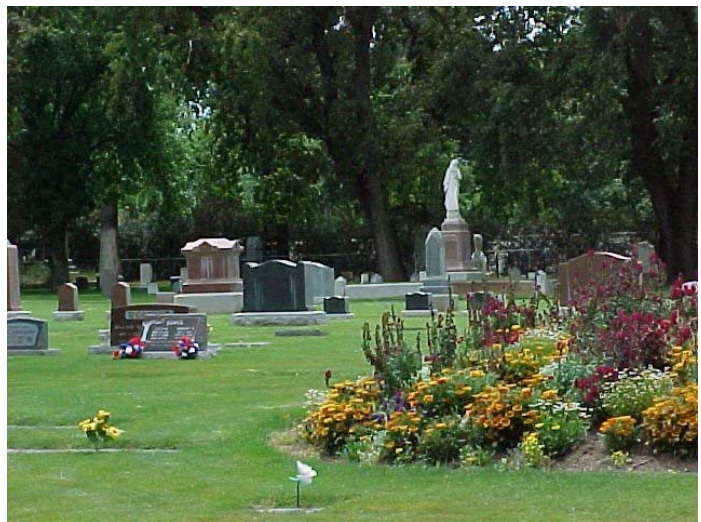


Yolo County Davis Public Cemetery Special District

Municipal Service Review and Sphere of Influence



Yolo County Local Agency Formation Commission

July 2012

YOLO COUNTY

LOCAL AGENCY FORMATION COMMISSION

COMMISSIONERS

Olin Woods, Chair, Public Member
Matt Rexroad, Vice Chair, County Member
Skip Davies, City Member
Don Saylor, County Member
Bill Kristoff, City Member

ALTERNATE MEMBER

Robert Ramming, Public Member
Jim Provenza, County Member
Cecilia Aguiar-Curry, City Member

STAFF

Christine Crawford, Executive Officer
Terri Tuck, Commission Clerk
Robyn Truitt Drivon, Commission Counsel

TABLE OF CONTENTS

INTRODUCTION	1
ROLE AND RESPONSIBILITY OF LAFCO	1
PURPOSE OF A MUNICIPAL SERVICE REVIEW.....	1
PURPOSE OF A SPHERE OF INFLUENCE	2
CEMETERY DISTRICT OVERVIEW	2
HEALTH AND SAFETY CODE BACKGROUND	4
MSR/SOI APPROACH.....	6
OVERVIEW OF DETERMINATIONS.....	6
EXECUTIVE SUMMARY	8
MUNICIPAL SERVICE REVIEW.....	8
SUMMARY OF MSR DETERMINATIONS.....	8
SPHERE OF INFLUENCE UPDATE	10
SUMMARY OF SOI DETERMINATIONS	10
RECOMMENDATIONS.....	10
MUNICIPAL SERVICE REVIEW.....	13
YOLO COUNTY PUBLIC CEMETERY DISTRICTS	13
SUMMARY OF DISTRICT SERVICES	14
GROWTH AND POPULATION PROJECTIONS	14
PROXIMITY TO ANY DISADVANTAGED COMMUNITIES.....	15
CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES	15
FINANCIAL CAPABILITY.....	16
SHARED FACILITIES AND COST AVOIDANCE	18
COMMUNITY ACCOUNTABILITY AND OPERATIONAL EFFICIENCIES.....	19
SPHERE OF INFLUENCE	21
EXISTING DISTRICT BOUNDARY	21
EXISTING SPHERE OF INFLUENCE	21
SPHERE OF INFLUENCE BOUNDARY RECOMMENDATION.....	21
SOI DETERMINATIONS.....	24
PRESENT AND PLANNED LAND USES	24
PRESENT AND PROBABLE NEED FOR FACILITIES AND SERVICES.....	24
PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES.....	24
SOCIAL/ECONOMIC COMMUNITIES OF INTEREST	24
REFERENCES	25
APPENDICES.....	27
Appendix A: Cemetery Rate Schedule	27
MAPS	
Map 1. Yolo County Cemetery Districts	3
Map 2. Davis Cemetery District – Current Boundaries.....	5
Map 3. Davis Cemetery District – Proposed SOI	11

RESOLUTION № 2012-05

**Adopting the Davis Cemetery District
Municipal Service Review (MSR) and Sphere of Influence (SOI) Study and
Approving an Expanded SOI for the District North to County Road 27 and East to the
County Line as Illustrated on Map 3 of the MSR/SOI and as attached
LAFCO № S-037**

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 set forth in Government Code Sections 56000 et seq. governs the organization and reorganization of cities and special districts by local agency formation commissions established in each county, as defined and specified in Government Code Sections 56000 et seq. (unless otherwise indicated all statutory references are to the Government Code); and

WHEREAS, Section 56425 et seq. provides that the local agency formation commission in each county shall develop and determine the sphere of influence of each local governmental agency within the county, and enact policies designed to promote the logical and orderly development of areas within the spheres of influence, as more fully specified in Sections 56425 et seq.; and

WHEREAS, Section 56430 requires that local agency formation commissions conduct a municipal service review ("MSR") prior to, or in conjunction with, consideration of actions to establish or update a sphere of influence ("SOI") in accordance with Sections 56076 and 56425; and

WHEREAS, in 2010, the Yolo County Local Agency Formation Commission (LAFCO) undertook to review and update the existing Spheres of Influence for all the Public Cemetery Special Districts within the County of Yolo; and

WHEREAS, staff prepared a combined draft MSR and SOI Study for the Davis Cemetery District which was reviewed by the Commission at its February 27, 2012 meeting; and

WHEREAS, staff has reviewed the project and determined that it does not have the potential to cause a significant effect on the environment, and is therefore not subject to CEQA in accordance with CEQA Guidelines Section 15061(b)(3); and, based thereon, the Executive Officer will file a Notice of Exemption; and

WHEREAS, the Executive Officer set a public hearing for July 26, 2012 for consideration of the draft MSR/SOI, and caused notice thereof to be posted, published and mailed at the times and in the manner required by law at least twenty-one (21) days in advance of the date; and

WHEREAS, at that time, opportunity was given to all interested persons, organizations, and agencies to present oral or written testimony and other information concerning the proposal and all related matters.

WHEREAS, this Commission has fully considered the staff report including the draft MSR/SOI, proposed SOI expansion, staff recommendation and any public testimony concerning the proposal.

NOW, THEREFORE, BE IT RESOLVED that the Yolo County Local Agency Formation Commission hereby adopts Resolution No. 2012-05 adopting the Davis Cemetery District Municipal Service Review (MSR) and Sphere of Influence (SOI) Study (LAFCO № S-037), approving an expanded SOI for the District north to County Road 27 and east to the County line as illustrated on Map 3 of the MSR/SOI and as attached, subject to the following findings:

Findings

1. **Finding:** The Project does not have the potential to cause a significant effect on the environment, and is therefore not subject to CEQA in accordance with CEQA Guidelines Section 15061(b)(3). A Notice of Exemption will be filed with the County Recorder.

Evidence: The project includes adoption of a Municipal Services Review and Sphere of Influence expansion for the Davis Cemetery District. The SOI would allow future annexation of additional territory into the District, however, this additional territory can and will be served by the existing Davis Cemetery. The existing cemetery has the capacity to serve this additional territory and no new significant construction or improvements are involved.

2. **Finding:** Approval of the Davis Cemetery District MSR/SOI and expanded SOI territory is consistent with all applicable state law and local LAFCo policies.

Evidence: The project was prepared consistent with the requirements in the Cortese-Knox-Hertzberg Act for a MSR/SOI and all applicable Yolo LAFCo policies and adopted Standards for Evaluation. The Davis Cemetery District can best accommodate and provide cemetery services in the most efficient manner for the new SOI territory.

PASSED AND ADOPTED by the Yolo County Local Agency Formation Commission of the County of Yolo, State of California, this 26th day of July 2012, by the following vote.

AYES:
NOES:
ABSENT:



Olin Woods, Chair
Yolo County Local Agency Formation Commission

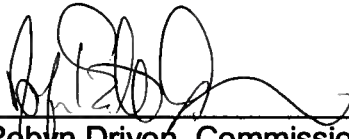
ATTEST:



Christine Crawford, Executive Officer
Yolo County Local Agency Formation Commission

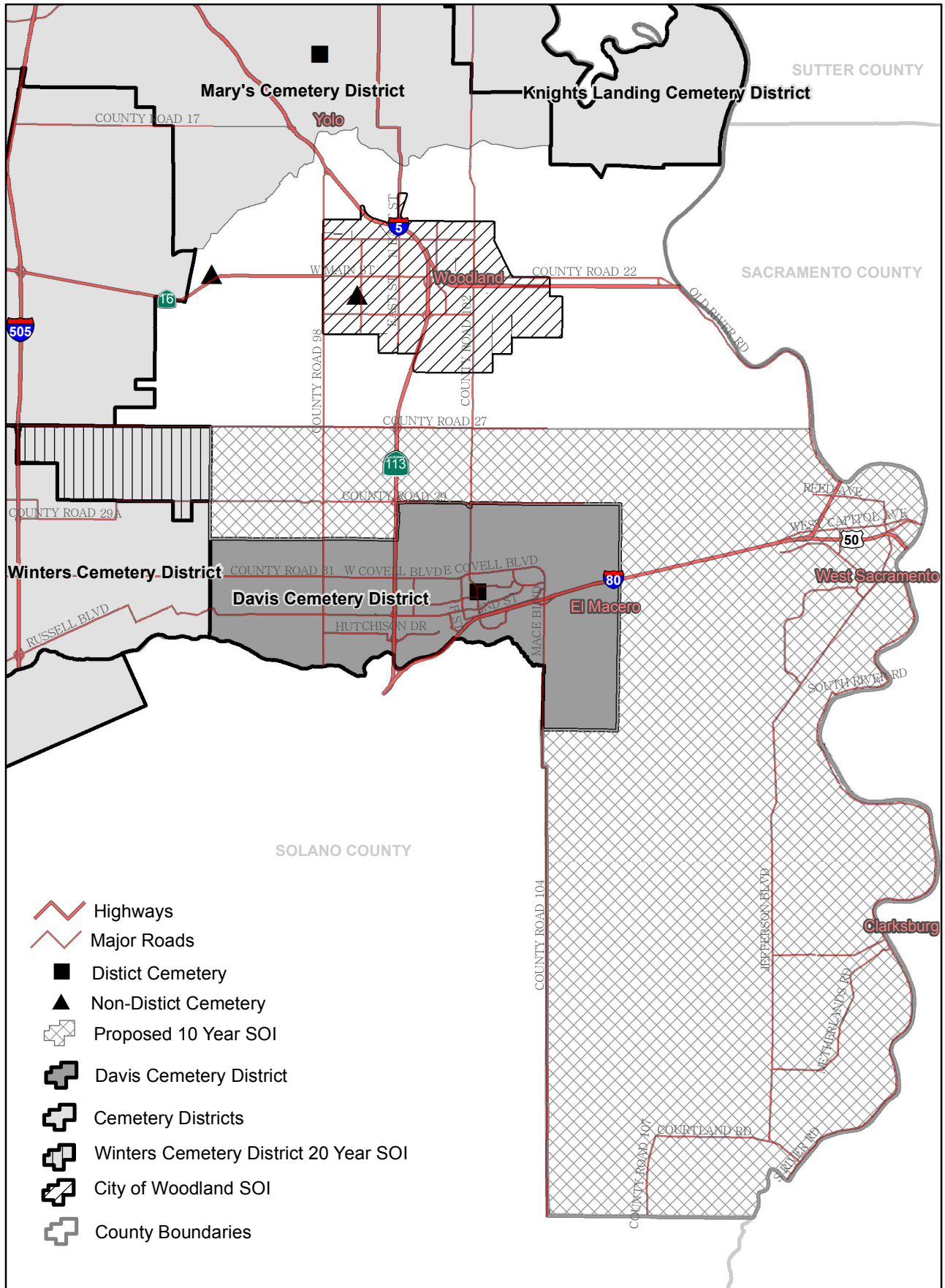


Approved as to form:



Robyn Drivon, Commission Counsel

Davis Cemetery District Proposed Sphere of Influence 10 Year



INTRODUCTION

ROLE AND RESPONSIBILITY OF LAFCO

The fundamental role of the Local Agency Formation Commission (LAFCO) is to implement the Cortese-Knox-Hertzberg (CKH) Act (Government Code §56000, et seq.), providing for the logical, efficient, and most appropriate formation of local municipalities, services areas, and special districts. The major goals of LAFCO are: to encourage orderly growth and development, discourage urban sprawl, preserve open-space and prime agricultural lands, provide for the present and future needs of each county and its communities, balance total community services needs with financial resources available, determine whether new or existing agencies can feasibly provide needed services in a more efficient or accountable manner, and conduct a review of all municipal services and spheres of influence.

PURPOSE OF A MUNICIPAL SERVICE REVIEW

The purpose of a Municipal Services Review (MSR) in general is to provide a comprehensive inventory and analysis of the services provided by local municipalities, service areas, and special districts. A MSR evaluates the structure and operation of the local municipalities, service areas, and special districts and discusses possible areas for improvement and coordination. The MSR is intended to provide information and analysis to support a sphere of influence update. A written statement of the study's determinations must be made in the following areas:

1. Growth and population projections for the affected area;
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence;
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence;
4. Financial ability of agencies to provide services;
5. Status of, and opportunities for, shared facilities;
6. Accountability for community services needs, including governmental structure and operational efficiencies; and

7. Any other matter related to effective or efficient service delivery, as required by commission policy.

Correspondingly, the MSR is organized according to these determinations listed above. Information regarding each of the above issue areas is provided in this document.

PURPOSE OF A SPHERE OF INFLUENCE

The SOI is an important tool used to implement the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH). A SOI is defined by Government Code 56425 as "...a plan for the probable physical boundary and service area of a local agency or municipality..." Pursuant to Yolo County LAFCO policy an SOI includes an area adjacent to a jurisdiction where development might be reasonably expected to occur in the next 20 years. A MSR is conducted prior to, or in conjunction with, the update of a SOI and provides the foundation for updating it. In Yolo County, a SOI generally has two planning lines. One is the 10-year boundary which includes the area that may likely be annexed within 10 years, while the 20-year boundary is anticipated to accommodate boundary expansions over a 20-year horizon.

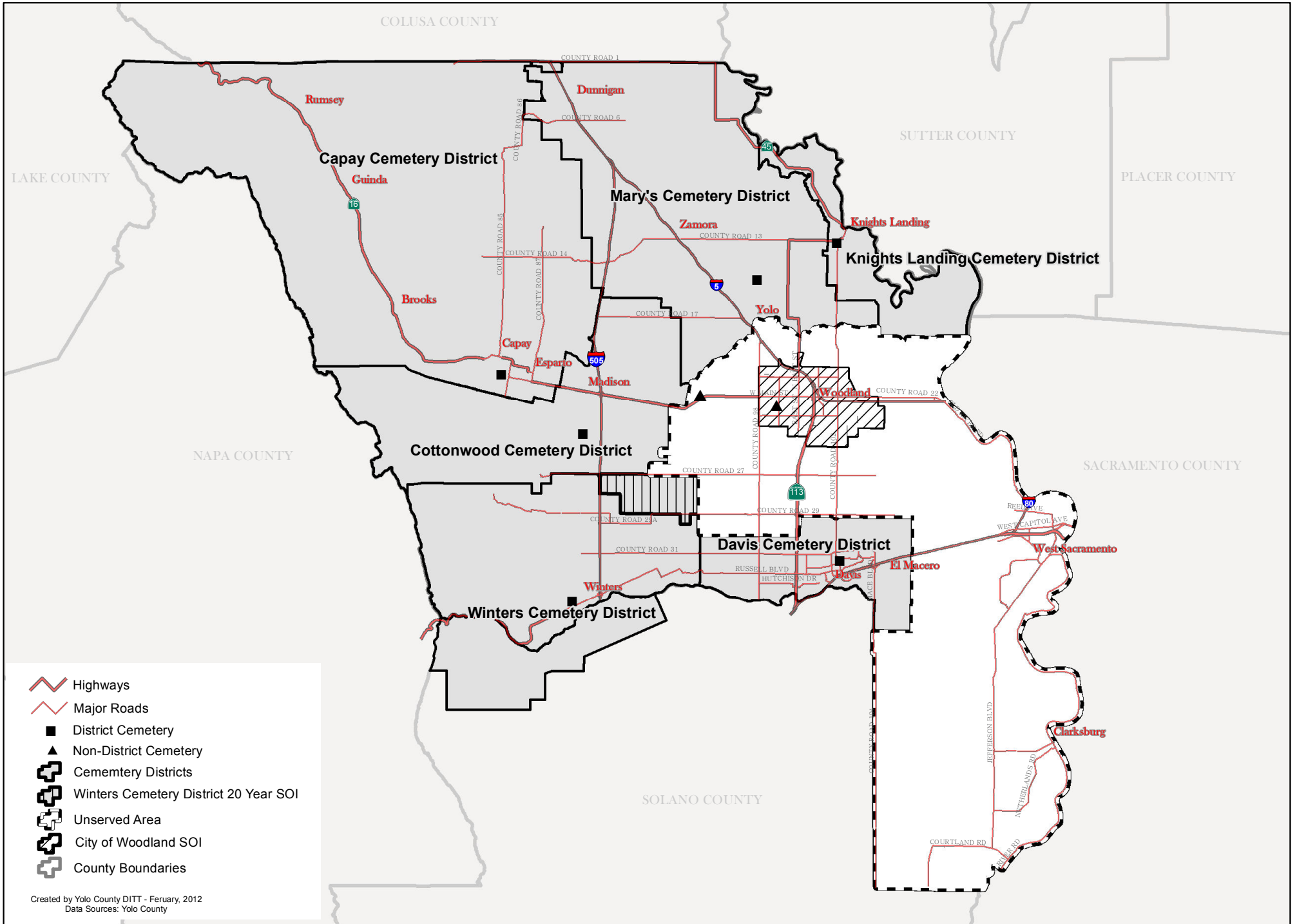
In determining a sphere of influence, the CKH Act requires LAFCO to consider and prepare written determinations for each of the following:










1. Present and planned land uses in the area, including agriculture and open space lands;
2. Present and probable need for public facilities and services in the area;
3. Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide; and
4. Existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

CEMETERY DISTRICT OVERVIEW

Yolo County has six public cemetery districts: Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters (Map 1). These districts include significant portions of land within Yolo County; however various parts of the County remain outside the boundaries of any public cemetery district. The City of Woodland maintains a public cemetery for its residents. The County is also served by several private cemeteries including Monument Hill Memorial Park and St. Joseph's Cemetery in Woodland.

Yolo County Cemetery Districts



-  Highways
-  Major Roads
-  District Cemetery
-  Non-District Cemetery
-  Cemetery Districts
-  Winters Cemetery District 20 Year SOI
-  Unserviced Area
-  City of Woodland SOI
-  County Boundaries

The Davis Cemetery District was formed in 1922. The District is located in eastern Yolo County and encompasses 43.28 square miles (27,699 acres) (Map 2). The District serves a population of 73,930, which includes the City of Davis and surrounding areas. It has the largest population among all of the Public Cemetery Districts in Yolo County.

In 1958 the Catholic Diocese deeded three acres of cemetery land to the Davis Cemetery District, originally donated to the Diocese by the Chiles family. The District purchased twenty additional acres from George Chiles between 1962 and 1964.

The Davis Cemetery, perhaps the oldest cemetery in Yolo County, was named an "historical site" by the Davis City Council in 1985. The earliest remaining grave markers in the Cemetery are from 1855, on land originally owned by Colonel Joseph B. Chiles. Few burial markers from the mid-1800s exist today. The earliest settlers, predominantly Chinese, now lie unmarked due to the havoc caused by vandals and grass fires over the years, which destroyed all but one remaining wooden grave marker. However, headstones of all descriptions still mark the burial place of many pioneers.

The Davis Cemetery District currently maintains one 27 acre cemetery. The Davis Cemetery, formerly Davisville Cemetery, is located on Pole Line Road and East Eighth Street in the City of Davis. The Cemetery consists of 12 acres of active cemetery and approximately 15 acres of undeveloped land.

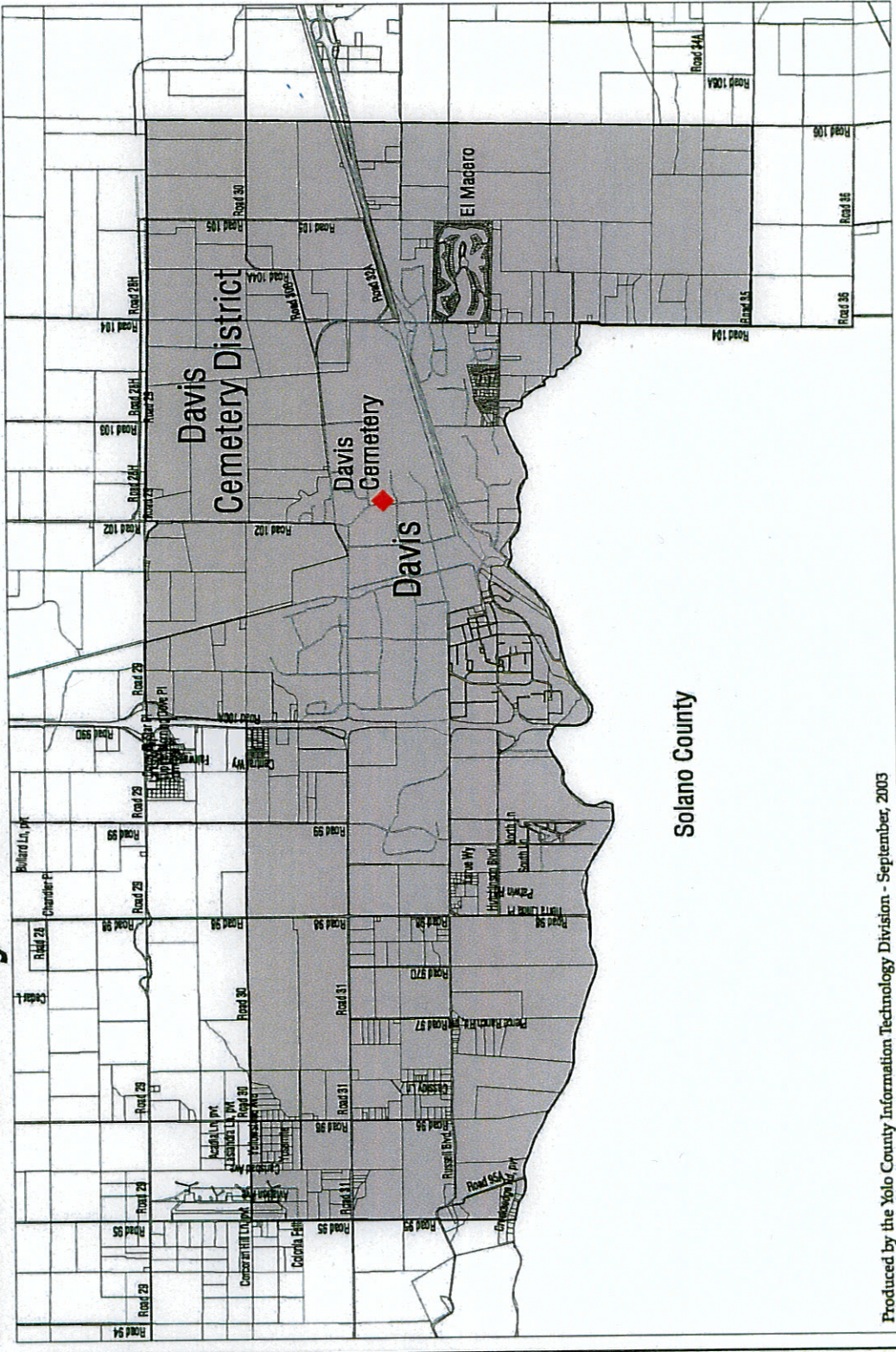
HEALTH AND SAFETY CODE BACKGROUND

Public cemetery districts are single purpose special districts established and regulated under provisions of the Health and Safety Code, Part 4, Sections 9000 et seq.

Cemetery districts are legally authorized to provide standard cemetery functions, including land acquisition, cemetery maintenance, and grounds keeping. Districts also conduct activities attendant to burials and disinterment. Districts finance services through property taxes, the sale of burial plots, charges for openings and removals, and setting of markers. A district can also raise money through gifts or donations.

A board of supervisors shall appoint a board of trustees of at least three or five members for every district. Each person appointed shall be a voter in the district and serve a four year term. Each district is governed and managed by the trustees and shall meet at least once every three months, subject to the provisions of the Ralph M. Brown Act. A provision of law also exists for the board of supervisors to act as the board of trustees of a district, if necessary.

Davis Cemetery District



-  Davis Cemetery District
-  Davis Cemetery
-  Parcel Boundaries & Roads



Scale in Miles
0 1 2
1 : 65 000



Solano County

Produced by the Yolo County Information Technology Division - September, 2003

Residents and taxpayers of the district, former residents and taxpayers who acquired interment rights while they were residents or taxpayers of the district, eligible nonresidents of the district (pursuant to Section 9061), and all family members (pursuant to Section 9002(e)) may be interred in district cemeteries.

An endowment care fund is intended to defray the cost of care and maintenance if and when a cemetery district no longer receives revenue from the sale of plots and related services. The trustees of a district set the rate for the endowment care fund pursuant to the Health and Safety Code Section 8738.

MSR/SOI APPROACH

This MSR will provide Yolo LAFCo with an informational document that evaluates the ability of the Davis Cemetery District to provide services within the County. For rural special districts, including most of the Yolo County Public Cemetery Special Districts, that do not have municipal level services to review, MSR's will be used to determine what type of services the District is expected to provide and the extent to which it is actually able to do so. With this information, the SOI will then make a determination regarding an appropriate boundary for probable future 10 year and 20 year expansion.

The Davis Public Cemetery Special District Municipal Service Review has been prepared in accordance with Section 56430 of the California Government Code as a means of identifying and evaluating public services provided by the District and in conjunction with an update to the District's Sphere of Influence. Both documents were prepared to meet the requirements and standards of the CKH Act. The MSR was prepared using the Service Review Guidelines prepared by the Governor's Office of Planning and Research and all applicable policies of the Yolo LAFCO Commission as a means of identifying and evaluating public services for the Davis Cemetery District and updating the District's SOI.

In addition, Yolo LAFCo has adopted local guidelines for the determination of SOIs, last updated on June 24, 2002. This SOI was prepared in accordance with all applicable Yolo LAFCo Commission guidelines and are discussed in detail in the SOI section of this document.

OVERVIEW OF DETERMINATIONS

An explanation of these seven determination areas is provided below.

Growth and Population Projections

This section assesses the adequacy and quality of infrastructure at the District. Changes in demand for services can be based on a variety of factors, including future changes in demographics and potential changes in land use.

Proximity to Any Disadvantaged Communities

This section determines if there are any disadvantaged unincorporated communities within or contiguous to the sphere of influence and, if so, evaluates the possibility of extending services to that community.

Capacity and Adequacy of Public Facilities and Services

This section evaluates present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structure fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

Financial Capability

This section discusses the financial ability of agencies to provide services, the financial structure and viability of the Districts. Included in this analysis is the consideration of local rates, revenue and expenditure sources and service operations.

Shared Facilities and Cost Avoidance

This section analyzes existing cost avoidance and facility sharing measures currently being implemented and also opportunities to share resources in the future to reduce costs and improve efficiency and service.

Community Accountability and Operational Efficiencies

This section includes an evaluation of the District's compliance with public meeting and public record laws. It also compares existing District goals with existing operations and analyzes the existing government structure for efficiency and effectiveness.

EXECUTIVE SUMMARY

MUNICIPAL SERVICE REVIEW

The purpose of a Municipal Services Review (MSR) in general is to provide a comprehensive inventory and analysis of the services provided by local municipalities, service areas, and special districts. A MSR evaluates the structure and operation of the local municipalities, service areas, and special districts and discusses possible areas for improvement and coordination. The MSR is intended to provide information and analysis to support a sphere of influence update.

The MSR contains analysis and conclusions, called “determinations”, regarding seven topic areas as set forth in the Cortese-Knox-Hertzberg (CKH) Act. These areas of analysis contain the essential operational and management aspects of the district, and together constitute a complete review of the ability of the provider to meet the service demands of the residents within their boundaries.

SUMMARY OF MSR DETERMINATIONS

Growth and Population Projections

Determination: LAFCO estimates that the residential population within the District is approximately 73,930. Population growth since 2000 has been less than 1 percent per year in the City of Davis. This trend can be expected to continue so long as the City’s growth control policies remain in place. Outside of the Davis boundaries, SACOG estimates that the population of unincorporated Yolo County will see a 2.7 percent growth per year through 2035.

Proximity to Any Disadvantaged Communities

Determination: The nearest disadvantaged community (that is not already served by a cemetery district) is approximately eight miles away from the current boundaries of the Davis Cemetery District and approximately five miles away from the proposed SOI. Therefore, the District is not proximate to any disadvantaged communities and is not intentionally excluding any disadvantaged communities.

Capacity and Adequacy of Public Facilities and Services

Determination: The Davis Cemetery District is well prepared to meet the future needs of its service area. No significant capacity issues or infrastructure needs were identified. Overall, the Cemetery grounds are well maintained and the buildings are in adequate condition. The District maintains that the Cemetery has sufficient capacity in the developed 12 acres and has approximately 1981 regular plots and 91 niches available for purchase. In the 15 acres of undeveloped land, the District has the potential capacity for

26,000 double-plot burials or 52,000 to 80,000 cremain burials. Based on the information provided, the District has the potential to provide services for more than 200 years. There is sufficient capacity to expand the District boundaries if needed.

Financial Capability

Determination: The Davis Cemetery District reviews the fees of other comparable cemetery districts and adjusts its rates as needed. The District is financially stable and has a well-established budget process that avoids unnecessary costs. The District has no near term infrastructure needs or other constraints that will impact future income and the District has no debt. The District uses best management practices in managing its financial resources and there are no apparent short or long-term fiscal constraints limiting the ability of the District to carry out its primary functions.

Shared Facilities

Determination: Due to the nature of cemetery districts and that their facilities are limited and spread throughout the County, the District does not practice significant facility sharing with other cemetery districts and the opportunities for sharing resources is limited. The District does collaborate with community groups and other public entities. The District is active in regional associations and attends annual workshops and is willing to share this information with the other districts. District staff have a high level of expertise in the cemetery business and may be an asset as a shared service to other cemeteries. The District has indicated a willingness to share their information and knowledge with the other cemetery districts.

Community Accountability and Operational Efficiencies

Determination: The Davis Cemetery District operates efficiently under its current government structure and no benefits in consolidation are apparent. The District demonstrated accountability and transparency by disclosing financial and service related information in response to LAFCo requests. Accountability is also achieved by the District's various constituent outreach activities. It appears that the District is administratively stable. The level of staffing is adequate and management provides a well-maintained cemetery that is efficiently and effectively run. Generally, no significant issues regarding local accountability and governance were noted for the District. The District appears to comply with the Brown Act and is in compliance the Public Cemetery District Law.

SPHERE OF INFLUENCE UPDATE

The SOI is an important tool used to implement the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH). A SOI is defined by Government Code 56425 as "...a plan for the probable physical boundary and service area of a local agency or municipality..." Pursuant to Yolo County LAFCO policy an SOI includes an area adjacent to a jurisdiction where development might be reasonably expected to occur in the next 20 years. A MSR is conducted prior to, or in conjunction with, the update of a SOI and provides the foundation for updating it. In Yolo County, a SOI generally has two planning lines. One is the 10-year boundary which includes the area that may likely be annexed within 10 years, while the 20-year boundary is anticipated to accommodate boundary expansions over a 20-year horizon.

RECOMMENDATION

It is recommended that the Davis Cemetery SOI expand up to CR 27 to the north and extend to the County boundary to the east, taking in West Sacramento and Clarksburg (Map 3). And in the next cycle of MSR/SOIs for the cemetery districts, divide the remaining unserved territory to those existing districts with the strongest community connection.

SUMMARY OF SOI DETERMINATIONS

Present and Planned Land Uses

Determination: Cemetery districts do not have authority to make land use decisions. The responsibility for making land use decisions within a cemetery district's boundaries is retained by the county and cities they serve. Given the present and planned land uses in the proposed SOI, there would be more than sufficient capacity to accommodate the proposed SOI.

Present and Probable Need for Facilities and Services

Determination: There is a significant portion of Yolo County that is currently not served by any public cemetery district. The recommended SOI would provide cemetery services to unincorporated areas that are currently not served.

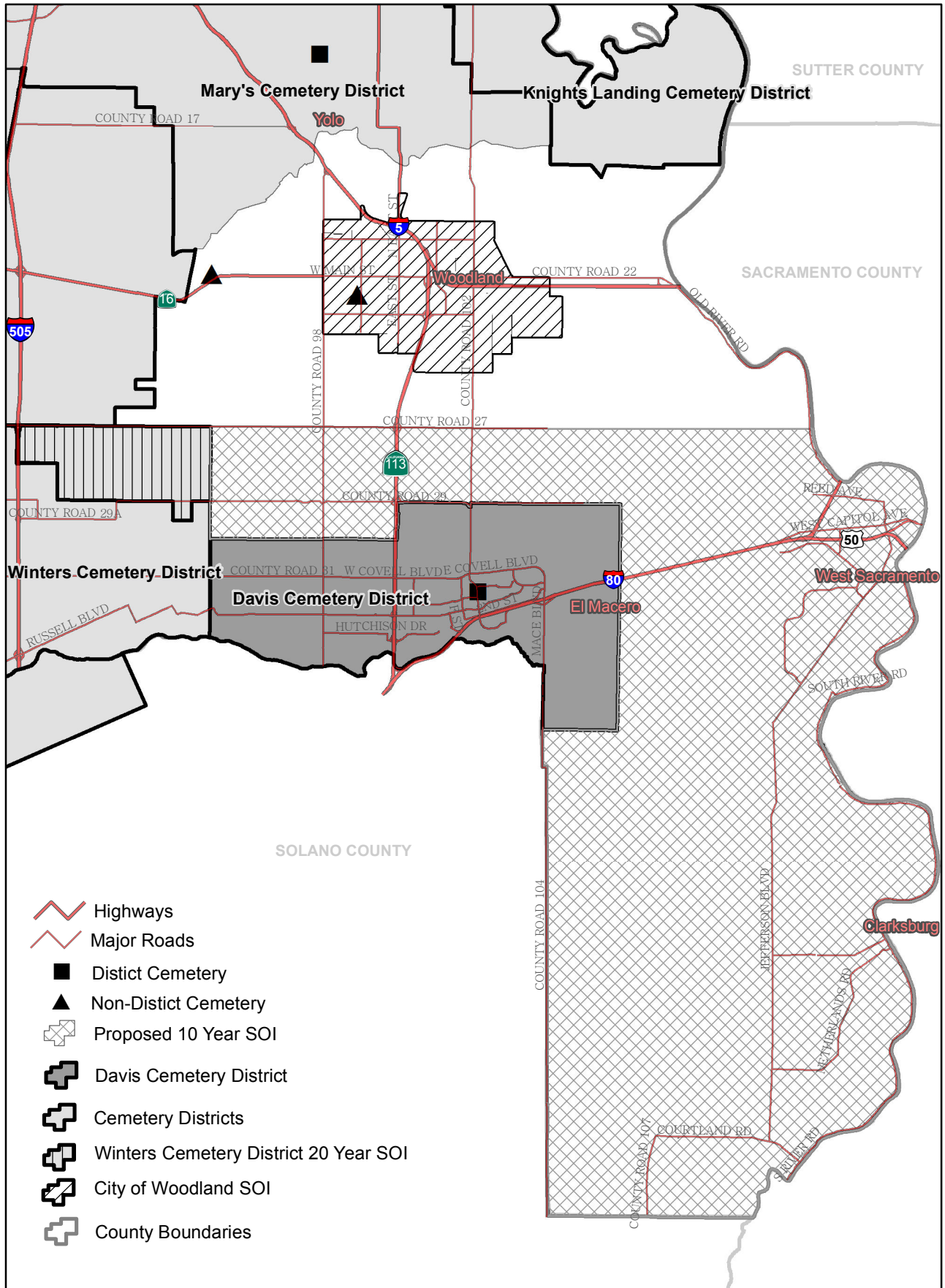
Present Capacity and Adequacy of Services

Determination: A discussion of the capacity of the Davis Cemetery is contained in the Municipal Service Review section of this document. No capacity or adequacy issues were identified in the MSR. The Davis Cemetery District's present needs for public facilities and services are currently being met. The Davis Cemetery District has sufficient facilities and capacity to accommodate the proposed SOI.

Social/Economic Communities of Interest

Determination: The SOI Update would meet the needs of communities that are currently un-served and identify to some degree with Davis. Or as with the City of West Sacramento and the community of Clarksburg, they would have a public option besides the private options currently available to them.

Davis Cemetery District Proposed Sphere of Influence 10 Year



MUNICIPAL SERVICE REVIEW

The following is the Municipal Service Review for the Yolo County Davis Public Cemetery Special District. This Municipal Service Review has been prepared in accordance with Section 56430 of the California Government Code as a means of identifying and evaluating public services provided by the Davis Cemetery District and possible changes to its Sphere of Influence.

YOLO COUNTY PUBLIC CEMETERY DISTRICTS

There are six public cemetery districts in Yolo County. These Districts are Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters (Map 1). The City of Woodland also provides cemetery services to its residents. These Districts do not serve all residents of Yolo County; a portion of unincorporated area is not served by any public cemetery district. With the exception of Davis and Winters, the Cemeteries managed by the Districts are located in rural, sparsely populated areas. Table 1 outlines some general information about each of the cemetery districts in Yolo County.

Table 1 - Yolo County Cemetery Districts

Cemetery District	District Area (sq. mi.)	District Population (2010)	Cemetery Acreage	Undeveloped Cemetery Acreage	Average Interments per year
Capay	285.36	4,476	12 acres	5 acres	20 to 30
Cottonwood	99.20	2,212	5 acres	none	2 to 4
Davis	43.28	73,930	27 acres	15 acres	95
Knights Landing	33.62	1,154	6.2 acres	none	8
Mary's	158.73	2,996	6 acres	none	10
Winters	123.29*	8,868	13 acres	3 to 5 acres	30 to 40

*Includes 35.44 acres in Solano County

Cemetery districts are funded through property taxes and fees directly charged to customers for services. Table 2 describes the revenues and expenditures of the cemetery districts and Table 3 describes the assessed values of the cemetery districts.

Table 2 - Cemetery Districts Budgets

Cemetery District	2010-2011 Total Revenue	% of Revenue from Taxes	2010-2011 Expenditures	Difference
Capay	\$74,465	78%	\$71,269	\$3,196
Cottonwood	\$20,561	90%	\$17,029	\$3,531
Davis	\$461,437	43%	\$382,746	\$78,691
Knights Landing	\$29,512	77%	\$20,766	\$8,747
Mary's	\$40,824	70%	\$53,208	(\$12,384)
Winters	\$225,202	75%	\$244,658	(\$19,457)

Source: Yolo County Fiscal Year 2010/2011 Budget Summary

Table 3 - Cemetery Districts Total Assessed Values

Cemetery District	Total Assessed Values	District Area (in sq. mi.)
Capay	\$597,982,196	285.36
Cottonwood	\$353,870,410	99.20
Davis	\$6,744,659,192	43.28
Knights Landing	\$107,588,067	33.62
Mary's	\$509,687,689	158.73
Winters	\$649,564,745	123.29

Source: Yolo County Auditor-Controller 2011

SUMMARY OF DISTRICT SERVICES

The Davis Public Cemetery Special District exists to provide cemetery services within its District boundary in accordance with the California Health and Safety Code. The Davis Cemetery District currently maintains one 27 acre cemetery (Map 2). The Davis Cemetery, formerly Davisville Cemetery, is located on Pole Line Road and East Eighth Street in the City of Davis. The Cemetery consists of 12 acres of active cemetery and approximately 15 acres of undeveloped land.

GROWTH AND POPULATION PROJECTIONS

The District currently serves a population of 73,930 primarily from the City of Davis. According to the 2010 US Census, the population of the City of Davis was 65,622, a growth of 8.8 percent since 2000, or less than one percent annually. Outside of the City boundaries, SACOG estimates that the population of unincorporated Yolo County will see

a 2.7 percent growth per year through 2035. Natural population growth will increase demand for cemetery services in the future, although within the City of Davis, that growth remains lower than the region overall due to its growth control land use policies.

Determination: LAFCO estimates that the residential population within the District is approximately 73,930. Population growth since 2000 has been less than 1 percent per year in the City of Davis. This trend can be expected to continue so long as the City's growth control policies remain in place. Outside of the Davis boundaries, SACOG estimates that the population of unincorporated Yolo County will see a 2.7 percent growth per year through 2035.

PROXIMITY TO ANY DISADVANTAGED COMMUNITIES

Yolo County recently inventoried all of its unincorporated communities in the 2007 General Plan Update. Many of these communities are already served by a cemetery district. However, North Davis Meadows, Binning Farms, Elkhorn, Clarksburg, East Woodland, Sprekles, North Woodland/Westucky and Monument Hills are not currently served by a public cemetery district. The proposed SOI would include North Davis Meadows, Binning Farms and Clarksburg. The subset of the remaining communities that are also 80% or below the state median income are not adjacent to or proximate to the proposed SOI. In other words, the proposed SOI is not intentionally excluding any disadvantaged communities.

Determination: The nearest disadvantaged community (that is not already served by a cemetery district) is approximately eight miles away from the current boundaries of the Davis Cemetery District and approximately five miles away from the proposed SOI. Therefore, the District is not proximate to any disadvantaged communities and is not intentionally excluding any disadvantaged communities.

CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES

The District has about 27 acres of total land; roughly 15 of those acres are undeveloped but are intermittently being planted with trees and native grasses in phases. This is in keeping with the District's plan to enhance the existing ecological function of the Cemetery as an open green space and sanctuary for native plants and animal life. Additionally, in 2009, a water feature, gathering area, and scattering garden were integrated into the landscape.

The District offices and other operational facilities are located at the Cemetery, including restroom facilities, which were made ADA compliant in 2000. All structures and private roads are in adequate condition. A fence surrounds most of the Cemetery property with a secure gate at the Cemetery entrance on the northwest side of the Cemetery.

On average, the District performs approximately 95 interments a year. The District currently has 4,900 individuals interred in the Cemetery, with 3,731 burial plots available in the developed section of the Cemetery, including plots already purchased but not yet used. Additionally, in 2009, the District installed 96 double size niches with expansion room for 288 additional double size niches, which helps conserve space.

The District states that even with an expected increase in interments, and with less than half its acreage in burial after 150 years, it has several hundred years of future burial space serving just the Davis area. Expanding to serve part or all of the proposed area would not negatively impact its ability to serve the current SOI.

Determination: The Davis Cemetery District is well prepared to meet the future needs of its service area. No significant capacity issues or infrastructure needs were identified. Overall, the Cemetery grounds are well maintained and the buildings are in adequate condition. The District maintains that the Cemetery has sufficient capacity in the developed 12 acres and has approximately 1981 regular plots and 91 niches available for purchase. In the 15 acres of undeveloped land, the District has the potential capacity for 26,000 double-plot burials or 52,000 to 80,000 cremain burials. Based on the information provided, the District has the potential to provide services for more than 200 years. There is sufficient capacity to expand the District boundaries if needed.

FINANCIAL CAPABILITY

The District Board of Trustees adopts an annual budget and oversees expenditures throughout the fiscal year. The District recommended and approved a budget of \$427,020 for fiscal year 2011-12. The District has \$47,786 in cash reserves and approximately \$161,586 in restricted funds for infrastructure improvements.

Additionally, the Davis Cemetery District is an Endowment Care Fund (see California Health and Safety Section 9003) District. The principal on this fund cannot be touched until the cemetery is full; however, if needed, the District can access the interest accumulated on the Fund for maintenance only.

By law, cemetery districts must have regular audits of accounts and records. The Davis Cemetery District has in the past had biennial audits; however, on June 14, 2011 the Board of Supervisors adopted a 3-year cycle for future audits of the Davis Cemetery District. The District audits are conducted by a certified public accountant. There is reasonable assurance that the District's records can be relied upon to produce financial statements in accordance with generally accepted accounting principles.

Table 4 shows the District's total overall revenue, revenue from taxes, the percentage of overall revenue that comes from taxes and expenditures each year over the last three fiscal years. On a three year average, the District received 47 percent of its revenue from

property taxes. The rest of the District’s funds come from fees such as the sale of burial plots, charges for openings and removals, and setting of markers. From 2008-2010, expenditures increased related to the District’s development and implementation of its master plan. This was an unusual expenditure and there was adequate funding in reserves to cover the cost. Additionally, in 2009-2010 interest income decreased \$24,836, due to the Treasury’s average annual rate of return decrease.

Table 4 - Davis Cemetery District Financing

Fiscal Year	Total Revenue	Revenue from Taxes	% of Revenue from taxes	Spending	Difference
2008-2009	\$407,510	\$196,826	48%	\$674,851	(\$267,341)*
2009-2010	\$396,958	\$200,017	50%	\$494,283	(\$97,325)*
2010-2011	\$461,437	\$199,228	43%	\$382,746	\$78,691
3 year Avg	\$421,968	\$198,690	47%	\$516,293	(\$94,325)

*During these fiscal years, the District implemented Master Plan improvements covered by its reserve.

Source: Yolo County General Ledger Reports

Most fees charges are currently adequate. Burial rates vary widely (see Appendix A) and range from \$3486 to \$4294 for casket burial; from \$440 to \$1195 for scattering and in ground cremation burials; and, from \$2720 to \$3370 for niche cremation burials (all cremation burial fees are independent of the cost of actual cremation). If additional parcels were annexed into the District in the future, the District has indicated that they would not request further tax revenue from the proposed area of annexation and would support services through fees by creating zones, pursuant to Health and Safety Code Sections 9090-9093.

The Davis Cemetery District has recently implemented “green burials”. The intention of a green burial is to accelerate the return of the body to the natural world and to amalgamate the remains within the cycles of nature. The body is not embalmed. Any wrap or container/casket is made of biodegradable material such as wood, wicker, or natural fiber. Currently, the fee for a green burial is approximately \$3470.

The District rates for interment and related services are based on comparison with other cemeteries in communities of comparable economic standing. The District’s rates are mid-range compared to comparable cemeteries in the region, but are high compared to the other public cemetery districts in Yolo County.

Determination: The Davis Cemetery District reviews the fees of other comparable cemetery districts and adjusts its rates as needed. The District is financially stable and has a well-established budget process that avoids unnecessary costs. The District has no near term infrastructure needs or other constraints that will impact future income and the District has no debt. The District uses best management practices in managing its financial resources and there are no apparent short or long-term fiscal constraints limiting the ability of the District to carry out its primary functions.

SHARED FACILITIES AND COST AVOIDANCE

Given the nature of the service provided by the cemetery districts, realistic opportunities for shared facilities with other cemetery districts are limited. The cemetery facilities include the cemeteries themselves and are spread out in the County. The closest cemetery is in the City of Woodland about eight miles away and next closest is Winters, approximately 13 miles away. Opportunities to share services may make more sense on a geographic basis (as opposed to sharing with other cemetery districts); such as sharing landscape maintenance staff with the City of Davis, for example.

The District collaborates with community groups and other public entities to provide assistance and resources needed for local community projects. The District is active in regional associations and attends yearly workshops held by the California Special Districts Association. District staff have a high level of expertise in the cemetery business and may be an asset as a shared service to other cemeteries. The District has indicated a willingness to share their information and knowledge with the other cemetery districts.

No need for cost avoidance has been identified. The District uses appropriate cost avoidance methods and appears to be well managed. Management costs of the District are kept to a minimal. The District owns its own equipment and it's replaced on an as needed basis.

Determination: Due to the nature of cemetery districts and that their facilities are limited and spread throughout the County, the District does not practice significant facility sharing with other cemetery districts and the opportunities for sharing resources is limited. The District does collaborate with community groups and other public entities. The District is active in regional associations and attends annual workshops and is willing to share this information with the other districts. District staff have a high level of expertise in the cemetery business and may be an asset as a shared service to other cemeteries. The District has indicated a willingness to share their information and knowledge with the other cemetery districts.

COMMUNITY ACCOUNTABILITY AND OPERATIONAL EFFICIENCIES

Local Accountability

The Davis Cemetery District consists of a five-member board of trustees, appointed by the Yolo County Board of Supervisors. The Trustees each hold office for four-year terms. The Board of Trustees meets at a noticed public meeting on the third Wednesday of every month at 5:00pm, unless otherwise specified. The Trustees have adopted comprehensive rules and regulations by which to operate the cemetery. The District establishes policy, reviews administrative regulations, prepares an annual budget, employs personnel, and purchases equipment as required.

The District is closely aligned with the community of Davis and makes its facilities available to community service groups. The District strives to strengthen the Cemetery as a more inviting and meaningful location for civic remembrance, contemplation, and healing, by creating an attractive environment that encourages people to come and enjoy nature, art, and civic history.

Generally no significant issues regarding local accountability and governance were noted for the District. The governing board appears locally accountable and has current audits. The Board effectively and efficiently serves the District. Postings appear to comply with the provisions of the Brown Act. All board meetings are open to the public.

Operational Efficiencies and Government Structure

It appears that the District is administratively stable. The level of staffing is adequate. The District employs a superintendent, an office manager, a landscape design/community outreach director, a grounds manager, and on-call seasonal groundskeepers, as needed. The superintendent communicates with the District Board and effectively oversees and maintains control of all operations in the District. The District has an updated and comprehensive manual outlining the policies and procedures of the District.

The Davis Cemetery District operates efficiently under its current government structure and no benefits in consolidation are apparent.

Determination: The Davis Cemetery District operates efficiently under its current government structure and no benefits in consolidation are apparent. The District demonstrated accountability and transparency by disclosing financial and service related information in response to LAFCo requests. Accountability is also achieved by the District's various constituent outreach activities. It appears that the District is administratively stable. The level of staffing is adequate and management provides a well-maintained cemetery that is efficiently and effectively run. Generally, no significant issues regarding local accountability and governance were noted for the District. The District

appears to comply with the Brown Act and is in compliance the Public Cemetery District Law.

SPHERE OF INFLUENCE

Yolo LAFCO has the statutory authority and obligation to establish and adopt a sphere of influence for each city and special district within the county (Government Code Section 56425). A sphere of influence boundary outside of an agency's legal or "service" boundary designates the agency's probable future boundary and service area.

The primary purpose in reviewing the District's sphere of influence (SOI) is to evaluate if this ultimate boundary is appropriate and necessary, determine if the District can feasibly provide well planned efficient services in this territory, and if the current location of the SOI (or another location) will be a benefit to residents.

This Sphere of Influence section addresses the criteria required by the Cortese-Knox-Hertzberg Act by referring to information contained in the Municipal Service Review. This section is organized by the determinations required in the Cortese-Knox-Hertzberg Act Section 56425(e).

EXISTING DISTRICT BOUNDARY

The current Davis Cemetery District boundary includes the City of Davis, UC Davis and surrounding area, generally bounded by County Road (CR) 30 (west of State Route 113) and CR 29 (east of State Route 113) to the north, the County boundary and CR 35 to the south, CR 106 to the east and Winters Cemetery District to the west. The existing District boundary is shown in Map 2.

EXISTING SPHERE OF INFLUENCE

The District's current SOI and District boundaries are coterminous.

SPHERE OF INFLUENCE BOUNDARY RECOMMENDATION

Background

As mentioned previously, the cemetery districts in Yolo County do not serve all residents in the County. Sections of the County, such as Woodland and the surrounding area, are served by other public and private cemeteries. The City of West Sacramento and a portion of unincorporated area, including the community of Clarksburg is not served by any specific cemetery. And as shown in the MSR, the District cemetery has significant capacity to accommodate additional area.

The District has apparently been approached by non-residents of the District requesting burial rites in its cemetery due to a substantial set of cultural ties with the Davis community, due to involvement with UC Davis, employment within the District boundaries, and/or involvement with other organized civic or religious groups. Consequently, the Davis

Cemetery Board of Trustees approached LAFCo regarding interest in amending its SOI to include this un-served area. The District Board initially voted to include all un-served areas of Yolo County and sent a request to LAFCo indicating such intent.

Somewhere during this same time frame, a coalition of interested parties approached State Assemblymember Mariko Yamada about legislation to allow persons outside the Davis Cemetery District to be buried within its cemetery. On July 25, 2011, Governor Brown approved AB 966 (Yamada), which added Section 9063.7 to the Health and Safety Code, relating to cemetery districts, allowing the Davis Cemetery District (this legislation applies to only the Davis Cemetery District) to inter up to a total of 500 nonresidents, if specified conditions are met. This new law serves to accommodate the non-residents who had requested to be buried in the Davis Cemetery, thus removing much of the pressure to expand its service area.

Consequently, on August 17, 2011, the Trustees voted 4 to 1 to amend its earlier request by pulling back their initial SOI proposed boundary to include only that territory which is south of County Road 27.

A meeting was convened by LAFCo staff on August 25, 2011 (it took approximately six weeks to confirm a meeting date, meanwhile, these other events were occurring) with Cemetery District representatives along with staff from the Cities of Woodland and West Sacramento as affected agencies. West Sacramento indicated it had no concerns about providing its residents another option for cemetery services. However, the Woodland City Manager at the time, Mark Deven suggested the District acquire the Woodland City Cemetery.

There were subsequent meetings where Davis Cemetery representatives visited and met at the Woodland City Cemetery and vice versa. However, the Davis Cemetery District indicated they were not interested in acquiring an additional cemetery and has not changed from its latest proposal to take its SOI as far north as County Road 27.

The draft MSR/SOI was released for public review in February 2012 and was discussed at the February 27, 2012 LAFCo Commission meeting. The Commission directed staff to explore opportunities for the Davis Cemetery District and/or LAFCo to assist the Woodland City Cemetery in alleviating some of its financial issues through shared services. Staff met with City of Woodland staff on March 12, 2012 and has corresponded with public works staff several times via email. Woodland staff are pursuing several options intended to improve the Woodland Cemetery's financial issues but none have come to fruition yet.

The City of West Sacramento City Council also decided that it wanted to discuss the proposed SOI as a policy matter at one of its meetings. The item was bumped on their agenda several times and was finally discussed at its May 16, 2012 Council meeting. At

the end of Council discussion it was determined that they would not oppose the Davis Cemetery District's proposed SOI expansion.

Applicable LAFCo Policy

Yolo LAFCo adopted local Standards for Evaluation for annexations in 2005. There are several standards which provide guidance to determining an appropriate SOI boundary for the Davis Cemetery District:

Choice of Entity

A.5 This Standard indicates that "expansion of the boundaries of those local agencies which can best accommodate and provide necessary governmental services...in the most efficient manner is favored."

Territory to Be Included

C.1 "The division of existing identifiable communities is disfavored, but at the same time the inclusion of heterogeneous economic and social interests within the same entity is favored."

Recommendation

It is recommended that LAFCo consider a plan to ensure that all territory currently not served by a public cemetery provider (district or city) become served over time. The policy issue is how best to accomplish that goal.

There is no question that the Davis Cemetery District is in a position to "best accommodate and provide necessary governmental services" and certainly has the most capacity to expand. On the other hand, adding all the currently unserved territory to the Davis Cemetery District's SOI may divide existing communities and add areas such as Monument Hills (which has access to a private cemetery) and Westucky/North Woodland to the Davis Cemetery District even though they may not have a strong community connection to Davis.

Considering the above, it is recommended that the Davis Cemetery SOI expand up to CR 27 to the north and extend to the County boundary to the east, taking in West Sacramento and Clarksburg (Map 3). And in the next cycle of MSR/SOIs for the cemetery districts, divide the remaining unserved territory to those existing districts with the strongest community connection.

Consolidating the Davis Cemetery District and the Woodland City Cemetery is not currently advisable given that the Woodland City Cemetery is not generating sufficient revenue to cover its costs. In addition, the City of Woodland can maintain the cemetery more efficiently than the Davis Cemetery District.

SOI DETERMINATIONS

PRESENT AND PLANNED LAND USES

Determination: Cemetery districts do not have authority to make land use decisions. The responsibility for making land use decisions within a cemetery district's boundaries is retained by the county and cities they serve. Given the present and planned land uses in the proposed SOI, there would be more than sufficient capacity to accommodate the proposed SOI.

PRESENT AND PROBABLE NEED FOR FACILITIES AND SERVICES

Determination: There is a significant portion of Yolo County that is currently not served by any public cemetery district. The recommended SOI would provide cemetery services to unincorporated areas that are currently not served.

PRESENT CAPACITY OF FACILITIES AND ADEQUACY OF SERVICES

Determination: A discussion of the capacity of the Davis Cemetery is contained in the Municipal Service Review section of this document. No capacity or adequacy issues were identified in the MSR. The Davis Cemetery District's present needs for public facilities and services are currently being met. The Davis Cemetery District has sufficient facilities and capacity to accommodate the proposed SOI.

SOCIAL/ECONOMIC COMMUNITIES OF INTEREST

Determination: The SOI Update would meet the needs of communities that are currently un-served and identify to some degree with Davis. Or as with the City of West Sacramento and the community of Clarksburg, they would have a public option besides the private options currently available to them.

REFERENCES

California State Health and Safety Code

<http://www.leginfo.ca.gov/calaw.html>, Sections 8700 et seq.

Department of Finance

http://www.dof.ca.gov/research/demographic/state_census_data_center/census_2010/documents/2010Census_Table1_RedistrictingFile.xls

http://www.dof.ca.gov/research/demographic/state_census_data_center/census_2010/documents/2010Census_Table3A_RedistrictingFile.xls

Governor's Office of Planning and Research

LAFCO Municipal Service Review Guidelines-Final August 2003

<http://www.opr.ca.gov/planning/publications/MSRGuidelines.pdf>

Great Valley Center

Assessing the Region via Indicators: The Economy (3rd Edition)

http://www.greatvalley.org/artman2/uploads/1/econindicators09_final.pdf

LSA Associates, Inc.

Yolo County 2030 Countywide General Plan EIR, April 2009

IV. Setting, Impacts, and Mitigation Measures

A. Land Use and Housing

Olander, Doug

Yolo County Assessed Value, 2009/10 Fiscal Year

Planning Commissioners Journal-Fall 2006

<http://www.plannersweb.com/cemeteries.pdf>

Sacramento Area Council of Governments-Metropolitan Transportation Plan 2035

Population Housing and Element Projections, July 2008

Sacramento Area Council of Governments

SACOG Population Projections

<http://www.sacog.org/demographics/pophsg/>

Sacramento Area Council of Governments

Population and Housing for Yolo County by Jurisdiction

http://www.sacog.org/demographics/pophsg/cities/yolo_cities.pdf

Sacramento Area Council of Governments

Population and Housing by Census Tract

http://www.sacog.org/demographics/pophsg/census/yolo_tract.pdf

The California USGenWeb Project
<http://cagenweb.com/yolo/yolocem.htm#cempresent>

U.S. Census Bureau
<http://factfinder.census.gov>
<http://2010.census.gov/2010census/data/>

Yolo County General Plan Environmental Impact Report
Land Use and Housing

Yolo County 2030 General Plan, 2008
<http://www.yolocounty.org/Index.aspx?page=1965>
Housing Element, Agriculture and Economic Development Element, Land Use and Community Character Element, Policy CC-3.5 Table LU-11 Community Planning Guidelines

Yolo LAFCO
Yolo County Public Cemetery Districts Municipal Service Review and Sphere of Influence, 2003

Interviews

Davis Cemetery District – Dennis Dingemans and Val Dolcini, Trustees; Joseph Cattarin, Superintendent; Susan Finkleman, Office Manager

APPENDICES

Appendix A: Rate Schedule

Davis Cemetery District: Prices

Effective date:

July 1, 2012

tax 7.75%

interment	plot type/size	plot cost	endowment*	opening	taxable vault	sales tax	admin fee	total
casket	TITAN single burial	\$1,200	\$350	\$1,000	\$1,600	\$124.00	\$20.00	\$4,294.00
	LINER single burial	\$1,200	\$350	\$1,000	\$850	\$65.88	\$20.00	\$3,485.88
	COMPANION crypt	\$1,200	\$350	\$1250/ \$800	\$1,200	\$93.00	\$20.00	\$4,113/\$820
cremation*	3' X 1.25' (12" X 24")	\$600	\$175	\$400	(optional urn \$90 / oversz \$125)	(\$6.98/\$9.69)	\$20.00	\$1,195.00
	*flush markers only 2' X 1' (8" X 16")	\$450	\$125	\$400	(no urn permitted)	N/A	\$20.00	\$995.00
infant area*	infant areas (8"X16")	\$600	\$175	\$400	\$350	\$27.13	\$20.00	\$1,572.13
	*flush markers only							

We accept checks, money orders, VISA and MC.

eligible non-resident fees:	\$250/\$500
Weekend surcharge (10 AM):	\$450 cremation, \$650 casket; <i>weekend afternoon fee is double</i>
marker setting:	\$25 - \$200
marker moving:	\$150 - \$1000 (depending on size)
flower vases or cremation bags:	\$20 ea. plus \$1.55 tax
monument surcharges	\$170/6" height (details on back)
MMO or second marker	\$50 flush + additional \$50 over normal surcharge per 6" height for MMO
chairs & tent for non-funeral	\$75 (if available)

*Interment into plots reserved prior to 1979 will be charged the current endowment fee.

Susan Finkleman - Office Manager

Davis Cemetery District

820 Pole Line Rd.

Davis, CA 95618

(530) 756-7807

FAX 756-7850

cemetery@dcn.org

www.daviscemetery.org

Davis Cemetery District: GREEN BURIAL SUPPLEMENTAL PRICE SHEET

effective July 1, 2012

~ tax 7.75%

GREEN BURIAL	plot type/size	plot cost	endowment*	opening	stabilizer shelf	sales tax	admin fee	total
	single burial	\$1,200	\$350	\$1,575	\$300	\$23.25	\$20.00	\$3,468.25
	companion crypt	\$1,200	\$350	\$1700/\$900	\$300/300	\$23.25/\$23.25	\$20.00	\$3593.25/\$1243.25

We accept checks, money orders, VISA and MC.

- eligible non-resident fees: \$250/\$500
- Weekend surcharge (10 AM): \$450 cremation, \$650 casket; ***weekend afternoon fee is double***
- marker setting: \$25 - \$200
- marker moving: \$150 - \$1000 (depending on size)
- flower vases: \$20 ea. plus \$1.55 tax
- monument surcharges \$170/6" height (for additional details please see the regular price sheet)
- MMO or second marker \$50 flush + additional \$50 over normal surcharge per 6" height for MMO

*Interment into plots reserved prior to 1979 will be charged the current endowment fee.

Susan Finkleman - Office Manager

Davis Cemetery District (530) 756-7807
 820 Pole Line Rd. FAX 756-7850
 Davis, CA 95618 cemetery@dcn.org
www.daviscemetery.org

Davis Cemetery District: Cremation Option Pricing

Effective date: July 1, 2012

tax 7.75%

interment	plot type/size	plot cost	endowment*	single opening	two interments at one time	admin fee	TOTAL
Niche *Memorialization incl.	12" Cube (Upper/Middle)	\$2,250	\$500	\$400	\$200	\$20	\$3,170/\$3,370
	12" Cube (Lower)	\$1,800	\$500	\$400	\$200	\$20	\$2,720/\$2,920
In Ground *Flush marker not incl.	3' X 1.25' (12" X 24")	\$600	\$175	\$400		\$20	\$1,195
	2' X 1' (8" X 16")	\$450	\$125	\$400		\$20	\$995
Scattering	Scattering Garden	\$350	\$70			\$20	\$440

We accept checks, money orders, VISA and MC.

Eligible non-resident fees: \$250/\$500
 Weekend surcharge (10 AM): \$450 *(weekend afternoon fee is double)*
 Cremation bags: \$20 each plus \$1.55 tax
 Optional urn for 12"x24" cremation plots: \$90 standard/\$125 oversized plus \$6.98/\$9.69 tax

*Interment into plots reserved prior to 1979 will be charged the current endowment fee.

Susan Finkleman - Office Manager

Davis Cemetery District
 820 Pole Line Rd.
 Davis, CA 95618

(530) 756-7807
 FAX 756-7850
 cemetery@dcn.org
www.daviscemetery.org