

***MUNICIPAL SERVICE REVIEW AND  
UPDATED SPHERE OF INFLUENCE FOR SACRAMENTO  
COUNTY CEMETERY DISTRICTS***

***ELK GROVE-COSUMNES CEMETERY DISTRICT***

***FAIR OAKS CEMETERY DISTRICT***

***FLORIN ELDER-CREEK CEMETERY DISTRICT***

***GALT-ARNO CEMETERY DISTRICT***

***SYLVAN CEMETERY DISTRICT***

***April 7, 2004***

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## **Municipal Service Reviews and Sphere of Influence Updates**

### **Introduction**

The Cortese-Knox-Hertzberg Local Government Reorganization (CKH) Act of 2000 requires that each Local Agency Formation Commission (LAFCo) prepare Municipal Service Reviews and update Spheres of Influence for all cities and independent special districts within its jurisdiction.

A Sphere of Influence is defined by Government Code 56425 as:

A plan for the probable physical boundary and service area of a local agency or municipality.

A Municipal Service Review is defined by Government Code Section 56430 as:

A means of identifying and evaluating public services.

A Municipal Service Review may be conducted prior to, or in conjunction with, the update of a Sphere of Influence.

### **Sphere of Influence**

#### **Purpose**

In order to carry out its purposes and responsibilities for planning and shaping logical and orderly development as well as the coordination of local governmental agencies so as to most advantageously provide for the present and future needs of the County and its communities, the Sacramento Local Agency Formation Commission must develop and determine the Sphere of Influence of each local governmental agency within the County.

#### **Requirements**

When adopting, amending or updating a Sphere of Influence, the Commission shall, according to Government Code, do all of the following:

- (1) Require districts to file written statements specifying the functions or classes of services provided.
- (2) Establish the nature, location and extent of any functions or classes of services provided by the districts.

In determining the Sphere of Influence of each local agency, the Commission shall consider and prepare determinations with respect to each of the following:

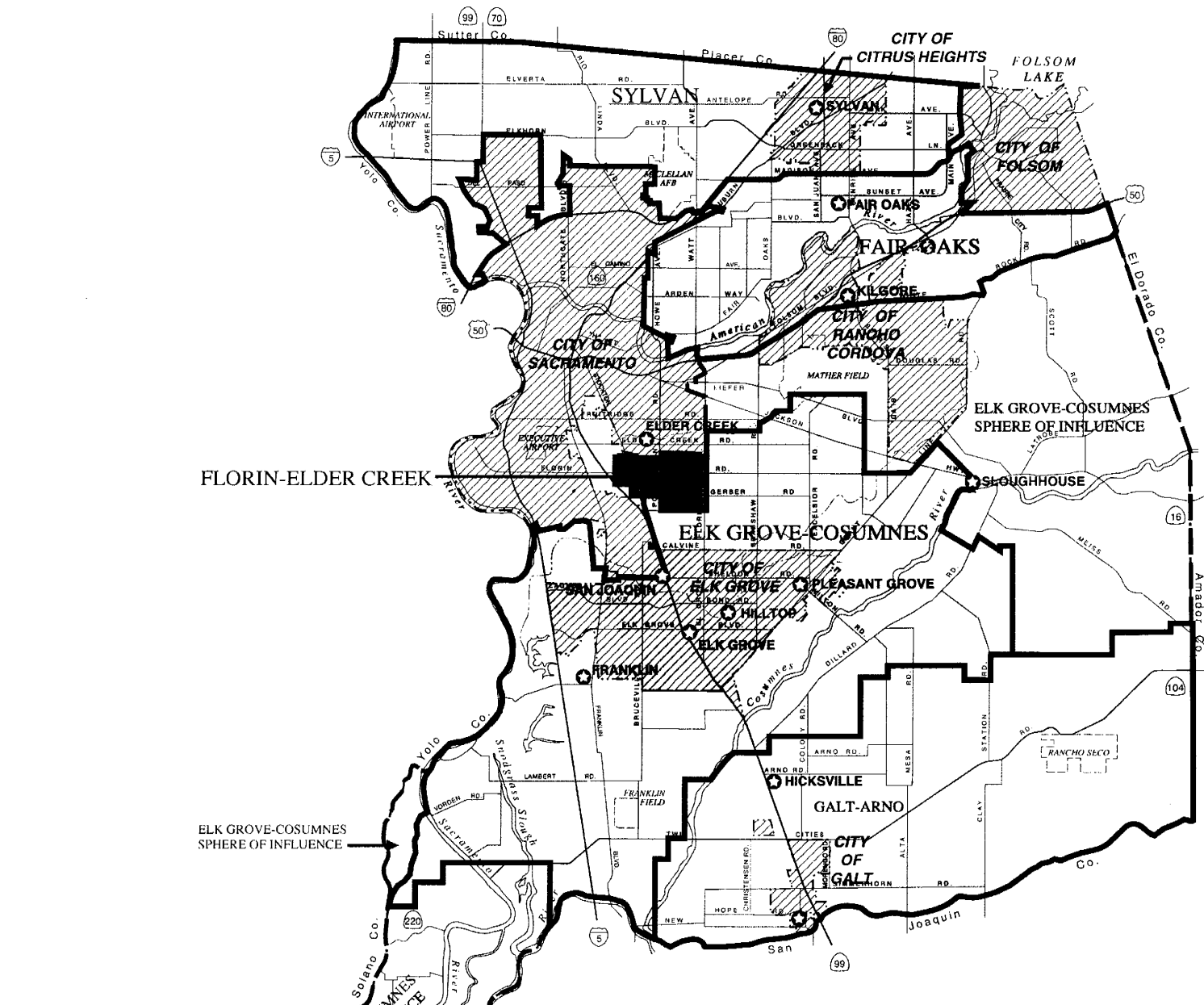
- (1) The present and planned land uses in the area, including agricultural and open space lands.
- (2) The present and probable need for public facilities and services in the area.
- (3) The present capacity of public facilities and adequacy of public services that the agency provides, or is authorized to provide.
- (4) The existence of any social or economic communities of interest in the area if the Commission determines they are relevant.

### **Municipal Service Review**

#### **Requirements**

The Commission shall include a written statement of its determinations with respect to each of the following:

- (1) Infrastructure needs or deficiencies.
- (2) Growth and population projections for the affected area.
- (3) Financing constraints and opportunities.
- (4) Cost avoidance opportunities.
- (5) Opportunities for rate restructuring.
- (6) Opportunities for shared facilities.
- (7) Government structure options, including advantages and disadvantages of consolidation or reorganization of service provision.
- (8) Evaluation of management efficiencies.
- (9) Local accountability and governance.



SACRAMENTO COUNTY, CALIFORNIA

CEMETERY DISTRICTS

- CEMETERY DISTRICT BOUNDARY
- - - SPHERE OF INFLUENCE BOUNDARY
- ⊙ CEMETERY
- ▨ CITY AREAS

## Cemetery Districts in California

### Introduction

In the early years of California's statehood, cemeteries were established to dispose of the dead. Most of the first cemeteries formed were used by the general public. Land for these cemeteries was that which was available, or which was provided by a locally prominent person. By 1857, cemeteries were established by the public, by rural cemetery associations, as well as by church and fraternal organizations in post Gold Rush era villages and towns up and down the State.<sup>1</sup> By the turn of the century, however, many cemeteries in outlying areas of the State, where towns had not flourished, had fallen into disrepair. Many of the old cemeteries remained in about the same condition they had been in when first established by California's earliest citizens. The descendants of those pioneer residents and many new California citizens sought to correct the state of neglect into which some of the cemeteries had fallen.

In 1909, the enabling act creating public cemetery districts was adopted by the State Legislature. The purpose was to attempt to assure Californians that cemeteries holding their loved ones would be cared for in a dignified and respectful manner and that members of their own communities who served as trustees of these cemeteries would be accountable to their neighbors and friends.<sup>2</sup> There are currently 253 public cemetery districts in the State of California. They are most often located in small communities and rural areas where the population is not sufficient for private cemeteries to operate profitably. The cemetery districts care for thousands of unendowed burial plots for which there is no method by which to charge fees.<sup>3</sup> Currently, public cemetery districts provide burial services for approximately 20,000 people per year in California.

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<sup>1</sup> The majority of the cemeteries in California were either publicly used and/or owned, fraternally owned and operated, in ownership by legal rural cemetery associations per the 1859 Act of the Legislature, or were religiously consecrated burying grounds. Few cemeteries in California prior to 1900 were privately owned and operated. Current law, Health and Safety Code Section 8250.5, defines a public cemetery as one that is owned and operated by a city, county, city and county, or public cemetery district.

<sup>2</sup> Sue Silver, State Coordinator, Saving Graves, a group dedicated to providing education and advocacy in the preservation and restoration of endangered cemeteries worldwide. This group is the modern equivalent of the neighbors, friends, relatives and historians who approached the Legislature prior to 1909 requesting enabling legislation for the creation of public cemetery districts. The organization is concerned with cemetery vandalism and neglect; its stated objectives are "to increase the awareness of the importance of historic cemeteries as sources of community and State pride, while promoting an attitude of reverence and respect, and encouraging the further preservation of these unique historical resources for future generations to appreciate and learn from. If society fails to appropriately and adequately deal with this issue through some definitive action, whether legislative or otherwise, not only will genealogical and historical resources likely be irreparably harmed, but society will potentially lose a valuable resource for charting its inexorable course into annals of human history." From [www.savinggraves.org](http://www.savinggraves.org).

<sup>3</sup> In 1951 the Health and Safety Code was amended to allow public cemetery districts to charge and collect endowment care fees. In 1985, the Code was amended to state public cemetery districts shall charge and collect endowment care fees.

### **Sacramento County Cemetery District Overview**

Section 9000 of the Health and Safety Code authorizes the formation of public cemetery districts. Sacramento County is served by five independent cemetery districts. With the exception of Florin-Elder Creek Cemetery District, each is governed by an independent Board of Trustees, the members of which are appointed by the Board of Supervisors, to govern operations of the district.

The five cemetery districts within the County of Sacramento which currently offer cemetery services to residents within their respective district boundaries include:

**Elk Grove-Cosumnes Cemetery District**  
**Fair Oaks Cemetery District**  
**Florin-Elder Creek Cemetery District<sup>4</sup>**  
**Galt-Arno Cemetery District**  
**Sylvan Cemetery District**

Two of the districts, Sylvan and Fair Oaks Cemetery Districts, are located north of the American River. The Florin-Elder Creek Cemetery District is located in unincorporated territory southeast of the City of Sacramento city limits. Elk Grove-Cosumnes Cemetery District and Galt-Arno Cemetery District, are located in the southern portion of the County. Their boundaries comprise most of the southern half of the County, exclusive of the Delta.

### **District Boundary Expansion**

In 1980, the Fair Oaks Cemetery District annexed areas in the Rancho Cordova, Carmichael, Arden-Arcade and Orangevale communities. At the same time, the Sylvan Cemetery District annexed North Highlands, Rio Linda, Elverta, and other northern area communities. These annexations expanded the service areas for these districts to include the entire northern Sacramento County area. However, the Fair Oaks Cemetery and Sylvan Cemetery District annexations did not include the normal AB 8 tax exchange for annexed territory and these two districts assumed a wide area of additional resident eligibility for cemetery services without the concomitant property tax for the service responsibility. The Fair Oaks and Sylvan Cemetery District expansions have created a fiscal burden on these districts.

The Health and Safety Code governs the operation of cemetery districts. Burial privileges limit eligibility to current or former district residents or taxpayers, or former residents or taxpayers who purchased plots during the time they were taxpayers or residents. The families of those eligible for burial also have burial privileges. Family members are limited to a spouse, parents, grandparents, children and brothers and sisters.

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<sup>4</sup> Currently not providing services; proposed to be reorganized. This District is proposed to be dissolved and its territory annexed to the Elk Grove-Cosumnes Cemetery District.



There are two exceptions to the resident requirement: (1) If private facilities are not available within a fifteen-mile radius of a decedent's residence, a decedent not otherwise eligible for burial within a cemetery of the district may be interred. (2) Special burial privileges are offered to veterans. If a decedent is a member of a veterans association that owns plots in the cemetery, he may be buried in the cemetery whether or not he is a district resident. In addition, the district may contract with the County for the burial of indigents. The County must pay all costs associated with indigent burials. All non-resident burials are, however, subject to the determination of the board of trustees that the district cemeteries have sufficient burial space available without depriving district residents of availability of grave plots.

### **Need for Public Cemetery Districts**

Most of the five Sacramento County cemetery districts were formed before private cemetery services became widespread within the area served by the district. Many public cemetery districts have taken over private, fraternal or church operated cemeteries which have fallen into neglect and disrepair. Public cemetery districts have been established specifically to protect historical gravesites and serve rural areas. In these cases, no endowment funding exists for the care of these older gravesites.

During the 1980's Sacramento LAFCo processed one cemetery district reorganization and established Spheres of Influence for each of the cemetery districts. During the 1980's, staff could report<sup>5</sup> that the use of public cemeteries has steadily decreased in recent years. However, the 1990's brought about a significant change. The number of burials has steadily increased in the public cemetery districts in Sacramento County creating an increased need in the provision of cemetery development and maintenance. Currently, the purchase of public cemetery services is again on the increase.

There is a need for the protection of cemetery districts in Sacramento County for several reasons: To maintain and preserve historic public burial sites; to preserve a community's identity through participation in district programs that honor those interred; to provide burial services at far less cost than those services presently available from private industry; and to ensure public oversight of publicly funded cemeteries. Moreover, the legal requirements concerning the maintenance of graves of veterans and the widows of veterans applies to cemetery districts. Finally, generations of families have been buried in public cemeteries and future generations may request to be interred near relatives.<sup>6</sup>

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<sup>5</sup> Sacramento County Cemetery Districts' Sphere of Influence and Reorganization Study, Janet D. Robinson, Sacramento Local Agency Formation Commission, adopted January 7, 1981.

<sup>6</sup> The import of the value and contribution these cemeteries play in the lives of many of the County's oldest families cannot be understated. In simple terms, the majority of the cemeteries operated by the cemetery districts in Sacramento County provide a continuity in the communities they serve that cannot be measured in dollars and cents. Parents, grandparents, and great-great-grandparents of those who live in the district are a part of the community's heritage.

### *District Cemetery Services and Revenue Sources*

Cemetery districts receive part of their funding from local property taxes. Districts also charge fees for the services they perform. However, as public entities, they are prohibited from operating as a for profit agency. Typically, maintenance and operation costs are the significant portion of the public cemetery budget.

Private cemetery service corporations have successfully lobbied the State Legislature to restrict the types of services that a public district cemetery can provide. Public cemetery districts may not build mausoleums, offer mortuary services, cremation services, or sell monuments. These restrictions prevent public cemetery districts from increasing revenue by competing with private enterprise and, hence, from becoming self-sufficient. Private cemetery service businesses argue that they should not have to compete with cemetery districts that receive public subsidies (property taxes) because the subsidy allows the districts to charge less for services. However, recently, the Legislature has made the provision of niche banks for above-ground interment of cremains legal for public cemetery districts.

Thus, three factors impact cemetery district revenues: First, the enabling legislation for public cemetery districts requires that fees be established that allow a gravesite be created and maintained only on a self-supporting basis. A public cemetery district cannot function as a business for profit, even when expansion, development, and provision of service may require more funding than property taxes and fees can provide. Fees are required to remain at, or a small percentage above, the cost for service (i.e., for opening/closing a grave). An endowment care fund fee is charged for the perpetual care of the gravesite.<sup>7</sup>

Second, the low property tax base and the amount of growth in property tax revenue yearly impacts district revenue. In high growth areas, the fiscal impact is positive; in low, or no-growth areas, the impact can be flat or even negative.

Third, enabling legislation restricts the types of services a public cemetery district may provide. The legal mandate restricting the types of services public cemetery districts are able to provide restricts districts from the ability to collect monies from the sale of items that would allow them more funding for maintenance, operation, expansion and development.

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<sup>7</sup> As stated, a 1985 amendment to the Health and Safety Code requires public cemetery districts to collect endowments to fund long-term maintenance of gravesites. The Health and Safety Code states no parameter for a maximum charge, however, it states a minimum of 15% of the price of the grave should be charged for endowment care. The amount above 15% of the cost of the gravesite charged for endowment care is at the discretion of each district. It is difficult to determine the cost of maintenance in perpetuity; in addition, many hundreds of gravesites in public cemetery districts are unendowed. The fees charged by Sacramento County Cemetery Districts are nominal. The districts may, in the future, need to consider raising endowment care fees from their current low rates.

## District Services

Each cemetery district is authorized to perform the operation and maintenance of cemetery grounds. Cemetery districts have no latent powers. Burial privileges in cemetery districts are offered to district residents, or former residents, who have purchased plots. Family members of district residents may also be interred. A resident that moves out of the district, however, immediately loses burial privileges, regardless of the length of residency unless the resident has purchased a plot while a resident. Public cemetery districts are also required by the Military and Veterans Code to maintain the graves of the honorably discharged veterans, even those who were indigent.<sup>8</sup> Each of the cemetery districts in Sacramento County is operated in an efficient manner with a minimum number of dedicated staff members. Administrators, Managers and/or Secretaries are on call twenty-four hours a day, seven days a week. There is no leave from business by any employee without coverage by other employees.

## Summary of District Services

1. Record Keeping  
Plot sales are recorded, map assigned name of plot owner.  
District business records of plot sales and burials includes keeping burial permits for historical purposes.
2. Mapping of Burial Plots  
Most districts are responsible for historic cemeteries they did not create; old mapping is inadequate; plotting new gravesites in a historic cemetery requires careful survey, site plotting and placement of metal markers.<sup>9</sup>
3. Grounds Maintenance and Landscaping Development  
Lawn; walkways; tree and rose pruning; replacement of dead or diseased trees with new disease-resistant species which were simply not available one hundred years ago; creation of new landscape. Drainage; irrigation system repair, replacement, maintenance, and expansion.  
Maintenance of roadways by grading, graveling; weed abatement.

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<sup>8</sup> Section 949 of the California Military and Veterans Code states: "The Board of Supervisors shall perpetually maintain the grave of any such honorably discharged soldier, sailor or marine." According to Charles Wood, Sacramento County Veterans Service Officer, the quoted section applies to veterans or veteran's widows who die in the County without sufficient funds for burial expenses. Each honorably discharged veteran is currently entitled to a maximum of \$150 plot allowance and \$300 burial allowance from the federal government. Social Security also provides up to \$225 in burial allowance for most veterans. Mr. Wood stated to County staff that there are few veterans whose graves must be perpetually maintained by, specifically, a cemetery district.

<sup>9</sup> In the early days, prior to the creation of districts, when unpaid volunteers ran local cemeteries from their kitchen tables, and grave diggers measured a gravesite from the last grave dug, plotting problems were inevitably created. All cemetery district personnel face the need to solve problems that stem from inaccurate (not to scale) historic maps. The development of a new cemetery with a GIS computer program for plotting gravesites is a very simple task in comparison to the careful research and decision making required of the professional cemetery district administrator in his commitment to protect historic gravesites.

4. Equipment Maintenance  
Mowers, weed eaters, mini-excavators, back hoes, pickups, trailers.
5. Burial Services Provided  
Open grave; placement of vault, tent, chairs; close grave; tamping and sod replacement.
6. Public Relations  
Cemetery district personnel market their cemeteries mainly through their relationships with their community. Veteran's organizations, historical societies, Boy Scouts, a vast number of other community organizations as well as elected officials participate in cemetery district Memorial Day and Veteran's Day activities. Districts solicit community support through "Adopt a Grave" programs and make flags, roses, trees and benches available for public purchase. Genealogy research is one of the fastest growing hobbies in the United States. District personnel assist residents in locating the burial sites of third, fourth and up to the sixth generation of family members interred within a single cemetery.
7. Approximate Average Cost of an Interment in District Cemetery  
Standard plot [no upright marker], standard vault, opening and closing: \$1600.<sup>10</sup>

### **Growth and Population**

The Elk Grove-Cosumnes Cemetery District, Fair Oaks Cemetery District, Galt-Arno Cemetery District and Sylvan Cemetery District are located within one of the fastest growth areas in the nation. Sacramento County posted large population gains in 2002, ranking sixth in the state in terms of numeric population change. The County added 28,700 people in 2002, the equivalent of a decent-sized suburb. If current growth patterns continue, SACOG planners predict, Sacramento's urbanized area will nearly double by 2050.<sup>11</sup> Cemetery districts do not have a direct or indirect impact on growth; they are not growth inducing. Population growth will impact the service provision of every special district in Sacramento County.

### **Present and Planned Land Uses**

Cemetery Districts perform a unique and vital service to the communities they serve. They are responsible for the efficient and effective operation of cemeteries and the protection of historic gravesites in perpetuity. They do not have authority to make land

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<sup>10</sup> Michael Young, Administrator, Elk Grove-Cosumnes Cemetery District states, "Ninety percent of the people who walk in our door seeking full burial services purchase \$1600 burial services. One of the district's most important roles is to protect families from potential financial victimization by private industry."

<sup>11</sup> Mary Lynne Vellinga, "Capital Region's Growth Zooming," The Sacramento Bee, June 5, 2003.

use decisions. The responsibility for making land use decisions within cemetery district boundaries is retained by the County and/or the city in which its boundaries are located. Cemetery Districts have no jurisdictional authority over the present or planned land uses within their boundaries. Cemetery districts are subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

### **Present and Probable Need for Public Service and Facilities**

With the exception of the Florin-Elder Creek Cemetery District, the public cemetery districts in Sacramento County are presently meeting the needs of the residents in their communities. Growth in the south and the north corridors of Sacramento County is expected to increase steadily; cemetery districts are attempting to prepare for this population growth. The public cemetery districts are working to develop resources for meeting the future needs of residents; however, long-term future development of cemetery capacity to meet service needs may be confined to the interment of cremains unless districts develop the resources to create new cemeteries.

### **Present Capacity of Facilities**

Sacramento County's public cemetery districts are not currently facing shortage of space nor do they expect to face a shortage of space within the near future. However, saving money for the purchase of land and future development of cemeteries is not an easy matter for a public cemetery district budget. Annexation or consolidation with other districts that do not have a property tax base would be extremely detrimental to a public cemetery district budget. To assume service responsibility with no tax base, and with the limitations of enabling legislation on public cemetery districts regarding the services they may provide, makes public cemetery districts significantly impacted entities in both areas where there is no tax base as well as in areas where growth is low.

Districts have established a higher fee structure for non tax-paying residents. Nevertheless, the higher fee for burial services remains far below those of private industry. The difference in fees can be justified since non tax-paying residents do not contribute property tax to the district. Districts are encouraged to annex areas so that all residents have the option to use a public cemetery. However, AB-8 property tax exchange agreements are necessary to make this feasible from the districts' point of view.

### **Social/ Economic Communities of Interest**

With the exception of the currently non-functioning Florin-Elder Creek Cemetery, the public cemetery districts in Sacramento County provide the communities within their boundaries with compassionate and cost-effective public service. Districts are efficiently and effectively managed by District Managers and staff who are competent, professional public employees and who are committed to the people and the communities they serve.

### **Sphere of Influence Recommendations**

Staff recommends no change in the Sphere of Influence for the Elk Grove-Cosumnes Cemetery District beyond the Sphere of Influence Amendment and annexation of the Florin-Elder-Creek Cemetery District (a reorganization proposal). Staff recommends no change in the Sphere of Influence for the Fair Oaks Cemetery District, the Galt-Arno Cemetery District or the Sylvan Cemetery District.

### **District Cemeteries and Community Interaction**

The four active public cemetery districts in Sacramento County are a focal point for community identity as well as the preservation of history. Each of the four districts is highly involved in community activities, receives support for cemetery events, and is a focus of community participation.

Each district in Sacramento County contains historic cemeteries, a designation created by the Sacramento County Board of Supervisors in 2003, at the recommendation of the Sacramento County Cemetery Advisory Commission.<sup>12</sup> The cemeteries within the five Districts in Sacramento County are the final resting place for many notable people who represent the early settlers and builders of our state and nation. Gravesites include those of Civil War Veterans, Spanish American War Veterans, World War I and II Veterans, Vietnam Veterans, as well as veterans of all other U.S. Wars; well-known explorers,<sup>13</sup> historians, survivors of the Donner Party,<sup>14</sup> Gold Rush personalities, pony express riders, and sea captains turned farmers in the Sacramento Valley.

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<sup>12</sup> Each District, along with other certain privately owned historic cemeteries, will receive a plaque for display at each site honoring the site as a historic cemetery. The five cemetery districts in Sacramento County contain ten historic cemetery sites. During the month of March, 2004, Members of the Board of Supervisors presented historic cemetery plaques to each of the five Sacramento County Cemetery District Board of Trustees. The plaque states: "This site has been designated by Sacramento County as a historic cemetery. Here rest many of the men, women and children who saw the beauty and value of this land, choosing to settle here and build the County we cherish today. Please help us preserve the graves, markers, and landscaping for future generations. Sacramento County Board of Supervisors and Cemetery Advisory Commission." The Sacramento County Cemetery Advisory Commission, appointed by the Board of Supervisors in 2002, has also prepared and placed memorial stones honoring five County-sponsored indigent burial sites in Sacramento County. A Memorial Dedication was held October 4, 2003 honoring the indigent burial sites.

<sup>13</sup> Franklin Cemetery is the gravesite of Alexander Hamilton Willard, one of the members of the Lewis and Clark Expedition (1804-06); Andrew George, founder of Franklin, 1856; Andrew McKay, drummer boy, Franklin Greys Milita, Civil War.

<sup>14</sup> Elk Grove Cemetery is the site of the grave of Elitha Donner Wilder, a survivor of the Donner Party (stranded and rescued near Truckee, California, 1846-47).

The ten historic cemeteries in Sacramento County provide the current residents with a link to the past and appreciation of the history of the community. Each District conducts well attended Veterans Day and Memorial Day services each year. There is wide community participation in these events by local school classes, Boy Scouts, ROTC, Veterans of Foreign Wars, the American Legion, Masonic Lodges, Lions, Rotary, Chambers of Commerce, other fraternal and religious organizations, as well as the community at large. Other activities in which district personnel may be directly or indirectly involved include cemetery tours, grave stone rubbings, gravestone cleaning projects, Boy Scout merit badge projects, and historical and genealogical research of persons interred.<sup>15</sup>

District research with California historians resulted in the recent fortunate result of the restoration and replacement (Spring, 2003) of a gravestone stolen approximately twenty years earlier from Elk Grove-Cosumnes Cemetery District's San Joaquin Cemetery.<sup>16</sup> District cemetery personnel are dedicated to preserving the history and heritage of their communities. Each district has a brochure which depicts the history of the community site, the founding of the cemeteries, and stories of notable persons interred.

Each of the four active cemetery districts in Sacramento County has a special relationship with its community. Not only are community organizations, Boy Scouts, Chamber of Commerce, historical societies, religious and fraternal organizations connected by special relationships to the public cemeteries in Sacramento County, but special relationships with ethnic groups are also fostered. Sylvan Cemetery District has a close relationship with the Russian community in its district; Fair Oaks Cemetery District has unique relationships with the Serbian and Hmong communities within its district.

The statewide California Association of Public Cemeteries, as well as the Association of Northern California Public Cemeteries, of which most of the districts are members, are Associations that hold conferences, publish newsletters in which they track legislation, provide updated information regarding employment regulations, as well as discuss state and local projects with member districts.

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<sup>15</sup> The elementary students of Ms. Janette Lawson's 1996-97 5th grade class, Pleasant Grove School, adopted the Elk Grove-Cosumnes Cemetery District's Pleasant Grove Cemetery, did extensive research on the older gravesites and published Elk Grove Past Buried In Pleasant Grove Cemetery, aka Sheldon Cemetery, published 1997. District personnel also participated in a lesson in the proper care, cleaning and setting of gravestones given to Ms. Lawson's fifth grade class by Mr. Roy Ruhkula, Ruhkula Monument Company, Sacramento, Spring, 1998.

<sup>16</sup> The story of the return of the Lewis tombstone to San Joaquin Cemetery was published in an article by Robert E. Colby, in the Winter, 2003, issue of the California Historian. Robert E. Colby, Editor, Tales of the Paradise Ridge, along with Sue Silver, State Coordinator of Saving Graves, are the major historians whose efforts resulted in the return of the Lewis tombstone to its proper gravesite. On April 26, 2003, at a ceremony attended by speakers Dr. Robert LaPerriere and Robert Colby, District personnel and the public, the Lewis tombstone was reinstalled by Michael Young, District Administrator, and Roy Ruhkula, Ruhkula Monument Company, three days short of exactly 127 years after the death of Mrs. Emma Isadore Lewis.

**Sale of Plots and Number of Burials**  
**In Cemetery Districts during Fiscal Year 2001-2002**

	<u>Burials</u>	<u>Sale of Plots</u>
Elk Grove-Cosumnes Cemetery District	44	69
Fair Oaks Cemetery District	216	169
Florin-Elder Creek Cemetery District	-0-	-0-
Galt-Arno Cemetery District	76	44
Sylvan Cemetery District	Cremation 67	44
	Standard <u>224</u>	<u>193</u>
<b>Total</b>	<b>627</b>	<b>475</b>

**Cemetery District Financial Issues**

Before the passage of Proposition 13 in June, 1978, public cemetery districts could not levy a tax rate in excess of \$.20 per \$100 assessed valuation; their rates were usually much less. Districts charge lower fees for their services by legislative mandate, tradition and commitment to community public service.

With the passage of Proposition 13, taxpayers began to pay one percent of the market value of their property in property taxes and all taxing entities now share in the total County property tax revenue fund. **Cemetery districts receive on the average only .01744 percent of all property taxes collected by the County of Sacramento** that are allocated to special districts, cities and county government.

Cemetery districts receive this small share of the fund because of the funding priorities set by the State and County decision-makers. Cemetery districts have remained solvent during the low growth years due to the frugality of district trustees regarding expenditures. Some cemetery districts in California have been unable to remain solvent and have achieved beneficial consolidations.

Cemetery districts in high-growth areas yearly receive a larger amount of property tax than districts in low-growth areas by virtue of the larger number of property owners from which taxes are collected within the district's service territory.



**Population of Districts**

<b><u>District</u></b>	<b><u>1990</u></b>	<b><u>2000</u></b>	<b><u>2010</u></b>
Elk Grove-Cosumnes District	150,000	225,000	275,000
Fair Oaks Cemetery District	30,000	300,000	350,000
Florin-Elder Creek District		18,488	
Galt-Arno Cemetery District	12,000	22,005	49,000
Sylvan Cemetery District		112,206	

**District Tax Rates**

	<b><u>AB 8 Factors</u></b>
Elk Grove-Cosumnes Cemetery District	0.03974%
Fair Oaks Cemetery District	0.01777%
Florin-Elder Creek Cemetery District	0.00317%
Galt-Arno Cemetery District	0.01892%
Sylvan Cemetery District	0.00762%

**Public Cemetery District**  
**Fees/ Available Services**

**Elk Grove-Cosumnes Cemetery District**

Single Plot	\$500.00
Graveliner	\$350.00
Ultima Vault	\$850.00
Vault Handling Fee <sup>17</sup>	\$ 75.00
Late Burial Fee <sup>18</sup>	\$400.00
Endowment Fee	\$150.00
Opening/Closing Fees	\$600.00
Burial of Ashes	\$100.00
Non-Resident Fee	\$100.00
Disinterment	\$1,000.00
Single Niches	\$450.00 - \$550.00
Double Niches	\$650.00 - \$750.00
Endowment Fee	\$100.00 - \$150.00
Opening/ Closing Fees	\$100.00
Brass Cremain Urn	\$ 50.00

<sup>17</sup> For vault supplied by other vendor.

<sup>18</sup> Arrival at Cemetery after 2:30 P.M.

<u><i>Fair Oaks Cemetery District</i></u>	<u><i>Taxpayer Resident</i></u>	<u><i>Non-Tax Resident</i></u>	<u><i>Out of District</i></u>
Standard Plot <sup>19</sup>	\$800.00	\$1,000.00	\$1,200.00
Endowment	150.00	150.00	150.00
Premium Plot	\$1,000.00	\$1,200.00	\$1,400.00
Single Niche	500.00	600.00	700.00
Single Niche Endowment	100.00	100.00	100.00
Double Niche	700.00	900.00	\$1,100.00
Double Niche Endowment	100.00	100.00	100.00
Burials <sup>20</sup>			
Standard	\$540.00		
Deluxe	1,024.88		
Titan	1,402.00		
Double Deck	1,930.38		

*Florin-Elder Creek Cemetery District*

Unknown

*Galt-Arno Cemetery District*

Grave	\$400
Interment	\$500
Endowment Fee	\$200
Cement Liner	\$250
Non-resident Fee	\$250
Double Depth Burial (First Open)	\$1,000
Second Opening	\$500
Cremation Niche	\$350
Cremation Plot	\$500
Cremaains Interment	\$ 95
Endowment Care	\$100
Liner	\$125
Non-resident Fee	\$250
Additional Options:	
Saturday Services	\$400
Sunday Services	\$500

<sup>19</sup> In a cost comparison dated 2/19/03, the Fair Oaks Cemetery District showed the cost for its public burial services [cost of grave, opening and closing, outer vault, and endowment fund] to be \$1,867. The same services at Mt. Vernon Cemetery were cited to cost \$4,909. The same services at East Lawn were cited to cost \$5,434.

<sup>20</sup> Includes Vault, Tax and Opening and Closing.

Disinterment	\$1,000
Special Protection Vault	\$700
Marker Setting Fees:	
Single (Flat) Headstone	\$125
Double (Flat) Headstone	\$150
Single (Upright) Headstone	\$175
Double (Upright) Headstone	\$250
Niche Cover Etching	\$100
Special Protection Vault	\$700

**Sylvan Cemetery District**

Standard Plot <sup>21</sup>	\$750	
Opening and Closing of Grave <sup>22</sup>	435	
Concrete Lawn Crypt <sup>23</sup>	340	
Endowment Care per Plot	150	
Double Cremation Niche	\$800 - \$1,000	
Extra Fees <sup>24</sup> (Non-Resident) Standard	200	
	Cremation	100
Marker Setting Fees	Single	100
Complete Burial (Standard Plot)	\$1,675	

**Cemetery District Burials per Year**

**Elk Grove-Cosumnes  
Cemetery District**

	1980	1985	1990	1995	2000	2005
Full Body Burial in Ground	9	22	20	21	29	50
Cremation in Ground	3	9	5	3	9	10
Single Wall Niche	N/A	N/A	N/A	N/A	N/A	10
Double Wall Niche	N/A	N/A	N/A	N/A	N/A	8

<sup>21</sup> Standard is in a Flat Marker Only area; Pillow Marker section \$850; Monument section \$1050; Veteran Section \$500; Baby Section \$175.

<sup>22</sup> Single Depth. Cremation Opening and Closing \$100.

<sup>23</sup> Polyguard Vault, \$431 and \$484; Monticello Vault, \$727; Cremation Vaults \$75; Marble Cremation Vaults, \$200.

<sup>24</sup> Extra fees may be due to non-resident status, transfer of a plot, research, installation fee for vault not sold by Sylvan Cemetery District or a Saturday funeral fee.

**Fair Oaks Cemetery District**

	<b>1980</b>	<b>1985</b>	<b>1990</b>	<b>1995</b>	<b>2000</b>	<b>2005</b>
Full Body Burial in Ground	56	125	201	132	180	230
Cremation in Ground	8	28	61	20	33	
Single Wall Niche	0	0	0	0	13	
Double Wall Niche	0	0	0	0	13	

**Florin-Elder Creek Cemetery District**

	<b>1980</b>	<b>1985</b>	<b>1990</b>	<b>1995</b>	<b>2000</b>	<b>2005</b>
Full Body Burial in Ground	Information Unavailable					
Cremation in Ground						
Single Wall Niche						
Double Wall Niche						

**Galt-Arno Cemetery District**

	<b>1980</b>	<b>1985</b>	<b>1990</b>	<b>1995</b>	<b>2000</b>	<b>2005</b>
Full Body Burial in Ground	59	78	75	68	76	80
Cremation in Ground	3	10	7	N/A	5	10
Single Wall Niche	N/A	N/A	N/A	1	6	16
Double Wall Niche	N/A	N/A	N/A	N/A	N/A	N/A

**Sylvan Cemetery District**

	<b>1980</b>	<b>1985</b>	<b>1990</b>	<b>1995</b>	<b>2000</b>	<b>2003</b>	<b>2005</b>
Full Body Burial in Ground	70	102	131	211	193	210	225
Cremation in Ground	8	18	31	60	62	77	70
Single Wall Niche	0	0	0	24	6	12	25
Double Wall Niche							

**Gravesites (Plots) Currently Available  
Within District (July 2003)**

	<b><u>Developed Gravesites Available For Sale</u></b>	<b><u>Undeveloped Gravesites Available for Future Development</u></b>
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**Elk Grove-Cosumnes  
Cemetery District**

Elk Grove Cemetery	89	-0-
Franklin Cemetery	46	600
Hilltop Cemetery	2,000	-0-
Pleasant Grove Cemetery	300	-0-
San Joaquin Cemetery	-0-	1,000
Cremains/ Elk Grove	49 <sup>25</sup>	See Below

**Fair Oaks Cemetery District**

Cremation	250	Unknown
Standard	300	2,200
Niche Wall Entombment	358	Unknown

**Florin-Elder Creek  
Cemetery District**

Unknown

**Galt-Arno Cemetery District**

Cremations	100	Unknown
Standard Burial	1,000	2,000
Niche Wall	24	Unknown

**Sylvan Cemetery District**

Cremation	225	See Below <sup>26</sup>
Standard	807	5,000

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<sup>25</sup> Ground plots, 49; niches, 19 singles, 15 doubles.

<sup>25</sup> Cremation plot availability is hard to estimate. There is a large potential for the installation of small, medium and large niche walls. The Sylvan Cemetery District currently has four niche walls which contain niches for the interment of 336 cremains. Moreover, burial of cremains in an existing gravesite is possible as well as purchase of a standard plot for that purpose (the owner may wish to include a tree and bench). In addition, there is the potential for creating burial sites for cremains along walkways, raised gardens and within special areas that include the use of custom made benches that hold cremains.

**District Cemetery Revenue Sources**

As stated, cemetery districts have two revenue sources: property tax revenue, and fees for services (sale of burial plots, sale of vaults and/or sale of niches for cremains, opening and closing fees) and interest income from endowment funds. Cemetery districts also collect a fee for endowment care, or the perpetual care of the grave. An endowment care fund is a trust fund with the minimum contribution set by State law. The principle money in the fund cannot be expended. The interest, or fund earnings (income from investment), can be expended for cemetery maintenance and operation should the district choose to use it for that purpose.

Cemetery districts may lease out surplus land they own until it is needed for gravesites and the development of a cemetery. They may only lease out surplus land for a use that is compatible with local zoning and land use regulations.<sup>27</sup> Since the adoption of Proposition 13, many cemetery districts have increased fees. Districts cannot levee fees for profit as private industry can but cemetery districts are authorized to "adopt a fee schedule for interments in cemeteries owned by the district and for other necessary and convenient services."<sup>28</sup>

**Financing Options**

Cemetery districts have several options for the provision of funding for operation and maintenance expenses. However, it is difficult for districts to establish reserves for capital improvements for the purchase of land and installation of infrastructure (roads, water systems, landscaping, structure for double-depth grave sites, niche walls) for new cemeteries. Capital improvements require significant cash outlay that would either require using reserves or borrowing money over a relatively long period of time.

**FY 99-00 Summary of Combined Funding  
Sacramento County Cemetery Districts**

Property Tax Revenue	\$498,439
All Other Revenue	<u>\$875,637</u>
Total Revenue	\$1,374,076

Property tax revenue represents approximately thirty-five percent (35%), or one-third (1/3), of total district revenue. The growth in property tax revenue varies significantly from district to district based on housing industry building trends.

In addition to property tax revenue, public cemetery districts have recently been granted the ability to form Lighting and Landscaping Districts and County Service Areas. The formation of these districts are subject to Proposition 218, requiring property owner or registered voter approval for annual property assessments.

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<sup>27</sup> Health and Safety Code 9054 (a), (b), (c).

<sup>28</sup> Health and Safety Code, 9068 (a), 9083.

Recently, Placer County Cemetery District No. 1 was granted an increase in its developer mitigation fee schedule by both the City of Lincoln and Placer County. Between September 1998 and March 2004, the City of Lincoln and Placer County each authorized the fee schedule of \$60.70 per dwelling unit to be paid to Placer County Cemetery District No. 1. In March 2004, fees were authorized by each jurisdiction to increase per the following schedule: \$206.19 for single family units; \$150.17 for multiple family dwelling units; and \$135.57 for age restricted senior dwelling units. These impact fees will be used for capital improvements, to acquire land and expand cemeteries to accommodate future demand for services. Rapidly expanding development in Placer County is primarily comprised of retirees and senior residents.

**Property Tax Revenue Allocation**

Example:                    \$150,000      Assessed Value of Single Family Residence  
                                       x 1%  
                                       \$ 1,500      Total Property Tax

To illustrate how the one percent of assessed valuation is distributed, the following table illustrates the typical property tax allocation made by the County of Sacramento to entities within the community of Fair Oaks for FY 2002-03. In FY 1999-00, the Fair Oaks Cemetery District received \$.46 per every \$100 of assessed valuation for tax property within its district boundaries, or \$7.00 per home valued at \$150,000.

**Allocation of 1% Property Tax  
 in Community of Fair Oaks  
 FY 2002-03**

	<b>Percentage of Current Taxes</b>	<b>Tax Allocation \$150,000 Home</b>
Los Rios Community College	3.22	\$ 48
San Juan Unified Schools	25.68	385
County Library	1.80	27
County Road Fund	0.09	1
County General Fund	19.15	287
Fair Oaks Cemetery District	0.45	7
Sacramento Metro Fire District	20.95	314
Fair Oaks Park District	3.71	56
Sacramento-Yolo Mosquito District	0.77	11
San Juan Water District	0.68	10
Taxes Shifted to Schools	22.63	339
Other Education Programs	<u>0.88</u>	<u>13</u>
Totals	100.00	\$1,500

*Average Distribution Local Government Property Tax Revenue*

	<u><i>Percent</i></u>	<u><i>Dollar</i></u>
Summary		
Schools	53.42	\$801
County of Sacramento	18.0	270
Districts	28.58	429
Totals	100.00	\$1,500

*Average Property Tax Revenue per \$150,000 Assessed Valuation  
Per Cemetery District FY 1999-00*

	<u><i>Total Property Tax Revenue<sup>29</sup></i></u>
Elk Grove-Cosumnes Cemetery District	\$197,813
Fair Oaks Cemetery District	\$115,804
Florin-Elder Creek Cemetery District	\$ 21,584
Galt-Arno Cemetery District	\$112,427
Sylvan Cemetery District	<u>\$ 50,811</u>
Total	\$498,439

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<sup>29</sup> State of California Special District Annual Report, Fiscal Year 1998-1999.



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***Elk Grove-Cosumnes Cemetery District  
P.O. Box 1533  
Elk Grove, California 95759***

***District Offices located in Elk Grove Cemetery,  
Elk Grove Boulevard and Highway #99.***

***Website: -0-***

***Phone: (916) 686-5170***

***Fax: (916) 686-5170***

***Administrator: Michael R. Young***

***Secretary: Debra L. Gale***

***Agency's Principal Act: Health and Safety Code Section 8890.***

***Date of Formation: District established June 15, 1951 through acquisition of the Elk Grove Masonic Cemetery and the Odd Fellows Cemetery; consolidated with Franklin Cemetery District in 1968; acquired the Pleasant Grove Cemetery in 1971 and the San Joaquin Cemetery in 1973. [District to annex Florin-Elder Creek Cemetery District in 2004.]***

***Services Provided: The District provides burial/cremation sites for the residents within the District boundaries.***

***District Size: Approximately 240 square miles +/- (153,978 acres).***

***District Sphere  
Of Influence: Approximately 277 square miles +/- (177,409 acres).***

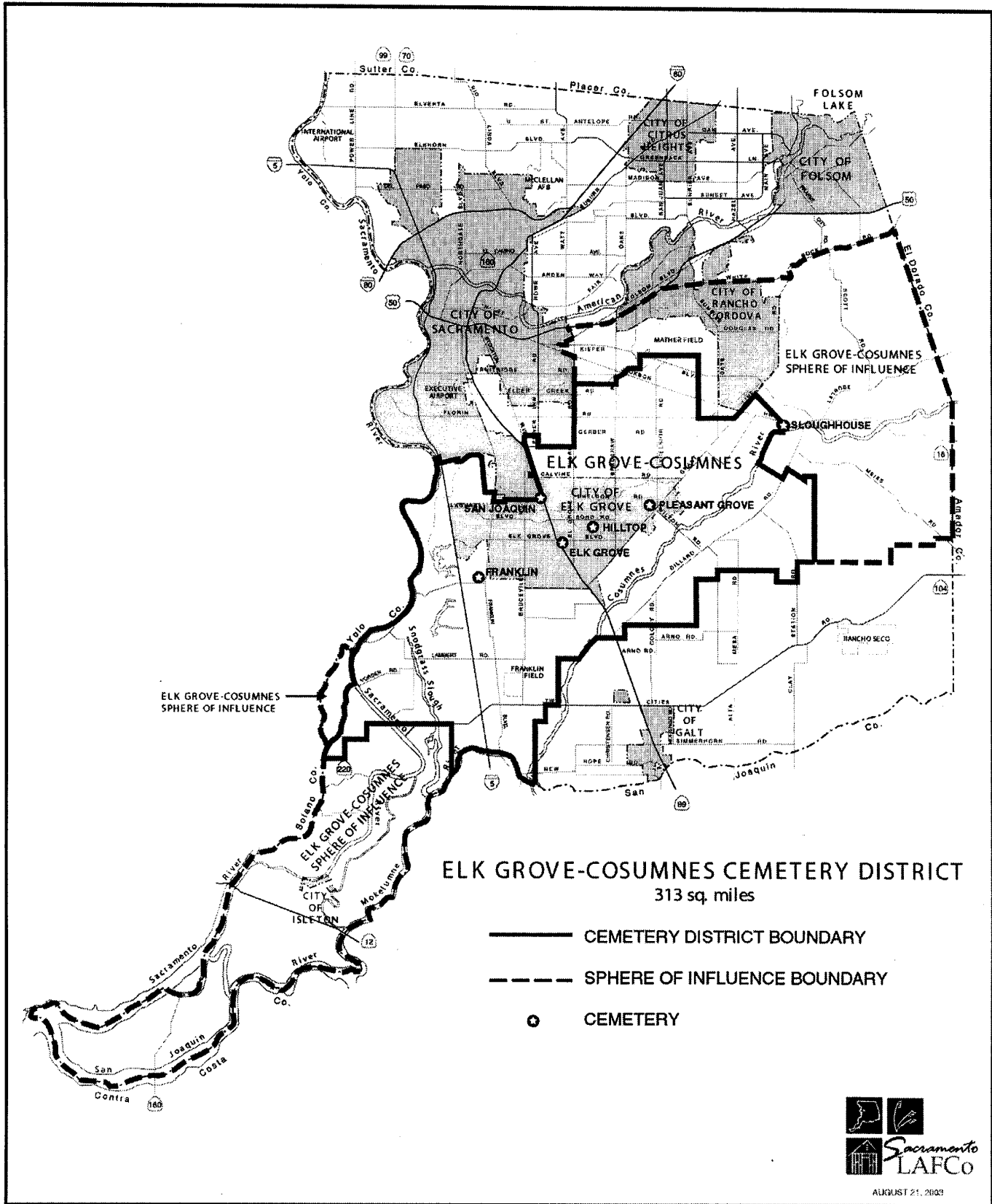
***No latent powers.***

***Governing Body: Three member Board of Trustees, with four year terms, appointed by the Board of Supervisors. The Board of Trustees meets on the second Thursday of the month at 7:00 P.M. in District Offices.***

***Total Number of Employees: Five***

***Estimated Population: 117,904***

***Estimated Registered Voters: 73,690***



AUGUST 21, 2009

### **Elk Grove-Cosumnes Cemetery District**

The Elk Grove-Cosumnes Cemetery District serves the portion of the County around the City of Elk Grove. The District is the largest in Sacramento County, encompassing approximately 240 square miles. In 1874, two acres of land on the southeast corner of Elk Grove Boulevard and Highway 99 were set aside for a cemetery for Masons and their families. A need for a local burial plot for others than those with Masonic affiliation prompted the Lodge to purchase two adjoining acres in 1881. The Elk Grove Cemetery was again enlarged in 1887. In 1951, the Elk Grove-Cosumnes Cemetery District was established under Health and Safety Code, Section 8890. At that time the Masonic Lodge and the Odd Fellows deeded the Elk Grove Cemetery and Hilltop Cemetery to the District. The Elk Grove-Cosumnes District was consolidated with the Franklin Cemetery District in 1968; acquired the Pleasant Grove Cemetery in 1971 and the San Joaquin Cemetery in 1973. Thus, the Elk Grove-Cosumnes Cemetery District contains five historic cemeteries:

Elk Grove Cemetery	5.0 acres	Established 1874
Hilltop Cemetery (Odd Fellows Cemetery)	3.2 acres	Established 1878
Franklin Cemetery	4.3 acres	Established 1887
Pleasant Grove Cemetery (Sheldon Cemetery)	3.2 acres	Established 1859
San Joaquin Cemetery	2.5 acres	Established 1880

### **Infrastructure Needs and Deficiencies**

Each of the five cemeteries in the Elk Grove-Cosumnes District is very well maintained. The Elk Grove Cemetery contains the District office and shop. There is storage for chairs, sun shade and a minimum number of vaults as well as lawn mowers, weed-eaters, mini-excavator, a trailer and a pick up truck.

Elk Grove Cemetery, San Joaquin Cemetery,<sup>30</sup> Franklin Cemetery<sup>31</sup> and Pleasant Grove Cemetery<sup>32</sup> each have their own well and water tank to supply the irrigation system. Hilltop Cemetery<sup>33</sup> receives its water supply from Elk Grove Water Service. District wells and water tanks are regularly maintained and repaired.

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<sup>30</sup> On site well but no sprinkler lines until 2000; created landscape design (\$31,500).

<sup>31</sup> Purchased .8 acre site adjacent to Franklin Cemetery in 2001 (\$175,000).

<sup>32</sup> On site well, new sprinkler system and landscape design installed 1998 (\$28,000).

<sup>33</sup> Hilltop Cemetery, located on Waterman Road, is in the City of Elk Grove. Until early 2002, this historic cemetery was a dry, weed infested, vandalized and sorely neglected cemetery. The District was, on occasion, attacked in the press for dereliction of responsibility for its care. The site required extensive planning and capital outlay for its rehabilitation, begun in early 2002. The public rarely realizes that it is far more difficult and expensive to rehabilitate a historic cemetery than to develop a new one. Step one was ground penetrating radar; then, plot design, grading, road building, paved parking and fence installation, rock wall and gate installation, and landscape design installation (not yet completed) (\$150,000). Future plans include a gazebo, a flag pole, niche banks and benches. The District hopes to continue the rehabilitation of this historic cemetery with an "Adopt a Grave" program. Hilltop Cemetery is now one of

Four of the cemeteries have well kept internal roads for moving equipment. Franklin Cemetery does not have an internal road; however, it has alley access into the Cemetery for equipment. The District recently acquired an adjacent site of approximately one acre for future development and expansion of the nearly full Franklin Cemetery. Future development may include road access and development of a parking site. Elk Grove Cemetery is the only cemetery with niche banks available for purchase at this time. The District Master Plan includes installation of niche banks in all cemeteries.

**Growth and Population**

The District has incurred a population explosion during the last ten years and there appears to be no sign of its abatement. The current estimated population of the City of Elk Grove, the fastest growth area within the District, is currently approximately 113,000. District resident population is estimated to be 117,904.<sup>34</sup> If current projections continue, the City of Elk Grove, and the rather extensive territory within District boundaries, is likely to double in ten years.

**Financing Constraints and Opportunities**

The Board of Trustees adopts an annual budget and oversees expenditures throughout the fiscal year. The District has an annual audit conducted by a certified public accountant. The audits are submitted to the County Auditor, pursuant to the Health and Safety Code. In reviewing the last three audits, the District was shown to be in conformity with generally accepted accounting principals as well as State and County law. According to the independent audit, the District uses funds and account groups to report on its financial position and the results of its operation. Fund accounting is designed according to County of Sacramento budgetary regulations to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. As with each of the public cemetery districts in Sacramento County, the County Auditor Controller maintains the general ledger for the Elk Grove-Cosumnes Cemetery District.

***Three Year Budget Summary  
Elk Grove-Cosumnes Cemetery District***

<b>Source</b>	<b>1999-00</b>	<b>2000-01</b>	<b>2001-02</b>
<b>Revenues</b>	\$255,319	\$339,160	\$329,409
<b>Expenditures</b>	\$148,066	\$337,288	\$251,086
<b>Balance</b>	\$457,641	\$570,759	\$540,462

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the most prized cemeteries in the District. District personnel are experiencing brisk plot sales. Franklin Cemetery and San Joaquin Cemetery are the two District cemeteries not located within the corporate boundary of the City of Elk Grove.

<sup>34</sup> Population estimates in this report are extremely low. They have been calculated on the Registrar of Voter's 2004 estimate of registered voters in the territory x 1.6. Elk Grove-Cosumnes Cemetery District: 73,690 registered voters x 1.6 = 117,904.

Current Balance of Endowment Fund: \$123,266 as of January 31, 2004.

**Elk Grove-Cosumnes Cemetery District Budget**

FY 2002-03	\$859,000
FY 2003-04	\$976,793

This budget report represents a significant increase in property tax revenue within the last three years for the District. The Elk Grove-Cosumnes Cemetery District is attempting to purchase a thirteen-acre site directly adjacent to Pleasant Grove Cemetery for long term future cemetery park development. The District appears to be in sound financial condition and has a well-established source of revenue through fees, taxes and the endowment fund. However, payments on a long term loan and the unknown implications of ERAF 2004 may severely restrict the District from capital investment in infrastructure and landscape development in its present five cemeteries for some time.

**Cost-Avoidance Opportunities**

In the past, the Elk Grove-Cosumnes Cemetery District has utilized private contractors to maintain the cemetery and to dig graves with contract personnel. However, recently the District has purchased its own mini-excavator equipment and has three employees for grounds maintenance. The District Administrator functions as a full time Administrator, a heavy equipment operator, a safety supervisor and a proponent of creative design for park enhancement and development. The District has determined that the capital outlay for grave excavation equipment is a future cost savings benefit because the Administrator and groundsmen work together to provide opening and closing of gravesites as well as landscape maintenance, repair and development.

**Rate Structuring**

The Elk Grove-Cosumnes Cemetery District has a well-organized and detailed fee schedule for both residents and non-residents. To maintain fair rates for the services, the Board of Trustees annually reviews fees charged by other districts and adjusts accordingly to stay ahead of rising costs while at the same time remaining within the legal parameters of not becoming a for-profit agency.

**Opportunities for Shared Facilities**

The Elk Grove-Cosumnes Cemetery District does not have the capability to easily share facilities with any other cemetery district; none of the five cemetery districts in Sacramento County are within close enough proximity to one another to make shared facilities and equipment an easy or profitable operation and, thus, financially beneficial. Assuming the responsibility for Elder Creek Cemetery includes travel time and trailering of equipment over a longer distance than the distances between the other five district cemetery sites. The District cemeteries at Elk Grove and Franklin house equipment

which is either on site when needed or can be transported within a short driving distance to provide park maintenance service or grave opening and closing within each of the other cemeteries.

### **Management Efficiencies**

The full time District Administrator's duties include, but are not limited to, District budget and financial responsibilities, purchase of equipment, supervision of grounds maintenance, grave opening and closing, irrigation system design, repair, maintenance and extension, meeting with families, selling plots and niches, landscape design and execution, supervising contractors, as well as all the problem-solving that is the result of the operation of five (soon to be six) separate cemeteries within the District.

The full time District Secretary's duties include, but are not limited to, District budget/payroll [paying invoices, submitting payroll] responsibilities, meeting with families, selling plots and niches, and responsibility for plot purchase transactions, record keeping of the sale of all plots and interments within five cemeteries, researching old journals and preparing maps from other historical records, assisting genealogists, giving tours to school children, preparing agenda materials for meetings, minutes, publishing notice, as well as the coordination for special programs, i.e., Memorial Day activities, Halloween Cemetery Tour.

The three full time groundsmen maintain the five cemeteries with extreme diligence. This staff is an extremely efficient, effective and committed organization, and one of which the Board of Trustees is extremely proud. The Elk Grove-Cosumnes Cemetery District completed fifty-six interments in FY 2002-03.

### **Local Accountability/ Governance**

The Elk Grove-Cosumnes Cemetery District is an independent special district governed by a three member Board of Trustees, with staggered terms, appointed by the Sacramento County Board of Supervisors. The public has access to the grounds of five cemeteries seven days a week, dawn to dusk. All invoices, maps, and burial records are available to the public during normal office hours.

The District has comprehensive and up-to-date rules and regulations by which to operate; the rules and regulations address hours of operation, burial services, fees and charges, hours of services and Saturday services, transfers of burial rights, burial markers, as well as liability issues. The District has an up-to-date, comprehensive Employee's Handbook outlining employee as well as District responsibilities, duties and liabilities.

The Board of Trustees holds a noticed public meeting on the second Thursday of each month at 7:00 P.M. in the District Office on the grounds of Elk Grove Cemetery, Elk Grove Boulevard.

The District does not currently have a web site but plans to develop one in the near future.

### **Sphere of Influence**

The Sphere of Influence for the Elk Grove-Cosumnes Cemetery District is extensive [approximately 277 square miles beyond the 240 square mile District boundary]. It extends to the Sacramento-El Dorado County boundary on the east and includes the entire Delta on the southwest to the Sacramento-Contra Costa/Solano County line. The Sphere of Influence for the Elk Grove-Cosumnes Cemetery District is more than adequate for the high rate of growth in south Sacramento County. Other than an amendment to include the Florin-Elder Creek Cemetery District, staff recommends no change in the Sphere of Influence for the Elk Grove-Cosumnes Cemetery District. The future annexation of territory into the District may prove to be difficult if the County of Sacramento does not negotiate a portion of the property tax to support a proposed annexation of service territory.

### **San Joaquin Cemetery**

As a result of an oversight, the San Joaquin Cemetery, a single 2.5 acre parcel on the northwest corner of Sheldon Road at Highway 99, was not included within the proposed City of Elk Grove at the time of its incorporation. The San Joaquin Cemetery is a 2.5 acre island of unincorporated territory between the City of Elk Grove and the City of Sacramento. The District plans to initiate proceedings before Sacramento LAFCo to annex San Joaquin Cemetery into the City of Elk Grove as soon as Cal-Trans completes its plans for the proposed new Sheldon Road over-crossing and Highway 99 off-ramp. At that time, the San Joaquin Cemetery property will need to be surveyed for an accurate legal description proposing annexation to the City of Elk Grove.

### **Recommendations:**

#### **Elk Grove-Cosumnes Cemetery District**

- The Elk Grove Cosumnes Cemetery District Sphere of Influence is extensive [approximately 277 square miles] and adequate for future annexation. Staff recommends your Commission amend the Elk Grove-Cosumnes Cemetery District Sphere of Influence to include the Florin-Elder Creek Cemetery District.
- Staff recommends that your Commission (at a separate hearing on the matter) approve the Florin-Elder Creek Cemetery District Reorganization and that the Elk Grove-Cosumnes Cemetery District annex the territory within the Florin-Elder Creek Cemetery District and assume responsibility for maintaining the Elder Creek Cemetery.
- Staff recommends that your Commission approve, when application is made, the Elk Grove-Cosumnes Cemetery District annexation of San Joaquin Cemetery to the City of Elk Grove.



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**Fair Oaks Cemetery District**  
**7780 Olive Street**  
**Fair Oaks, California 95628-5807**

**Website:**        [fairoakscemetery.com](http://fairoakscemetery.com)

**Phone:**        (916) 966-1613

**Fax:**            (916) 966-8921

**Email**         [youngray51\\_21@hotmail.com](mailto:youngray51_21@hotmail.com)

**Administrator:**         *Ray Young, General Manager*

**District's Principal Act:**        *Health and Safety Code Section 8890*

**Date of Formation:**    *Fair Oaks Cemetery established October 1903;  
District established August 23, 1926.*

**Services Provided:**    *The District provides burial/ cremation sites for the residents of  
the Fair Oaks Cemetery District.*

*No latent powers.*

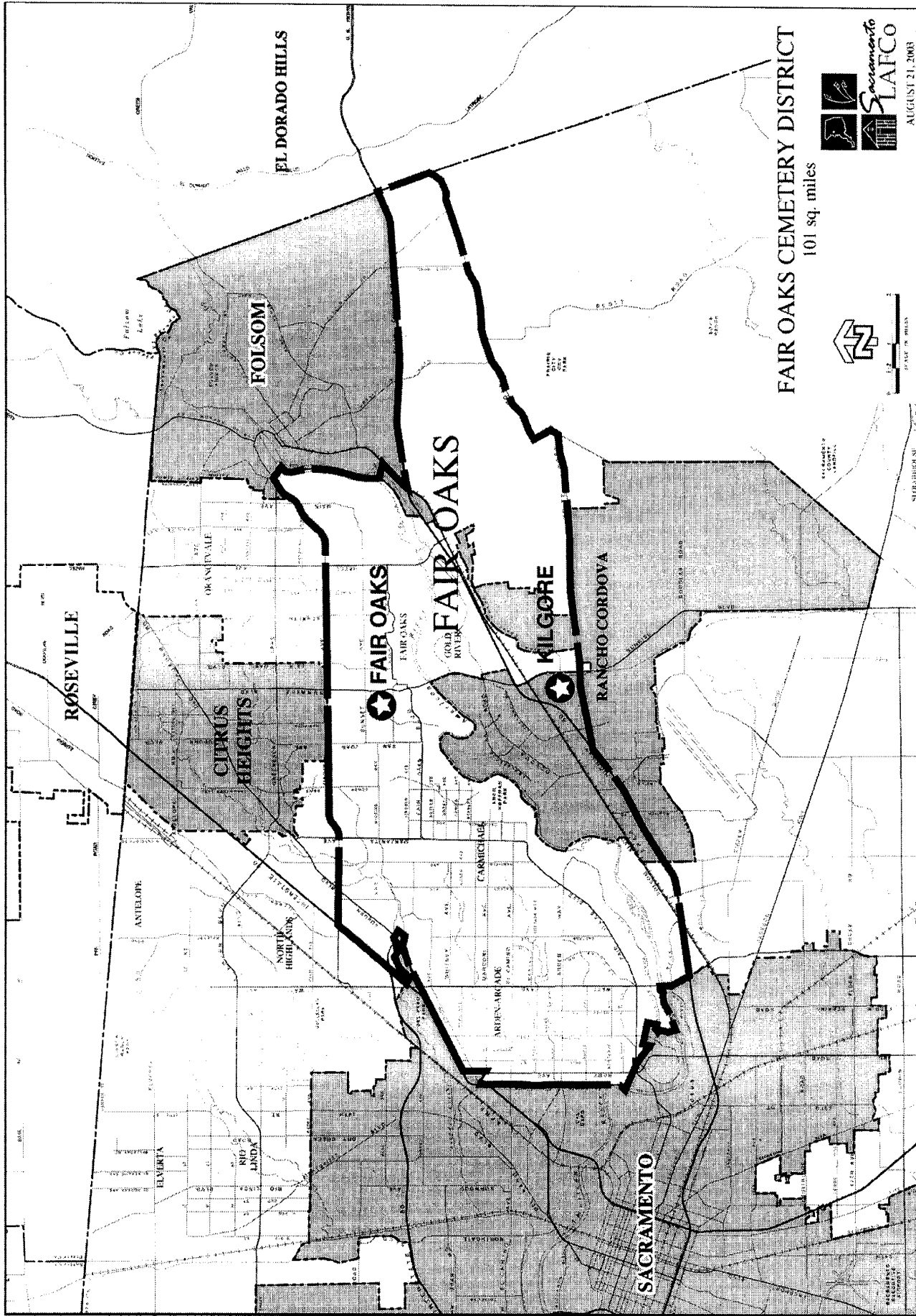
**Governing Body:**        *Five member Board of Trustees with staggered terms, appointed  
by the Board of Supervisors. The Board of Trustees meets the  
second Tuesday of the month at 6:30 P.M. in the District Office,  
7780 Olive Street, Fair Oaks.*

**District Size:**            *Approximately 78 square miles +/- (50,294 acres)*

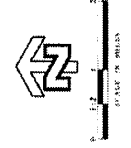
**Total Number of Employees:**    *Six*

**Estimated Population:**                *209,250*

**Estimated Registered Voters:**        *130,781*



**FAIR OAKS CEMETERY DISTRICT**  
101 sq. miles



### **Fair Oaks Cemetery District**

In 1898 a group of citizens formed the Fair Oaks Cemetery Association. They subsequently purchased, for \$250, a 2.5 acre site for a community burial ground. The Fair Oaks Cemetery was established in 1903. In 1926, a majority of the Fair Oaks citizens petitioned the County of Sacramento for the formation of a taxing entity to support the cemetery; the Fair Oaks Cemetery Association became the Fair Oaks Cemetery District, established under Health and Safety Code Section 8890. The District contains one eleven-acre cemetery located at Olive Street and New York Avenue within the community of Fair Oaks.<sup>35</sup>

### **Infrastructure Needs and Deficiencies**

The current demand for services is approximately 200 burial services per year. The projected demand for services is an estimated increase of ten percent per year. Current service capacity is 7,000 +/- burial sites; new Master Plan development will increase capacity to 10,000 +/- burial sites. Safety and equipment operation training is emphasized for all employees.

### **Growth and Population**

The Fair Oaks Cemetery District may experience the high population growth prevalent within the entire County of Sacramento if areas south of Highway 50 develop. Future expansion of Fair Oaks Cemetery or the creation of a new cemetery is a District goal.

### **Financing Constraints and Opportunities**

Approximately thirty-three percent of the territory within the Fair Oaks Cemetery District boundary provides property tax to the District. The remainder of territory does not. Thus, the District is comprised of tax-paying District residents and non-taxpaying District residents. A small amount of property tax and charges for services are the District's only revenue.

The District is in the process of creating policies and procedures for investment practices. The County of Sacramento currently holds all District funds and invests District funds in the County of Sacramento's pool of funds. Current auditing and budgeting practices are used according to the regulations of the County of Sacramento to make determinations for depreciation and replacement of infrastructure, for payroll expenses and Master Plan development.

Current Balance of Endowment Fund: \$936,369 Total  
\$376,133 Interest as of February 10, 2004.

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<sup>35</sup> Kilgore Cemetery is a privately owned historic cemetery located within the Fair Oaks Cemetery District; it is not, however, a District cemetery.

***Three Year Budget Summary  
Fair Oaks Cemetery District***

<b>Source</b>	<b>1999-00</b>	<b>2000-01</b>	<b>2001-02</b>
<b>Revenues</b>	\$419,475	\$503,938	\$500,030
<b>Expenditures</b>	\$414,867	\$362,344	\$368,897
<b>Balance</b>	\$ 4,608	\$141,594	\$131,133

**Cost Avoidance Opportunities**

The District has recently reduced Worker's Compensation Insurance costs by joining a Joint Powers Authority through Golden State Risk Management Authority.

**Rate Structuring**

The Fair Oaks Cemetery District has a brochure stating service costs for property tax residents and non-taxpaying residents. The Board of Trustees regularly reviews rates as compared to costs, rates compared to other public cemetery districts, and adjusts its schedule accordingly.

**Opportunities for Shared Facilities**

The Fair Oaks Cemetery District does not believe there are opportunities for shared facilities with other cemetery districts in Sacramento County or that annexation or consolidation without an AB 8 Property tax agreement would benefit the District at this time. District expansion, through annexation of territory, would be beneficial only if an AB 8 property tax agreement were negotiated with the County of Sacramento and/or the District continues to charge higher rates for residents that do not contribute property tax revenue to the District. The District collaborates with community groups, and other public entities to provide assistance and resources needed for local community projects.

**Management Efficiencies**

The District has six employees, adequate office, shop, and storage space; the equipment needed for operation of the Fair Oaks Cemetery.

**Local Accountability/ Governance**

The Fair Oaks Cemetery District has a five member Board of Trustees, with four year staggered terms, appointed by the Sacramento County Board of Supervisors. The Board of Trustees meets at a noticed public meeting on the second Tuesday of the month at 6:30 P.M. in the District Office to conduct the business of the District.

The District has comprehensive and up-to-date rules and regulations by which to operate; the rules and regulations address hours of operation, burial services, fees and charges,

hours of services and Saturday services, transfers of burial rights, burial markers, and liability issues. The District has an up-to-date, comprehensive Employee's Handbook outlining employee as well as District responsibilities, duties and liabilities.

The Fair Oaks Cemetery District is closely aligned with the identity of the community of Fair Oaks. District personnel are closely connected to Boy Scouts, are active members of the Chamber of Commerce, Fair Oaks Historical Society, as well as fraternal and religious organizations. District staff provide tours of the Fair Oaks Cemetery to local residents, groups and school classes. One of the new outreach efforts for Fair Oaks Cemetery District staff, in addition to their website, will be the creation of a newsletter designed to inform other Sacramento County District cemetery personnel of services, activities and proposed plans for development. The District makes its facilities available to other districts and community service groups when it does not interfere with District responsibilities or affect the District budget. Recently Fair Oaks Water District personnel used the Fair Oaks Cemetery shop area for employee training.

The Fair Oaks Cemetery District has an extremely well attended (200-300 persons) Memorial Day Service each year, scheduled on the Saturday prior to Memorial Day. By tradition, the Fair Oaks American Legion Post provides music; the speaker is the winner of the Veterans of Foreign Wars National Voice of America essay contest. This young student delivers his/her essay each year. Many service groups, school groups, the Fair Oaks Historical Society, Veterans of Foreign Wars, American Legion, Chamber of Commerce, Rotary, and Lions, participate in the Memorial Day Ceremony. Fair Oaks Cemetery displays an Avenue of Flags each Memorial Day, Veterans Day, and on the Fourth of July.

In the near future, the Fair Oaks Cemetery District Board of Trustees plan to file an application initiating proceedings before LAFCo for the Reorganization of approximately 1,280 acres of territory designated as Parcel I and Parcel II. Parcel I is territory within the Sylvan Cemetery District, north of Madison Avenue within the Fair Oaks zip code, proposed for detachment from Sylvan Cemetery District and annexation to Fair Oaks Cemetery District. Parcel II is territory located south of Madison Avenue, within the Fair Oaks Cemetery District, but outside the Fair Oaks zip code. Parcel II is proposed to be detached from Fair Oaks Cemetery District and annexed to Sylvan Cemetery District.

### **Sphere of Influence**

The Sphere of Influence [approximately 79 square miles] for the Fair Oaks Cemetery District is its current District boundary and appears adequate for future cemetery development.

### **Recommendations: Fair Oaks Cemetery District**

- Staff recommends no change in the Fair Oaks Cemetery District Sphere of Influence which is its current District boundary.



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***Florin-Elder Creek Cemetery District  
7901 Lorin Avenue  
Sacramento, CA 95828-3136***

***Phone: (916) 874-5085***

***Fax: (916) 874-5885***

***Administrator: Marilyn Baca, Interim Administrative Officer  
Office of the County Executive  
County of Sacramento  
700 H Street #7650  
Sacramento, CA 95814***

***Date of Formation: Elder Creek Cemetery established 1864.  
District Established January 7, 1927.  
Single cemetery: Elder Creek Cemetery 1.2 Acres  
Located on Elder Creek Road at the corner  
of Sunrise South Drive in the City of Sacramento.***

***District Size: Approximately 6 square miles +/- (3,700 acres).***

***District Principal Act: Health and Safety Code Section 8890***

***No latent powers.***

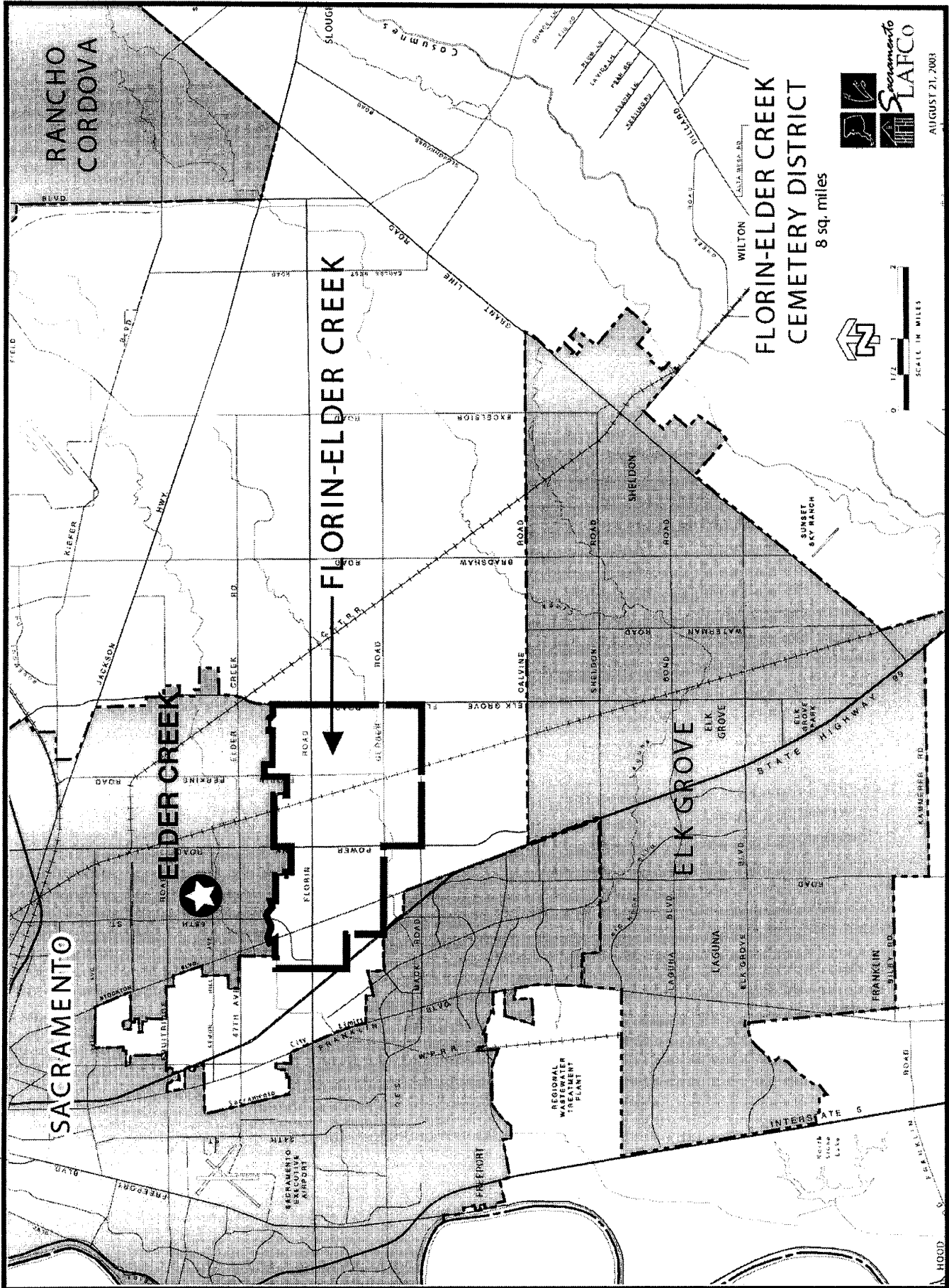
***Governing Body: No Board of Trustees currently exists.***

***Number of Employees: None.***

***Estimated Population: 18,488***

***Estimated Registered Voters: 11,555***

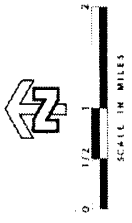




RANCHO  
CORDOVA

FLORIN-ELDER CREEK

FLORIN-ELDER CREEK  
CEMETERY DISTRICT  
8 sq. miles



SACRAMENTO

ELDER CREEK

ELK GROVE

REGIONAL  
WASTEWATER  
TREATMENT  
PLANT

INTERSTATE 5

### **Florin-Elder Creek Cemetery District**

The Florin-Elder Creek Cemetery District serves a small area southeast of the City of Sacramento. Although the Elder Creek Cemetery is within the City limits of the City of Sacramento, the District boundary consists of territory outside the southerly and easterly City limit line. The Elder Creek Cemetery was established 1864.<sup>36</sup> The District was established on January 7, 1927.

The District contains approximately six square miles (3,700 acres) of unincorporated territory. The single 1.2 acre District cemetery is within the City limits of the City of Sacramento. The Florin-Elder Creek Cemetery is currently reasonably maintained by contract with a private garden service.

For many years the District functioned with an administrator and a three member governing Board of Trustees, appointed by the Board of Supervisors. However, two Board seats were open when the last Board member and the administrator suddenly died and the District was not able to function. The County of Sacramento assumed emergency operation of the Florin-Elder Creek Cemetery District on September 17, 2002.

Despite attempts to do so, the County Board of Supervisors was not able to name a new Board of Trustees that would have appointed an administrator and resumed operations of the District. In January, 2004, the Board of Supervisors adopted a resolution initiating proceedings for the reorganization of the Florin Elder Creek Cemetery District.

It is not possible to make findings for the Florin-Elder Creek Cemetery District. District records have not been reviewed by the assuming Elk Grove-Cosumnes Cemetery District and it is simply not known at this time whether future burials can be permitted in the Elder Creek Cemetery.

### **Infrastructure Needs and Deficiencies**

Elder Creek Cemetery requires improved maintenance and clean up. Water service is available from the City of Sacramento; however, the irrigation system needs to be automated. Minimal landscaping services have been provided over the last several years. Significant work and investment is required to restore markers, gravesites [replace broken cement, dead plants, remove weeds], repair coping, and install improved roadway and gate at entrance, fencing and other amenities. The Elder Creek Cemetery entrance from Elder Creek Road is poorly designed for modern traffic patterns. It may be possible to create a new entrance from Sunrise South Drive; parking is available along this City street. The current parking site inside the gate could be restructured for additional gravesites or gardens specifically for the placement of cremains.<sup>37</sup>

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<sup>36</sup> Pioneer Burial Sites in Sacramento County, California, Amos C. Carey, 1988, p. 50.

<sup>37</sup> Mike Young, Administrator, Elk Grove-Cosumnes Cemetery District.

**Growth and Population**

Estimated registered voters (2004) 11,555; estimated population 18,488.

**Financing Constraints and Opportunities**

Unknown.

***Three Year Budget Summary  
Florin Elder-Creek Cemetery District***

<b>Source</b>	<b>1999-00</b>	<b>2000-01</b>	<b>2001-02</b>
<b>Revenues</b>	\$28,684	\$30,293	\$29,191
<b>Expenditures</b>	\$19,984	\$18,331	\$17,583
<b>Balance</b>	\$ 8,700	\$11,962	\$11,608

Current Reserve Fund Balance: \$172,489 as of February 23, 2004.  
The District has no Endowment Care Fund.

**Florin Elder-Creek Cemetery District**

FY 2002-03	\$29,775
FY 2003-04	\$28,992

**Cost Avoidance Opportunities**

Unknown.

**Rate Structuring**

Unknown.

**Opportunities for Shared Facilities**

Unknown.

**Management Efficiencies**

The District has no employees.

**Local Accountability/ Governance**  
**Sphere of Influence**

The Florin-Elder Creek District has no Board of Trustees and no employees. The District is extremely small, located in a residential development, and cannot be considered a high growth area. The District boundary is its current Sphere of Influence.

**Reorganization Proposal**  
**Dissolution of the Florin Elder Creek Cemetery District and**  
**Annexation of said District and Florin-Elder Creek Cemetery**  
**to the Elk Grove-Cosumnes Cemetery District**

On January 13, 2004, the Sacramento County Board of Supervisors adopted a Resolution No. 2004-0050 initiating proceedings for a Reorganization before Sacramento LAFCo. The proposal dissolves the Florin-Elder Creek Cemetery District, its revenue and liabilities to be assumed by the Elk Grove Cosumnes Cemetery District in an annexation process. The proposal initiates the annexation of two separate parcels (district and cemetery). A separate staff report to address this proposal will be prepared for your Commission and distributed prior to its hearing date.

The Florin-Elder Creek Cemetery District is approximately six square miles. Its southerly boundary along the City of Sacramento city limits south of Florin Elder Creek Road; it is largely east of Stockton Boulevard; the southerly boundary is south of Gerber Road; the east boundary is Elk Grove Florin Road. The Florin Elder-Creek Cemetery District boundary is coterminous with the Elk Grove-Cosumnes Cemetery District on its southerly and easterly boundary. Thus, annexation to the Elk Grove-Cosumnes Cemetery District is logical and appropriate.

The annual property tax revenue is approximately \$28,684 (99-00). The Florin-Elder Creek Cemetery records and maps of burial plots are, at this time, in disorder; while the cemetery has been maintained, it requires rehabilitation. The District has a fund balance of \$172,489 that may be used to offset some of the necessary infrastructure investment. The Florin-Elder Creek Cemetery does not have any known liabilities; assets include cash and the Elder Creek Cemetery. The Elk Grove-Cosumnes Cemetery District is committed to placing a portion of the cash assets of the Florin-Elder Creek Cemetery District in its endowment care fund.

The Elk Grove-Cosumnes Cemetery District has been reluctant to accept the proposed reorganization due to the condition of Cemetery records and costs for rehabilitation and an upgraded maintenance program. However, it has agreed to assume responsibility for the District from a commitment to the belief that the historic Elder Creek Cemetery should remain a public cemetery, overseen by a district board of trustees and, therefore, under public review. Other options regarding transfer of ownership of Elder Creek Cemetery include dissolution of the District and donation the Cemetery to a religious or fraternal organization or the donation/ sale of the Cemetery to a private cemetery corporation.

**Recommendation:**  
**Florin-Elder Creek Cemetery District**

Staff recommends your Commission approve the reorganization proposal initiated by the Sacramento County Board of Supervisors. The reorganization proposes the dissolution of the Florin-Elder Creek Cemetery District and annexation the District's territory to the Elk Grove-Cosumnes Cemetery District. This reorganization will enlarge the eligibility territory of Florin-Elder Creek District residents, making burial services available to Florin-Elder Creek District residents in any of the five cemeteries in the Elk Grove-Cosumnes Cemetery District. The proposal will also ensure the perpetual care of the Elder Creek Cemetery.

Staff's recommendation expresses a concern for the safety, protection and preservation of this historic cemetery.<sup>38</sup> There is also the potential for future enhancement and development of the Elder Creek Cemetery by the Elk Grove-Cosumnes Cemetery District in the form of building above-ground, or in-ground, niche banks for the future interment of cremains, and, possibly the creation new gravesites out of the roadway, as well as enhancement of the cemetery's landscape.

**Recommendation**

- Reorganization of the Florin-Elder Creek Cemetery District, as proposed by the Sacramento County Board of Supervisors.

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<sup>38</sup> Elder Creek Cemetery, established 1864, contains the gravesites of many of the pioneer founders of the communities of Florin and Elder Creek. It contains, among other old headstones, many beautiful headstones with Japanese inscriptions. Sadly, many of the older wooden markers have been lost.

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**Galt-Arno Cemetery District**  
**14180 Joy Drive**  
**Galt, CA 95632**

**Website:** *galtarnocemdist.net*

**Phone:** *(209) 745-2581*

**Administrator:** *Marilyn Blansett, District Manager*

**Contact's e-mail address:** *galarn@softcom.net*

**Agency's Principal Act:** *Health and Safety Code Section 8890*

**Date of Formation:** *Hicksville Cemetery established 1897.  
Galt Cemetery established 1877.  
Galt-Arno Cemetery District established 1952.*

**Services provided:** *The district provides burial/cremation sites for the residence of the City of Galt and residence within the Galt High School district boundaries.*

**District Size:** *Approximately 166 square miles +/- (106,750 acres).*

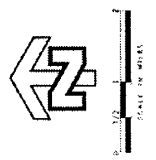
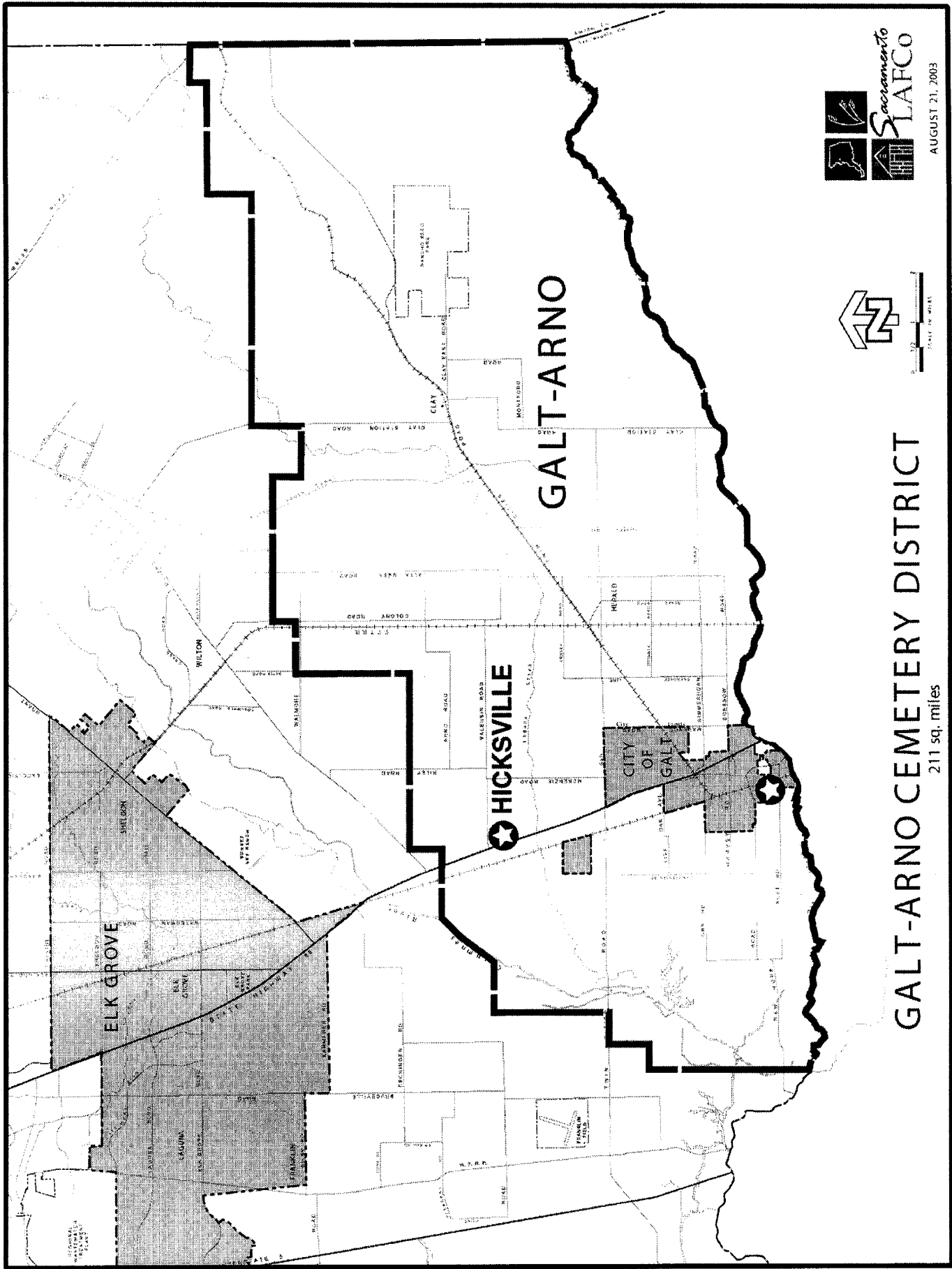
**No latent powers.**

**Governing Body:** *Five member Board of Trustees, with staggered terms, appointed by the Sacramento County Board of Supervisors. The Board of Trustees meets the fourth Friday of each month at 10:00 AM in District Offices at 14180 Joy Drive, Galt.*

**Total number of Employees:** *Five*

**Estimated Population:** *20,862*

**Estimated Registered Voters:** *13,039*



**GALT-ARNO CEMETERY DISTRICT**  
211 sq. miles



**Galt-Arno Cemetery District**

The Galt-Arno Cemetery District serves residents within the Galt High School District boundary, which includes the City of Galt, greater Galt area, as well as the surrounding territory. The 166 square mile Galt-Arno Cemetery District the second largest cemetery district in Sacramento County.

The District has two cemeteries: Hicksville Cemetery, established 1897, and Galt Cemetery, established 1877. The Hicksville Cemetery is located on Arno Road about 1/8<sup>th</sup> mile East of Highway 99. Located on the east side of the 3-acre Hicksville Cemetery are the family graves of the Blue & Mckean families. They are descended from Alex Blue, a Miwok Indian. Many Native American Indians are buried at Hicksville Cemetery.

The Galt Cemetery is located on the corner of Joy Drive and Kost Road. The District office is at this location. Galt Cemetery contains eleven developed acres and one undeveloped acre. In 1877 the Phoenix I.O.O.F. Lodge No.239 established the Galt Cemetery. It remained in the care of the Odd Fellows for many years.

In 1897, Mr. J.H. McKune deeded the Hicksville Cemetery to the Methodist-Episcopal Church. In 1952, the church deeded Hicksville Cemetery to Sacramento County. In 1952, the Galt-Arno Cemetery District became a Special District Cemetery under the laws of the State of California. The District is managed and governed according to the California cemetery laws and the California Health & Safety Code.

The quiet and tranquil rural atmosphere of Galt and Hicksville Cemeteries is punctuated by the early morning chirping of birds and scurrying of ground critters. The Galt-Arno Cemetery District is committed to making every possible effort to provide gravesites, as well as efficient and affordable services for district residents for generations to come.

**ORGANIZATION CHART**

*Five Member Board of Trustees*

*Manager*

*Office Secretary*

*Grounds Supervisor*

*Assistant Grounds Keeper*

*Part-Time Gate Keeper*

### **Infrastructure Needs and Deficiencies**

Hicksville Cemetery is sited in an especially quiet, tranquil location. Set back from Arno Road, it has been able to retain its country feel. No permanent structures are located at this site; it is often referred to as a pioneer cemetery because many of the persons buried there were early settlers, gold miners and Native Americans. It is also believed that Native Americans were the first to be buried at the Hicksville site, long before the settlers arrived. A utility road is located on the perimeter of Hicksville Cemetery; a parking area is available in front. Because the Cemetery is only three acres, the District will need to expand this site in the future. The Nature Conservancy owns the surrounding land on three sides of the site. The District hopes at some future date the Nature Conservancy will allow the District purchase adjacent land for the expansion of Hicksville Cemetery. The major deficiency at Hicksville is an antiquated water system. Part of the District's ten year Master Plan includes updating the water system for Hicksville Cemetery.

Galt Cemetery is located on twelve acres of land within the southerly edge of the corporate boundary of the City of Galt. An office, large shop that houses equipment, including a backhoe and dump truck, are also on the site. A well and an adequate septic and irrigation system, maintained on a regular basis, are also on the site. There are paved roads in the Cemetery; the entire Cemetery is fenced and gated. There is one acre of land to be developed at Galt Cemetery. The Galt area is under intense growth and development; future acquisition and development of property adjacent to the Galt Cemetery does not seem likely.

The District's ten year Master Plan includes the purchase of additional land for cemetery development as well as the improvement of infrastructure in both cemeteries. Installation of a new sprinkler system on timers to eliminate the need for an employee to set water sprinklers and move hoses at either cemetery is urgently needed. New fencing and additional landscaping is necessary; development of an area for niches is part of the District's Master Plan as well as road repaving and an upgraded drainage system.

### **Growth & Population**

The City of Galt and surrounding unincorporated territory is considered one of the fastest growing areas in the State. The City Council of the City of Galt is faced with many decisions that will impact the future growth of the City and thus, the District's need for cemetery expansion and development. The District is aware of the growth potential and believes it is the District's responsibility to inform the community it is working on their behalf for their current as well as future cemetery service needs.

### **Financing Constraints and Opportunities**

The Galt-Arno Cemetery District Board of Trustees adopts an annual budget and oversees expenditures. The District has a yearly audit conducted by a certified public

accountant. The audits are submitted to the Sacramento County Department of Finance and the State Controller office, pursuant to the Health & Safety Code.

The County Auditor Controller maintains the general ledger for the Galt-Arno Cemetery District; the District pays Sacramento County for providing this service. Beyond the fee structure, the Board of Trustees continues to seek alternative funding through grants and donations for the District. At the same time, the Galt-Arno Cemetery District has developed close working relationships with the other cemetery districts in Sacramento County as well as participates in professional organizations that address budget constraints and share ideas for cost-effective maintenance of District property. The Galt-Arno Cemetery District provides a Workmen's Compensation and liability insurance package with premiums far below what other entities pay because of its membership in the Public Cemetery Alliance.

The Galt Cemetery District is working with the Galt City Council to become eligible for developer impact fees so that future development will not affect the District's ability to provide the highest level of service at a reasonable cost.

***Three-Year Budget Summary  
Galt-Arno Cemetery District***

<b>Source</b>	<b>1999-00</b>	<b>2000-01</b>	<b>2001-02</b>
<b>Revenues</b>	\$202,833	\$211,759	\$226,784
<b>Expenditures</b>	\$202,833	\$211,759	\$226,784
<b>Balance</b>	0	0	0

Current Balance of Endowment Fund: \$169,307 as of August, 2004.

**Galt-Arno Cemetery District Budget**

FY 2002-03	\$215,483
FY 2003-04	\$206,912

The District is in sound financial condition and has established revenue sources from fees and property tax revenue. The District continually seeks ways to cut costs for maintenance of the cemeteries. Employees have removed all grass from graves with raised copings and replaced it with rock, thereby eliminating the need to mow or weed-eat the tops of graves with coping.

District staff performs the maintenance on all District equipment and keeps maintenance records to help preserve it for as long as possible. The District's heavy equipment, a backhoe and dump truck, was purchased from Sacramento County in 1997. At that time, both items were well used. Staff has actually exceeded the life span of the backhoe and dump truck. Capital outlay for the replacement of equipment is part of the District ten year Master Plan.

### **Rate Structuring**

The Galt-Arno Cemetery District publishes a detailed fee schedule that includes resident and non-resident fees for burial services. To keep the rates for services below the cost of private cemetery corporations, the District Board of Trustees regularly reviews fees charged, compares them with other district fees, and adjusts the schedule accordingly.

### **Opportunities for Shared Facilities**

The Galt-Arno Cemetery District is located in the very southern part of Sacramento County and does not have the capability to easily share equipment or facilities with other cemetery districts. Distance, time and travel expenses would appear to erode any savings in sharing employees or equipment. The Galt-Arno Cemetery District stores its equipment at the Galt Cemetery and trailers its mowers to the Hicksville Cemetery site. District employees also haul the backhoe to the Hicksville Cemetery site when it is necessary to dig a grave. All burial arrangements are made from the District office at the Galt Cemetery.

### **Management Efficiencies**

The full time District Manager duties include, but are not limited to, district budget and financial responsibilities, purchase of equipment, supervision of head groundsman, meeting with families, selling plots and niches, landscaping design and execution, as well as all problem solving that is the result of the operation of two cemeteries in the District. The District Manager is also responsible for payroll, budget, paying invoices as well as functioning as secretary to the Board of Trustees which includes agendas, minutes and reporting all financial transactions on a monthly basis.

The part-time Office Secretary's duties include, but are not limited to, meeting with families, selling plots and niches,<sup>39</sup> responsibility for plot purchase transactions, record keeping of the sale of all plots and interments and recording any transaction that pertains to pre-need purchase and at-need purchase. The two full time groundsmen maintain the two cemeteries with pride and with care. The Galt-Arno Cemetery District completed 85 interments in FY 2002-03.

The Galt-Arno Cemetery District has published comprehensive and up-to-date rules and regulations. The rules and regulations address hours of operation, burial services, fees and charges, hours of services and special service fees, burial marker placement and liability issues. The District also has an up to date Employee Handbook as well as a District Safety Handbook.

The Board of Trustees holds monthly public meetings that meet Brown Act notification requirements. These meeting are held on the fourth (4<sup>th</sup>) Friday of each month at 10:00 AM in District Offices located at 14180 Joy Drive Road, Galt.

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<sup>39</sup> Galt Cemetery contains a niche bank that holds sixty niches; eight are available for purchase.

### **Sphere Of Influence**

The Sphere of Influence of the Galt-Arno Cemetery District is its current District boundary. Staff recommends no change to the District's Sphere of Influence. It is the desire of the Galt-Arno Cemetery District to negotiate with the City Council for developer mitigation fees for future cemetery development. The need for cemetery services is not only increasing but the timing for service needs can neither be predicted nor delayed. The Galt-Arno Cemetery District has determined that on the basis of an average of 75 burials per year, it currently has enough territory within its two cemeteries for the next twelve years.

It is Galt-Arno Cemetery District staff's belief that consolidation of cemetery districts would be neither beneficial to the community nor cost saving to the District. Travel time and expense, moving equipment and the extensive coordination required for such an effort in a consolidated district, is only one factor involved in consolidation. The consolidation of debts and liabilities, standardization of rules and regulations, pay scales, Employee Handbooks, etc., would be another consideration. The Galt-Arno Cemetery District Administrator believes consolidation would more likely require more, rather than fewer, employees. The Galt-Arno Cemetery District is an efficient, community service oriented agency and is highly aware of the District's need for land acquisition and master planning for future cemetery development.

### **District Recommendation**

- The Galt-Arno Cemetery District Sphere of Influence is its current district boundary [approximately 166 square miles] and appears adequate for future growth. Staff recommends no change in the Galt-Arno Cemetery District Sphere of Influence.

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***Sylvan Cemetery District  
7401 Auburn Boulevard  
Citrus Heights, CA 95610-2924***

***Phone: (916) 725-3406  
(916) 725-6109***

***Administrative Officer: Ron Clark, Manager  
Jayne Rich, Administrator***

***Services Provided: Sylvan Cemetery District provides burial/ cremation sites for the residents within the District boundaries. The area served includes all territory south of northern Sacramento County/Placer and Sutter County line to northern City of Sacramento city limits and Madison Avenue. The District includes the communities of Natomas, Elverta, Rio Linda, North Highlands, Citrus Heights and Orangevale.***

***District Size: Approximately 111 square miles +/- (71,543 acres).***

***Cemeteries and Acreage: Sylvan Cemetery, 18.5 Acres, established 1862.***

***District's Principal Act: Health and Safety Code, Section 8890.***

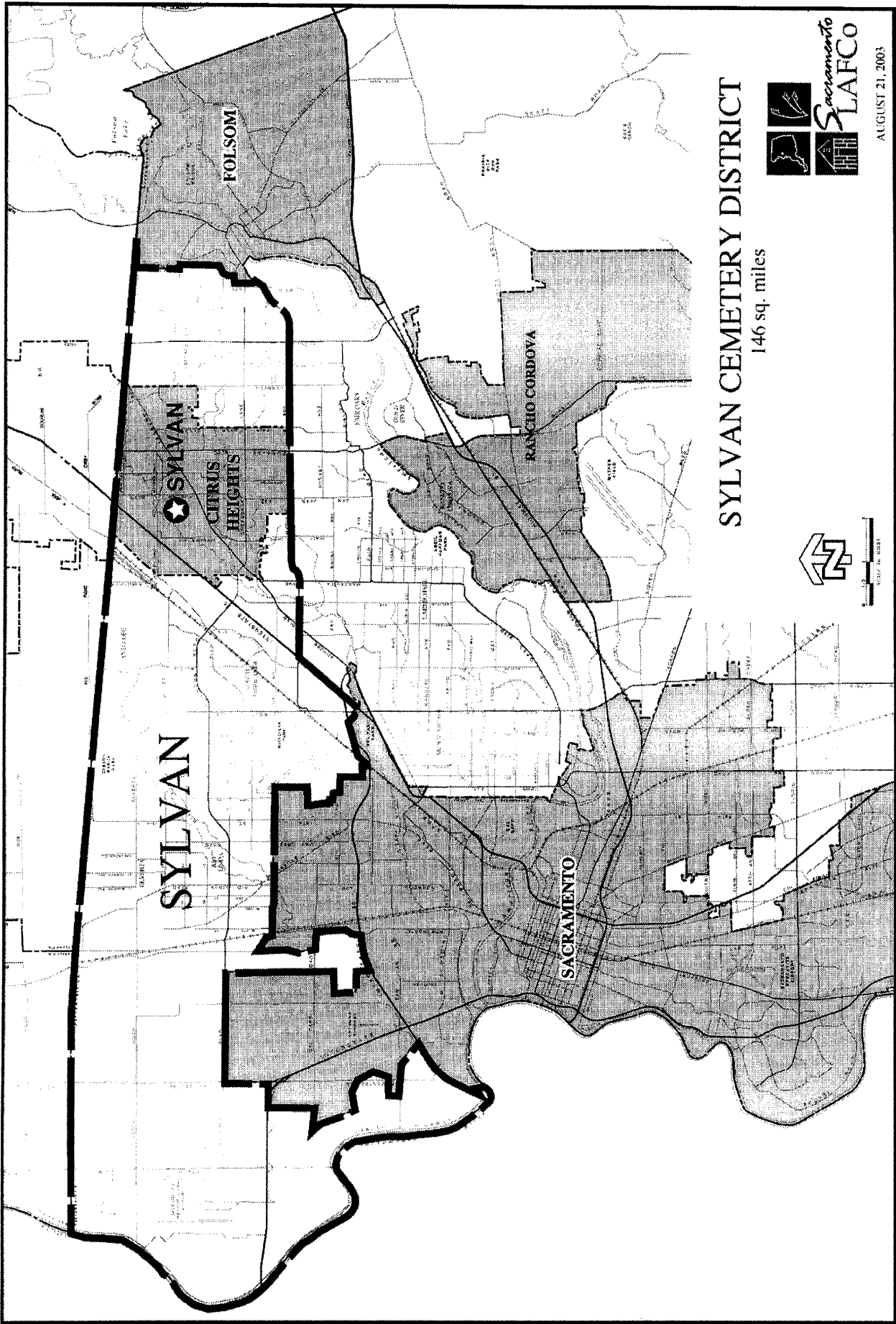
***No latent powers.***

***Governing Body: The governing body is a five member Board of Trustees, with four year terms, appointed by the Board of Supervisors. The Board of Trustees meets the second Tuesday of the month at 7:00 P.M. in Cemetery District Offices.***

***Total Number of Employees: Five***

***Estimated Population: 179,530***

***Estimated Registered Voters: 112,206***





### **Sylvan Cemetery District**

Sylvan Cemetery District serves a large portion of the northern urban area of Sacramento County. The District serves the City of Citrus Heights and the communities of Orangevale, Antelope, North Highlands, Del Paso, Rio Linda, Elverta and part of Natomas. The Cemetery was established in 1862 making it one of the oldest Cemeteries in Sacramento County. The District was formed by popular vote June 7, 1926, under Health and Safety Code, Section 8890. Sylvan Cemetery District has had approximately 7,500 burials since its inception. The District contains one 18.5 acre parcel. There are approximately five undeveloped acres within Sylvan Cemetery.

The Sylvan Cemetery District is a highly visible community-oriented district; District personnel are involved in the community activities of the communities they serve. The Memorial Day and Veteran's Day ceremonies of remembrance are extremely well attended. The District has created a stunning Avenue of Flags and places flags on the graves of each veteran on Memorial Day. Community groups, ROTC, school groups, Veterans of Foreign Wars Post 5991, American Legion Post 637 and many other groups support the activities of the Sylvan Cemetery. Tours, stone rubbings and historical research are a part of the District's outreach program. In 1999, Sylvan Cemetery was named Cemetery of the Year by the Northern California Association of Public Cemeteries.

### **Infrastructure Needs and Deficiencies**

Sylvan Cemetery has an adequate office, shop, break room and storage area. The present office is a 1972 mobile home, which, in the future will need to be replaced. The interior roads are well maintained; a new road for further expansion of burial plots was developed throughout the entire undeveloped area of the cemetery. A gazebo comital chapel was built in 1998 that includes a parking area adjacent to the structure. Additional restroom facilities will be installed when adequate funds are available. Employees of the District solely develop new burial areas. Mapping, landscaping and irrigation system repair and maintenance are done by the staff under the guidance of the Manager.

### **Growth and Population**

The population of Sylvan Cemetery District is estimated by District staff to be 350,000.<sup>40</sup> Intense growth continues in the Antelope area moving Northwest toward the International Airport.

### **Financing Constraints and Opportunities**

Because the District is restricted from building mausoleums and selling monuments, it is prevented from creating additional revenue. Property tax shifts continue to erode District resources but the District has been diligent in its efforts to maintain a frugal budget.

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<sup>40</sup> This is most likely a much more accurate estimate of District population than LAFCo staff's extrapolation from the number of registered voters (112,206) x 1.6 (179,530).

Property taxes are approximately 18 percent of District revenues but sales and services continue to grow. The Administrator is highly involved with community outreach programs. The District markets Sylvan Cemetery by making the public aware of its services.

The Sylvan Cemetery District Board of Trustees, recognizing the long-term effects of property tax shifts away from the District, has many concerns about the ability of future Trustees to maintain Sylvan Cemetery. The best estimate of time for the availability of remaining plots is twenty years. When Sylvan Cemetery fills, only Endowment Care Funds and property tax will be left to maintain the cemetery. There are many unendowed plots in Sylvan Cemetery. The Endowment Care Fund was established in 1978. The interest on the Endowment Care Fund cannot possibly cover maintenance of the cemetery in perpetuity; therefore, property tax revenue is crucial to the District.

The Sylvan Cemetery District Board of Trustees will seek to obtain its fair share of AB-8 property tax from the Sacramento County Board of Supervisors which they did not receive when the Board of Supervisors increased the size of the District by over 63,000 acres in 1981. The AB-8 factor for Sylvan Cemetery District is .00762%, less than half of what the other cemetery districts in Sacramento County receive. The Sylvan Cemetery District Board of Trustees may request that the County Board of Supervisors create an equitable tax base of .01744% [the average] for each of the cemetery districts in the County.

The population within Sylvan Cemetery District has more than doubled since the 1981 extension of the District's boundary. The District Board of Trustees states it is happy to serve the non-taxpaying residents within the District but to be required to raise the cost of burials to non-taxpaying District residents is not, in their judgment, equitable community service.

***Three Year Budget Summary  
Sylvan Cemetery District***

<b>Source</b>	<b>1999-00</b>	<b>2000-01</b>	<b>2001-02</b>
<b>Revenues</b>	\$338,730	\$402,378 <sup>41</sup>	\$390,803
<b>Expenditures</b>	\$280,916	\$303,411	\$371,803
<b>Balance</b>	\$ 57,814	\$ 98,967	\$ 19,000

Current Balance of Endowment Fund: \$925,347 as of January, 2004.

**Sylvan Cemetery District Budgets**

FY 2002-03	\$392,200
FY 2003-04	\$456,100

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<sup>41</sup> Inflated due to donations for Veteran's Memorial.

### **Cost Avoidance Opportunities**

Employees do all the maintenance and repair of equipment at Sylvan Cemetery. All digging and backfilling of graves and development of new areas is done by staff. Keeping staff to the minimum of only five employees and cross-training those employees dramatically reduces District expenses. The Board of Trustees takes no stipend for service, a significant cost saver.

### **Rate Structuring**

The Board of Trustees sets fair rates to assure a balanced budget and to keep the cost of services affordable to District residents. Rates are reviewed annually by the Board of Trustees. As previously mentioned, the District's service rates are far less than those of private cemeteries.

### **Opportunities for Shared Facilities**

Sylvan Cemetery District personnel believes sharing facilities in a consolidated cemetery district would significantly increase the cost of doing business.

### **Management Efficiencies**

The Manager oversees all operations of Sylvan Cemetery and supervises the five employees. He sets daily work schedules, supervises personnel, oversees all aspects of burials, meets with families when the Administrator is busy and works with the Board of Trustees to plan future projects, monitor District expenses and analyze the most effective and efficient manner in which to run the District.

The Assistant Manager is the Grounds Foreman and also takes on the responsibilities of the Manager when the Manager is not on the grounds.

The Administrator functions as the Office Manager and handles all paper work regarding burials, record keeping, accounting, payroll, benefits, and agenda materials, notice and minutes. The Administrator works with families and the arrangements for burial. Both the Manager and the Administrator work with funeral directors to coordinate the arrangements for burial.

### **Local Accountability/ Governance**

The Sylvan Cemetery District has a five member Board of Trustees, with four year staggered terms, appointed by the Board of Supervisors. The Board of Trustees meets at a noticed public meeting on the second Tuesday of the month at 7:00 P.M. in the District Office, 7401 Auburn Boulevard, Citrus Heights.

The District has comprehensive and up-to-date rules and regulations by which to operate; the rules and regulations address hours of operation, burial services, fees and charges, hours of services and Saturday services, transfers of burial rights, burial markers, and liability issues. The District has an up-to-date, comprehensive Employee's Handbook outlining employee as well as District responsibilities, duties and liabilities.

The Sylvan Cemetery District is a well-organized and efficiently run District. The District believes to best serve its families, it should continue to operate as it currently operates. Administrator Jane Rich states, "The District receives a very small portion of the property tax but continues to keep burial costs low in a beautifully maintained cemetery---a cemetery the community can be proud of for years to come. We hope to continue to fulfill our mission statement which is to serve the needs of the community by providing quality affordable burials."

### **Sphere of Influence**

The Sylvan Cemetery District Sphere of Influence is its current District boundary.

### **Recommendations:**

#### **Sylvan Cemetery District**

- The Sylvan Cemetery District Sphere of Influence boundary is the same as its current District boundary [approximately 111 square miles] and appears adequate for future cemetery development. Staff recommends no change to the Sylvan Cemetery District Sphere of Influence.



Sylvan Cemetery District



7401 AUBURN BOULEVARD  
CITRUS HEIGHTS, CA 95610  
(916) 725-3406



Dear Family:

*A*s you may know, Sylvan Cemetery places a small US Flag on every Veteran grave on Memorial Day to honor our veterans. Citrus Heights American Legion, along with Sylvan Cemetery has a ceremony that includes the "Avenue of Flags." Approximately 63 Internment Flags are flown along Main Street on Veterans and Memorial Day. We would very much like to increase that number. If you would like to donate the Internment Flag-given to you in honor of your loved one, or if you know anyone who would like to donate their loved ones flag, please let us know. All donations will be greatly appreciated, and they will enhance this beautiful ceremony that brings honor to our veterans.



The American Legion has a large plaque they bring to the Cemetery on Memorial Day which individually lists all veterans names, date of birth, date of death and branch of service, who have had their flag donated to our Cemetery.

If you can help us with a flag, please call Sylvan Cemetery at 725-3406, or come by and see us if you have any questions. If you do not have an Internment Flag, one can be purchased and donated in your loved ones name.

It is with a great sense of community pride that we fly these flags for our veterans and their families. We hope you will be able to be a part of this ceremony on Memorial Day in 1998.

Sincerely,

Ron Clark, General Manager  
Jayne Rich, Chief Administrator  
Board of Trustees



**LAFCO ANALYSIS OF CEMETERY DISTRICT  
MUNICIPAL SERVICE REVIEW AND  
SPHERE OF INFLUENCE UPDATE**

**Analysis of Cemetery District Service  
in Sacramento County**

The provision of cemetery services is not mandated by State law. The Health and Safety Code governs the operation of cemetery districts. The State's Health and Safety Code was written to prevent competition between public and private cemeteries. Cemetery districts cannot provide mortuary services, conduct funeral activities, build crematoriums, construct mausoleums, or sell memorial markers. In a word, cemetery districts cannot provide the very services that could help them to become self-sufficient. Yet cemetery districts offer far less expensive rates for burial services. They charge for in-ground plots, vaults, opening and closing; as well as above-ground niches, brass urns, opening and closing of niche bank. They charge less than private corporations because they receive a small portion of property tax revenue; they are exempt from property taxes; they do not pay dividends to corporate share holders.

**Policy Issues**

There are a number of policy issues that should be evaluated.

- Should public cemetery districts be privatized?
- Should public cemetery districts be consolidated?
- Should public cemetery districts be reorganized?
- Should public cemetery districts become self-sufficient?

There are no simple or absolute answers to these policy questions. These policy issues will be reviewed in order that all options may be analyzed in terms of potential service delivery models.

**Privatization of Public Cemetery Districts**

Cemetery districts provide a cost-effective alternative to private cemetery services. Cemetery districts receive a very small portion of the one percent property tax. Since this service is not mandated by State law, one might argue that public cemetery districts could be privatized and the districts be dissolved.

Property tax revenue could then revert back to the County, special districts, or cities, based on AB 8 negotiations. The total property tax revenue for Sacramento County independent special districts collected during FY 99-00 was \$105,003,847 [excluding school districts]. The total property tax revenue collected for all cemetery districts in Sacramento County for FY 99-00 was approximately \$500,000.

While it is easy to quantify the dissolution of cemetery districts regarding their impact on property taxes, it is far more difficult to evaluate the social, emotional and non-economic impacts of district dissolution on communities and families who have loved ones in a cemetery district. Most cemetery districts were once located in small communities and rural areas where private cemeteries could not operate profitably.<sup>42</sup> Cemetery districts were formed to serve rural areas. The need for rural public cemetery services no longer appears to be the case in Sacramento County. However, community identity and a sense of the community's history are still very much a part of the public's perception of its community cemetery.

Because residents living within the boundaries of a cemetery district pay considerably less for burials than those services offered by private corporations, district residents may choose to purchase district services. Cemetery districts provide an alternative to private cemetery services, however, service provision is under extreme restriction as a result of private industry lobbying. Note: The public cemetery law was recently rewritten. Private cemetery corporations lobbied to keep the restriction between public and private cemeteries in place to curb direct competition. Moreover, because they receive public funding, cemetery districts cannot aggressively market their services.

### **Finding**

***It does not appear to be in the public interest to privatize cemetery districts because they provide high quality service at a very reasonable cost to the people they serve. A tax savings of \$7 per year to a district resident equals \$210 over a thirty year period. This amount of tax savings is minimal in comparison to the advantages of the district resident's choice of district rates or the higher rates charged by private cemetery service providers.***

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<sup>42</sup> In some instances, these cemeteries may have been legal public cemeteries according to the law in effect at the time of their establishment. The public may have acquired legal title to some of the cemeteries now owned and operated by the districts. There may be a prohibition against the privatization of those cemeteries. That issue will require further legal review.



### *Consolidation of Public Cemetery Districts*

There are two primary considerations necessary to support the consolidation of cemetery districts into a countywide public cemetery district in Sacramento County. The first consideration requires a determination of whether or not any significant savings related to the operation and maintenance costs of the operation of the four cemetery districts in Sacramento County would occur if one countywide public cemetery district were to be created. For example, the elimination of trustees' salaries, shared employees and equipment, and the operation of one rather than four separate offices.

Potentially, there could be a need for only one manager, but at the same time, there may be a need for additional staff because of the logistics of travel over the large geographic area of Sacramento County. Moreover, the fact that cemetery staff perform such a multiplicity of job classifications makes cemetery district personnel unique in the provision of services. Each cemetery district is as unique as the distinctly individual communities they serve, each with different characteristics and values. One central countywide cemetery district office may not meet a resident's desire for community identity in the purchase of cemetery services.

The second consideration concerns residency requirements. Consolidation would allow all County residents to be eligible for services at any public cemetery irrespective of where they live. According to the Health and Safety Code, burial privileges are limited to current or former district residents or taxpayers or former residents and taxpayers that purchased plots while they were taxpayers or residents within the cemetery district. The immediate family of those eligible for burial also have burial privileges. Family members are limited to a spouse, parents, grandparents, children, brothers and sisters. The new law expanded eligibility rules.<sup>43</sup> Moreover, there are two exceptions to the resident requirement: If private facilities are not available within a fifteen mile radius, of a decedent's residence, the eligibility requirement is waived. Additionally, special burial privileges may be offered to veterans; if a decedent is a member of a veteran's association that owns plots in the cemetery, he may be buried in the cemetery whether or not he is a district resident.

Consolidation of the four active cemetery districts in Sacramento County would make burial privileges in a cemetery district more equitable but could create the need for more district personnel to handle the increased service need while at the same time making land acquisition for future cemetery development not only a high priority but an extremely difficult objective.

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<sup>43</sup> SB 341 expands eligibility regarding the definition of family members.



**Finding**

***Based on the small staff size, the relatively small budget of each district, and the large geographic service territory of each district, I do not believe there would be any significant cost savings from consolidating cemetery districts in Sacramento County at this time.***

**Cemetery District Reorganization**  
**Sphere of Influence Amendments;**  
**Annexation of Unserved Territory**

The Fair Oaks Cemetery District and the Sylvan Cemetery District contain zones of territory within the district boundaries that do not pay property tax because these parcels were annexed into the districts after Proposition 13 without any adjustment to the AB 8 tax sharing agreement between the County of Sacramento and other special districts serving this area. Thus, two Sacramento County cemetery districts have two different types of district resident classifications: Residents that do not contribute property taxes to the cemetery district and residents that do contribute property taxes to the cemetery district. Residents that do not pay property tax are charged a higher rate for burial services.

To effect equitable eligibility of all County residents for cemetery district services in the County of Sacramento, Sphere of Influence boundaries could be amended and unserved areas annexed to adjacent cemetery districts in a cemetery district reorganization. Non-property tax paying residents would continue to be charged a higher fee for services. Such a reorganization would provide all of the residents in the County [excluding residents of the City of Sacramento] with the option of purchasing private or district cemetery services.

In the past, most areas outside a cemetery district's boundary were rural and did not have a significant population base. However, as areas urbanize and new growth proliferates, residents outside district boundaries are not eligible for public cemetery services provided to residents within district boundaries. Consequently, there is no uniformity in service level between district residents and non-district residents. Note: Residents within the City of Sacramento are not within a public cemetery district; these residents simply do not have the option of cemetery district services.

An issue of concern to cemetery districts with respect to either consolidation or reorganization is that most cemetery districts do not have the financial resources to purchase land for cemetery development for in-ground burials. Either consolidation or the reorganization of cemetery districts in Sacramento County may well rapidly fill the currently available plots, reducing the districts to perpetual endowment maintenance and the creation of niche banks and/or gardens for burial of cremains. With no ability to make money beyond the sale of plots, vaults, and opening and closing fees, cemetery

districts would be effectively left with the costs for maintenance of their current cemeteries; their only additional income from the sale of niches for cremains. The only likely manner in which a cemetery district reorganization might be achieved would be for districts to receive developer impact fees and/or changes in the AB 8 property tax exchange agreement with the County of Sacramento.

### **Finding**

***Currently, all Sacramento County cemetery districts provide efficient and cost-effective service to their communities. This report does not recommend any change to cemetery district Spheres of Influence or current district boundaries. However, it recognizes that not all developing and undeveloped areas are served by public cemetery districts. It is recommended that districts work together and collaborate with local land use jurisdictions to determine if unserved areas can be served in the future so that all residents in Sacramento County may enjoy the benefits afforded to the residents of a cemetery district.***

### **Education Relief Augmentation Fund (ERAF) 2004**

The State's reduction of property tax revenue to special districts in ERAF 2004 is an unknown factor in cemetery district revenue at this time. ERAF's transfer of property tax revenue will most likely severely impact the districts' ability to provide services without increasing fees. At this time, staff believes it is not possible to speculate, evaluate the potential impacts of ERAF, or make recommendations for offsetting them at this time.

### **Public Cemetery District Self Sufficiency**

The California Association of Public Cemeteries urges legislators to support these three changes in the State Health and Safety Codes:<sup>44</sup>

Section 9049 currently prevents public cemeteries from providing above ground mausoleums. Allowing above ground interments would provide a choice of the type of services desired, save expensive ground space, and increase cemetery revenues.

Section 9054 currently permits Cemetery Districts to lease land being held for future gravesites only for agricultural uses and other limited activities. Cemetery Districts want this code section amended to permit use of land for any purpose consistent with local city or county general plans.

Section 9052 currently restricts Cemetery Districts from selling monuments or markers. Changing this code section would allow Cemetery Districts to meet consumer needs and create an additional source of revenue.

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<sup>44</sup> "What You Should Know About California Public Cemetery Districts," California Association of Public Cemeteries, Facts About a Little Known but Vital Public Service.

This issue is in the hands of the California State Legislature. Private industry lobbyists have been extremely successful in preventing public cemetery districts from achieving the ability to directly compete with private industry, even though the cemetery districts are not interested in direct competition. I do not believe public cemetery districts are interested in providing mortuary services or cremation services. Public cemetery districts could become more self-sufficient if they could merely market memorial stones. Cemetery districts have a very limited ability to meet changes in market conditions.

### **Finding**

*The matter of where public cemetery district duties, responsibilities as a public service, and definition of capacity to make profits lie, as well as whether or not the public is best served by a public cemetery district's ability to provide expanded services, is an issue the California State Legislature needs to examine more carefully from a public service point of view.*

### **Long Term Options for the Provision of Public Cemetery Service in Sacramento County**

#### **Option 1**

The four public cemetery districts in Sacramento County should determine if and when consolidation would be beneficial to them. In the future, it may become more beneficial than it now appears to be. Future cemetery development and the proximity of new cemeteries to other district cemetery sites may bring about future consolidation for efficient service. There is also the potential that a consolidation of districts providing unlike services into the formation of a community services district (i.e., Fair Oaks Cemetery District and Fair Oaks Recreation and Park District and/or Fair Oaks Water District) would become the most logical district consolidation for cost effective provision of services. These possibilities should be left to the special districts for future exploration and consideration.

Typically, the opportunity to consolidate occurs when there are changes through attrition and retirement of key district staff and trustees. A larger district would allow more burial options for the public; a larger district may not compromise service levels. However, consolidations should objectively verify the capacity of the new district to promote a more efficient, cost effective organization, while at the same time creating the potential for expanded cost effective service provision.

Currently, cemetery district employees meet the needs for burial services twenty-four/seven within the boundaries of a geographical area that is relatively small compared to a potential countywide district.<sup>45</sup> The efficiency of their operation can partially be defined by the size of geographic territory they serve and the variety of duties district staff perform. A countywide district simply does not appear to be as efficient as the four special districts at this time.

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<sup>45</sup> The entire County of Sacramento is approximately 993 square miles.

## Option 2

Cemetery Districts could consolidate into one public cemetery district and maintain separate zones, or subsidiary district boundaries. Subsidiary zones or boundaries could be merged over time, depending upon circumstances. However, this does not provide a solution to the inequitable distribution of property tax revenue or the promotion of an equitable fee schedule for district services. Neither does it address the public's concerns regarding local governance and local identity.

From a regional point of view, special district cemetery service is not a necessary part of the municipal service delivery system. However, cemetery district services in Sacramento County are provided to district residents in a highly professional manner. Provision of service is sought by small numbers of family members and friends in the state of grief. The residents of a cemetery district identify with their community when they seek district cemetery services. Availability of district cemetery services offers resident families a choice for the purchase of public or private cemetery services. Cemetery districts can, and do, prevent families from experiencing undue financial burden in the purchase of burial services.

Finally, there are four concepts to be taken into consideration regarding the local governance of cemetery district services from a resident taxpayer's point of view:

1. The concept that local property tax should remain in the community in which it was collected, under the control of a local governmental entity designated to provide the local service.
2. The concept that benefits in infrastructure developed and financed through property tax should benefit those taxpayers exclusively.
3. The concept that a public cemetery district site is best protected under the governance of a public entity. Private cemetery corporations simply do not have the same legal responsibility for sharing records with the public, commitment to historic preservation, or accessible public oversight that public entities do. Moreover, the Cemetery and Funeral Bureau of the State Department of Consumer Affairs is not presently able to adequately regulate private cemetery operators. This is not the case with public cemetery districts. Public cemetery districts are under the scrutiny of the public.
4. The concept that the responsibility for the preservation of historic gravesites by a local public entity represents, perhaps, one of the community's most powerful symbols of identity, continuity, and public trust. There is a fiscally un-quantifiable perception---beyond statistical analysis---connected to a community's identity with its founders, its history, its patriotism, and its values.

### Option 3

Cemetery districts should continue to collaborate and assess how future needs can be met through the process of annexing new territory, or amending service territory, to best meet the needs of their communities and the surrounding area as it experiences growth.

### RECOMMENDATIONS

- *When district revenue is based on property tax, equitability of services offered to the residents of a cemetery district and to the residents outside the boundaries of a cemetery district, it is neither an obvious nor a simple issue. Staff does not recommend consolidation of the four public cemetery districts in Sacramento County at this time.*
- *With the exception of amending the Elk Grove-Cosumnes Cemetery District Sphere of Influence to include the Florin-Elder Creek Cemetery District, staff does not recommend amendment to the Sphere of Influence or district boundaries of the Fair Oaks Cemetery District, the Galt-Arno Cemetery District, or the Sylvan Cemetery District at this time.*
- *At the appropriate time, staff recommends your Commission approve the Florin-Elder Creek Cemetery District Reorganization.*
- *At the appropriate time, staff recommends your Commission approve the Elk Grove-Cosumnes Cemetery District annexation of San Joaquin Cemetery to the City of Elk Grove.*
- *Staff recommends your Commission adopt LAFCo Resolution No. 1269 Making Determinations for the Municipal Service Review and Sphere of Influence Update for the Cemetery Districts in Sacramento County.*

PB:MAF  
(Draft II Cemetery MSR)