

**Municipal Service Review (MSR)
And
Sphere of Influence (SOI) Plan**

**Public Cemetery
District Services**

Adopted
August 15 2005
Lafco Resolutions 2005-11 and 2005-12

Local Agency Formation Commission of Calaveras
County

**CALAVERAS COUNTY LOCAL AGENCY
FORMATION COMMISSION (LAFCO)**

Government Center
891 Mountain Ranch Road
San Andreas, CA 95249

John Benoit, Executive Officer

(209) 754-6303

I.a.1. Commissioners

Tom Tryon, Member
Victoria Erickson, Member
Norman Price, Member
Lee Seaton, Member
John Lavaroni, Independent Special District Member
Tony Tyrrell, Independent Special District Member
Mike Hathaway, Public Member

I.a.2. Alternate Commissioners

Merita Callaway, County Member
Bill Hutchinson, City Member
Al Ohlau, Independent Special District Member
Gene Weatherby, Public Member

a) Consultant

Dennis Dickman, Principal

II. Dennis Dickman and Associates

P.O. Box 1418
San Andreas, CA 95249

(209) 293-7211

a) Mapping

Calaveras County Technology Services Department
Government Center
San Andreas, CA 95249

Howard Stohlman, Director
David Pastizzo, GIS Coordinator
Doug Polzoni, GIS Technician

(209) 754-6366

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III. Executive Summary

Local Agency Formation Commissions (LAFCO) were created in 1963 to assist the State of California in encouraging the orderly development and formation of local public agencies. There is a LAFCO in each California County. LAFCO has the power to conduct studies, approve or disapprove proposals, modify boundaries of cities and special districts, and impose reasonable terms and conditions on approval of proposals.

The Cortese-Knox-Hertzberg Local Reorganization Act of 2000 (CKH Act) established procedures for local government changes of organization. The CKH Act also requires LAFCO to update the Spheres of Influence (SOI) of all local agencies within the county by January 1, 2006. A Sphere of Influence is defined as a plan for the probable physical boundary and service area of a local agency or municipality. A service review must be conducted for each local agency to update the SOIs.

This Municipal Service Review addresses public cemetery district services within Calaveras County and updates the SOI for the eight public cemetery districts as follows.

- ❑ Altaville Cemetery District
- ❑ Copperopolis Cemetery District
- ❑ Mokelumne Hill Cemetery District
- ❑ Murphys Cemetery District
- ❑ Rail Road Flat Cemetery District
- ❑ San Andreas Cemetery District
- ❑ Vallecito Cemetery District
- ❑ West Point Cemetery District

There are private cemeteries within Calaveras County but they are not part of this service review.

It is recommended that the SOIs remain coterminous with the district boundaries for the Altaville, Mokelumne Hill, Murphys and West Point Cemetery Districts. It is also recommended that the SOIs be amended for the Copperopolis, Vallecito, Rail Road Flat, and San Andreas Cemetery Districts to include additional territory beyond their current district boundaries. Refer to the map in Section V of this report for a description and depiction of the proposed SOIs.

It is recommended that LAFCO adopt the Resolutions contained in Section VI of this report. The Resolutions contain written determinations as required by the CKH Act plus various recommendations. These recommendations are summarized as follows:

- ❑ The County Board of Supervisors should consider appointing itself to serve as the Board of Trustees of the cemetery districts and appoint the current Trustees as Advisory Committees.
- ❑ The County Board of Supervisors should consider the creation of a “Special Districts Coordinator” position within County government to manage the cemetery districts plus perform other special district functions. The Special District Coordinator would be responsible for working with the Advisory Committees in preparing capital improvement plans for each cemetery, proposing adequate funding sources and fees to undertake needed capital improvements, preparing long-range budgets taking into account acceptable reserve amounts, and applying for available grant funding. The Special District Coordinator could also likely serve this function for the County’s Lighting Districts as well as for other special districts within the County. Funding for the Special Districts Coordinator position could come from a combination of special district funds and grant administration funding.
- ❑ If the County Board of Supervisors decides not to appoint itself as Trustees and not create a Special District Coordinator position, the current Board of Trustees of the cemetery districts should at least prepare long-range Capital Improvements Plans with accompanying financial plans for adequate fees and reserve amounts.
- ❑ Prior to the next Municipal Service Review update, LAFCO should investigate the consolidation of the cemetery districts into one countywide cemetery district.

IV. Introduction

IV:a. Local Agency Formation Commission

Local Agency Formation Commissions (LAFCOs) are quasi-legislative local agencies created in 1963 to assist the State in encouraging the orderly development and formation of local agencies. There is a LAFCO in each California County. LAFCOs are independent agencies that are not part of county government, special district, or cities.

LAFCO in Calaveras County is comprised of seven Commissioners appointed by the County, City of Angels, special districts, and a public member appointed by the other six Commissioners.

The fundamental mission of a LAFCO is to implement the provisions of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act). LAFCO has the power to conduct studies, approve or disapprove proposals, modify boundaries of cities and special districts, and impose reasonable terms and conditions on approval of proposals.

IV:b. Local Government Reorganization Act

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act) establishes procedures for local government changes of organization. The CKH Act contains three previous laws that governed changes in the boundaries and organization of cities and special districts. The Knox-Nisbet Act, the Municipal Reorganization Act and the District Reorganization Act were consolidated into the CKH Act.

The CKH Act contains the following major policies:

- 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 local 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 the 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;
- To update the Spheres of Influence (SOIs) of all local agencies within the county by January 1, 2006; and
- Conduct a review of all municipal services by county, region, sub-region or other geographic area prior to, or in conjunction with, SOI updates or the creation of new SOIs.

Sphere of Influence (SOI) is defined as a plan for the probable physical boundary and service area of a local agency or municipality as determined by LAFCO. The SOI is an important tool for planning and shaping the logical and orderly development and coordination of local governmental agencies so as to advantageously provide for the present and future needs of the county and its communities.

In determining the SOI of each local agency, the Commission shall consider and prepare a written statement of its determinations with respect to four factors: (1) the present and planned land uses in the area, including agricultural and open space lands, (2) the present and probable need for public facilities and services in the area, (3) the present capacity of public facilities and adequacy of public services which the agency provides or is authorized to provide, and (4) the existence of any social or economic communities of interest in the area if the Commission determines that they are relevant to the agency.

IV:c. Service Review Guidelines

The Governors Office of Planning and Research (OPR) has prepared guidelines for LAFCO to conduct reviews of California municipal services. OPR published in August of 2003 the Final Guidelines.

The CKH Act, together with OPR's guidelines, requires LAFCO to conduct a comprehensive review of all agencies that provide services within the county.

The service reviews must prepare a written statement of LAFCO's determination with respect to each of the following:

- Infrastructure needs or deficiencies;
- Growth and population projections;
- Financing constraints and opportunities;
- Cost avoidance opportunities;
- Opportunities for rate restructuring;
- Opportunities for shared facilities;
- Government structure options, including advantages and disadvantages of consolidation or reorganization of service providers;
- Evaluation of management efficiencies; and
- Local accountability and governance.

V. Public Cemetery Districts

Calaveras County is located on the eastern side of the Central Valley east of Stockton, California. It is part of the historic Mother Lode region of the Sierra Nevada Mountains. The County encompasses 1,028 square miles and had a population of 40,554 according to the 2000 Census. There is one city in the County, the City of Angels (also known as Angels Camp), with a population of 3,004 based upon the 2000 Census.

There are eight public cemetery districts within Calaveras County. Refer to the accompanying map. The cemetery districts are identified below:

- ❑ Altaville Cemetery District
- ❑ Copperopolis Cemetery District
- ❑ Mokelumne Hill Cemetery District
- ❑ Murphys Cemetery District
- ❑ Rail Road Flat Cemetery District
- ❑ San Andreas Cemetery District
- ❑ Vallecito Cemetery District
- ❑ West Point Cemetery District

Cemetery districts were formed under various California legislative acts beginning in 1854. The State in 1909 enacted legislation that provided for the formation of public cemetery districts as they exist today with specific boundaries to maintain, operate, and acquire cemeteries for the burial needs of their communities. The public cemetery districts act and operate under the California statutory law known as the Health and Safety Code, Division, Part 4, Public Cemetery Districts. Pursuant to Sections 9020-9031, the County Board of Supervisors may appoint three or five persons to serve as the Board of Trustees of each cemetery district. The Board of Supervisors may instead appoint itself as the Board of Trustees.

In addition to the public cemetery districts, there are a number of private cemeteries in the County.

This Municipal Service Review report addresses the public cemetery districts within the County and does not address private cemeteries that may exist upon private property.

A brief description of each public cemetery district follows.

V:a. Altaville Cemetery District

The Altaville Cemetery District was established in August of 1926 by a resident petition of those living within the Angels Camp and Altaville areas. The governing board of the District is known as the Trustees and is comprised of 5 members, who are residents of the district, and who are appointed by the County Board of Supervisors. The Board of Trustees meets at least once a month. The Board meets at a Board member's home since the District does not have an office. The meetings are publicly noticed.

The District has four cemeteries all that were in operation prior to 1926. The cemeteries are within the city limits of the city of Angels but the district's boundary and service territory extend beyond the city limits. The four cemeteries have a total acreage of 15.76 acres. The Catholic Cemetery has 5.68 acres, the Protestant Cemetery 7.08 acres, the Lode Cemetery (IOOF) has 1.15 acres and the Serbian Cemetery has 1.85 acres. The District is currently working on establishing the number of existing burial sites using a GPS system.

The District's cemeteries provide a history of the community with the in migration to the area of people from various places in the world such as Herzegovina, Bosnia, Italy, France, Portugal and Germany.

The Altaville Cemetery District does not provide any services other than the sale of burial and cremation plots. The District has a fee schedule for the plots that vary in price for residents of the district, eligible non-residents and out of district.

The District is a member of the California Association of Public Cemeteries and the California Special Districts Association from which the District purchases its insurance coverage.

The District has adopted a Capital Improvements Plan (CIP) outlining needed improvements at each of the cemeteries. The CIP outlines improvements to waterlines, drainage systems, tree trimming and removal, fencing, and access roads.

The District has one-part time employee for maintenance. Volunteers from the Old Rose Committee help categorize and maintain the old antique roses found within the Catholic and Protestant Cemeteries. The District occasionally contracts for maintenance and improvement services.

The Altaville Cemetery District boundary and current SOI are coterminous.

V:b. Copperopolis Cemetery District

The Copperopolis Cemetery has been in use for over a hundred years. However, the Copperopolis Cemetery District was established in 1950 for the purpose of maintaining a public cemetery. The Copperopolis Cemetery District is governed by a three-member Board of Directors that are appointed by the County Board of Supervisors. The Board meets upon a quarterly basis.

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

The cemetery provides a vital historical picture of the town of Copperopolis since its beginning in 1853 through the present. The cemetery reflects the growth of the town in its height of mining and ranching and is a local attraction.

The Copperopolis Cemetery District does not currently provide any services other than burial plots. Plots were provided free of charge until recently when the district established a fee per plot to assist in offsetting maintenance costs. The Board is considering the establishment of annual maintenance dues and the possibility of development impact fees.

The Cemetery District has no employees. Bids are solicited in the late spring of each year for grounds maintenance.

The Copperopolis Cemetery District boundary and Sphere of Influence (SOI) are coterminous.

V:c. Mokelumne Hill Cemetery District

The Mokelumne Hill Cemetery District was established in 1941 for the purpose of maintaining a public cemetery. A three-member Board governs the District.

The District maintains and operates three cemeteries, two of which are located in town and one outside of town. The Protestant Cemetery is located at the corner of West Center Street and Miwok Trail. It contains approximately 7 acres and has 1,850 burial plots plus a Jewish Cemetery of .36 acres with 300 plots. The Catholic Cemetery is located on East Center Street and has 2,700 burial plots on 6.72 acres. The Jesus Maria Cemetery is a rural cemetery

located along Jesus Maria Road approximately 10 miles from the intersection with State Highway 26.

As other cemeteries in the County, the cemeteries in Mokelumne Hill date back to the Gold Rush era. A portion of the Protestant Cemetery was set aside for burial of the Chinese in urns until the remains could be shipped to China for burial.

The District offers burial and cremation plots at various rates for residents and non-residents.

The District has one part-time Secretary. All other staffing is on a volunteer basis. The District has no offices or other facilities or equipment. The District does not have a Capital Improvements Plan but makes improvements on an as needed basis. The District undertook road improvements to the cemeteries last year.

The Mokelumne Hill Cemetery District boundary and SOI are coterminous.

V:d. Murphys Cemetery District

The Murphys Cemetery District was established in 1930 for the purpose of maintaining the Protestant and Catholic cemeteries in the Murphys Area. A three-member Board governs the District. The Catholic Church assumes all responsibility for the operations of the Catholic Cemetery other than maintenance.

The District's boundaries and current SOI are coterminous. The District did not respond to LAFCO's request for data. Therefore, no additional information is available for the Murphys Cemetery District.

V:e. Rail Road Flat Cemetery District

The Rail Road Flat Cemetery District was established in 1956 for the purpose of maintaining and operating an existing cemetery. The District is governed by a three member Board of Trustees that are appointed by the County Board of Supervisors. The Board meets once every one to two months.

The District operates and maintains the Rail Road Flat Cemetery which is located on Cemetery Road off Independence Road near the community of Rail Road Flat. The cemetery is located on 7.5 acres, has approximately 500 existing burial sites and 200 available burial sites.

The cemetery, as others in the County, was established during the gold rush era.

The District has one part-time maintenance employee and volunteer assistance. The District does not have a capital improvements plan but undertakes maintenance of the cemetery as needed.

The Rail Road Flat Cemetery District boundary and current SOI are coterminous.

V:f. San Andreas Cemetery District

The San Andreas Cemetery District was formed in 1943 for the purpose of assuming the maintenance and operation of a public cemetery in San Andreas. A three-member Board of Trustees governs the District.

The District operates and maintains the Peoples Cemetery that is located on Cemetery Lane in the town of San Andreas. The cemetery contains 11.55 acres and has approximately 700 burial sites with one-half currently utilized. A portion of the cemetery contains the Masonic Cemetery and Odd Fellows Cemetery. The District is in discussions with the St. Andrews Catholic Church regarding the ownership and maintenance of the Catholic Cemetery located in San Andreas.

The District has two part-time maintenance persons and one secretary. The District has a small tool shed but no office. The District primarily relies upon its own staff rather than private contractors for maintenance services.

The San Andreas Cemetery District boundary and current SOI are coterminous.

V:g. Vallecito Cemetery District

The Vallecito Cemetery District was formed in 1949 for the purpose of acquiring land for use as cemeteries and the maintenance of such cemeteries. A three-member Board of Trustees governs the District.

The District operates and maintains two cemeteries. Cemetery Number 1 is located on Cemetery Lane in the town of Vallecito and is approximately 1 acre in size. Cemetery Number 2 (also known as the Odd Fellows Cemetery) is located off of the intersection of State Highway 4 and Vallecito Bypass Road and is approximately one-half acre in size. The number of existing burial sites at each cemetery is unknown. The District has indicated there is sufficient acreage at the cemeteries for future burial sites.

The District does not have any employees. Volunteers, inmates, or persons performing community service primarily perform maintenance. The District does not own any facilities or equipment.

The Vallecito Cemetery District boundary and current SOI are coterminous.

V:h. West Point Cemetery District

There is no record of when the West Point Cemetery was established but the oldest headstone is dated 1865. The West Point Cemetery District was established by the County but the date of establishment is unknown. The Board of Trustees of the District is appointed by the County Board of Supervisors. The Board is comprised on three members and meets monthly.

The District's main cemetery is located on Cemetery Lane in West Point off of Spink Road. The cemetery occupies approximately 8 acres. An exact number of existing burials in the cemetery are unknown. There are approximately 2,500 burial plots available. The District is also responsible for a 1-acre cemetery located at Sandy Gulch. This cemetery is an old pioneer cemetery and generally is not used for new burials unless other family members are currently buried there.

The district has one part-time grounds keeper. Occasionally contract services are retained by bids.

The West Point Cemetery District boundary and current SOI are coterminous.

VI. Determinations

LAFCO must prepare a written statement of its determination with respect to nine factors as required by the CKH Act and OPR's Guidelines. This section of the Service Review Report addresses each of those nine factors as they may relate and be of pertinence to public cemetery district services within Calaveras County.

VI:a. Infrastructure Needs and Deficiencies

The term infrastructure needs and deficiencies refers to the status of existing and planned public facilities and services and its relationship to the quality and levels of service that are, can, and need to be provided.

The Altaville Cemetery District is the only cemetery district that has prepared a Capital Improvement Plan (CIP). The other cemetery districts undertake maintenance as needed without a long-range plan of future improvements and their associated cost. Maintenance and improvements at cemeteries primarily involve access roads, water systems, fencing, and grounds maintenance including tree trimming.

VI:b. Growth and Population Projections

LAFCO needs to consider whether service provisions are facilitating the implementation of adopted land use plans, or alternatively inducing growth in areas not intended to be urbanized.

The County is experiencing growth in resident population and the development of second homes. The County's population in 1990 was 31,998 and in 2000 a total of 40,554. This represents a 27 percent increase or 2.7 percent per year. From 2000 to 2004 the County's population grew by another 1,930 persons. The County's population is expected to continue to increase especially if current trends continue with people retiring to the County from more urban centers in the State. The state of the overall economy, interest rates, and the retirement of the baby-boomer population will in part influence the rate in which this growth occurs.

The City of Angels 2004 population estimate of 3,441 is expected to increase to 4,603 by the year 2020 based upon the City's Housing Element.

The cemetery districts have sufficient land to accommodate additional burial sites in the future. Many of the cemeteries were developed during the Gold Rush era when many of the County's towns had abundant populations of

miners. Today the County's population is less than what it was during the Gold Rush.

VI:c. Financing Constraints and Opportunities

An examination of financing constraints and opportunities includes an evaluation of issues that affect the cost and implementation of financing mechanisms or practices used to fund needed improvements and enhance revenue streams.

The financing of costs associated with the cemetery districts in the County are obtained from either property taxes or fees for burial plots. All the cemetery districts for the reporting period had annual revenues exceeding annual expenses except the Murphys and Rail Road Flat Cemetery Districts. These two districts had small operating deficits for the fiscal year reported. All of the districts have fund equity exceeding annual expenses between a ratio of 3.8 to 21.5. On average fund equity was 11.5 times larger than annual expenditures. A Little Hoover Commission report in 2000 raised questions why some special districts were accumulating large reserves. Policy-makers and the public were asking why districts were setting aside so much money and how were they planning to spend it. Special districts should improve the way they report their fiscal activities and explain the purpose of the reserves.

VI:d. Cost Avoidance Opportunities

Cost avoidance opportunities include those that eliminate unnecessary costs.

The cemetery districts have limited administrative costs with either part-time assistance or volunteer assistance. Maintenance of and improvements to the cemeteries represent their major costs.

If the cemetery districts were managed under one jurisdiction, administration and maintenance costs could potentially be reduced.

VI:e. Rate Restructuring Opportunities

Rate restructuring opportunities deal with positive rate impacts that will not adversely affect service quality or other factors.

The cemetery districts obtain the majority of their revenue from property taxes. The cemetery districts have the authority to raise fees for burial plots and other services.

VI:f. Opportunities for Shared Facilities

Public service costs may be reduced if service providers develop strategies for sharing facilities and resources. Sharing facilities and utilizing excess capacity in another agency's service system works to avoid service duplications, reduces costs, and minimizes unnecessary resource consumption.

Many miles physically separate the cemetery districts and as a result the opportunity for sharing facilities is limited.

VI:g. Governmental Structure Options

LAFCO should consider the advantages and disadvantages of changes to government structure when conducting service reviews.

The current governmental structure of the cemetery districts is that the County Board of Supervisors appoints three to five Trustees to administer and manager each cemetery district. Pursuant to Sections 9020-9031 of the Health and Safety Code, Division, Part 4, Public Cemetery Districts, the County Board of Supervisors may instead appoint itself as the Board of Trustees.

VI:h. Management Efficiencies

Management efficiencies refers to the organized provision of the highest quality public service with the lowest necessary expenditure of public funds.

The cemetery districts are managed by each of the Board of Trustees with some support services provided by the County Auditor-Controller and County Treasurer. If the Board of Supervisors were to appoint itself as the Board of Trustees of the cemetery districts, County staff would need to assume manage responsibilities for the cemetery districts.

VI:i. Local Accountability and Governance

Local accountability and governance refers to public agency decision making and operational and management processes.

All of the public cemetery districts within Calaveras County were formed under the laws of the State of California and are subject to and comply with state disclosure laws and the Brown Act. The Boards of Trustees are appointed, hold periodic meetings that are open to the public, adopt annual budgets, and have regular financial audits.

VII. Considerations for Reorganization

Considerations for reorganization of the cemetery districts in the County would include the consolidation, formation or dissolution of any or all of the agencies and the annexation or detachment of territory. Each of these considerations is briefly discussed below.

VII:a. Consolidation

There does not appear to be an immediate need for the consolidation of the cemetery districts into one countywide cemetery district. The individual cemetery districts have respective funding sources, either property taxes or assessments, in place that are adequate to provide cemetery services. Also, the cemetery districts are physically separated by many miles.

Eventually consolidation of the cemetery districts into one countywide district may prove to be beneficial especially if the need arises to develop new public cemeteries in other parts of the County.

VII:b. Formation

There are areas of the County that do not have local public cemeteries and are not within a public cemetery district. The largest two areas are the Mountain Ranch area and greater Valley Springs area. The Valley Springs area includes the Wallace, Burson and Valley Springs Highway 12 corridor.

The ability of forming new cemetery districts in areas without local cemeteries would require voter approval and provisions for adequate funding sources to acquire land and operate and maintain the cemeteries. Private cemeteries possibly could serve this need instead.

VII:c. Dissolution

Each of the districts is adequately providing cemetery services and is financially sound. There is not a need to consider dissolution of any of the cemetery districts.

VII:d. Annexation and Detachment

There are no reasons to consider the detachment of territory from any of the cemetery districts.

A review of each of the cemetery districts was made in relationship to the County's General Plan and accompanying community plans. This review concluded that the two areas that are outside public cemetery districts are proposed for future residential development and a need for local public cemeteries could develop in the future in these areas. Consideration should be given to expanding the SOI of the San Andreas Cemetery District to include the Mountain Ranch area and expanding the Copperopolis Cemetery District SOI to include the broader Valley Springs area. Consideration should be given to adding an island of land to the SOI territory for the Vallecito Cemetery District. Also, consideration should be given to assigning two islands of land in the vicinity of the Rail Road Flat Cemetery District to this District's SOI. One area covers the community of Glencoe. Refer to the enclosed map showing the proposed SOI modifications.

VIII. Conclusions and Recommendations

VIII:a. Conclusions

The public agencies providing cemetery services within the County provide adequate services to their respective geographic areas. The Boards of Trustees of the cemetery districts are appointed and should be commended for their volunteer contributions and efforts. The cemetery districts largely rely upon volunteer assistance plus some paid assistance for administration, maintenance and improvements.

Only one of the districts has a Capital Improvement Plans (CIPs) for their cemetery. The other districts perform maintenance and improvements on an as needed basis. The preparation and periodic updating of CIPs are important in order to budget for and set necessary revenue targets to adequately maintain and improve the cemeteries within the County. Some of the Board of Trustees may need technical assistance to prepare adequate CIPs.

The cemetery districts have substantially large reserves in relationship to their annual expenditures without documentation of how these funds will ultimately be used.

The Spheres of Influences of the cemetery districts cover large areas of the County and in most cases adjoin each other. The Mountain Ranch area and greater Valley Springs area are not within any public cemetery districts. Also, there are a few islands of land adjacent to the Rail Road Flat Cemetery District and Vallecito Cemetery District that are not within a public cemetery district.

VIII:b. Recommendations

It is recommended LAFCO adopt the following Resolutions approving the updated SOIs based upon the following written determinations and recommendations.

A summary of these recommendations follows.

It is recommended the County Board of Supervisors consider appointing themselves as the Board of Trustees of the cemetery districts. The current appointed Board of Trustees could continue their volunteer role of community liaison as advisory committees. The County should also consider the creation of a "Special Districts Coordinator" position within County government to manage the

cemetery districts plus perform other special district functions. The Special District Coordinator would be responsible for working with the advisory committees in preparing capital improvement plans for each cemetery, proposing adequate funding sources and fees to undertake needed capital improvements, preparing long-range budgets taking into account acceptable reserve amounts, and applying for grant funding. The Special District Coordinator could also likely serve this function for the County's Lighting Districts and County Service Areas, and provide technical assistance to the veteran's memorial districts and park district, and fire districts. Funding for the Special Districts Coordinator position could come from a combination of special district funds and grant administration funding.

Consideration should be given at the next Municipal Service Review update to consolidate the cemetery districts into one countywide district. This consideration would be especially pertinent if the County assumes the responsibility for the management of the cemetery districts.

If the County Board of Supervisors decides not to appoint itself as Trustees and not create a Special District Coordinator position, the current Board of Trustees of the cemetery districts should at least prepare long-range Capital Improvements Plans with accompanying financial plans for adequate fees and reserve amounts.

It is also recommended that the Sphere of Influences of the cemetery districts be amended as depicted upon the preceding map. It is recommended that the SOIs for the San Andreas, Copperopolis, Rail Road Flat and Vallecito Cemetery Districts be amended to include additional territory.

**Resolution 2005-__ of the
Local Agency Formation Commission
of
Calaveras County, California**

Approving a Municipal Service Review of Cemetery District Services Provided by the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District and adopting Written Determinations Thereon

WHEREAS, California Government Code Section 56425 requires that a Local Agency Formation Commission (“LAFCO”) adopt and periodically review Sphere of Influence Plans for all agencies in its jurisdiction; and,

WHEREAS, California Government Code Section 56430 requires that a LAFCO conduct a review of the municipal services provided by and within an agency prior to updating or adopting its Sphere of Influence Plan; and,

WHEREAS, the Sphere of Influence Plan is the primary planning tool for LAFCO and defines the probable physical boundaries and service area of a local agency as determined by LAFCO; and,

WHEREAS, the Commission adopted its Work Plan and included a schedule for completion of Municipal Service Reviews (MSRs) and Spheres of Influence; and
WHEREAS, the State of California has established guidelines for conducting MSRs, which applies to this MSR for cemetery district services provided by the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District; and,

WHEREAS, at the time and in the manner provided by law, the Executive Officer gave notice of the date, time, and place of a public hearing by the Commission for the services provided including approval of the report and adoption of the written determinations contained therein; and,

WHEREAS, the Commission hereby determines that the final draft of the Municipal Service Review for public cemetery district services provided by and within Calaveras County and written determinations contained therein will provide information for updating the spheres of influence for cemetery districts managed by the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery

District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District, and is otherwise consistent with the purposes and responsibility of the Commission for planning the logical and orderly development and coordination of local governmental agencies so as to advantageously provide for the present and future needs of the county and its communities; and,

WHEREAS, in making this determination, the Commission has considered the documentation on file in this matter; and,

WHEREAS, the Commission has heard all interested parties desiring to be heard and has considered the proposal and report by the Executive Officer and all other relevant evidence and information presented at said hearing;

NOW, THEREFORE, the Local Agency Formation Commission of Calaveras County hereby resolves, orders and determines the following:

The Municipal Service Review of public cemetery district services provided by the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District are attached hereto as Exhibit A, is approved and the written determinations presented in the Municipal Service Review report are hereby adopted.

LAFCO staff is further ordered to proceed as appropriate with an update to the Sphere of Influence Plan for the public cemetery districts in and around the area served by the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District.

LAFCO staff is further ordered to forward copies of this resolution containing the adopted Municipal Service Review to the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District.

The foregoing resolution was duly passed by the Local Agency Formation Commission of Calaveras County at a regular meeting held on _____, by the following roll call vote:

Ayes:
Noes:
Abstentions:
Absent:

Signed and approved by me after its passage this ____ day of _____,
2005.

Chair, Calaveras LAFCO

Attest:

John Benoit, Executive Officer
LOCAL AGENCY FORMATION COMMISSION,
Calaveras County

Exhibit A

1. Regarding infrastructure needs and deficiencies, the Commission determines that the public agencies have sufficient resources and the ability to ultimately serve the proposed SOIs. It is recommended Capital Improvement Plans be prepared for each public cemetery within the County.
2. Regarding growth and population projections for the affected area, the Commission determines the proposed SOIs for the public agencies providing public cemetery services will facilitate the implementation of the County's and City's adopted land use plans.
3. Regarding financing constraints and opportunities, the Commission determines the public agencies have sufficient financing opportunities to provide public cemetery services to the proposed SOIs and/or have the capability of raising funds for these purposes.
4. Regarding cost avoidance opportunities, the Commission determines the public agencies to be the logical provider of public cemetery services in the proposed SOIs, that there will not be an overlapping of service boundaries with other agencies, and the agencies have undertaken cost avoidance opportunities.
5. Regarding opportunities for rate restructuring, the Commission determines the rates of the public agencies to be fair and equitable. The Commission further determines the cemetery districts should prepare long-range plans and provide a basis for its reserve amounts prior to any future change in organization.
6. Regarding opportunities for shared facilities, the Commission determines that the public agencies have reduced public service costs by sharing facilities, resources and programs with other entities.
7. Regarding governmental structure options, including the advantages and disadvantages of consolidation or reorganization of service providers, the Commission determines the current governmental structure of the public agencies are sufficient to carry out its mission without the need for consolidation or reorganization at this time. However, it is recommended the County Board of Supervisors should consider appointing itself as the Board of Trustees of the cemetery districts, establishing community advisory committees, and creating a position of Special District Coordinator to manage the cemetery districts plus perform other special district functions.
8. Regarding evaluation of management efficiencies, the Commission determines the public agencies provide the highest quality of service with the lowest necessary expenditure of public funds.

9. Regarding local accountability and governance, the Commission determines the public agencies conduct their public agency decision making and operational and management processes in such a way that its customers and the general public have the opportunity to participate.

Resolution No. 2005-__
LOCAL AGENCY FORMATION COMMISSION
OF
CALAVERAS COUNTY

*A Resolution Making Determinations and Approving a Sphere
of Influence Update for the Altaville Cemetery District, Copperopolis Cemetery
District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road
Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery
District and West Point Cemetery District*

WHEREAS, Government Code Section 56425 requires each Local Agency Formation Commission to adopt and periodically review and update a sphere of influence for each local governmental agency within its jurisdiction; and

WHEREAS, the Local Agency Formation Commission of the County of Calaveras, in compliance with the aforementioned requirement, is providing a “plan for the probable physical boundaries and service area” for the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District; and

WHEREAS, the Commission has set the hearing date of _____, for the update of the sphere of influence for the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District and has noticed this hearing at the times and as otherwise prescribed by Government Code Section 56150, *et seq.*; and

WHEREAS, the Commission has heard and adopted a Municipal Services Review of services provided by the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District in accordance with Gov. Code section 56430; and

WHEREAS, the Commission has reviewed and considered the proposed Sphere of Influence update report and the proposed Sphere of Influence Update Maps which are attached hereto and incorporated herein; and

WHEREAS, Calaveras LAFCO considered project related environmental factors and determined that the subject project is not subject to the provisions of the California Environmental Quality Act pursuant to Section 15060 (c)2; and

WHEREAS, the Commission has considered those factors determined by it to be relevant to the proposed sphere of influence update, including, but not limited to, those factors specified in Government Code Section 56425, et seq., and has heard from interested parties and considered requests for amendment and/or revision of the proposed updated sphere boundary, if any;

NOW, THEREFORE, BE IT RESOLVED that the Local Agency Formation Commission of the County of Calaveras does hereby find and determine as follows:

1. That the proposed sphere of influence update with respect to the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District comply with the provisions of Government Code Section 56000, et seq.
2. That no significant protests have been received regarding the establishment of this Sphere of Influence update.
3. That, pursuant to Government Code Section 56425, the Commission makes and adopts those determinations set forth below:

a. The present and planned land uses in the area, including agricultural and open space lands.

Planned land uses in each respective sphere of influence lands planned for urban development including residential and commercial uses. Calaveras County has approved area plans delineating boundaries of ultimate growth limits in various community areas in the territory proposed for inclusion into the Sphere of Influence. The existing land uses surrounding the subject lands consist of a variety of residential and commercial uses.

b. The present and probable need for public facilities and services in the area.

The current and planned development of properties within the proposed Spheres of Influence will require cemetery services as development occurs. Other services are to be provided either by other service providers or the same service provider.

c. The present capacity of public facilities and adequacy of services that the agency is authorized to provide.

The present capacity of the cemetery districts are adequate to provide cemetery services within the Sphere of Influence territory as described in Attachment "A" (the Municipal Service Review and Sphere of Influence Plan report).

c. The existence of any social or economic communities of interest.

The Commission determines the community and district areas described in Attachment "A" are each a unique social and economic community of interest and are distinct from one another.

4. The Commission makes a specific finding that there is no substantial evidence in light of the whole record before Calaveras Local Agency Formation Commission that this Sphere Update for the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District may have a significant adverse effect on the environment and is not subject to the California Environmental Quality Act.
5. That the Sphere of Influence Update and Municipal Service Review Report and Maps and the Executive Officer's Report, for the Altaville Cemetery District, Copperopolis Cemetery District, Mokelumne Hill Cemetery District, Murphys Cemetery District, Rail Road Flat Cemetery District, San Andreas Cemetery District, Vallecito Cemetery District and West Point Cemetery District updated Spheres of Influence are hereby adopted and approved as set forth in Attachment "A".

PASSED AND ADOPTED at a regular meeting of the Local Agency Formation Commission of the County of Calaveras, State of California, on the _____ 2005, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Chairman, Local Agency
Formation Commission
of Calaveras County

Attest:

John Benoit, LAFCO Executive Officer
Calaveras LAFCO

IX. References

Altaville Cemetery District Financial Statements, June 30, 2004, E. Clay Maddox, CPA.

Copperopolis Cemetery District, Audit Report, June 30, 2004, Robert G. Martin, CPA.

Mokelumne Hill Cemetery District Financial Statements, June 30, 2001, Robert G. Martin, CPA.

Murphys Cemetery District Audit Report, June 30, 2001, Daniel J. Ayala, CPA.

Rail Road Flat Cemetery District Financial Statements, June 30, 2002, Moss, Levy & Hartzheim, CPAs.

San Andreas Cemetery District Financial Statements, June 30, 2001, Bain & Comings, LLP.

Vallecito Cemetery District Financial Statements, June 30, 2004, E. Clay Maddox, CPA.

West Point Financial Statements, June 30, 2004, Moss, Levy & Hartzheim, CPAs.

Special Districts: Relics of the Past or Resources for the Future, Little Hoover Commission, May 2000.

X. Appendices

X:a. Financial Overview

The following provides a financial overview of the cemetery districts. Some of the districts financial statements are prepared on an annual basis while others prepare the statements upon either a biennial or quinquennial period. All the cemetery districts for the reporting period had annual revenues exceeding annual expenses except the Murphys and Rail Road Flat Cemetery Districts. All of the districts have fund equity exceeding annual expenses between a ratio of 3.8 to 21.5. On average fund equity was 11.5 times larger than annual expenditures.

Financial Overview					
Cemetery District and Fiscal Year Ending Data	Total Revenue (\$)	Total Expenses (\$)	Revenues Over (Under) Expenses (\$)	Fund Equity End of Period (\$)	Ratio between Fund Equity and Annual Expenses
Altaville 6/04	68,475	38,517	29,958	342,399	8.9
Copperopolis 6/04	6,399	2,970	3,429	41,201	13.9
Moke Hill 6/01	16,563	5,958	10,605	80,721	13.5
Murphys 6/01	49,019	50,904	(1,885)	191,217	3.8
Rail Rd Flat 6/02	5,579	7,130	(1,551)	30,859	4.3
San Andreas 6/01	24,379	21,806	3,293	108,895	5.2
Vallecito 6/04	7,787	1,924	5,863	41,383	21.5
West Point 6/04	27,315	11,856	15,459	250,129	21.1















