a population of 3,566 in 2020.³⁹

B. MSR Determinations on Growth and Population Projections for the Copperopolis Area

MSR 1-1) Copperopolis is a growing community. It will be important to integrate the newcomers into the community and solicit their help to serve the community, perhaps by serving on the Cemetery District Board of Directors.

³⁷ Larry Bain, CPA, 2148 Frascati Drive, El Dorado Hills, CA, 916-601-8894, Copperopolis Cemetery District, May 18, 2021, Page 3.

³⁸ California Government Code Section 56430. (a) (1)

³⁹ [Copperopolis, California Population 2024](#), October 26, 2024.

3.3.2 Copperopolis Cemetery District Infrastructure⁴⁰

A. Copperopolis Cemetery District Facilities

The Copperopolis Cemetery has adequate facilities and can accommodate over 2,000 burial plots.

B. MSR Determinations on Infrastructure for Copperopolis

MSR 3-1) Copperopolis Cemetery District has adequate facilities and can accommodate over 2,000 burial plots.

3.3.3 Financial Ability to Provide Services⁴¹

A. Financial Considerations for Copperopolis Cemetery District

The budget for the Copperopolis Cemetery District is shown above in this report. The District has an income greater than expenses. The District meets the requirement to have an outside audit every five years.

B. MSR Determinations on Financing for District

MSR 4-1) The Copperopolis Cemetery District has sufficient funds to meet expenses.

3.3.4 Opportunities for Shared Facilities⁴²

A. Copperopolis Cemetery District Facilities

Copperopolis Cemetery District has one cemetery and can accommodate over 2,000 burial plots.

B. MSR Determinations on Shared Facilities for Copperopolis Cemetery District

MSR 5-1) Cemetery districts do not normally share facilities since each cemetery serves a separate community.

3.3.5 Accountability for Community Service Needs, Government Structure and Operational Efficiencies⁴³

A. Government Structure

The Copperopolis Cemetery District is supposed to have a three member Board of Directors. At this time there is only one person on the Board of Directors. The Calaveras County Board of Supervisors should make every effort to appoint additional Board members as soon as possible.

B. MSR Determinations on Government Structure for Copperopolis Cemetery District

MSR 6-1) The Calaveras County Board of Supervisors should make every effort to appoint two additional board members to the Copperopolis Cemetery District so that the District will have a full three member Board of Directors.

3.4 Copperopolis Cemetery District Sphere of Influence

⁴⁰ California Government Code Section 56430. (a) (3)

⁴¹ California Government Code Section 56430. (a) (4)

⁴² California Government Code Section 56430. (a) (5)

⁴³ California Government Code Section 56430. (a) (6).

3.4.1 Recommendation for Copperopolis Cemetery District Sphere of Influence

The Sphere of Influence for the Copperopolis Cemetery District should remain the same as the District boundary.

3.4.2 Present and Planned Land Uses in the Copperopolis Area, Including Agricultural and Open Space Lands⁴⁴

A. General Plan and Zoning for the Copperopolis Area

The Housing Element of the Calaveras County General Plan shows two areas for planned development near Copperopolis. The planned community of Copper Valley is near Copperopolis.

B. SOI Determinations on Present and Planned Land Use for Copperopolis Cemetery District Area

SOI 1-1] The planned community of Copper Valley near to Copperopolis provides for additional housing in the area.

3.4.3 Present and Probable Need for Public Facilities and Services in the Copperopolis Area⁴⁵

A. Municipal Service Background

The Copperopolis cemeteries have been in use for over one hundred years. It is hoped that the cemeteries can be maintained and used well into the future.

B. SOI Determinations on Facilities and Services and Probable Need for Copperopolis Cemetery District

SOI 2-1] The need for the Copperopolis Cemeteries will continue into the future. It is hoped that the community will support the Cemetery District and will continue to maintain these facilities.

3.4.4 Present Capacity of Public Facilities and Adequacy of Public Services for Copperopolis Cemetery District⁴⁶

A. Copperopolis Cemetery District Capacity Background

The Copperopolis Cemetery District has adequate land and area for future needs. The Cemetery District is lacking leadership from the Board of Directors with only one person on the Board.

B. SOI Determinations on Public Facilities Present and Future Capacity for Copperopolis Cemetery District

SOI 3-1] The facilities at the Copperopolis cemeteries are adequate for future needs. The leadership needed from the Board of Directors is not adequate with only one person on the Board of Directors because this is too much for one volunteer to do.

⁴⁴ California Government Code Section 56425 (e)(1)

⁴⁵ California Government Code Section 56425 (e)(2)

⁴⁶ California Government Code Section 56425 (e)(3)

3.4.5 Social or Economic Communities of Interest for Copperopolis Cemetery District⁴⁷

A. Copperopolis Community

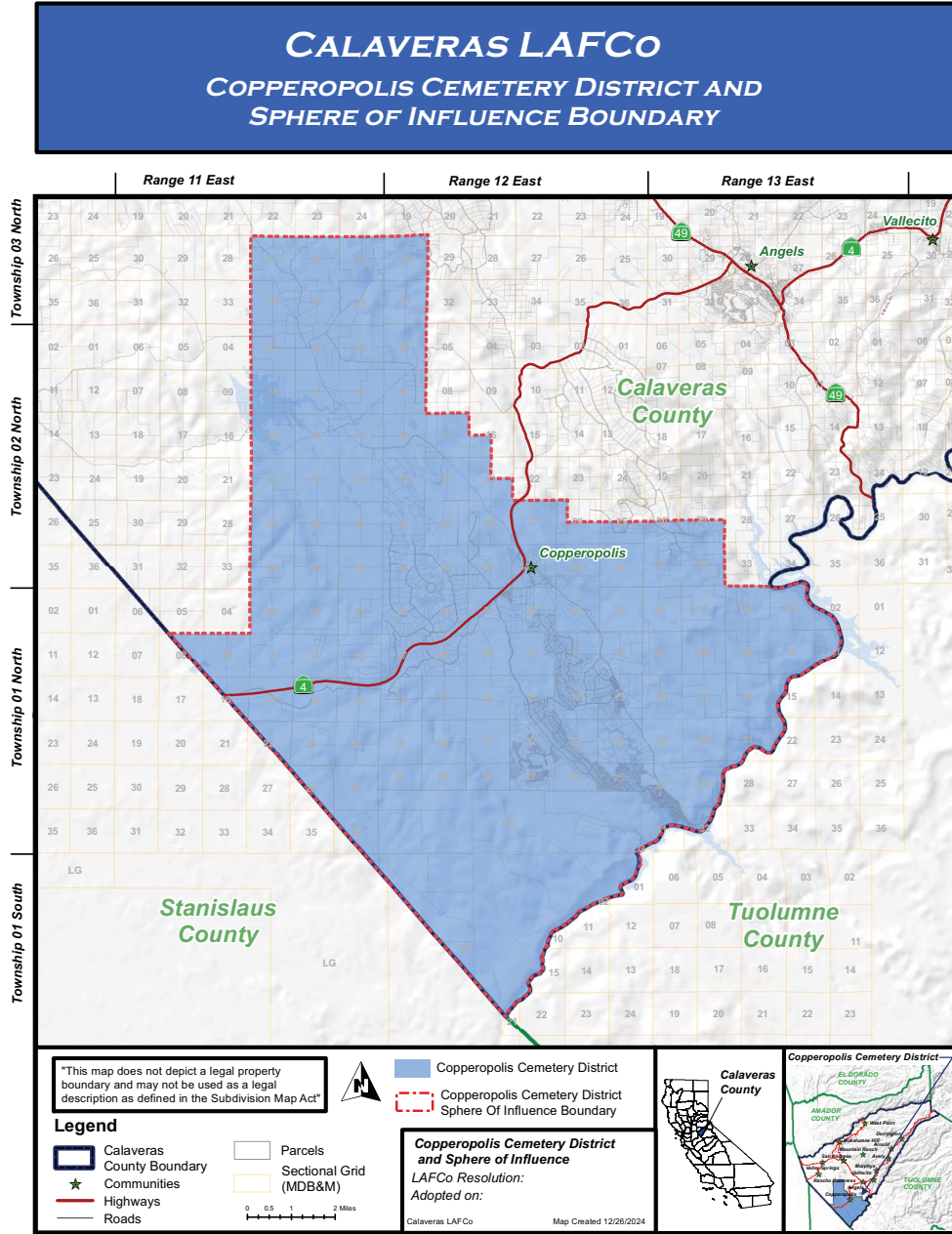
The Copperopolis Community includes an elementary school, a fire protection district with two fire stations, restaurants, shops, churches, and other commercial business enterprises. The average income reported for the area is relatively high. There are probably people in the community who would be willing to assist the Cemetery District by serving as a director if the need were publicized and support from County departments and other cemetery districts were provided.

B. SOI Determinations on Social or Economic Communities of Interest for Copperopolis Cemetery District

SOI 4-1] The Board of Supervisors needs to recruit two additional directors for the Copperopolis Cemetery District from various sectors of the community.

⁴⁷ California Government Code Section 56425 (e)(4)

3.5 Map of Copperopolis Cemetery District



4 MOKELUMNE HILL CEMETERY DISTRICT

4.1 Mokelumne Hill Community

4.1.1 Mokelumne Hill History

Mokelumne Hill is commonly referred to as "Moke Hill" by locals. Mokelumne Hill is perched on the southern edge of the Mokelumne River canyon, with an elevation ranging from 1200 to 1700 feet. It is generally hilly, interspersed with ravines and gulches and occasional flat hilltops. Portions of Mokelumne Hill have a rather unique microclimate due to its north facing slopes and the nearby Mokelumne River canyon.⁴⁸ The town takes its name from the neighboring Mokelumne River, which in turn is Miwok for the "people of Mokol," the likely name of a Native American village in the area.

Mokelumne Hill was one of the richest gold mining towns in California. The town was founded in 1848 by a group of Oregonians. In 1851, the first post office was established in the town,⁴⁹ and in 1852 the town became the county seat. In the same year a vigilance committee was formed and the worst of the crime was eliminated.

By the 1860s the gold started to run out and the town's population and importance diminished. When San Andreas became the new county seat in 1866, Mokelumne Hill's status declined even further. The town today is a quiet place, with tourism due to its historic status and over fifty historic buildings⁵⁰ a primary source of revenue.

4.1.2 Mokelumne Hill Population and Income

The 2024 population of Mokelumne Hill is 1,064. The population is growing rapidly since the 2020 population was 484.⁵¹ The average household income in Mokelumne Hill is \$95,780;⁵² however, the Median Household Income reported varies from \$60,000⁵³ to \$81,483.⁵⁴ The Median Household Income in California is \$91,905.⁵⁵

4.1.3 Mokelumne Hill Community

The Mokelumne Hill Elementary School is located in Mokelumne Hill and serves grades pre-K through 6 for 158 students.⁵⁶ The Mokelumne Hill Fire Protection District is located at 8160 Church Street, Mokelumne Hill. The District has one part-time paid Chief and approximately 12 volunteer firefighters.⁵⁷ The business directory lists 28 businesses in Mokelumne Hill.⁵⁸

⁴⁸ Calaveras County General Plan, [K Community Planning Amended 9-22-20 \(2\).pdf](#), September 3, 2024.

⁴⁹ Durham, David L. (1998). *California's Geographic Names: A Gazetteer of Historic and Modern Names of the State*. Clovis, Calif.: Word Dancer Press. p. 804. ISBN 1-884995-14-4.

⁵⁰ [Deisgn_Guideline_Appendix.pdf \(calaverasgov.us\)](#), September 3, 2024.

⁵¹ [Mokelumne Hill population projections - Search \(bing.com\)](#), September 3, 2024.

⁵² [Mokelumne Hill, California Population 2024 \(worldpopulationreview.com\)](#), August 18, 2024.

⁵³ [Copilot with GPT-4 \(bing.com\)](#), September 3, 2024.

⁵⁴ [Mokelumne Hill, California Population 2024 \(worldpopulationreview.com\)](#), September 3, 2024.

⁵⁵ [california median household income - Search \(bing.com\)](#), September 3, 2024.

⁵⁶ [mokelumne hill school number of students - Search \(bing.com\)](#), August 18, 2024.

⁵⁷ [Our Firefighters - Mokelumne Hill Fire Protection District \(mokehillfire.org\)](#), August 18, 2024.

⁵⁸ [Local Businesses | Moke Hill](#), August 18, 2024.

4.1.4 Other Cemeteries

There are two other cemeteries in the Mokelumne Hill area:
French Hospital County Cemetery: 23 burial records⁵⁹
Golden Gate Ranch Family Cemetery: 17 memorials⁶⁰

4.2 Mokelumne Hill Cemetery District

4.2.1 Mokelumne Hill Cemetery District Cemeteries

There are four cemeteries within the Mokelumne Hill Cemetery District as follows:⁶¹

- 1) Protestant Cemetery – located in town at 8592 West Center Street (n=952)
- 2) Jewish Cemetery – located within the Protestant Cemetery (n=10)
- 3) Catholic Cemetery (St. Thomas Aquinas) – located at 8469 East Center Street (n=387)
- 4) Jesus Maria Cemetery – located about 9 miles from Mokelumne Hill at 12224 Jesus Maria Road (n=50)

According to the Board of Directors, the cemeteries total 14.58 acres with a total of 2,130 plots including those, occupied, purchased pre-need and available for purchase. There are no buildings at any of the cemeteries.⁶²

4.2.2 Mokelumne Hill Cemetery District Management

The address and phone number for the Mokelumne Hill Cemetery District is as follows:

Mokelumne Hill Cemetery District, PO Box 289, Mokelumne Hill, CA 95245,
Phone: (209) 286-1160.

The Mokelumne Hill Cemetery District has a 3 member Board of Directors who serve 4 year terms. The members can serve an unlimited number of terms. The Mokelumne Hill Cemetery District Board Members⁶³ are as follows:

Member 1	Patricia Yocom	Member 2	Paula Leitzell
Member 3	Kathy Frost		

⁵⁹ [French Hospital County Cemetery in Mokelumne Hill, CA - working hours, burials list, pictures and map and GPS locations | Rhedesium](#), November 2, 2024.

⁶⁰ [Golden Gate Ranch Family Cemetery in Mokelumne Hill, California - Find a Grave Cemetery](#), November 2, 2024.

⁶¹ [Cemeteries: Catholic, Protestant, Jewish, Jesus Maria | Moke Hill](#), October 22, 2024.

⁶² Mokelumne Hill Cemetery District, Patricia Yocom, payocom@comcast.net, October 31, 2024.

⁶³ [Accela Meeting Portal \(iqm2.com\)](#), October 7, 2024.

4.2.3 Mokelumne Hill Cemetery District Mission Statement and Vision⁶⁴

The Mokelumne Hill Cemetery District Mission Statement is as follows:

The Board's mission is to manage and maintain Mokelumne Hill's public cemeteries in a manner that preserves their beauty, dignity, historical and cultural values, and offers an affordable place of interment for Mokelumne Hill residents and their families.

Mokelumne Hill Cemetery District Vision:

- 1) *To strengthen our cemeteries as an inviting space for remembrance, contemplation and healing.*
- 2) *To enhance our cemeteries ability to memorialize the history of Mokelumne Hill, its people and their diverse cultural heritage.*
- 3) *To encourage our cemeteries ongoing function as an open space buffer while maintaining a healthy landscape*
- 4) *Every effort will be made to give families and visitors interested in purchasing a plot or locating a gravesite prompt and courteous assistance.*

4.2.4 Mokelumne Hill Cemetery District Fee Schedule⁶⁵

The Mokelumne Hill Cemetery District Fee Schedule is as follows:

1. Resident Single plot: \$750, includes the \$250 Endowment Care Fee
2. Resident double-deck plot: \$950, includes the \$250 Endowment Care Fee
3. Resident fee to add ashes: \$50
4. Related Non-Resident single plot: \$1,050, includes \$250 Endowment Care Fee
5. Related non-Resident double-deck plot: \$1,250, includes Endowment Care
6. Related non-Resident fee to add ashes: \$80

4.2.5 Mokelumne Hill Cemetery District Budget

The Mokelumne Hill Cemetery District Budget is shown on the following page. The District is fortunate to take in more funds than are needed for expenses.

⁶⁴ Mokelumne Hill Cemetery District, Patricia Yocom, payocom@comcast.net, October 31, 2024.

⁶⁵ Mokelumne Hill Cemetery District, Patricia Yocom, payocom@comcast.net, October 31, 2024.

MOKELUMNE HILL CEMETERY DISTRICT 23300010 Budget 20024-2025				
Revenue Category		2022-2023 Actual	2023- 2024 Actual	2024- 2025 Adopted
4010	Current Secured Taxes	\$15,627	\$17,451	\$17,489
4013	SB2557 Reduction	(287)	(330)	(310)
4015	Unitary Taxes	564	628	799
4017	Supplemental Current Secured Taxes	367	482	504
4020	Current Unsecured Taxes	155	325	304
4027	Supplemental Current Unsecured Taxes	21	20	20
4040	Prior Unsecured Taxes	8	14	36
Taxes		\$16,454	\$18,590	\$18,842
4300	Interest	962	1,701	1,500
Revenue from use of Money/Property		\$962	\$1,701	\$1,500
4463	State Homeowners Property Tax Relief	118	128	134
Intergovernmental Revenue-State		\$118	\$128	\$134
4679	Charges for Current Services	2,400	100	1,000
Charges for Services		\$2,400	\$100	\$1,000
4707	Gifts/Donations	3,508	8,658	11,400
Miscellaneous Revenue		\$3,508	\$8,658	\$11,400
TOTAL		\$23,443	\$29,177	\$32,876
MOKELUMNE HILL CEMETERY DISTRICT 23300010 Budget 20024-2025				
Detail by Expenditure Object		2022-2023 Actual	2023- 2024 Actual	2024-2025 Adopted
5241	Office Expense	21,748	31,001	23,460.75
Services and Supplies		\$21,748	\$31,001	\$23,460.75
5627	LAFCo Assessment	10	12	10.18
Other Charges		\$10	\$12	\$10.18
Total Cost		\$21,758	\$31,013	\$23,470.93
NET COST		1,685	(1,837)	9,405.04
Mokelumne Hill Cemetery District Restoration 23330000 Budget 20024-2025				
Detail by Revenue Category And Expenditure Object		2022- 2023 Actual	2023- 2024 Actual	2024-2025 Adopted
4300	Interest	152	239	150
Revenue from Use of Money/Property		152	239	150
4707	Gifts/Donations	1,000	2,000	0
Miscellaneous Revenue		1,000	2,000	0
Total Revenue		1,152	2,239	150
5241	Office Expense	-	2,830	5,000
Services and Supplies		-	2,830	5,000
Total Cost		1,152	(591)	5,000
NET COST		1,152	(591)	(4,850)

4.2.6 Mokelumne Hill Cemetery District Audit

MOKELUMNE HILL CEMETERY DISTRICT GOVERNMENTAL FUNDS					
Statement of Revenues, Expenditures, and Changes in Fund Balance					
Modified Cash Basis for the Fiscal Year Ended June 30, 2023⁶⁶					
	General Fund	Major Special Revenue Fund Restoration Fund	Major Permanent Fund Endowment Care	Non-Major Special-Revenue Fund Endowment Interest	Total Governmental Funds
Revenues					
Taxes					
Secured Current	\$15,340				\$15,340
Secured Supplemental	367				367
Unsecured	184				184
Unitary	564				564
Total taxes	16,455				16,455
Intergovernmental					
State homeowners' Property tax relief	118				118
Total Inter-governmental	118				118
Use of Money and Property					
Interest	962	153		187	1,302
Total use of money and property	962	153		187	1,302
Charges for current services	2,400				2,400
Other revenues	3,508	1,000	675		5,183
Total revenues	23,443	1,153	675	187	25,458
Expenditures					
Service and Supply	21,758				21,758
Total Expenditures	21,758				21,758
Net change in fund balances	1,685	1,153	675	187	3,700
Fund balances, beginning of the fiscal year	58,913	8,880	10,211	819	78,823
Fund Balances end of the fiscal year	\$60,598	\$10,033	\$10,886	\$1,006	\$82,523

⁶⁶ Larry Bain, CPA, 2148 Frascati Drive, El Dorado Hills, CA, 916-601-8894, Mokelumne Hill Cemetery District, Basic Financial Statements for the Fiscal Year ended June 30, 2023, page 6.

The fund titles used above in the audit report are defined as follows:

General Fund: This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

Special Revenue Fund-Restoration Fund: The fund includes revenue received through donations to restore and repair damaged gravesites. This fund is considered a major fund of the District.

Permanent Fund-Endowment Fund: The District has created a restricted Endowment care Fund as required by Health and Safety Code Section 9065. The Treasurer's Office is directed to invest the funds according to California Health and Safety Code Section 9066. The principal of the Endowment Care Fund is to be invested and reinvested separately. This fund is considered a major fund of the District.

Special Revenue Fund-Endowment Interest Fund: The fund includes interest earned from the Endowment Fund. This interest is used to maintain the care of the cemeteries after all of the plots have been sold. By Health and Safety Code Section 9065(f), the income from the Endowment Fund is to be deposited into a separate account.

4.3 Mokelumne Hill Cemetery District MSR

4.3.1 Growth and Population Projections for the Mokelumne Hill Area⁶⁷

A. Mokelumne Hill Area Population Projections

Recent growth in Mokelumne Hill is reported as follows:

Mokelumne Hill has a 2024 population of 1,064. Mokelumne Hill is currently growing at a rate of 13.68% annually and its population has increased by 119.83% since the most recent census, which recorded a population of 484 in 2020.⁶⁸

Future growth is expected to continue but at a lower rate of increase.

B. MSR Determinations on Growth and Population Projections for the Mokelumne Hill Area

MSR 1-1) Mokelumne Hill will probably continue to grow but at a slower rate than the increase from 2020 to 2024.

4.3.2 Mokelumne Hill Infrastructure⁶⁹

A. Mokelumne Hill Cemetery District Infrastructure

There are four cemeteries within the Mokelumne Hill Cemetery District as follows:⁷⁰

⁶⁷ California Government Code Section 56430. (a) (1)

⁶⁸ [Mokelumne Hill, California Population 2024 \(worldpopulationreview.com\)](https://worldpopulationreview.com/cities/mokelumne-hill-california/), September 3, 2024.

⁶⁹ California Government Code Section 56430. (a) (3)

⁷⁰ [Cemeteries: Catholic, Protestant, Jewish, Jesus Maria | Moke Hill](https://www.mokelumnehill.org/cemeteries/), October 22, 2024.

- 1) Protestant Cemetery – located in town at 8592 West Center Street (n=952)
- 2) Jewish Cemetery – located within the Protestant Cemetery (n=10)
- 3) Catholic Cemetery (St. Thomas Aquinas) – located at 8469 East Center Street (n=387)
- 4) Jesus Maria Cemetery – located about 9 miles from Mokelumne Hill at 12224 Jesus Maria Road (n=50)

B. MSR Determinations on Infrastructure for Mokelumne Hill Cemetery District

- MSR 3-1) The Mokelumne Hill Cemetery District has adequate cemetery facilities and does not have any buildings to maintain.

4.3.3 Financial Ability to Provide Services⁷¹

A. Financial Considerations for Mokelumne Hill

The budget for the Mokelumne Hill Cemetery District is shown above in this report. The District reports that income is greater than expenses.

B. MSR Determinations on Financing for Mokelumne Hill Cemetery District

- MSR 4-1) The Mokelumne Hill Cemetery District maintains a good financial position and does not have to maintain buildings.

4.3.4 Opportunities for Shared Facilities⁷²

A. Mokelumne Hill Cemetery District Facilities

The Mokelumne Hill Cemetery District facilities are listed above in this report. The District maintains three cemetery properties and has no buildings to maintain.

B. MSR Determinations on Shared Facilities for Mokelumne Hill Cemetery District

- MSR 5-1) The Mokelumne Hill Cemetery District maintains three cemeteries.

4.3.5 Accountability for Community Service Needs, Government Structure and Operational Efficiencies⁷³

A. Government Structure

The Mokelumne Hill Cemetery District has a three member board of directors and three active board members. The Chairman of the Board, Patricia Yocom was most helpful to supply information on the District for this report.

B. MSR Determinations on Government Structure for Mokelumne Hill Cemetery District

- MSR 6-1) The Mokelumne Hill Cemetery District Board of Directors provided helpful information for the preparation of this report.

4.4 Mokelumne Hill Cemetery District Sphere of Influence

4.4.1 Recommendation for Mokelumne Hill Cemetery District Sphere of Influence

⁷¹ California Government Code Section 56430. (a) (4)

⁷² California Government Code Section 56430. (a) (5)

⁷³ California Government Code Section 56430. (a) (6).

The Mokelumne Hill Cemetery District Sphere of Influence should be the same as the District Boundary.

4.4.2 Present and Planned Land Uses in the Mokelumne Hill Cemetery District Area, Including Agricultural and Open Space Lands⁷⁴

A. General Plan and Zoning for the Mokelumne Hill Area

The General Plan for the Mokelumne Hill area shows large lot rural residential development outside of the developed area.⁷⁵

B. SOI Determinations on Present and Planned Land Use for Mokelumne Hill

SOI 1-1] The planned land uses for the Mokelumne Hill area include infill development which retains the character of the community. The area outside of the community is planned for larger lot development.

4.4.3 Present and Probable Need for Public Facilities and Services in the Mokelumne Hill Area⁷⁶

A. Municipal Service Background

The need for the Mokelumne Hill Cemetery District will continue. The Board of Directors for the Cemetery District is committed to maintaining the cemeteries for the future.

B. SOI Determinations on Facilities and Services and Probable Need for Mokelumne Hill Cemetery District

SOI 2-1] The need for the Mokelumne Hill Cemetery District will continue and the District is committed to maintain the cemeteries to serve the burial needs in the future.

4.4.4 Present Capacity of Public Facilities and Adequacy of Public Services for Mokelumne Hill Cemetery District⁷⁷

A. Mokelumne Hill Cemetery District Capacity Background

The Capacity of the Mokelumne Hill cemeteries is limited and the District is committed to make the most of the existing capacity.

B. SOI Determinations on Public Facilities Present and Future Capacity for Mokelumne Hill Cemetery District

SOI 3-1] The Mokelumne Hill Cemetery District has 14.58 acres and does not plan to expand at this time.

4.4.5 Social or Economic Communities of Interest for Mokelumne Hill⁷⁸

A. Mokelumne Hill Community

⁷⁴ California Government Code Section 56425 (e)(1)

⁷⁵ Calaveras County General Plan Community Planning Element – Amended September 22, 2020, page CP-17.

⁷⁶ California Government Code Section 56425 (e)(2)

⁷⁷ California Government Code Section 56425 (e) (3)

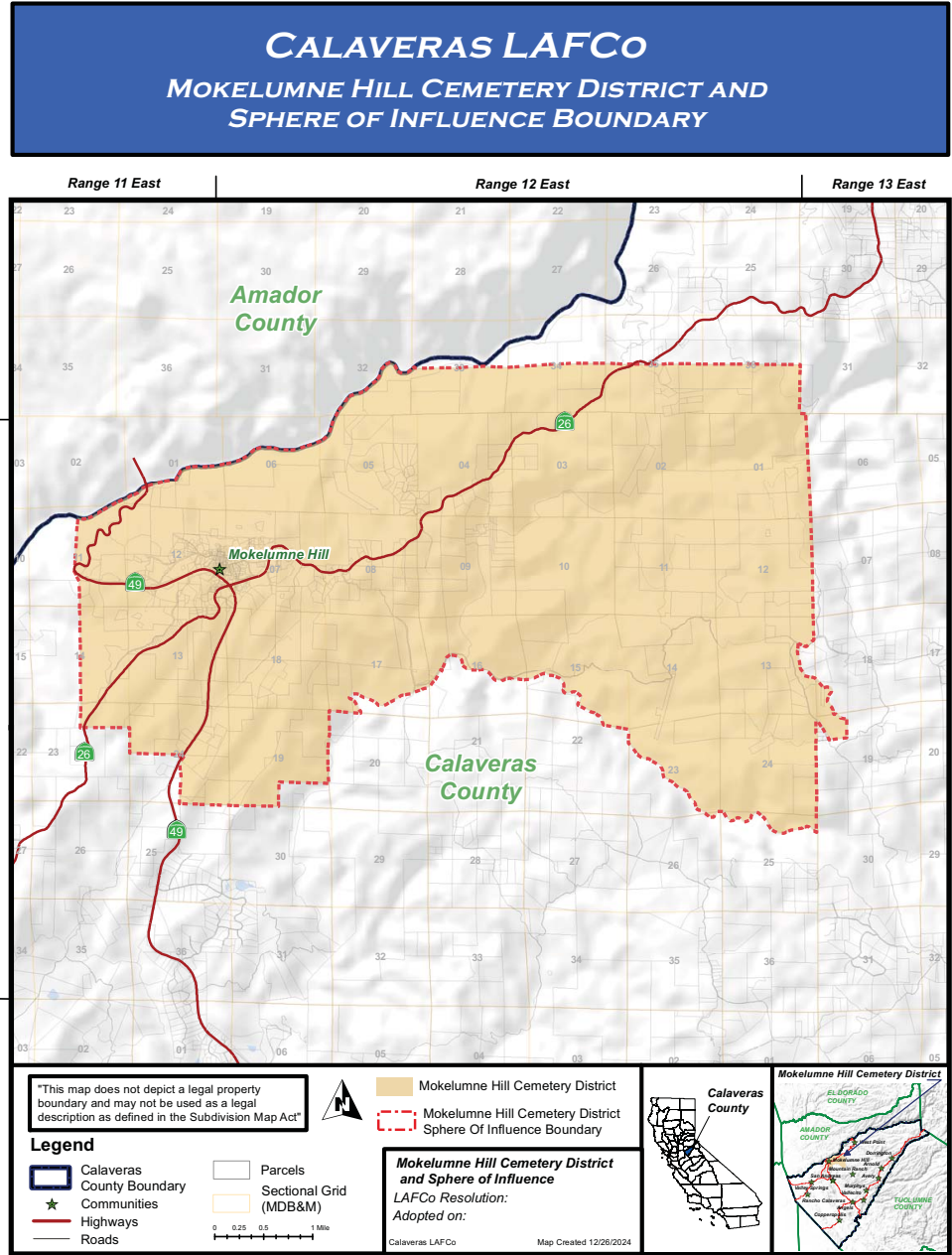
⁷⁸ California Government Code Section 56425 (e) (4)

There is great interest in the Mokelumne Hill community in maintaining the historical nature of buildings in the community. The community works together to promote tourism and to maintain awareness of the town history. This helps to stimulate an interest in maintaining the cemeteries.

B. SOI Determinations on Social or Economic Communities of Interest for Mokelumne Hill

SOI 4-1] In addition to economic, educational, and religious communities; there is a great community interest in local history in Mokelumne Hill.

4.5 Map of Mokelumne Hill Cemetery District



5 MURPHYS CEMETERY DISTRICT

5.1 Murphys Community

5.1.1 Murphys History

Murphys, originally “Murphys New Diggings” then “Murphy's Camp,” is a former gold mining settlement, the main street today is lined with over two dozen wine tasting rooms and surrounded by local vineyards. Nearby attractions include Calaveras Big Trees State Park, Bear Valley Ski Resort and Mercer Caverns.

5.1.2 Murphys Population and Income

Murphys has a 2024 population of 2,100. Murphys is currently growing at a rate of 1.89% annually and its population has increased by 8.02% since the most recent census, which recorded a population of 1,944 in 2020. The average household income in Murphys is \$73,541;⁷⁹ however, the Median Household Income was only \$51,989.⁸⁰

5.1.3 Murphys Community

The Albert A. Michelson Elementary School (Grades K-5) with 181 students is located in Murphys.⁸¹ The School is part of the Vallecito Union School District. The Murphys Fire Protection District operates two fire stations.

Murphys Sanitary District provides sewer collection and treatment services to residential and commercial businesses within the MSD boundaries. Water is provided by the Union Public Utility District.

The commercial area includes many restaurants and wine tasting businesses, art galleries, bed and breakfast establishments and motels.

Other cemeteries near Murphys include the following:

- Briseno Ranch Burial Ground, 9 memorials (private property closed to the public)
- Brownsville Mining District Cemetery, 7 memorials
- Saint Patrick's Catholic Cemetery, 619 Sheep Ranch Rd., Murphys CA, 667 memorials

5.2 Murphys Cemetery District

5.2.1 Murphys Cemetery District Government

The Murphys Cemetery District was formed in 1930 and is governed by, the statutory authority known as the Health and Safety Code, State of California, Chapter 1, Division 18, Part 4, Public Cemetery Districts.

⁷⁹ [Murphys, California Population 2024 \(worldpopulationreview.com\)](https://www.worldpopulationreview.com/cities-list/murphys-california-population-2024), August 18, 2024.

⁸⁰ [murphys ca median household income - Search \(bing.com\)](https://www.bing.com/search?q=murphys+ca+median+household+income), September 8, 2024.

⁸¹ [Best Murphys Schools | Murphys, CA School Ratings | Best Schools \(greatschools.org\)](https://www.greatschools.org/california/best-schools/murphys-ca-school-ratings), August 18, 2024.

Murphys Cemetery District has a web site, as required by State Law. The mailing address for the District is as follows:

Murphys Cemetery District, PO Box 957, Murphys, CA 95247,
Phone: (209) 728-2387.
Location: 186 Cemetery Lane, Murphys, CA 95247.

The Board of Directors meets on the third Thursday in February, May, August and November at 7:00 PM at the Ebbett's Pass Veterans Memoria District (EPVMD) Hall at 99 School Street, in Murphys.

The five member Board of Directors serves 4 year terms, an unlimited number of terms is allowed. Murphys Cemetery District Board Members are as follows:⁸²

Member 1	Maureen Elliott	Member 2	Jeff St. Louis
Member 3	Patricia Cripe	Member 4	Jackie Reeves
Member 5	Karen Kaua		

The Murphys Cemetery District has one part time groundskeeper and a substitute groundskeeper who works when needed.⁸³

5.2.2 Murphys Cemetery District Facilities

The Murphys Cemetery District website describes the cemetery as follows:

Buena Vista Cemetery is located at 186 Cemetery Lane, located off Jones Street next to the Murphys Historic School, in Murphys, CA 95247 and has grave sites dating back to the early years of the Gold Rush era with the earliest known burial there in June of 1855. The older sections of the cemetery have large ornate monuments adorning many of the graves. There are also simple concrete slabs and wood markers.⁸⁴

5.2.3 Murphys Cemetery District Mission

The Murphys Cemetery District has the following Mission Statement:⁸⁵

On behalf of the citizens of the Murphys Cemetery District, the cemetery trustees strive to maintain Buena Vista Cemetery in a well maintained, aesthetically pleasing manner while maintaining the historical aspects of the cemetery. The cemetery is administered under the guidance of the Murphys Cemetery District Board of Trustees and according to the policies and ordinances of the county and state. The goal is to maintain the cemetery, keep its neat appearance and keep it a source of community pride.

⁸² [Accela Meeting Portal \(iqm2.com\)](#), October 7, 2024.

⁸³ [Staff - Murphys Cemetery District](#), October 8, 2024.

⁸⁴ [About Us - Murphys Cemetery District](#), October 8, 2024.

⁸⁵ [About Us - Murphys Cemetery District](#), October 8, 2024.

- *The cemetery will be safe, accessible and well maintained within the constraints of the historical setting.*
- *The cemetery will provide a peaceful and visually pleasing atmosphere conducive to meditation and reflection.*
- *The cemetery will be adequately funded to meet the needs of the citizens, on-going maintenance and future development.*
- *The cemetery will be operated under the guidance of the Murphys Cemetery District Trustees according to all ordinances and state statutes.*
- *The Cemetery Trustees will be responsible for public education regarding cemetery policies and procedures.*

5.2.4 Murphys Cemetery District Fees⁸⁶

The listed costs for a plot do not include the Endowment Care Fund fee that is required by California Health and Safety Code Section 8738 of \$250 for each grave and \$150 for each niche.

Plots prices for 2024 in Buena Vista Cemetery are shown in the table below:

MURPHYS CEMETERY DISTRICT FEE SCHEDULE			
Plot Type	Plot Size	Resident Fee	Non-Resident Fee
Cremation Plot	5' X 5'	Residents: \$175	Eligible Non-Residents: \$400
Full Size Plot	5' X 10"	Residents: \$350	Eligible Non-Residents: \$800
Double Plot	10' X 10'	Residents: \$700	Eligible Non-Residents: \$1,600

All full burials require a grave liner at an additional cost. Grave liners fees are paid to the mortuary.

A Clean-Up deposit of \$500 will be required if the grave digging is done by someone other than a grave digger contracted by a mortuary. This deposit will be refunded within ten days of the burial if the plot is in an acceptable condition. If the plot is not in an acceptable condition within ten days of the burial as determined by the Murphys Cemetery District, the entire deposit will be forfeited.

5.2.5 Murphys Cemetery District Budget

The Murphys Cemetery District Budget is shown on the following three pages. The income is shown on the first page, the expenses on the following two pages. The budget shows the projects undertaken by the Murphys Cemetery District in the past few years under the “maintenance of buildings and grounds” category.

⁸⁶ [Fees - Murphys Cemetery District](#), October 8, 2024.

Murphys Cemetery District Budget 2024-2025					
	INCOME	2021-2022	2022-2023	2023-2024	Approved 2024-2025
4010	Current Secured Taxes	\$57,890.38	\$64,455.65	\$68,695.96	\$69,760.00
4013	SB2557 Reduction (Prop. Tax Admin. Fee)	(925.96)	(1,150.52)	(1,299.38)	(1,233.00)
4015	Unitary Taxes	1,813.31	2,060.41	2,330.96	2,993.00
4017	Supplemental Sec. Taxes	857.19	1,515.59	1,897.20	2,005.00
4020	Current Unsecured Taxes	635.67	638.11	1,278.29	1,210.00
4027	Supplemental Unsecured Taxes	17.15	85.52	78.03	80.00
4040	Prior Unsecured Taxes	42.35	31.24	56.55	143.00
4465	State Timber Tax	54.96	2.20	48.25	-
Total Tax Revenue		\$60,385.05	\$67,638.20	\$73,085.86	\$74,958.00
4300	Interest	2,819.15	5,847.55	10,684.24	6,500.00
Total Revenue from Use of Money		\$2,819.15	\$5,847.55	\$10,684.24	\$7,000.00
4463	State Homeowner Property Tax Relief	489.82	488.08	504.18	534.00
Intergovernmental Revenue		\$489.82	\$488.08	\$504.18	\$534.00
4679	Charges for Current Services	5,050.00	4,200.00	2,025.00	2,000.00
Total Charges for Current Services		\$5,050.00	\$4,200.00	\$2,025.00	\$2,000.00
4708	Refund-Misc.	494.16	295.97	350.41	400.00
4712	Other Revenue	-	-	-	-
Total Misc. Revenue		\$494.16	\$295.97	\$350.41	\$400.00
MURPHYS CEMETERY DISTRICT TOTAL REVENUE		\$69,238.18	\$78,469.80	\$86,638.69	\$84,358.00

Murphys Cemetery District Budget 2024-2025					
	EXPENSES	2021-2022	2022-2023	2023-2024	Approved 2024-2025
SALARIES AND EMPLOYEE BENEFITS					
5001	Salary/Wages Permanent	\$14,611.84	\$15,658.54	\$15,776.35	\$22,000.00
5051	Social Security	879.44	951.32	959.76	1,250.00
5053	Medicare	205.64	222.46	224.45	325.00
Total Salaries and Employee Benefits		\$15,696.92	\$16,832.32	\$16,960.56	\$23,575.00
SERVICES AND SUPPLIES					
5121	Communications-Telephone	1,125.46	1,115.00	1,056.20	1,250.00
5153	Insurance-Workers Comp.	11,389.67	-	789.84	913.59
5159	Insurance-Unemployment	172.81	190.62	139.20	175.00
5160	Insurance Liability, Directors and Officers	6,641.82	-	3,561.47	3,229.85
5181	EQUIPMENT MAINTENANCE				
Equipment Fuel		25.05	21.47	38.26	75.00
Misc. Expenses		10.00	-	24.23	50.00
Small tools/Repairs		4.82	-	-	-
Tractor/trailer repairs		154.54	-	-	250.00
Total Equipment Maintenance		\$192.41	\$21.47	\$62.49	\$375.00
5201	MAINTENANCE OF BUILDINGS AND GROUNDS				
Cal-Waste Dumpster		341.54	415.66	358.06	650.00
Cemetery Signs		-	90.29	140.25	150.00
Columbarium Installation		-	-	-	50,000.00
Equipment Purchase		119.00	92.10	-	200.00
Erosion Control		-	-	28,762.00	-
Fence Replace		-	-	580.00	2,500.00
Gate Maintenance					
Grave Markers		-	-	-	-
Grave repairs		-	-	-	-
Hardware Store		198.18	220.69	394.92	500.00
Landfill fees		2760.00	168.00	310.00	400.00
Mileage Reimbursement Caretaker		388.35	377.55	585.13	750.00
Misc. Expenses		1,193.25	33.75	119.23	250.00
New Area Preparation		-	-	5,400.00	15,000.00

Murphys Cemetery District Budget 2024-2025 Expenses Continued				
Tree Trimming / Replacement	11,060.00	2,700.00	-	5,000.00
Porta Potti	130.00	270.00	320.00	500.00
Roads/Gravel/blacktop	-	-	79.74	2,500.00
Water System Repairs	588.29	-	-	500.00
Weed/Insect Control	2,600.00	2,600.00	2,600.00	3,000.00
Total Maint.-Bld. & Grounds	\$16,894.61	\$7,044.66	\$39,291.60	\$81,900.00
5241 OFFICE EXPENSES				
CalPers Annual Fee	-	-	-	-
Memberships	366.00	393.00	410.00	500.00
Misc. Office Expense	31.99	152.40	61.41	100.00
PO Box Rental	84.00	90.00	98.00	125.00
Total Office Expense	\$481.99	\$635.40	\$569.41	\$725.41
5243 Postage-County	51.24	49.58	58.68	85.00
5271 SPECIALIZED SERVICES				
Auditor	-	6,000.00	-	-
Bookkeeping	585.00	633.75	663.00	850.00
Misc. Prof. Services	-	-	-	-
Website	638.40	600.00	800.34	1,000.00
Total Prof. & Spec. Serv.	\$1,223.34	\$7,233.75	\$1,463.34	\$1,850.00
5501 UTILITIES				
PG&E	280.72	231.57	300.69	425.00
Union Public Utility Dist.	415.45	415.76	961.30	1,250.00
Total Utilities	\$696.17	\$647.33	\$1,260.99	\$1,675.00
OTHER CHARGES				
5612 Refunds	425.00	-	-	450.00
5627 LAFCO Assessment	48.53	44.89	45.37	43.37
5640 Structures and Improvements	-	-	-	-
Total Other Charges	\$473.53	\$44.89	\$45.37	\$493.37
MURPHYS CEMETERY DISTRICT TOTAL EXPENSES	\$55,039.97	\$33,815.02	\$47,179.90	\$116,246.81
TOTAL INCOME	\$69,238.18	\$78,469.80	\$86,639.69	\$84,358.00
TOTAL EXPENSES	\$55,039.97	\$33,815.02	\$47,179.90	\$116,246.81
NET INCOME	\$14,198.21	\$44,654.78	\$21,022.48	(31,888.81)

5.2.6 Murphys Cemetery District Audit

An audit performed by a Certified Public Accountant is only required every five years. The most recent audit available for the Murphys Cemetery District was performed in 2022. The following table shows the revenue and expenditures as of June 30, 2022. A budget is a plan for spending but an audit shows funds actually spent.

MURPHYS CEMETERY DISTRICT STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL GENERAL FUND FIVE-YEAR PERIOD ENDED JUNE 30, 2022⁸⁷				
	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenue				
Property Taxes	274,412	274,412	280,045	5,633
Other revenue	14,304	14,304	33,436	19,132
Interest	13,300	13,300	24,694	11,394
Total Revenue	302,016	302,016	338,175	36,159
Expenditures				
Salaries and wages	98,800	98,800	79,525	19,275
Communications	4,922	4,922	4,497	425
Insurance	34,253	34,253	28,065	6,188
Repairs and maintenance	196,825	196,825	91,197	105,628
Office	6,980	6,980	5,046	1,934
Professional services	19,925	19,925	8,495	11,430
Refunds	2,750	2,750	1,475	1,275
Utilities	5,495	5,495	3,467	2,028
Assessments	230	230	230	-
Total expenditures	370,180	370,180	221,997	148,183
Net change in fund balance	(\$68,164)	(\$68,164)	\$116,178	\$184,342
Murphys Cemetery District Fund Balance				
Beginning of year			\$308,825	
End of year			\$425,003	

The audit shows that the Murphys Cemetery District spent less than the amount budgeted and had a favorable increase in the Fund Balance from the beginning of the year to the end of the year.

⁸⁷ Bryant L. Jolley, Certified Public Accountants, 901 "N" St. Suite 104, Firebaugh, CA 93622, September 30, 2022, Page 6.

5.3 **Murphys Cemetery District MSR**

5.3.1 **Growth and Population Projections for the Murphys Area**⁸⁸

A. Murphys Area Population Projections⁸⁹

Calaveras County is expected to grow as noted in the Murphys SR 4 Complete Streets Plan:

Population projections from the California Department of Finance for the county as a whole indicate that unless otherwise noted, population is expected to grow again, with an overall increase of 7 percent between 2020 and 2040⁹⁰.

B. MSR Determinations on Growth and Population Projections for the Murphys Area

MSR 1-1) Between 2021 and 2022 the population of Murphys, CA grew from 1,928 to 2,022, a 4.88% increase.⁹¹

5.3.2 **Murphys Cemetery District Infrastructure**⁹²

A. The Murphys Cemetery District website describes the cemetery as follows:

There are currently about 3,000 known burials in the Buena Vista Cemetery. There are a large number of graves of "Unknowns" and many buried there whose name is known but the location of the burial plot is not known. The earliest date on a grave marker is June 1855 but there may be burials in the cemetery from an earlier date. The earliest burials in Murphys are known to be in an area known as Brewery Gulch, near the intersection of Main Street and French Gulch Road. The townspeople that died during a smallpox epidemic during 1851 are said to have been buried there but there is no evidence remaining of who is buried at that location.

Buena Vista Cemetery is rural in atmosphere with wild turkeys and deer often seen in the cemetery. Local people use the quiet cemetery road for walking their dogs or just strolling with friends.⁹³

B. MSR Determinations on Infrastructure for Murphys

MSR 3-1) The Murphys Cemetery District has adequate area for the needs of the population.

⁸⁸ California Government Code Section 56430. (a) (1)

⁸⁹ Murphys SR4 Complete Streets Plan, Prepared By: PlaceWorks 1625 Shattuck Avenue, Suite 300 Berkeley, California 94709 510.848.3815, September 2019, page 10.

¹⁰⁵ Murphys SR4 Complete Streets Plan, Prepared By: PlaceWorks 1625 Shattuck Avenue, Suite 300 Berkeley, California 94709 510.848.3815, September 2019, page 10.

⁹¹ [Murphys California population growth - Search](#), October 19, 2024.

⁹² California Government Code Section 56430. (a) (3)

⁹³ [Burials - Murphys Cemetery District](#), October 19, 2024.

5.3.3 Financial Ability to Provide Services⁹⁴

A. Financial Considerations for Murphys Cemetery District

In the most recent budget, the expenses shown exceed the income. However, expenses may be curtailed during the year to keep the District in balance.

- B. MSR Determinations on Financing for Murphys Cemetery District**
MSR 4-1) The Murphys Cemetery District is aware of the need for additional financing and is working to share staff and reduce expenses.

5.3.4 Opportunities for Shared Facilities⁹⁵

A. Murphys Cemetery District Facilities

The Murphys Cemetery District maintains the older cemetery and a newer part of the cemetery for current needs.

B. MSR Determinations on Shared Facilities for Murphys Cemetery District

- MSR 5-1) The Murphys Cemetery District shares staff with other districts as needed.

5.3.5 Accountability for Community Service Needs, Government Structure and Operational Efficiencies⁹⁶

A. Murphys Cemetery District Government Structure

The Murphys Cemetery District is fortunate to have a five-member Board of Directors. The District maintains a detailed website. The Board meetings are held at a public location (Veterans Memorial Hall).

B. MSR Determinations on Government Structure for Murphys Cemetery District

- MSR 6-1) The Murphys Cemetery District has a full five-member Board of Directors and complies with State regulations regarding special districts and cemetery districts.

5.4 Murphys Cemetery District Sphere of Influence

5.4.1 Recommendation for Murphys Cemetery District Sphere of Influence

The Sphere of Influence for the Murphys Cemetery District should remain the same as the District boundary. The Murphys Cemetery District can assist other cemetery districts without changing the district boundaries.

5.4.2 Present and Planned Land Uses in the Murphys Cemetery District Area, Including Agricultural and Open Space Lands⁹⁷

⁹⁴ California Government Code Section 56430. (a) (4)

⁹⁵ California Government Code Section 56430. (a) (5)

⁹⁶ California Government Code Section 56430. (a) (6).

⁹⁷ California Government Code Section 56425 (e)(1)

A. General Plan and Zoning for the Murphys Area
The General Plan and Zoning for the Murphys Area recognizes the commercial areas and also provides locations for various types of housing. Many businesses in Murphy rely on workers who may walk to work.

B. SOI Determinations on Present and Planned Land Use for Murphys
SOI 1-1] The Murphys Cemetery is recognized as a needed land use in the planning for the Murphys area.

5.4.3 Present and Probable Need for Public Facilities and Services in the Murphys Area⁹⁸

A. Municipal Service Background
The Murphys Cemetery District maintains the historical cemetery and also provides for current needs. There will be a continuing need for the cemetery.

B. SOI Determinations on Facilities and Services and Probable Need for Murphys Cemetery District
SOI 2-1] The Murphys Cemetery District maintains the Buena Vista Cemetery which has been in use since 1851. The need for maintenance and the provision of new plots will continue.

5.4.4 Present Capacity of Public Facilities and Adequacy of Public Services for Murphys Cemetery District⁹⁹

A. Murphys Cemetery District Capacity Background
The Murphys Cemetery District maintains separate sections for the older historical graves and the newer graves. There is adequate capacity for the future.

B. SOI Determinations on Public Facilities Present and Future Capacity for Murphys Cemetery District
SOI 3-1] The Murphys Cemetery District maintains both the historical cemetery and the more modern section of the cemetery. There is adequate capacity for future needs.

5.4.5 Social or Economic Communities of Interest for Murphys¹⁰⁰

A. Murphys Community
The Murphys community serves both the residents and visitors to the town. Community services are provided by various districts including sewer, water, fire protection, and schools. Commercial businesses attract many tourists. There are also attractions outside the town area including Ironstone Vineyards, Mercer Caverns, and Calaveras Big Trees State Park.

B. SOI Determinations on Social or Economic Communities of Interest for Murphys

⁹⁸ California Government Code Section 56425 (e)(2)

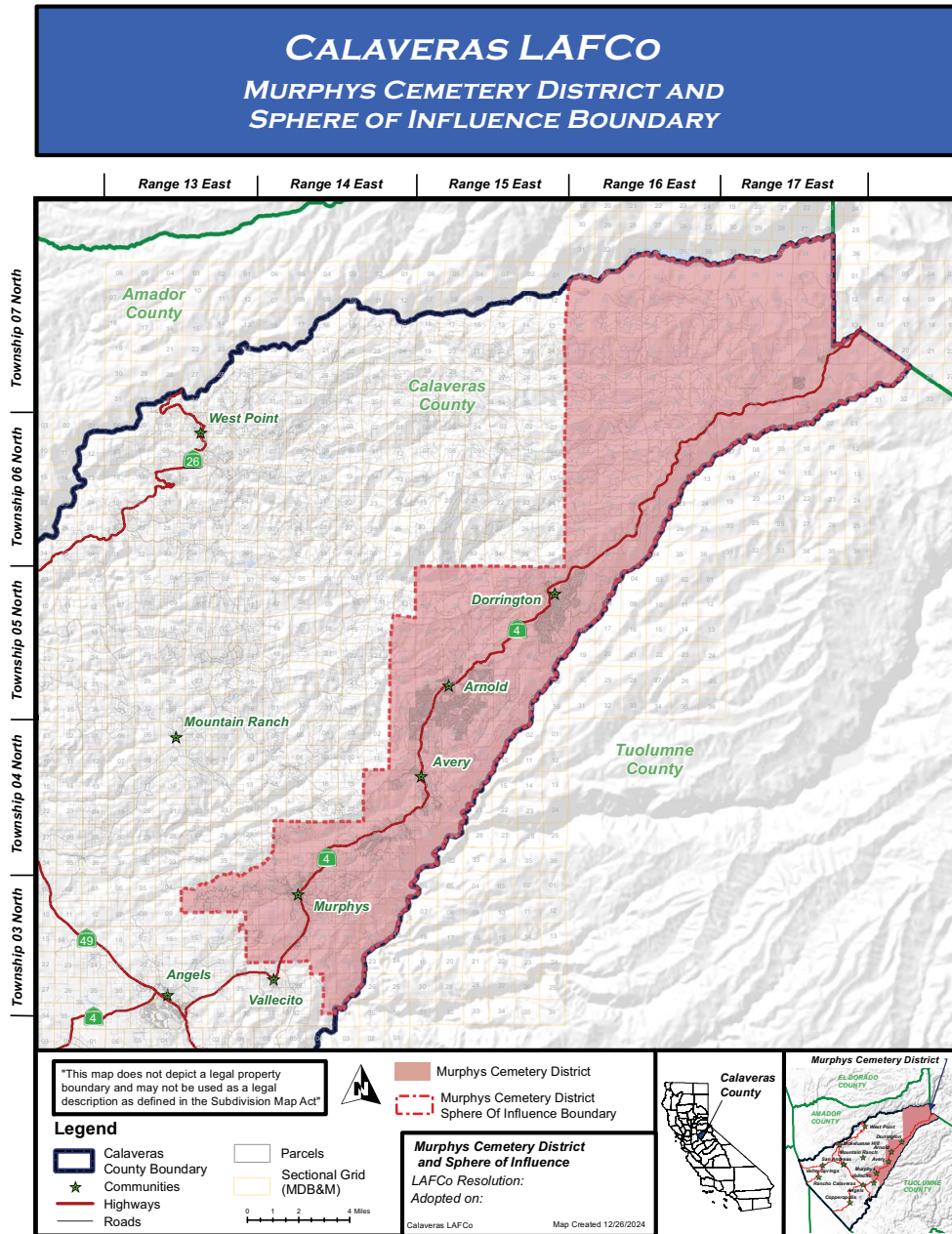
⁹⁹ California Government Code Section 56425 (e) (3)

¹⁰⁰ California Government Code Section 56425 (e) (4)

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- SOI 4-1] There are both social and economic communities of interest in Murphys.
- SOI 4-2] The Cemetery District can promote interest in the historical cemetery to the tourists and interest in the newer part of the cemetery for current residents.

5.5 Map of Murphys Cemetery District



6 RAIL ROAD FLAT CEMETERY DISTRICT

6.1 Rail Road Flat Community

6.1.1 Rail Road Flat Area

The General Plan of Calaveras County states the following regarding Rail Road Flat:

Rail Road Flat is an unincorporated town located between Wilseyville and Mountain Ranch in the heavily wooded northeastern foothills of the County. This area has steep slopes with notable elevation differences from the river canyons to the main roads, in some cases approaching 3,000 feet. Public water is available along Ridge Road and in the historic town center, centered around the Rail Road Flat school, community club, post office and store.¹⁰¹

The school and post office have been closed since the above information was written.¹⁰²

6.1.2 Rail Road Flat History

Rail Road Flat (formerly Independence Flat and Railroad Flat), is a historic mining town, elevation 2,600 feet. The town was named after primitive mule-drawn ore cars used there. There was never actually a railroad there. The town was established in 1849. It was the site of an Indian council as well as the center of rich placer and quartz mining. Its largest producer was the Petticoat Mine.

The post office was established in 1857, closed in 1858, and re-established in 1869 and the Edwin Taylor store built in 1867. The town's population was decimated in 1880 by black fever.¹⁰³ The town is registered as California Historical Landmark #286.¹⁰⁴

6.1.3 Rail Road Flat Population

Rail Road Flat has a 2024 population of 12. Rail Road Flat is currently declining at a rate of -73.33% annually and its population has decreased by -87.63% since the most recent census, which recorded a population of 97 in 2020. The 2024 population of the surrounding area would be about 180.¹⁰⁵ The Median Household Income in Rail Road Flat is \$55,078, well below the Median Income for California of \$90,901.¹⁰⁶

¹⁰¹ Calaveras County General Plan Community Planning Element – Amended September 22, 2020 Page-CP 26.

¹⁰² Sweet, Michael, Personal Communication, October 29, 2024, 209-304-2635.

¹⁰³ Durham, David L. (1998). *California's Geographic Names: A Gazetteer of Historic and Modern Names of the State*. Clovis, Calif.: Word Dancer Press. p. 818. ISBN 1-884995-14-4.

¹⁰⁴ "Rail Road Flat". Office of Historic Preservation, California State Parks. Retrieved October 6, 2012.

¹⁰⁵ Sweet, Michael, Personal Communication, October 29, 2024, 209-304-2635.

¹⁰⁶ [California Median Household Income - 2024 Update | Neilsberg](#), October 8, 2024.

6.2 Rail Road Flat Cemetery District

6.2.1 Rail Road Flat Cemetery District Board of Directors:

The address for the Rail Road Flat Cemetery District is as follows:

Rail Road Flat Cemetery District
724 N. Railroad Flat Road, Mokelumne Hill CA 95248, Phone: (209) 754-6370.

The Rail Road Flat Cemetery District has a three member board of directors. The Term Limit is 4 years, board members may serve an unlimited number of terms. The Board Members are as follows: Dorothy Mechling, Michael Sweet, and Brett Haight.

6.2.2 Rail Road Flat Cemeteries

There are two cemeteries in Rail Road Flat as follows: Independence Cemetery, with 506 Burial Records¹⁰⁷ and Houston Ranch Family Cemetery (16 memorials no public access allowed).¹⁰⁸ The Independence Cemetery has approximately 7 acres in the new part of the Cemetery. The District is in the process of getting a survey for the new part of the Cemetery.

The graves are a five foot by ten foot plot and are sold for \$200.00 to members of the community or close relatives. If cremains are buried there can be four burials per plot with a \$100.00 charge for each burial after the first one. No assistance is available from the Cemetery District for the burial.¹⁰⁹

The community gathers at the Independence Cemetery each Memorial Day to maintain the graves and the Cemetery. If funds become available, the Board would like to purchase a computer for the Cemetery District.

6.2.3 Rail Road Flat Cemetery District Budget

The Rail Road Flat Cemetery District Budget is shown on the following page. The Budget is prepared by the Calaveras County Auditor's office and approved by the District Board of Directors. The funds are deposited with the Calaveras County Auditor and the bills are paid by the Calaveras County Auditor.

¹⁰⁷ [Independence Cemetery in Railroad Flat, CA - working hours, burials list, pictures and map and GPS locations | Rhedesium](#), October 22, 2024.

¹⁰⁸ [Cemeteries in Railroad Flat, California | Rhedesium](#), October 22, 2024.

¹⁰⁹ Sweet, Michael, Personal Communication, October 29, 2024, 209-304-2635.

Rail Road Flat Cemetery District 23500010 Budget 20024-2025				
Revenue Category		2022-2023 Actual	2023- 2024 Actual	2024- 2025 Adopted
4010	Current Secured Taxes	3,054	3,017	2,781
4013	SB2557 Reduction	(55)	(58)	(55)
4015	Unitary Taxes	125	136	164
4017	Supplemental Current Secured Taxes	72	83	88
4020	Current Unsecured Taxes	30	56	53
4027	Supplemental Current Unsecured Taxes	4	3	4
4040	Prior Unsecured Taxes	2	3	6
4465	State Timber Tax	-	2	-
Taxes		\$3,231	\$3,243	\$3,041
4300	Interest	468	797	-
Revenue from use of Money/Property		\$468	\$797	-
4463	State Homeowners Property Tax Relief	23	22	23
Intergovernmental Revenue-State		\$23	\$22	\$23
4679	Charges for Current Services	450	-	-
Charges for Services		\$450	-	-
TOTAL		\$4,172	\$4,082	\$3,064
Rail Road Flat Cemetery District 20024-2025				
Detail by Expenditure Category		2022-2023 Actual	2023- 2024 Actual	2024- 2025 Adopted
5156	Premiums-Liability Insurance	400	616	425
5201	Maint. of Buildings/Grounds	-	-	500
5243	Office Expense-Postage	3	5	22
5271	Prof. and Specialized Services	-	3,985	375
5450	Audit Exceptions/Disallow	500	525	0
5503	Utilities-PG&E	32	28	200
Services and Supplies		935	5,159	1,522
5627	LAFCo Assessment	3	3	2.20
Other Charges		3	3	2.20
Total Cost		938	5,162	1,524.20
Total Revenue		4,172	4,062	3,064.00
Total Expenses		938	5,162	1,524.20
Key Total for Rail Road Flat Cemetery District 23500010		\$3,235	(\$1,100)	\$1,539.80

6.2.4 Audit

Cemetery districts have an audit every five years. The table below is from the audit from the years 2018 to 2022.¹¹⁰

Rail Road Flat Cemetery District Statement of Net Position Governmental Activities					
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
ASSETS					
Cash in County Treasury	\$26,734	\$24,694	\$20,628	\$17,886	\$12,766
Capital assets					
Land	88,403	88,403	88,403	88,403	88,403
Total capital assets, net of depreciation	88,403	88,403	88,403	88,403	88,403
Total Assets	\$115,137	\$113,097	\$109,031	\$106,289	\$101,169
NET POSITION					
Net investment in capital assets	88,403	88,403	88,403	88,403	88,403
Unrestricted	\$26,734	\$24,694	\$20,628	\$17,886	\$12,766
Total Net Position	\$115,137	\$113,097	\$109,031	\$106,289	\$101,169
Total Liabilities and Net Position	\$115,137	\$113,097	\$109,031	\$106,289	\$101,169

The Rail Road Flat Cemetery District is slowly increasing the Net Position of the District.

¹¹⁰ Cathy Castillo, Certified Public Accountant, 460 Sutter Hill Road, Suite E, PO Box 1355, Sutter Creek, California 95685, August 9, 2023.

6.3 Rail Road Flat Cemetery District MSR

6.3.1 Growth and Population Projections for the Rail Road Flat Area¹¹¹

A. Rail Road Flat Area Population Projections

The General Plan of Calaveras County states the following regarding Rail Road Flat:¹¹²

The vision for Rail Road Flat is to maintain the historic and rural ambiance of the area. The flat lands contain a rich Native American history and there are substantial areas of publically-owned forested lands that provide refuge for the local wildlife and recreational opportunities. Farms and ranches provide economic benefit and a rural contrast to the natural landscape. There are areas where rural subdivisions provide for individually designed homes. Some are elegant and some are simple. It is this mix that should be maintained.

B. MSR Determinations on Growth and Population Projections for the Rail Road Flat Area

MSR 1-1) The Rail Road Flat area has declined in population in recent years primarily due to the closure of the school. The community hopes that the population will increase slowly in the future.

6.3.2 Rail Road Flat Cemetery District Infrastructure¹¹³

A. Rail Road Flat Cemetery District Facilities and Infrastructure

The Rail Road Flat Cemetery District has seven acres in the new part of the Cemetery.

B. MSR Determinations on Infrastructure for Rail Road Flat Cemetery District

MSR 3-1) The Rail Road Flat Cemetery District is working to lay out grave sites with the help of a surveyor and thus maximize the number of graves that can be accommodated.

6.3.3 Financial Ability to Provide Services¹¹⁴

A. Financial Considerations for Rail Road Flat Cemetery District

The Rail Road Flat Cemetery District has minimal financial resources with an income of approximately \$3,000 per year.

B. MSR Determinations on Financing for Rail Road Flat Cemetery District

MSR 4-1) The Rail Road Flat Cemetery District is working to maintain the cemetery with limited financial resources.

6.3.4 Opportunities for Shared Facilities¹¹⁵

A. Rail Road Flat Cemetery District Facilities

The Rail Road Flat Cemetery District is limited to the 7 acres of land available for additional cemetery plots.

B. MSR Determinations on Shared Facilities for Rail Road Flat Cemetery District

¹¹¹ California Government Code Section 56430. (a) (1)

¹¹² Calaveras County General Plan Community Planning Element, Amended September 22, 2020 Page-CP 27.

¹¹³ California Government Code Section 56430. (a) (3)

¹¹⁴ California Government Code Section 56430. (a) (4)

¹¹⁵ California Government Code Section 56430. (a) (5)

MSR 5-1) Cemetery District normally do not share facilities since they are spread out around the County.

6.3.5 Accountability for Community Service Needs, Government Structure and Operational Efficiencies¹¹⁶

A. Rail Road Flat Government Structure

The Rail Road Flat Cemetery District has a three member Board of Directors. The members take responsibility for operating and maintaining the District. One Board Member works to answer inquiries and facilitate maintenance and improvement projects. Another Board Member works with the Calaveras County Auditor to pay bills and maintain financial records. The Board works with the community to have an annual maintenance and clean-up day on Memorial Day each year.

B. MSR Determinations on Government Structure for Rail Road Flat Cemetery District

MSR 6-1) The Government Structure for the Rail Road Flat Cemetery District is a three member Board of Directors. This works for the District because the Directors take an active interest in the District and assume responsibility for various essential tasks.

6.4 Rail Road Flat Cemetery District Sphere of Influence

6.4.1 Recommendation for Rail Road Flat Cemetery District Sphere of Influence

The Sphere of Influence for the Rail Road Flat Cemetery District should be the same as the District boundary.

6.4.2 Present and Planned Land Uses in the Rail Road Flat Cemetery District Area, Including Agricultural and Open Space Lands¹¹⁷

A. General Plan and Zoning for the Rail Road Flat Area

The General Plan for the Rail Road Flat Area shows residential zoning with a small commercial area surrounded by agricultural zoning.

B. SOI Determinations on Present and Planned Land Use for Rail Road Flat Area

SOI 1-1] The Rail Road Flat area is not planned for growth and is surrounded by agricultural lands.

6.4.3 Present and Probable Need for Public Facilities and Services in the Rail Road Flat Area¹¹⁸

A. Municipal Service Background

A public water system is available only for the town center and the area along Ridge Road. This will limit growth in the area.

B. SOI Determinations on Facilities and Services and Probable Need for Rail Road Flat Cemetery District

SOI 2-1] There is a demand for cemetery plots but the Rail Road Flat Cemetery District has determined that plot sales will be limited to residents of the area or their close relatives.

¹¹⁶ California Government Code Section 56430. (a) (6).

¹¹⁷ California Government Code Section 56425 (e)(1)

¹¹⁸ California Government Code Section 56425 (e)(2)

6.4.4 Present Capacity of Public Facilities and Adequacy of Public Services for Rail Road Flat Cemetery District¹¹⁹

A. Rail Road Flat Cemetery District Capacity Background

The Rail Road Flat Cemetery District experienced a large demand for plots from an organization outside the County so they have limited the sale of plots to residents or former residents of the area. The District is working to survey the cemetery area to establish the maximum number of plots and access to each plot.

B. SOI Determinations on Public Facilities Present and Future Capacity for Rail Road Flat Cemetery District

SOI 3-1] The Rail Road Flat Cemetery District is working to maximize the future capacity of the Cemetery by establishing the exact location of burial sites and access points.

6.4.5 Social or Economic Communities of Interest for Rail Road Flat¹²⁰

A. Rail Road Flat Community

The Rail Road Flat community is small and the population of the area has declined. The population residing in the area works together to maintain the economic viability of the community.

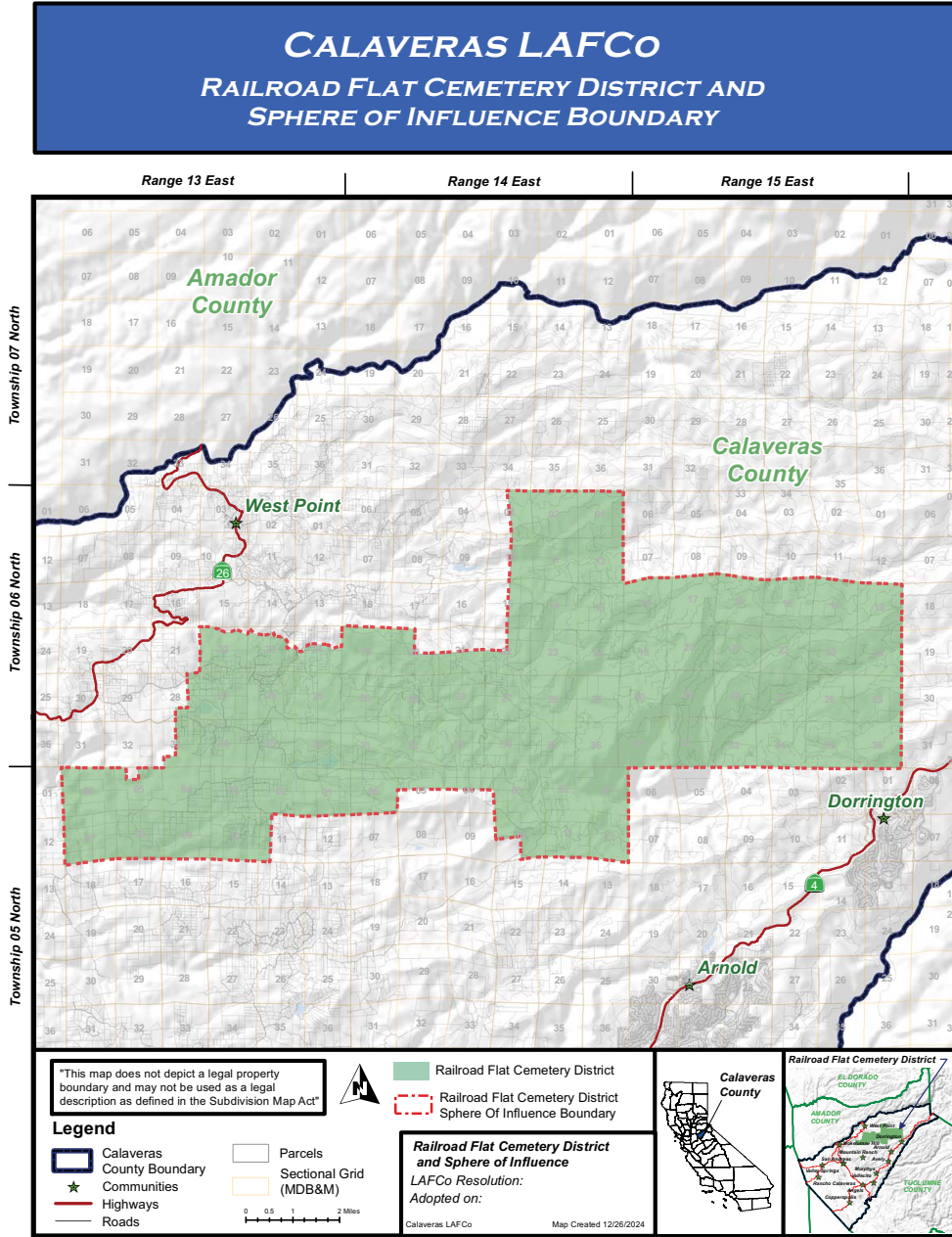
B. SOI Determinations on Social or Economic Communities of Interest for Rail Road Flat

SOI 4-1] The Rail Road Flat community provides services to ranchers in the area.

¹¹⁹ California Government Code Section 56425 (e)(3)

¹²⁰ California Government Code Section 56425 (e)(4)

6.5 Map of Rail Road Flat Cemetery District



7 SAN ANDREAS CEMETERY DISTRICT

7.1 San Andreas Community

7.1.1 San Andreas History

Settled by Mexican gold miners in 1848 and named after the Catholic parish Saint Andrew, the town has been a noted mining camp since early days. It existed as a tent city for the first few years, and even included a tent church.¹²¹ A few miles outside of town is the Pioneer Cemetery, established in c. 1851.¹²²

In August 1982, a nugget of gold was found here and was sold to Wells Fargo and Company for US\$12,000. The gold from the initially discovered placers gave out after a few years, but the discovery of gold in an underground river channel in 1853 revitalized the camp and it soon became a town. Mining of the channels was lucrative enough for the town to completely rebuild after fires in 1858 and 1863. The gold discovered here contributed greatly to the success of the Union during the Civil War. In 1866, San Andreas became the seat of Calaveras County.

7.1.2 San Andreas Population and Income

In 2024, San Andreas had a population of 2,758 people¹²³ and a Median Household Income of \$36,450.¹²⁴ The Median Household Income in California was \$90,901 in 2021.¹²⁵

7.1.3 San Andreas Community

A. San Andreas Community Plan

The Calaveras County General Plan describes San Andreas as follows:¹²⁶

Development in San Andreas is centered along Highway 49, or St. Charles Street, which bisects the community. This highway was developed in 1919 as a product of the Golden Chain Council with the intent of promoting tourism based on the preservation and protection of the historical early California Gold Rush era settlements. Development along this corridor is a mix of uses with residential, commercial, and service/retail (e.g. restaurants, coffee shops) abutting the street. A part of this area is also a designated historic district.

Well-established residential areas are located on either side of Highway 49. Major institutional uses, the Calaveras Works,

¹²¹ Jenner, Gail L. (September 15, 2021). [What Lies Beneath: California Pioneer Cemeteries and Graveyards](#). Rowman & Littlefield. p. 179. ISBN 978-1-4930-4896-0.

¹²² California Historical Landmark No. 271, Pioneer Cemetery in Calaveras County.

¹²³ [San Andreas, California Population 2024 \(worldpopulationreview.com\)](#), August 19, 2024.

¹²⁴ [San Andreas CA population and income - Search \(bing.com\)](#), August 19, 2024.

¹²⁵ [California Median Household Income - 2024 Update | Neilsberg](#), August 19, 2024.

¹²⁶ Calaveras County General Plan Community Planning Element – Amended September 22, 2020 Page-CP 33.

Calaveras Government Center, and Mark Twain hospital are located on the east side of the community plan area.

The community contains three parks operated by the San Andreas Recreation and Park District including facilities at Turner Park, the Town Hall, and Alex Quinones Community Park. San Andreas is the hub of education in northern Calaveras County.

B. San Andreas Schools

San Andreas has numerous schools as follows:

1. Calaveras High School, 350 High School Street, San Andreas CA 95279, Public High School Grades 9-12
2. Mountain Oaks School, 150 Old Oak Road, San Andreas, CA 95249, Public Charter Grades K-12
3. San Andreas Elementary School, 255 Lewis Avenue, San Andreas, CA 95249 Public School Grades K-8
4. Calaveras Unified Alternative-Sierra Hills Education Center, 501 Gold Strike Road, San Andreas, CA 95249, Public School Grades K-12
5. Gold Strike High School, 501 Gold Strike Road, San Andreas, CA 95249 Public School, Grades 9-12
6. Calaveras Educational Transitions School, 3304 B Highway 12, San Andreas, CA 95249 Public School Grades 4-8
7. Calaveras River Academy, 150 Old Oak Road, San Andreas, CA 95249 Public School Grades 6-12
8. Oakendell Community School, 3585 Hawver Road, San Andreas, CA 95249 Public School Grades 6-12
9. Zions Preparatory Academy/Nikola Tesla High School
480 Sunset Street, San Andreas, CA 95249 Private K-12

San Andreas also has several preschools.

C. San Andreas Churches

The following are churches located in San Andreas:

- San Andreas Community Covenant Church, 261 Treat Ave, San Andreas
- Grace Fellowship Church of San Andreas, 1249 Highway 49, San Andreas
- St. Matthew's Episcopal Church, 414 Oak St. San Andreas
- Seventh-Day Adventist Church, 399 Mariposa St. San Andreas
- The Church of Jesus Christ of Latter-Day Saints, 221 Church Hill St. San Andreas

D. San Andreas Public Services

San Andreas Fire Protection District (SAFPD) was originally formed as the San Andreas Protective Hook and Ladder Company in 1858 to provide fire protection services to the town of San Andreas and the surrounding area. In 1912, residents of San Andreas elected to form the San Andreas Fire Protection District. The Fire Protection District includes approximately 66 square miles.¹²⁷

The Calaveras Public Utility District (CPUD) was established on January 19, 1934 as a publicly owned utility to provide water to San Andreas, Mokelumne Hill and outlying areas. San Andreas Sanitary District (SASD) was formed on July 26, 1946 as an independent special district.¹²⁸ The Sanitary District was formed to provide wastewater services in the community of San Andreas.¹²⁹

E. San Andreas Community Vision

The Calaveras County General Plan states the community vision for San Andreas as follows:

*The San Andreas Community motto is: "Preserve Our Rural Heritage." The vision for San Andreas is to be a small, thriving, vibrant foothill town surrounded by rolling oak studded hills. Farms, ranches, and open space are an integral component of the character of the San Andreas community. From the center it transitions from businesses and homes to rural residential then to farms, ranches, and open space. The town heart includes its historic and well-preserved main street with an inviting entrance. Mark Twain Hospital, a state-of-the-art facility, provides services to the Mother Lode region including a birthing center, a level-one trauma center and a cancer treatment center. The community offers a variety of after school activities for children and families with its well-maintained schools, parks, and playing fields. The county seat, surrounding offices, medical buildings and light industry offer social services as well as economic and employment opportunities.*¹³⁰

F. Cemeteries in the San Andreas Area¹³¹

1) Pioneer Cemetery

Most of the 29 graves in Pioneer Cemetery¹³² are unmarked. The site is listed as a California Historical Landmark (number 271), by the California Office of Historic Preservation since September 3, 1937.¹³³

Many of the graves from the former Poverty Bar Cemetery in Poverty Bar, Amador County were reinterred in the Pioneer Cemetery in 1962, while the East Bay

¹²⁷ Calaveras LAFCo, Calaveras Fire Protection Districts, Municipal Service Review, April 8, 2013.

¹²⁸ State Board of Equalization Official Date.

¹²⁹ Calaveras LAFCo, San Andreas Sanitary District MSR and SOI, July 2021.

¹³⁰ Calaveras County General Plan Community Planning Element, Amended September 22, 2020 Page-CP 33.

¹³¹ Rhedesium, November 2, 2024.

¹³² [Pioneer Cemetery in San Andreas, California - Find a Grave Cemetery](#), November 4, 2024.

¹³³ ["Pioneer Cemetery". CA State Parks. Retrieved 2023-01-08.](#)

Municipal Utility District worked on building Camanche Reservoir. A historic plaque marks the graves for the reinterred.¹³⁴ The Calaveras County Board of Supervisors pays the San Andreas Cemetery District to maintain this cemetery.¹³⁵

- 2) Gold Hill House County Hospital Cemetery, San Andreas CA, 93 memorials¹³⁶
- 3) Fourth Crossing Cemetery, Highway 49, San Andreas CA 22 burial records¹³⁷
- 4) St. Andrews Catholic Cemetery, San Andreas CA 910 burial records¹³⁸

7.2 San Andreas Cemetery District

7.2.1 San Andreas Cemetery District Board of Directors

The San Andreas Cemetery District was formed in 1943 for the purpose of assuming the maintenance and operation of a public cemetery in San Andreas. The San Andreas Cemetery District address and phone are as follows:

San Andreas Cemetery District,
PO Box 947, San Andreas, CA 95249 Phone: (209) 754-6370

The San Andreas Cemetery District 5 member Board of Directors serve for 4-year terms, an unlimited number of terms is allowed. At this time there are four board members with one position vacant.

San Andreas Cemetery District Board Members:¹³⁹

Rachel Carleton	Member 2	Steven Airola	Member 3
Jack Tallia	Member 4	Sherih Krantz	Member 5

7.2.2 Peoples Cemetery

Peoples Cemetery, 273 Cemetery Avenue, San Andreas CA, 11.55 acres is maintained by the San Andreas Cemetery District and has approximately 700 burial sites with one-half currently utilized. A portion of the cemetery contains the Masonic Cemetery and Odd Fellows Cemetery.

The District has one part-time maintenance personnel and one secretary. The District has a hand tool maintenance shed but no office. The District primarily relies on maintenance staff rather than private contractors for maintenance services.¹⁴⁰

7.2.3 Purchase of Plots

The San Andreas Cemetery District Handbook states the following regarding purchase of plots:

¹³⁴ [AGS Quarterly: Bulletin of the Association for Gravestone Studies](#). Association for Gravestone Studies. 1999. p. 17.

¹³⁵ San Andreas Cemetery District Policy Handbook, Page 3.

¹³⁶ [Gold Hill House County Hospital Cemetery in San Andreas, California - Find a Grave Cemetery](#), November 4, 2024.

¹³⁷ [Fourth Crossing Cemetery in San Andreas, California - Find a Grave Cemetery](#), November 4, 2024.

¹³⁸ [Saint Andrews Catholic Cemetery in San Andreas, California - Find a Grave Cemetery](#), November 4, 2024.

¹³⁹ [Accela Meeting Portal \(iqm2.com\)](#), October 7, 2024.

¹⁴⁰ San Andreas Cemetery District Policy Handbook, Page 3.

Prior to or at the time of death, and as a current resident or designee of the San Andreas Cemetery District, a resident or designee may purchase up to four (4) 5' x 10' burial plots or four (4) 2.5' x 5' cremation plots for burial of the deceased and for the interment of family members of the deceased person in the future.

Deceased persons who lived or paid property taxes in the San Andreas Cemetery District continuously for at least five years, part of which was in the last ten years before death, and that also have a written request San Andreas Cemetery District – Policy Handbook Page 6 of 30 from a current property tax paying resident that they should be allowed to be interred in the District Cemetery. Deceased persons who are immediate family members of a person already interred in the District, or who are immediate family members of a person who owns interment rights to a plot in the District, or who are immediate family members of a person who owns interment rights to a plot in the District and who also have rights to burial in that plot.

At the time of death of an eligible non-resident of the San Andreas Cemetery District, up to four (4) 5' x 10' burials plots or four (4) 2.5' x 5' cremains plots may be purchased for burial of the deceased and for the interment of family members of the deceased person in the future.

The San Andreas Cemetery District Handbook provides specific guidance on all the District rules and regulations and would be most helpful to anyone needing guidance in these matters.

7.2.5 San Andreas Cemetery District Fees

SACD Fee Schedule Effective September 12, 2023¹⁴¹

Resident of the District (H&S #9060)

- \$450 single plot: 5' X 10' plus a \$250 endowment care fund fee* = \$700
- \$225 basic cremation plot: 2.5' X 5' plus a \$125 endowment care fund fee* = **\$350**

Eligible Non-Residents of the District (H&S #9060-9061)

\$200 Non-Resident Fee

- \$650 single plot – 5' X 10" plus a \$250 endowment care fund fee* = **\$900**
- \$425 basic cremation plot – 2.5' x 5', plus a \$125 endowment care fund fee* = **\$550**

Out of District (H&S #9068)

- \$1,500 single plot – 5' X 10" plus a \$500 endowment care fund fee* = **\$2,000**
- \$850 basic cremation plot – 2.5' x 5' plus a \$250 endowment care fund fee* = **\$1,100**

7.2.6 San Andreas Cemetery District Budget

The Budget for the San Andreas Cemetery District is shown on the following page. The Budget shows income under the category charges for services so the Cemetery is being used. The San Andreas Cemetery District is fortunate to have expenses that are less than revenue.

¹⁴¹ San Andreas Cemetery District Policy Handbook, Page 23.

San Andreas Cemetery District 23600010 Budget 2024-2025				
Revenue Category		2022-2023 Actual	2023- 2024 Actual	2024- 2025 Adopted
4010	Current Secured Taxes	\$30,851	\$32,971	\$33,132
4013	SB2557 Reduction	(572)	(626)	(601)
4015	Unitary Taxes	1,184	1,308	1,574
4017	Supplemental Current Secured Taxes	725	911	974
4020	Current Unsecured Taxes	305	614	588
4027	Supplemental Current Unsecured Taxes	41	37	39
4040	Prior Unsecured Taxes	15	27	68
Taxes		\$32,550	\$35,242	\$35,774
4300	Interest	1,537	2,910	1,537
4301	Rents and Leases	-	80	-
Revenue from use of Money/Property		\$1,537	\$2,990	\$1,537
4463	State Homeowners Property Tax Relief	234	242	260
Intergovernmental Revenue-State		\$234	\$242	\$260
4679	Charges for Current Services	5,900	6,375	3,250
Charges for Services		\$5,900	\$6,375	\$3,250
4713	Miscellaneous Revenue	570	150	450
Miscellaneous Revenue		\$570	\$150	\$450
San Andreas Cemetery District TOTAL		\$40,791	\$44,999	\$41,271

San Andreas Cemetery District 23600010 Budget 2024-2025				
Detail by Expenditure Category		2022-2023 Actual	2023- 2024 Actual	2024-2025 Adopted
5121	Communications	-	-	225
5151	Insurance	500	1,476	1,351
5183	Maintenance of Equip. Other	-	-	510
5201	Maint. of Buildings/Grounds	2,294	3,501	4,242
5221	Memberships	34	34	52
5241	Office Expense	87	196	100
5243	Office Expense-Postage	12	89	100
5271	Prof. and Specialized Services	25,484	25,999	29,668
5480	Gas and Oil Expense	1,344	800	1,460
5501	Utilities	68	75	31
5504	Utilities- Electrical	-	-	200
Services and Supplies		\$29,823	\$32,170	\$37,939
5627	LAFCo Assessment	26	25	25.21
Other Charges		\$26	\$25	\$25.21
San Andreas Cemetery District Total Cost		\$29,849	\$32,195	\$37,965.51
NET COST		10,942	12,804	3,305.49

7.2.7 San Andreas Cemetery District Audit¹⁴²

A budget is a plan for spending, the audit shows funds spent and funds available. The following table shows the three funds maintained by the San Andreas Cemetery District.

San Andreas Cemetery District Balance Sheet-Governmental Funds*				
June 30, 2023				
	General Fund**	Treat Estate Fund***	Endowment Care Fund****	Total 2023
ASSETS				
Cash in County treasury	\$97,584	\$18,861	\$46,085	\$162,530
Total Assets	97,584	18,861	46,085	162,530
Due from endowment care to general fund	175			175
Total Assets	\$97,759	\$18,861	\$46,085	\$162,705
LIABILITIES				
Due to general fund from endowment care	-	-	175	175
Total Liabilities	-	-	175	175
FUND BALANCE				
Nonspendable	--	-	41,877	41,877
Restricted	-	-	4,033	
Assigned:	38,598	-	-	38,598
General Reserve				
Unassigned	59,161	18,861	-	78,022
Total Fund Balance	97,759	18,861	45,085	162,530
Total Liabilities and Fund Balance	\$97,759	\$18,861	\$45,085	\$162,705

*Governmental Fund: The focus of governmental Funds' measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

**General Fund is the primary operating fund of the District and is used to account for all activities except those legally or administratively required to be accounted for in other funds.

***Treat Estate fund is accumulated earnings of the investments owned by the District.

****Endowment Care Fund is a trust fund created by an irrevocable trust agreement, and governed by State Law, which holds deposits made by purchasers of cemetery burial plots and interest earned on principal.

¹⁴² Cathy Castillo, Certified Public Accountant, 460 Sutter Hill Road, Suite E. PO Box 1355, Sutter Creek CA 95685, 209-267-5119, ccastillocpa@sbcglobal.net, October 23, 2024, page 5 and 8.

Reconciliation of the Balance Sheet-Governmental Funds to the Statement of Net Position June 30, 2023				
	General Fund	Treat Estate Fund	Endowment Care Fund	Total 2023
Total Fund Balances of Governmental Funds	\$97,759	\$18,861	\$45,910	\$162,530
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets, net of accumulated depreciation, are not current financial resources and are not reported in governmental funds	173,250	-	-	173,250
Investments in stocks are not current financial resources and are not reported in governmental funds	3,510	-	-	173,250
Net Position of Governmental Activities	\$274,519	\$18,861	\$45,910	\$339,290

7.3 San Andreas Cemetery District MSR

7.3.1 Growth and Population Projections for the San Andreas Area¹⁴³

A. San Andreas Area Population Projections

San Andreas has declined in population from 3,729 at the 2020 Census to 2,962 in 2024. The community has started to grow again at a rate of 0.44% per year.¹⁴⁴

B. MSR Determinations on Growth and Population Projections for the San Andreas Area

MSR 1-1) San Andreas is growing slowly after several years of decline. The population may return to the 2020 level of 3,729.

7.3.2 San Andreas Cemetery District Infrastructure¹⁴⁵

A. The San Andreas Cemetery District budgets \$4,242 for maintenance of buildings and grounds and \$29,668 for professional and specialized services for the current fiscal year.

¹⁴³ California Government Code Section 56430. (a) (1)

¹⁴⁴ [San Andreas, California Population 2024 \(worldpopulationreview.com\)](https://www.worldpopulationreview.com/countries/san-andreas-california-population-2024), September 10, 2024.

¹⁴⁵ California Government Code Section 56430. (a) (3)

- B. MSR Determinations on Infrastructure for San Andreas Cemetery District
MSR 3-1) The San Andreas Cemetery District Peoples Cemetery is adequately maintained.

7.3.3 Financial Ability to Provide Services¹⁴⁶

- A. Financial Considerations for San Andreas Cemetery District
The San Andreas Cemetery District has adequate funds to maintain the facilities.

- B. MSR Determinations on Financing for San Andreas Cemetery District
MSR 4-1) The Budget for the Sand Andreas Cemetery District shows an excess of income over expenses for 2024-2025 and income for the previous two years.

7.3.4 Opportunities for Shared Facilities¹⁴⁷

- A. San Andreas Cemetery District Facilities

The San Andreas Cemetery District has no facilities other than the Cemetery and a shed for small equipment.

- B. MSR Determinations on Shared Facilities for San Andreas Cemetery District
MSR 5-1) The San Andreas Cemetery District has no facilities other than the Peoples Cemetery. There are no plans to add facilities in the future. The District does maintain the Pioneer Cemetery under contract with the County of Calaveras.

7.3.5 Accountability for Community Service Needs, Government Structure and Operational Efficiencies¹⁴⁸

- A. San Andreas Cemetery District Government Structure

The San Andreas Cemetery District has a five member Board of Directors with one vacancy.

- B. MSR Determinations on Government Structure for San Andreas Cemetery District

MSR 6-1) The San Andreas Cemetery District has a very helpful handbook it would be a benefit to have this information available on a website.

7.4 San Andreas Cemetery District Sphere of Influence

7.4.1 Recommendation for San Andreas Cemetery District Sphere of Influence

¹⁴⁶ California Government Code Section 56430. (a) (4)

¹⁴⁷ California Government Code Section 56430. (a) (5)

¹⁴⁸ California Government Code Section 56430. (a) (6).

It is recommended that the San Andreas Cemetery District Sphere of Influence remain the same as the District boundary.

7.4.2 Present and Planned Land Uses in the San Andreas Cemetery District Area, Including Agricultural and Open Space Lands¹⁴⁹

A. General Plan and Zoning for the San Andreas Area

The San Andreas community has relatively large areas planned and zoned for public and institutional uses due to the County facilities and the hospital located there. Residential uses include both low- and high-density residential. Commercial uses are located along State Highway 49.

B. SOI Determinations on Present and Planned Land Use for San Andreas Cemetery District

SOI 1-1] The San Andreas Cemetery District includes areas for public facilities as well as the traditional housing and commercial land use designations.

5.4.3 Present and Probable Need for Public Facilities and Services in the San Andreas Area¹⁵⁰

A. Municipal Service Background

There will be a need for the San Andreas Cemetery District for the foreseeable future.

B. SOI Determinations on Facilities and Services and Probable Need for San Andreas Cemetery District

SOI 2-1] There is a need for the San Andreas Cemetery District. It could be beneficial if the District would work together with the other cemeteries in the area. However, there may be financial, historical and social reasons why this would be a difficult change.

7.4.4 Present Capacity of Public Facilities and Adequacy of Public Services for San Andreas Cemetery District¹⁵¹

A. San Andreas Cemetery District Capacity Background

The San Andreas Cemetery District has adequate capacity for future needs.

B. SOI Determinations on Public Facilities Present and Future Capacity for San Andreas Cemetery District

SOI 3-1] The San Andreas Cemetery District has adequate capacity to care for the Peoples Cemetery and for the Pioneer Cemetery (under contract with the county of Calaveras).

¹⁴⁹ California Government Code Section 56425 (e)(1)

¹⁵⁰ California Government Code Section 56425 (e)(2)

¹⁵¹ California Government Code Section 56425 (e)(3)

7.4.5 Social or Economic Communities of Interest for San Andreas¹⁵²

A. San Andreas Community

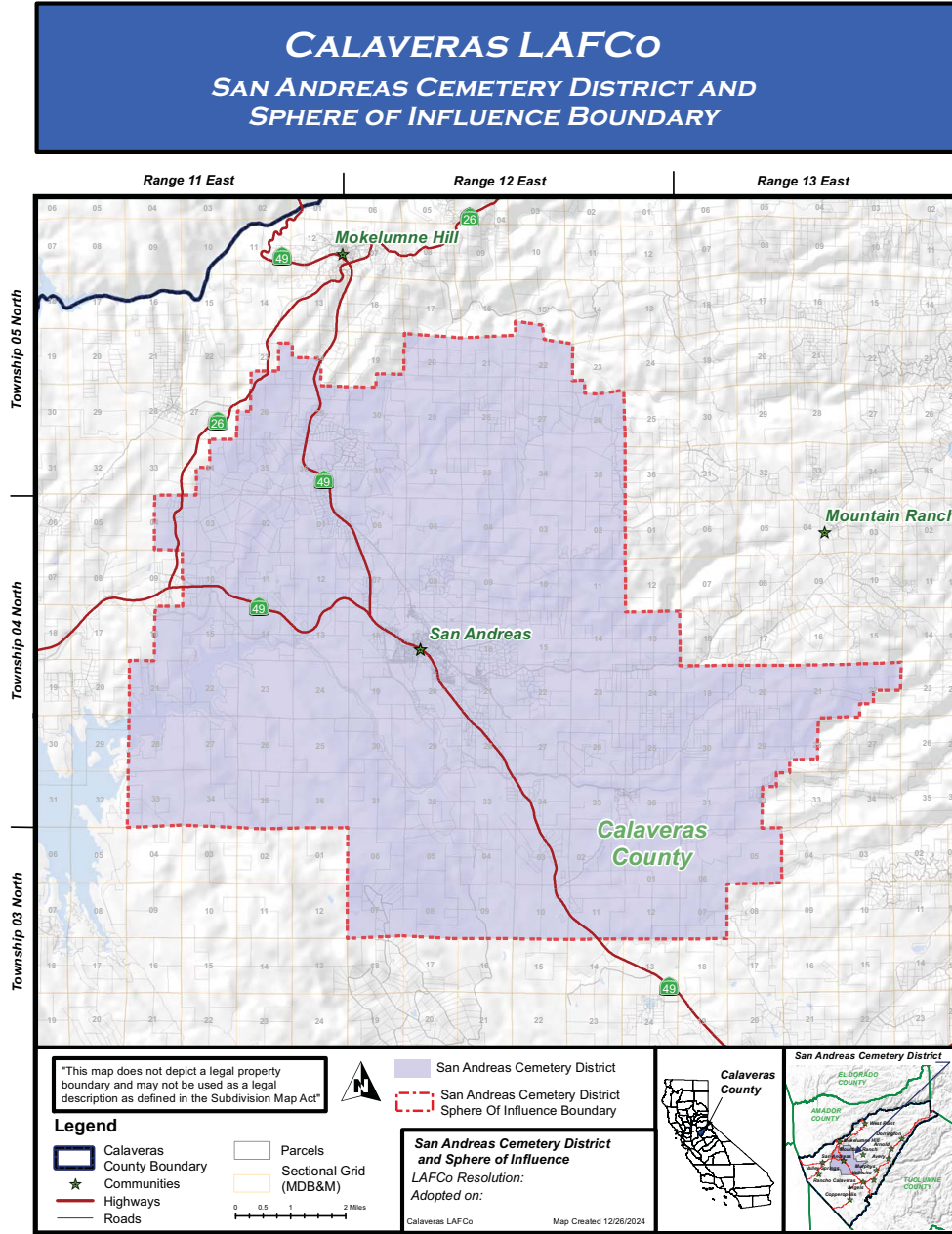
The San Andreas community includes the County office buildings and jail, this provides a service for the entire County. The wider area is also served by the Mark Twain Hospital and various educational facilities in San Andreas.

B. SOI Determinations on Social or Economic Communities of Interest for San Andreas Cemetery District

SOI 4-1] The San Andreas Cemetery District could develop a website to provide information to the community.

¹⁵² California Government Code Section 56425 (e)(4)

5.5 Map of San Andreas Cemetery District



8 VALLECITO CEMETERY DISTRICT

8.1 Vallecito Community

Vallecito has a 2024 population of 497.¹⁵³ The population has increased by 55 since the 2020 Census recorded a population of 442. The community plan shows low density housing, rural housing and a small commercial area. The community is four miles from Murphys.

According to the Department of Water Resources Mapping Tool, Vallacito is a disadvantaged community.

The Vallecito Union School District is composed of two Transitional Kindergarten (TK) grade 5 schools and one grade 6-8 middle school. Together, these schools house a TK- grade 8 population of approximately 590 students.¹⁵⁴ The Vallecito School District, the community of Vallecito and the Vallecito Cemetery District do not have identical boundaries.

Vallecito is part of the Murphys Fire Protection District.

There is one other cemetery in the Vallecito area, the Saunders Ranch Native American Burial Ground with 12 memorials. This cemetery is owned and managed by the by the Miwok tribe and the Vallecito Cemetery District has no role in this private cemetery.

8.2 Vallecito Cemetery District

8.2.1 Vallecito Cemetery District Overview and Operation

The following information was provided by the Vallecito Cemetery District regarding the history and operation of the District:

*Vallecito Cemetery District was formed in 1949 for the purpose of acquiring land for use as cemeteries and the maintenance of such cemeteries. The District operates and maintains two cemeteries with only volunteers and no employees. **Cemetery I** is located on Cemetery Lane in the town of Vallecito and is approximately one acre in size. **Cemetery II (also known as the Odd Fellows Cemetery)** is located off the intersection of State Highway 4 and the Vallecito Bypass Road on Bowling Green in Vallecito and is approximately one-half acre in size.*

These cemeteries have grave sites dating back to the early years of the Gold Rush era with the earliest known burial dated May of 1857. The older sections of the cemetery have many large and ornate monuments adorning the graves. There are also very simple concrete slabs and wood markers.

¹⁵³ [Vallecito, CA Profile: Facts & Data](#), October 22, 2024.

¹⁵⁴ [About VUSD - District - Vallecito Union School District \(vallecitok12.com\)](#), October 10, 2024.

In earlier years few official burial records were kept by cemetery trustees. There are burial permits dating back to the late nineteen nineties. In 2014 the Vallecito Cemetery District Trustees began compiling complete records of all known and new burials in the cemetery, including locations. A map of the known cemetery plots have been prepared which will help locate grave sites. Burials from earlier years are identified by various methods: old newspaper obituaries, mortuary records, information on grave markers and other historical records. The data base of earlier burials will have all available information listed although some information may be missing. There are very fragmentary, unofficial records for the years starting in 1857, reconstructed from a variety of primary sources, including grave marker inscriptions, newspapers, funeral home archives, death certificates, church parish registers, and oral history.

If we don't have a record of burial for your ancestor, they may in fact be buried here and we don't know about it. People can confirm interment by doing one of two things: (1) find corroborating evidence of burial in our cemetery through another primary source (e.g., death certificate, newspaper obituary, family Bible, etc.), or (2) eliminate the possibility of the person being buried anywhere else.

Information is always being collected about people buried in our cemetery from descendants, relatives, genealogists, and researchers. If you can help improve our records in any way, please contact us. Even the smallest, most seemingly insignificant details can be invaluable "pieces of the puzzle".

The cemetery trustees have received requests to perform genealogical searches for family members and friends. Within the requirements of the Freedom of Information Act, an attempt will be made to provide as much information as possible to the person making the request. Depending upon the amount of time involved there may be a fee. Appointments can also be made to view the records.

Genealogical research on burials in Calaveras County can be requested by going online to calaverasgenealogy.com and filling out the request form on that site, or by sending an email to calaverasgenealogy@yahoo.com. You can also contact the Calaveras County Archivist at calaverasarchives@att.net with your research request. There is a fee for the county archivist to do research.

8.2.2 Vallecito Cemetery District Board of Directors

The Vallecito Cemetery District address and phone are as follows:

Vallecito Cemetery District
PO Box 423
Vallecito, CA 95251 Phone: (209) 890-5298

The Vallecito Cemetery District has a four member Board of Directors as follows:¹⁵⁵

Bea Hollars	Member 1	Ginger Malatesta	Member 3
Julie Hollars	Member 2	Michael Hatfield	Member 4

The Term Limit is 4 years and board members may serve an unlimited number of Terms.

8.2.3 Vallecito Cemetery District Mission Statement¹⁵⁶

On behalf of the citizens of the Vallecito Cemetery District, the trustees strive to maintain both Vallecito Cemeteries in a well maintained, aesthetically pleasing manner while maintaining the historical aspects of the cemetery. The cemetery is administered under the guidance of the Vallecito Cemetery District Board of Trustees and according to the policies and ordinances of the county and state. Our goal is to maintain the cemetery, keep its neat appearance and keep it a source of community pride

- *The cemetery will be safe, accessible, and well maintained within the constraints of the historical setting.*
- *The cemetery will provide a peaceful and visually pleasing atmosphere conducive to meditation and reflection.*
- *The cemetery will be adequately funded to meet the needs of the citizens, on-going maintenance, and future development.*
- *The cemetery will be operated under the guidance of the Cemetery District Trustees according to all ordinances and state statutes.*
- *The Cemetery Trustees will be responsible for public education regarding cemetery policies and procedures.*

¹⁵⁵ [Accela Meeting Portal \(iqm2.com\)](#), October 7, 2024.

¹⁵⁶ Vallecito Cemetery District Public Policies

8.2.4 Vallecito Cemetery District Policies

Eligibility to Purchase Internment Rights in a Cemetery Plot

Public cemetery districts are funded by tax money and offer burial services only to persons who are residents of the district and to eligible nonresidents of the district, as provided in this chapter or persons who are immediate family members of any person described in this subdivision. Exceptions may be granted by Cemetery District Trustees.

Residents of Vallecito Cemetery District:

At the time of death of a resident of the Vallecito Cemetery District, up to two (2) 5'x10' burials plots or two (2) 5'x5' cremain plots may be purchased for burial of the deceased and for the interment of other family members of the deceased person in the future. Vallecito Cemetery has limited available plots and it is ultimately up to the discretion of the Board of Trustees on how many plots may be purchased.

Eligible Nonresidents include:

Deceased persons who lived or paid property taxes in the Vallecito Cemetery District continuously for at least five years, part of which was in the last ten years, and that also have a written request from a current property tax paying resident that they should be allowed to be interred in the District Cemetery.

Deceased persons who are immediate family members (mother, father, sister, brother, husband, wife, children) of a person already interred or of a person who owns interment rights to a plot and who have rights to burial in that plot.

Please be prepared to provide reasonable evidence of eligibility when you arrange to purchase interment rights. A nonresident fee applies to anyone who is eligible but is not a resident of the district at the time of death.

Pre-Need Plot Purchase

Subject to certain requirements on continued residency in the Vallecito Cemetery District, interment rights can be purchased "pre-need" by property owners who are residents of the district to simplify matters during later, more difficult times, as well as to lock-in current costs both on lot prices and endowment care fees

- 1. District residents, who are also property owners in the Vallecito Cemetery District at the time of purchase, may purchase interment rights of up to two (2) full size 5' X 10' plots pre-need.*
- 2. Residents that are not property owners in the Vallecito Cemetery District are not eligible to make pre-need interment right purchases but are eligible to be interred there if they die while a resident of the district*

1. *Non-residents of the Vallecito Cemetery District are not eligible to purchase interment rights pre-need. At the time of an eligible non-resident's death, the person making burial arrangements can arrange for the deceased person to be interred in the Vallecito Cemetery.*

To obtain more information on who may be buried in the Vallecito Cemetery District cemetery, contact the Vallecito Cemetery Trustees at (209) 890-5298.

Vallecito Cemetery District Ownership of Interment Rights

- All interment rights in the cemetery are conveyed to the purchaser after payment, but the rights of the purchaser therein are subject to such policies and procedures as are made from time to time by the Vallecito Cemetery District Board of Trustees and any legal ordinances.*
- Ownership of Interment Rights is non-transferable and may only be sold back to the District at the original purchase price. Endowment fees are not refundable.*
- Interest in cemetery plots shall be governed by state law as now and hereafter amended.*
- The Trustees shall endeavor to determine the legal next of kin, but the Trustees shall not be held responsible for failure to do so. The Trustees shall not be responsible for activities authorized by persons falsely representing themselves as next of kin.*
- If interment rights in a plot are held jointly, authorization for interment will be granted to either of the owners or the heirs. An agreement may be made between common owners regarding the right of burial, but the Trustees will not undertake to enforce such an agreement.*
- Plots are intended as a family burial place of the purchaser. The family making the purchase may permit the interment in a plot of a non-member of the family, but a later heir cannot permit an interment of a non-family member except by unanimous consent of all owners.*
- Families, or a designated representative, shall be required to sign an agreement accepting responsibility for designating the exact location of the interments into a plot.*
- Funeral directors or designated representatives who sign on behalf of the family are accepting all responsibility and liability for any decisions or actions taken under their direction.*
- Burial plots shall not be used for any other purpose than its original intent, which is interment of eligible deceased persons.*

Vallecito Cemetery District Number of Burials Allowed in Each Plot

A. Full Size Plots

1. *One full burial/interment is allowed in a full size 5' X 10' plot, or*
2. *Eight cremation burials are allowed in a full size 5' X 10' plot. Plots used in this manner may have only one upright monument and/or may have flat monuments for each cremation burial or*
3. *A full size 5' X 10' plot may have one initial full burial and no more than four later cremation burials. The cremains may be placed at the head or foot of the grave and any markers for the cremation burials are to be flat mounted with one upright marker allowed for the initial full burial.*

B. Cremain Plots

1. *Cremain plots 5' X 5' are available and may have from one to four cremation burials.*
2. *Cremain plots shall have no more than one upright marker and/or may have flat markers for each cremation burial.*

C. Memorial Marker Plots

When the last section of Vallecito Cemetery is opened for internments, the Vallecito Cemetery District will be dedicating a section as a "Memorial Garden" in commemoration of those who are interred here but location is unknown. This memorial area may honor those lost at sea or those who have fallen in battle and not returned. Plots in this area will be available for purchase by anyone who is otherwise eligible to be interred in the district, but the person honored in the Memorial Garden need not be an eligible resident.

The cemetery district will record and add to the permanent files the name, dates and family information concerning the decedent being memorialized. Memorial plots will have the same requirements as other plots in the cemetery as pertaining to the cemetery policies. Memorial plot markers are required to be flat markers only.

8.2.5 Vallecito Cemetery District Fee Schedule

FEE SCHEDULE Effective January 01, 2024

The listed costs for a plot include the Endowment Care Fund fee that is required by California code.

Occupied grave plots must be marked by a permanent marker within one year of the burial.

Plots prices, including the endowment care fees, in Vallecito Cemetery are:

Cremation Plot: 5' X 5' Residents: \$450.00 Eligible Non-Residents: \$ 900.00

Full Size Plot: 5' X 10' Residents: \$650.00 Eligible Non-Residents: \$ 1,300.00

Double Plot: 10' X 10' Residents: \$1300.00 Eligible Non-Residents: \$2,600.00

Columbarium double Niche Residents: \$550 Eligible Non-Residents: \$1,000.00

Vallecito Cemetery District Memorial Marker Site (Future Use)

Memorial Markers are for those not buried here. Only Flat Markers are allowed. These plots are also subject to the Endowment Care Fund fee. Prices are based on the status of the purchaser of the Memorial Plot, and the person to be memorialized need not be a person eligible for burial in the cemetery district.

Endowment Care Fund Fees: The minimum required by California Code is not to exceed \$250.00 per plot and is included in the above plot prices.

8.2.6 Vallecito Cemetery District Budget

Vallecito Cemetery District 23800010 Budget 2024-2025				
	REVENUE	2022-2023 Actual	2023-2024 Estimated	2024-2025 Adopted Budget
4010	Current Secured Taxes	\$15,481	\$15,882	\$15,156
4013	SB2557 Reduction	(284)	(299)	(289)
4015	Unitary Taxes	460	522	732
4017	Suppl. Current Sec. taxes	364	439	470
4020	Current Unsec. taxes	153	296	283
4027	Suppl. Current Unsec. taxes	21	18	19
4040	Prior Unsecured taxes	8	13	33
Taxes		\$16,2204	\$16,871	\$16,404
4300	Interest	2,190	3,951	-
Rev. from Use of Money/Property		\$2,190	\$3,951	-
4463	State Homeowners Prop. Tax Relief	117	117	125
Intergovernmental Revenue State		\$117	\$117	\$125
4679	Charges for Current services	-	-	-
Charges for Services		-	-	-
INCOME TOTAL		\$18,511	\$20,938	\$16,529
5160	Insurance-Liability Exp.	750	445	600
5201	Maint. of buildings/Grounds	2,628	10,960	5,750
5221	Memberships	34	34	40
5243	Office Expense Postage	7	14	50
5271	Prof. and Specialized Service	3,750	-	-
5401	Small tools	-	-	250
5507	Utilities -Water	410	927	1,100
Services and Supplies		7,579	12,380	7,790
5627	LAFCo Assessment	13	11	11
Other Charges		13	11	11
5990	Contingencies	-	-	3,000
Appropriation for Contingencies		-	-	3,000
Total Cost		\$7,592	\$12,391	\$10,801
NET COST		\$10,920	\$8,547	\$5,728

The budget shown above shows that the Vallecito Cemetery District is operating on funds received. No funds are expected from current burials in the cemetery. Total funds are used to maintain the historic cemetery.

8.2.7 Auditor's Statement

A review of the district's finances by an outside auditor is only required every five years. The most recent review was completed in 2022. Below is a summary table from the 2022 Financial Review:

Vallecito Cemetery District					
Statement of Revenues, Expenses and Changes in Net Position-General Funds for the Years Ended June 30, 2022, 2021, 202, 2019 and 2018¹⁵⁷					
	2022	2021	2020	2019	2018
Program Expenses					
Operations	\$1,893	\$9,026	\$6,831	\$1,658	\$4,869
Depreciation	1,012	1,302	1,592	1,262	1,231
Total Program Expenses	2,905	10,328	8,423	2,920	6,100
Program Revenues					
Charges for Services	123	430	1,698	800	860
Operating Grants and Contributions	121	126	129	129	132
Total Program Revenues	244	556	1,827	929	992
Net Program Expenses	2,661	9,772	6,596	1,991	5,108
General Revenues					
Taxes Levied	14,879	17,457	13,023	12,537	11,607
Interest and Investment Earnings	1,024	1,490	1,984	1,526	859
Total General Revenues	15,903	15,947	15,007	14,063	12,466
Excess of Revenues over Expenses	13,242	6,175	8,411	12,072	7,358
Net Change in Position	13,242	6,175	8,411	12,072	7,358
Net Position – Beginning of Year	169,247	163,072	154,661	142,589	135,231
Net Position –End of Year	\$182,489	\$169,247	\$163,072	\$154,661	\$142,589

The Net Position of the Vallecito Cemetery District declined over the five year period of the report.

¹⁵⁷ Vallecito Cemetery District, Blomberg & Griffin Accountancy Corp. 1013 N. California Street, Stockton, CA 95203, January 20, 2023, page 7.

8.3 Vallecito Cemetery District MSR

8.3.1 Growth and Population Projections for the Vallecito area¹⁵⁸

A. Vallecito area Population Projections

The Vallecito area remained constant at 442 between 2010 and 2020.¹⁵⁹ It is expected that the area will increase gradually in the future. Vallecito is a desirable place to live, and is near Murphys where additional services are available.

B. MSR Determinations on Growth and Population Projections for the Vallecito Area

MSR 1-1) It is expected that the population of Vallecito (442) will increase gradually in the future.

8.3.2 Vallecito Cemetery District Infrastructure¹⁶⁰

A. Vallecito Cemetery District Facilities

The Vallecito Cemetery District maintains 1.5 acres of cemetery. There are no employees. All work is done by dedicated volunteers.

B. MSR Determinations on Infrastructure for Vallecito Cemetery District

MSR 3-1) The old and new cemeteries are well maintained by the Vallecito Cemetery District.

8.3.3 Vallecito Cemetery District Financial Ability to Provide Services¹⁶¹

A. Financial Considerations for Vallecito Cemetery District

The Budget and Financial Assessment are shown above in this report. The District is able to maintain services on tax revenue alone, even when there are no burials.

B. MSR Determinations on Financing for Vallecito Cemetery District

MSR 4-1) The Vallecito Cemetery District is able to maintain both the older cemetery and the modern columbarium section on tax revenue even when there are no burials.

8.3.4 Opportunities for Shared Facilities¹⁶²

A. Vallecito Cemetery District Facilities

The Vallecito Cemetery District maintains the older historic cemetery and also maintains a newer columbarium section for cremains and burials. Cemetery districts may share help but are not able to share facilities.

B. MSR Determinations on Shared Facilities for Vallecito Cemetery District

¹⁵⁸ California Government Code Section 56430. (a) (1)

¹⁵⁹ [Vallecito \(Calaveras, California, USA\) - Population Statistics, Charts, Map, Location, Weather and Web Information](#), October 22, 2024.

¹⁶⁰ California Government Code Section 56430. (a) (3)

¹⁶¹ California Government Code Section 56430. (a) (4)

¹⁶² California Government Code Section 56430. (a) (5)

MSR 5-1) The Vallecito Cemetery District may hire help from another cemetery district for a burial if needed.

8.3.5 Accountability for Community Service Needs, Government Structure and Operational Efficiencies¹⁶³

A. Vallecito Government Structure

The Vallecito Cemetery District has a four member Board of Directors. These directors are dedicated volunteers. They were most helpful to obtain the information needed for this report.

B. MSR Determinations on Government Structure for Vallecito Cemetery District

MSR 6-1) The Vallecito Cemetery District has a four member board of directors with all positions filled.

8.4 Vallecito Cemetery District Sphere of Influence

8.4.1 Recommendation for Vallecito Cemetery District Sphere of Influence

The recommendation is that the Vallecito Cemetery District Sphere of Influence remain the same as the district boundary.

8.4.2 Present and Planned Land Uses in the Vallecito Cemetery District Area, Including Agricultural and Open Space Lands¹⁶⁴

A. General Plan and Zoning for the Vallecito Area

The Calaveras County General Plan shows residential and commercial designations within the Vallecito area surrounded by working land.

B. SOI Determinations on Present and Planned Land Use for Vallecito

SOI 1-1] The present and planned land use for the Vallecito community will allow growth within the populated area and preserve the working land surrounding the community.

8.4.3 Present and Probable Need for Public Facilities and Services in the Vallecito Area¹⁶⁵

A. Municipal Service Background

The Vallecito community has a historic cemetery so it is necessary for the Vallecito Cemetery District to maintain the old cemetery as well as to provide an area for newer columbarium section for cremains.

B. SOI Determinations on Facilities and Services and Probable Need for Vallecito Cemetery District

SOI 2-1] The Vallecito Cemetery District has adequate facilities.

8.4.4 Present Capacity of Public Facilities and Adequacy of Public Services for Vallecito Cemetery District¹⁶⁶

A. Vallecito Cemetery District Capacity Background

¹⁶³ California Government Code Section 56430. (a) (6).

¹⁶⁴ California Government Code Section 56425 (e)(1)

¹⁶⁵ California Government Code Section 56425 (e)(2)

¹⁶⁶ California Government Code Section 56425 (e)(3)

The Vallecito Cemetery District has adequate capacity in the newer columbarium section of the cemetery for cremains.

B. SOI Determinations on Public Facilities Present and Future Capacity for Vallecito Cemetery District

SOI 3-1] The Vallecito Cemetery District has adequate burial capacity for the future in the newer part of the cemetery for above the ground cremains only.

8.4.5 Social or Economic Communities of Interest for Vallecito Cemetery District¹⁶⁷

A. Vallecito Community

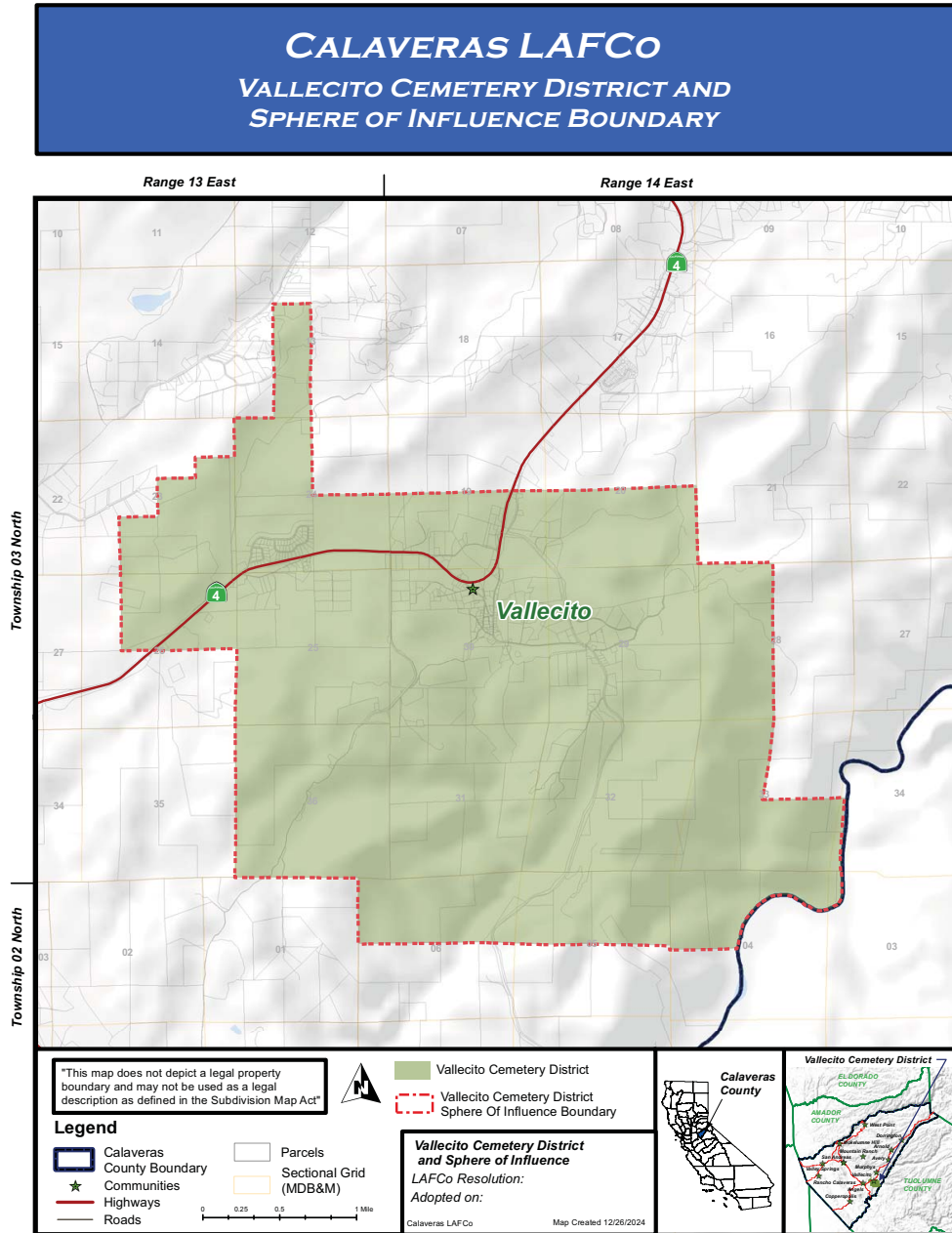
Vallecito is a separate community even though it is part of the Murphys Fire Protection District and is close to Murphys. The school and the cemetery districts help to maintain a focus for the community.

B. SOI Determinations on Social or Economic Communities of Interest for Vallecito Cemetery District

SOI 4-1] The school and the Cemetery District provide focus points for the community to preserve community identity.

¹⁶⁷ California Government Code Section 56425 (e)(4)

8.5 Map of Vallecito Cemetery District



9 WEST POINT CEMETERY DISTRICT

9.1 West Point Community

9.1.1 West Point Community Location

The Calaveras County General Plan states the following:

*The community of West Point is located in the northernmost foothills of the county, north of Wilseyville and south of Pioneer (Amador County), between the North and Middle Forks of the Mokelumne River. West Point Pioneer Road (State Route 26) provides north and south access to the community. West Point is served by public sewer and water.*¹⁶⁸

9.1.2 History of West Point

West Point was originally the name of a camp established there by scout Kit Carson, who was searching for a pass over the Sierra Nevada. The town was originally named Indian Gulch when founded in 1852; the name was changed to West Point in 1854. The first post office was opened in 1856, the name changed to Westpoint in 1895 and changed back to West Point in 1947.¹⁶⁹

Further history is provided by the Calaveras County General Plan:

*Throughout its history, the town has continued its role as a central point for goods, services, events, and community gatherings for northeast Calaveras County. West Point's character has changed over time, from mining during the Gold Rush to timber production and agriculture today. Recently, retirees, vacationers, and a small commuting workforce help support the area. The community has had to continually reinvent itself to maintain an economic base and West Point is proud of its tenacity to survive and thrive*¹⁷⁰

9.1.3 West Point Population and Income

West Point has a 2024 population of 793. West Point is currently growing at a rate of 1.02%. The West Point Median Household Income is \$65,139¹⁷¹ which is below the California State Median Household Income of \$90,901¹⁷² and also below 80% of the California State Median Household Income which would be \$72,721.

9.1.4 West Point Community Services

A. Business

West Point has 118 businesses according to the West Point Chamber of Commerce. There are 160 people employed. Construction and restaurants are the main businesses in the town.¹⁷³

¹⁶⁸ Calaveras County General Plan Community Planning Element – Amended September 22, 2020 Page-CP 45

¹⁶⁹ Durham, David L. (1998). *California's Geographic Names: A Gazetteer of Historic and Modern Names of the State*. Clovis, Calif.: Word Dancer Press. p. 845. [ISBN 1-884995-14-4](#).

¹⁷⁰ Calaveras County General Plan Community Planning Element – Amended September 22, 2020 Page-CP 46
[West Point, California Population 2024 \(worldpopulationreview.com\)](#), August 19, 2024.

¹⁷² [California Median Household income - Search \(bing.com\)](#), August 19, 2024.

¹⁷³ [Chamber of Commerce West Point, CA](#), August 19, 2024.

B. School

West Point has one school, West Point Elementary School, 54 Bald Mountain Road, West Point CA 95255.

C. Calaveras County Water District

The Calaveras County Water District supplies drinking water and sewage collection and treatment service to West Point and other communities in Calaveras County. The source for the West Point water system is Bear Creek, a tributary to the Middle Fork of the Mokelumne River.¹⁷⁴ The District explains the sewage treatment service as follows:

Calaveras County Water District owns and operates two wastewater treatment facilities serving the communities of West Point and Wilseyville. The close proximity of the two facilities makes consolidation of these plants a feasible project to streamline operations and maintenance and simplify permitting efforts. The proposed consolidation project has an estimated construction cost of \$4.00 million and a total implementation cost of \$4.75 million. The project includes construction of a lift station and force main to convey sewage from Wilseyville to the West Point treatment plant.¹⁷⁵

D. Cemeteries in the West Point Area¹⁷⁶

There are other cemeteries in the West Point Area that are not part of the West Point Cemetery District:

- Sandy Gulch Cemetery, 103 Loveland Lane, West Point, CA, 38 Memorials
- Barnhart Ranch family burial site, 3 Memorials
- Eaph Family Cemetery, 1 Memorial
- Indian Cemetery, West Point, CA, 22 Memorials

9.2 West Point Cemetery District

9.2.1 West Point Cemetery District

The West Point Cemetery District address, phone and website are shown below:

West Point Cemetery District
PO Box 438, West Point, CA 95255

Phone: (209) 293-1444 Website: wpcemetery@volcano.net

The office is located at 290 Cemetery Lane, West Point CA. The Office is open from 10:00 a.m. to 3:00 p.m. from Monday to Friday.

9.2.2 West Point Cemetery District Board of Directors

The West Point Cemetery District is fortunate to have a full five member Board of Directors. The Term Limit is 4 years and directors can serve an unlimited number of Terms. The Board Members¹⁷⁷ are as follows:

¹⁷⁴ [Water Quality - Calaveras County Water District \(ccwd.org\)](#), September 16, 2024.

¹⁷⁵ [West Point Wilseyville Wastewater Treatment Consolidation Project - Calaveras County Water District \(ccwd.org\)](#), September 16, 2024.

¹⁷⁶ www.findagrave.com, November 2, 2024.

¹⁷⁷ [Accela Meeting Portal \(igm2.com\)](#), October 7, 2024.

1. Brian L Smith, Member Term up 12-31-27
2. Julio Guerra, President Term up 12-31-25
3. Robert Stanford, Member Term up 12-31-25
4. Judith Garcia, Member Term up 12-31-27
5. Kirk Smith, Vice-Chair Term up 12-31-27

Meetings are held at the Cemetery District Office at 290 Cemetery Lane, West Point, California.

9.2.3 West Point Cemetery District Facilities

“The County reports the cemetery is approximately 8.9 acres consisting of an older section, for which no burial plots are available for sale and a newly developed area, where current plots are sold.”¹⁷⁸ The cost of a burial plot is \$400 for a five foot by ten foot plot plus a \$250 Endowment fee and the cost of a cremation plot is \$250 for a five foot by five foot Cremains plot plus \$150.00 Endowment fee.¹⁷⁹

9.2.4 West Point Cemetery District Budget

A Budget is a plan for spending. An Audit shows funds actually spent. The Budget for the West Point Cemetery District is shown below in two tables, one for income and one for expenses:

West Point Cemetery District Budget 23900010				
	Revenue	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
4040	Current Secured Taxes	\$35,883	\$36,573	\$33,505
4013	SB 2557 Reduction	(627)	(695)	(654)
4015	Unitary Taxes	1,304	1,439	1,782
4017	Supplemental Current Secured Taxes	844	1,010	1,058
4020	Current Unsecured Taxes	355	681	638
4027	Supplemental Current Unsecured Taxes	48	42	42
4040	Prior Unsecured Taxes	17	31	76
4465	State Timber Tax	1	26	-
TOTAL TAXES		\$37,824	\$39,105	\$36,447
4300	Interest	2,532	3,566	2,000
Total Revenue From Use of Money/Property		2,532	3,566	2,000
4463	State Homeowners Property Tax Relief	272	268	282
Total Intergovernmental Revenue-State		\$272	\$268	\$282
4679	Charges for Current Serv.	2,450	1,500	2,000
Total Charges for Services		\$2,450	\$1,500	\$2,000
4708	Refund-Miscellaneous	275	2,001	-
Total Miscellaneous Revenue		\$275	\$2,001	
TOTAL REVENUE		\$43,352	\$46,440	\$40,729

¹⁷⁸ West Point Cemetery District, e-mail from Jill Jenkins (jenkinsjill@yahoo.com) October 21, 2024.

¹⁷⁹ West Point Cemetery District, Annual Financial Report, Prepared by Cathy Castillo CPA, 460 Sutter Hill Road, Suite E, PO Box 1355, Sutter Creek, CA 95685, Notes to the Financial Statements, June 30, 2023, pg.13.

West Point Cemetery District Budget 23900010				
	Expenses	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget
5001	Salaries/Wates-Permanent	20,877	26,791	25,000
5051	Social Security (OASDI)	1,284	1,601	2,000
5053	Medicare	300	375	1,000
Total Salaries and Employee Benefits		\$22,461	\$28,767	\$28,000
5151	Insurance	1,339	1,639	1,700
5157	Premiums-Workman's Comp. Insurance	2,889	4,872	2,400
5159	Insurance-Unemployment	267	254	300
5183	Maintenance of Equipment-Other	3,530	2,098	3,500
5201	Maintenance of Buildings/Grounds	48,581	6,216	30,000
5221	Memberships	449	260	500
5241	Office Expense	350	445	300
5243	Office Expense-Postage	74	83	100
5257	Office Expense-Small Equipment	-	490	200
5271	Professional and Specialized Services	6,822	7,329	10,000
5401	Small Tools	-	852	1,000
5403	Bank Charges	10	-	-
5477	Personal Mileage Reimbursement	466	722	700
5480	Gas and Oil Expense	385	850	600
5501	Utilities	3,773	3,613	3,500
Total Services and Supplies		68,935	29,722	54,800
5627	LAFCo Assessment	27	25	28
Total Other Charges		27	25	28
5701	Capital Equipment	-	-	-
Total Capital Assets		-	-	-
7001	Transfers Out	35,000	-	-
Total Operating transfers out		35,000	-	-
West Point Cemetery District TOTAL EXPENSES		\$126,423	\$58,715	\$82,828
West Point Cemetery District NET COST		(83,071)	(12,274)	(42,099)

The expenses exceed the income.

9.2.5 West Point Cemetery District Financial Review

Since and Audit is only required every five years, the District had the Independent Accountant prepare a Review for the fiscal year ended June 30, 2023. The tables below show the Statement of Net Position.

West Point Cemetery District Statement of Net Position as of June 30, 2023 and Comparative totals as of June 30, 2022¹⁸⁰		
	Governmental Activities	
	2023	2022
ASSETS		
Cash:		
Unrestricted cash		
Cash in County treasury	105,183	187,924
Total unrestricted cash	105,183	187,924
Restricted cash		
Endowment care fund	35,000	-
Total restricted cash	35,000	-
Total Cash	140,183	187,924
Deposits	1,660	1,660
Prepaid Insurance	1,060	1,211
Capital assets:		
Land	104,913	104,913
Other capital assets, net of depreciation	306,091	320,669
Total Capital assets, net depreciation	411,004	425,582
Due from general fund to endowment care fund	200	-
Total Assets	\$554,107	616,377
LIABILITIES		
Accounts payable	691	10,490
Accrued payroll	2,584	2,477
Due to endowment care fund from general fund	200	-
Total Liabilities	3,475	12,967
NET POSITION		
Net investment in capital assets	411,004	425,582
Restricted for:		
Endowment	35,200	-
Unrestricted	104,428	177,828
West Point Cemetery District Total Net Position	550,632	603,410
West Point Cemetery District Total Liabilities and Net Position	\$554,107	\$616,377

The West Point Cemetery District Net Position was decreased from 2022 to 2023. The actual expenses are shown on the following table.

¹⁸⁰ West Point Cemetery District, Annual Financial Report, Prepared by Cathy Castillo CPA, 460 Sutter Hill Road, Suite E, PO Box 1355, Sutter Creek, CA 95685, Notes to the Financial Statements, June 30, 2023, pg.3.

West Point Cemetery District Statement of Activities		
For the Fiscal Year Ended June 30, 2023		
with Comparative Totals for the Fiscal Year Ended June 30, 2022¹⁸¹		
	Governmental Activities	
	2023	2022
EXPENSES		
Board stipends	4,800	5,200
Bank service charge	10	-
Depreciation expense	19,578	18,831
General liability insurance	1,490	1,464
Ground keeping wages	16,178	14,595
LAFCo Expense	27	27
Maintenance of equipment	3,530	1,059
Memberships	449	32
Office expense	350	627
Payroll taxes	1,858	1,802
Postage	74	70
Professional services	7,198	7,006
Repairs and maintenance	33,406	3,781
Transportation	851	706
Utilities	3,773	3,735
Worker's compensation	2,889	3,208
Total Expenses	96,461	62,143
PROGRAM REVENUES		
Charges for current services	2,250	2,000
Total Program Revenues	2,250	2,000
Net Program Revenues (Expenses)	(94,211)	(60,143)
GENERAL REVENUES		
Property tax assessments	38,096	33,182
Interest Income	2,532	1,303
Refunds and reimbursements	605	519
Sale of wood	-	210
Total General Revenues	41,233	35,214
REVENUES OVER EXPENSES	(52,978)	(24,929)
RESTRICTED		
Endowment care deposits	200	-
CHANGE IN RESTRICTED NET POSITION	200	-
CHANGE IN NET POSITION	(52,778)	(24,929)
West Point Cemetery District		
Net position-beginning of year	603,410	628,339
West Point Cemetery District	\$550,632	\$603,410
Net Position-end of year		

¹⁸¹ West Point Cemetery District, Annual Financial Report, Prepared by Cathy Castillo CPA, 460 Sutter Hill Road, Suite E, PO Box 1355, Sutter Creek, CA 95685, Notes to the Financial Statements, June 30, 2023, pg.4.

9.3 West Point Cemetery District MSR

9.3.1 Growth and Population Projections for the West Point Area¹⁸²

A. West Point Area Population Projections

The Calaveras County General Plan includes the following information about West Point:

*The primary opportunity for economic growth is cottage industry. Small residence-based businesses are vital to economic success. The town center should include high traffic commercial businesses as well as parcels with mixed use residential and commercial buildings. This vision lays a foundation for viable, sustainable growth, and development in a way that will enhance West Point's value to the County as a whole.*¹⁸³

B. MSR Determinations on Growth and Population Projections for the West Point Area

MSR 1-1) The West Point population of 793 is expected to increase slowly.

MSR 1-2) The West Point sewer and water systems provided by Calaveras County Water District will allow slow growth for the area.

9.3.2 West Point Cemetery District Infrastructure¹⁸⁴

A. West Point Cemetery District

The West Point Cemetery District has adequate infrastructure. The Cemetery has been expanded and has sufficient sites for the foreseeable future. The Cemetery has both cremation sites and burial sites.

B. MSR Determinations on Infrastructure for West Point Cemetery District

MSR 3-1) The West Point Cemetery District has increased the size of the Cemetery and this will provide adequate sites for the foreseeable future.

9.3.3 Financial Ability to Provide Services¹⁸⁵

A. Financial Considerations for West Point Cemetery District

¹⁸² California Government Code Section 56430. (a) (1)

¹⁸³ Calaveras County General Plan Community Planning Element – Amended September 22, 2020 Page-CP 46

¹⁸⁴ California Government Code Section 56430. (a) (3)

¹⁸⁵ California Government Code Section 56430. (a) (4)

The West Point Cemetery District financial information is included above in this report.

B. MSR Determinations on Financing for West Point Cemetery District

MSR 4-1) The West Point Cemetery District faces increasing financial obligations but does not have the same increase in the need for services.

MSR 4-2) The West Point Cemetery District should consider programs that would increase the income to the District. The District could offer plots for sale in advance of the need so that people would purchase a plot for later use. The District has a website and good financial record keeping, the District could contract with another cemetery district to supply these services.

9.3.4 Opportunities for Shared Facilities¹⁸⁶

A. West Point Cemetery District Facilities

The West Point Cemetery District Facilities are adequate. It would be difficult to share facilities with another district. It may be possible for the District to help other districts with website development.

B. MSR Determinations on Shared Facilities for West Point Cemetery District

MSR 5-1) The West Point Cemetery District might be able to share employees with another cemetery district for reimbursement.

9.3.5 Accountability for Community Service Needs, Government Structure and Operational Efficiencies¹⁸⁷

A. West Point Government Structure

The West Point Cemetery District has a five member Board of Directors, a website and uses the services of a Certified Public Accountant. The Board meetings are held at the District Office and the District maintains office hours five days per week.

B. MSR Determinations on Government Structure for Mokelumne Hill Cemetery District

MSR 6-1) The West Point Cemetery District has a full five member Board of Directors, a website, and uses outside services as required.

MSR 6-2) The West Point Cemetery District has the board meetings at the District office and maintains office hours five days per week.

¹⁸⁶ California Government Code Section 56430. (a) (5)

¹⁸⁷ California Government Code Section 56430. (a) (6).

9.4 West Point Cemetery District Sphere of Influence

9.4.1 Recommendation for West Point Cemetery District Sphere of Influence

The recommendation for the West Point Cemetery District Sphere of Influence is that it remain the same as the current District Boundary.

9.4.2 Present and Planned Land Uses in the West Point Cemetery District Area, Including Agricultural and Open Space Lands¹⁸⁸

A. General Plan and Zoning for the West Point Area

The General Plan and Zoning for the West Point Area show an area for the Historic Downtown, especially along State Highway 26, residential areas and public service areas. Agricultural areas surround the town and there is a larger lot residential area to the north of the town. The “Community Vision” in the General Plan includes the following:

The community’s goal for the future is to maintain this culture by revitalizing the downtown and encouraging cottage industry, open space, pedestrian friendly streets, small scale, eco-friendly business, agriculture, and the arts. The town center should be higher density, mixed use residential and commercial allowing residential and commercial uses to exist in the same structure. It is important that people be able to live where they work and that higher density residential buildings should be located within walking distance of commercial/retail services and public use parcels (places of worship, public and county structures, social services, libraries, fire stations, meeting halls, cemeteries, etc.) and recreation areas.¹⁸⁹

B. SOI Determinations on Present and Planned Land Use for West Point

SOI 1-1] West Point plans to develop within the existing developed area and to allow mixed uses within the same structure to encourage economic development.

9.4.3 Present and Probable Need for Public Facilities and Services in the West Point Area¹⁹⁰

A. Municipal Service Background

The West Point Cemetery District provides a valuable service to the West Point Community by providing a cemetery, office hours, and burial services in times of need.

B. SOI Determinations on Facilities and Services and Probable Need for West Point Cemetery District

¹⁸⁸ California Government Code Section 56425 (e)(1)

¹⁸⁹ Calaveras County General Plan Community Planning Element – Amended September 22, 2020 Page-CP 46

¹⁹⁰ California Government Code Section 56425 (e)(2)

SOI 2-1] The facilities and services provided by the West Point Cemetery District meet the needs of the public for burial services and for maintenance of the cemetery in the future.

9.4.4 Present Capacity of Public Facilities and Adequacy of Public Services for West Point Cemetery District¹⁹¹

A. West Point Cemetery District Capacity Background

The West Point Cemetery District has the capacity to serve more people than it has in the recent past. The Cemetery is probably cheaper than many cemeteries in urban areas. The Cemetery District could think in terms of marketing to present and past residents of West Point and to emphasize advance planning and decisions.

B. SOI Determinations on Public Facilities Present and Future Capacity for West Point Cemetery District

SOI 3-1] The capacity of the West Point Cemetery District is greater than the use in recent years. The Cemetery District could benefit from marketing to present and past residents of West Point and their families.

¹⁹¹ California Government Code Section 56425 (e)(3)

9.4.5 Social or Economic Communities of Interest for West Point¹⁹²

A. West Point Community

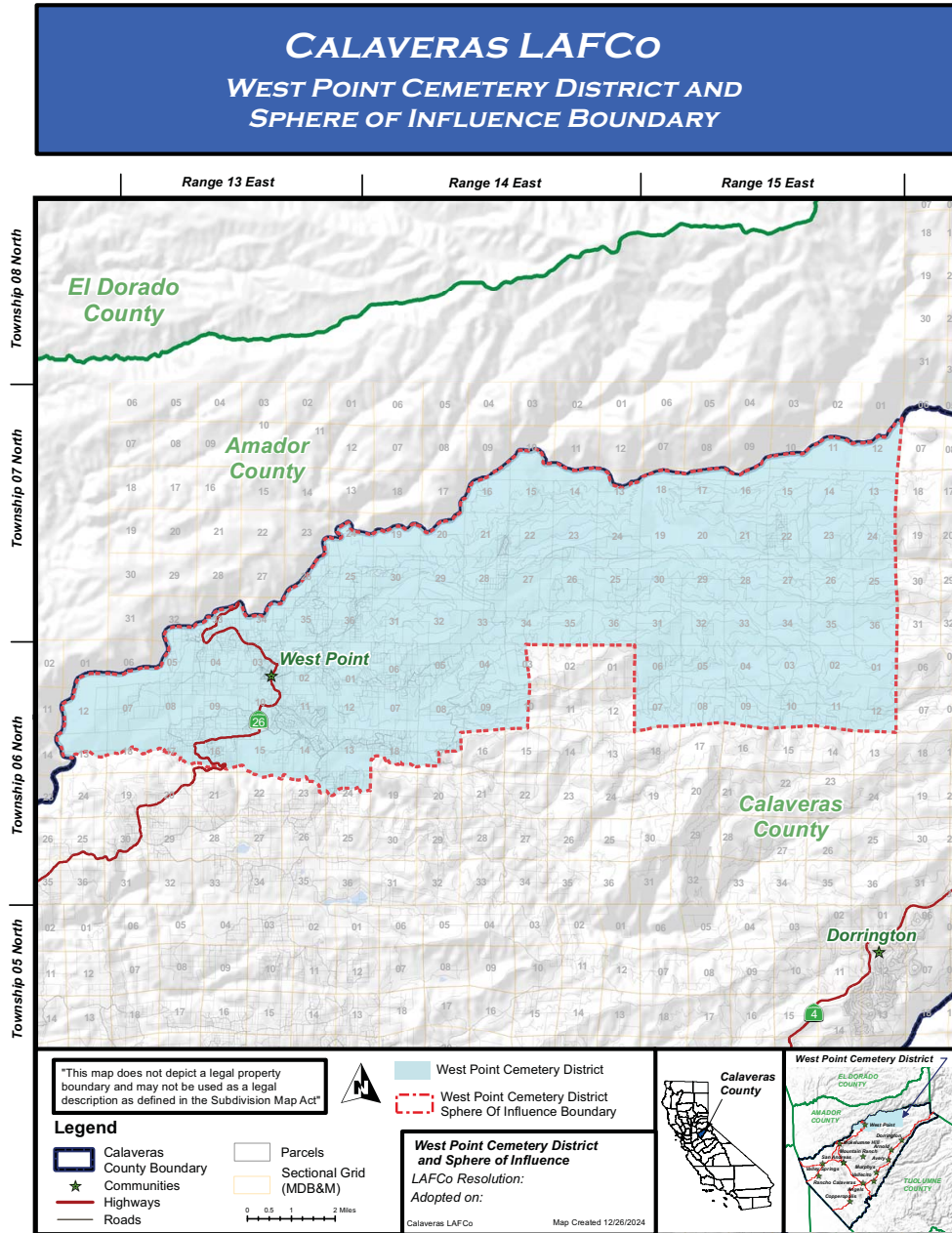
The West Point community population has declined in recent years but the community may grow in the future. The West Point Cemetery District should appeal to all residents of West Point, as well as past and future residents of West Point.

B. SOI Determinations on Social or Economic Communities of Interest for West Point

SOI 4-1] The West Point Cemetery District can appeal to all members of the community to think of advance planning and to work with friends and relatives to promote the use of the West Point cemetery in time of need.

¹⁹² California Government Code Section 56425 (e)(4)

9.5 Map of West Point Cemetery District



APPENDIX A LOCAL GOVERNMENT FUNDING ISSUES

1 Municipal Financial Constraints

Municipal service providers are constrained in their capacity to finance services by the inability to increase property taxes, requirements for voter approval for new or increased taxes, and requirements of voter approval for parcel taxes and assessments used to finance services. Municipalities must obtain majority voter approval to increase or impose new general taxes and two-thirds voter approval for special taxes.

Limitations on property tax rates and increases in taxable property values are financing constraints. Property tax revenues are subject to a formulaic allocation and are vulnerable to State budget needs. Agencies formed since the adoption of Proposition 13 in 1978 often lack adequate financing.

1.1 California Local Government Finance Background

The financial ability of the cities and special districts to provide services is affected by financial constraints. City service providers rely on a variety of revenue sources to fund city operating costs as follows:

- Property Taxes
- Benefit Assessments
- Special Taxes
- Proposition 172 Funds
- Other contributions from city or district general funds.

As a funding source, property taxes are constrained by statewide initiatives that have been passed by voters over the years and special legislation. Seven of these measures are explained below:

A. Proposition 13

Proposition 13 (which California voters approved in 1978) has the following three impacts:

- Limits the ad valorem property tax rate
- Limits growth of the assessed value of property
- Requires voter approval of certain local taxes.

Generally, the measure fixes the ad valorem tax at one percent of value; except for taxes to repay certain voter approved bonded indebtedness. In response to the adoption of Proposition 13, the Legislature enacted Assembly Bill 8 (AB8) in 1979 to establish property tax allocation formulas.

B. AB 8

Generally, AB 8 allocates property tax revenue to the local agencies within each tax rate area based on the proportion each agency received during the three fiscal years preceding adoption of Proposition 13. This allocation formula benefits local agencies, which had relatively high tax rates at the time Proposition 13 was enacted.

C. Proposition 98

Proposition 98, which California voters approved in 1988, requires the State to maintain a minimum level of school funding. In 1992 and 1993, the Legislature began shifting billions of local property taxes to schools in response to State budget deficits. Local property taxes were diverted from local governments into

the Educational Revenue Augmentation Fund (ERAF) and transferred to school districts and community college districts to reduce the amount paid by the State general fund.

Local agencies throughout the State lost significant property tax revenue due to this shift, Proposition 172 was enacted to help offset property tax revenue losses of cities and counties that were shifted to the ERAF for schools in 1992.

D. Proposition 172

Proposition 172, enacted in 1983, provides the revenue of a half-cent sales tax to counties and cities for public safety purposes, including police, fire, district attorneys, corrections and lifeguards. Proposition 172 also requires cities and counties to continue providing public safety funding at or above the amount provided in FY 92-93.

E. Proposition 218

Proposition 218, which California voters approved in 1996, requires voter- or property owner-approval of increased local taxes, assessments, and property-related fees. A two-Thirds affirmative vote is required to impose a Special Tax, for example, a tax for a specific purpose such as a fire district special tax.

F. Mello-Roos Community Facilities Act

The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district or joint powers authority to establish a Mello-Roos Community Facilities District (a "CFD") which allows for financing of public improvements and services. The services and improvements that Mello-Roos CFDs can finance include streets, sewer systems and other basic infrastructure, police protection, fire protection, ambulance services, schools, parks, libraries, museums and other cultural facilities. By law, the CFD is also entitled to recover expenses needed to form the CFD and administer the annual special taxes and bonded debt.

A CFD is created by a sponsoring local government agency. The proposed district will include all properties that will benefit from the improvements to be constructed or the services to be provided. A CFD cannot be formed without a two-thirds majority vote of residents living within the proposed boundaries. Or, if there are fewer than 12 residents, the vote is instead conducted of current landowners.

In many cases, that may be a single owner or developer. Once approved, a Special Tax Lien is placed against each property in the CFD. Property owners then pay a Special Tax each year.

If the project cost is high, municipal bonds will be sold by the CFD to provide the large amount of money initially needed to build the improvements or fund the services. The Special Tax cannot be directly based on the value of the property. Special Taxes instead are based on mathematical formulas that take into account property characteristics such as the use of the property, square footage of the structure and lot size. The formula is defined at the time of formation, and will include a maximum special tax amount and a percentage maximum of annual increase.

If bonds were issued by the CFD, special taxes will be charged annually until the bonds are paid off in full. Often, after bonds are paid off, a CFD will continue to charge a reduced fee to maintain the improvements.

G. Development Impact Fees

A county, cities, special districts, school districts, and private utilities may impose development impact fees on new construction for purposes of defraying the cost of putting in place public infrastructure and services to support new development.

To impose development impact fees, a jurisdiction must justify the fees as an offset to the impact of future development on facilities. This usually requires a special financial study. The fees must be committed within five years to the projects for which they were collected, and the district, city or county must keep separate funds for each development impact fee.

1.2 Financing Opportunities that Require Voter Approval

Financing opportunities that require voter approval include the following five taxes:

1. Special taxes such as parcel taxes
2. Increases in general taxes such as utility taxes
3. Sales and use taxes
4. Business license taxes
5. Transient occupancy taxes

Communities may elect to form business improvement districts to finance supplemental services, or Mello-Roos districts to finance development-related infrastructure extension. Agencies may finance facilities with voter-approved (general obligation) bonded indebtedness.

1.3 Financing Opportunities that Do Not Require Voter Approval

Financing opportunities that do not require voter approval include imposition of or increases in fees to more fully recover the costs of providing services, including user fees and Development Impact Fees to recover the actual cost of services provided and infrastructure.

Development Impact Fees and user fees must be based on reasonable costs, and may be imposed and increases without voter approval. Development Impact Fees may not be used to subsidize operating costs. Agencies may also finance many types of facility improvements through bond instruments that do not require voter approval.

Water rates and rate structures are not subject to regulation by other agencies. Utility providers may increase rates annually, and often do so. Generally, there is no voter approval requirement for rate increases, although notification of utility users is required. Water providers must maintain an enterprise fund for the respective utility separate from other funds, and may not use revenues to finance unrelated governmental activities.

2 Public Management Standards

While public sector management standards do vary depending on the size and scope of the organization, there are minimum standards. Well-managed organizations do the following eight activities:

1. Evaluate employees annually
2. Prepare a budget before the beginning of the fiscal year
3. Conduct periodic financial audits to safeguard the public trust
4. Maintain current financial records
5. Periodically evaluate rates and fees
6. Plan and budget for capital replacement needs
7. Conduct advance planning for future growth
8. Make best efforts to meet regulatory requirements

Most of the professionally managed and staffed agencies implement many of these best management practices. LAFCo encourages all local agencies to conduct timely financial record-keeping for each city function and make financial information available to the public.

3 Public Participation in Government

The Brown Act (California Government Code Section 54950 et seq.) is intended to insure that public boards shall take their actions openly and that deliberations shall be conducted openly.

The Brown Act establishes requirements for the following:

1. Open meetings
2. Agendas that describe the business to be conducted at the meeting
3. Notice for meetings
4. Meaningful opportunity for the public to comment

Few exceptions for meeting in closed sessions and reports of items discussed in closed sessions.

According to California Government Code Section 54959:

Each member of a legislative body who attends a meeting of that legislative body where action is taken in violation of any provision of this chapter, and where the member intends to deprive the public of information to which the member knows or has reason to know the public is entitled under this chapter, is guilty of a misdemeanor.

Section 54960 states the following:

(a) The district attorney or any interested person may commence an action by mandamus, injunction or declaratory relief for the purpose of stopping or preventing violations or threatened violations of this chapter by members of the legislative body of a local agency or to determine the applicability of this chapter to actions or threatened future action of the legislative body.

ABBREVIATIONS

AB	Assembly Bill
CDP	Census Designated Place
CKH Act	Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000
County	Calaveras County
DUC	Disadvantaged Unincorporated Community
LAFCo	Local Agency Formation Commission
MSR	Municipal Service Review (LAFCO)
OASDI	Old-Age Survivors Disability Insurance
OPR	Office of Planning and Research (California)
SB	Senate Bill
SOI	Sphere of Influence (LAFCo)
TK	Transitional Kindergarten

DEFINITIONS

Assigned Fund Balance: Assigned fund balances encompass the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose.¹⁹³

California Environmental Quality Act (CEQA): A State Law requiring State and local agencies to regulate activities with consideration for environmental protection. If a proposed activity has the potential for a significant adverse environmental impact, an environmental impact report (EIR) must be prepared and certified as to its adequacy before taking action on the proposed project.

Committed Fund Balance: Committed fund balances encompass the portion of net fund resources, the use of which is constrained by limitation that the government imposes upon itself at its highest level of decision making (normally the governing body) and that remain binding unless removed in the same manner.¹⁹⁴

Community Facilities District: Under the Mello-Roos Community Facilities Act of 1982 (Section 53311, et seq.) a legislative body may create within its jurisdiction a special tax district that can finance tax-exempt bonds for the planning, design, acquisition, construction, and/or operation of public facilities, as well as public services for district residents. Special taxes levied solely within the district are used to repay the bonds.

Disadvantaged Unincorporated Community (DUC): any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median (SB 244).

Endowment Care Fund (Cemetery District): A restricted Endowment Care Fund as required by Health and Safety Code Section 9065. The Treasurer's Office is directed to invest the funds according to California Health and Safety Code Section 9066. The principal of the Endowment Care Fund is to be invested and reinvested separately.

Endowment Interest Fund (Cemetery District): The fund includes interest earned from the Endowment Fund. This interest is used to maintain the care of the cemeteries after all of the plots have been sold. By Health and Safety Code Section 9065(f), the income from the Endowment Fund is to be deposited into a separate account.

General Fund: This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

Infrastructure: Public services and facilities such as sewage-disposal systems, water-supply systems, and other utility systems, schools and roads.

Inhabited territory: Inhabited territory means territory within which there reside 12 or more registered voters. The number of registered voters as determined by the elections officer, shall be established as of the date a certificate of filing is issued by the executive officer. All other territory shall be deemed "uninhabited."¹⁹⁵

¹⁹³ Blomberg & Griffin Accountancy Corp. 1013 N. California Street, Stockton, CA 95203, January 20, 2023.

¹⁹⁴ Blomberg & Griffin Accountancy Corp. 1013 N. California Street, Stockton, CA 95203, January 20, 2023.

¹⁹⁵ California Government Code Section 56046

Land Use Classification: A system for classifying and designating the appropriate use of properties.

Leapfrog Development: New development separated from existing development by substantial vacant land.

Local Agency Formation Commission (LAFCo): A five-or seven-member commission within each county that reviews and evaluates all proposals for formation of special districts, incorporation of cities, annexation to special districts or cities, consolidation of districts, and merger of districts with cities. Each county's LAFCo is empowered to approve, disapprove, or conditionally approve such proposals. The LAFCo members generally include two county supervisors, two city council members, and one member representing the general public. Some LAFCOs include two representatives of special districts.

Mean: The formula for calculating arithmetic mean is (sum of all observations) divided by (number of observations). For example, the arithmetic mean of a set of numbers {10, 20, 30, 40} is $(10 + 20 + 30 + 40) \div 4 = 25$.

Median: The median of a set of numbers is the value separating the higher half from the lower half of a data sample, a population, or a probability distribution. For a data set, it may be thought of as the "middle" value. The basic feature of the median in describing data compared to the mean (often simply described as the "average") is that it is not skewed by a small proportion of extremely large or small values, and therefore provides a better representation of the center. Median income, for example, may be a better way to describe the center of the income distribution because increases in the largest incomes alone have no effect on the median. For this reason, the median is of central importance in robust statistics.

Non-spendable Assets: Non-spendable items that cannot be spent because they are not in spendable form, such as prepaid items, items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan fund.¹⁹⁶

Proposition 13: (Article XIII A of the California Constitution) Passed in 1978, this proposition enacted sweeping changes to the California property tax system. Under Prop. 13, property taxes cannot exceed 1% of the value of the property and assessed valuations cannot increase by more than 2% per year. Property is subject to reassessment when there is a transfer of ownership or improvements are made.¹⁹⁷

Proposition 218: (Article XIII D of the California Constitution). This proposition, named "The Right to Vote on Taxes Act", filled some of the perceived loopholes of Proposition 13. Under Proposition 218, assessments may only increase with a two-thirds majority vote of the qualified voters within the District. In addition to the two-thirds voter approval requirement, Proposition 218 states that effective July 1, 1997, any assessments levied may not be more than the costs necessary to provide the service, proceeds may not be used for any other purpose other than providing the services intended, and assessments may only be levied for services that are immediately available to property owners.¹⁹⁸

¹⁹⁶ Blomberg & Griffin Accountancy Corp. 1013 N. California Street, Stockton, CA 95203, January 20, 2023.

¹⁹⁷ http://www.californiataxdata.com/A_Free_Resources/glossary_PS.asp#ps_08

¹⁹⁸ http://www.californiataxdata.com/A_Free_Resources/glossary_PS.asp#ps_08

Restricted fund balance: Restricted fund balances encompass the portion of net fund resources subject to eternally enforceable legal restrictions. This includes externally imposed restrictions by creditors (such as through debt covenants), grantors, contributors, law or regulations of other governments, as well as restriction imposed by law through constitutional provision or enabling legislation.¹⁹⁹

Sphere of Influence (SOI): The probable physical boundaries and service area of a local agency, as determined by the Local Agency Formation Commission (LAFCo) of the county.

Unassigned Fund Balance: This category is for any balance that has no restrictions.²⁰⁰

¹⁹⁹ Blomberg & Griffin Accountancy Corp. 1013 N. California Street, Stockton, CA 95203, January 20, 2023.

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