

Shasta Local Agency Formation Commission



MUNICIPAL SERVICES REVIEW
AND SPHERE OF INFLUENCE UPDATES
FOR CEMETERY DISTRICTS

SEPTEMBER 2013

Introduction

This is a Municipal Service Review (MSR) and Sphere of Influence (SOI) Update for each of the public cemetery districts located within Shasta County.

Public cemetery districts currently serve approximately half of the County and are governed under the Health and Safety Code of California (Section 9000 et seq.). The Cortese/Knox/Hertzberg Local Government Reorganization Act of 2000 (CKH Act) requires the Local Agency Formation Commission (LAFCO) to update Spheres of Influence for all applicable jurisdictions in the County every five years, or as determined necessary. Prior to, or in conjunction with any district's sphere update, LAFCO is required to conduct a review of the municipal services provided by that district.

This sphere of influence update and municipal service review encompasses the following public cemetery districts:

- Anderson Cemetery District
- Burney Cemetery District
- Cottonwood Cemetery District
- Fall River Mills Cemetery District
- Halcumb Cemetery District
- Manton Cemetery District
- Millville Masonic & Odd Fellows Cemetery District
- Pine Grove Cemetery District

A Municipal Service Review provides a synopsis of the services provided by a district and presents determinations with regard to the condition and adequacy of those services, as well as how they are delivered, based on information available to LAFCO. To the extent possible, MSRs are prepared based on information received from the affected agencies within each geographical area reviewed for common services delivery. MSRs are an informational tool to be used by LAFCO in evaluating current affected district operations,

Shasta LAFCO Municipal Service Review & Sphere of Influence Update

to assist in making SOI changes determined by LAFCO to be appropriate for the affected local agencies and to thereby facilitate improved services delivery where possible.

Sphere of Influence updates may involve an affirmation of the existing sphere boundaries or result in modifications to those boundaries. LAFCO is not required to initiate changes to an affected agency's SOI based on findings and recommendations resulting from the service review, but it does have the statutory authority to do so.

California state law requires that the Commission adopt written MSR determinations for each of the following seven criteria:

1. Growth and population projections for the affected area;
2. The location and characteristics of any disadvantaged unincorporated community 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; and
7. Any other matter related to effective or efficient service delivery, as required by commission policy

As part of this SOI update, pursuant to Government Code Section 56425(e), the LAFCO Commission is required to consider the following four criteria and make a written statement of its determinations with respect to each of the following:

1. The present and planned land uses in the area, including agricultural and open-space lands;
2. The present and probable need for public facilities and services in the area;
3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide; and

Shasta LAFCO Municipal Service Review & Sphere of Influence Update

4. The existence of any social or economic communities of interest in the area if the Commission determines that they are relevant to the agency. ¹

This report has been prepared by the Shasta Local Agency Formation Commission (LAFCO) in accordance with Sections 56425 and 56430 of the California Government Code, based on affected public agency information and input where possible. It satisfies the statutory mandate that LAFCO conduct an MSR to analyze and assess the delivery of municipal services as part of its periodic spheres of influence updates.

The report summarizes the services provided by each of the eight cemetery districts located within Shasta County. It addresses the services they provide and any potential issues regarding boundaries and spheres of influence. As a result of the services review that has been completed, for the reasons stated in this report and related determinations, it is recommended that the spheres of influence for the cemetery districts as listed below remain unchanged.

Cemetery District	Service Area/ SOI Acreage	Population Estimate By District	Interments Per Year	Annual Budget (\$)	Endowment Fund (\$)
Anderson	15/ 22,940	10,000	50	\$193,102	\$835,607
Burney	40/ 294435	5,500	20-25	\$116,000	\$90,630
Cottonwood	7/ 31,614	5,000	40-45	\$135,000	\$193,000
Fall River Mills	4/ 113,394	Unknown	6	\$16,729	\$21,714
Halcumb	26/ 214/761	450	15-20	\$60,736	\$70,626
Manton	5.6/ 61,439	Unknown	6	\$60,000	\$35,000
Millville Masonic & Odd Fellows	27/ 408,029	Unknown	35-40	\$95,000	\$148,756
Pine Grove	5/ 142,074	Unknown	15-25	\$188,766	None

¹ Government Code Section 56425(e)(5) requires additional Commission consideration of and a written statement of its determination concerning present and probable need for sewer, municipal and industrial water, or structural fire protection for any disadvantaged unincorporated affected communities, when updating an SOI for a district providing such services. This added determination therefore does not apply here.

Environmental Determination

Generally, the California Environmental Quality Act ("CEQA") requires that the Commission initiate and then review an environmental study before granting approval of a project, as defined by CEQA, unless the proposed action or 'project' is exempt from such an environmental review. Municipal service reviews are categorically exempt from the preparation of environmental documentation under a classification related to information gathering (Class 6 - Regulation Section 15306), which states: "Class 6 consists of basic data collection, research, experimental management, and resource evaluation activities which do not result in a serious or major disturbance to an environmental resource. These may be strictly for information gathering purposes, or as part of a study leading to an action which a public agency has not yet approved, adopted, or funded." This cemetery districts MSR has resulted in the collection and compilation of data for the purpose of assessing services provided by the affected agencies.

Additionally, this MSR qualifies for a general exemption from environmental review based upon CEQA Regulation Section 15061(b)(3), which states: "The activity is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA." This SOI update qualifies for the same general exemption from environmental review otherwise applicable based upon CEQA Regulation Section 15061(b)(3).

In effect, there is no discernible possibility that this MSR or resulting SOI updates will have a significant adverse effect on the environment largely due to the fact that there are no land use or services changes associated with the services review and resulting sphere of influence recommendation (i.e. that there be no resulting SOI boundary changes). Should the Commission elect to approve and adopt the MSR and SOI updates, and determines that the projects are exempt from CEQA as recommended, a notice of exemption will be filed with the Clerk of the County of Shasta, as required by CEQA Regulation Section 15062.

Background

As prescribed by state law, a governing body (i.e. its Board of Directors or Board of Trustees) must be established to oversee the operation of a cemetery district. Such a board is generally comprised of three or five members as specified in the petition for the formation of the district, with appointments made by the Shasta County Board of Supervisors. Alternatively, the governing body may be composed of the Board of Supervisors if circumstances deem this necessary or appropriate, and if the Board agrees to act as the governing body, but this is not occurring in any cemetery district within Shasta County at this time.

After a cemetery district has been formed, the boundaries may be altered and outlying incorporated or unincorporated territory may be annexed to each such district if LAFCO determines this to be appropriate.

Public cemetery districts are single-purpose special districts which are appointed by the County Board of Supervisors and governed under California's Health and Safety Code. Under the California Health and Safety Code Sections 9000-9093, cemetery districts are legally authorized to provide standard cemetery functions, including land acquisition, cemetery maintenance, interment/disinterment services and grounds keeping. Public cemetery districts generally finance services through the use of property tax revenues, fees for services (which can include the sale of burial plots, charges for openings and removals, and setting of markers). Contrariwise, in private, religious and fraternal cemeteries the expenses for services are reflected entirely in the prices of grave spaces, burial fees, and charges against endowment funds.

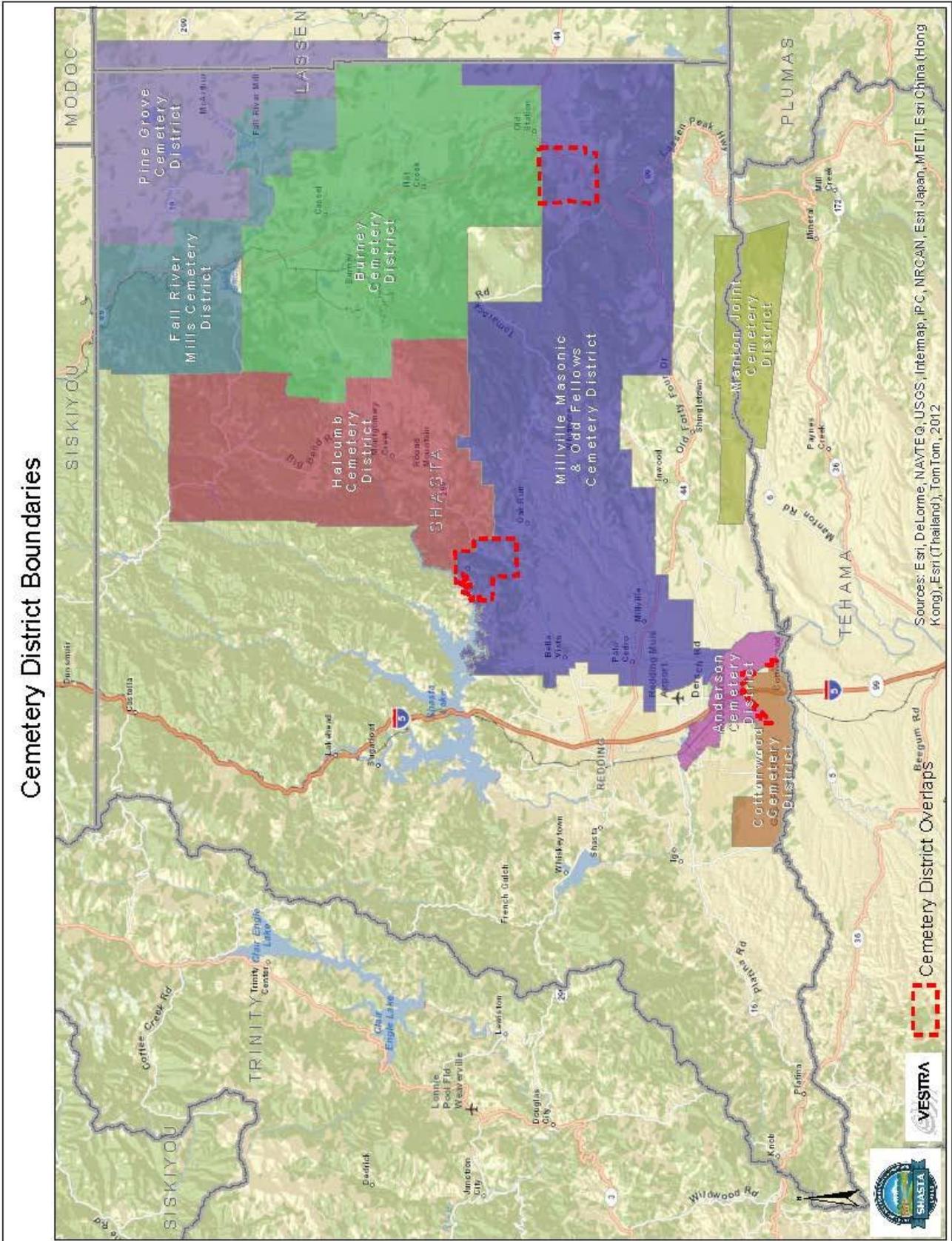
The Health and Safety Code specifically outlines those who may be interred in public cemetery districts. The deceased should have been a resident or taxpayer of the district, or former resident or taxpayer of the district who purchased lots prior to leaving the area or selling his/her land. Family members are eligible for interment, but this is specifically limited to spouses, parents, grandparents, children and siblings.

Additionally, a descendant who might not otherwise be eligible may be interred in a district cemetery if private facilities are not available within a radius of 15 miles of the descendant's residence. Plots acquired by veterans' associations may be used for the burial of any of their members, whether or not such member is a district resident. Lastly, the County may have buried in a district any indigent, if that district's trustees have determined there is more space available than necessary to meet foreseeable future needs of said district. Most districts also have related policies and fees for non-residents.

There are eight (8) cemetery districts in Shasta County, including the Manton cemetery District, half of which is in Tehama County. Areas without a public cemetery district include nearly all of the City of Redding, from Anderson to Shingletown and east to the Lassen County line, Castella and Lakehead to the north, and a majority of Shasta County west of Interstate 5.

The 1995-1996 Grand Jury reviewed the governance and operation of the Burney Cemetery District. Recommendations were made with regard to obtaining an accounting of payments made to a certain memorial park and that District rules and regulations include agenda posting. The 1998-1999 Grand Jury reviewed the Halcumb Cemetery District, however that report has not been made available at the time of this study. No other public cemetery district has been the subject of a Grand Jury review for the past 20 years.

Cemetery District Boundaries



MUNICIPAL SERVICES REVIEW

Organization of Cemetery Districts

Approximately half of Shasta County's area is included in one of the eight cemetery districts, as shown on the maps found in the Sphere of Influence section of this study. They are among some of the oldest public agencies in the County. Each District operates pursuant to the Public Cemetery District Law, Health and Safety Code Section 9000 et seq.

Each district is governed by a Board of Directors, with the exception of Cottonwood and Manton who are governed by a Board of Trustees. A general manager, office manager or superintendent oversees day to day operations and administrative functions for each of these districts.

The following is a list of cemetery districts in Shasta County, and their governing board sizes and formation dates:

Five Member Boards

- *Fall River Mills Cemetery District - Formed in 1937*
- *Pine Grove Cemetery District – Formed in 1886*

Four Member Boards

- *Manton Cemetery District – Formed in 1921*

Three Member Boards

- *Anderson Cemetery District – Formed in 1942*
- *Burney Cemetery District - Formed in 1932*
- *Cottonwood Cemetery District – Formed in 1943*
- *Halcumb Cemetery District – Formed in 1935*
- *Millville Cemetery District – Formed in 1942*

District Boundaries

While much of the County's population lies within a public cemetery district, approximately half of the County's area is not included within a public cemetery district. The areas not within a cemetery district include nearly all of the City of Redding, Shingletown to the east, Castella and Lakehead to the north, and almost everything to the west of Interstate 5. The areas not within a cemetery district are sparsely populated except within the City of Redding.

Description of Each District's Facilities and Services

1. Anderson Cemetery District: The is smallest cemetery district in the County, Anderson Cemetery District includes 22,940 acres and has been providing burial and graveside services as a public cemetery since 1965, although was initially created in 1942 by application of petition. There are approximately 10,000 people inside the boundaries based upon the population estimates for the City of Anderson. The area ranges from Redding to the north to the Tehama County line to the south. It borders Cottonwood Cemetery District in the southern portions. The 15-acre cemetery is located at 2500 Cemetery Lane in Anderson has three employees, one full-time and two-part time. The cemetery is responsible for 50 interments per year and is currently utilizing only 12-13 acres, with plans to purchase additional property in the future. The Fiscal Year 2012-13 budget was \$155,000 and the Endowment Fund total balance is \$837,000.

2. Burney Cemetery District: Formed in 1932, Burney Cemetery District is located at 37475 Bailey Avenue in Burney. Serving Eastern Shasta County, it encompasses 294,435 acres and serves the communities of Burney, Hat Creek and Old Station which includes a district-estimated population of 5,500. The cemetery has nearly 10 developed acres, plus an additional 30 undeveloped acres for future use. Burney Cemetery District has three employees, consisting of a manager, a grounds keeper and a maintenance man. The cemetery has not reached its capacity and based on current rates of 20-25 interments per year, has enough area to last approximately 80 more years. Their total endowment fund balance is \$90,630 and the budget for Fiscal Year 2013-14 is \$116,000.

3. Cottonwood Cemetery District: The Cottonwood Cemetery District was formed in 1943 and is the second smallest in the County. The District provides perpetual care and maintenance of the 7-acre cemetery which serves an estimated 31,614 acres with an additional Sphere of Influence of 70,545 acres for approximately 5,000 people. The cemetery is located at 20499 First Street in Cottonwood and is maintained by two part-time employees. The current average is 40-45 interments, including both traditional burial and cremation services, per year and there is adequate space for the foreseeable future. The endowment fund balance stands at \$196,828 and the annual budget is \$135,000.

4. Fall River Mills Cemetery District: The Fall River Mills Cemetery District was formed in 1937 and serves approximately 105,000 acres. It provides grounds maintenance and burials at its 4 acre cemetery site located at 43331 Hwy 299 East in Fall River Mills. A second 1.4 acre site called Winters Cemetery, is located at 24742 Juniper Hill Drive in Fall River Mills. This site was deeded to the district in 1963, however a stipulation in that deed states that there will be no new burials at that location. The Fall River Mills Cemetery District on average performs 6 interments per year with only 2 part-time employees. Although their Board has five seats, two of those seats are vacant. The district is at approximately 50% capacity with 718 plots available out of 1585 total. The endowment fund is \$21,714 and the Fiscal Year budget for 2012-13 was \$16,729. The District is unsure how many people they serve.

5. Halcumb Cemetery District: The Halcumb Cemetery District is located at 29943 Highway 299 East in Montgomery Creek. Formed in 1935 with a total service area of 214,761 acres, the District provides perpetual care and maintenance to two sites. Cove Cemetery, located on Cove Road in Montgomery Creek, was started in 1880 and is approximately 1 acre. This site has been closed since sometime between 1975 and 1989 due to difficulty in operating a backhoe on the site. The existing graves were dug by hand at the Cove Cemetery site but the ground is very hard and rocky and there are no plans to reopen it. According to district records, the most recent burial on that site was in February 1962. Halcumb Cemetery has 13 developed acres out of 26 total acres. There is one employee and an average of 15-20 interments per year. The District reports that census estimates reflect a population of 450 people in the Round Mountain,

Shasta LAFCO Municipal Service Review & Sphere of Influence Update

Montgomery Creek and Big Bend area. However, district management feels that number is not accurate and that the number served is considerably higher. Halcumb Cemetery has not reached capacity and there were no estimates as to when that might actually occur. The total available endowment fund balance is \$70,625 and the Fiscal Year 2012-13 budget was \$60,730.

6. Manton Cemetery District: The Manton Cemetery District is located at 31555 Forward Road in Manton on the Shasta/Tehama County line. The Shasta County portion was formed in 1919, while the Tehama County portion of the district was formed a bit later in 1921. The districts began operating as a single district as far back in 1929 due proximity and the fact that they provided identical services, yet were not consolidated until 1985. There are currently an average of 6 interments per year and the cemetery itself covers 5.6 acres, broken down into 4 sections. The district has two employees with an annual budget of \$60,000 and an endowment fund balance of \$35,000. At the present time they are in the planning stages for improving an additional 6.5 acres which will include space for burials and additional parking which is currently an issue for the district. This district primarily serves residents of Tehama County. Based on the limited information available concerning this district, the services now provided appear to be adequate to meet the existing and future foreseeable needs of its residents.

7. Millville Masonic & Odd Fellows Cemetery District: The Millville Masonic & Odd Fellows Cemetery District is the largest in the County and is comprised of three sites; the Millville Masonic Cemetery located at 23799 Old 44 Drive in Millville (8 developed acres, 6 undeveloped), the Millville I.O.O.F Cemetery located on Brookdale Road in Millville (3 developed acres, 5 undeveloped) and the Whitmore Evangelical Cemetery located on Cemetery Road in Whitmore (1 developed acre, 4 undeveloped). The District was formed in 1942 and provides burial, graveside services and planning, and grounds maintenance. It is difficult to estimate the number of people served by this district since the boundary extends from Redding to the Lassen County line and covers 408,029 acres. The District maintains water hydrants for the fire suppression for local area fire departments. The District has two employees and performs approximately 35-40 interments per year with approximately 4,000 spaces in use presently. Future

development plans include an additional 10,000 spaces on district-owned land. The endowment fund balance is currently \$148,756 and the annual budget is \$95,000.

8. Pine Grove Cemetery District: The Pine Grove Cemetery District appears to have been formed in 1886 based upon grave markers located in the cemetery. This formation date is uncertain since a fire during the 1960's destroyed all related documents. The District provides burial services and maintains a memorial garden site with 2 part-time employees. The five-acre cemetery site is located on HWY 299 East in McArthur, four acres are currently in use and one additional acre has been purchased for future use. The District currently averages between 15 and 25 interments per year and further estimates that it has enough space for 5 interments per month for the next 150 years. The total area of the district is 142,074 acres bordering on the Siskiyou/Shasta County line to the north and crossing into Lassen County to the East. The district currently has no endowment fund. Its annual budget is \$188,766.

Municipal Service Review Determinations

This portion of the report addresses the factors specified in the governing statute for Municipal Service Reviews, Government Code Section 56430. It also reflects determinations made and considered in determining spheres of influence for each of the subject cemetery districts.

1. Growth and Population Projections for the Affected Area.

The services that cemetery districts provide have little or no effect on population growth or decline. Accordingly, they have little to no effect on the rate or location of residential or other types of growth or land use changes. However, increases in population may affect the financing and operations of cemetery districts. Anderson, Cottonwood and Millville Cemetery Districts may anticipate an increase in population based upon past year's growth trends in their areas as reflected in the following table.

Shasta LAFCO Municipal Service Review & Sphere of Influence Update

Cemetery District	Town(s)	2000 Population	2010 Population	Percent +/-
Anderson CD	City of Anderson	9022	9932	10.09%
Burney CD	Burney	3217	2824	-12.22%
Cottonwood CD	Cottonwood	2960	3426	15.74%
Fall River Mills CD	Fall River Mills	648	572	-11.73%
Halcumb CD	Big Bend, Montgomery Creek, Round Mountain	367	322	-12.26%
Manton CD	Manton	372	313	-15.86%
Millville CD	Millville	610	833	36.56%
Pine Grove CD	McArthur	365	229	-37.26%

Data Source: US Department of Commerce
United States Census Bureau
American Fact Finder factfinder2.census.gov

Finding: Shasta LAFCO finds and determines, based on available information, the grown and population projections for the affected area are not expected to significantly change the need for facilities or services provided by the respective districts in the foreseeable future.

2. Disadvantaged Communities Considerations:

Based on the nature of services under consideration here there are no known disadvantaged communities to be considered in this MSR.SOI update.

Finding: Based on available information, there are no known disadvantaged unincorporated communities within or contiguous to the existing spheres of influence for the respective districts.

3. Present and Planned Capacity of Public Facilities and Adequacy of Public Services, Including Infrastructure Needs or Deficiencies.

At the present time, based on the information that was provided by the affected districts, all eight cemetery districts appear to have adequate capacity to meet district needs. In general, each cemetery appears to be well maintained with adequate water supplies for irrigation.

Finding: Based on available information, the present and planned capacity of facilities, adequacy of services, and infrastructure needs within or contiguous to the existing sphere of influence for these districts are adequately provided for by the respective districts.

4. Financial Ability of Agencies to Provide Services.

Most of the cemetery districts have established fee schedules and an endowment fund. Only the Pine Grove Cemetery District does not presently have an endowment fund. In accordance with California Health and Safety Code Section 9065, endowment fund principle balances may not be spent for any purpose other than accrual of interest. The function of the endowment is to provide for continuous maintenance and care of the cemetery through the use of interest earned on the principal.

Annually, each district board adopts a budget and then oversees expenditures throughout that fiscal year. Annual audits are submitted to the County Auditor, pursuant to the Health and Safety Code Section 9070. In reviewing the audits provided, those districts were shown to be in conformity with generally accepted accounting principles. Financial conditions affecting the cemeteries do vary, although the most common issue is reduced revenue due to the poor economy. This is more pronounced in many of the rural communities. As is the case for almost all special districts, the primary source of ongoing revenue is property tax which is inherently dictated by the circumstances of each community and largely beyond the control of the district. The sale of lots, interments, fees and other services are the other revenue sources.

Finding: Based on available information, all of the subject districts have adequate financial ability to provide services within their existing services areas and spheres of influence. Districts are encouraged to continue to strive to achieve and maintain adequate endowment funds to finance their existing and anticipated services needs.

5. Status of, and Opportunities for, Shared Facilities.

The cemetery districts in Shasta County operate with minimal staffing, making them generally efficient and self-sufficient. Due to the often substantial distances between cemeteries there does not appear to be any significant opportunity for shared facilities.

However, it should be noted that Halcumb Cemetery shares facilities with the local fire department, the community center and the VFW hall.

Finding: Based on available information there are no feasible additional opportunities for sharing facilities between contiguous cemetery districts.

6. Accountability for Community Service Needs, Including Governmental Structure and Operational Efficiencies.

One governmental structure option that might be considered in the future is the consolidation of Anderson and Cottonwood Cemetery Districts, due to their close proximity and relatively smaller sizes. Operational and fiscal benefits may be discovered by combining administrative and work crews, budgets and audits. There is no affected district discussion of consolidation at the district level at this time.

Finding: Based on available information, it appears that each subject cemetery district board understands the need to plan for and operates in a manner promoting accountability for meeting community service needs within its jurisdiction, considering its governmental structure, funding constraints and related operational factors.

7. Other Matters Relating to Effective or Efficient Service Delivery.

No other considerations relating to the effective or efficient delivery of cemetery services have been identified.

SPHERES OF INFLUENCE UPDATES

Description of Current Spheres of Influence

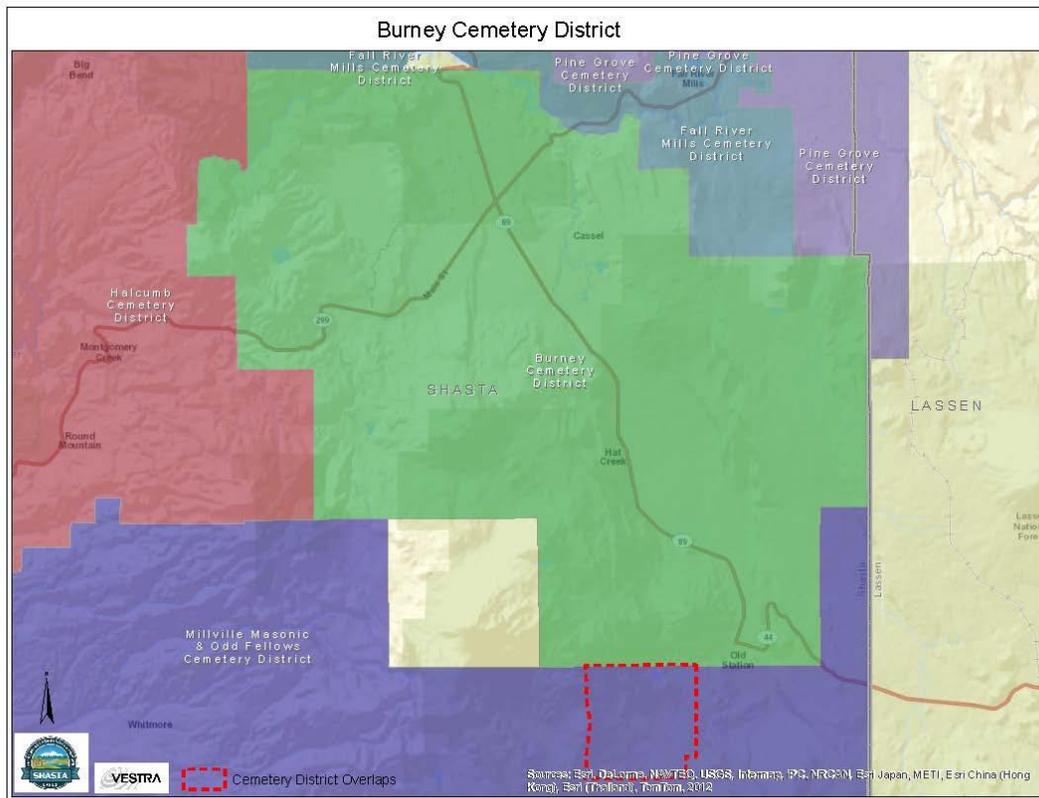
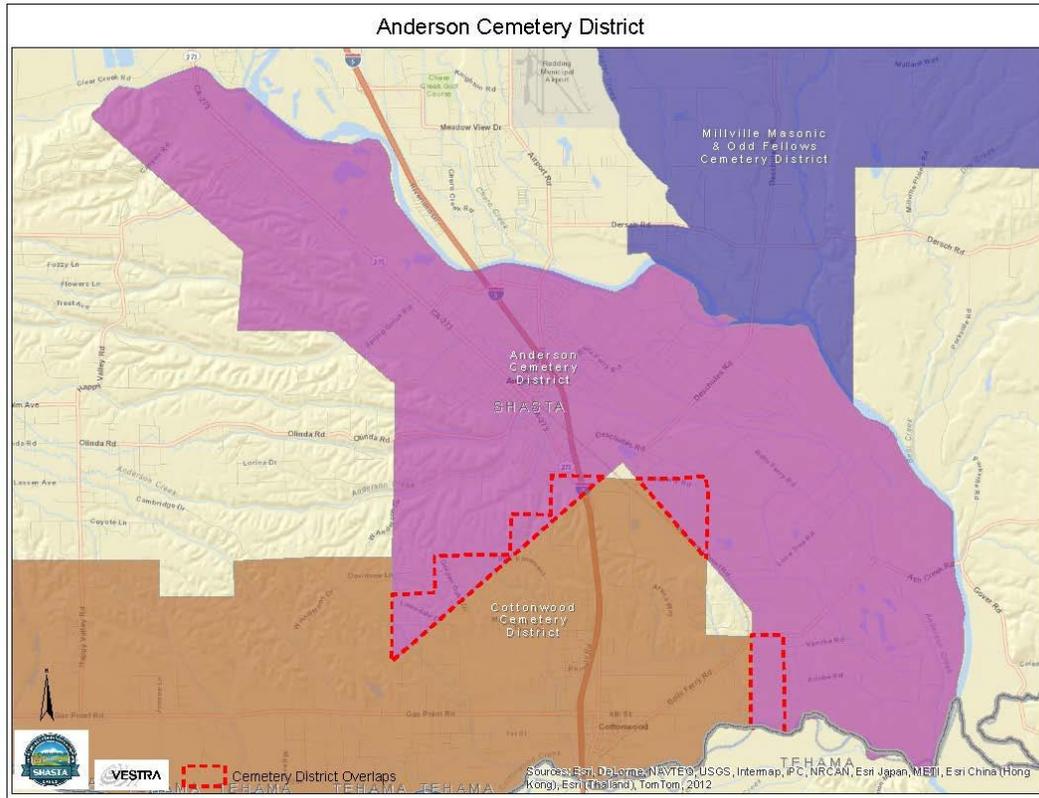
The subject public cemetery district boundaries and spheres of influence are generally coterminous. The only exception is the Manton Cemetery District, which does not border any other cemetery district and is bisected by the Shasta/Tehama County line. There is also a small pocket of land surrounded by the Burney and Millville Cemetery Districts which is not included in either district, as depicted in the included maps.

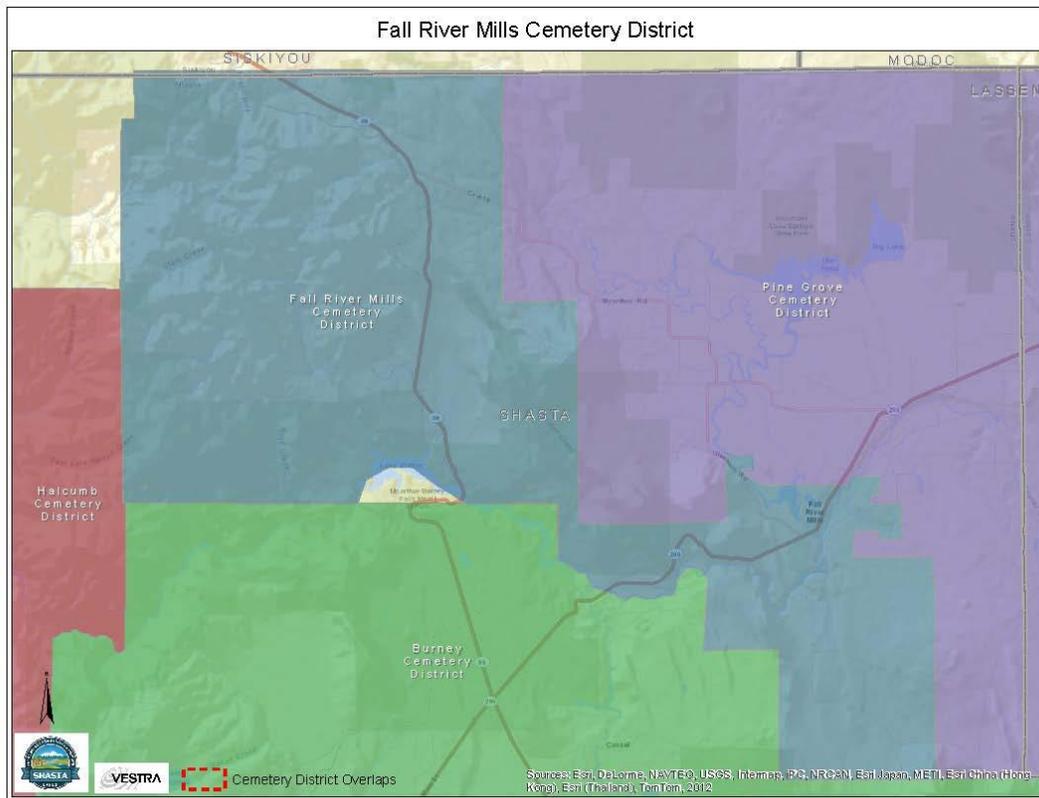
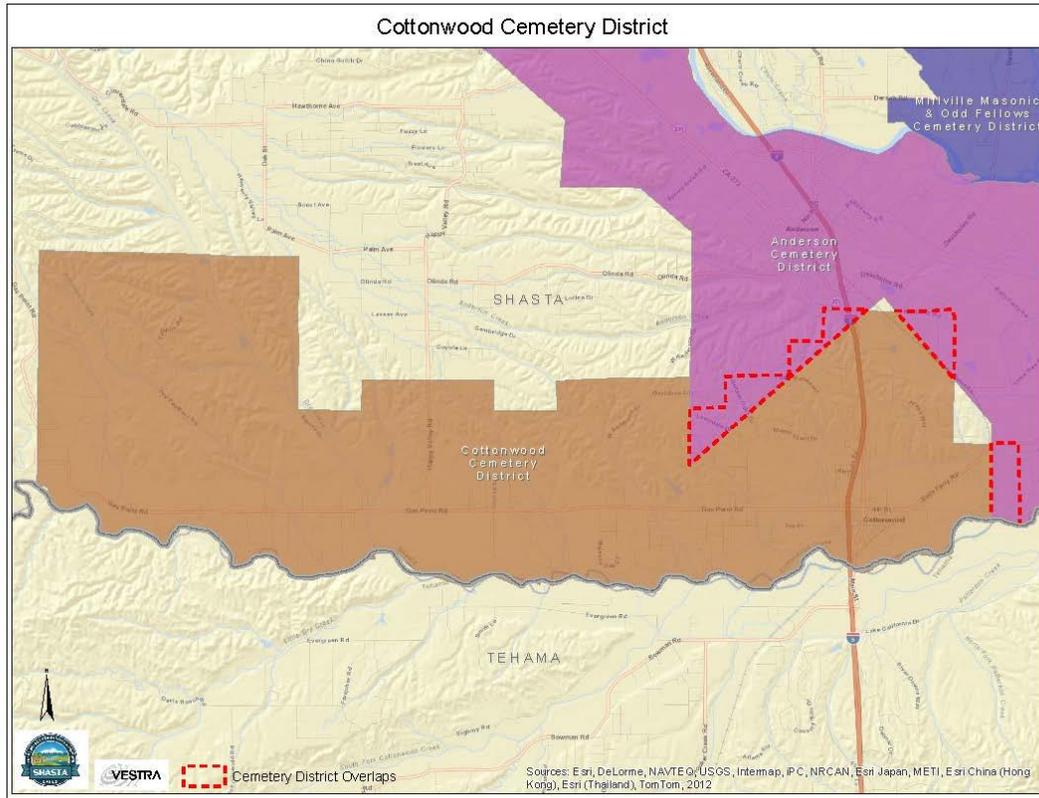
No Proposed Sphere Changes

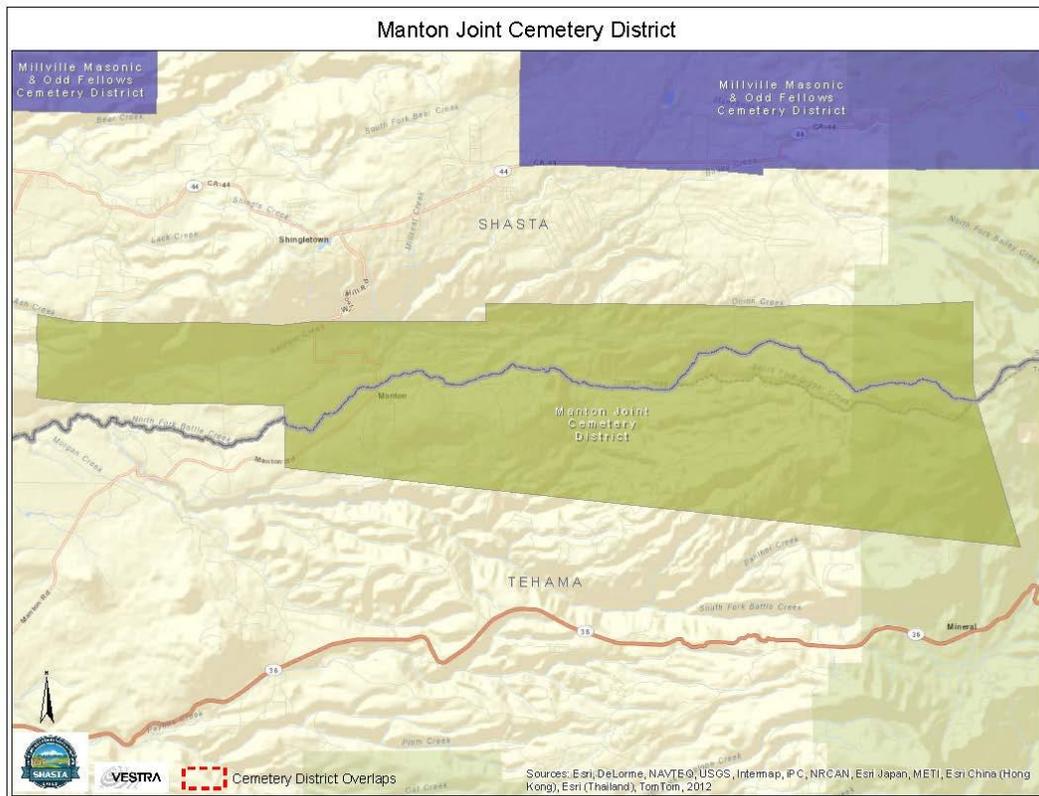
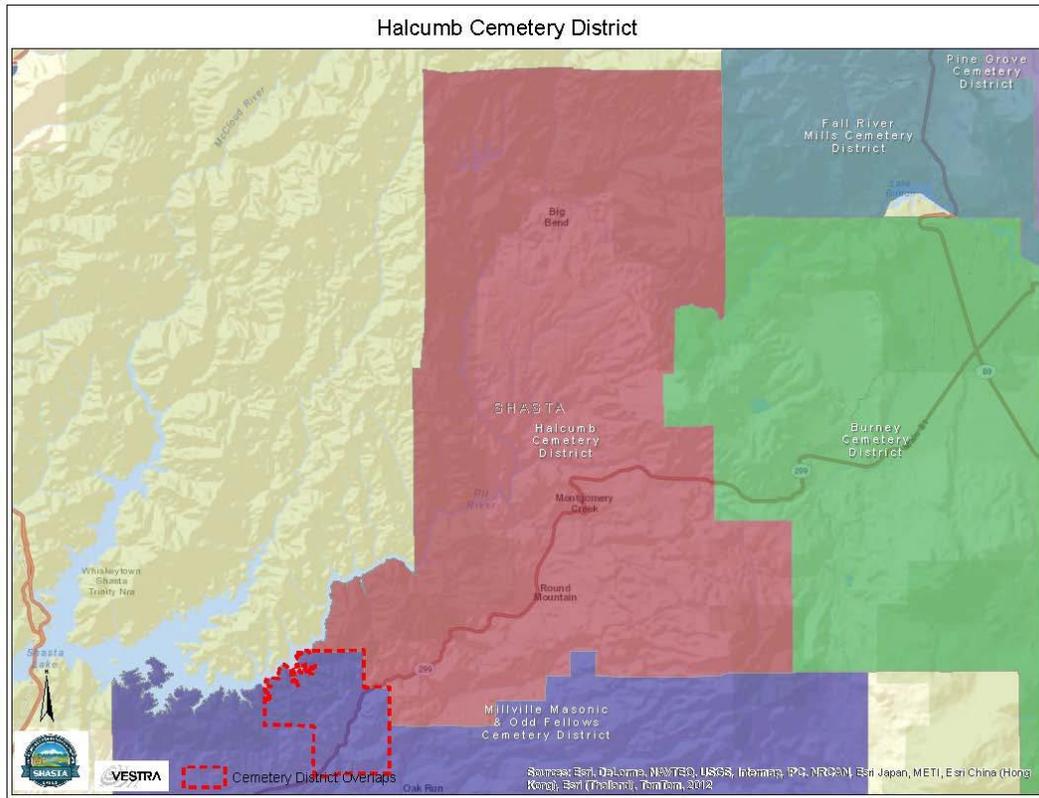
Each Shasta County cemetery district has indicated that its boundaries and spheres of influence are adequate at this time, and there are no current plans for annexation or to provide service to other new areas. Based on the MSR completed for these districts and the related statutory determinations made, Shasta LAFCO concurs.

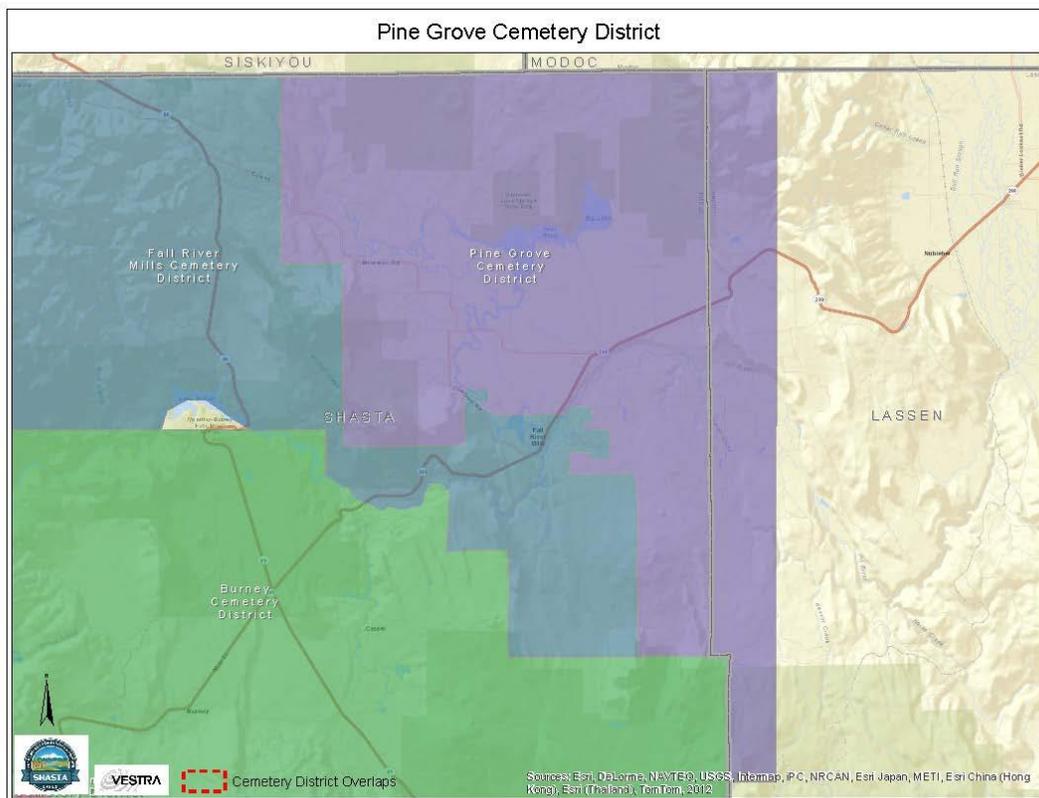
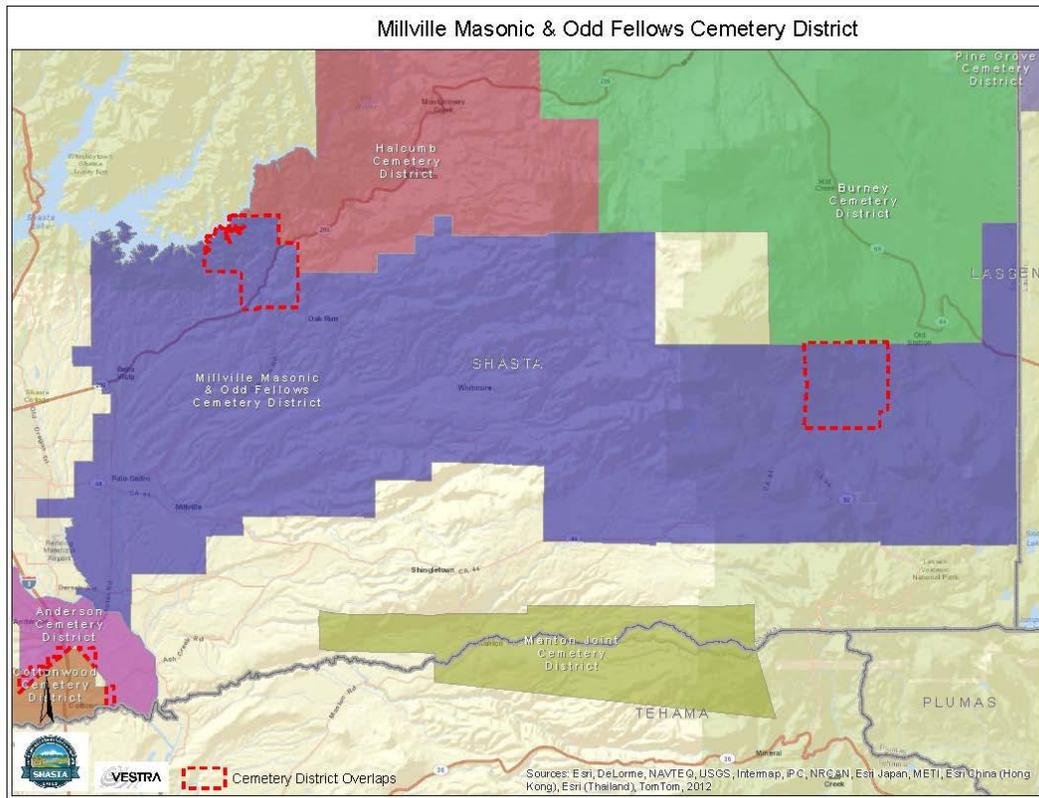
Accordingly, based on the foregoing, no cemetery district sphere of influence changes are proposed. The maps that follow therefore show the existing spheres of influence and service areas for the cemetery districts located within Shasta County, which will remain unchanged at this time.

Shasta LAFCO Municipal Service Review & Sphere of Influence Update









SUMMARY AND RECOMMENDATIONS

In consideration of information gathered and evaluated during the municipal service review and based on the above stated determinations, it is recommended the Commission adopt and affirm the current spheres of influence for all cemetery districts, consistent with the provided maps.

In determining to maintain the existing spheres of influence of each cemetery district in Shasta County without change, the following determinations have been made and considered:

1. The present and planned land uses in the areas now served and to be served in the foreseeable future, including agricultural and open-space lands, can be adequately served by the existing cemetery districts without any changes to historic service areas and spheres of influence.
2. The present and probable need for public facilities and services in the areas described above for each district are expected to be adequately met by the respective districts without any changes to historic service areas and spheres of influence.
3. The present capacity of public facilities maintained by the subject districts and adequacy of public services that the respective districts provide or are authorized to provide, are adequate without any changes to historic service areas and spheres of influence.
4. The subject cemetery districts adequately serve their respective social and economic communities of interest in their service areas and historic spheres of influence.

Recommendations

1. As the Lead Agency pursuant to California Environmental Quality Act (CEQA) Guidelines, Shasta LAFCO should find that prior to adopting the written

Shasta LAFCO Municipal Service Review & Sphere of Influence Update

determinations provided in this study, the Municipal Service Review and Spheres of Influence update determinations under consideration are Categorically Exempt from the provisions of the California Environmental Quality Act (CEQA) under Section 15306, "Information Collection" and Section 15061(b)(3), "General Rule Exemption".

2. Shasta LAFCO should adopt and approve this Municipal Service Review and Sphere of Influence Update, and the supporting written determinations as stated above for each of the affected public cemetery districts.

3. Pursuant to Government Code Sections 56425 and 56430, and the supporting findings and determinations made, Shasta LAFCO should update the Spheres of Influence for the reviewed cemetery districts by reaffirming all existing sphere boundaries.

References

- Shasta LAFCO Public Cemetery Districts Survey, 2012
- Correspondence from the Cemetery Districts, 2013

Individuals and Agencies Contacted

Special thanks to the following public servants who provide our County residents with caring and compassionate cemetery services:

- Eric Kapaska, Anderson Cemetery District
- Jackie Young, Burney Cemetery District
- Arnie Brinton, Cottonwood Cemetery District
- Kathy Ontano, Fall River Mills Cemetery District
- Gerald Taylor, Halcumb Cemetery District
- Kay Zimmerman, Manton Cemetery District
- Timothy Egli, Millville Masonic & Odd Fellows Cemetery District
- Gerald Duerre, Pine Grove Cemetery District