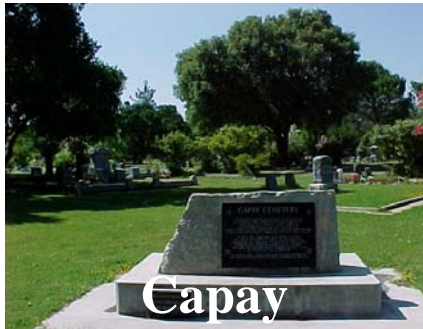


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# Yolo County Cemetery Districts Final MSR/SOI

## Municipal Service Review and Sphere of Influence September 22, 2003



Prepared by:  
**Elisa Carvalho and  
Kristin Beers**  
2005 SOI Amendment prepared by:  
**José C. Henríquez**

***LAFCO***

---

**Yolo County Local Agency Formation Commission**  
625 Court Street, Room 202, Woodland, CA 95695  
530.666.8048(office) 530.666.8046(fax)  
lafco@yolocounty.org

**RESOLUTION 2005-11**  
**(Conducting Authority Resolution Approving**  
**the Clover Annexation to the Cottonwood Cemetery District)**  
**LAFCO # 894**

**WHEREAS**, on May 4, 2004 the Yolo County Board of Supervisors submitted a Resolution of Application (Yolo County Board of Supervisors Resolution #04-87, hereinafter referred to as "Resolution of Application") applying for the annexation of the territory shown on Exhibit "A" (hereinafter referred to as the "subject territory") into the Cottonwood Cemetery District; and

**WHEREAS**, the subject territory consists of approximately 12,256 acres; and

**WHEREAS**, the proposal was assigned LAFCO Application No. 894 and is referred to as the "Clover Annexation to the Cottonwood Cemetery District"; and

**WHEREAS**, the Executive Officer reviewed the project pursuant to the California Environmental Quality Act (CEQA), and recommended a Categorical Exemption #20 as the appropriate environmental document; and

**WHEREAS**, on March 28, 2005, this Commission considered the proposal in the manner prescribed by law; and

**WHEREAS**, on March 28, 2005 this Commission adopted its Resolution 2005-08 (1) adopting a General Exemption from environmental review as the appropriate environmental document for this proposal in accordance with CEQA; (2) approving the Clover annexation to the Cottonwood Cemetery District, subject to certain conditions as set forth in Resolution 2005-08, and (3) taking other related actions; and

**WHEREAS**, the Commission assigned the short title of "Clover Annexation to the Cottonwood Cemetery District" to this proposal; and

**WHEREAS**, Government Code §§57000 et seq. designate this Commission as the conducting agency for further proceedings; and

**WHEREAS**, as directed by the Commission in Resolution 2005-08, the LAFCO Executive Officer set 9:00 a.m. on April 25, 2005 in the Chambers of the Yolo County Board of Supervisors, 625 Court Street, Room 204, Woodland, California, as the time, date and place for a public hearing to receive and consider any protests pursuant to Government Code §57051; and

**WHEREAS**, the LAFCO Executive Officer 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**, said Notice contained the short form designation assigned by this Commission to this proposal; a statement of the manner in which, and by whom, the proceedings were initiated; a description of the exterior boundaries of the subject territory as shown on Exhibit A and the particular changes of organization in the proposed annexation; a statement of the reasons for the proposed annexation as set forth in the Resolution of Application submitted to

this Commission; a statement of the time, date, and place of the protest hearing on the proposed annexation and the manner in which protests may be submitted; and

**WHEREAS**, on April 25, 2005, this Commission opened the public hearing, LAFCO Resolution 2005-08 was summarized, and an opportunity was given to all interested persons, organizations, and agencies to present oral or written protests, objections, and any other information concerning the proposal and all related matters; and

**WHEREAS**, this Commission received and considered any oral or written protests, objections, or evidence that was then made, presented, or filed, and then closed the public hearing; and

**WHEREAS**, following the close of the Public Hearing, this Commission determined the value of all valid written protests filed and not withdrawn.

**NOW, THEREFORE, IT IS HEREBY RESOLVED, ORDERED AND FOUND** by the Yolo County Local Agency Formation Commission as follows:

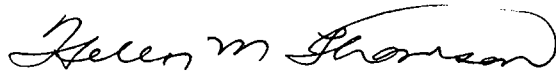
1. Each of the foregoing recitals is true and correct.
2. This Resolution making determinations is made pursuant to the Local Government Reorganization Act of 2000, California Government Code Sections 56000 et seq.
3. The application, in the form of a resolution of application ("Resolution of Application") was submitted by the Yolo County Board of Supervisors in the manner prescribed by law.
4. The subject territory has 57 registered voters, and is therefore inhabited as that term is defined in Government Code §56046
5. No written protests were filed concerning the proposed annexation.
6. The annexation of the Clover Area into the Cottonwood Cemetery District is hereby approved, subject to the following conditions:
  - a The County of Yolo shall pay all appropriate State Board of Equalization and County Clerk fees prior to recording of the Certificate of Completion for the Clover Annexation into the Cottonwood Cemetery District;
  - b The subject territory will be subject to all appropriate fees, service charges and necessary assessments of the Cottonwood Cemetery District and the County of Yolo; and
  - c The applicant and the real party of interest, if different, shall agree to defend, indemnify, hold harmless and release the Yolo County Local Agency Formation Commission, its agents, officers, attorney and employees from any claim, action or proceeding brought against any of them, the purpose of which to attack, set aside, void, or annul the approval of this application or adoption of the environmental document to which it accompanies it. This indemnification obligation shall include, but not be limited to, damages, costs, expenses, attorney fees, or expert witness fees that

may be asserted by any person or entity, including the applicant, arising out of or in connection with the approval of this application, whether or not there is concurrent passive negligence of the part of the Yolo County Local Agency Formation Commission its agents, officers, attorney or employees.

7. The effective date of this annexation shall be five (5) business days after recordation by the County Recorder of the Executive Officer's Certificate of Completion, which shall be prepared and recorded after the conditions set forth above are met.
8. The Executive Officer is instructed to:
  - a. Mail a certified copy of this resolution to the Yolo County Board of Supervisors and to the Cottonwood Cemetery District;
  - b. Mail a certified copy of this resolution to the landowners; and
  - c. Request the Yolo County Surveyor to oversee and approve the preparation of the final map and legal description for the Proposal.

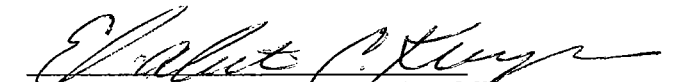
**PASSED AND ADOPTED** by the Yolo County Local Agency Formation Commission, County of Yolo, State of California, this 25<sup>th</sup> day of April, 2005, by the following vote.

AYES:	Kristoff, Pimentel, Sieferman, Jr., Woods and Thomson
NOES:	None
ABSENT:	None
ABSTAIN:	None



Helen Thomson, Chairwoman  
Yolo County Local Agency Formation Commission

ATTEST:

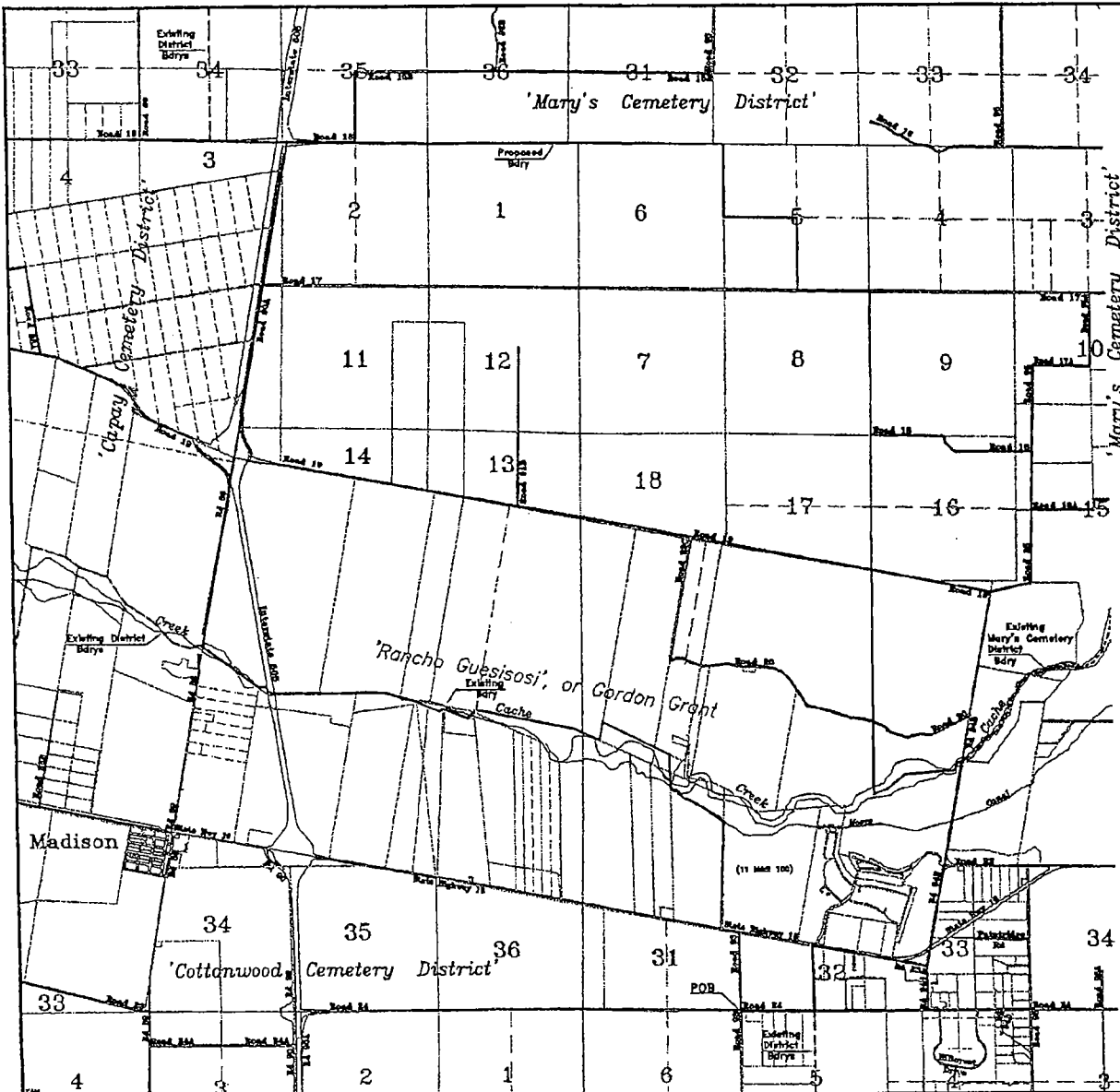


Elizabeth C. Kemper, Executive Officer  
Yolo County Local Agency Formation Commission

Approved as to form:



Stephen Nocita, Commission Counsel



LEGAL DESCRIPTION

'Clover Annexation' to the Cottonwood Cemetery District

BEGINNING at a point being the southwest corner of fractional Section 32, Township 10 North, Range 1 East, Mount Diablo Meridian, said point also being the intersection of County Road 24 with County Road 93; thence from said point of beginning, North along the west line of said Section 32, and County Road 93 to the intersection with the southerly line of Rancho Gueisosi, or Gordon Grant, thence Northwesterly along said southerly line to the southwest corner of that certain 342.32 Acre parcel shown in the Record of Survey of the Patterson property, filed May 10, 1982, in Book 11 of Maps & Surveys, at Page 100, Yolo County Records; thence Northerly along the westerly boundary of said Patterson property to the center of Cache Creek; thence Northwesterly along Cache Creek approximately 3.7 miles, more or less, to the intersection with the westerly line of Rancho Gueisosi, or Gordon Grant; thence Northerly 3.4 miles, more or less, along the Grant line and extension thereof to the north line of Section 2, Township 10 North, Range 1 West, Mount Diablo Meridian; thence East along the north line of said Section 2, and Section 1 of Township 10 North, Range 1 West, Mount Diablo Meridian, and the north line of Section 6, Township 10 North, Range 1 East, Mount Diablo Meridian, to the northeast corner thereof; thence South along the line between Sections 6 and 5 to the Quarter-Corner between said Sections; thence East along the East-West Quarter Section line of said Section 5, Township 10 North, Range 1 East, Mount Diablo Meridian, to the Interior Quarter-Corner thereof; thence South along the North-South Quarter Section line to the South Quarter-Corner thereof; thence East along the south line of said Section 5 to the southeast corner thereof; thence South along the line between Sections 6 and 9, and Sections 16, and 17, Township 10 North, Range 1 East, Mount Diablo Meridian, and extension thereof, to the center of Cache Creek; thence Easterly along Cache Creek to the easterly line of Rancho Gueisosi, or Gordon Grant, and County Road 94B; thence Southerly along said Rancho boundary, and County Road 94B to the southeasterly corner of said Rancho; thence Northwesterly along the southerly boundary of said Rancho to the intersection with the North-South Quarter Section line of fractional Section 32, Township 10 North, Range 1 West, Mount Diablo Meridian; thence South along said Quarter Section line to the South Quarter-Corner thereof; thence West along the south line of said fractional Section 32 to the point of beginning.

Containing 12,256 Acres, more or less.



APPROVED BY LAFCO:  
 LAFCO Proceeding No \_\_\_\_\_  
 Date: \_\_\_\_\_  
 By: \_\_\_\_\_  
 Chairman

'Clover Annexation' to the Cottonwood Cemetery District, located in a portion of T10N, R1W & R1E, MDM. Yolo County, California

Yolo County Planning & Public Works Department  
 Woodland, California.

Scale: 1"=2400' June, 2004

**Resolution No. 2005-07**  
**(Resolution Amending the Cottonwood Cemetery District**  
**Sphere of Influence Study)**  
**(LAFCO Proceeding S-006R)**

**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 2003, the Yolo County Local Agency Formation Commission (LAFCO) undertook to review and update the existing Spheres of Influence for all the Public Cemetery Districts within the County of Yolo; and,

**WHEREAS**, the Districts reviewed include: Capay Valley, Cottonwood, Davis, Knights Landing, Mary's and Winters Cemetery Districts; and,

**WHEREAS**, on September 22, 2003, LAFCO adopted Resolution 2003-12 establishing a combined Municipal Service Review and Spheres of Influence update for the Yolo County Public Cemetery Districts; and,

**WHEREAS**, the 2003 Sphere of Influence Study indicated that the Cottonwood Cemetery District had insufficient revenues, volunteers, and governing board members; and,

**WHEREAS**, the 2003 Sphere of Influence Study also indicated that the Cottonwood Cemetery District has sufficient acreage to accommodate more interments; and,

**WHEREAS**, on May 4, 2004 the Yolo County Board of Supervisors submitted a Resolution of Application ("Resolution of Application") to LAFCO proposing the annexation of territory known as the "Clover Area" to the Cottonwood Cemetery District; and,

**WHEREAS**, the Clover Area is surrounded by, but outside of, the Capay, Cottonwood and Mary's Cemetery Districts; and,

**WHEREAS**, the Clover Area would provide additional population and property tax revenues to the Cottonwood Cemetery District; and,

**WHEREAS**, after receiving the Resolution of Application the Executive Officer considered an amendment to the existing Sphere of Influence for the Cottonwood Cemetery District to include the Clover Area; and,

**WHEREAS**, in conjunction therewith, the LAFCO Executive Officer prepared a draft Sphere of Influence Amendment for the Cottonwood Cemetery District, a copy of which is attached hereto as Exhibit A; and,

**WHEREAS**, in connection therewith, the Executive Officer reviewed the project pursuant to the California Environmental Quality Act (CEQA), and determined that the project is exempt from CEQA because it has no growth-inducing impacts nor any potentially significant environmental impacts, and, based thereon, the Executive Officer prepared a Notice of Exemption; and,

**WHEREAS**, the Executive Officer set a public hearing for March 28, 2005 for consideration of the draft Sphere of Influence Amendment and Notice of Exemption, 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**, on March 28, 2005 the draft Sphere of Influence Amendment came on regularly for hearing before LAFCO, at the time and place specified in the Notice; and,

**WHEREAS**, at said hearing, LAFCO reviewed and considered the Notice of Exemption, the draft Sphere of Influence Amendment, and the Executive Officer's Report and Recommendations; each of the policies, priorities and factors set forth in Government Code Sections 56425 et seq. and LAFCO's Guidelines and Methodology for the Preparation and Determination of Spheres of Influence; and all other matters presented as prescribed by law; and,

**WHEREAS**, at that time, an 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.

**NOW, THEREFORE, IT IS HEREBY RESOLVED, ORDERED and FOUND** by the Yolo County Local Agency Formation Commission as follows:

1. Each of the foregoing recitals is true and correct.
2. The amendment of the Cottonwood Cemetery District's Sphere of Influence to include the Clover Area is orderly, logical and justifiable.
3. The Notice of Exemption prepared by the Executive Officer is approved as the appropriate environmental document for this project, because there are no growth-inducing impacts or potentially significant environmental impacts as a result of the adoption and implementation of the amended Sphere of Influence.
4. The Sphere of Influence for the Cottonwood Cemetery District as set forth in Exhibit A attached hereto and incorporated herein by this reference is approved, including all written determinations and the ten and twenty-year lines as set forth therein.
5. The Executive Officer is instructed to:

- a. Mail a certified copy of this Resolution to the Cottonwood Cemetery District and the County of Yolo.
- b. Prepare and file a Notice of Exemption with the County Clerk in accordance with the California Environmental Quality Act.

**PASSED AND ADOPTED** by the Yolo County Local Agency Formation Commission, County of Yolo, State of California, this 28<sup>th</sup> day of March 2005, by the following vote:

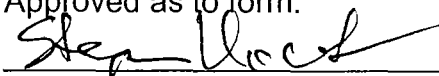
Ayes: Kristoff, Pimentel, Sieferman, Jr., Woods and Thomson  
Noes: None  
Abstentions: None  
Absent: None

  
\_\_\_\_\_  
Helen Thomson, Chairwoman  
Yolo County Local Agency Formation Commission

Attest:

  
\_\_\_\_\_  
Elizabeth Castro Kemper, Executive Officer  
Yolo County Local Agency Formation Commission

Approved as to form:

  
\_\_\_\_\_  
Stephen Nocita, Commission Counsel



**Yolo County  
Local Agency Formation Commission**

**Resolution No. 2003-12  
(Resolution Adopting Yolo County Public Cemetery Special Districts  
Municipal Service Review and Sphere of Influence Update)  
(LAFCO Proceeding SOI-006)**

**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 2003, the Yolo County Local Agency Formation Commission (LAFCO) undertook to review and update the existing Spheres of Influence for all the Public Cemetery Districts within the County of Yolo; and,

**WHEREAS**, the Districts reviewed include: Capay Valley, Cottonwood, Davis, Knights Landing, Mary's and Winters; and,

**WHEREAS**, in conjunction therewith, the LAFCO Executive Officer prepared a combined draft MSR and Sphere of Influence for the Yolo County Public Cemetery Districts (collectively referred to as the Sphere of Influence); and,

**WHEREAS**, in connection therewith, the Executive Officer reviewed the project pursuant to the California Environmental Quality Act (CEQA), and determined that the project is exempt from CEQA because it has no growth-inducing impacts nor any potentially significant environmental impacts, and, based thereon, the Executive Officer prepared a Notice of Exemption ; and,

**WHEREAS**, the Executive Officer set a public hearing for July 28, 2003 for consideration of the draft Sphere of Influence and Notice of Exemption, 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**, on July 28, 2003 the draft Sphere of Influence came on regularly for hearing before LAFCO, at the time and place specified in the Notice; and,

**WHEREAS**, at said hearing, LAFCO reviewed and considered the Notice of Exemption, the draft Sphere of Influence, and the Executive Officer's Report and Recommendations; each of the policies, priorities and factors set forth in Government Code Sections 56425 et seq. and LAFCO's Guidelines and Methodology for the Preparation and Determination of Spheres of Influence; and all other matters presented as prescribed by law; and,

**WHEREAS**, at that time, an 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; and,

**WHEREAS**, LAFCO then continued the public hearing to September 22, 2003, for further hearing and proceedings, including consideration of any additional information presented by the Yolo County Public Cemetery Special Districts and other interested parties; and,

**WHEREAS**, thereafter, the LAFCO Executive Officer prepared a revised draft Sphere of Influence for the Yolo County Public Cemetery Special Districts based upon additional information provided by the District and other interested parties; and,

**WHEREAS**, on September 22, 2003, LAFCO further reviewed and considered the Notice of Exemption, the revised draft Sphere of Influence, the Executive Officer's Report and Recommendations, each of the policies, priorities and factors set forth in Government Code Sections 56425 et seq., and LAFCO's Guidelines and Methodology for the Preparation and Determination of Spheres of Influence Studies, and all other matters presented as prescribed by law; and,

**WHEREAS**, at that time, further 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.

**NOW, THEREFORE, IT IS HEREBY RESOLVED, ORDERED and FOUND** by the Yolo County Local Agency Formation Commission as follows:

1. The foregoing recitals, and each of them, are true and correct.
2. The Yolo County Local Agency Formation Commission adopts the combined Municipal Service Review and Sphere of Influence for the Yolo County Public Cemetery Districts as set forth in Exhibit A attached hereto and incorporated herein by this reference,

including all written determinations and the ten and twenty-year lines as set forth therein.

3. The Notice of Exemption prepared by the Executive Officer is approved as the appropriate environmental document for this project, because there are no growth-inducing impacts or potentially significant environmental impacts as a result of the adoption and implementation of the Sphere of Influence.
4. The Executive Officer is instructed to:
  - a. Mail a certified copy of this Resolution to the Yolo County Public Cemetery Districts, the County of Yolo, the City of Winters and the City of Davis.
  - b. Prepare and file a Notice of Exemption with the County Clerk in accordance with the California Environmental Quality Act.

**PASSED AND ADOPTED** by the Yolo County Local Agency Formation Commission, County of Yolo, State of California, this 22nd day of September, 2003, by the following vote:

Ayes: Boyd, Thomson, Pollock, Woods and Dote  
Noes: None  
Abstentions: None  
Absent: None



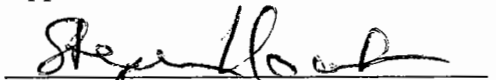
\_\_\_\_\_  
Martie Dote, Chairwoman  
Yolo County Local Agency Formation Commission

Attest:



\_\_\_\_\_  
Elizabeth Castro Kemper, Executive Officer  
Yolo County Local Agency Formation Commission

Approved as to form:

  
\_\_\_\_\_  
Stephen Nocita, Commission Counsel

Final

Yolo County Public Cemetery  
Special Districts

Municipal Services Review and  
Sphere of Influence Update

*Prepared by:*

*Elisa Carvalho and Kristin Beers*

*2005 SOI Amendment prepared by:*

*José C. Henriquez*

*Yolo County Local Agency Formation Commission*

*Adopted September 22, 2003 (amended by LAFCO on March 28, 2005)*

# ***YOLO COUNTY***

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## ***LOCAL AGENCY FORMATION COMMISSION***

### ***COMMISSIONERS***

Martie Dote, Chairwoman, City Member  
Suzie Boyd, City Member  
Olin Woods, Public Member  
Lynnel Pollock, County Member  
Helen Thomson, County Member

### ***ALTERNATE MEMBER***

Tom McMasters-Stone, Public Member  
Frank Siefertman Jr., County Member  
William Kristoff, City Member

### ***STAFF***

Elizabeth Castro Kemper, Executive Officer  
José C. Henríquez, LAFCO Analyst  
Stephen Nocita, Commission Counsel  
Cynthia Guerrero, Commission Clerk

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## *EXECUTIVE SUMMARY*

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Capay, Cottonwood, Davis, Knights Landing, Mary's and Winters Public Cemetery Districts exist to provide cemetery services within their district boundaries in accordance with the California Health and Safety Code. The following document is an extensive Municipal Services Review (MSR) of each of the districts' capabilities and resources that forms the subsequent Sphere of Influence (SOI) and its conclusions.

One indicator of a cemetery district's viability is the availability of undeveloped cemetery land in proportion to the growth of its population. All of the cemeteries have enough land for at least 25 years, even with projected population growth. Knights Landing, Mary's and Winters Cemetery Districts will have to be proactive in acquiring contiguous cemetery or other district land for service beyond this time frame. Winters Cemetery, especially, is or will be experiencing development on every side of the cemetery as the City of Winters continues to grow.

Financial resources affect a district's ability to provide quality, reliable service. Davis and Winters Cemetery Districts are in sound financial condition. They receive an adequate amount of income from property taxes and service fees. Capay, Cottonwood, Knights Landing and Mary's Cemetery Districts are not as financially stable, and therefore, cannot provide the same level of service as Winters and Davis. Capay, Knights Landing, and Mary's provide adequate service with their limited budgets, but rely largely on volunteers to provide services and sustain each cemetery district.

The Cottonwood Cemetery District has a severely limited budget and will need to raise rates, come up with a different funding strategy, consolidate or reorganize. The Cottonwood Cemetery District provides minimum cemetery services as a result of limited funds and district volunteers. The district has one active trustee and has been unsuccessful in locating more volunteers to serve on the board of trustees and run the district in accordance with the California Health and Safety Code or the Brown Act. Contributing to some of the district's financial hardship is the few burials it performs annually; however, that may make it more feasible for the Cottonwood Cemetery District to consolidate or reorganize with an adjacent district.

## *INTRODUCTION*

---

This Municipal Service Review (MSR) and Sphere of Influence (SOI) Update is prepared for the Yolo County Cemetery Districts. Yolo County has six public cemetery districts: Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters (see Figure 1).

The combination of the two documents analyzes the district's ability to serve existing and future residents. The SOI and MSR were prepared to meet the requirements and standards of the Cortese/Knox/Hertzberg Local Government Reorganization Act of 2000 (CKH). The Service Review was prepared using the Draft Service Review Guidelines prepared by the Governor's Office of Planning and Research.

The fundamental role of the Local Agency Formation Commission (LAFCO) is to implement the CKH Act, consistent with local conditions and circumstances. LAFCO's decisions are guided by the CKH Act found in Government Code 56000, et. Seq. The major goals of LAFCO as established by the CKH Act include:

- To encourage orderly growth and development, which are essential to the social, fiscal, and economic well being of the state;
- To promote orderly development by encouraging the logical formation and determination of boundaries and working to provide housing for families of all incomes;
- To discourage urban sprawl;
- To preserve open-space and prime agricultural lands by guiding development in a manner that minimizes resource loss;
- To exercise its authority to ensure that affected populations receive efficient governmental services;
- To promote logical formation and boundary modifications that direct the burdens and benefits of additional growth to those local agencies that are best suited to provide necessary services and housing;
- To make studies and obtain and furnish information which will contribute to the logical and reasonable development of local agencies and to shape their development so as to advantageously provide for the present and future needs of each county and its communities;
- To establish priorities by assessing and balancing total community services needs with financial resources available to secure and provide community services and to encourage government structures that reflect local circumstances, conditions and financial resources;

- To determine whether new or existing agencies can feasibly provide needed services in a more efficient or accountable manner and, where deemed necessary, consider reorganization with other single purpose agencies that provide related services;
- And effective January 2001, to update SOIs as necessary but not less than every five years; and
- Conduct a review of all municipal services by county, jurisdiction, region, sub-region or other geographic area prior to, or in conjunction with, SOI updates or the creation of new SOIs.

To carry out State policies, LAFCO has the power to conduct studies, approve or disapprove proposals, modify boundaries, and impose terms and conditions on approval of proposals. Existing law does not provide LAFCO with direct land use authority, although some of LAFCO's discretionary actions indirectly affect land use. LAFCO is expected to weigh, balance, deliberate and set forth the facts and determinations of a specific action when considering a proposal.

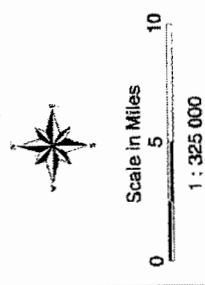
### ***Sphere of Influence Update Process***

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An important tool utilized in implementing the CKH Act is the adoption of a Sphere of Influence for a jurisdiction. An SOI is defined by Government Code 56425 as "...a plan for the probable physical boundary and service area of a local agency or municipality..." A SOI represents an area adjacent to a jurisdiction where development might be reasonably expected to occur in the next 20 years. The Act further requires that a Municipal Service Review be conducted prior to or, in conjunction with, the update of a Sphere of Influence. Also, the Commission's methodology for sphere preparation is an essential part of updating the Sphere of Influence. In Yolo County, an SOI generally has two planning lines. One is considered a 20-year growth boundary, while the other is a 10-year, immediate growth and service extension area. The CKH Act requires LAFCO to update the Spheres of Influence for all applicable jurisdictions in the County within five years or by January 1, 2006. The MSR/SOI document provides the foundation for updating the Spheres of Influence for the Yolo County Public Cemetery Special Districts, which shall be updated every five years.

# Yolo County Cemetery Districts Sphere of Influence (SOI)

- Cottonwood Cemetery District SOI
- Cottonwood Cemetery District
- Capay Cemetery District
- Knights Landing Cemetery District
- Marys Cemetery District
- Davis Cemetery District
- Winters Cemetery District
- Parcel Boundaries & Roads



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

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.

The process of preparing these documents has several steps, as shown below.

### ***Sphere of Influence Update Process Outline***

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1. Concurrent preparation of a Draft Municipal Services Review and a Draft Sphere of Influence Update.
2. Completion of the environmental review process consistent with the California Environmental Quality Act (CEQA).
3. Public review of the Municipal Service Review, Sphere of Influence and environmental review documents.
4. Approval of the Municipal Service Review, Sphere of Influence Study, and acceptance of the Categorical Exemption of Environmental Impact as the appropriate environmental document.

In order to update a Sphere of Influence, the CKH Act calls for LAFCO to prepare and consider written determinations for each of the following:

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

### ***Municipal Service Review Factors***

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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 each of the Yolo County Public Cemetery Special Districts and possible changes to each of the district's Spheres of Influence. The Service Review Guidelines prepared by the State Office of Planning and Research were used to develop information, perform analysis and organize this study.

The legislative authority for conducting Service Reviews is provided in the CKH Act. The Act states, "That in order to prepare and update Sphere of Influences in accordance with Section 56425, LAFCO's are required to conduct a review of the municipal services provided in the County or other appropriate designated areas..." A Service Review must have written determinations that address the following factors in order to update a Sphere of Influence:

- Infrastructure Needs and Deficiencies
- Growth and Population
- Financing Constraints and Opportunities
- Cost-Avoidance Opportunities
- Opportunities for Rate Restructuring
- Opportunities for Shared Facilities
- Government Structure Options
- Evaluation of Management Efficiencies
- Local Accountability and Governance

Information regarding each of the above issue areas is provided in this document. Written determinations for each factor have also been prepared for the Commission's consideration.

The Municipal Service Review will analyze each of the district's municipal services consistent with the State's guidelines for preparing such a study. The MSR will be used as an information base to update the district's entire Sphere of Influence and provide a basis for discussions concerning changes to the SOI for future proposals.

### ***Sphere of Influence Guidelines***

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The Sphere of Influence guidelines adopted by Yolo County LAFCO provide direction in updating the district's Sphere of Influence. Each of the following guidelines has been addressed in either the Sphere of Influence Update or the Municipal Service Review.

1. LAFCO will designate a sphere of influence line for each local agency that represents the agency's probable physical boundary and includes territory eligible for annexation and the extension or withdrawal of that agency's services within a zero to twenty-year period.

2. The sphere of influence is delineated by a twenty-year line that projects necessary service coverage by a particular agency. A ten-year line represents more immediate service area coverage needs. To preclude urban sprawl within an adopted sphere of influence a request for a sphere amendment and approval of such a request, before changes in boundary, shall be considered.
3. LAFCO shall consider the following factors in determining an agency's sphere of influence.
  - a. Present and future need for agency services and the service levels specified for the subject area in applicable general plans, growth management plans, annexation policies, resource management plans, and any other plans or policies related to an agency's ultimate boundary and service area.
  - b. Capability of the local agency to provide needed services, taking into account evidence of resource capacity sufficient to provide for internal needs and urban expansion.
  - c. The existence of agricultural preserves, agricultural lands and open space lands in the area and the effect that inclusion within a sphere of influence shall have on the physical and economic integrity of maintaining the land in non-urban use.
  - d. Present and future cost and adequacy of services anticipated to be extended within the sphere of influence.
  - e. Present and projected population growth, population densities, land uses, land area, ownership patterns, assessed valuations, and proximity to other populated areas.
  - f. The agency's capital improvement or other plans that delineate planned facility expansions and the timing of that expansion.
  - g. Social or economic communities of interest in the area.
4. Territory not in need of urban services, including open space, agriculture, recreational, rural lands or residential rural areas, shall not be assigned to an agency's sphere of influence, unless the area's exclusion would impede the planned, orderly and efficient development of the area.
5. LAFCO may adopt a sphere of influence that excludes territory currently within that agency's boundaries. This occurs where LAFCO determines that the territory consists of agricultural lands, open space lands, or agricultural

preserves whose preservation would be jeopardized by inclusion within an agency's sphere of influence. Exclusion of these areas from an agency's sphere of influence indicates that detachment is appropriate. These boundary changes may also occur when one agency can provide new services better than an existing entity.

6. Where an area could be assigned to the sphere of influence of more than one agency providing a particular needed service, the following hierarchy shall apply dependent upon ability to service.
  - a. Inclusion within a city sphere of influence.
  - b. Inclusion within a multi-purpose district sphere of influence.
  - c. Inclusion within a single-purpose district sphere of influence.

In deciding which of two or more equally ranked agencies shall include an area within its sphere of influence, LAFCO shall consider the agencies' service and financial capabilities, social and economic interdependencies, topographic factors, and the effect that eventual service extension will have on adjacent agencies.

7. Sphere of influence boundaries shall not create islands or corridors unless it can be demonstrated that the irregular boundaries represent the most logical and orderly service area of an agency.
8. Non-adjacent, publicly owned properties and facilities used for urban purposes may be included within that public agency's sphere of influence if eventual annexation would provide an overall benefit to agency residents.
9. LAFCO shall review sphere of influence determinations every five years or when deemed necessary by the Commission. If a local agency or the county desires amendment or revision of an adopted sphere of influence, the local agency by resolution may file such a request with the Executive Officer. Any local agency or county making such a request shall reimburse the Commission based on the adopted fee schedule. The Commission may waive such reimbursement if it finds that the request may be considered as part of its periodic review of spheres of influence.
10. LAFCO shall adopt, amend or revise sphere of influence determinations following the procedural steps set forth in the Cortese-Knox-Hertzberg Act, Government Code Section 56000 et seq.

The Service Review and Sphere of Influence Update documents have been compiled using information from a variety of sources (See References Section).



## ***CEQA Documentation***

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This MSR/SOI qualifies for a Categorical Exemption from CEQA review.

"The activity is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA." (CEQA Guidelines 15061 (b)(3))

## ***BACKGROUND***

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This section describes the California Health and Safety code that regulates public cemetery districts, provides a brief background on Yolo County, and describes the cemetery districts reviewed in this document.

### ***California Health and Safety Code***

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Public Cemetery Districts are single purpose special districts established and regulated under provisions of the Health and Safety Code, Part 4, Sections 8890 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. The district can also raise money through gifts or donations.

Each district is governed and managed by three or five trustees that must reside within the district. The Board of Supervisors appoints trustees usually based upon the recommendations of the Board member representing the District area. A provision of law also exists for the Board of Supervisors to act as the Board of Trustees of a district, if necessary.

Residents or taxpayers of the district and their family may be interred in district cemeteries. Family members eligible for internment are spouses, parents, grandparents, children, and siblings as well as adopted children, stepchildren and stepparents. Ownership of a burial plot also entitles a former resident or taxpayer of a district and their family to be buried in a district.

A person living 15 miles or more from any private cemetery and not eligible to be buried in another public cemetery district may be buried in the district and charged a nonresident fee. An individual from outside the district must pay a nonresident fee to reimburse the district for the cost of services and maintenance. The fund includes a surcharge and a deposit to the endowment care fund.

This endowment care fund is intended to defray the cost of care and maintenance if and when the 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 Section 8738.

The district may contract with the county to bury any indigent, if there is adequate space available for the foreseeable needs of the district.

### ***Yolo County***

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Yolo County is located in the Sacramento Valley, 20 miles northwest of the City of Sacramento (see Figure 2). The County encompasses 661,760 acres and has over 150,000 residents. 85 percent of the population lives in the County's four cities: Davis, West Sacramento, Woodland, and Winters. The County is mostly rural with a large percentage of land devoted to agriculture. Of the 653,451 acres in Yolo County, more than 63 percent is farmland, 22 percent is grazing land, 10 percent is other land and 4 percent is urbanized. The remainder is water area.

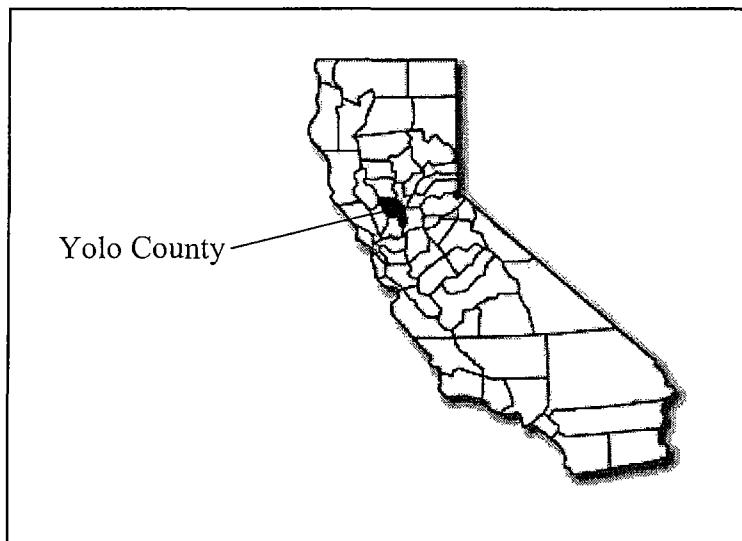


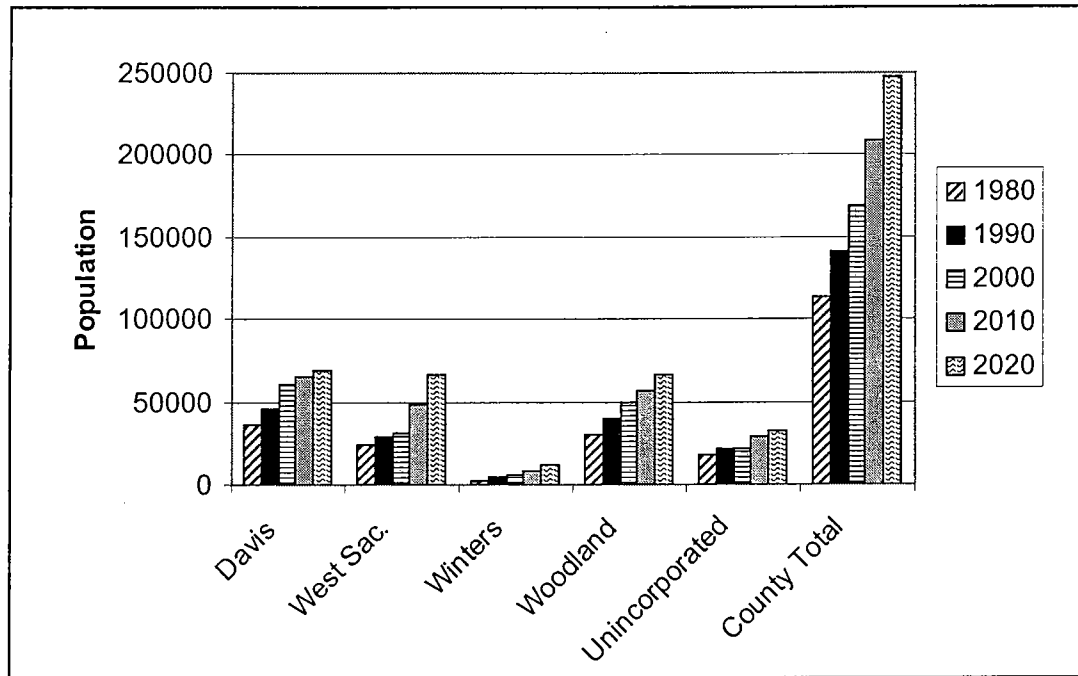
Figure 1. Yolo County, California

In recent years, there has been an increase in development and population growth in the County (see Figure 3 and Table 1). From 1990 to 2000 the population of Yolo County grew by 27,568 or by 19.5 percent. In this period, the population of unincorporated areas only grew by 101 persons or 13 percent. Incorporated cities, however, have experienced greater population growth. The City of Winters experienced a 24 percent increase and the City of Davis grew by 23 percent.

The Sacramento Area Council of Governments (SACOG) projects that Yolo County will experience an average population growth of 2.7 percent per year until 2020. Most of this growth, unlike that of previous years, is predicted to take place in the unincorporated

areas of Yolo County. These unincorporated areas within the County are expected to increase 3.6 per year until 2010. This growth may be attributable to Yolo County's proximity to Sacramento and the Bay Area, two major metropolitan areas in the region as well as the University of California at Davis, the latter will account for 73 percent of all new jobs in the area by 2006.

It is important to note that SACOG is inclined to use high-end population estimates to project population growth.



**Figure 2. Yolo County Population Growth**

*(Source: U.S. Census 1980, 1990, 2000, SACOG Projections)*

**Table 1. Yolo County Population Growth**

	1980	1990	2000	2010*	2020*
<b>Davis</b>	36,640	46,322	60,308	65,615	68,740
<b>West Sac.</b>	24,521	28,898	31,615	48,410	66,940
<b>Winters</b>	2,652	4,639	6,125	8,710	12,515
<b>Woodland</b>	30,235	39,802	49,151	57,010	66,570
<b>Unincorporated</b>	18,640	21,360	21,461	29,290	33,140
<b>County Total</b>	<b>113,374</b>	<b>141,092</b>	<b>168,660</b>	<b>209,035</b>	<b>247,905</b>

(Source: U.S. Census 1980, 1990, 2000, \*SACOG Projections)

### Yolo County Cemetery Districts

There are six public cemetery districts in Yolo County. These districts are Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters (see Map 1). These districts do not serve all residents of Yolo County. Approximately one quarter of the County's area (Woodland and West Sacramento) is served by other public and private cemeteries. With the exception of Davis and Winters, the cemeteries managed by the districts are located in rural, sparsely populated areas. Table 2 outlines some general information about each of the cemetery districts.

**Table 2. Yolo County Cemetery Districts**

<b>Cemetery District</b>	<b>Service Area/SOI (in sq. mi.)</b>	<b>District Population (2000)</b>	<b>Cemetery Acreage</b>	<b>Undeveloped Cemetery Acreage</b>	<b>Average Internments per year</b>
<b>Capay</b>	285.36	3,329	18 acres	5 acres	50 to 60
<b>Cottonwood</b>	80.05	1,388	5 acres	2 acres	4
<b>Davis</b>	43.28	67,398	25 acres	15 acres	100
<b>Knights Landing</b>	33.62	1,331	6.2 acres	2 acres	8
<b>Mary's</b>	158.73	2,471	6.5 acres	2 acres	10
<b>Winters</b>	87.85 (Yolo) 35.44 (Solano)	7,513	25 acres	10 acres	50 to 60

Cemetery districts are funded through property taxes and fees directly charged to customers for services. Table 3 describes the funding and spending of the cemetery districts in Yolo County. Table 4 describes the assessed land values of the cemetery districts.

**Table 3. Cemetery District Budgets ('02-'03)**

<b>Cemetery District</b>	<b>2001-2002 Total Revenue</b>	<b>Percentage of Revenue from Taxes</b>	<b>2001-2002 Spending*</b>	<b>Difference</b>
<b>Capay</b>	\$51,799	56%	\$28,006	\$23,793
<b>Cottonwood</b>	\$7,520	79%	\$6,880	\$640
<b>Davis</b>	\$295,211	42%	\$225,247	\$69,964
<b>Knights Landing</b>	\$22,546	60%	\$19,958	\$2,588
<b>Mary's</b>	\$24,139	57%	\$33,107	*\$-8,968
<b>Winters</b>	\$241,969	49%	\$152,583	\$89,386

\*The district utilizes its fund balance available to make up the difference in spending and revenue.  
Source: Yolo County Fiscal Year 2002/2003 Final Budget

**Table 4. Cemetery District Assessed Land Values (2002-2003)**

<b>Cemetery District</b>	<b>Assessed Land Values</b>	<b>District Area (in sq. mi.)</b>
<b>Davis</b>	\$4,335,242,953	43.28
<b>Winters</b>	\$409,957,252	123.29
<b>Capay</b>	\$301,588,942	285.36
<b>Mary's</b>	\$260,040,929	158.73
<b>Cottonwood</b>	\$100,091,026	80.05
<b>Knights Landing</b>	\$65,143,038	33.62

Source: Yolo County Auditor-Controller 2002-2003

## *MUNICIPAL SERVICE REVIEW*

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The following is the Municipal Service Review for the Public Cemetery Districts of Yolo County. 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 Yolo County Cemetery Districts and possible changes to the districts Spheres of Influence. The Service Review Guidelines prepared by the State Office of Planning and Research were used to develop information, perform analysis and organize this study.

### *CAPAY CEMETERY DISTRICT*

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*24727 County Road 22  
Esparto, CA 95627*

*Contact: Dorothy Motroni (530) 787-3743*

The Capay Cemetery is located on County Road 22 near the intersection with Road 85B. The cemetery borders the southern bank of the slough running through Lamb Valley and is 1.5 miles west of the town of Esparto.

In 1876, the Independent Order of Odd Fellows started the Capay cemetery utilized today by the Capay Cemetery District. It was the first cemetery in the Capay Valley and is the resting-place of many of the pioneer families that settled in the area. The cemetery is also the resting-place of a Revolutionary War veteran.

In 1921 the Board of Supervisors of Yolo County created the Capay Cemetery District. The district serves 285.4 square miles (182,629 acres) in northwestern Yolo County (see Map 2) and is primarily rural but includes the communities of Esparto, Capay, Brooks, Tancred, Guinda, and Rumsey.

### ***Infrastructure Needs And Deficiencies***

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The infrastructure of the Capay Cemetery District is sufficient for the level of service it provides; there are no significant deficiencies in infrastructure.

One area for improvement may be the gravel and unpaved cemetery roads. However, the District has money set aside and intends to contract with the County Department of Planning and Public Works to pave these district roads.

The cemetery currently encompasses 13 acres that are developed and an additional five acres that are undeveloped. There are still several plots available in the developed 13 acres. There are two buildings within the cemetery: a large shed for equipment storage and a small building with restroom facilities. The district owns a backhoe, riding mower, and a casket-lowering device. The district employs two part-time employees: a secretary and a groundskeeper.

### ***Growth And Population Projections***

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The Capay Cemetery District currently services a population of 3,329 within its boundaries. On average, 50 to 60 people are buried in the Capay Cemetery per year. Given the 5 acres of undeveloped land available, there is enough space to accommodate about 100 years of burials based on the projected increase in population in the district.

The district is primarily rural, serving the communities of Esparto, Capay, Brooks, Tancred, Guinda, and Rumsey. Population growth in the rural parts of Yolo County is anticipated to increase by 2.7 percent per year until 2020 (Sacramento Area Council of Governments, 2001). According to the Esparto General Plan (1996) the town expects to approve 50 new dwelling units per year. At this rate, Esparto would expect to increase in population from 2,000 (1990) to 3,757 in 2010.

The Capay Valley may see an increase in growth due to the presence of the recently expanded Cache Creek Casino. According to the Cache Creek Casino Expansion Environmental Impact Report (EIR) the expanded Casino will provide employment opportunities for over 2,100 people. However, the EIR found the expanded casino would have no significant impact on housing availability or land use in the area. The EIR states sufficient housing projects are currently being developed to absorb the increase in population, including the "Wild Wings" project outside of Woodland. There are also new subdivisions under review for the town of Esparto.

***Financing Constraints And Opportunities***

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The Capay Cemetery District is adequately funded. The District has \$169,618 in immediate cash reserves and can access the interest accumulated on their Endowment Care Fund (see California Health and Safety Section 9003) if needed.

Because the district does not regulate property tax revenues, Capay can only increase its funding by increasing the fees charged for services or a by vote to increase taxes. Currently, fees are determined by an informal survey of the fees of neighboring cemetery districts and set slightly lower. Given the relatively low disposable income of residents of the district, raising rates may be prohibitive. Resources are adequate for current and anticipated needs. At this time, no increase in rates is anticipated.

**Table 5. Capay Cemetery District Financing**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Spending</b>	<b>Difference</b>
<b>2000-2001</b>	\$49,223	\$27,826	57%	\$25,823	\$23,400
<b>2001-2002</b>	\$51,799	\$29,256	56%	\$28,006	\$23,793
<b>2 year Average</b>	\$50,511	\$28,541	57%	\$26,915	\$23,597

Source: Yolo County Fiscal Year 2002/2003 Final Budget

***Cost Avoidance Opportunities***

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The sole use of flush grave markers offers a potential cost avoidance opportunity. Currently, the district allows for raised markers as well as flush markers. Flush markers require much less labor to maintain and could help reduce maintenance costs. However, the community expects and desires that raised markers continue to be used.

While the District can charge a higher fee for raised monuments than for flat markers, over time the District saves more money by using flat markers. The fee for a raised monument is collected once, whereas maintenance costs for mowing around the monument are required several times a month. Having raised monuments is not cost effective.



### ***Opportunities For Rate Restructuring***

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Currently, rates are set slightly lower than neighboring cemetery districts (see Appendix B). These rates are adequate and appropriate for the services provided. Rates could be increased either to raise more revenue or to alter demand for the burial of cremated remains (cremains). The burial of cremains requires significantly less labor and land. Encouraging cremain burial through increasing fees for traditional burials could help save space.

### ***Opportunities For Shared Facilities***

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The Capay Cemetery District is located in a very rural area, and, as such, sharing facilities could be difficult. The closest cemetery to Capay is Cottonwood, which is seven miles away. Sharing resources and equipment with Cottonwood could be feasible on a fee basis or contract, but at this point in time it is unlikely that Cottonwood would be able to afford these services. Please refer to the Cottonwood Cemetery District review for more information.

### ***Government Structure Options***

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The Capay Cemetery District is adequate and efficient in its current form. The Capay District is functioning well enough that it could feasibly handle consolidation with the Cottonwood Cemetery District, which has no government structure and few resources. The new, larger consolidated district would require five, rather than the minimum three trustees to increase representation and support.

### ***Management Efficiencies And Local Accountability***

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The Capay Cemetery District has a management and accountability structure in place that can adequately provide cemetery services to the district area. The Capay Cemetery District has a three-member Board of Trustees appointed by the Yolo County Board of Supervisors for four-year terms. As of this date, two of the trustees have terms that will expire in 2006 and one trustee with a term that will expire in 2005. The district also has two employees, a secretary and a groundskeeper, to run the day-to-day activities.

The public has access to the grounds during daylight hours only. The district discourages after-dark access, except by special permission. All of the district's present files are available for review by appointment.

The Board holds meetings on the second Tuesday of every month. On occasions the Board will call special meetings, but these are rare. Their business is publicly noticed and held consistent with the California Public Meeting Act. The agenda is posted outside the building 72 hours in advance. Meetings are open to public attendance. All changes in procedure, fees, etc. are published in the Woodland Daily Democrat, the local newspaper.

## ***Recommendations***

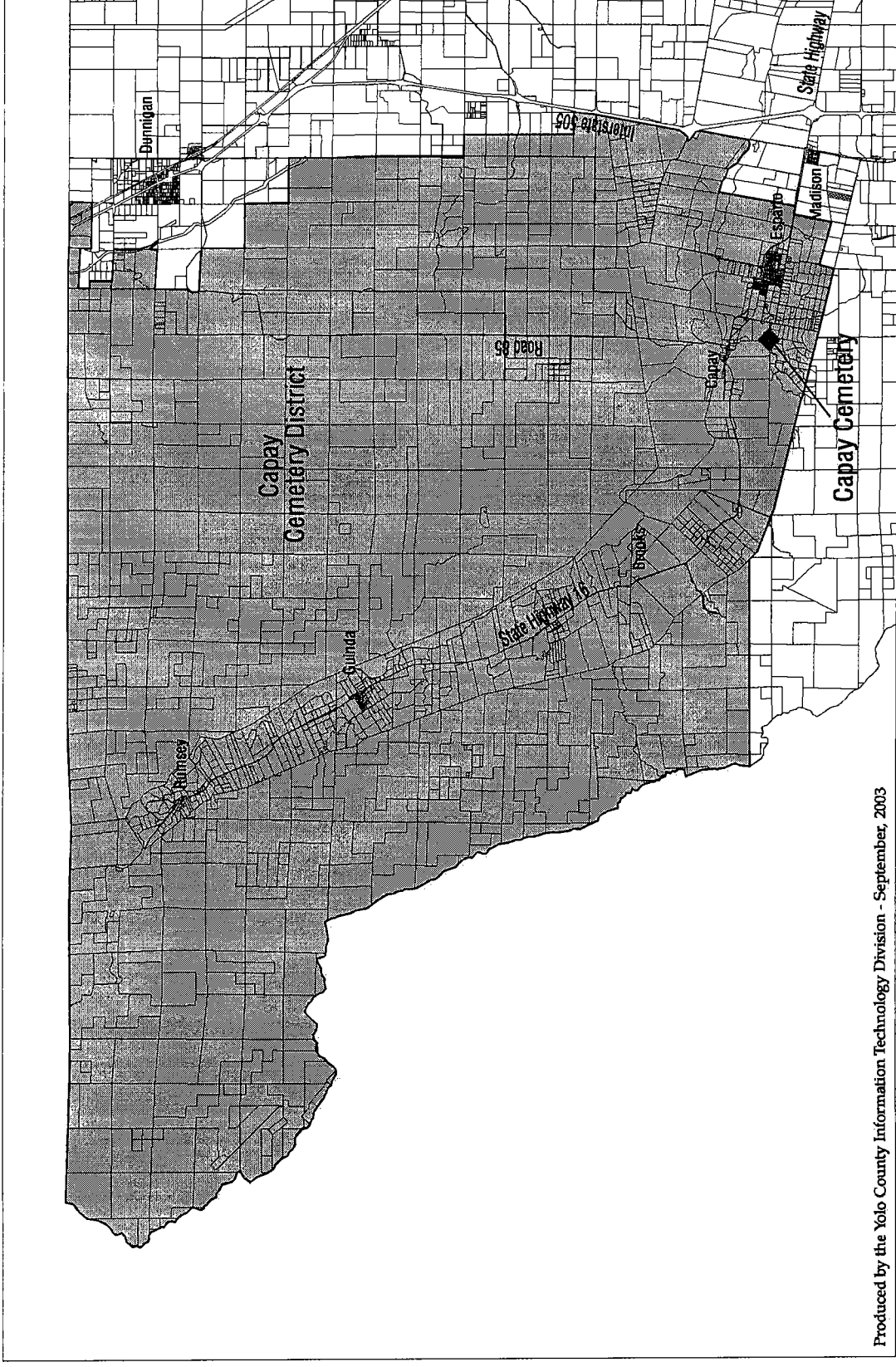
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1. Maintain the current Sphere of Influence, which is coterminous with district boundaries.
2. Establish operational policies and procedures consistent with the Health and Safety Code to clarify the burial process, fee collection, and services provided.
3. Develop a capital improvement plan/list that identifies projects that need to be completed, the estimated cost of the project, possible funding sources and timing for completion.

Based upon the information contained in this document, one recommendation for alleviating the problems associated with the Cottonwood Cemetery District is consolidation of the Cottonwood Cemetery District with the Capay Cemetery District. Capay has a viable and active Board of Trustees and is effectively and efficiently managing its resources. Capay may be able to accept reorganization and seems to have the resources to support the costs of consolidating with another district. Capay has adequate reserves and for each of the past three years has averaged more than a \$14,000 surplus (see Table 5).

See recommendations in the Cottonwood MSR Section for details on possible actions if consolidation is pursued.

# Capay Cemetery District



- Capay Cemetery District
- Capay Cemetery
- Parcel Boundaries & Roads

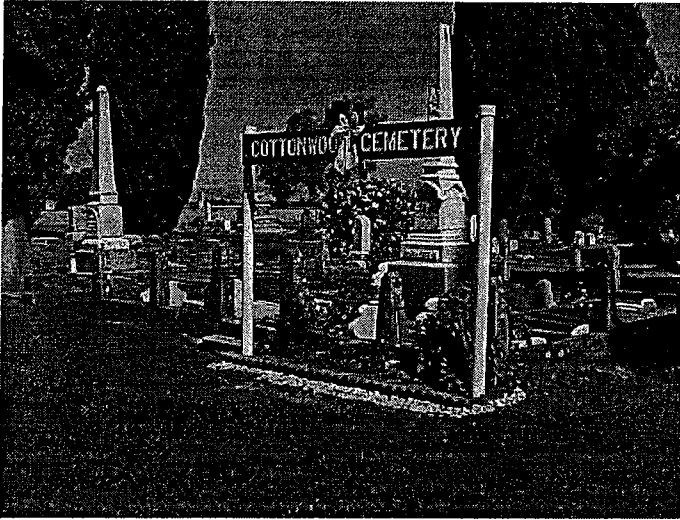


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## ***COTTONWOOD CEMETERY DISTRICT***

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***P.O. Box 349  
Esparto, CA 95627***

***Contact: David Herbst (530) 787-4502***

1863. The Cottonwood Cemetery District was later established in 1922. The cemetery itself is comprised of five acres and is situated near the intersection of Roads 25 and 89 between Winters and Madison in western Yolo County. There are many pioneer families buried there from the Cache Creek, Cottonwood, and Buckeye regions.

The Cottonwood Cemetery District currently serves the town of Madison and surrounding agricultural areas, totaling 51,233 acres (see Map 3). It serves a mostly rural population of 1,388.

The Cottonwood Cemetery has adequate space for the population it serves. Over half of the cemetery grounds are largely undeveloped, and there are typically only four to five burials a year. The western side of the cemetery is older and fully developed. Much of the land on the eastern side of the cemetery is not.

### ***Infrastructure Needs and Deficiencies***

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The Cottonwood Cemetery District does not have adequate infrastructure to perform necessary cemetery services. The district owns a riding mower and a pump house. The district does not have the proper machinery to dig graves; therefore, one of the district trustees must borrow a backhoe from a local farmer or use a shovel. Ropes are used to lower caskets into the ground.

The fencing around the cemetery needs to be improved or replaced. Most of the cemetery is fenced with barbed wire. The south side of the cemetery has a white iron fence.

The district has an adequate sprinkler system to water the grass and trees. However, some of the trees in the old part of the cemetery are dead or dying and need to be

replaced. New trees need to be planted in the new part of the cemetery to offer shade and beautification.

The old part of the cemetery is overrun with burrowing gophers and ground squirrels. The resulting holes present a serious safety hazard to those walking around the cemetery grounds, make the cemetery look unkempt, and disrupt the underground irrigation system.

The Cottonwood Cemetery has five acres, roughly two of which are undeveloped.

***Growth and Population Projections***

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The Cottonwood Cemetery District serves a population of 1,388. Madison is the only town in the mostly rural District. Currently, Cottonwood Cemetery District only inters four to five decedents per year. SACOG projects that unincorporated areas in Yolo County will grow by 36 percent in ten years. Cottonwood would still have adequate space if those projections were met.

***Financing Constraints and Opportunities***

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Most of the Cottonwood Cemetery District's revenue comes from property taxes (see Table 6); however, property tax revenues may be limited since much of the district's property is under Williamson Act. The district's burial rates are low compared to comparable cemetery districts, and since there are only four to five burials per year, revenue from burials is negligible. Cottonwood only has \$17,683 in cash reserves, the least of any Yolo County cemetery district.

**Table 6. Cottonwood Cemetery District Financing**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Spending</b>	<b>Difference</b>
<b>2000-2001</b>	\$7,348	\$6,100	83%	\$6,160	\$1,188
<b>2001-2002</b>	\$7,520	\$5,907	79%	\$6,880	\$640
<b>2 year Average</b>	\$7,434	\$6,004	81%	\$6,520	\$914

Source: Yolo County Fiscal Year 2002/2003 Final Budget

### ***Cost Avoidance Opportunities***

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Flush grave markers could offer a potential cost avoidance opportunity. Currently the district allows for raised markers as well as flush markers. Flush markers require much less labor to maintain and could help reduce maintenance costs. However, the cemetery manager expressed that the community expects and desires that raised markers continue to be used.

While the district can charge a higher fee for raised monuments than for flat markers, over time the district saves more money by using flat markers. The fee for a raised monument is collected once, whereas maintenance costs for mowing around the monument are required several times a month. Having raised monuments is not cost effective.

### ***Opportunities For Rate Restructuring***

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The Cottonwood Cemetery District charges significantly lower rates than any of the public cemetery districts in Yolo County (See Appendix B). A standard grave plot costs \$250.00. Opening and closing of a grave space usually costs \$350.00 (this number may vary since different people perform this service, and charge different prices). Burial of cremains costs \$50.00 and the endowment is \$100.00. The district could conceivably raise its rates.

### ***Opportunities For Shared Facilities***

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The Cottonwood Cemetery District could share facilities with the Capay Cemetery District, the neighboring District to the North. The cemeteries are seven miles apart, which might make sharing resources feasible. The Cottonwood Cemetery is also 10 miles from Winters Cemetery.

Cottonwood Cemetery District would benefit from sharing all of Capay or Winters Cemetery District's burial equipment, labor, and maintenance tools (except for a lawnmower). Capay or Winters Cemetery District might benefit financially from contracting out services and equipment to the Cottonwood Cemetery District.

### ***Government Structure Options***

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Cottonwood Cemetery District has not been able to locate new trustees to serve on its Board in some time. The Health and Safety Code requires a Public Cemetery District to have at least three trustees; however, the Cottonwood Cemetery District has not had an effective two-member Board since 1999. Though the district currently has two trustees, one serves in name only; his age and health preclude him from participating fully. The district's active trustee has assumed all of the district's responsibilities.

Cottonwood Cemetery District needs a functional board. The County Board of Supervisors should further review and address the district's needs and make a concerted effort to remedy the situation. Under the current situation, the district could be in violation of the Brown Act and the California Health and Safety Code.

In the past, the remaining active trustee, as well as County Supervisors, have attempted to locate more trustees to serve on the district. Given the difficulty in finding more trustees, there are two different options to consider. The quickest solution would be to dissolve the Board of Trustees and hand the government of the district over to the Yolo County Board of Supervisors. A more long-term solution would be to consolidate Cottonwood with another district (Winters or Capay) which has a fully functioning Board of Trustees.

### ***Management Efficiencies and Local Accountability***

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The Cottonwood Cemetery District performs the minimum necessary duties. The one active trustee is a volunteer and keeps the cemetery functioning. As necessary, the trustee writes checks for the district, maintains a map book, plot book, receipt book and deed book (a record of deed to plots sold by the district). Since no other members of the district have been willing to become trustees, the remaining trustee has appropriately turned to the Yolo County Board of Supervisors to assist him in finding more trustees. Unfortunately, all attempts have been fruitless. Another option is for the County Board of Supervisors to assume responsibility for the management and accountability practices of the district.

### ***Recommendations***

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Based upon the information contained in this document, it is recommended that the Cottonwood Cemetery District receive outside assistance. The three most pertinent alternatives to the current situation are:

- A) Consolidate with the Capay Cemetery District, or
- B) Consolidate with the Winters Cemetery District, or
- C) Replace the Cottonwood Cemetery District's governing board with the County Board of Supervisors.

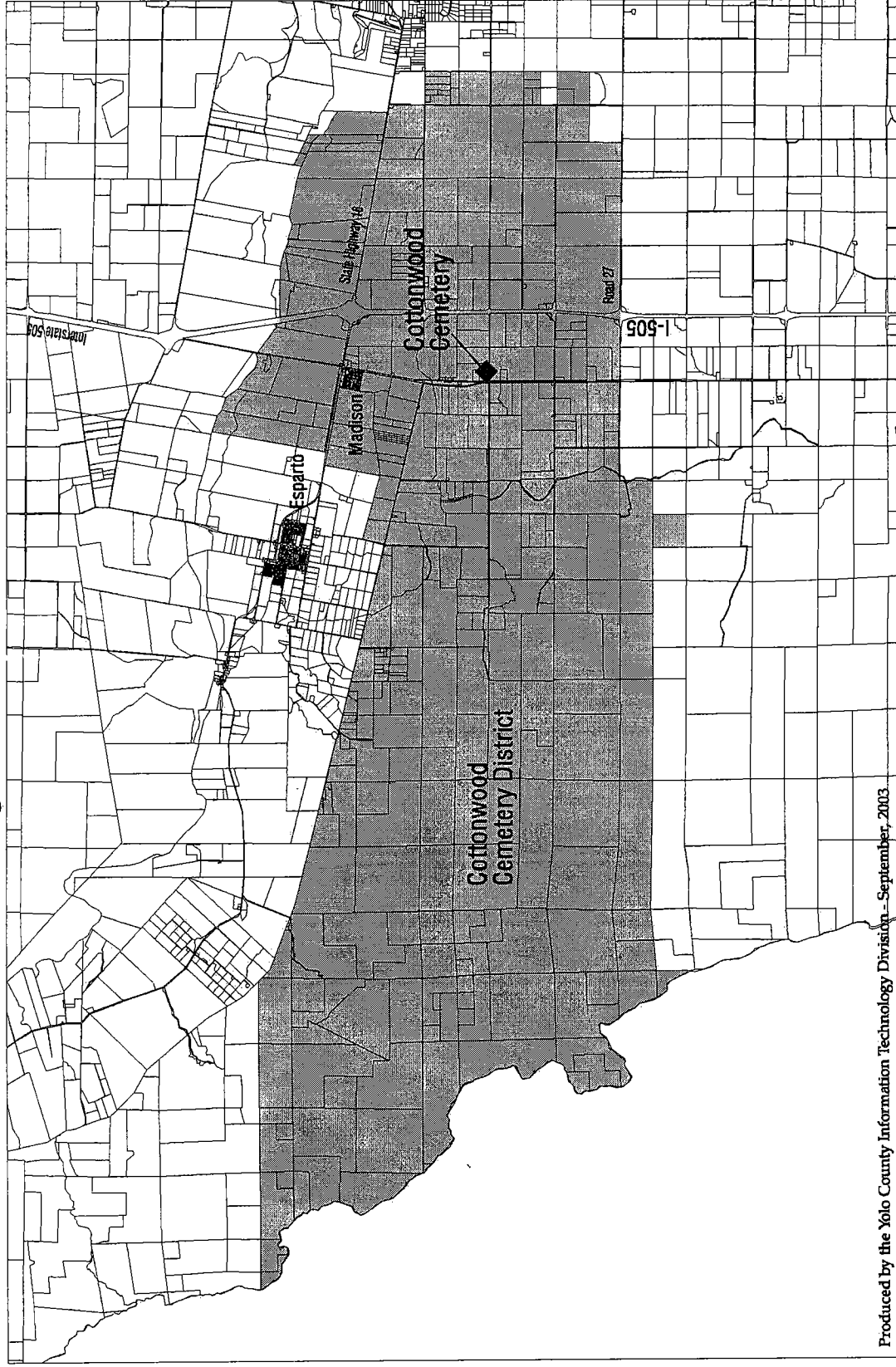
Under consolidation (A or B), the Board of Trustees from each district should be combined into one Board of five trustees.

Regardless of consolidation or intervention by the County Board of Supervisors, the following actions are recommended for the Cottonwood Cemetery District:

1. Establish operational policies and procedures consistent with the Health and Safety Code to clarify the burial process, fee collection, and services provided.
2. Explore the possibility of holding an election to establish a special tax or fee that is paid as part of the residents' annual property tax. This tax may be crucial to supporting any consolidation.
3. Attempt to retain a volunteer manager until such time as funds are available to hire a paid staff person.
4. Develop a capital improvement plan/list that identifies projects that need to be completed, the estimated cost of the project, possible funding sources and timing for completion.



# Cottonwood Cemetery District



- Cottonwood Cemetery District
- Cottonwood Cemetery
- Parcel Boundaries & Roads

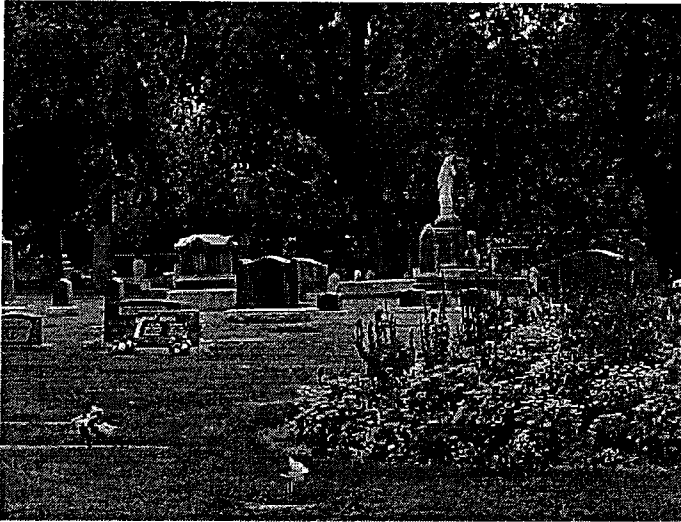


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## *DAVIS CEMETERY DISTRICT*

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*820 Pole Line Rd.  
Davis, CA 95616*

*Contact: John Reynolds (530) 756-7807*

The Davisville Cemetery, currently the Davis Cemetery, is perhaps the oldest cemetery in Yolo County. The earliest grave marker in the Davis Cemetery is from 1855, on land originally owned by Colonel Joseph B. Chiles. Few records of early burials from the mid-1880s exist today. Only one wooden headstone survived the ravages of vandals and grassfires, which swept through the grounds in past years. However, headstones of all descriptions still mark the burial place of many pioneers.

The Davis Cemetery District was formed in 1922. In 1958 the Catholic Diocese deeded to the Davis Cemetery District three acres of cemetery land, originally donated to the Diocese by the Chiles family. The district purchased twenty additional acres from George Chiles between 1962 and 1964. The cemetery was named a "historical site" by Davis City Council in 1985.

The Davis Cemetery District currently serves the City of Davis and surrounding areas, totaling 27,699 acres. The district serves the largest population among all of the Public Cemetery Districts in Yolo County (see Map 4).

### *Infrastructure Needs and Deficiencies*

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The Davis Cemetery District has adequate infrastructure to provide necessary services. The district has about 25 acres of total land, roughly 15 of those acres are undeveloped. On average, the district interrs 100 decedents per year. The district currently has 4,000 individuals interred in the cemetery; however, it has space for an estimated 100 years of development before a need for new ground arises. Double-depth burials and cremation would also help alleviate the need for more space. The district can otherwise build a columbarium to relieve the need for more space in the distant future.

The cemetery contains adequate restroom facilities, which were made ADA compliant in 2000. The roads surrounding the cemetery are in good condition. A wrought iron fence surrounds the cemetery property with a secure gate at the cemetery entrance on the northwest side of the cemetery.

Three full-time employees-groundskeeper, senior groundskeeper and manager/superintendent-maintain the cemetery. All are salaried and receive full benefits.

### ***Growth and Population Projections***

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The Davis Cemetery District serves a population of 67,398. The main population the district serves is from the City of Davis. According to the 2000 census, the population of the City of Davis is 60,308. Census projections in the City of Davis General Plan estimate that the city will grow to 62,182 inhabitants by the year 2010, or by less than one percent per year.

Additionally, the district's unincorporated areas will experience growth; SACOG estimates the population in unincorporated areas in Yolo County will increase by 2.7 percent per year until 2020. The cemetery has more than enough land to accommodate this growth.

### ***Financing Constraints and Opportunities***

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The district receives 42 percent of its revenue from property taxes, which have been increasing due to increased property tax values within the City of Davis. 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. The cemetery district can increase its burial rates to increase revenue, if it does not receive adequate funding from property taxes.

The Davis Cemetery District receives the most funding of all the Yolo County Cemetery Districts. It's also the only district that gets more revenue from fees than from property taxes.

The district has \$147,160 in cash reserves and \$219,234 in restricted funds for the replacement of infrastructure.

**Table 7. Davis Cemetery District Financing**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Spending</b>	<b>Difference</b>
<b>2000-2001</b>	\$338,495	\$116,382	34%	\$308,421	\$30,074
<b>2001-2002</b>	\$295,211	\$125,173	42%	\$225,247	\$69,964
<b>2 year Average</b>	\$316,853	\$120,778	38%	\$266,834	\$50,019

\* Estimated spending. \*\* Estimated expenditures are greater than total revenue due to reserve or deficit spending.

Source: Yolo County Fiscal Year 2002/2003 Final Budget

### ***Cost Avoidance Opportunities***

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No opportunities for cost avoidance have been identified.

### ***Opportunities For Rate Restructuring***

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The district has the opportunity to raise its rates; however, it receives adequate revenue. The rates vary widely (see Appendix B) and range from \$1500 to \$3050 for burial in a casket and from \$495 to \$695 for cremation burials (independent of the cost of actual cremation). 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 some of the highest of all the Public Cemetery Districts in Yolo County.

### ***Opportunities For Shared Facilities***

---

The Davis Cemetery District currently shares its undeveloped land with the City of Davis. The Cemetery District, on May 30th 2003, leased about 15 acres of its undeveloped land (section 8961.11 of the Health and Safety Code) to the City of Davis to be used as a dog park for one year. The district is compensated for any related costs. Once the City of Davis gets its own dog park the lease will be terminated.

The Davis Cemetery District is well maintained, and would not benefit from sharing facilities with any other cemetery district in the area. Winters Cemetery, fifteen miles away, is the closest public cemetery and it is self-sufficient.

### ***Government Structure Options***

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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 trustees effectively and efficiently serve the district.

### ***Management Efficiencies and Local Accountability***

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The trustees establish policy, review administrative regulations, prepare an annual budget, employ personnel and purchase equipment as required. The district employs a groundskeeper, senior groundskeeper and superintendent. The superintendent communicates with the cemetery district board and effectively oversees and maintains control of all operations in the district. A manual outlining the policies and procedures of the district is currently being drafted.

The board of trustees meets regularly on the second Wednesday of every month at 3:30pm, unless otherwise specified. The agenda is posted outside the district office and on the website five days prior to every meeting. Postings appear to comply with the provisions of the Brown Act. All board meetings are open to the public.

The district has been in violation of the Brown Act for inconsistently posting the agenda in the past, but the district has been proactive in addressing this problem. This year, the district has been reprimanded for lack of compliance with the Brown Act for improper structure of the agenda, lack of posting of the "time for public comment" and inappropriate discussion of the dog park under "old business".

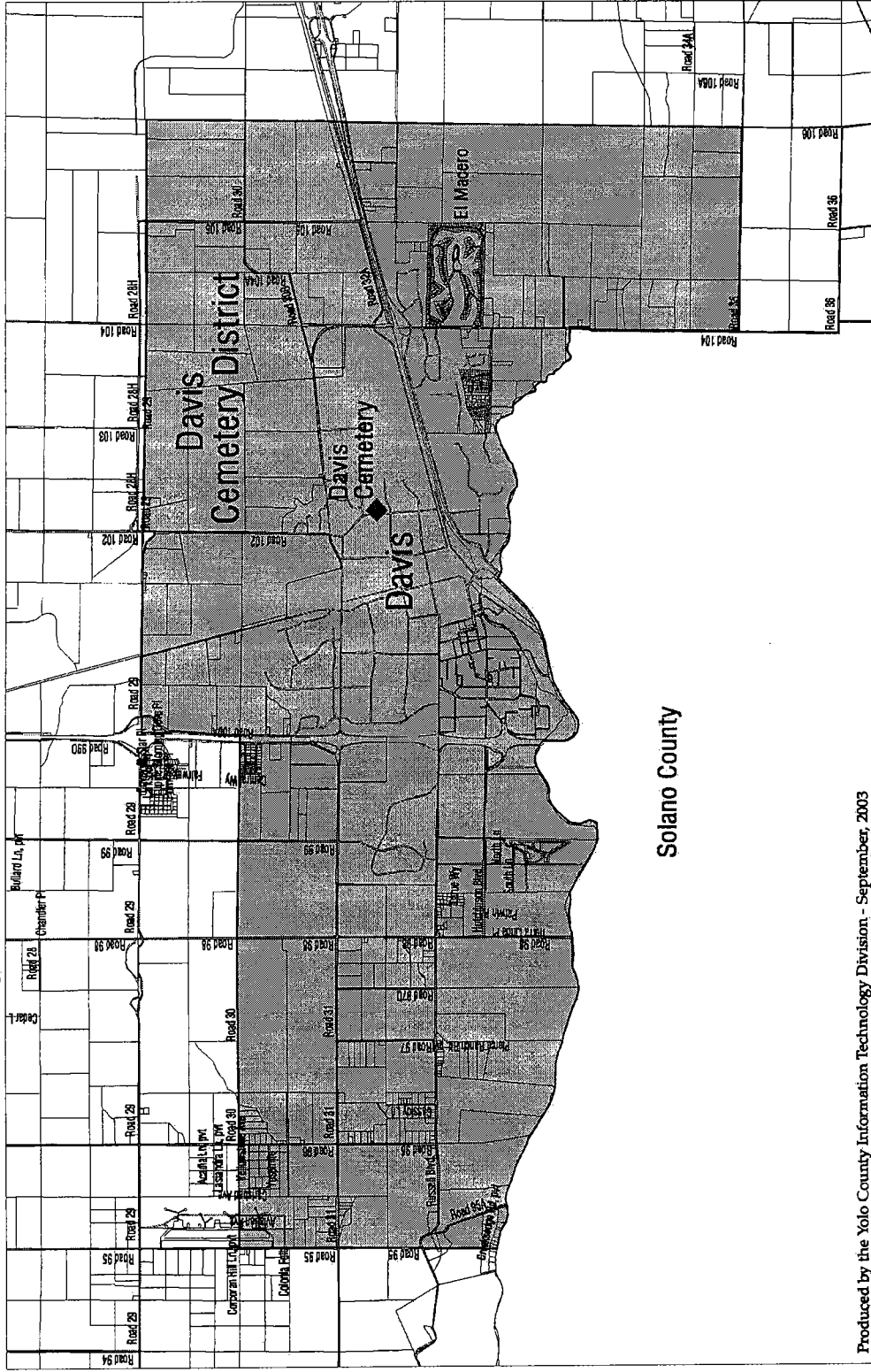
Legal issues have been raised by a community member, about the ongoing use of the undeveloped area of the cemetery for off-leash dogs. The district cemetery is subject to Yolo County's leash law, and the district is currently reviewing the situation.

### ***Recommendations***

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The Davis Cemetery District should maintain its current Sphere of Influence, which is coterminous with current district boundaries.

# Davis Cemetery District



■ Davis Cemetery District

◆ Davis Cemetery

~ Parcel Boundaries & Roads



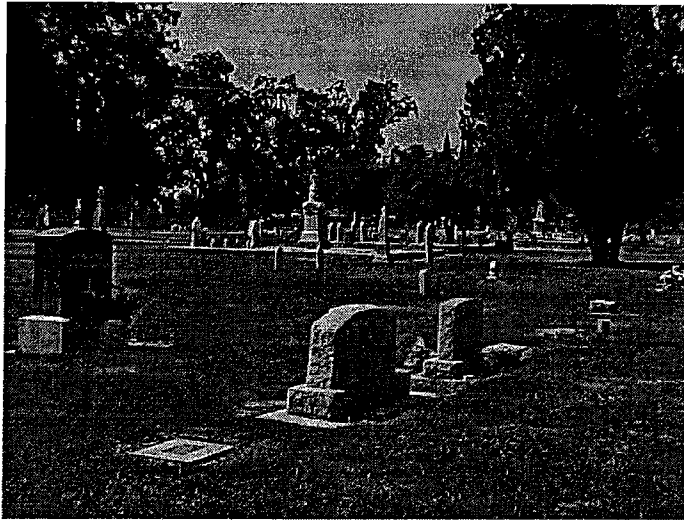
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Solano County

## ***KNIGHTS LANDING CEMETERY DISTRICT***

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*P.O. Box 97  
Knights Landing, CA 95645*

*Contact: Bardella Archers (530) 735-6274*

The Knights Landing Cemetery is located at the intersection of County Road 102 and Highway 113, south of the town of Knights Landing, near the Sacramento River (see Figure 7). The Knights Landing Cemetery District's boundary and concurrent sphere of influence encompasses 34 square miles (21,515 acres) primarily of farmland and serves a population of 1,331.

In 1861, Harrison Gwinn and Charles F. Reed donated land and the Knights Landing Cemetery was organized. Many Yolo County pioneers were buried in the cemetery including a large population of Chinese immigrants who built the railroads. The Chinese immigrants buried their dead in the southeast corner of the Knights Landing Cemetery. Sometime before 1940, the remains of these Chinese immigrants were exhumed and taken back to their ancestral burial ground in China with the assistance of the Chinese Benevolent Association of Sacramento.

### ***Infrastructure Needs and Deficiencies***

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The cemetery is currently 6.2 acres, a majority of which is developed. This raises the first crucial infrastructure need: land. The current cemetery size is sufficient to service the community for roughly thirty years but will require expansion if it is to remain in use after that time, assuming current growth projections. Currently the cemetery is bordered by farmland to the west and south, Highway 113 to the east, and a residence to the north. The farmland bordering the cemetery is held in Agricultural Preserve.

To maximize efficient use of the currently held cemetery land, the district re-surveyed the cemetery and has re-drawn smaller plots that are closer together than in the historic section of the cemetery.

A small building on the cemetery grounds serves as a maintenance shed, and houses restroom facilities. The restrooms are not consistently functional due to maintenance issues and are not ADA compliant. The building is also too small to accommodate all of the cemetery equipment, namely the riding mower and backhoe simultaneously. The district has inquired about obtaining a building permit to expand and update the shed, but the County will only allow this construction to occur if the building is also raised. Half of the building is within the Sacramento River flood plain, which requires special building standards. The district does not have the funds to raise the building or relocate the shed.

The district owns a backhoe, a riding lawn mower, and hand tools for maintenance of the cemetery and is in the process of extending an underground sprinkler system. They do not own a casket-lowering device and do not provide grave liners. As such, the family is required to procure a grave liner and ropes to lower the casket themselves.

The district has two employees: a secretary and a groundskeeper. The secretary works on an hourly basis and has a full time job outside of her work for the district. The groundskeeper is retained on contract from a landscaping firm. The district often has difficulty in finding an individual to dig graves and trustees have had to resort to giving the work to family members or doing it themselves.

### ***Growth and Population Projections***

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The Knights Landing Cemetery District currently serves a population of 1,331 within its boundaries. This population primarily comes from the town of Knights Landing. On average, eight people are buried in the Knights Landing Cemetery per year, but the number fluctuates significantly from year to year.

The District primarily serves the communities of Knights Landing and Robbins. The town of Robbins, in Sutter County, is six miles from the town of Knights Landing and not within district boundaries. Individuals from Robbins are buried in the Knights Landing Cemetery under the provision in California Health and Safety Code Section 9003.

According to the Comprehensive General Plan for Knights Landing (1999), the town of Knights Landing had a population of 1,250 in 1995 and estimates a population of 2,080 in 2015. This represents an increase in population of 3.74 percent. The cemetery has enough room to accommodate this growth, but will require more land to operate into the future.

### ***Financing Constraints and Opportunities***

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The Knights Landing Cemetery District provides adequate services, but it does not have the resources to go forward with capital improvements (building repair and expansion) or to purchase equipment (casket-lowering device). For the year 2002-2003 the County recommended and approved a budget of \$15,236, \$7310 less than the previous year.



Yolo County budgets cemetery district finances based on each district's property tax and fund balance. Knights Landing Cemetery District has \$52,085 in cash reserves and nothing in restricted reserve funding. The district relies on the volunteer efforts of its trustees or residents, who receive no compensation for their work.

Because the district does not regulate property tax revenues, Capay can only increase its funding by increasing the fees charged for services or a by vote to increase taxes. Currently, fees are determined by an informal survey of the fees of neighboring cemetery districts and set slightly lower. Given the relatively low disposable income of residents of the district, raising rates may be prohibitive. Resources are adequate for current and anticipated needs. At this time, no increase in rates is anticipated.

**Table 8. Knights Landing Cemetery District Financing**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Spending</b>	<b>Difference</b>
2000-2001	\$20,401	\$14,706	72%	\$12,734	\$7,667
2001-2002	\$22,546	\$13,639	60%	\$19,958	\$2,588
<b>2 year Average</b>	\$21,474	\$14,173	66%	\$16,346	\$5,128

Source: Yolo County Fiscal Year 2002/2003 Final Budget

The district may, however, decide to raise the fee on burials of residents outside of the district boundaries, specifically those from the town of Robbins. Since many burials are from Robbins, a higher non-resident fee may create a steady income stream for the district. Again, raising rates may be prohibitive and customers from Robbins may decide to utilize other options rather than pay the fee for use of the Knights Landing Cemetery.

### ***Cost Avoidance***

Flush grave markers offer a potential cost avoidance opportunity. Currently the district allows for raised markers as well as flush markers. Flush markers require much less labor to maintain and could help reduce maintenance costs. The district has previously debated requiring the use of flush markers, but has not made a conclusive decision on the issue.

While the district can charge more for raised monuments than for flat markers, over time the district saves money by using flat markers. The fee for a raised monument is collected once, whereas maintenance costs for mowing around the monument are required several times a month. Having raised monuments is not cost effective.

### ***Opportunities For Rate Restructuring***

---

The district has the opportunity to raise rates, but has not expressed an interest in doing so. Rates were previously increased in July of 2002. The district serves a population that is primarily low-income and rural and would price out many of the residents of the district if rates were raised.

Currently rates for a full burial are \$400 per plot, \$400 for opening and closing, and a \$175 endowment fund fee (See Appendix B). There are two separate fee structures for non-resident burials. The towns of Knights Landing and Robbins have a special relationship, and many individuals from Robbins have family members buried in the Knights Landing Cemetery. The "Out-of-Town" fee charged for Robbins residents is \$50, whereas other non-residents are charged an "Out-of-Area" fee of \$400. As stated above, the district has the opportunity to raise the "Out-of-Town" fee charged individuals from Robbins.

### ***Opportunities For Shared Facilities***

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No opportunities for shared facilities have been identified. The closest public cemetery is Mary's Cemetery, six miles away in Mary's Cemetery District. Both cemeteries are similarly equipped; it is unlikely that sharing resources is practical.

### ***Government Structure Options***

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The Knights Landing Cemetery District provides an acceptable level of service to the residents within its sphere of influence. Currently there is a three-member active Board of Trustees.

In 1985 the District annexed a property formerly in the Mary's Cemetery District in order to accommodate an individual that was serving on the Knights Landing Board of Trustees. This has been the only annexation to a Yolo County Cemetery District.

### ***Management Efficiencies and Local Accountability***

---

The Knights Landing Cemetery District has three active trustees on its board. The district also has two employees: a secretary and a groundskeeper. The public has access to the grounds during daylight hours and the district actively discourages after-dark access. All of the district's present files are available for review by appointment.

The Board holds meetings the second Monday of every month and by special meeting. Their business is publicly noticed and held consistent with the California Public Meeting Act. All changes in procedure, fees, etc. are published in the Woodland Daily Democrat, the local paper.

The district was investigated by the Yolo County Grand Jury in 1998-1999 after receiving a citizen's complaint. The Grand Jury found:

- Cemetery plots could not be reconciled with the current plot maps. The district lacked a comprehensive and detailed plot map showing the accurate location of all interred human remains.
- Burials had been performed in plots belonging to other parties.
- The district was hampered by lack of personnel and resources to reconcile plot maps with actual burial sites.
- The March 7, 1997 Auditor-Controller's Report recommended that the cemetery district contract with an engineering firm to update the cemetery map and the plot lot book to be consistent with the actual layout of the cemetery. The district had contacted an engineering firm and was updating a map.

The most recent audit of the district's records by the County Auditor-Controller's office (1998) ascertained that proper management practices were now in effect.

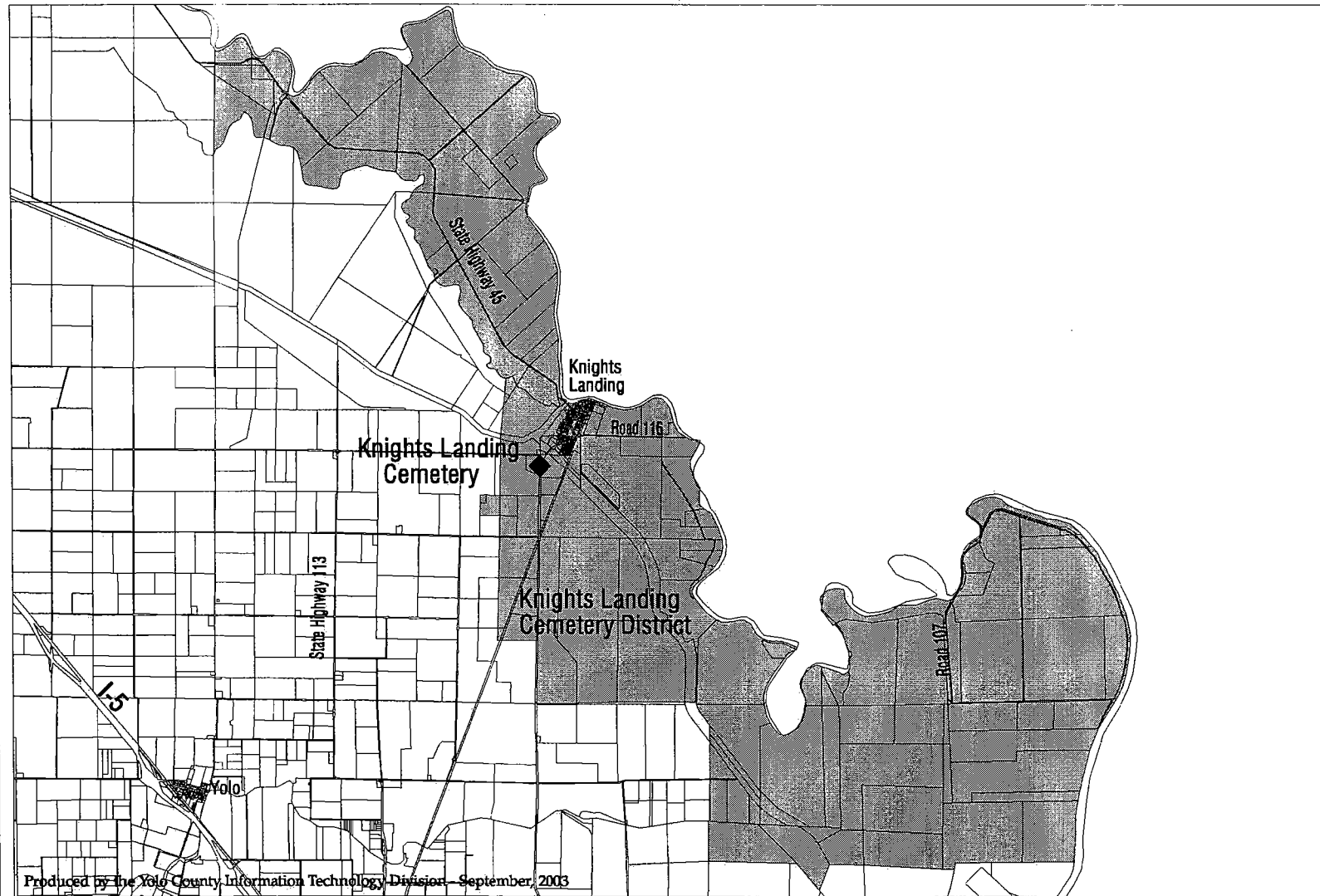
Since the investigation the district has been working on a new extensive burial index that records the name and location of remains in the cemetery.




### ***Recommendations***

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1. Knights Landing Cemetery District should maintain its current sphere of influence, which is coterminous with district boundaries.
2. Establish operational policies and procedures consistent with the Health and Safety Code to clarify the burial process, fee collection, and services provided.
3. Examine the possibility of raising the non-resident fee for residents of Robbins.
4. Explore the possibility of having an election to establish a small tax or fee that is paid as part of the residents' annual property tax.
5. Develop a capital improvement plan/list that identifies projects that need to be completed, the estimated cost of the project, possible funding sources and timing for completion.
6. Continue work on the comprehensive burial index.

# Knights Landing Cemetery District



-  Knights Landing Cemetery District
-  Knights Landing Cemetery
-  Parcel Boundaries & Roads



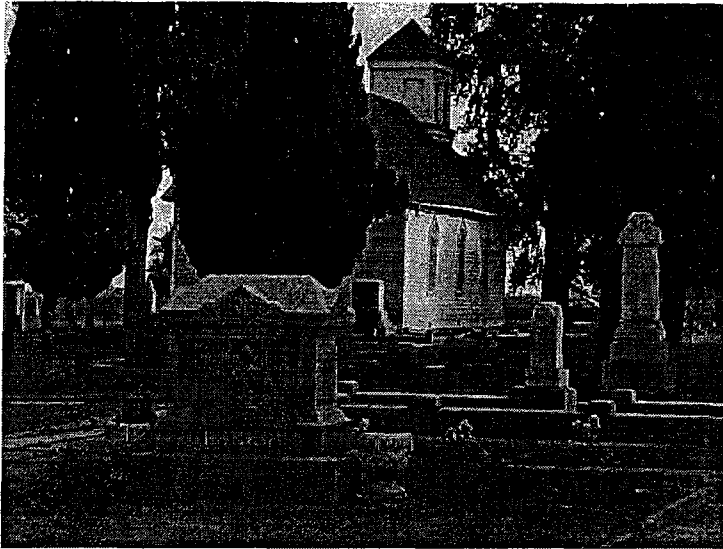
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Produced by the Yolo County Information Technology Division - September, 2003

## ***MARY'S CEMETERY DISTRICT***

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***County Road 15  
Woodland, CA 95695-6815***

***Contact: Linda Tolson (530) 662-9221***

Mary's Chapel and Cemetery is located at County Road 98 on the southwest corner of County Road 15, near the town of Yolo. The cemetery is open from 8:00 a.m. to 5:00 p.m. The cemetery boundaries and corresponding sphere of influence encompass 159 square miles (101,588 acres). The district serves a population of 2,471. The district includes the towns of Yolo and Dunnigan but is primarily rural (see Map 6).

The cemetery was named in honor of Mary Cross Pockman who came to the area in 1852. The earliest graves in the cemetery date from 1857. Mary's Cemetery is unique in Yolo County with a small, classic, gothic-influenced church included on the cemetery grounds. The original church was built in 1857, but burned to the ground in 1898. The present chapel was built around 1900.

### ***Infrastructure Needs and Deficiencies***

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The cemetery land, including the chapel, is 6.5 acres, most of which is developed and is surrounded by farmland. On average, the district inters 10 people per year and the cemetery currently is the resting-place for more than 1,500 decedents. The cemetery has enough land for at least 50 more years of service.

The cemetery has three main structures in addition to the chapel. There is an obsolete chapel outhouse from 1912, a building with modern restroom facilities, and maintenance shed.

The district owns two riding mowers and other equipment necessary for grounds keeping. They, however, do not provide a casket lowering service or grave liners, which must be provided by the family or the funeral agency handling the burial.

The district employs a secretary to handle district business-including the rental of the chapel-who is paid a flat monthly rate plus mileage. The district contracts with the Yolo County Probation Department for groundskeeping and maintenance twice a month. Volunteers do all other maintenance.

One of the primary infrastructure problems in the Mary's Cemetery is the abundant gopher population. The gopher holes present a serious safety hazard to those walking around the cemetery grounds. The holes also make the cemetery look unkempt and disrupt the underground irrigation system.

### ***Growth and Population Projections***

---

The Mary's Cemetery District currently serves a population of 2,471. According to SACOG estimates, Mary's Cemetery District will have a population of 3,360 by 2010. This population primarily comes from the towns of Yolo and Dunnigan. The population of the town of Yolo was 456 in 1996, while Dunnigan had a population of 648. According to the Dunnigan General Plan, Dunnigan will have a population of 3,888 at build out.

### ***Financing Constraints and Opportunities***

---

The Mary's Cemetery District does not receive sufficient funding for infrastructure needs, such as pest control. The district avoids costs by utilizing volunteers and contracting with the Yolo County Probation Department. Families of decedents must contract out for plot opening and closing, casket lowering, and obtaining a vault or grave liner.

The district receives, on average, 62 percent of its revenue from property taxes (see Table 9). The rest of the district's funds come from fees such as the sale of burial plots and rental of the chapel for weddings and other occasions. Because the district does not regulate property tax revenues, the district can only increase funding by increasing the fees charged for services or an election to raise assessments.

The district has only \$31,272 in cash reserves that can be used immediately. However, Mary's does have \$61,521 in restricted cash for infrastructure replacement, and an additional \$1,781 restricted cash specifically allocated for stained glass replacement.

**Table 9. Mary's Cemetery District Financing**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Spending</b>	<b>Difference</b>
2000-2001	\$22,363	\$14,763	66%	\$14,916	\$7,447
2001-2002	\$24,139	\$13,840	57%	\$33,107	*\$-8,968
<b>2 year Average</b>	\$23,251	\$14,301	62%	\$24,012	*\$-761

\*The district utilizes its fund balance available to make up the difference in spending and revenue.

Source: Yolo County Fiscal Year 2002/2003 Final Budget

Raising the rates for chapel rental may be feasible. At this time no increase in general rates is anticipated but chapel rental fees are currently under review for a potential increase. Currently, fees for chapel usage are \$50 for district residents and \$75 for non-residents. The chapel is used to varying degree each year, but on average is rented 10 to 20 times a year. Increasing the number of rentals may be a significant financing opportunity.

### ***Cost Avoidance Opportunities***

Flush grave markers offer a potential cost avoidance opportunity. They require much less labor to maintain and could help reduce maintenance costs. However, the community expects and desires that raised markers continue to be used. While the district can charge a higher fee for raised monuments than for flat markers, over time the district saves more money by using flat markers. The fee for a raised monument is collected once, whereas, maintenance costs for mowing around the monument are incurred several times a month. Having raised monuments is not cost effective.

### ***Opportunities For Rate Restructuring***

Rates for a full burial are \$400 for a full plot and \$100 for the endowment fee. Cremain burial is only \$200 for the plot and \$100 for the endowment (see Appendix B). Mary's Cemetery District currently does not provide opening and closing services. Families of individuals to be interred in the Mary's cemetery must contract with an independent party to open and close the grave.

Fees are determined by an informal assessment of the fees of neighboring cemetery districts and then set lower. Given the relatively low disposable income of district residents, raising rates may be prohibitive.

### ***Opportunities For Shared Facilities***

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No opportunities for shared facilities have been identified. The closest public cemetery is Knights Landing Cemetery, six miles away. Both cemeteries are similarly equipped; it is unlikely that sharing resources is practical.

### ***Government Structure Options***

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The Mary's Cemetery District provides an adequate level of service to the residents of the district. The district has a three-member Board of Trustees that effectively and efficiently serves the district.

### ***Management Efficiencies and Local Accountability***

---

Mary's Cemetery District has three active trustees on its board. The district also employs a secretary on an hourly basis. The public has access to the grounds during daylight hours and the district actively discourages after-dark access. All of the district's present files are available for review by appointment.

The Board holds meetings bimonthly and by special meeting, on dates that are convenient with all trustees. Their business is publicly noticed and held consistent with the California Public Meeting Act. All changes in procedure, fees, etc. are published in the Woodland Daily Democrat, the local paper.

The district was investigated by the Yolo County Auditor-Controller's Office in 1999. The Auditory-Controller found:

- Mary's had not maintained an Errors and Omissions insurance policy that would prevent district or trustee assets from being attached in the event of a lawsuit against the district.
- Burial plots had been sold and used without receiving full payment for the plot and endowment.
- The family members, not the district, contracted with third parties for grave digging services. This practice could put the district at risk for any damage or injury that may happen to the grave-digging contractor.

In response to these concerns, Mary's Cemetery District openly notes the independent contracting system for grave digging and has endeavored to recover debts owed to the district for plots. The district has obtained insurance, which includes Errors and Omissions and Workers Compensation. It adequately covers district employees and any independent contractors on the premises. The district, however, is still struggling to balance the needs of the citizens and the financial viability of the district.



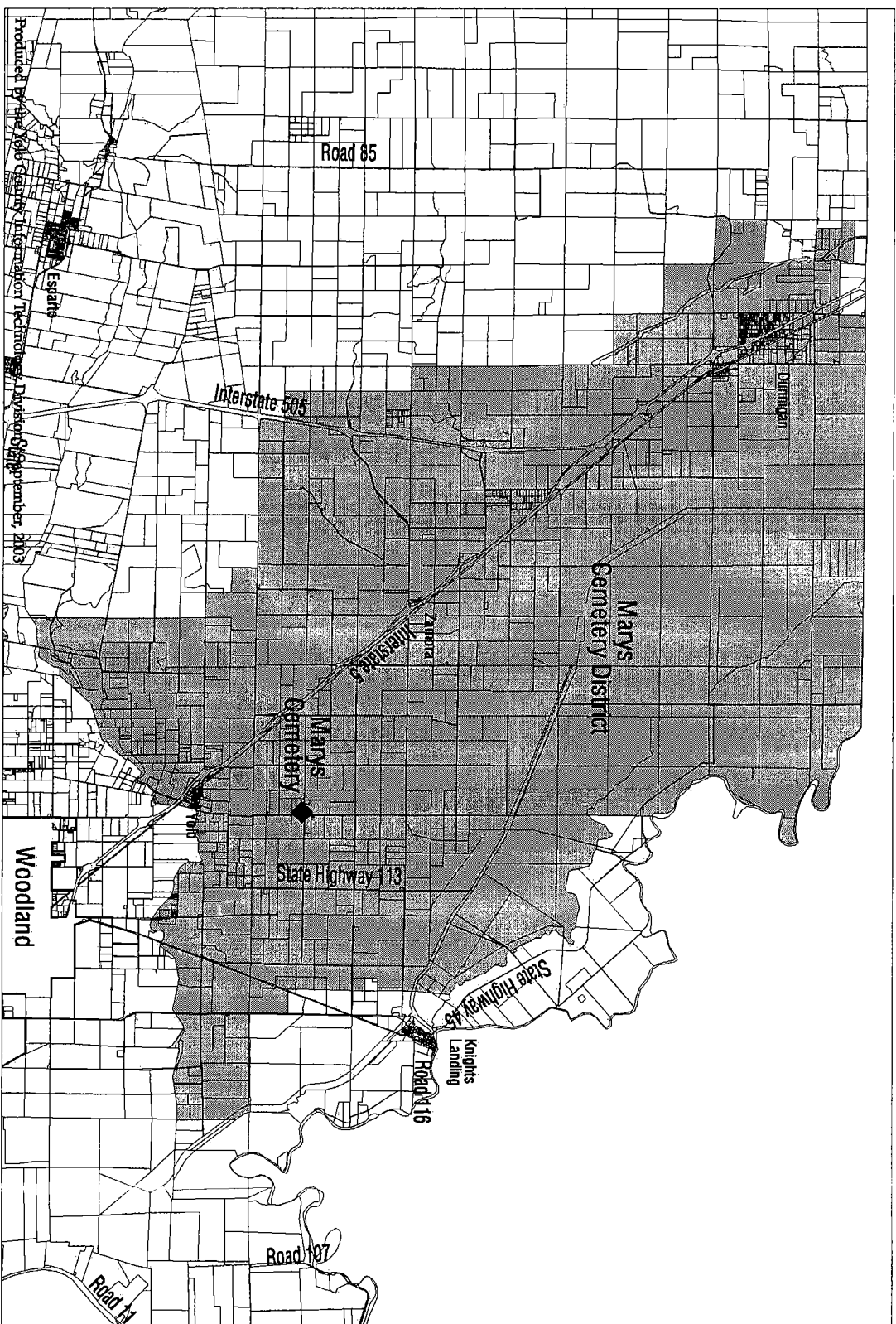
### ***Recommendations***

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The Mary's Cemetery District is under-funded and under-staffed. However, the district does provide an adequate level of service for its residents. As such the following recommendations are made:

1. Maintain the current Sphere of Influence, which is coterminous with district boundaries.
2. Examine the possibility of raising the chapel fee.
3. Explore the possibility of having an election to establish a small tax or fee that is paid as part of the residents' annual property tax.
4. Develop a capital improvement plan/list that identifies projects that need to be completed, the estimated cost of the project, possible funding sources and timing for completion.

# Marys Cemetery District



Produced by the Ohio State's Information Technology Department, 10/03

-  Marys Cemetery District
-  Marys Cemetery
-  Parcel Boundaries & Roads



Scale in Miles  
 0 1 2 3 4  
 1 : 130 000



## ***WINTERS CEMETERY DISTRICT***

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***415 Cemetery Drive  
Winters, CA 95694-0402***

***Contact: Irene George (530) 795-2475***

The Winters Cemetery is north of Road 128, at the end of Cemetery Drive. It consists of roughly 25 acres and has about 8,000 buried decedents. The cemetery is open Monday to Friday, 7:00 a.m. to 4:00 p.m.

The Winters Cemetery was originally known as the Masonic Cemetery of Winters and was founded in 1875 for members of the Masonic Order and for the public. The first burial in the cemetery was Bert Allen who died on November 22, 1876. Decedents, from as early as 1860, were relocated to the cemetery from other local cemeteries. Several members of the Donner party were buried in the Masonic Cemetery of Winters including Solomon Hook, his wife Alice M. Hook, and their son Edward.

The Winters Cemetery District was formed in 1939 and covers part of Yolo and Solano County (see Figure 9). The greater part of the District lies in Yolo County. In 1941, Buckeye Lodge #195 of the Masonic Order deeded the cemetery over to the County of Yolo.

### ***Infrastructure Needs and Deficiencies***

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Winters Cemetery District seems to have all the necessary equipment to provide services. The district has prepared a list of future infrastructure and equipment needs they hope to address, as funds become available.

The district's office and restrooms need to be renovated and updated to meet ADA requirements. Water mains throughout the cemetery need to be repaired. Sprinklers also need to be repaired and have timers installed. Road overlays need to be applied to roads within the cemetery. The existing 60-year old well and phone and electrical lines may need to be replaced.

The district is planning on using the interest from the endowment fund to pay for straightening cemetery headstones in the old part of the cemetery. The district has a gravedigger, but ongoing costly repairs might be avoided by buying a new one that costs approximately \$100,000.

The west portion of the district cemetery has a drainage problem because of encroaching water from outside the cemetery. The Winters Cemetery District is interested in working with the City of Winters to solve the flooding problem and construct a columbarium; flooding makes double-depth burials infeasible.

The Winters Cemetery District is most concerned with its availability of land for future services. The cemetery does not own contiguous land to expand on. The land to the west of the cemetery is slated for affordable housing. The eight-acre walnut orchard to the east is intended for parks. The district is hopeful that it can carve three acres out of the east property for itself.

### ***Growth and Population Projections***

---

The Winters Cemetery District serves a population of 7,513 on its 56,225 acres. The City of Winters is the only city within the district's boundaries, and according to the 2000 census it has a population of 5,300. The City of Winters' General Plan estimates the population will more than double to 15,500 in 15 years.

The Winters Cemetery District has 8,000 interments with room for about 3,000 more. The district currently performs 50 to 60 burials on average, each year. At 60 burials per year, the district has room in its cemetery for 50 more years. Given the estimated increase in population and the subsequent increase in burials, the district has room in its cemetery for another 25 to 30 years.

### ***Financing Constraints And Opportunities***

---

The Winters Cemetery District is funded through property taxes from both Yolo and Solano Counties. The district has \$253,532 in cash reserves, which is the largest reserve fund in the six public cemetery districts in the county. Winters also has an additional \$23,357 set aside and restricted for infrastructure replacement.

The district's finances are earmarked for future needs, totaling approximately \$500,000. The district has attempted to build its finances over the years to be able to pay for large expensive projects such as a backhoe and road inlays. It is useful to note the district's estimated total revenue in 2002-2003 is \$174,185, just over one-third of the necessary project funds. Considering all of the districts financial obligations, reserve project funds could take years to accumulate.

The Winters Cemetery District will have to use some of its reserve funds to accommodate growth in the area. The Winters Cemetery District has not been adequately compensated for continuous and planned growth in the City of Winters. The Winters Cemetery District recently received \$50,000 from developers to help mitigate some growth from development, but it was a one-time payment. The district cannot rely on developers for a stable stream of revenue.

**Table 10. Winters Cemetery District Financing**

<b>Fiscal Year</b>	<b>Total Revenue</b>	<b>Revenue from Taxes</b>	<b>% of Revenue from taxes</b>	<b>Spending</b>	<b>Difference</b>
<b>2000-2001</b>	\$174,217	\$112,572	65%	\$143,813	\$30,404
<b>2001-2002</b>	\$241,969	\$117,422	49%	\$152,583	\$89,386
<b>2 year Average</b>	\$208,093	\$114,997	57%	\$148,198	\$59,895

Source: Yolo County Fiscal Year 2002/2003 Final Budget

### ***Cost Avoidance Opportunities***

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The Winters Cemetery District is proactive about cutting costs and conserving space. The district encourages cremation over burial. It is more efficient for the district to do cremation burials since as many as eight can fit in each plot. About half the interments that the district performs are cremations and half are burials.

The district only allows flush (flat cement) markers to be used now, in the newer part of the cemetery. This allows the cemetery to be more easily and efficiently maintained.

### ***Opportunities For Rate Restructuring***

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The Winters Cemetery District looks at fees and services from other comparable cemetery districts in the region every two years or so and sets comparable fees. A standard grave burial with all of the necessary services ranges from \$1801.25 to \$1747.75. Cremation burials range from \$1049.90 to \$874.90 (see Appendix B). The Winters Cemetery District could conceivably raise its rates; however, the Winters Cemetery District's prices are almost on par with those of the Davis Cemetery District, which has the highest rates among the special, public cemetery districts in the County.

### ***Opportunities For Shared Facilities***

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Winters Cemetery is fifteen miles from the Davis Cemetery and about ten miles from the Cottonwood Cemetery. The proximity of the Winters and Cottonwood Cemeteries may

permit shared equipment and services; however, the distance may make transfer of equipment difficult and time consuming. As a result, more work would be created for the Winters staff; less time and attention might be given to the Winters Cemetery District.

Conversely, the Winters Cemetery District might benefit from sharing the Cottonwood Cemetery's undeveloped land.

### ***Government Structure Options***

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The district has a full three-member Board of Trustees. One of the district's trustees is from Solano County. The Winters Cemetery District makes an effort to get at least one person from Solano County to serve as a trustee to ensure representation, since part of the District lies in Solano County.

### ***Management Efficiencies and Local Accountability***

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The Winters Cemetery District operates very efficiently under its current government structure. In addition to a three-member board of trustees, the district has a part-time secretary and full-time manager. The district also hires part-time labor on an hourly basis to assist with maintenance and grounds keeping.

The Winters Cemetery District holds meetings on the second Wednesday of every month, or as necessary. The district appears to be in compliance with the Brown Act. All meetings are posted inside the cemetery office and outside the window. The district advertises to the public in the local paper, the Winters Express, about holidays such as Memorial Day and the opportunity to place flags or flowers on gravesites on these special dates.

### ***Recommendations***

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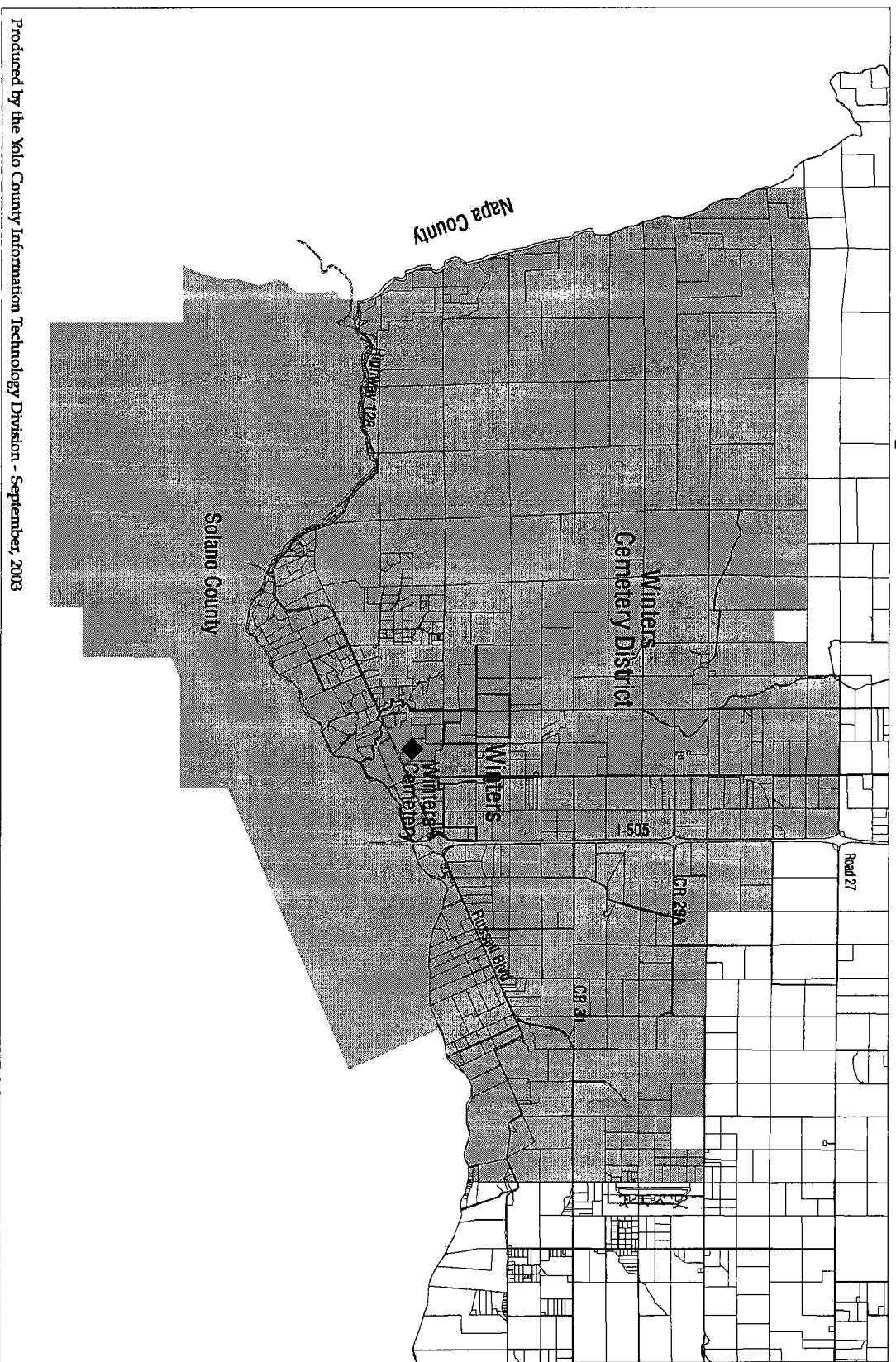
1. Maintain the Winters Cemetery District's Sphere of Influence, which is coterminous with current boundaries.
2. Investigate feasibility of constructing a columbarium to maximize land use, since double-depth burials are infeasible due to flooding.




Based upon the information contained in this document, one recommendation for alleviating the problems associated with the Cottonwood Cemetery District is to consolidate it with the Winters Cemetery District. Winters has a viable and active Board of Trustees and is effectively and efficiently managing its resources. Winters may be able to accept reorganization and seems to have the resources to support the costs of consolidating with another district.

See recommendations in the Cottonwood MSR Section for details on possible actions if consolidation is pursued.

# Winters Cemetery District

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



-  Winters Cemetery District
-  Winters Cemetery
-  Parcel Boundaries & Roads



Scale in Miles  
 0 1 2  
 1 : 100 000



## ***SPHERE OF INFLUENCE***

This Sphere of Influence Update section addresses the criteria required by the Cortese/Knox/Hertzberg Act by referring to information contained in the Municipal Service Review. Given that many of the districts are facing similar conditions, this section is organized by key factors, stating general observations that apply to most districts and then identifying specific districts that have special circumstances worth noting.

The original Sphere of Influence report was conducted in 1976 and the only change to any Cemetery District's Sphere of Influence was the Baird Annexation in 1985 of land from the Mary's Cemetery District to the Knights Landing Cemetery District.

### ***Growth and Population***

Growth and its impacts on population are of primary importance to all cemetery districts. An increase in population increases the number of individuals that require the services of a cemetery.

Population data for each district were determined by using 2000 U.S. Census data (see Table 11). Using a geographic information system, the area of each district was overlaid onto a map of U.S. Census tracks. Thus, the census tracks within a specific district were identified. The population attributed to each track was then totaled and the population of each district determined.

**Table 11. Yolo County Cemetery District Populations**

<b>Cemetery District</b>	<b>Service Area/SOI (in sq. mi.)</b>	<b>Total District Population (2000)</b>
<b>Capay</b>	285.36	3,329
<b>Cottonwood</b>	80.05	1,388
<b>Davis</b>	43.28	67,398
<b>Knights Landing</b>	33.62	1,331
<b>Mary's</b>	158.73	2,471
<b>Winters</b>	87.85 (Yolo) 35.44 (Solano)	7,513

Projected growth and future population data was determined by reviewing general plans for the communities within the cemetery districts and the Yolo County General Plan Housing Element. Population estimates from these sources were extrapolated from the number of housing units projected to be built in the future. SACOG population projection estimates were also used in cases where general plan data was not available.



Also, important to future growth and capacity estimates was qualitative data collected from interviews with cemetery district trustees and/or cemetery managers, all of which have lived and worked in the cemetery districts for several years. Existing and future cemetery capacity can be estimated through the experience and observations of trustees and managers, who have an intimate knowledge of cemetery needs and community growth.

- Capay: The Capay Cemetery District currently has a population of 3,329. It is a rural district and can anticipate a 2.7 percent growth rate. The district cemetery has ample space to accommodate more than 100 years of development based on population projections.
- Cottonwood: The Cottonwood Cemetery District serves a population of 1,388. Madison is the only town in the mostly rural district. Unincorporated areas in Yolo County will grow by 3.6 percent per year. Just over half of the Cottonwood Cemetery is developed, and would therefore still have adequate space to accommodate up to 100 years of development if those projections were met.
- Davis: The Davis Cemetery District has a population of 67,398. The district encompasses an area that is both urban and rural. The greatest population that the district serves is in the City of Davis, with a population of 60,308. The City's population will increase to 62,308 by 2010. Just over 7,000 of the districts inhabitants live in rural areas, where a 2.7 percent per year growth rate is expected. The Davis Cemetery District is well prepared for future growth and the cemetery has capacity for 100 years of service.
- Knights Landing: The Knights Landing Cemetery District currently serves a population of 1,331 within its boundaries. This population primarily comes from the town of Knights Landing. According to the Comprehensive General Plan for Knights Landing (1999), the town of Knights Landing had a population of 1,250 in 1995 and estimates a population of 2,080 in 2015. This represents an increase in population of 3.74 percent. The cemetery has enough room to accommodate this growth, but will require more land to operate into the future. The district recently redrew the cemetery layout to accommodate more plots. Therefore, the cemetery has adequate space for at least 30 years of service.

- Mary's: The Mary's Cemetery District serves a population of 2,471. The district is projected to have a population of 3,360 by 2010, primarily from the towns of Yolo and Dunnigan. The population of the town of Yolo was 456 in 1996, while Dunnigan had a population of 648. According to the Dunnigan General Plan, Dunnigan will have a population of 3,888 at build out. The Mary's Cemetery District is projected to have a population of more than 7,000 in ten years, with combined growth. Mary's Cemetery will be able to accommodate growth for more than 50 years.
- Winters: The Winters Cemetery District has a population of 7,513. Part of the district lies in Solano County, though the greatest portion of the district's population comes from the City of Winters in Yolo County. The population of the City of Winters is projected to more than double from 5,300 to 15,500 in 15 years. The population in the City of Winters will have the greatest impact on the cemetery's space, but rural areas, which make up most of the district, will also contribute with a 2.7 percent per year growth rate. The Winters Cemetery District will be able to provide 25 years of service.

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

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Cemetery districts do not have authority to make land use decisions. The responsibility for making land use decisions within the cemetery district boundaries is retained by the county and cities they serve. Moreover, districts are subject to the land use ordinances, zoning laws, and regulations established by the responsible jurisdiction.

- Capay, Cottonwood, Knights Landing, and Mary's: These Yolo County Cemetery Districts are surrounded by agricultural land. The presence of agriculturally zoned land, surrounding the cemeteries makes the possibility of cemetery expansion more feasible. Given that the land next door is not developed for commercial, industrial, or residential uses, it is still open space and available for development as a cemetery, if a purchase is viable.
- Davis: The Davis Cemetery is surrounded by residentially zoned land. Fortunately Davis has more than sufficient land for more than 100 years of service.
- Winters: The Winters cemetery has residentially zoned land to the west and south, a public school to the north, and is zoned for agriculture to the east. Any expansion of the cemetery lands will have to be to the east where a city park is being planned.

### ***Present and Planned Need for Facilities***

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The majority of Public Cemetery Districts in Yolo County are meeting the needs of the residents in their communities. Greater information to this effect is contained in the Municipal Service Review section of this document.

Growth in the county is expected to increase at steady, and in some cases, rapid rates. However, the districts in areas of greater development have procured facilities to prepare for this growth in population and are proactively managing this situation.

- Capay, Davis: These districts have sufficient facilities for 100 years of development.
- Knights Landing, Mary's: These cemetery districts have sufficient land for 50 years of development but are lacking in resources for infrastructure needs such as equipment and labor.
- Winters: The Winters Cemetery District has enough resources for equipment and labor needs, yet only has land for 30 years of development.
- Cottonwood: Besides available land, Cottonwood does not have sufficient resources to accommodate current or future needs.

### ***Present Capacity***

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A discussion of the capacity of each cemetery is contained in the Municipal Service Review sections of this document. None of the districts are facing a shortage of space in the near future within the next five to ten years. However, some districts are researching and planning to purchase property to help them meet the future demand for space.

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

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In general, the Public Cemetery Districts of Yolo County provide the communities within their boundaries with compassionate and effective public service. However the Cottonwood Cemetery District lacks the resources to provide fully effective service.

Boards of Trustees manage the districts and district managers are committed to the people and communities they serve.

### ***Sphere of Influence Recommendations***

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Capay, Davis, Knights Landing, Mary's, Winters: These cemetery districts should maintain their current spheres of influence which are coterminous with existing boundaries. These districts provide adequate services to the communities they support. In most cases these districts are coterminous with each other.

Cottonwood: The Cottonwood Cemetery has enough land to serve its district population. However, in regards to the California Health and Safety Code and the Brown Act, the district cannot provide adequate cemetery services due to lack of funds and willing volunteers to serve as trustees.

Under the revised Local Government Reorganization Act of 2000, consolidation refers to the unification or joining of two or more districts into a single new successor district (56030). Alternatives two and four (below) require consolidation with another district. According to the California Health and Safety Code LAFCO may increase the number of trustees of the newly formed district (8950.01). The County Board of Supervisors may also elect to act as the Board of Trustees by a four-fifths vote of all the Board's members and a declaration of their intent to serve as trustees (8950.3). A public hearing must then be held within ten days of the declaration.

- *Alternative 1: No Action* - The Cottonwood Cemetery District can continue to function as it is under current conditions. Efforts can be renewed to find a third trustee and special taxes collected to help with the district finances. This alternative only works on the assumption that active trustees can be found and retained and that additional revenue can be collected.
- *Alternative 2: Consolidation with Winters* - The Winters Cemetery District is a financially secure district and would potentially be able to accommodate consolidation of the Cottonwood District. The district has \$257,759 in its treasury and on hand. Many of these funds are earmarked for future projects, which demonstrates the district's prudence and viability. The district also has a fully functioning Board of Trustees, as well as a full-time manager and part-time secretary.

Under current growth projections, Winters Cemetery will need more land to operate beyond thirty years. The Winters Cemetery District may be able to benefit from the acquisition of more cemetery land if it consolidates with Cottonwood. The Winters Cemetery District may be able to forego expenses for a columbarium or more land within its own district if it consolidates with Cottonwood.

Winters Cemetery is about 10 miles away from the Cottonwood Cemetery. The proximity of the two cemeteries may make it feasible to share equipment and services.

Though it may be possible for Winters and Cottonwood Cemetery to share services, Winters residents may not want to be buried outside of the Winters Cemetery area.

- *Alternative 3: Board of Supervisors Intervention* - A provision of law exists for the Board of Supervisors to act as the Board of Trustees of a district, if necessary. Given the lack of an effective or complete Board of Trustees, the Board of Supervisors may need to intervene.

- *Alternative 4: Consolidation with Capay* - Based upon the information contained in this document, it is recommended that the Cottonwood Cemetery District should be dissolved and consolidated into the Capay Cemetery District. The Capay Cemetery District is in a viable financial state with \$169,618 in its treasury. It also has a stable governmental structure that could accommodate Cottonwood's consolidation with a fully functioning Board of Trustees, a part-time secretary and groundskeeper.

The Capay Cemetery is seven miles away from the Cottonwood Cemetery. The proximity of the two cemeteries may make it feasible to share equipment and services.

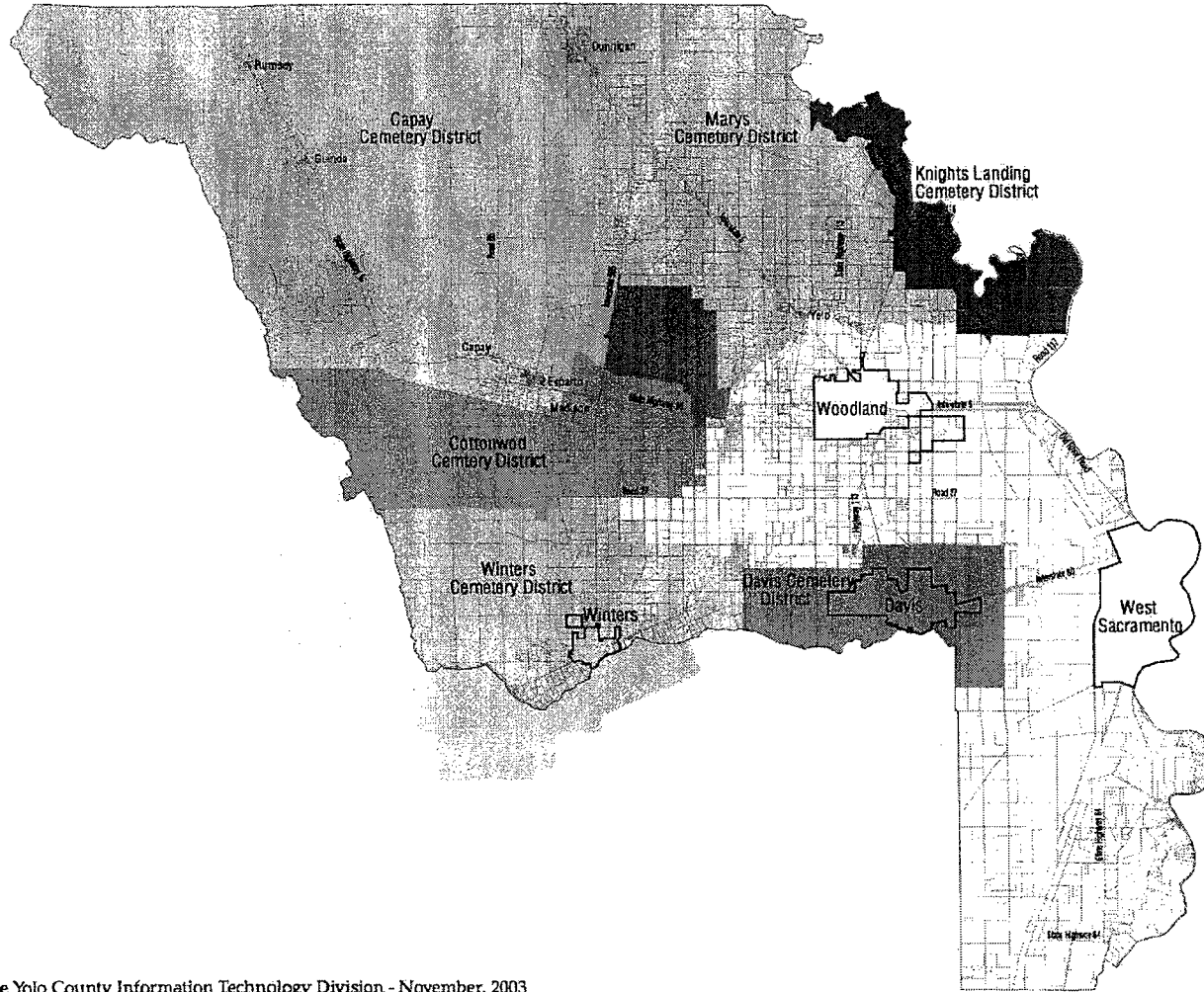
Though the Capay Cemetery District may be able to consolidate with the Cottonwood Cemetery District and provide adequate governance and services, the Capay Cemetery District itself may not benefit from consolidation.









- *Alternative 5: Annexation of additional territory* – Yolo County has portions of land that are currently outside the boundaries of the six public cemetery districts. Several of these unserved portions lie on the eastern end of the Cottonwood Cemetery District. While the option of annexing new territory will translate to additional demand for services, this option would simultaneously introduce both larger financial and volunteer bases.

One particular region, the Clover Area, merits additional study because it lies “land locked” between Capay, Mary’s and Cottonwood Cemetery Districts (refer to Map 8). Consequently, it is located in a natural expansion area for any of these districts. After annexation, the County residents in this area would get the option of choosing a public cemetery as a place of final rest. For a public cemetery district, this area brings with it two factors: a larger population pool of potential volunteers and additional property tax revenue. The Cottonwood Cemetery District needs to address both of these factors to become a viable agency. As indicated in the MSR portion of this report, the Cottonwood District has sufficient capacity for its current population for the next 100 years. The addition of the Clover Area will not have a significant impact to that estimate.

The Clover Area is identified as an area with sufficient population and land area to address the two main concerns of the Cottonwood District. Since this area is not within an existing public cemetery district, it is logical to include the Clover Area to the Cottonwood Cemetery District’s sphere of influence.

# Cottonwood Cemetery District Sphere of Influence (SOI)



-  Cottonwood Cemetery District SOI
-  Cottonwood Cemetery District
-  Capay Cemetery District
-  Knights Landing Cemetery District
-  Marys Cemetery District
-  Davis Cemetery District
-  Winters Cemetery District
-  Parcel Boundaries & Roads



Scale in Miles  
0 5 10

1 : 325 000



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### ***Interviews***

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Mark Riley, Trustee, Capay Cemetery District, June 2, 2003

Warren King, Trustee, Knights Landing Cemetery District, June 6, 2003

Larry Justice, Trustee; Irene George, Secretary; Brett Dunham, Manager; Winters Cemetery District, June 9, 2003

David Herbst, Manager/Trustee, Cottonwood Cemetery District, June 16, 2003



***APPENDICES***

**Appendix A: Legal Descriptions**

**Appendix B: Rate Schedules**

APPENDIX A: LEGAL DESCRIPTIONS

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## CEMETERY BOUNDARY LEGAL DESCRIPTIONS

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The following are the legal descriptions for the boundaries of the Yolo County Public Cemetery Districts.

### *Capay Cemetery District (1923)*

Beginning at a point where the county line dividing the counties of Yolo and Colusa, in the State of California, intersects a line dividing Section 4 and 5, in Township 12 North, Range 1 West; running thence South to a point on a line running East and West dividing said Section 5 in two equal parts; running thence West along said line to the East boundary line of Section 6, in said Township and Range; thence North to the Northeast corner of the South one-half of the North one-half of said Section 6; thence West along the line of dividing the North half and the South half of said Section 6, to the Northwest corner of the South half of the north half of said Section 6; thence South to the Southwest corner of the Northwest quarter of said Section 6; thence East to the Northeast corner of the northwest quarter of the Southwest quarter of said Section 6; thence South to the Northwest corner of the Northeast quarter of the Northwest quarter of Section 7, in said Township and Range; thence East to the Northeast corner of said Section 7; thence South to the Northeast corner of Section 18, in said Township and Range; thence West to the Northwest corner of said Section 18; thence South to the Southwest corner of said section 18; thence East to the Southeast corner of said Section 18; thence South to the Southwest Section 20, in said Township and Range; thence East to the Southeast corner of said Section 20; thence South to the Northwest corner of Section 33, in said Township and Range; thence East to the Northeast corner of said Section 33, thence South to the Northwest corner of Section 22 in Township 11 North, Range 1 West; thence East to the Northeast corner of the Northwest quarter of said Section 22; thence South to a point common to the Southwest corner of the Southeast quarter and the Southeast corner of the Southwest quarter of Section 34, in said Township and Range; running thence East to the Northeast corner of fractional Section 3; in Township 10 North, Range 1 West; thence Southwesterly along the Eastern boundary line of the Rancho Canada de Capay to the middle of Cache Creek; thence following the middle line of said creek and the meandering thereof, in a westerly and northerly direction to a point where said creek intersects a line dividing the lands of F. W. Willis and the Stephens' Agricultural and Live Stock Company, a corporation; thence southerly along said line to a point where said line is intersected by the county road running easterly and westerly between the towns of Madison and Esparto, in said county; running thence westerly along the center line of said county road to a point where said country road intersects a line running Northerly and Southerly dividing the lands of Joe and Kate Craig and the Stephens' Agricultural and Live Stock Co., a corporation; thence Southerly along said line to the North line of lands of T. R. Lowe; thence westerly and northerly along the North line of said T.R. Lowe lands and the North line of the lands of J. L. Stephens and the North line of land of R. Bauer to the Northwest corner of said Bauer lands; thence southerly along the westerly line of said Bauer lands to the South boundary line of Rancho Canada de Capay; thence westerly and northerly along the South boundary line of said Rancho Canada de Capay to a point where said line reaches the East line of Section 24, in Township 10 North, Range 3 West; thence West on

a straight line through the center of Section 24, 23, 22 and 21 in said Township and Range to a point on the West boundary line of said Yolo County and which said line divides the Counties of Yolo and Napa, in said State; thence northerly and westerly along the West boundary line of said Yolo County to a point being the Northwest corner of said County of Yolo; thence East along the North boundary line of said County of Yolo to place of beginning, all of said lands being in Mound Diablo Base and Meridian, in the County of Yolo, State of California.

***Cottonwood Cemetery District (1922):***

Beginning at a point on the County line between the Counties of Yolo and Napa in the State of California, and running thence Easterly through the middle of sections 19, 20, 21, 22, 23, and 24 in Township 9 North, Range 2 West, M. D. B. M. in Yolo Co., Calif. and through the middle of the west one-half of Section 19 to the corner common to the Southeast corner of the Northwest quarter and the Northeast corner of the Southwest quarter of said Section 19, in Township 9 North, Range 1 west, M. D. B. M.; running thence South to the corner common to the Northeast corner of the Northwest quarter and the Northwest corner of the Northeast quarter of Section 30, in said Township and Range; thence East to the Northwest corner of Section 29; thence North to the Northwest corner of the Southwest quarter of Sec. 20, in said Township and Range; thence East through the middle of the West one-half of Sec. 20 to a point in the center of said Sec. 20; thence North to the Northwest corner of the Northeast quarter of said Sec. 20 to the middle of the County road; thence East along the center of said County road to the Southeast corner of Sec. 18, in Township 9 North, Range 1 East; thence North to the Northwest corner of the Southwest quarter of Section 17, township 9 North, Range 1 East; thence east on a line through the middle of the West one-half of Sec. 17 to a point in the center of said Section 17; thence North to the South line of the Gordon Grant; thence Westerly along the South boundary line of said Grant to a line extending North and South and dividing the lands of Geo. N. Merritt and Margaret E. Lynch; thence North along said line to the center of Cache Creek; thence on a line in the middle of said Creek and following the meanderings of said Creek in a Westerly direction to a point on a line separating the lands of Stephens' Agricultural and Live Stock Company, a corporation, and F. W. Willis; thence Southerly along said last named line to the middle of the County road; thence Westerly along the center line of said road to a point on a line separating the lands of Stephens' Agricultural and Live Stock Company, a corporation, and Joe and Kate Craig; thence Southerly along said last named line to the North line of the lands of T.R. Lowe; thence Westerly along the North line of the lands of T.R. Lowe, J.L. Stephens and Robert Bauer to the Northwest corner of said Bauer lands; thence Southerly along the center of the County road on the West side of said Bauer lands to the County road running Easterly and Westerly on the South line of the Rancho Canada de Capay; thence following the South boundary line of said Rancho to the Northeast corner of Section 30, in Township ten North, Range 2 West, M.D.B.M.; thence West to the boundary line between the Counties of Yolo and Napa, in the State of California; thence Southeasterly along said boundary line to point of beginning.

***Davis Cemetery District (1921):***

Commencing at the Northwest Corner of Section 3, township 8 North, Range 1 East, M. D. B. & M., and running East along the Section line to the Southeast Corner of Section 32, Township 9 North, Range 2 East, M. D. B. & M., thence North along the Section line to the Northwest Corner of Section 33, Township 9 North, Range 2 East M. D. B. & M: thence East along the Section line to the Northeast corner of Section 32, Township 9 North, Range 3 East, M. D. B. & M: thence South along the section line to the Southeast corner of Section 29, Township 8 North, Range 3 East, M. D. B. & M: thence WEST along the Section line to the Southwest corner of Section 30, Township 8 North, Range 3 East, M. D. B. & M: thence North, following the boundary line between the Counties of Yolo and Solano, to its intersection with the Southern Boundary line of Yolo County: thence Westerly along said boundary line, to its point of intersection with the prolongation of the West line of Section 10, Township 8 North, Range 1 East; thence northerly up and along said line, to the place of beginning.

***Knights Landing Cemetery District (1921):***

Beginning at the Northwest corner of Section Eighteen (18), Township Ten (10) North, Range Three (3) East, M.D.B.M., in Yolo Co., Cal.; running thence East to the West bank of the Sacramento River: thence following the meanderings of the Sacramento River Northerly and Westerly along the West bank thereof, to a point where said river is intersected by a line dividing Range One (1) East and Range Two (2) East, in said County and State; thence South to a point where said last named line intersects Sycamore Slough; thence Southerly and Easterly along the middle of said slough to the Northeast corner of the Northwest quarter (NW  $\frac{1}{4}$ ) of Section Fifteen (15), in Township Eleven (11) North, Range Two (2) East, M.D.B.M., in said County and State; thence South to the Southeast corner of the North half (N  $\frac{1}{2}$ ) of the Northwest Quarter (NW  $\frac{1}{4}$ ) of Section Thirty-four (34), in said Township and Range; thence East along the South line of the North half (N  $\frac{1}{2}$ ) of the Northeast quarter (NE  $\frac{1}{4}$ ) of said section Thirty-four (34), to the Southeast corner of said North half (N  $\frac{1}{2}$ ) of the Northeast quarter (NE  $\frac{1}{4}$ ) of said Section 34; thence South along the East line of said Section 34, to the Southeast corner thereof; thence East to the Northeast corner of Section One (1), in Township Ten (10) North, Range Two (2) East, M.D.B.M., in Yolo County, Cal.; thence South to the Northwest corner of Section Eighteen (18), in Township Ten (10) North, Range Three (3) East, M.D.B.M., in Yolo Co., Cal., and place of beginning.

***Mary's Cemetery District (1921):***

Beginning at a point at the Northwest corner of Section Four (4), in Township Twelve (12) North, Range One (1) West, M.D.B.M. in Yolo County, California, running thence South to the Southwest corner of the Northwest quarter (NW  $\frac{1}{4}$ ) of said Section Four (4), thence West through the center of Section 5, in said Township and Range, to the Northwest corner of the Southwest quarter (SW  $\frac{1}{4}$ ) of said Section 5, thence North to the Northeast corner of the South one-half (S  $\frac{1}{2}$ ) of the Northeast quarter (NE  $\frac{1}{4}$ ) of Section 6, in said

Township and Range, running thence West through the center of the North one-half (N ½) of said section 6, to the West boundary line of said Section 6, running thence South to the Southwest corner of the South one-half (S ½) of the North one-half (N ½) of said Section 6, thence East to the Northeast corner of the Northwest quarter (NW ¼) of the Southwest quarter (SW ¼) of Section 6 in said Township and Range, thence South to the Northeast corner of the Northwest quarter (NW ¼) of the Northwest quarter (NW ¼) of Section 7, in said Township and Range, thence East to the Northwest corner of Section 8, in said Township and Range, thence South to the Southwest corner of said Section 8, thence West to the Northwest corner of Section 18, in said Township and Range, thence South to the Northwest corner of Section 19, in said Township and Range, thence East to the Northeast corner of said Section 19, thence South to the Northwest corner of Section 29, in said Township and Range, thence East to the Northwest corner of Section 28, in said Township and Range, thence South to the Northwest corner of Section 33, in said Township and Range, thence East to the Northwest corner of Section 34, in said Township and Range, thence South to the Northwest corner of Section 22, Township Eleven (11) North, Range One (1) West, M. D. B. M., thence East to the Northeast corner of the Northwest quarter (NW ¼) of said Section 22, thence South to the Southwest corner of the Southeast quarter (SE ¼) of section 34, in said Township and Range, thence East to the Northeast corner of Section 6, in Township 10 (10) North, Range One (1) East, thence South to the Northwest corner of the Southwest quarter (SW ¼) of Section 5, in said Township and Range, thence East to the Northeast corner of the Southwest quarter (SW ¼) of said Section 5, in said Township and Range, thence South to the Southwest corner of the Southeast quarter (SE ¼) of said Section 5, thence East to the Northeast corner of the Northeast quarter (NE ¼) of Section 8, in said Township and Range, thence South on a straight line to a line in the middle of Cache Creek, thence Easterly and Northerly along the middle of said Creek and following the meanderings thereof to a point where said Creek intersects the East boundary line of Section 12, in Township Ten (10) North, Range Two (2) East, thence North to the Northeast corner of Section One (1), in said Township and Range, thence West to the Southeast corner of the Southeast quarter (SE ¼) of section 34, Township Eleven (11) North, Range Two (2) East, thence North to the Southeast corner of the North one-half (N ½) of the Northeast quarter (NE ¼) of said Section 34, in said Township and Range, thence West to the Southwest corner of the North one-half (N ½) of the Northeast quarter (NE ¼) of said section 34, thence North on a straight line to a point in the middle of Sycamore Slough, thence on a line in the middle of said slough and following the meanderings of said slough Northerly and Westerly to a point where said Sycamore Slough intersects the East boundary line of Section 36, in Township Twelve (12) North, Range One (1) East, M. D.B.M. thence on a straight line North to the Sacramento River, thence Northerly and Westerly on a line in the middle of the Sacramento River and following the meanderings of said River to the County line dividing the Counties of Yolo and Colusa, State of California, thence West along the North boundary line of said Yolo County to point of beginning.

***Winters Cemetery District (1940)***

**Description of property in Yolo County**

Beginning at a point on the County line between Yolo and Napa Counties on the quarter section line through Section 24, T. 9 N., R. 3 W., M. D. B. & M. and running thence Easterly six and five-eighths (6 5/8) miles more or less to the center of Section 19, T. 9 N., R. 1 W; thence South one-half (1/2) mile; thence East one-half (1/2) mile; thence North one-half (1/2) mile; thence East one-half (1/2) mile; thence North one-half (1/2) mile; thence East three and one-half (3 1/2) miles to the Northeast corner of Section 23, T. 9 N., R. 1 W; thence South two (2) miles; thence East three (3) miles; thence South one-half (1/2) mile; thence East one-half (1/2) mile; thence North one-half (1/2) mile; thence East one-half (1/2) mile to the Northeast corner of Section 33, T. 9 N., R. 1 E.; thence South along the Section lines and their continuation about three and one-half (3 1/2) miles to the center of Putah Creek; thence up and along the center of Putah Creek about fifteen or sixteen (15 or 16) miles to the Napa-Yolo County line; thence Northerly along the Napa-Yolo County line to the point of beginning.

**Description of property in Solano County**

Beginning at a point in the center of Putah Creek at the western boundary of Solano County; thence southerly along said western boundary of Solano County to the north line of Section 8, T. 7 N., R. 2 W., MIM; thence easterly along the north line of said section 8 to the northeast corner thereof; thence due south along section lines to the southeast corner of Section 17 of said township; thence due east along section lines to the west line of Lot 5 of the Olivas Subdivision, thence north to the northwest corner of said Lot 5, thence easterly along the north line of said Olivas Subdivision to the east line of Section 18, T. 7 N., R. 1 W., MIM; thence along section lines due north to the boundary of Rancho Rio de Los Putos; thence northeasterly along the same to the north line of Section 8, T. 7 N., R. 1 W., thence along section lines due east to the western boundary of the Rancho Los Putos, then north along said western Boundary to the said boundary of the Rancho Rio de Los Putos, and thence along the boundary of said Rancho Rio de Los Putos to the most easterly corner thereof, thence continuing along the boundary of said Rancho northwesterly to the center of Putah Creek and thence westerly up Putah Creek to the point of beginning.

***APPENDIX B: CEMETERY RATE SCHEDULE***



Capay Cemetery District Charges

Type	Amount
Plot	\$400.00
Endowment	\$122.50
Burial	\$325.00
Cremins	\$100.00

Cottonwood Cemetery District Charges

Type	Amount
Plot	\$250.00
Endowment	\$100.00
Burial (opening and closing)	\$350.00
Cremin Burial	\$50.00

Interment	Area	Plot (marker size)	Plot Cost	Endowment	Opening	Vault	Total
Casket	Old Cemetery	(limited availability)	(see "New Cemetery")				
	New Cemetery	Flush	\$475	\$150	\$525	*\$350	\$1,500
		"Hickey" (6 x 4)	\$550	\$175	\$525	*\$350	\$1,600
		Raised	\$1,200	\$275	\$525	*\$350	\$2,300
		Double-depth flush	\$835	\$165	\$575/\$425	\$625	\$2,200/\$425
		Double-depth "Hickey"	\$915	\$185	\$575/\$425	\$625	\$2,300/\$425
		Double-depth Raised	\$1,575	\$275	\$575/\$425	\$625	\$3,050/\$425
Cremation	Old Cemetery	(limited availability)					
	New Cemetery (flush markers only)	3' x 1.25' (12" x 24")	\$375	\$65	\$175	(option urn \$60)	\$(675)/\$615
		2' x 1' (8" x 16")	\$275	\$45	\$175	(no urn permitted)	\$495
Infant	Old Cemetery (flush markers only)	Infant Areas (8" x 16")	\$200	\$65	\$175	\$150	\$590

Davis Cemetery District Prices (Revision Date March 21, 2002)

Interment into plots reserved prior to 1979 will be charged the current endowment fee.  
 We currently DO NOT ACCEPT cash or credit cards (we DO ACCEPT personal checks, cashiers check & money orders.)

- Eligible non-residents fees: ..... \$150-\$300
- Saturday surcharge (10 am): ..... \$350
- Marker Setting: ..... \$25-\$100
- Marker Moving: ..... \$40-\$400 (depending on size)
- Flower Vases: ..... \$10 each
- \* Vantage "Standard" ..... add \$50

*Knights Landing Cemetery District Fees (revised June 10, 2002, that affect July 1, 2002)*

Type	Amount
Cemetery Plots	\$400.00
Cremation Lot	\$200.00
Disinterment Full	\$850.00
Disinterment Ashes	\$450.00
Out of Town Robbins Lot	\$450.00
Cremation Lot	\$250.00
Out of Area	\$800.00
Cremation Lot	\$400.00
Opening and Closing Full Burial	\$400.00
Opening and Closing Cremation	\$200.00
Endowment	\$175.00
<u>Cemetery Plots</u>	People living in the Knights Landing Cemetery District will pay \$400.00 for each plot. Plus \$175.00 Endowment Fee
<u>Out of Town Robbins</u>	Those living in Sutter County and Robbins area will pay \$450.00 for each plot. Plus \$175.00 Endowment Fee
<u>Out of Area</u>	People living out of the Knights Landing Cemetery District must have a father or mother buried in the cemetery to be eligible to purchase lots. The cost for each lot will be \$800.00. Plus \$175.00 Endowment Fee.  Opening and Closing of graves. \$400.00 for burial. \$200.00 per interring ashes.

Mary's Cemetery District Fees (as of May 2003)

Type	Amount
Full Plot	\$400.00
Cremain Plot	\$200.00
Endowment	\$100.00 (to be paid at time of plot purchase)
Grave Opening/Closing—Full Burail	\$325.00*
Grave opening/Closing—Cremation	\$75.00*
Chapel Rental	\$50.00 per use if District Resident**
	\$75.00 per use if non-district Resident**

\* These services are provided by independent contractors and not paid for by the District. The family of the deceased pays the independent contractor directly

\*\* Chapel rental fees are currently under review for increase in the near future.

Winters Cemetery District Price List (July 1, 2001)

<b>GRAVE SPACE BURIAL RIGHTS</b>	
Standard Grave Space	\$550.00
Cremation Short-Grave Space	\$375.00
<b>OPENING AND CLOSING</b>	
Standard Grave Space	\$525.00
Infant	\$125.00
Cremation	\$175.00
<b>ENDOWMENT CARE FUND</b>	\$175.00
<b>NON-RESIDENT FEE</b>	\$300.00
<b>HANDLING/SET-UP FEE</b>	
Interment	\$150.00
Inurnment	\$75.00
<b>VAULTS, LINERS URNS</b>	
Standard Vault	\$375.00
Infant Vault	\$150.00
Standard Liner	\$325.00
Infant Liner	\$150.00
Urn	\$70.00

All eligible non-residents will be charged a non-resident fee.

Non-resident means any eligible person who was not a resident or taxpayer of the District at time of death.

Endowment Care Fund fees are not refundable.

All burials require an approved vault, liner, or urn.

All sales and service subject to the rules and regulations of the Winters Cemetery District.  
All arrangements are cash at time of burial.

**Winters Cemetery District Price List (Continued)**

<b>RESIDENT AT-NEED COMPLETE SERVICES</b>	
Grave Space Burial Rights	\$550.00
Endowment Care Fund	\$175.00
Vault	\$375.00
Handling/Set-up Fee	\$150.00
Opening and Closing	\$525.00
Sales Tax	\$26.25
<b>Total</b>	<b>\$1,801.25</b>
Grave Space Burial Rights	\$550.00
Endowment Care Fund	\$175.00
Liner	\$325.00
Handling/Set-up Fee	\$150.00
Opening and Closing	\$525.00
Sales Tax	\$22.75
<b>Total</b>	<b>\$1,747.75</b>
Grave Space Burial Rights	\$550.00
Endowment Care Fund	\$175.00
Urn	\$70.00
Handling/Set-up Fee	\$75.00
Opening and Closing	\$175.00
Sales Tax	\$4.90
<b>Total</b>	<b>\$1,049.90</b>
Cremation Short-Grave Space	\$375.00
Endowment Care Fund	\$175.00
Urn	\$70.00
Handling/Set-up Fee	\$75.00
Opening and Closing	\$175.00
Sales Tax	\$4.90
<b>Total</b>	<b>\$874.90</b>