



Final Public Cemetery Services Municipal Services Review

September 2007



EL DORADO LAFCO

LOCAL AGENCY FORMATION COMMISSION

FINAL PUBLIC CEMETERY SERVICES MUNICIPAL SERVICES REVIEW

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I EXECUTIVE SUMMARY

State mandates enacted in 2000 establish requirements for a Local Agency Formation Commission to conduct comprehensive reviews of all municipal services in its County. This Service Review is for all public cemetery providers in El Dorado County. The MSR complies with all guidelines adopted by the Governor's Office of Planning and Research. It will be available to other agencies and to the public and will serve as a basis for consideration of future sphere of influence determinations and government reorganizations.

The information contained in this document does not explicitly plan for future management or operational responsibilities of public cemeteries, nor will any action or change in services result directly as a result of LAFCO's adoption of the document. This Service Review provides a description of the public cemetery service providers in the County and is inherently retrospective, taking a "snapshot" of existing conditions. However, this document will be used as a guide for future decisions by LAFCO in determining an agency's ability to provide services. In other words, as noted in the paragraph above, the study will be the basis for future sphere of influence determinations and government reorganizations.

The service review and LAFCO's adoption of a resolution making determinations are categorically exempt from the California Environmental Quality Act (Class 6, §15306). In undertaking this service review and making determinations, LAFCO considered its responsibilities under federal and state civil rights and environmental justice laws.

The structure of this review is as follows: Sections II and III provide the necessary background (legislative, demographic and physical) and the methodology for the review. Section IV defines public cemetery services considered in the study. Each provider of these services is described in Section V, including two public cemetery districts, each maintaining one cemetery; two inactive cemeteries maintained by the City of Placerville; thirteen cemeteries maintained by El Dorado County General Services and three cemeteries maintained by CSA 9, Georgetown Cemetery Zone of Benefit. These five agencies described in detail in the study area are the focus of the analysis and determinations contained in Section IX. For each of the nine categories of required determinations, staff has prepared recommended determinations recognizing the following: unique land use and planning conditions, government organization and fiscal circumstance that affect the provision of services, effects of rapid demographic changes and growth, communities with different and similar service needs, and efforts to enhance service and impediments to doing so.

II **BACKGROUND**

A. **Legislative Framework**

In 1997, the State Legislature established the Commission on Local Governance for the 21st Century (CLG). The CLG was tasked with assessing governance issues and making recommendations, directing special attention to the Cortese-Knox Local Government Reorganization Act of 1985, the then-57 Local Agency Formation Commissions governed by the Act and citizen participation in local government. CLG members included a broad spectrum of constituent groups and perspectives including counties, cities, special districts, educators, industry and elected officials.

The CLG determined that LAFCOs needed more specific background information on agencies to assist them in making informed decisions before specific proposals came before them. The CLG concluded that this information was necessary for LAFCOs to encourage orderly growth and to provide planned, well-ordered, efficient urban development patterns and to advantageously provide for the present and future needs of each county and its communities. Specifically, the CLG recommended that information on public service capacity and issues be gathered through periodic service reviews, ultimately constituting a statewide body of knowledge that could be used to resolve California's growth-related public service issues. Based on these recommendations, the State Legislature enacted Government Code §56430 as part of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH), which became effective on January 1, 2001.

Section 56430 of the CKH Act, in part, states as follows:

- (a) In order to prepare and to update spheres of influence in accordance with Section 56425, the commission shall conduct a service review of the municipal services provided in the county or other appropriate area designated by the commission. The commission shall include in the area designated for service review the county, the region, the sub-region, or any other geographic area as is appropriate for an analysis of the service or services to be reviewed, and shall prepare a written statement of its determinations with respect to each of the following:
- (1) Infrastructure needs or deficiencies
 - (2) Growth and population projections for the affected area
 - (3) Financing constraints and opportunities
 - (4) Cost avoidance opportunities
 - (5) Opportunities for rate restructuring
 - (6) Opportunities for shared facilities
 - (7) Government structure options, including advantages and

disadvantages of consolidation or reorganization of service providers

- (8) Evaluation of management efficiencies
- (9) Local accountability and governance
- (b) In conducting a service review, the commission shall comprehensively review all of the agencies that provide the identified service or services within the designated geographic area.
- (c) The commission shall conduct a service review before, or in conjunction with, but no later than the time it is considering an action to establish a sphere of influence in accordance with Section 56425 or Section 56426.5 or to update a sphere of influence pursuant to Section 56425.

In addition, several sections of CKH empower LAFCOs to obtain information for service reviews:

- Section 56378 authorizes LAFCOs to initiate and make studies of existing governmental agencies. “In conducting those studies, the commission may ask for land use information, studies, and plans of cities, counties, districts, including school districts, community college districts, and regional agencies and state agencies and departments. (Those agencies) shall comply with the request of the commission for that information...”
- Section 56846 states, “Every officer of any affected county, affected city, or affected district shall make available to a reorganization committee any records, reports, maps, data, or other documents which in any way affect or pertain to the committee’s study, report, and recommendation and shall confer with the committee concerning the problems and affairs of the county, city, or district.”
- Section 56844 authorizes the Commission to undertake a study or report in place of a reorganization committee, thereby transferring those access rights.

B. Relationship Between Spheres of Influence and Service Reviews

The CKH Act requires LAFCOs to develop and determine the sphere of influence (SOI) for each applicable local governmental agency that provides services or facilities related to development. Government Code §56076 defines a SOI as “a plan for the probable physical boundaries and service area of a local agency.” Service reviews must be completed prior to the establishment or update of SOIs (§56430(a)). Spheres of influence must be reviewed and updated, as necessary, not less than once every five years (§56425). El Dorado LAFCO’s policies already contain the update requirement (Policy 4.2).

The information and determinations contained in a municipal service review are intended to guide and inform SOI decisions. Service reviews enable LAFCO to determine SOI boundaries and to establish the most efficient

service provider for areas needing new service. They also function as the basis for other government reorganizations. Section 56430, as noted above, states that LAFCO can conduct these reviews “before, in conjunction with, but no later than the time it is considering an action to establish a SOI.”

The subject service review is being conducted in order to comply with the legislative deadline of January 1, 2008, which requires LAFCO to complete all MSR and SOI updates by that date. Completion of this study would allow the Commission to amend or update the spheres of influence for the agencies that provide public cemetery services within the County of El Dorado.

C. Service Review Guidelines

The Governor’s Office of Planning and Research (OPR) was directed by statute (§56430) to prepare guidelines to assist LAFCOs in complying with the new service review requirements. In that regard, the final *Local Agency Formation Commission Municipal Service Review Guidelines* was released in August 2003. OPR’s intent in developing these guidelines was “to provide a structure to assist LAFCOs to carry out their statutory responsibility of promoting orderly growth and development, preserving the state’s finite open space and agricultural land resources, and working to ensure that high quality public services are provided to all California residents in the most cost effective and efficient manner.” These guidelines were utilized in the preparation of this service review document.

The guidelines identify several possible goals and objectives for municipal service reviews to be achieved through written determinations in the nine required areas. These goals and objectives are as follows:

- Promote orderly growth and development in appropriate areas with consideration of service feasibility, service costs that affect housing affordability and preservation of open space, important agricultural land and finite natural resources.
- Encourage infill development and direct growth to areas planned for growth in general plans.
- Learn about service issues and needs.
- Plan for provision of high quality infrastructure needed to support healthy growth.
- Provide tools to support regional perspectives or planning that address regional, cross-county or statewide issues and processes.
- Develop a structure for dialogue among agencies that provide services.
- Develop a support network for smaller or ill-funded districts that provide valuable services.
- Provide backbone information for service provider directories or inventory reference documents for counties that do not have them.

- Develop strategies to avoid unnecessary costs, eliminate waste and improve public service provision.
- Provide ideas about opportunities to streamline service provision through use of shared facilities, approval of different or modified government structures, joint service agreements, or integrated land use planning and service delivery programs.
- Promote shared resource acquisition, insurance policies, joint funding requests or strategies.

The guidelines emphasize that “LAFCOs may need to modify these recommendations to reflect local conditions, circumstances and types of services that are being reviewed.” To that end, El Dorado LAFCO also utilized its own set of policies for service reviews (Policy 5 et seq.), which incorporate the goals and objectives listed above.

III STUDY METHODOLOGY

D. Selection

Faced with a state mandate to complete service reviews, El Dorado LAFCO held a workshop at its January 23, 2002 meeting. Staff presented background material on the scope of and need for these studies. Prioritization of these studies was suggested by staff based on the following criteria:

- Spheres of influence are substantially deficient.
- Services are provided by agencies affected by pending applications.
- Services are deteriorating; there is an anticipated inability to provide services; there are identified adverse public health or environmental issues or studies in process.
- Service reviews have been requested.
- All or partial funding is available from outside agency resources.
- Reviews are less complex and may be completed with minimal technical analysis.

In June 2006 the LAFCO Commission adopted a plan of action for prioritizing municipal service reviews. While there are only five agencies that provide public cemetery services in the County, at least one of them, Kelsey Cemetery District, is currently having financial difficulties and has requested that LAFCO evaluate its options through an MSR.

E. Study Area

The study area for this service review contains all of El Dorado County (refer to Map 1). There are only two public cemetery districts within the County, Kelsey and Happy Homestead, which serve a small fraction of the study area. The City of Placerville maintains two inactive cemeteries (the City of South Lake Tahoe is within the Happy Homestead Cemetery District and does not maintain or operate its own cemetery). This leaves the majority of the unincorporated communities to rely on the County and private cemeteries for burial services and maintenance of the estimated 200 cemeteries, historic or otherwise, within El Dorado County. County Government, through its General Services Department, currently maintains sixteen cemeteries county-wide: thirteen maintained as part of the County's general government responsibilities and three through the Georgetown Cemetery Zone of Benefit.

F. Subject Agencies

A total of five government agencies are the principal subjects included in this study. The cemetery districts and local agencies responsible for maintaining public cemeteries include:

Public Cemetery Districts:

- Happy Homestead Cemetery District (operates one cemetery)
- Kelsey Cemetery District (operates one cemetery)

City of Placerville:

- Old City Cemetery
- Uppertown Cemetery

El Dorado County General Services:

- Bryant Cemetery
- Diamond Springs Cemetery
- El Dorado County Pestilence House Cemetery
- Indian Diggings Cemetery
- Middletown Cemetery
- Mormon Island Cemetery
- Pilot Hill Cemetery
- Placerville Union Cemetery
- Saint Michael's Cemetery
- Shingle Springs Cemetery
- Smith Flat Cemetery
- Spanish Dry Diggins Cemetery
- Uniontown Cemetery

County Service Area 9, Zone 3 – Georgetown Cemetery Zone of Benefit

- Georgetown Pioneer Cemetery
- Georgetown Pioneer Renke Annex
- Georgia Slide Cemetery

G. Goals of the MSR

In addition to the potential uses identified in the OPR guidelines, El Dorado LAFCO will use the municipal service review information to:

- Adopt legally valid spheres of influence for each of the cemetery districts and assist with the review of the spheres of influence for County Service Area #9 and the City of Placerville.
- Provide substantial analysis and information necessary for the consideration of potential consolidation or other major reorganization efforts which may be considered in the future by cemetery service providers.
- Provide substantial analysis and information to support informed decisions regarding annexations and/or reorganization applications which may be submitted to LAFCO in the future.

H. Agency and Public Participation

Following commencement of this study, LAFCO staff invited the cemetery service providers to an initiation meeting on October 18, 2006 to discuss the

MSR process and to answer any questions they had regarding MSRs and spheres of influence. Collaboration with the agencies was instrumental in assisting LAFCO staff in the study effort. LAFCO staff used a research questionnaire for gathering information and documentation from each agency. Interviews were conducted with the staff and head of each agency. Staff then prepared draft descriptions of the individual agencies and circulated those sections to each agency for their technical and administrative review. Their additional information and edits were compiled into the public review draft service review. Information was gathered from many sources, through interviews, comments, county staff, site visits and information sources and other supporting documents.

An administrative draft of this report was sent to all of the administrators and governing boards of related agencies on May 11, 2007. A public review draft was presented to the Commission at a public hearing on August 22, 2007. The public review period will begin from that point forward for 21 days, during which the Commission may adopt the final document at their September 26, 2007 meeting. A copy of this draft was also distributed to the subject agencies and posted on the El Dorado LAFCO website. The Commission will take into consideration any written comments received during the 21-day public review period and oral comments received at the hearing before adopting determinations for the final service review.

El Dorado LAFCO staff worked diligently to compile and verify information for this report from numerous sources. Because of the historical nature of county cemeteries and limited staff resources, agency representatives oftentimes had to find room in their schedules to gather information for the questionnaires or to search for records that were either difficult to find or that may have been lost over time. Despite these challenges, LAFCO staff would like to recognize the exceptional cooperation received from the participating agency staff members, especially the time and effort provided at times by the trustees themselves. Many times these dedicated individuals provided information with a very quick turnaround or offered assistance that was invaluable to the new LAFCO staff. Without such support, cooperation and assistance, the study would have been more difficult to prepare and much less informative.

IV INTRODUCTION TO CEMETERY SERVICES

Background: State Law and Governing Statutes

Enabling statutes established in State Law give a variety of governmental entities the power to provide public cemetery-related services. Counties, cities, county service areas and community services districts are also empowered to offer these services, in the same manner as public cemetery districts.

The following types of local agencies have the authority to directly provide cemetery services to the public:

- Public cemetery districts are single-purpose special districts, formed under Sections 9000-9093 of the Health and Safety Code. They are empowered to own, operate, improve and maintain cemeteries and provide interment services pursuant to the Public Cemetery District Law.
- As legal subdivisions of the State, counties are governed by Article XI of the California State Constitution. Section 3 provides for a county to adopt a charter, allowing it to create and develop its own rules of governance. Section 8 provides for general and charter counties to provide municipal services, including cemetery services. El Dorado County is a charter county and Section 210 of Article II within its charter grants the Board of Supervisors the authority to provide municipal services. Counties are further governed and defined by Government Code Sections 23000-33017.
- Cities are defined under Article XI of the California State Constitution and further governed by Sections 34000-45345 of the Government Code. Cities are authorized to acquire and maintain cemeteries under Government Code Section 37681.
- County service areas, formed under Sections 25210.1-25338 of the Government Code, are empowered to provide cemetery-related services under Section 25210.4a(16).
- Community services districts (CSDs), formed under Sections 61000-61934 of the Government Code Section 61100(ab) allows CSDs to provide public cemetery services. No CSD within El Dorado County currently provides these services.

In addition, various supporting governmental agencies and non-governmental entities aid in the preservation of the many historical burial sites within the county and are discussed in this report, including, but not limited to, the El Dorado County Pioneer Cemeteries Commission, Cemetery Advisory Committee and the California Department of Forestry's Growlersburg Conservation Camp. Although these organizations do not have direct responsibility over the management, maintenance, and preservation of public cemeteries, they often provide support through volunteer efforts that are greatly appreciated by the community and are vital to the ongoing operations of local cemeteries.

Various fraternal organizations also maintain historical cemeteries, most of which, if not all, do not fall under the responsibility of a public agency. These groups include the Masons, Odd Fellows and Native Sons of the Golden West, among others. The preservation of local cemeteries is not the primary goal of these organizations; however, they often do so as a community service project because of their overall mission of community enhancement. Although these organizations are referenced in this report, none are analyzed or discussed in detail.

Public Cemetery Services

The California Health and Safety Code regulates public cemetery districts and provides the framework for other agencies that are empowered to provide similar services under their own originating code.

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 closings 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 supervisor 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 families may be interred in district cemeteries. Family members eligible for interment 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.

Under special circumstances, a person residing outside of the district may be buried in the district cemetery and charged a nonresident fee. Otherwise, an individual from outside the district must pay a nonresident fee to offset the maintenance and service costs the individual has not paid for through property taxes or assessments.

Plot fees include 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 of the Health and Safety Code.

Background: County of El Dorado

El Dorado County is at the heart of California's Gold Rush country, often called the "Mother Lode." With its western border touching California's Central Valley, and its eastern boundary meeting Nevada in the Sierra Nevada Mountains, El Dorado County stretches across 90 miles of foothills, valleys and mountain peaks. There are two incorporated cities, Placerville, the County seat, and South Lake Tahoe, 60 miles east of Placerville. Two major highways, U.S. 50 and State Route 49, intersect

the county, while State Route 88 establishes the county's southern border with Amador and Alpine Counties.

Over 78% of the county residents live in unincorporated areas. Major residential communities (El Dorado Hills, Cameron Park and Shingle Springs) in the western part of the county serve as suburban areas to the Sacramento Metropolitan Region. The county roads in the southern portion of the county lead to El Dorado wine country, which draws many tourists and locals to the otherwise rural area. The northwestern part of the county is rural, with small, historic communities peppering the landscape. The northeastern part of the county is a predominantly forested area that provides trees for the timber industry and recreation to the county's residents.

The county contains 1,805 square miles (1,095,049 acres), over half of which is in public ownership in the form of national forests and various parks and recreation areas. Within the county, the Bureau of Land Management manages 15,488 acres and the US Forest Service manages 495,653 acres of the Eldorado National Forest. In addition, there are a variety of privately owned timberlands, parks, campgrounds and recreational facilities.

Because of its role during the Gold Rush, the county is home to over 200 historic cemeteries. Most of these cemeteries are not maintained by any public entity, with a significant percentage of them located on private property. The cemeteries dating back to the 1850s range in size on the number of interments: from holding the remains of a few families to representing whole communities.

V DESCRIPTION OF AGENCIES

I. El Dorado County General Services Department

Background

El Dorado County General Services Department (General Services) is responsible for the maintenance and operations of thirteen cemeteries within the County (not including the three cemeteries maintained by the Georgetown Zone of Benefit). The cemeteries are spread throughout the entire Western Slope of the county (refer to Map 2). The cemeteries discussed in this section, their location and their respective status is summarized below:

Table 1: El Dorado County Cemeteries

Cemetery	Location	Status
Bryant	Latrobe	Inactive, deeded to the County in 1912
County Hospital / Pestilence House	Placerville	Inactive, always a County cemetery
Diamond Springs	Diamond Springs	Inactive, PMP* (1992)
Indian Diggings	Fairplay	Inactive, PMP* (1973), deeded to the County in 1996**
Middletown	Placerville	Inactive, always a County cemetery
Mormon Island	El Dorado Hills	Inactive, PMP* (1992)
Pilot Hill	Pilot Hill	Active, deeded to the County in 2002
Placerville Union	Placerville	Active, deeded to the County in 2006
Saint Michael's	Rescue	Inactive, PMP* (1973)
Shingle Springs	Shingle Springs	Inactive, PMP* (1992)
Smith Flat	Smith Flat	Inactive, PMP* (1992)
Spanish Dry Diggins	Greenwood	Inactive, PMP* (1992)
Uniontown	Lotus	Inactive, recognized as a County cemetery in 1927

* PMP = Pioneer Memorial Park

** According to comments received from the U.S. Bureau of Land Management, Indian Diggings Cemetery was never deeded to the County and is currently owned by the Federal Government.

History

A "Pioneer Memorial Park" (PMP) refers either to a formerly abandoned cemetery acquired by the County pursuant to California Health and Safety Code Sections 8825 through 8829 or to a public cemetery declared by the Board of Supervisors to be a PMP for reasons of health, safety, comfort or welfare of the public. A PMP is not open to future interments, except in those cases where ownership of grave sites pre-dated the designation of the cemetery as a PMP.

Although several of the cemeteries have always been operated by the

County, the County assumed responsibility for the other public cemeteries listed above at separate times. Some were declared PMPs by the Board of Supervisors, while others were either deeded over to the County by private property owners or decreed by the State Cemetery Board to be under the County's jurisdiction. Regardless of how they became the County's responsibility, seven of the thirteen cemeteries under County General Services jurisdiction now have the Pioneer Memorial Park-designation.

Population and Growth

According to the 2000 Census (U.S. Census Bureau 2001), there are 123,080 individuals in unincorporated areas of El Dorado County. Therefore, it is reasonable to assume that the population of the El Dorado County public cemetery service area is approximately this number, minus the population of areas served by the Georgetown Cemetery Zone of Benefit and the Happy Homestead and Kelsey Public Cemetery Districts. The entire County is included in this service area because twelve of the County maintained and operated cemeteries receive revenue from the County General Fund (Placerville Union has a separate and temporary funding mechanism). All County residents residing outside of the cities of Placerville and South Lake Tahoe contribute to the General Fund through their property taxes, even if they are simultaneously included in another public cemetery service provider's service area.

The most recent U.S. Census Bureau data shows that the overall population of the unincorporated part of the county grew 28% from 1990 to 2000. The 2004 General Plan projects the population in the unincorporated part of the county could increase as much as 65% by 2025. Based on the available data, the population of the County (excluding the two cities) could increase to as much as 203,082 people by 2025.

Interment Operations

The County General Services Department does not perform interments; this function has been outsourced to a private contractor. The current contract is with Dario Mancio to perform burial services at all County-owned and operated cemeteries, including the Georgetown Zone of Benefit cemeteries. There were a total of 150 interments performed between 2003 and 2005 (51 in 2003, 42 in 2004 and 57 in 2005).

When purchasing a plot from the County, customers can choose the specific cemetery, although only the Placerville Union and Pilot Hill Cemeteries are currently active. In the instance that a customer wants to purchase a plot in a cemetery that is no longer active, County staff will suggest an alternative site. Generally speaking, burials are performed between the hours of 10:00 a.m. and 3:00 p.m. To arrange a burial, the Cemetery Manager must be contacted no later than 9:30 a.m. two working days preceding the requested burial date.

Per State Law, the County cannot sell headstones, caskets, urns or grave markers; these must be purchased from a mortuary. The County has a contract with Green Valley Mortuary for the burial of indigent remains.

Maintenance Operations

General Services currently maintains thirteen cemeteries throughout the County. These cemeteries are provided with routine maintenance by the Airports, Parks and Grounds Division of the Department of General Services. Routine maintenance includes grounds-keeping, pruning and hedging, weed removal and abatement, mowing, herbicide application and trash pick up. Emergency care is available on an as-needed basis for fallen trees or other unforeseen damage caused by nature and vandals. In addition, all roads, streets, walkways, fences, gates and grounds are kept in good repair and maintained so as to provide safe, unobstructed access to the cemeteries.

Each of the County-maintained cemeteries is unique in terms of the care that it requires and the time that it takes to maintain it. Cemetery maintenance is performed on a rotational schedule, one cemetery per week, so that each cemetery receives special attention approximately three times per year, with all of them sharing equal priority. This schedule is determined by the availability of staff. However, the County immediately acts on reports or complaints from the public regarding the condition of cemeteries.

Two County cemeteries are not under the regular maintenance rotation of the grounds staff: Indian Diggings, because of its remote location and general inaccessibility, and Placerville Union, due to its separate funding. The County staff does perform specialty services, such as fence repair, irrigation repair, resetting of markers and monuments, chipping and erosion control, on an as-needed basis to these two cemeteries, along with the cemeteries within the Georgetown Zone of Benefit.

The Cemetery Administration has recently determined that the cemeteries should be classified into three groups for maintenance purposes. A “natural” cemetery is not irrigated nor sprayed for weed control. It requires more maintenance than a “brown” cemetery, which is not irrigated and is sprayed with a post and pre-emergent herbicide to minimize weeds throughout the year. A “green” cemetery is irrigated during the warmer months and requires additional maintenance throughout the year, such as regular mowing.

Both “natural” and “brown” cemeteries receive maintenance at least twice a year. Of the thirteen cemeteries maintained by General Services, seven are “natural”: Bryant, Diamond Springs, El Dorado County Hospital, Indian Diggings, Smith Flat, Pilot Hill and Uniontown. Five of the cemeteries are “brown”: Middletown, Mormon Island, Shingle Springs, Spanish Dry Diggins and Saint Michael’s. Placerville Union is the only “green” cemetery with year-round maintenance done by an outside contractor. All of the other cemeteries are serviced on a rotational basis of one cemetery a week.

County ground crews are fully equipped with all landscaping and maintenance supplies (pruning equipment, sprayers, weed-eaters, tractors, mowers, flail mower, etc). Grounds Maintenance staff uses all available equipment at its disposal as the situation warrants. However, the landscaping equipment is shared by the cemeteries with the County's other parks, grounds, and trails. All County-owned landscaping equipment is stored at the County Airports, Parks and Grounds facility at 3000 Fairlane Court. If equipment is necessary that is not owned by the County, it may be rented. The County would like to purchase a new riding mower, spray rig, weed-eaters, chainsaws and miscellaneous small tools. The County utilizes a purchasing policy and standard replacement policy.

The greatest challenge that the County faces regarding cemetery maintenance is that funding for cemeteries is very limited. County staff estimates that General Services' equipment and personnel are utilized for cemetery maintenance approximately 100% of the budgeted time. Most of the old historic cemeteries are also difficult to maintain for various reasons including, but not limited to, the following:

- They were built on hills, sometimes in very rocky terrain.
- Mowing is often impossible because many graves are laid out in tight, irregular patterns with no room for a mower. Most of the maintenance must be done by using weed-eaters and hand tools.

Land and Infrastructure

The County is responsible for the maintenance and operations of approximately a total of 21½ acres of cemetery land, which accommodate 11,565 plots within the thirteen cemeteries. Of these plots, 9,414 are occupied and 550 are already purchased, leaving approximately 14% available for purchase.

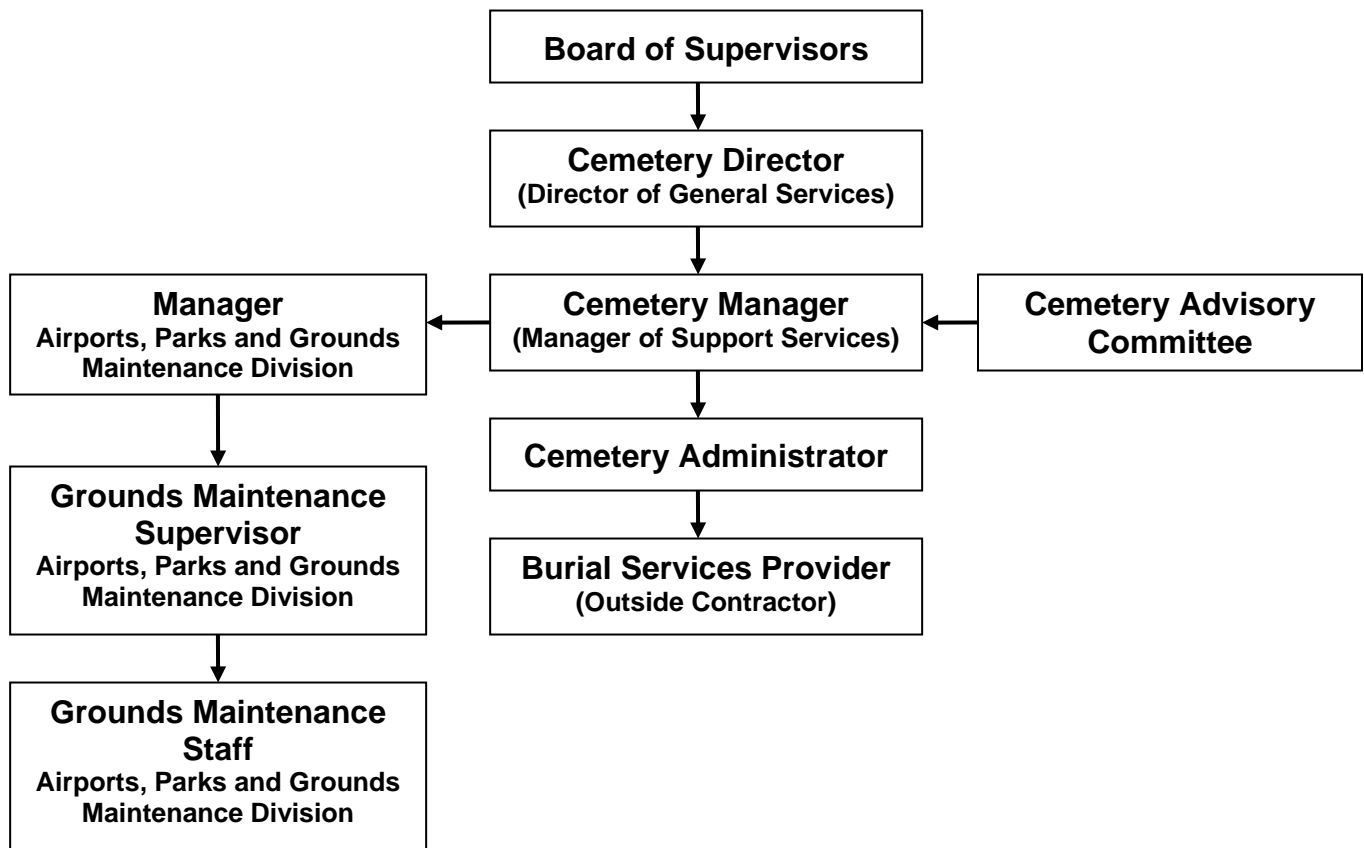
Table 2: El Dorado County Land and Infrastructure

Cemetery	Acreage	Interment Activity	Occupied Plots	Purchased Plots	Total Plots
Bryant (Latrobe)	1.05	Inactive	507	10	517
County Hospital Pestilence House (Placerville)	2.0	Inactive	1,000	0	1,000
Diamond Springs	0.66	Inactive	592	0	592
Indian Diggings (Fairplay)	2.0	Inactive	24	0	24
Middletown (Placerville)	1.64	Inactive	677	0	677
Mormon Island (El Dorado Hills)	5.0 (2.5 undeveloped)	Inactive	474	17	491
Placerville Union	4.76	Active – 1,601 plots available	5,207	479	7,287

Pilot Hill	0.83	Active – 200+ plots available	0	0	200
Shingle Springs	0.53	Inactive	94	0	94
Smith Flat	0.77	Inactive	70	10	80
Spanish Dry Diggins (Greenwood)	0.23	Inactive	160	10	170
St. Michael’s (Rescue)	0.49	Inactive	29	0	29
Uniontown (Lotus)	0.5	Inactive	352	10	362
Totals	21.46	1,801 plots available	9,396	560	11,765

Personnel and Staffing

El Dorado County General Services staff manages all of the County-maintained cemeteries as well as the CSA 9, Zone 3 cemeteries. The Director of General Services also serves as the Cemetery Director, who reports directly to the Board of Supervisors on cemetery issues. The Director of General Services supervises the Manager of Support Services, who in turn provides direction to the Cemetery Administration staff. The latter is composed of a Cemetery Administrator, Maintenance Supervisor and a four-person grounds-keeping staff. The organizational structure is as follows:



The Cemetery Manager, under the direction of the Cemetery Director, oversees the Cemetery Administration staff and maintenance personnel in the provision of the following services:

- Maintenance of all cemetery records including cemetery plot maps, plot sales, interment, financial and maintenance records;
- Administering the sale and recording of burial plots and depositing all funds received from sales and for services with the County Treasurer’s office;
- Meeting with the families and/or authorized designees in order to coordinate burial arrangements with funeral directors, arranging for opening and closing of graves and assuring representative attendance at all committal services;
- Arranging for any needed maintenance, improvements or repairs deemed appropriate by the Cemetery Director and/or the Board of Supervisors either by observation or upon recommendation of the Cemetery Advisory Committee;
- Reviewing the current fee schedule and proposing any adjustments as needed and assisting in the preparation of the annual budget for the Zone of Benefit.

The Cemetery Administrator is a part-time position under the direction of the Cemetery Manager who is responsible for keeping an accurate inventory of the County-operated cemeteries, including updated records and maps, as necessary, and depositing funds and maintaining financial ledgers. The Administrator handles all public interaction regarding burials and monument placement and serves as a member of the Cemetery Advisory Committee. The Cemetery Administrator also records plot sales, making burial records available to the public and coordinates repairs and maintenance with the Maintenance Supervisor.

All maintenance responsibilities are performed by the staff from the Airports, Parks and Grounds Division of General Services. These five County employees, one supervisor and four full-time crew members, devote part of their work schedules to the cemeteries. They are responsible for weed control, brush removal, refuse removal and general cleanup as needed for natural cemeteries. Staff is available on call for repairs or problems throughout the year.

Table 3: El Dorado County Cemetery Administrative Positions

Position	Wage per Hour	Full/Part Time	Benefits
Manager of Support Services	\$35.37	Full	Yes
Cemetery Administrator	\$20.63	Part	No
Grounds Maintenance Supervisor	\$20.63	Full	Yes
Grounds Staff (4 Employees)	\$13.00 – \$18.00	Full	Yes

Administration and Management

Recorded maps, old maps, a computer database and paper files for recording burials are kept by the Cemetery Administrative staff at the cemetery office at the Department of General Services. Recorded maps are available to the public for purchase at the Recorder’s Office.

An abandoned cemetery in the unincorporated part of the County does not automatically become the County’s responsibility. When a cemetery is determined to be abandoned, the County can either acquire it, pursuant to Health and Safety Code Sections 8825 through 8829, or it can be made a Pioneer Memorial Park (PMP) through a resolution by the Board of Supervisors. In the latter example, the County will assume maintenance responsibility of a PMP cemetery even if it is not deeded to the County and is located on land that is privately owned.

Neglected cemeteries are not maintained by any private or public entity and are essentially abandoned. Currently, there are over 60 cemeteries in El Dorado County that could be considered for PMP status in the future. In response to past public concern over the condition of these uncared for cemeteries, the Board of Supervisors directed the Cemetery Advisory Committee to identify abandoned cemeteries that could be designated PMPs, which then would be considered the responsibility of the County. However, County also has stated that at this time it is not in the position to assume maintenance or operations of additional County cemeteries without additional personnel in maintenance and a full-time administrative person.

Fee Schedule

General Fee Schedule for El Dorado County Cemeteries (except for Placerville Union and Middletown):

Table 4: El Dorado County General Fee Schedule

Charges for:	Type of Interment				
	Full Burial	Cremation Burial	Double Depth 1 st	Double Depth 2 nd	Oversized
Plot Purchase	\$250	\$100			
Endowment Care Fund Fee	\$200	\$100			
Non-resident fee	\$400	\$200			
**Opening and Closing	*\$950	*\$295	*\$1,100	*\$950	
Extra Labor					\$500
Saturday Extra	\$150	\$150	\$150	\$150	
Sunday Extra	\$200	\$200	\$200	\$200	
Holidays Extra	\$250	\$250	\$250	\$250	
Disinterment	\$3,500	\$400	\$3,500	\$3,500	
Changing Location	\$50 per hour	\$50 per hour	\$50 per hour	\$50 per hour	\$50 per hour

** Includes use of lowering device

*Liner not included

Other fees:

- Setting markers: \$200 for a 12"x24", \$225 for a 16"x28" and \$250 for a 16"x36"
- Installation of name plates: \$75

Table 5: Placerville Union Cemetery Fee Schedule (Opening and Closing fees also used for Middletown Cemetery)

Charges for:	Type of Interment				
	Full Burial	Cremation Burial	Single Crypt	Double Crypt	Niche
Plot Purchase	\$500	\$250	\$1,500	\$3,000	\$600
Endowment Care Fund Fee	\$400	\$200	\$1,000	\$1,000	\$500
Non-resident fee	\$400	\$200			
**Opening and Closing	\$800	\$200	\$300 – \$600	\$300 – \$600	\$200
Extra Labor					
Saturday Extra	\$150	\$150	\$150	\$150	\$150
Sunday Extra	\$200	\$200	\$200	\$200	\$200
Holidays Extra	\$250	\$250	\$250	\$250	\$250
Disinterment	\$3,500	\$200	\$1,500 – \$2,500	\$1,500 – \$2,500	\$200
Changing Location	\$50 per hour	\$50 per hour	\$50 per hour	\$50 per hour	\$50 per hour

** Includes use of lowering device

*Liner not included

Other fees:

- Setting markers: \$200 for a 12"x24", \$225 for a 16"x28" and \$250 for a 16"x36"
- Installation of name plates: \$75
- Vases: \$25 (Placerville Union only)

Burial and plot rates are approved by the Board of Supervisors based on a recommended fee schedule set by Cemetery Administration staff. The County determines its fee schedule based upon an analysis of its costs and by comparing rates from other public cemeteries in similar counties. While costs to purchase plots have not increased since 2000, the cost of the contract the County has with an outside vendor for burial services increased in 2006. County staff does not anticipate another increase in the coming years.

Funding and Budget

All monetary amounts cited in this section are rounded to the nearest whole number and based on fiscal year (FY) 2005-06 budgetary information received from the County General Services Department. The chart below shows the limited revenue from the cemeteries, as well as the expenditures necessary to continue administration and maintenance operations. Because

the cemeteries are not generally revenue-producing operations, the majority of funding for these cemeteries is provided from the County General Fund.

Table 6: El Dorado County Funding and Budget

Budget Year	Revenues	Expenditures	General Fund Contribution (GFC)	GFC % of Budget
FY 2003-04	\$11,576	\$75,906	\$64,330	84.7%
FY 2004-05	\$7,437	\$89,484	\$82,047	91.7%
FY 2005-06	\$12,948	\$94,546	\$81,598	86.3%

In FY 2005-2006, the County spent a total of \$94,546 on cemetery administration and maintenance operations. Of that, incoming revenues from the cemeteries totaled \$12,948, leaving the remaining \$81,598, or 86.3% to come from the County General Fund.

Revenues

The following sources of revenue are available to the County:

Charges for Services – During FY 2005-06, the County earned \$4,985 in charges for services. This amount was approximately 38.5% of the non-General Fund revenue. The most prevalent service provided by the County was the opening and closing of gravesites at its active cemeteries. All burial services have a direct revenue base. These services are covered by charges to the family for the burial service. None of the burial service fee comes out of the General Fund.

Inter-fund Revenue – Because the County-maintained cemeteries and the Georgetown Zone of Benefit cemeteries are both managed by the County Cemetery Administration staff, the department is responsible for tracking time spent in tenth-of-an-hour increments. Quarterly, administrative time is charged to the Georgetown Zone of Benefit for management of those cemeteries in order to offset the General Fund for Zone of Benefit Cemetery Administration. In FY 2005-06 this amounted to \$7,713, which was approximately 59.6% of non-General Fund revenue.

Plot Sales – The County sold one cremation burial plot in the Pilot Hill Cemetery in FY 2005-06, resulting in revenue of \$250. Because the County is very limited on the number of available plots, income from plots sales is not usually a reliable source of incoming revenue.

Sale of Fixed Assets – The County receives revenue from the sale of assets and equipment used for cemetery maintenance and operations; although, in FY 2005-06 there were no fixed asset sales.

Expenditures

Administrative Costs – Administrative costs for FY 2005-06 were \$76,830, or 81.3%, of the total budget. The primary expenditure in this category was \$57,248 dedicated to salaries and employees’ benefits. As stated above, the Georgetown Zone of Benefit cemeteries have separate funding and

administrative time is charged independently and by the hour. The Cemetery Administrator uses different codes for time spent on the Zone of Benefit cemeteries versus the other County cemeteries. Salaries and benefits made up 74.5% of the total administrative costs. Cemetery Administration also paid \$19,583 to reimburse other County departments for various support services, such as telephone equipment and support, mail service, copy services and computer and network support. These intra-fund transfers constitute the remaining 25.5% of administrative costs.

Operations Costs – Operating costs for FY 2005-06 were \$17,401, which included all services and supplies necessary for cemetery maintenance and administration. The largest line items were cemetery maintenance, burial services and transportation and travel.

Other – The County had only \$314 accounted for in other expenses. Most of the expenses for cemetery operations are under administrative costs or operations costs. This category consists of miscellaneous other charges and fixed assets.

In general, funds are not budgeted equally among the cemeteries; budgets are administratively-driven based on special projects and individual needs of the cemetery. The budget is built on an “as-needed” basis, based on such factors as the need for repairs to fences, watering systems, erosion control and tree trimming or removal.

The greatest budgetary challenge for the County is that the revenue for cemeteries is static; more General Fund revenue is needed to fund additional staff for maintenance and permanent full-time administrative support overtime because the revenue streams remain the same while costs increase from year to year.

Endowment Care Fund

An endowment care fund is a permanently restricted interest-bearing account for endowment fees collected by the County on the sales of graves. The fund is intended to defray the cost of care and maintenance when the County no longer receives revenue from the sale of plots and related services. There is an endowment care fee associated with the two active County cemeteries (Pilot Hill and Placerville Union); however because the majority of the cemeteries were inactive when the County assumed responsibility, the opportunity to provide additional funding for future maintenance is no longer available. Maintenance for these cemeteries will continue to be funded through the County General Fund in perpetuity. Though the Pilot Hill and Placerville Union Cemeteries have established endowment care funds, these revenue sources are limited; once exhausted, any shortfall in revenue will be backfilled by the General Fund.

Individual Cemeteries

The following are descriptive narratives of the individual cemeteries, including history, the maintenance performed onsite and any challenges to its maintenance.

Bryant

Bryant Cemetery (aka Brandon's Station and Bryant's Station) is located off South Shingle Road in Latrobe and is a little over one acre in size (1.05 acres). The cemetery is no longer active and since 1992 has been open for pre-needs (previously purchased plots) only. Between 2003 and 2005 there were three cremation burials at the cemetery. The cemetery provided plots for ground burials for full body and cremations. The cemetery contains approximately 208 marked graves (full and cremated) and 299 unknown graves found with Ground Penetrating Radar (GPR). The entire cemetery is currently occupied or reserved (approximately 10 plots are purchased but unoccupied).

Bryant Cemetery was founded in 1850 by the landowners of William Springs Ranch who gave local families permission to bury their loved ones there. The historical Bryant House and Brandon Station were nearby, situated on the first road going from Sacramento to Placerville. The cemetery was probably established in 1849 and is one of the oldest Gold Rush burial grounds in El Dorado County. Unfortunately, there are no markers from this period. The earliest marked headstone is from 1855. There were several road houses in this area for people to stop at since this was part of the main road from Sacramento to Placerville before Highway 50 was built. People who died while staying at the road houses were often buried at Bryant as well.

No physical deed was required by law to pass responsibility to the County since the title was vested to the public in 1872 by way of what is now known as the Health and Safety Code Section 8126. The cemetery was officially deeded over to the county by the property owner in 1912 and shortly after, the Board of Supervisors appointed a committee to supervise the cemetery. In 1988, Bryant was listed as a Public County Cemetery by the State Cemetery Board.

Bryant Cemetery is a "natural" cemetery and, as such, it is not sprayed with herbicides. The cemetery has an abundance of deciduous trees and major landscaping efforts include leaf removal and weeding at least once a year. The dense ground cover has to be trimmed and is usually done in January. Trash is picked up every other month along with inspections. There are no public restrooms, interior roads or dedicated walkways within the cemetery.

El Dorado County Hospital / Pestilence House

The El Dorado Hospital Cemetery is also known as the Pestilence House Cemetery or the El Dorado County Cemetery. This one-acre parcel sits above the Health Department on Spring Street in downtown Placerville and was the mass burial grounds for people affected by epidemics (contagious diseases) at the turn of the century. It was also used to bury indigent persons or people

without family. Additionally, this cemetery was used for people who died at the County Hospital.

The cemetery is no longer active and the last burial was in 1934. The cemetery was established in 1855, but it is possible burials occurred before this date. A cemetery sexton was named in 1862; however, the first burial was recorded in 1871. The exact number of plots is unknown; however, it is estimated to be occupied by over 1,000 deceased persons. The cemetery offered burial for full bodies as well as cremated remains. There is an incomplete record of burials and GPR was not conducted. The County does not have a map of the plots. The historical records that do exist are held at the County Cemetery Administration Office and the El Dorado County Historical Museum.

There are no headstones, stone markers or other historical features at this cemetery and required maintenance is minimal. The graves were marked by iron stakes with numbers stamped on them. A few may have been originally marked with slate stones. The site is basically an open field with a few trees. Maintenance consists of mowing the field twice a year and tree and brush cutting as needed. The cemetery is located on a very rocky hill with shale intrusions close to the surface.

Diamond Springs Cemetery

The Diamond Springs Cemetery (aka the Odd Fellows Cemetery) is approximately 0.66 of an acre and is no longer active. The first burial was in 1850 and title to this property was vested to the County of El Dorado in 1873 by the State of California. Diamond Springs was first settled in the early 1850s and was situated on the main road between Sacramento and Placerville. The cemetery served the community that grew around the rich mining region.

There are 592 full and cremation burial plots recorded in this cemetery. The cemetery has since been declared a PMP and has not been open for plot sales since 1992. The County does not have records of any pre-purchased plots that have yet to be occupied; however, spouses are allowed to be buried together and there may be a few that will have to be considered in the future. The County is looking into doing future research in this area. Maps, a computer database and paper files are used for recording burials and pre-purchased plots.

Diamond Springs is a “natural” cemetery. Being that it is not sprayed, mowing and weed removal has to be done on more frequent intervals in the spring and early summer. This is a very visible cemetery and accumulates a lot of trash because it is located beside a major thoroughfare. Spot spraying is done annually, as is pruning, hedging and chipping of the slash.

The cemetery is on a very rocky hill with minor erosion. Last year, however, the Diamond Springs / El Dorado Fire Protection District graded to the lower property line. If the slope is not adequately maintained, it is probable that the site will have future erosion issues. There is no plan in place at this time to

stabilize the slope.

Before the cemetery was deactivated, a private vendor contracting with El Dorado County performed all of the work for burial services.

Indian Diggings

Indian Diggings Cemetery was founded in 1850 by a group of men from Fiddletown. A large Chinese community worked hydraulic and tunnel mines here along with the other settlers. In 1855, Indian Diggings had a population of 1,500, which was large enough to support regular daily Stage Runs to Sacramento. The area has some of the richest gravel surface diggings in the state and was a thriving mining town until hydraulic mining was eliminated by legislation in the 1880's. The town no longer exists and there are only a few remnant buildings and mines on the road below the cemetery.

Indian Diggings Cemetery was declared a PMP in 1973. The first known burial was in 1858, and the last was in 1928. There are 24 headstones in the cemetery, but no complete record exists of the number of burials. The cemetery was generally known to be a town cemetery and the County assumed responsibility for it in 1996 when a land exchange between BLM and a private party necessitated it.

While the County is responsible for Indian Diggings, regular maintenance is relatively infeasible because of accessibility. Indian Diggings is extremely difficult to reach, off of Omo Ranch Road past Fairplay and a 45 minute drive down Indian Diggins Road. There has been only one cleanup in recent years. The dirt logging road can be closed at anytime by the current owners of the property through which the road passes. It is very isolated with no supervision, except during the yearly cleanup by the County grounds crew.

Middletown

The Middletown Cemetery is approximately 1.6 acres and has 677 recorded plots. The cemetery is no longer active and the last burial was in 1998. It is believed the cemetery was established by 1856, with its first burial occurring in the same year. Until 1871, the Middletown and Placerville City Cemeteries were used as the primary public cemeteries for residents not buried in the church cemeteries of Placerville. The Placerville Union Cemetery was established by several major fraternal organizations. After 1871, Middletown was more likely to be the burial ground for the poor or unaffiliated. The property was deeded to El Dorado County in 1934.

The Middletown Cemetery is a "brown" cemetery, meaning that it is sprayed with a pre- and post-emergent herbicide to keep the weeds down throughout the year. An abundance of leaves cover the graves and markers because of the number of black oak trees found on site. In the winter months, it is necessary to rake up all the leaves in order to spray pre-emergent. General Services' grounds crews also do all the trimming, weed clearing, pruning and chipping that is needed. In the spring, spot spraying is needed along with additional weed mowing. This cemetery is a popular hangout and camp site, resulting in higher-than-average cases of vandalism and trash dumping.

These problems are addressed on an as-needed basis. There are also erosion problems resulting from grading on an adjacent parcel. Furthermore, there are no clearly marked driveways or parking areas, resulting in possible marker damage.

Mormon Island

At five acres, Mormon Island (Mormon Island Relocation Cemetery) is one of the largest cemeteries in the County. Approximately one-half of this area is currently undeveloped; however, the area is being saved by the County for future cemetery relocations. This cemetery is currently inactive and only accepts remains for previously-purchased plots. There are 474 occupied plots recorded in the cemetery and 17 plots that have been purchased but have yet to be occupied. In 1992 the cemetery was declared a PMP.

Mormon Island is a relocation cemetery that was created in 1954 by the Army Corps of Engineers. It was used as a replacement for several cemeteries submerged below Folsom Lake when the Folsom Dam was built. The cemetery holds the relocated remains of some of the earliest mining camps established after the 1848 discovery of gold at Sutter's Mill. Remains from Mormon Island, Salmon Falls, Negro Hill, Condemned Bar, Carrollton Bar, McDowell's Hill, Natural Dam and Doton's Bar cemeteries plus five individual graves were relocated to the new Mormon Island Cemetery. The earliest burial from any of these cemeteries could have been 1848, since several of these Mining Camps were first established in that year. Responsibility for the cemetery was taken over by El Dorado County from the Army Corps of Engineers in October of 1954. In 1996, remains from the Prairie City Cemetery were interred after being discovered during the construction of the Prairie City Road on-ramp to Highway 50.

Mormon Island is a "brown" cemetery which requires continuous spraying. Other maintenance issues include the yearly clean-up, quarterly weed abatement, trash clean-up and pruning.

Pilot Hill

Pilot Hill Cemetery (aka Centerville Cemetery) was established in 1850 for the community of Centerville, which is located in what is now known as the town of Pilot Hill. The property was deeded to the County in 2002 when the County assumed maintenance and operations responsibility. The cemetery was established during the beginning of the Gold Rush. There were many miners and growing communities in this region. While the first recorded burial was in 1850, it is possible that this area was used for burials before that time. It has since been designated a Pioneer Cemetery.

There are two parts to this cemetery. The "old" cemetery has 210 burials with 24 pre-purchased plots and encompasses approximately one acre. The old section is inactive and only available for pre-needs at this time. Some of the graves in this section were placed close together. Hand digging is sometimes required, but backhoes are allowed where accessible. Between 2003 and 2005 there were five new interments.

The “new” cemetery section is 0.863 acres that has not yet been developed. The new section will be active when the final plans are drawn for the plot layout. Approximately 200 burials could be accommodated on this parcel. The County has set aside funds to complete the expansion and establish a new parking lot.

Pilot Hill is another “natural” cemetery that cannot be sprayed and requires mowing in the spring and summer. The entire site has to be flail-mowed with the tractor bi-annually. Frequent weeding is needed along the fence lines and around the copings. Trees are pruned annually, and deadwood and mistletoe are removed. In some years, this effort requires the services of outside contractors.

Placerville Union

Placerville Union is the oldest active cemetery in Placerville. It has been in continuous use since its establishment in 1871. Because it was founded by six fraternal organizations, there are many prominent Placerville citizens buried there.

The cemetery encompasses 4.75 acres and includes over 6,000 ground plots. Approximately 90% of the plots are used or have been purchased for future use; however, a field survey and inventory is necessary to determine the exact number. There are no ground plots available at this time, except for those which have already been purchased. After the inventory is completed, the County expects to begin selling ground plots. Currently, there are 98 crypts and niches available for sale. In addition, the cemetery has five separate public structures, including two mausoleums and a columbarium. One small family (private) mausoleum can be found on the cemetery as well.

Prior to 2005, the cemetery was operated by a private corporation. It had become difficult for this group to maintain the cemetery because of restrictions on the use of the Endowment Care Fund. The State of California Cemetery Board made a request to the City of Placerville and to the County of El Dorado for one of these two public agencies to assume control and care of the cemetery; otherwise, the State warned, it would be shut down, the gates would be locked and there would be no further burials. Although the cemetery is located inside the City and is a valuable community asset, it was fiscally infeasible for the City to assume maintenance responsibilities at that time. Therefore, the only viable alternative was for the County to assume responsibility. In 2005, the City and the County of El Dorado reached an agreement whereby the County would accept responsibility for grounds and maintenance, plus the sale of plots and interments, and the City would pay for the water and public safety. The land was deeded to the County in October 2006.

The greatest challenge that the County faces with the Placerville Union Cemetery is the close proximity of the graves. The cemetery is very old and, as common practice for the time, the graves were placed close together. Hand digging is necessary in most cases. The alleyways and roads allowing

for easy access when the cemetery was first founded have been subsequently filled with graves and the ground is very uneven. The cemetery also has areas with steep terrain that are susceptible to erosion, if not properly maintained with vegetation.

The County has access to Placerville Union's Endowment Care Fund for some basic maintenance services, although there are restrictions on how the funds are used. The County will utilize what resources are available and then rely on the County General Fund for the remaining funding. Landscape maintenance is contracted to a private entity. The cemetery is a "green" cemetery, which means it requires mowing, weed removal and summer irrigation. The irrigation system is extremely antiquated and requires maintenance that is beyond the scope of the landscape contract. The irrigation system will eventually need to be replaced. This cemetery is located in the middle of town and suffers from constant vandalism. General services grounds maintenance crews currently provide support services for irrigation repair and vandalism clean-up. Many of the grave markers and tombstones are older and worn. The fountain in the main crypt area is not functioning. There is also a perimeter fence that needs to be repaired and/or completed as well as a road going through the cemetery and Pythian Way which needs to be patched and/or resurfaced. In addition, some of the stone work on the old mausoleum also needs to be repaired.

Saint Michael's

St. Michael's Cemetery (aka Starbuck's) is a half-acre parcel that sits in a subdivision in Cameron Park. There are 29 plots shown by GPR. The last burial in the cemetery was in 1960 and the cemetery is now inactive. The cemetery was originally affiliated with the Catholic Church, which was located nearby. The Church established the cemetery sometime prior to 1889, which is the date of the earliest headstone in the cemetery. A lawsuit between the Church and the County prompted the responsibility transfer to the County in 1998. The Catholic Church owns the cemetery land, but the County takes care of maintenance and protection. The cemetery was declared a PMP in 1973.

Green Valley Road was the first road from Sutter's Fort to Coloma. The people who settled this area were the original inn keepers for the miners traveling up and down the mountains to the gold fields. Many of the prominent landowners are buried here.

St. Michael's is considered a "brown" or "scorched earth" cemetery. This cemetery accumulates a lot of leaves which are raked up in the winter. Pruning and other routine maintenance activities are also performed in the winter. The site is sprayed annually to keep the weeds down. Regular inspections and trash cleanup is provided every other month.

Shingle Springs

The railroad came to Shingle Springs in 1865 and, when that occurred, the population increased significantly. The area was settled in 1849 and had

several road houses before the railroad. The Planter's House cemetery had been used prior to that time. With the increase of newcomers, the need for a larger cemetery arose. The Shingle Springs Cemetery was founded in 1864 and was in continuous use from 1865 to 1970. The earliest recorded burial occurred in 1864, but the earliest burial with a headstone was in 1867. In 1950, the cemetery was deeded to the County from the Barrett Family. The Cemetery encompasses approximately 0.57 acres with 94 plots shown on the map through GPR. The cemetery was declared a PMP in 1992.

The Shingle Springs Cemetery has many trees, which necessitates constant leaf raking. This is a "brown" cemetery which needs to be sprayed after the leaves are cleared, then provided with weed clearing, pruning and other routine maintenance. The fences on both sides have been replaced by neighbors.

Smith Flat

The Smith Flat Cemetery is inactive; the County has not sold public plots there since 1994. The cemetery encompasses 0.77 acres and 160 burial plots have been shown by GPR. Only 109 of these have headstones. In the future, the only burials to be done at this cemetery will be for family members of previously interred individuals in family plots that are determined by County staff to have the right to interment. Two interments have taken place in the past three years. There may be other plots that are eligible for pre-needs that the County is not aware of.

The cemetery was established by at least 1856, although there is reason to believe the actual date is probably earlier. The Smith's Flat House was an important Stage Stop on the Placerville/Carson Road. Mining began in 1850 and eventually this area became a prosperous mining camp as well. Ranching and logging kept the Smith's Flat area going after the mines were shut down. The earliest burial with a headstone has a date of 1859. People probably started to use this land for burials before 1859; however, there are no marked graves with an earlier date. The cemetery was used by all of the families in the Smith Flat area. The County took over responsibility of the cemetery in 1972, prompted by State Law. The Smith Flat Cemetery was declared a PMP in 1992.

The ground is very rocky with shale intrusions close to the surface. There is no driveway into the cemetery. It is difficult to get a backhoe into the cemetery, so all graves must be dug by hand.

This three-quarter-acre cemetery is a "natural" cemetery with an abundance of trees. Maintenance requirements include clean-up of leaves in the winter, as well as regular weeding, pruning and spraying. In the spring, a second major clean-up is performed that usually includes trimming the trees. Chipping is done to get rid of the branches and trash cleanups are performed every other month. The fence at this site also needs periodic repair.

Spanish Dry Diggins

The Spanish Dry Diggins Cemetery encompasses 0.227 acres and is no longer active. It was designated a PMP in 1992 and no interments are accepted other than pre-needs. Approximately 70 plots were shown in the ground through GPR.

Spanish Dry Diggins was established in 1850 as a mining community. Up until the 1940s, mining still occurred in this area. The rancher families who remained in the area are buried in this cemetery. The cemetery was originally established in the early 1850s by the families of miners, but later used by ranch families. The first known burial with a headstone was in 1857. People probably started to utilize the site for burials before 1857; however, there are no marked graves with an earlier date.

There are slight problems with erosion at the north end of the cemetery. Currently, there is no plan to resolve this issue. The ground is very rocky and there is no direct driveway access into the cemetery wide enough for a backhoe. Graves, therefore, must be dug by hand.

Located in Greenwood, maintenance for this isolated “brown” cemetery consists of cleaning-up leaves once a year, herbicide spraying in January, and weed mowing three times a year. The condition of the large trees at this site is questionable and may need an arborists’ attention in the future. The County has not yet contacted an arborist; however, funds are set aside for such emergency cemetery maintenance issues.

Uniontown

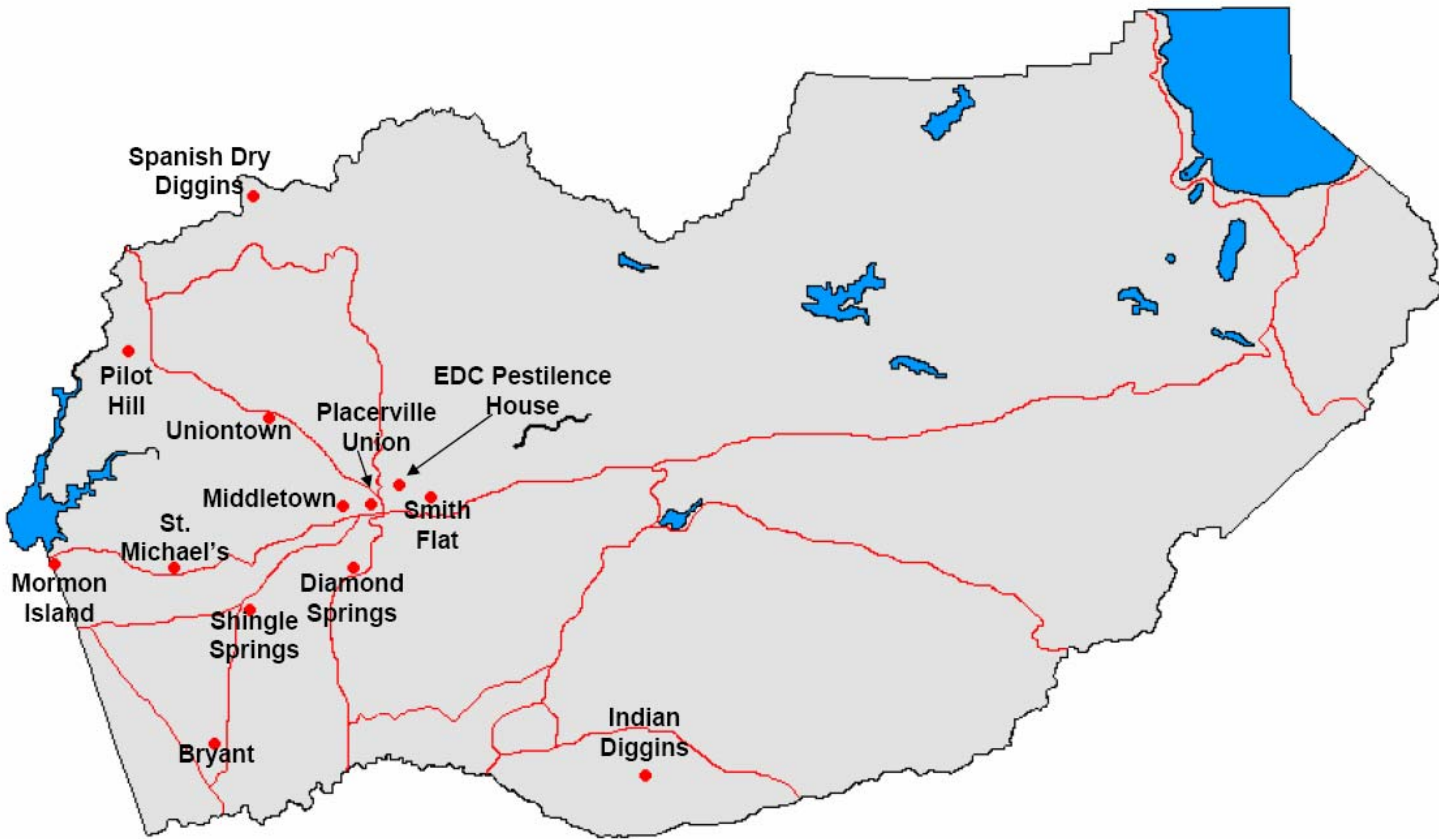
Uniontown Cemetery (aka Lotus Cemetery) has generally been known to be the community cemetery for Lotus, which was originally named Marshall and then Uniontown. The property belongs to private landowners, but the cemetery has always been the responsibility of the County. Lotus was first settled in 1849 on the main road between Sacramento and Coloma and served the community that grew around this rich mining region. This community, just three miles from Coloma, consisted of miners, farmers, ranchers, a blacksmith and many types of store owners. The cemetery has been continuously used by the families who have lived around Lotus for the past 157 years. There are many family plots of prominent County residents, such as Ray Lawyer and the Bacchi, Bassi, Grother, Mainwaring and Lohry Families. The year of the first known burial was in 1852.

The cemetery is located on four-acres and has a total of 352 recorded occupied plots. There are ten plots that have been purchased, but are not yet occupied. Spouses are allowed to be buried together and there are family plots with surviving members who may request burial in the future. The cemetery is no longer active except for pre-purchased plots.

The greatest concern affecting this cemetery is easement issues. The driveway passes through private property and the site has no parking other than directly in front of the gate. Although the property owner may not block access according to State Law, the County is currently working on a solution

to resolve this problem. Annual maintenance activities include: mowing, weed abatement, pruning, hedging and cleaning the leaves that build up. Spot spraying is done along the fence lines only. Uniontown is also considered a "natural" cemetery.

Map 2: El Dorado County General Services Cemeteries



J. City of Placerville

Background

The City of Placerville currently maintains two inactive cemeteries: Old City Cemetery and Uppertown Cemetery. The Old City Cemetery is located at the corner of Chamberlain and Rector Streets, and the Uppertown Cemetery is located on Mosquito Road and Highway 50 (refer to Map 3). Both cemeteries were inactive when the City assumed their maintenance responsibility in the mid-1970s. The City of Placerville is located along Highway 50 in the foothills of El Dorado County. City Hall is located at 3101 Center Street in downtown Placerville.

History

The Placerville area has a significant historical past, named after the placer gold deposits found in its river beds and hills in 1848. It is unknown exactly when the Old City and Uppertown Cemeteries were founded, but it is assumed that it was sometime prior to the mid-1800s, before Placerville became a city in 1854. By that time, the mining business was booming and Placerville was the third largest town in California. As the population of the City grew, so did the need for community cemeteries. The earliest known gravesites in the Old City and Uppertown Cemeteries were from 1850 and 1845, respectively, even though fires that swept through the area destroyed some of the early wooden grave markers, making it nearly impossible to accurately document the cemeteries' first burials. The Old City Cemetery was used by residents of the area until 1900 and the Uppertown Cemetery was selling plots until the 1970s.

Prior to the early 1970s, El Dorado County was responsible for the operations and maintenance of both cemeteries; however, as the County began to have maintenance staff and financial problems, it was no longer able to provide the staffing necessary to maintain them. It was at this point that the City took an active role in the maintenance of both cemeteries. The City accepted the responsibility of maintaining and preserving both cemeteries and formed a local volunteer group, the Cemetery Preservation Committee, to assist in the efforts. This Committee is no longer active, although the City has an advisory Recreation and Parks Commission that makes recommendations to the City Council on behalf of the City-operated cemeteries.

Population and Growth

The U.S. Census Bureau estimates the population of the City of Placerville to be 10,184 in 2005. Because both of these two public cemeteries are inactive, maintenance operations are not expected to be affected by any population growth that may occur in the City.

Interment Operations

As noted earlier, neither of the two cemeteries that the City of Placerville currently maintains is active. The only interments at these cemeteries are the burials of previously purchased gravesites. The City staff does not perform these services; a private contractor orchestrates all burials under the supervision of the City Community Services Department.

Maintenance Operations

City Parks Division crews annually perform a major clean-up project to both cemeteries, prior to Memorial Day and once again in the fall. The City also utilizes various volunteer organizations to perform intermittent maintenance of both cemeteries. Although greatly appreciated, volunteer efforts are sporadic and are not scheduled on a consistent basis. Routine maintenance necessary to preserve the cemeteries is done on an as-needed basis by City staff, including weed abatement, tree care and removal and vandalism damage control. Although the City has a planned maintenance schedule for both cemeteries, they depend heavily upon neighbors to report maintenance issues and needs. In 1997, the City Council authorized \$1,000 to survey the boundaries of Uppertown Cemetery and fence its perimeter. Erosion is also an issue that requires the attention of maintenance crews in both cemeteries because of the steep terrain that they are located on.

The City has various landscaping equipment available for maintenance of the cemeteries: one Walker lawnmower purchased in 1998, two or three gas powered weed-eaters, a chipper purchased in the early 1990s, chain saws and assorted hand-tools. All equipment is stored at the City's Corporation Yard located on Big Cut Road. City staff uses the same equipment for maintenance of both cemeteries. Ideal purchases for maintenance operations include a tractor with a front loader, backhoe with a weed thrasher attachment and a riding lawnmower. The City of Placerville utilizes a purchasing policy and a standard replacement policy for all equipment purchases.

The greatest challenges that the City faces regarding cemetery maintenance and equipment are limited funding, lack of adequate staffing levels, lack of equipment and vandalism. For instance, the Old City Cemetery, a beautiful historic site overlooking the City of Placerville, is a popular site for vagrants and teenagers, who often leave behind their unwanted trash. In order for the City to properly address this, it must divert staff time and resources away from other City parks to perform more frequent clean-ups at the cemeteries.

Land and Infrastructure

The City maintains a total of six acres of cemetery land, each cemetery consisting of three acres. An inventory of grave plots was completed in 1975, identifying 81 plots in the Old City Cemetery and 134 plots in the Uppertown Cemetery. The actual number of original plots is unknown, as many fires have gone through the area in the past 125 years and have undoubtedly destroyed many of the old wooden markers. In addition, there is a good possibility that

many of the older graves were never marked originally. The City of Placerville has no records to track the location of these plots.

Table 7: City of Placerville Land and Infrastructure

Cemetery	Acreage	Interment Activity	Occupied Plots	Total Plots
Old City Cemetery	3	Inactive	At least 81	N/A
Uniontown Cemetery	3	Inactive	At least 134	N/A
Totals	6		At least 215	Unknown

Both cemeteries are open to the public seven days a week, from dawn to dusk. Neither cemetery has public restrooms available or defined public walkways within the cemetery.

Personnel and Staffing

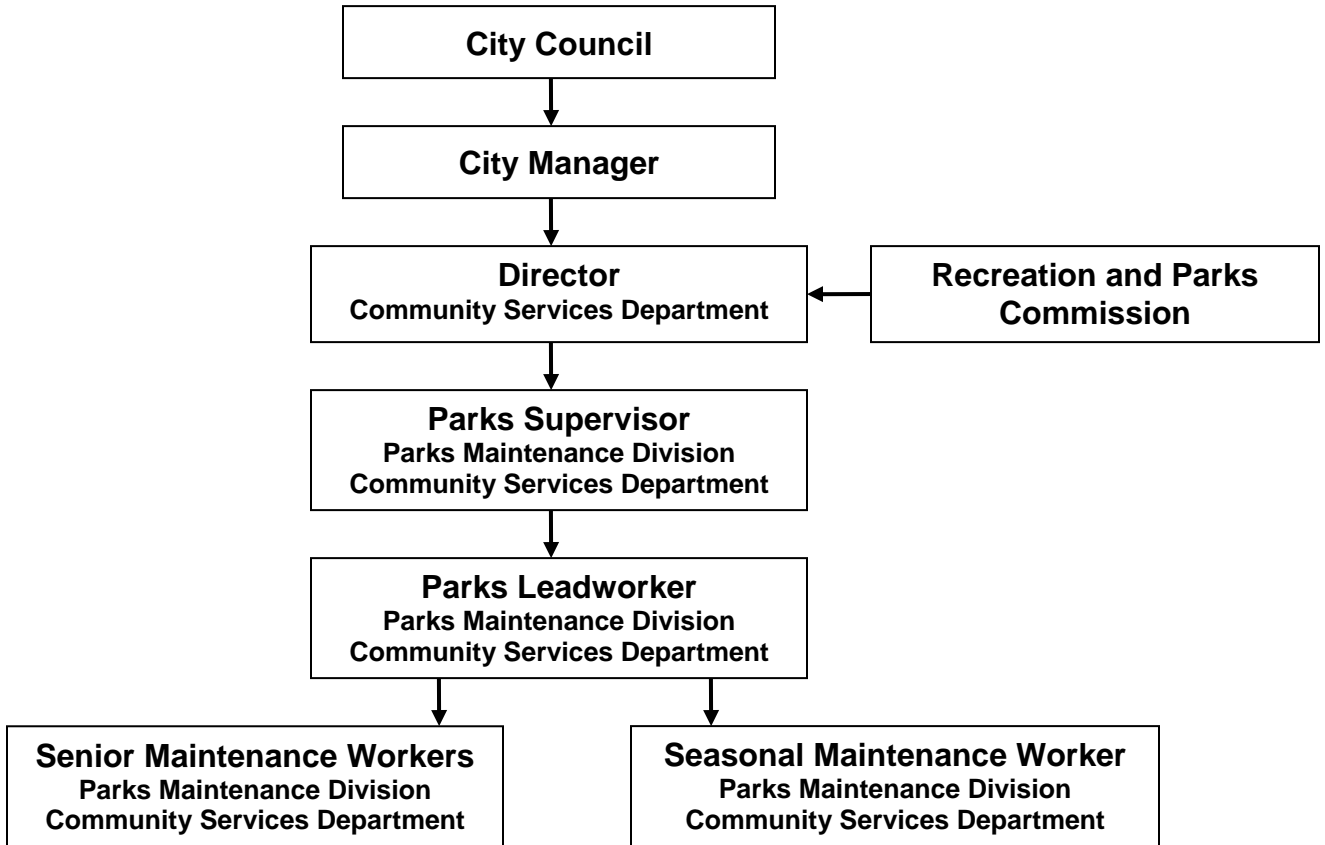
The City of Placerville does not have dedicated staff for cemetery maintenance. Instead, the Parks Maintenance Division of the City Community Services Department has been tasked with this responsibility. The division staffing includes a Park Supervisor, Park Leadworker, three Senior Maintenance Workers and one seasonal Parks Maintenance Worker. Additional seasonal workers are utilized for cemetery operations on an as-needed basis and are not eligible for benefits. The City does not have volunteer staff; however, it does accept volunteer efforts to assist in maintenance of the cemeteries on an intermittent basis.

Table 8: City of Placerville Cemetery Maintenance Positions

Position	Wage per Hour	Full/Part Time	Benefits
Parks Supervisor		Full	Yes
Parks Leadworker		Full	Yes
Senior Maintenance Workers (3 Employees)	\$11.00 - \$12.13	Full	Yes
Seasonal Maintenance Worker (1 Employee)		Part	No

Administration and Management

The Community Services Department is responsible for overseeing the maintenance of the cemeteries on behalf of the residents of Placerville. The Director of Community Services receives recommendations from the Recreation and Parks Commission and reports directly to the City Manager. The Director is also responsible for providing direction to the Parks Supervisor, who turns projects over to the Park Leadworker, who oversees the senior and seasonal Parks Maintenance workers. The organizational structure is as follows:



When approached about the possibility of assuming responsibility of additional cemeteries within the City limits, the City responded that they were not currently working to acquire abandoned cemeteries, nor would it be in a position to assume maintenance or operations of additional City cemeteries in the future.

Fee Schedule

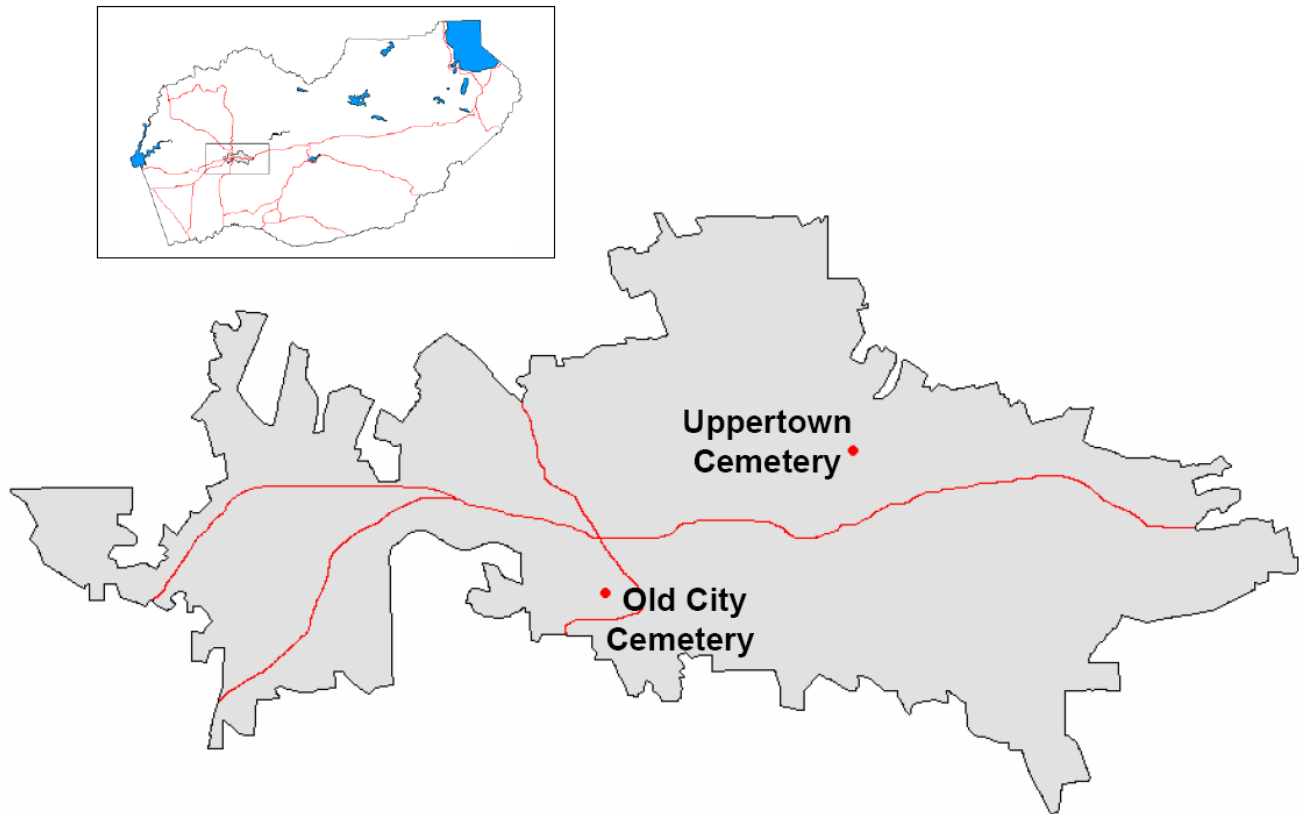
The City of Placerville does not have a fee schedule for either of the two cemeteries it maintains since both are inactive and have no plots available for sale.

Funding and Budget

Funding for the maintenance of both cemeteries comes from the City General Fund and is part of the Parks Division’s annual budget. There is no specific line item for cemetery maintenance; instead, the work program is one of many smaller maintenance responsibilities that are combined into “Other Parks and Grounds.” In fiscal year 2003-04, the City spent \$491,686 on Parks Maintenance, which was approximately 5.9% of the total operating expenditures for the year. Because the City does not have a specific line item associated with cemetery maintenance, it is difficult to determine accurate amounts pertaining to the associated maintenance expenses. The City estimates, though, that “general cemetery maintenance costs have remained

relatively constant over the years, based on a very minimal maintenance effort.” For the past several years, the maintenance hours spent by City maintenance workers on all Other Parks and Grounds has been around 1,000 hours. However, there have been certain capital needs (such as cemetery fencing) that become factors in annual budget requests. Financing is the biggest challenge that the City faces regarding the budget for maintaining the cemeteries. As the City attempts to provide other services to the community, cemeteries have not been a high priority and the Uppertown and Old City Cemeteries do not generate revenue.

Map 3: City of Placerville Cemeteries



K. County Service Area 9, Zone 3: Georgetown Cemetery Zone of Benefit**Background**

County Service Area 9, Zone 3 is responsible for the maintenance and operations of three cemeteries in the Georgetown area: the Georgetown Pioneer Cemetery (the public section), Georgetown Pioneer Renke Annex and the Georgia Slide Cemetery. The Zone of Benefit (Zone 3) area consists of 96 square miles (2,330 parcels) in the far northwestern portion of El Dorado County, south of the Middle Fork of the American River and includes the communities of Georgetown, part of Greenwood to the west, Volcanoville to the north and Quintette to the east (see Map 4). The Zone 3 boundaries are identical to the Georgetown Fire Protection District's boundaries, encompassing the northeastern half of the Georgetown Divide. Because the boundaries were set up to mirror the fire district's exactly, Zone 3 also has several holes within its boundaries, consisting primarily of US Forest Service land at the time. These parcels are now overwhelmingly under private ownership.

History

In 1984, the citizens of the Georgetown Divide approached the County requesting its help with opening a new public cemetery. Concerned that Georgetown Pioneer Cemetery was near capacity, the County stopped plot sales in the old cemetery and honored interments only on those plots that were previously purchased and where receipts could be provided.

The Georgetown Cemetery Zone of Benefit (Zone 3) was formed February 1984 by Resolution 57-84 for the purposes of funding acquisition of new property and for continued maintenance of the old Georgetown Pioneer Cemetery. The Georgia Slide Cemetery was established in 1995 as a new cemetery for Georgetown Divide residents. The Renke Annex to the Pioneer Cemetery was added in 2002 for additional burial space when the land was donated to the County by the Renke family.

Population and Growth

Zone 3 specifically benefits the residents of Georgetown, Volcanoville, Quintette and parts of Greenwood, with a combined estimated population of approximately 6,500 residents. The U.S. Census Bureau data shows that the overall population of the unincorporated part of the county grew 28% from 1990 to 2000. The 2004 General Plan projects the population in the unincorporated part of the county could increase as much as 65% by 2025. Based on the available data, the population of Georgetown and the surrounding communities could increase to as much as 1,587 people by 2025. It is possible, however, that this projection is too high, since the towns of the Georgetown Divide have not historically experienced such dramatic growth rates as other unincorporated parts of the county.

Interment Operations

Table 9: Georgetown Cemetery Zone of Benefit Cemeteries Interment Operations

Cemetery	Interments			
	2003	2004	2005	Total
Georgetown Pioneer	6	9	7	22
Georgetown Pioneer – Renke Annex	6	4	4	14
Georgia Slide	6	4	4	14
Total	18	17	15	50

Zone 3 does not provide interring operations itself, nor does it have any equipment for burial. A private contractor, Dario Mancio, has been hired to do all opening and closing of graves within the County cemeteries, including those in the Zone of Benefit.

Generally speaking, burials are performed between the hours of 10:00 a.m. and 3:00 p.m. To arrange a burial, the Cemetery Manager must be contacted by no later than 9:30 a.m. two working days preceding the requested burial date.

Maintenance Operations

Basic maintenance services for the cemeteries within Zone 3 are contracted out to a private entity, although the County grounds maintenance staff does provide assistance with unexpected repairs and tree maintenance on an as-needed basis. Volunteer efforts from members of the Georgetown Cemetery Advisory Committee and an annual Growlersburg clean-up also support the landscaping of the cemeteries. Regular maintenance includes weed abatement, brush and tree trimming, removal of leftover flower arrangements and garbage. All maintenance and beautification of the cemeteries is done under the direction of the Cemetery Director with recommendations being made by the Georgetown Zone of Benefit Cemetery Advisory Committee.

The cemeteries can be broadly categorized into three groups: “brown”, “green” or “natural”, depending on whether they are irrigated or sprayed with an herbicide to minimize weeds throughout the year. Regardless of whether a cemetery is “natural”, “brown” or “green,” it receives maintenance at least twice a year. Georgetown Pioneer and Georgia Slide are both “natural” cemeteries that are not irrigated and not sprayed for weed-control. The Renke Annex is proposed to be a “green” cemetery, although the irrigation system is still being installed at the time of this writing. After a permanent watering system is in place, maintenance efforts will need to increase to adjust to the higher demand from the cemetery. There is an advisory committee that oversees these cemeteries. However, the County Cemetery Administration office fields the calls from the public reporting any maintenance needed outside of the cemetery’s scheduled maintenance.

The greatest challenge that Zone 3 faces regarding cemetery operation, maintenance and equipment is that the Georgetown Pioneer Cemetery is very old and the plots are dug in close proximity. There is no room to use backhoes, so most graves must be dug by hand. Georgetown Pioneer, the Renke Annex, and Georgia Slide have rock strata in several places, so heavy equipment is used on occasion, when the area is accessible.

Land and Infrastructure

Zone 3 currently maintains a total of 6.26 acres of developed cemetery land (see chart). Georgia Slide has a total of 13.45 acres available, but only 1.3 are currently utilized. If the need arises, the Zone could use this land to expand the Georgia Slide Cemetery to at least 5 acres. According to State Law, County owned and operated public cemeteries can only develop a maximum of five acres in one location; therefore, the County can develop an additional 3.7 acres of Georgia Slide. There is no room for expansion in Georgetown Pioneer or the Renke Annex.

The Georgetown Pioneer Cemetery is considered full and no plots are available for sale. New interments are allowed only for individuals or families already owning plots. The Renke Annex and Georgia Slide Cemeteries do have plots available for purchase by the public. There is an extra non-resident fee added if a person outside of the Zone of Benefit wishes to purchase a plot.

Table 10: Georgetown Zone of Benefit Cemeteries Land and Infrastructure

Cemetery	Acreage	Interment Activity	Occupied Plots	Purchased Plots	Total Plots
Georgetown Pioneer	4.21	Inactive	2,111	152	2,263
Georgetown Pioneer – Renke Annex	0.75	Active – 189 plots available	20	90	299
Georgia Slide	1.3	Active – 293 plots available	69	90	452
Totals	6.26	482 plots available	2,200	332	3,014

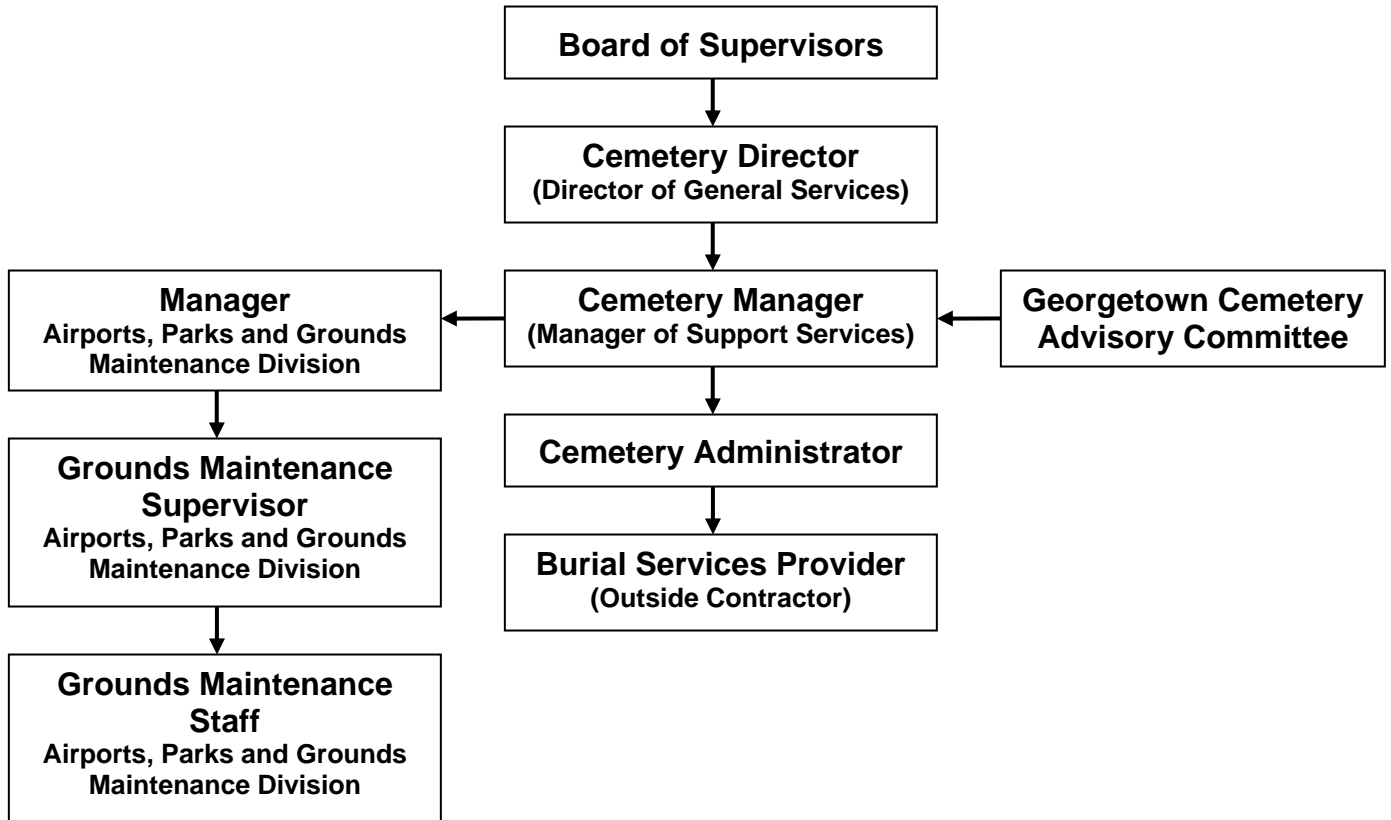
All three cemeteries accommodate full body burial plots and cremation burial plots. The Georgia Slide and Renke Annex Cemeteries also offer double depth full body burial plots and double depth cremation burial plots. Plots may be utilized as follows:

- A. Full body burial plots
 - 1. one full body burial or
 - 2. up to six cremation burials
- B. Double depth full body burial plots
 - 1. two full body burials or
 - 2. one full body burial in the lower position and up to six cremation burials in the upper position

- C. Cremation burial plots
 - 1. one cremation burial
- D. Double depth cremation burial plots
 - 1. up to two cremation burials

Personnel and Staffing

El Dorado County General Services staff manages all of the County-maintained cemeteries as well as the CSA 9, Zone 3 cemeteries. The Director of General Services also serves as the Cemetery Director, who reports directly to the Board of Supervisors on cemetery issues. The Director of General Services supervises the Manager of Support Services, who in turn provides direction to the Cemetery Administration staff. The latter is composed of a Cemetery Administrator, Maintenance Supervisor and a four-person grounds-keeping staff. The organizational structure is as follows:



The Cemetery Manager, under the direction of the Cemetery Director, oversees the Cemetery Administration staff in the provision of the following services:

- Maintenance of all cemetery records including cemetery plot maps, plot sales, interment, financial and maintenance records;
- Administering the sale and recording of burial plots and depositing all funds received from sales and for services with the County Treasurer’s

Office;

- Meeting with the families and/or authorized designees in order to coordinate burial arrangements with funeral directors, arranging for opening and closing of graves and assuring representative attendance at all committal services;
- Arranging for any needed maintenance, improvements or repairs deemed appropriate by the Cemetery Director and/or the Board of Supervisors either by observation or upon recommendation of the Georgetown Zone of Benefit Cemetery Advisory Committee;
- Reviewing the current fee schedule and proposing any adjustments thereto as needed and preparation of the annual budget for the Zone of Benefit.

The Cemetery Administrator is a part-time position, under the direction of the Cemetery Manager, who is responsible for keeping an accurate inventory of the County-operated cemeteries, including updated records and maps as necessary and depositing funds and maintaining financial ledgers. The Administrator handles all public interaction regarding burials and monument placement and serves as a member of the Cemetery Advisory Committee. The Cemetery Administrator also records plot sales, making burial records available to the public and coordinates repairs and maintenance with the Maintenance Supervisor.

Although basic maintenance responsibilities are performed by a private contractor, County staff from the Airports, Parks and Grounds Division of General Services is utilized for unexpected irrigation repairs, vandalism issues and tree maintenance. Staff is available on call for assistance throughout the year.

Table 11: El Dorado County Cemetery Administrative Positions

Position	Wage per Hour	Full/Part Time	Benefits
Manager of Support Services	\$35.37	Full	Yes
Cemetery Administrator	\$20.63	Part	No
Grounds Maintenance Supervisor	\$20.63	Full	Yes
Grounds Staff (4 Employees)	\$13.00 – \$18.00	Full	Yes

The Georgetown Zone of Benefit Cemetery Advisory Committee (GCAC) is an advisory committee that reports to the Board of Supervisors and makes recommendations regarding matters applicable to the Georgetown Cemeteries. Recommendations are made through the Cemetery Director. However, the GCAC does not have the authority to act upon operational matters or to provide direction to County staff. The committee consists of five members that make recommendations on maintenance, development issues and operations of the Georgetown cemeteries.

The GCAC is required to have monthly meetings and is responsible for providing budget recommendations for the Georgetown Cemeteries. The Georgetown Cemetery Advisory Board meetings are held the 3rd Wednesday of every month at 6:30 pm at the Government Building (Suite B) on Orleans Street in Georgetown. An agenda is posted prior to the meetings in the office window. The Committee acts in full compliance with the guidelines delineated in the Brown Act.

Administration and Management

Zone 3 is internal to County Service Area 9, which is a dependent district that is governed by the Board of Supervisors. El Dorado County General Services is responsible for all of the administration and maintenance of the cemeteries within the Georgetown Zone of Benefit. Parcel management is coordinated with help from the County Assessor, Auditor's Office and IT Department. A Zone of Benefit can annex and provide maintenance services to historic cemeteries in their sphere of influence with Board of Supervisor approval; however, they are under no inclination to do so. Currently, there are no plans to expand Zone 3. Besides receiving Board of Supervisors approval to expand, a successful approval of additional funding through an election would also be required before the Zone assumes the maintenance and operations of additional cemeteries.

All burials in the Zone 3 cemeteries are recorded by the County in a combined computer database that stores the updated information for these cemeteries and all cemeteries maintained by the County. Each cemetery has a plot map that is updated periodically to record new plot sales and burials. A copy of the cemetery maps and plot plans, which clearly indicate the status of each plot (e.g. sold, available, etc.), is maintained at the office of the Cemetery Administrator. Accurate records of all plot sales, interments and disinterments, showing the date of sale and interment or disinterment, location, plot owner and funeral home conducting the committal service, can be found in the office of the Cemetery Administrator as well.

The office of the Cemetery Administrator is also responsible for keeping all financial records pertaining to the Georgetown Cemeteries. A form is completed at the time of each plot sale, interment, disinterment or other service performed or to be performed within a CSA 9, Zone 3 cemetery. The form reflects the complete list of any charges or fees, the name of the person or firm paying for the services, and the applicable plot and file number. The original is maintained in the office of the Cemetery Administrator and a copy serves as a customer receipt.

Fee Schedule

Table 12: Georgetown Zone of Benefit Cemeteries General Fee Schedule

Charges for:	Type of Interment				
	Full Burial	Cremation Burial	Double Depth 1 st	Double Depth 2 nd	Oversized
Plot Purchase	\$250	\$100			
Endowment Care Fund Fee	\$200	\$100			
Non-resident fee	\$400	\$200			
**Opening and Closing	*\$950	*\$295	*\$1,100	*\$950	
Extra Charges					\$500
Saturday Extra	\$150	\$150	\$150	\$150	
Sunday Extra	\$200	\$200	\$200	\$200	
Holidays Extra	\$250	\$250	\$250	\$250	
Disinterment	\$3,500	\$400	\$3,500	\$3,500	
Extra Labor	\$50/hr	\$50/hr	\$50/hr	\$50/hr	\$50/hr

** Includes use of lowering devise

*Liner not included

Other fees:

- Setting markers: \$200 for a 12"x24", \$225 for a 16"x28" and \$250 for a 16"x36"

Burial plot and interment fees are the same for all cemeteries maintained by the County except Placerville Union and Middletown. The Renke Annex and Georgia Slide cemeteries have established Endowment Care Funds. Georgetown Pioneer does not because there was no endowment care fee associated with it when the cemetery fell under Zone of Benefit jurisdiction. Further, the County did not establish one once it took over the cemetery because the cemetery is no longer accepting new plot purchases. The endowment care fees for the Renke Annex and George Slide are \$200 for full burials and \$100 for burial of cremated remains.

After comparing rates from other public cemeteries, a fee schedule is recommended by staff and approved by the Board of Supervisors. Costs to purchase plots have not been increased since 2000; however, the costs of the contract the County has with an outside vendor for burial services increased in 2006. The County does not anticipate another fee increase in the coming years.

The Georgetown Zone of Benefit cemeteries are open to all persons requesting services, including persons who are non-residents of Zone 3 and who do not pay taxes that go towards maintaining the cemeteries. Non-residents can be buried within these cemeteries provided that the Board of Supervisors finds that the cemetery has adequate space for the foreseeable future and that the non-resident fee is paid. Zone of Benefit Cemeteries

charge a non-residency fee because all parcels within the Zone pay special assessments, currently set at \$10 for improved lots and \$3 for unimproved lots, to operate and maintain the cemeteries. These assessments are in addition to plot sales, non-residency fees and the interest from the endowment care funds.

Plots previously purchased can be sold back to the cemetery for the original purchase price, less a \$50 transaction service fee. All other fees, including endowment care fees, prepaid open and close fees, and non-resident fees are non-refundable. In order to transfer a plot from one family member to another, a Release of Interest in Plot form must be completed and submitted to the office of the Cemetery Director. A \$25 fee is charged for the necessary changes in the records and maps of the cemetery.

Funding and Budget

All monetary amounts cited in this section are rounded to the nearest whole number and based on fiscal year (FY) 2005-06 budgetary information received from the County General Services Department. The Endowment Care Funds for the Georgetown Pioneer Renke Annex and Georgia Slide Cemeteries are separate from the Georgetown Cemeteries budget.

The chart below contains the revenues, expenditures and net amounts for the Georgetown Cemetery Zone during the 2003-04, 2004-05 and 2005-06 fiscal years. During this period, the Zone carried over 65% to 81% of its operating budget into the next fiscal year, indicating that revenue sources are more than sufficient to maintain current cemetery operations at this time.

Table 13: Georgetown Zone of Benefit Cemeteries Funding and Budget

Budget Year	Total Revenues	Expenditures	Net Amounts
FY 2003-04	\$105,115	\$36,245	\$68,870
FY 2004-05	\$98,769	\$18,216	\$80,553
FY 2005-06	\$129,088	\$25,601	\$103,487

In FY 2005-06, the beginning fund balance was \$80,553 and incoming revenues totaled \$48,535, making the total amount of revenues available for the administration and maintenance of the cemeteries \$129,088. The Georgetown Cemetery Zone budget expenditures were \$25,601, leaving a net carryover amount of \$103,487 at the end of the fiscal year.

Revenues

The primary source of income comes from the special assessment levied on properties within the Zone of Benefit, currently set at \$10 for improved lots and \$3 for unimproved lots. Based on the estimated 2,330 parcels within the service area, this brought in \$17,148, or approximately 35% of the incoming revenue in FY 2005-06. Charges for services and burials amounted to \$13,445, which accounted for 27.7% of the annual incoming revenue. The

remaining 37% of revenue came from administrative fees for plot transfers and other miscellaneous services, earned interest and late payments on property taxes.

Expenditures

Almost 44% of the expenditures were for burial services, such as grave openings and closings. These expenditures amounted to \$11,200 in FY 2005-06. Other expenses were reimbursements made to the County Cemetery Administration Department for administrative costs and in-house cemetery maintenance costs at \$8,388 and outside contractors at \$3,610. The remaining expenses included refuse disposal, postage, administrative space rent, utilities and telephone equipment and services. Opening and closing costs are covered by revenue received; there is no net loss to the Zone.

Separate budgetary items are allocated for different aspects of the cemetery operations; however, all Zone 3 cemeteries receive funding from a single budget. Creation of the budget and the amount received by each cemetery is determined through looking at the special needs of each cemetery. For example, the Renke Annex needs to have a watering system installed, along with the installation of mow strips and planting grass. Another example of a unique need is two dead trees at Georgia Slide that need to be removed. Consequently, each of these special needs will require additional funding from the CSA beyond the usual amount allotted for operations and maintenance.

The greatest budgetary challenge that the CSA faces for maintaining these cemeteries is future development. Expansion of the Georgia Slide area and improvements to the Renke Annex will require significant investments and these funds will have to compete with other budgetary line items over a limited amount of revenue.

Endowment Care Funds

An Endowment Care Fund is a permanently restricted interest-bearing account for endowment fees collected by Zone 3 on the sales of graves. Both the Georgia Slide and Georgetown Pioneer Renke Annex Cemeteries have Endowment Care accounts. These accounts are perpetual and the Zone of Benefit will only be able to access the interest from the funds for future maintenance services. At this time, there are sufficient funds to finance special projects and routine maintenance in the foreseeable future. Since the Renke Annex and Georgia Slide are fairly new cemeteries, plot sales are expected to continue at a steady rate for years to come. When the Zone of Benefit no longer receives revenue from the sale of plots and related services, the County expects that the interest from the endowment care funds will be sufficient to cover maintenance and repair costs. These funds will supplement the annual revenue received from tax assessments. As of June 30, 2006, Georgia Slide had \$41,891 in its endowment care account and the Renke Annex had \$13,994. Both accounts receive annual revenue in the form of earned interest and Endowment Care fees.

**Table 14: Georgetown Cemeteries Zone of Benefit Endowment Care Funds
FY 2005-06**

Georgia Slide Cemetery	
Beginning fund balance	\$39,329
Interest	\$1,563
Endowment Care fees	\$1,000
Ending fund balance	\$41,891

Renke Annex Cemetery	
Beginning fund balance	\$11,607
Interest	\$488
Endowment Care fees	\$1,900
Ending fund balance	\$13,994

Individual Cemeteries

The following are descriptive narratives of the individual cemeteries, including history, the maintenance performed onsite and any challenges to its maintenance.

Georgetown Pioneer

The Georgetown Pioneer Cemetery is an inactive cemetery that has been open for pre-needs burials only for the past decade or so. The cemetery encompasses 4.21 acres, of which 95% is occupied. Historic records, headstones and GPR have determined there are approximately 2,111 burials within the cemetery. There are no vacant plots available for purchase within this cemetery; there are 152 plots that have been purchased, but are not yet occupied.

Historically, Georgetown Pioneer has always been a public cemetery managed by El Dorado County and supported by the County General Fund. However, when the Georgetown community was seeking to open a new cemetery, the Zone of Benefit was formed to fund the acquisition of new property (Georgia Slide) and for the continued maintenance of the Georgetown Pioneer Cemetery. Georgetown Pioneer no longer receives funding through the General Fund; instead, its operations are financed through the Zone of Benefit assessments.

The cemetery has been in existence for over 155 years. It was used by the miners who first arrived on the Divide in 1848 shortly before Georgetown grew to be one of the biggest communities on this part of the county during the 1850s. Mining began in 1848 as soon as gold was discovered at Sutter’s Mill and the Georgetown Pioneer Cemetery has been in use ever since. As Georgetown and the surrounding area grew, this cemetery became the primary burying grounds for Georgetown and Garden Valley.

The cemetery is divided into three sections, based on the maintenance responsibility. The front two sections on either side of the main entrance are owned and operated by the Masons and Odd Fellow Fraternal Organizations. Maintenance and operation are under the supervision of these fraternal organizations. The rest of the cemetery known as the “public area” is maintained by the Georgetown Zone of Benefit. Georgetown Pioneer is classified as a “natural” landscape with no regular

watering. Maintenance for the “public area” of the cemetery is contracted to a private firm. The grounds keeping cycle involves a major clean-up in the spring followed by smaller monthly maintenance visits. However, maintenance of the cemetery is difficult because the old graves are very close together and there are many old and fragile markers and copings. Consequently, rather than mowing, all of the maintenance is done by utilizing weed eaters. Two of the sections are located on a steep slope. There are problems with erosion because the entire cemetery is on a slight hill and, since it is a natural cemetery, it does not have much groundcover to slow erosion. The El Dorado County Grounds Maintenance staff continues to assist the Zone with services such as irrigation and vandalism repair.

A lawnmower and small maintenance tools are stored on-site in a small metal shed. There are no restrooms available. There is a gravel road through and around the center of the cemetery, which is in fair condition.

Georgetown Pioneer – Renke Annex

The Renke Annex was donated to the County by the Renke Family in 2002 and annexed to the Georgetown Pioneer Cemetery in order to provide an active cemetery for the residents of the Georgetown Zone of Benefit that was closer to the original Pioneer Cemetery. It is located on Greenwood Road just off of Hwy 193 on the east side of the Pioneer Cemetery. The first burial in this cemetery was in 2003 and it is still active.

The Renke Annex portion of the cemetery encompasses 0.75 acres, accommodating 299 burial sites as currently marked; 219 full body burial plots and 80 cremation plots. Of the full body plots available, 17 are occupied, 84 have been purchased and 118 are available for purchase. Of the cremation plots available, three are occupied, six are purchased and 71 are available for purchase.

The Georgetown Pioneer – Renke Annex has not yet been set up for maintenance as of the date of this study. It is in the process of being laid out with a sprinkler system and mow strips between the grave rows. Once this infrastructure is in place, the Renke Annex is proposed to be a “green” cemetery which will require regular maintenance.

Georgia Slide

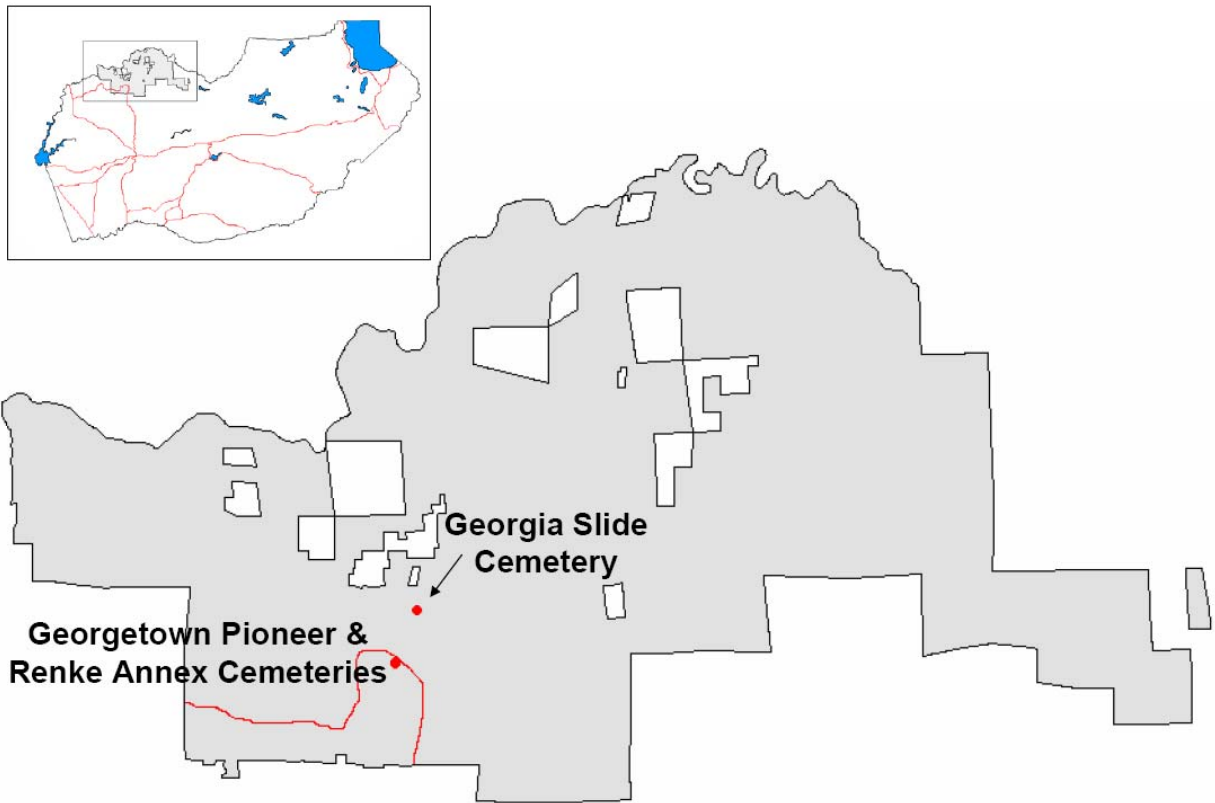
The Georgia Slide Cemetery is an active cemetery that was founded in 1995. It was established as a new cemetery for Georgetown residents, since it was believed at the time that the Georgetown Pioneer Cemetery had reached its maximum capacity.

Although the original purchase was for 13.45 acres, only 1.3 acres are developed. According to State Law, public cemeteries can only develop a maximum of five acres in one location; therefore, the County can develop an additional 3.7 acres of Georgia Slide. At this time, this cemetery can accommodate 396 full body burial plots and 81 cremation plots. Of the full body plots available, 66 are occupied, 84 have been purchased and 222

are available for purchase. Of the cremation plots available, three are occupied, six are already purchased and 71 are unoccupied.

The Georgia Slide Cemetery is cleaned twice a year, during the spring and fall. This is another “natural” cemetery and does not need mowing. The natural landscape is not irrigated regularly and, therefore, is only green for part of the year. During each maintenance cycle, the weeds are cleared and debris is removed. Emergency tree and limb removal is done on an as-needed basis.

Map 4: County Service Area 9 – Zone 3
Georgetown Cemetery Zone of Benefit



L. Happy Homestead Cemetery District

Mission Statement

The Happy Homestead Cemetery District is committed to providing a clean, safe, serene setting for individuals to honor their loved ones. The staff is committed to service with empathy, courtesy and respect. The foremost goal of the district is to ensure a smooth, organized service for the families of the deceased.

Background

The Happy Homestead Cemetery District (HHCD) was formed on October 14, 1952 by Resolution of the Board of Supervisors. The district stretches roughly from Stateline to the Alpine County line, Twin Bridges along Highway 50 and Emerald Bay, which includes the City of South Lake Tahoe. The area includes most of the Tahoe Basin on the El Dorado County side, with exception of the Meeks Bay area. The location of the cemetery is 1261 Johnson Boulevard near the intersection of Al Tahoe Boulevard (refer to Map 5).

History

In March 1951, a 2-year old girl named Constance Springmeyer drowned in the Carson River near Gardnerville. Constance's grandmother, Stella VanDyke Johnson, offered a site on her land at Tahoe for the burial of her granddaughter. Mrs. Johnson also donated approximately 1.9 acres near the grave to the County for a local cemetery on June 20, 1952. Happy Homestead was established later in that same year. In the early 1980s, HHCD acquired an additional eight acres, bringing the total cemetery area to almost ten acres. Constance's gravesite is still located on the family-owned land, which is adjacent to the Happy Homestead Cemetery. The oldest grave in the cemetery belongs to Harry Rose, a World War I veteran who died in 1951.

Population and Growth

The Happy Homestead Cemetery District serves all residents of the South Lake Tahoe region south of Emerald Bay and east of Lake Aloha. The district stretches south to the Alpine County line. The territory is heavily populated in certain vicinities, such as the City of South Lake Tahoe, and the areas immediately surrounding Lake Tahoe, Highway 50 and Echo Lakes. Beyond these population centers, the district is less inhabited.

There are approximately 30,500 people in the HHCD service area based on projections by the Tahoe Regional Planning Agency (TRPA) and population estimates from the Meeks Bay Fire Protection District. As of 2000, TRPA estimates the entire El Dorado County portion of the Tahoe Basin includes 31,514 inhabitants. Because HHCD does not include the

Meeks Bay area, its estimated population of 1,000 persons has been subtracted from the TRPA number. Due to the high percentage of vacation homes in the Tahoe Basin, the number of residents year-round is noticeably less than the seasonal population. This indicates that, proportionally, the population utilizing the public cemetery services in the area would be less than expected from the above numbers.

In 2002, TRPA estimated that the El Dorado County portion of the Tahoe Basin (which includes Meeks Bay) is expected to grow at a rate of 0.04% per year between 2000 and 2010, from 31,514 to 32,793 persons. If the growth rate remains steady through 2025, then the HHCD could serve 33,550 residents by that time.

Interment Operations

The HHCD provides space for ground burial of caskets and cremation urns. It also has a columbarium, built approximately ten years ago with 462 wall niches to store cremated remains. With the popularity of cremation growing, there have been discussions regarding expanding the wall to include a total of 500 niches and plans are in the works for two additional walls. As a low-cost alternative for families, an ossuary may be added, which is capable of storing cremated remains from multiple decedents together. The district does not have a mausoleum.

District staff provides grave opening and closing services and, as an optional service, also has staff and equipment for lowering caskets. In addition, HHCD provides gravesite services including a setup of grass mats, chairs and a lectern. Services performed for fiscal years 2002-03 through 2005-06 are as follows:

Table 15: Happy Homestead Cemetery District Interment Operations

Fiscal Year	Ground Burials	Cremation Burials	Columbarium	Total Services
2002-03	37	18	12	67
2003-04	44	29	29	102
2004-05	30	32	17	78
2005-06	37	27	12	76

Over the past 20 to 35 years, the district notes a definite trend away from full casket burials, toward cremation-type services. For example, in each of the fiscal years provided above, inurnments (cremation burials and columbarium storage) made up 45% to 60% of all entombments.

There have been 12 disinterments in the cemetery since 1970, two of which were performed to widen Johnson Boulevard.

Maintenance Operations

The district provides a variety of ground burial lots, such as single, companion, infant and cremation. Regardless of the type, all need periodic

maintenance. Weekly maintenance includes blowing off the pathways through the cemetery and mowing and edging the lawn next to the columbarium. Grounds keeping efforts have been minimized by HHCD's restricted use of upright headstones; flush markers allow for much easier maintenance of cemetery grounds because a lawn mower can run directly over the top. Annual maintenance includes planting bulbs in the fall, planting annuals in June and pruning the shrubbery in the area as needed. HHCD also has a three-tier columbarium that has a capacity of 462 niches, which are sold as doubles or singles. The present condition of the columbarium is excellent, although periodic structure repair and maintenance is necessary to preserve its condition. This includes replacement of cracked granite and cleaning mineral deposits off the granite as necessary.

The cemetery has approximately 49,500 square feet of paving in the form of internal roads within the cemetery. The driveways are 20 feet wide and the pathways are 6 feet wide. Every two to three years the cracks are repaired and the entire paved areas are sealed. Most of the pavement is in fair to good condition. Some of the pedestrian walkways within the cemetery will be in need of replacement in the next few years. Although some of the pathways are cracked, the cracks do not create an unsafe condition to the public. At one end of a pathway, the cemetery is not ADA compliant; however the other end, which provides access to the same area, is. The cemetery manager was informed by an ADA requirement expert that the pathway mentioned would meet the legal requirements.

The majority of the burial equipment used by HHCD is over ten years old, and equipment is replaced as needed. Some challenges the district is facing include involve its three utility trucks, which are all obsolete with no available replacement parts, and its land development equipment, such as their Case Backhoe and Ford Dump Truck, which are old and subject to frequent repairs. The fiscal year 2006-07 budget has funds set aside for a new small utility truck. The district has a large inventory of grounds maintenance equipment that is presently in good condition. HHCD has no plans to replace specific landscaping equipment at this time.

HHCD does not have a customary replacement policy for equipment nor do they have a standardized purchasing policy. In the past, when it needed to purchase equipment that could not be put out to bid, the district utilized the El Dorado County's Purchasing Department. Fortunately, in the past when a piece of equipment has failed mid-season, HHCD has had adequate funding either to repair it or replace it.

District storage facilities include five bay shops, one 8'x20' Connex container, two small storage sheds and one small pump shed. The administrative office was built in 1984 and is used for the day-to-day operations of the cemetery staff. The building is in good condition as it gets a fresh coat of paint every year and the carpet is replaced every few years. The office is cleaned on a weekly basis. Public restrooms are

available at the cemetery and they comply with all ADA standards.

HHCD is not in a position to assume maintenance or operations of other cemeteries outside of its district, largely in part because of the significant geographic distance between it and other districts and because of limited funding and staff.

Land and Infrastructure

The Happy Homestead Cemetery encompasses 9.84 acres, although not all of it can be utilized due to environmental regulations. Approximately 2.34 acres are within an environmental stream zone and cannot be developed. In addition, there are approximately 100 trees on this parcel influencing the location and the number of plots. Of the developable land, approximately three and a half acres are currently in use and four acres are available for future expansion.

The three and a half acres presently used contain 2,984 interments or inurnments. The land can accommodate up to an additional 2,585 full size lots, 338 companion lots, 600 cremation lots and 462 niches. The remaining four acres of undeveloped land will be utilized based upon supply and demand. Depending on the type of lots requested in the future, and if demand for niches continues, the proportion of future lots, companion lots and niches could be increased from the current number made available on the first three and a half acres.

The cemetery has approximately 75 trees on the developable property. Part of the plot maps were drawn without consideration of the tree locations. The loss of full burial sites located next to a tree is significant. The available number of full burial sites that are included in this report have taken into consideration the location of the trees. Most of the cremation burial sites have varied in size over the history of the cemetery; presently, the cremation lots measure 3'x4'. Two cremations are allowed per site if the grave has a double marker. The cemetery also allows the burial of cremation ashes of a close family member in an occupied burial site. Some burial sites can have as many as six inurnments in the site. Two cremations are also allowed in a niche if the family purchased the niche as a double.

Erosion is a factor that every cemetery must consider and plan for. HHCD is allowed by TRPA to do land development projects annually between May 1st and October 15th. The district presently has two land development projects that will take several years to complete. Consequently, they are required to provide temporary as well as permanent erosion controls. Last summer HHCD built two retaining walls to provide a permanent erosion control solution to one of the projects. The walls were built with an extra wide footing that can be utilized in the future for niche banks if the cemetery needs to expand this service.

The greatest challenges that the district faces regarding land is availability

and cost. Private land is in short supply in the Tahoe Basin, and much of the private land has already been purchased by the Federal, State, County or City of South Lake Tahoe governments. Many of the parcels that remain are in environmental stream zone areas that are not suitable for cemetery development. As a result, the price of land in the Tahoe Basin has substantially increased in the past few years making land purchases financially infeasible. Despite these challenges, HHCD is presently trying to purchase a parcel of land adjacent to the cemetery to expand its future capacity.

Personnel and Staffing

HHCD currently has two full-time, year-round positions: the District Manager and Grounds Superintendent/Assistant Manager. Both of these positions are eligible to receive retirement and health benefits. The District Manager wage is \$24.00 per hour and the Grounds Superintendent / Assistant Manager receives \$14.79 per hour. HHCD also employs a Seasonal Groundskeeper. Because this position is part-time, it is not eligible to receive retirement or health benefits beyond the standard increment of each paycheck that goes towards Social Security, unemployment insurance and workers compensation insurance. The Seasonal Groundskeeper is paid \$9.50 per hour. In addition, the cemetery utilizes a secretarial service to process claims, warrants and certificate of burial rights, as well as assisting with other office functions. The district periodically receives extra landscaping and maintenance help through the El Dorado County Sheriff’s Work Program, but no volunteer workers are scheduled on a regular basis.

Administration and Management

The HHCD Board of Directors consists of three members, a board chairman, vice chairman and secretary. The trustees are appointed by the Board of Supervisors to a four-year term each. Current board Members include:

Table 16: Happy Homestead Cemetery District Administration and Management

Happy Homestead Public Cemetery District				
Member	Type of Member	Appointed	Original	Expiration
George Perusits	Role: Board Chairman Appointed by: Full board Supervisory District: 5th	1/9/2007	1/24/1995	01/01/2011
John McChesney	Role: Vice Chairman Appointed by: Full board Supervisory District: 5th	1/9/2007	1/24/1995	01/01/2011
David Kelly	Role: Secretary Appointed by: Full board Supervisory District: 5th	1/9/2007	1/7/2003	01/01/2011

Table 17: Happy Homestead Administrative Positions

Position	Wage per Hour	Full/Part Time	Benefits
District Manager	\$24.00	Full	Yes
Grounds Superintendent / Assistant Manager	\$14.79	Full	Yes
Seasonal Groundskeeper	\$9.50	Part	No

Public board meetings are held at the district office, located at 1261 Johnson Boulevard on the second Thursday in March, June, September and December. The board has undertaken developing a new policy manual, which they hope to complete this year. Special meetings are called to adopt the updates to its policy manual as each chapter is completed. The HHCD Board requires two members be present to establish a quorum, which has not been a problem in the past. Each board member receives a \$100 stipend per meeting.

All agendas for regular, special or emergency meetings are posted in compliance with the Brown Act. All meetings are open to the public except on the rare occasion of a closed session. The latter instances are noticed and held in compliance with Section 54950 of the Brown Act. There have been no occasions in the recent past where the HHCD Board has had any obstacles in complying with the Brown Act. One of the current board members is active on several other boards and commissions and is quite familiar with the requirements of the Brown Act. The HHCD Board has never been investigated by a Grand Jury.

The cemetery is open Monday through Friday, excluding holidays recognized by El Dorado County. The district office is open between 8:00 am to 4:30 pm.

Routing administrative duties performed by the District Manager and Grounds Superintendent / Assistant Manager include the updating of various records that track the purchases, locations and status of cemetery plots. This includes receipts, interment orders, pre-need cards, record of interments, map books and a wall map.

Fee Schedule

HHCD ground burial service charges are based upon the square footage (sf) requested. The following table summarizes the fees for some basic services.

Table 18: Happy Homestead Cemetery District Fee Schedule

Charges For:	Type of Interment						
	Adult Lot (36sf)	Standard Adult Lot (24sf)	Companion Lot (30sf)	Cremation Lot (12sf)	Cremation Urn Vault (Tiers 1 – 3)	Infant Lot (9sf)	Ossuary
Plots (\$22.50/sf)	\$810	\$540	\$675	\$270	Single \$330-\$695 Double \$455-\$820	\$202.50	\$75
Endowment Care Fund (\$6.00/sf)	\$216	\$144	\$180	\$72	\$83	\$54	\$15
Non-resident fee	\$360	\$360	\$360	\$180	\$180		
Opening and Closing	\$556	\$496		\$145-\$200		\$236	\$10
Handling fee*	\$436	\$290	\$436			\$26	
Saturday/Holidays	\$240	\$240	\$240	\$240	\$240	\$240	\$240
Disinterment	\$1,452	\$1,452	\$1,452	\$1,452	\$1,452	\$1,452	\$1,452

* Crypt, liner, vault and lid handling fee

HHCD also charges headstone setting fees, ranging from \$20 to \$150, depending on the type of marker requested, and sells burial crypts, liners vaults and lids for the following amounts:

Garden Crypt (single)	\$269	Garden Crypt (double)	\$538
Oversize Crypt	\$483	Ring Liner	\$254
Ring Liner	\$254	Infant Airseal Vault	\$143
Cement Lid (infant)	\$50	Vantage Vault	\$261

* State sales tax applies

The needs of the district are the primary determinant for setting the burial fees. These include the costs of salaries, benefits and pay raises, equipment needs, property infrastructure needs, projects and future land acquisition needs. Staff has to determine changes in income, such as a loss of revenue from cremation services versus the revenue received from burials. The HHCD Board is aware that if land is purchased, the interest income would disappear, so it is important to have a carryover of revenue that at least exceeds the interest income source. HHCD also annually reviews service fees charged by other districts. Most years service fees have been raised to match the district’s goals. All fees are subject to change in any given year. The last increase was January 1, 2006.

Funding and Budget

The HHCD submits its financial records and reports to an independent auditing firm annually. The most up-to-date audit report available during the information gathering period of this MSR is for FY 2004-05, prepared by McClintock Accounting Corporation. The audit concluded, “In our opinion, the basic financial statements referred to...present fairly, in all material aspects, the financial position of Happy Homestead Cemetery District as of June 30, 2005, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in

the United States.”

All monetary amounts cited in this section are rounded to nearest whole number and based on fiscal year (FY) 2005-06 budgetary information received from both the district and the County Auditor-Controller’s Office. HHCD maintains its funds in the County Treasury and the Auditor-Controller’s Office serves as the accounts payable for the district. HHCD pays a nominal fee for each transaction performed by these County offices.

In addition, for reference and trend analysis purposes, the chart below contains the revenues, expenditures and net amounts for HHCD during the 2002-03, 2003-04, 2004-05 and 2005-06 fiscal years (FY). HHCD has been able to carryover approximately 5% to 30% of the operating budget in recent years.

Table 19: Happy Homestead Cemetery District Funding and Budget

Budget Year	Revenues	Expenditures	Net Amounts*
FY 2002-03	\$305,240	\$289,669	\$15,446
FY 2003-04	\$263,112	\$185,221	\$85,708
FY 2004-05	\$324,322	\$263,570	\$69,194
FY 2005-06	\$383,568	\$342,218	\$41,350

*Net Amounts calculated by the County Auditor

In FY 2005-2006, the final HHCD budget expenditures were \$342,218 and incoming revenues totaled \$314,373. In addition, the district had an annual fund balance carryover that was \$69,194, making the total amount of revenues available to HHCD in FY 2005-06 approximately \$383,568.

Revenues

The following sources of revenue are available to HHCD:

Property Taxes – During FY 2005-06, HHCD received an average property tax increment of 0.5968% from every parcel within the HHCD service area, which is approximately six cents of every ten dollars collected in tax revenue. For FY 2005-06 the property tax collected amounted to \$170,370. HHCD’s largest revenue source is property taxes, which have increased in recent years due to increases in the assessed values of properties within HHCD. The district has also benefited from a recent building boom in the Tahoe area; although district management anticipates that there will be a leveling off of tax revenue in the near future because of the slowing economy, the downward trend in the building industry, regulatory hurdles and the high cost of land.

Interest – The County Treasury has an annual variable interest rate that is between 1% to 5.5%, depending on how the entire pool of County-controlled funds is invested. The amount received by each independent district whose funds are deposited in the County Treasury is apportioned by the County based on the ratio of the district’s average daily cash

balance to the total cash balance within the Treasury.

State Intergovernmental Revenue – If a homeowner qualifies for the state homeowner’s tax exemption, they receive a reduction of \$7,000 on the assessed valuation of their primary residence. However, this reduction in property taxes results in a loss of property tax revenues to public agencies. To offset this loss, the County calculates approximate amount of tax revenue lost as a result of this program and sends a report to the State Controller’s Office. After reviewing the claim, the State reimburses the County and the Auditor-Controller allocates the proceeds to the various districts on a proportionate basis. HHCD received \$2,480 from the State Homeowners Property Tax Relief program in 2005-06, which is additional funding provided to offset the amount of revenue lost from this exemption.

Charges for Services – HHCD earned \$97,637 in revenue from plot sales and payment for miscellaneous district services during fiscal year 2005-06.

Additional District Assessments – There is not currently an additional assessment placed upon the parcels within the HHCD.

Expenditures

Administrative Costs – Administrative costs for FY 2005-06 totaled \$150,145, making up 44.0% of the total budget. The primary expenditure in this category was the \$131,178 dedicated to salaries and employees benefits. The district also paid \$18,201 in insurance premiums for the 2005-06 and 2006-07 fiscal years. The premium for FY 2005-06 was approximately \$9,100 which included workers compensation, general liability, property, auto, mobile equipment, bond and the required Board of Directors Insurance. The remainder of the administrative costs consisted of publications and legal notices and miscellaneous office expenses.

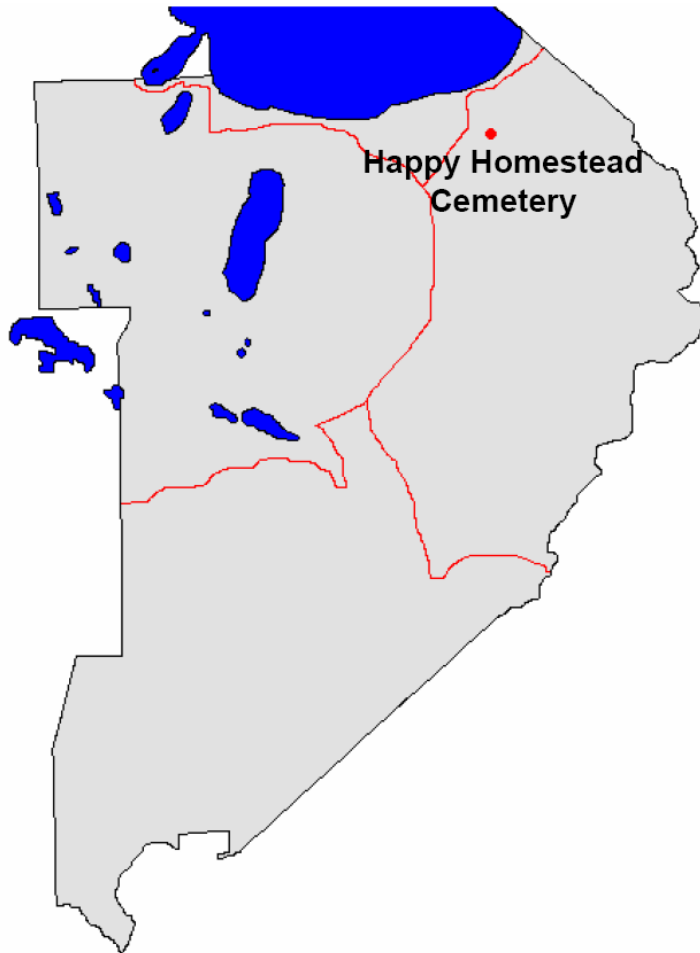
Maintenance and Operations – HHCD incurred \$41,239 in maintenance expenses in fiscal year 2005-06, which is 12.1% of the operating budget. The primary cost was \$24,645 for the purchase of equipment, followed by road maintenance and building improvements and maintenance at \$8,545 and \$5,687, respectively. This category also includes maintenance to cemetery grounds and equipment, equipment rental and fuel.

Other – For fiscal year 2005-06 HHCD spent \$149,291, or 43.6% of its budget, on miscellaneous expenses. This included \$65,000 to Reserves, \$26,650 in construction services and \$15,965 on niches and crypts. Other expenses also cover miscellaneous items such as utilities, transportation and travel, refuse disposal and staff clothing and supplies.

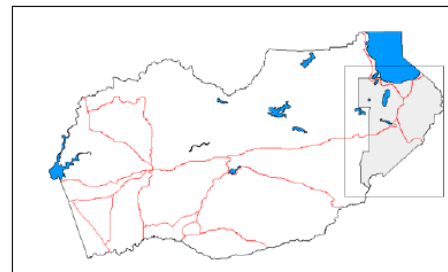
Endowment Care Fund

An Endowment Care Fund is a permanently restricted interest-bearing account for endowment fees collected by the district on the sales of graves. The fund is intended to defray the cost of care and maintenance when the district no longer receives revenue from the sale of plots and

related services. As of June 30, 2006, HHCD had \$5,797 in its Endowment Care account in the County Treasury. HHCD initially deposits the Endowment Care fees in the County Treasury and then removes the principal amount annually and transfers it to a brokerage account for reinvestment; although in FY 2005-06 the district withdrew \$4,917 in accumulated interest as well. As of the end of FY 2004-05, HHCD had \$319,794 in its Endowment Care Fund.



Map 5: Happy Homestead Cemetery District



M. Kelsey Cemetery District

Mission Statement

The primary mission of the Kelsey Cemetery District Board of Directors is to satisfy the cemetery needs of the district residents.

Background

The Kelsey Cemetery District (KCD) was formed by the Board of Supervisors as a public cemetery district in 1938, although the cemetery itself was in use for many decades prior to that. The historic cemetery is located in the town of Kelsey, which is at the southern edge of the Georgetown Divide, north of the South Fork of the American River. The district reaches from Chili Bar Reservoir at the South Fork of the American River, north along Highway 193 into the communities of Kelsey, Spanish Flat and parts of Garden Valley (see Map 6).

History

The Kelsey Cemetery was established during the height of the Gold Rush era, approximately 1848, at the same time the town was formed. Kelsey was the center of the extensive placer mining district, embracing a large number of creeks, ravines, gulches and flats. At that time, the community of Kelsey supported numerous stores, saloons, hotels and other places of business. The cemetery was home to many of the early mining families in the community, with the earliest tombstone dating back to May 14, 1861, although many other burials were recorded prior to that date.

Population and Growth

The district serves the residents of the communities of Kelsey, Spanish Flat and parts of the Garden Valley area. The region is rural and the towns of Kelsey and Spanish Flat have all but vanished, aside from some historical sites. The population of the area within the KCD is approximately 2,000, based on estimates from the Garden Valley Fire Protection District (which encompasses the KCD) and the 2000 U.S. Census Bureau population data.

A comparison of the 1990 and 2000 U.S. Census Bureau data shows that the overall population of the unincorporated part of the county grew 28% during that ten-year period. The 2004 General Plan projects the population in the unincorporated part of the county could increase as much as 65% by 2025. Using this as a guide, the population served by the KCD could increase to as much as 3,300 residents by 2025. However, population growth in the Kelsey area historically has not been as significant as in other unincorporated parts of the county. While there is little doubt that the population will increase, the exact amount will likely be less than the projected 3,300.

Interment Operations

The KCD cemetery is still active and burial plots are available for sale to interested individuals. The board estimates that approximately 40% of the cemetery is still vacant and able to accommodate up to 300 additional plots. Approximately 10% of the vacant spaces have been purchased for burial, but are not yet occupied.

All burials are coordinated by local mortuaries under the supervision of the KCD Board. At least one of the members is present at the cemetery whenever there is an opening or closing of a grave.

Maintenance Operations

Maintenance is one of the largest expenses to the district and the greatest challenge it faces. Routine maintenance includes standard grounds-keeping duties and general upkeep and repairs to the grave markers on an as-needed basis. In addition to these duties, it is periodically necessary to make repairs to the maintenance shed, to the fencing, to the internal roadways and to perform service checks on the electrical and water lines and to the onsite well.

In the past, the board has granted the Kelsey Chapter of Boy Scouts permission to perform routine yard maintenance as a Troop Community Project. Unfortunately, KCD's current insurance policy prohibits the district from utilizing volunteer help without a director being present to supervise the activity, posing an obstacle for this and other volunteer efforts. However, there is one neighbor who used to serve on the KCD Board who periodically assists the board with mowing the cemetery grass.

The KCD does receive annual assistance from the California Department of Forestry's Growlersburg Conservation Camp, which is jointly operated by and coordinated with the California Department of Corrections and the local Veterans of Foreign Wars (VFW) organization. Each spring, a clean-up crew of 18 to 25 individuals from Growlersburg visits the cemetery for one to two days to provide free maintenance services, such as tree-pruning, vegetation trimming and natural debris removal. The inmate crews perform the work under the guidance and supervision of trained crew leaders. Although Growlersburg usually charges at least \$200 to cover the costs of paid crew chiefs, it provides these services at no cost to the district once a year. The timing of this annual clean-up is important to the community of Kelsey because the cemetery grounds are used for an annual Memorial Day celebration, a community event that honors past and present veterans. Not only are flags placed on the grave of each veteran, but each year the group selects the grave of a former soldier to receive special recognition and to serve as the site for a special prayer and salute to all veterans.

Land and Infrastructure

The Kelsey Cemetery consists of 1.16 acres of land that currently accommodates approximately 809 plots. The cemetery is configured into three separate sections: A, B and C. Sections A and B contain the historical gravesites and are both close to capacity. There are some sites still available in these sections although not as many as in Section C, which has the majority of land still available. Section C was not a part of the original cemetery grounds until 1996, when it was added for additional burial space.

There is a single gravel road, approximately half-a-mile long, circling the inner perimeter of the cemetery which is re-graveled as-needed. Section A is located in the center of this driveway. There is one portable restroom available for visitors and the cemetery is open to the public during daylight hours.

Personnel and Staffing

There are no paid employees of the KCD due to a very limited budget. The district cannot afford to hire staff, so the trustees themselves fulfill all operational and maintenance duties that would normally be attended to by a District Manager or grounds person. Generally, all organizational and administrative functions, outside of regular meetings, are performed by the trustees at their respective private residences since they do not have a district office. As noted earlier, the KCD has, in the past, utilized community volunteers for some maintenance operations; however, insurance regulations have limited this practice.

Administration and Management

The KCD Board of Directors consists of five members appointed by the County Board of Supervisors to serve a four-year term. According to the district's by-laws, one member serves as Chairperson, one as Co-chairperson and one as the Secretary-Treasurer. The members are eligible to receive a \$50 meeting stipend; but as a practice, both prior and current directors have declined them.

Table 20: Kelsey Public Cemetery District Administration and Management

Kelsey Public Cemetery District				
Member	Type of Member	Appointed	Original	Expiration
Albert (Ernie) Willis	Role: Board Co-Chairman Appointed by: Board of Supervisors Supervisory District: 4th	1/9/2007	2/23/1999	01/01/2011
Patricia Lyons	Role: Board Co-Chairman Appointed by: Board of Supervisors Supervisory District: 4th	1/9/2007		01/01/2011
Graham Rankin	Role: Secretary Appointed by: Board of Supervisors Supervisory District: 4th	1/9/2007	1/8/2002	01/01/2011
Robert Villalobos	Role: Treasurer Appointed by: Board of Supervisors Supervisory District: 4th	1/9/2007	4/8/2003	01/01/2011
Vacant	Role: Member Appointed by: Board of Supervisors Supervisory District: 4th			

Public meetings are held monthly, except for December, at the Old Kelsey School House on Garden Valley Road in Kelsey. The meetings are the fourth Monday of each month at 2:00 p.m. The district is in full compliance with the Brown Act and posts the meeting agenda in advance at the meeting site. All special meetings are noticed to the public at least 72 hours prior to the time and date. The board has stated that it seldom has a problem meeting the quorum requirement (three voting members present) during their monthly meetings. There are, however, only four trustees at present and the district is seeking a new trustee to fill a vacant position on the board. In addition, another trustee has expressed an interest in retiring so, ideally, the district would like to recruit two new trustees.

Administrative records, including plot sale receipts, periodically updated site maps and a listing of plots by occupant are maintained by the trustees. These records are available to the public upon request; however, because of lack of administrative space, the records are retained at the homes of the trustees. The current board has made an extensive effort to research the location and occupant of each gravesite within the cemetery; however, several issues have hampered this initiative. First, there is the challenge of the cemetery's long history. The cemetery was already in use before anyone took the initiative to maintain records of who was buried there. In addition, time, erosion and neglect have erased the identities of the individuals interred there, especially on several of the early graves.

Second, the consistency of the records retained by the district can only be confirmed after 1996, when the board was reestablished. Prior to 1996, the district was essentially lacking accurate plot maps and reliable records of plot purchases, leaving the new board with a considerable amount of work to research and update. In 1998, the El Dorado County Pioneer

Cemeteries Commission (EDCPCC) was approached by the district directors seeking advice on how to better manage the district's cemetery. The EDCPCC was able to provide the trustees with information it had gathered regarding past interments and also made certain recommendations on how to ensure that old, unmarked graves would not be impacted by continued use. The trustees implemented some of the recommended measures, such as platting additional ground that had not yet been utilized and performing a ground penetrating radar (GPR) survey to detect unmarked and unknown graves. However, some of the directors are of the opinion that the money spent on the GPR would have been better utilized for other district needs.

Fee Schedule

Purchase price for plot sales depends on the plot's location. Sections A and B have equal rates, but because Section C is a newer addition to the original cemetery, the cost to purchase a plot in this area is higher to reflect the increased cost of improvements and maintenance there. Rates are determined by the Board of Directors and were last increased in 2006. The prices for each section are as follows:

Section A: \$200
Section B: \$200
Section C: \$360

Each plot purchase must also pay an endowment fee of \$72. This fee remains the same regardless of the section where the plot is located. A total of up to four cremation burials are allowed per gravesite. The district also charges a fee of \$35 when a trustee needs to be present at the cemetery for any reason (excluding the purchase of a plot), which is deposited into the district's General Fund.

Non-residents are charged double the in-district rate when purchasing a plot; therefore, the fee for an out-of-district person to purchase a plot in Sections A and B would be \$400, and Section C would be \$720. Out-of-district fees are enforced by the board; however, reasonable accommodations are made for non-residents who wish to be buried near family members who are laid to rest in the Kelsey Cemetery and who can prove they have an ongoing historical family presence in the area. Past exceptions to these requirements have stemmed from misplaced receipts of purchased plots by both the district and the customers. In some instances, the board has resolved claims by people who had no documented proof of purchase. In these cases, the directors made every effort to verify the purchase.

Funding and Budget

All monetary amounts cited in this section are rounded to nearest whole number and based on fiscal year (FY) 2005-06 budgetary information received from both the district and the County Auditor-Controller's Office.

KCD maintains its funds in the County Treasury and the Auditor-Controller's Office serves as the accounts payable for the district. KCD pays a nominal fee for each transaction performed by these County offices.

In addition, for reference and trend analysis purposes, the chart below contains the revenues, expenditures and net amounts for KCD during the 2002-03, 2003-04, 2004-05 and 2005-06 fiscal years. The revenue section includes both property tax revenue and any carry-overs from previous fiscal years (FY). As the numbers indicate, KCD operates on a fiscally conservative budget, retaining approximately 90% of its operating budget annually.

Table 21: Kelsey Public Cemetery District Funding and Budget

Budget Year	Balance Brought Forward	New Revenue	Expenditures	Net Amounts
FY 2002-03	\$12,267	\$14,141	\$1,606	\$12,535
FY 2003-04	\$12,535	\$15,239	\$446*	\$14,794
FY 2004-05	\$14,794	\$17,261	\$1,448	\$15,813
FY 2005-06	\$15,813	\$18,207	\$1,381	\$16,826

* For FY 2003-04, there is a discrepancy between the KCD and the County Auditor's records of expenditures. The number above reflects the Auditor's records, which may not include payment of the annual insurance premium.

In FY 2005-2006, the final KCD budget expenditures were \$1,381 and incoming revenues totaled \$2,394. As can be seen from this example, KCD had a net carryover amount of over \$1,000 at the end of the fiscal year. However, the practice of carrying over excess amounts from one budget into the next has been an annual event for an unknown number of years, resulting in an accumulation of revenue available to KCD. In FY 2004-05, the carryover amounted to \$15,813 and, when combined with annual agency incomes, made the total amount of revenues available to KCD in FY 2005-06 approximately \$18,207.

Revenues

The following sources of revenue are available to KCD:

Property Taxes – During FY 2005-06, KCD received an average property tax increment of 0.1235% from each property within the KCD service area, which is approximately less than 1,000 parcels. This is a little more than one cent of every ten dollars collected in property tax revenue. For FY 2005-06, the total property tax collected amounted to \$1,229.

Interest – The district collected approximately \$601 in interest earned from the balance in its operating account. The County Treasury has an annual variable interest rate that is between 1% to 5.5%, depending on how the entire pool of County-controlled funds is invested. The amount received by each independent district whose funds are deposited in the County Treasury is apportioned by the County based on the ratio of the district's average daily cash balance to the total cash balance within the

Treasury.

State Intergovernmental Revenue – KCD received \$14 from the State Homeowners Property Tax Relief program in 2005-06, which is additional funding provided to independent special districts to offset the amount of revenue lost from the state homeowner's tax exemption. As noted above, if a homeowner qualifies for this exemption, they receive a reduction of \$7,000 on the assessed valuation of their primary residence. However, this reduction in property taxes results in a loss of property tax revenues to public agencies. To offset this loss, the County calculates the approximate amount of tax revenue lost as a result of this program and sends a report to the State Controller's Office. After reviewing the claim, the State reimburses the County Auditor-Controller, which allocates the proceeds to the various districts on a proportionate basis.

Plot Sales – KCD earned \$550 from the sale of two plots and miscellaneous district revenue during fiscal year 2005-06.

Expenditures

Administrative Costs – Special District Board of Directors Insurance costs accounted for 92.3% of the entire KCD budget in FY 2005-06. The annual \$1,275 premium was the only administrative expenses incurred by the district that year. The lack of miscellaneous administrative expenses is a demonstration of the board's financial prudence and conservative spending. The trustees often supply needed items to the district out of their personal funds and pursue community donations in order to stretch the budget. The district does provide a \$50 meeting stipend for board members; although board members, as a current practice, have declined to accept it. In addition, this category would reflect expenses related to salaries and benefits; however, KCD does not have any employees on payroll.

Maintenance and Operations – KCD only had \$30 of maintenance expenses in fiscal year 2005-06, which is 2.2% of the operating budget. This category includes all grounds-keeping and facility maintenance, as well as any costs associated with tools and equipment. Since the board does most of the routine grounds-keeping itself and relies on volunteers for the annual projects, there is no specific budgeted amount for cemetery maintenance. The district also has access to some small tools, but the ownership of these tools is undetermined. They are either district property or the personal property of the trustees.

Other – Other expenses cover miscellaneous items such as membership dues, LAFCO agency contributions and utilities. For fiscal year 2005-06, KCD spent \$76, or 5.5%, of its budget on miscellaneous expenses. This included \$25 for the Public Cemetery Alliance membership, \$1 in LAFCO contributions and \$50 for utilities. The LAFCO agency contribution was not specifically accounted for in the Auditor-Controller's report on the KCD budget, most likely because the amount was so low.

Endowment Care Fund

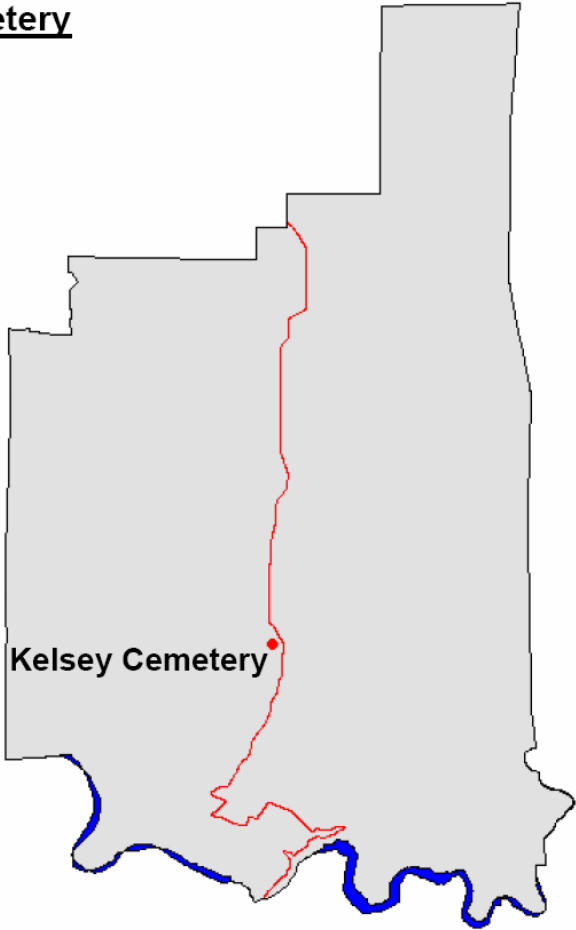
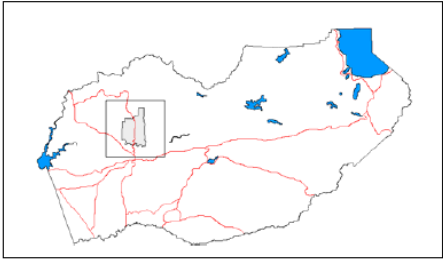
An Endowment Care Fund is a permanently restricted interest-bearing account for endowment fees collected by the district on the sales of graves. The Fund is intended to defray the cost of care and maintenance when the district no longer receives revenue from the sale of plots and related services. As of March 30, 2006, KCD had \$15,734 in its Endowment Care account, including \$566 of annual interest. The district sold two plots during FY 2005-06, resulting in \$144 of endowment care revenue. KCD's past practice has been to retain the earned interest in the account, along with the principal, in order for the combined amounts to generate even more interest.

Additional Budgetary Considerations

Limited revenue is the largest challenge faced by the Kelsey Cemetery District. The primary expense that the district has is the annual payment of \$1,275 for the Special District Board of Directors Insurance, which does not leave sufficient funding for outsourcing maintenance operations. The reason KCD is able to operate on a day-to-day basis is often because of the directors going above and beyond their typical governing duties to ensure that the district remains functional. In many instances, the board members either must be resourceful in finding people willing to donate money or necessary items, or they pay out-of-pocket expenses themselves to cover district needs in an effort to stretch the under-funded budget. The district has a list of potential, but unfunded, improvements it would like to make to the cemetery. For example, the district needs to replace the well pump and water tank that it currently utilizes; however, the estimated cost is \$1,000. Even when funds or materials are donated by the community, the district is still often unable to pay for someone to do the work, leaving the directors with the responsibility of doing the work themselves. As members of the board age, they are less able to perform the work themselves.

In addition, the annual budgets prepared by the district do not reflect any planned capital expenses or future deferred maintenance projects.

Map 6: Kelsey Cemetery District



N. Cemetery Advisory Committee

The Cemetery Advisory Committee (CAC) was established in 2002 by the Board of Supervisors to advise the board of key issues effecting cemeteries in El Dorado County. At the time, the El Dorado Pioneer Cemeteries Commission (EDCPCC, a private non-profit corporation) and many citizens within the County were concerned about the lack of care provided to the many historical cemeteries. The EDCPCC lobbied the Board of Supervisors to create a body to serve as the voice to the board for all issues regarding historic cemeteries.

The CAC is an 11 member group whose mission is to protect and promote public health, safety and general welfare by preserving and enhancing local cemeteries by providing information and recommendations to the County. The main responsibilities of the committee are:

- To provide clear, appropriate and effective regulation for cemetery use;
- Ensure the appropriate treatment of Native American burial sites; and
- Compile and record cemetery information, records and historical data.

The CAC also identifies and pursues funding for all of these activities. Membership includes one County Supervisor, the County Coroner, the County Cemetery Director, five appointees by the Board of Supervisors (one from each district), an archaeologist and representatives from a fraternal organization and a recognized Native American organization. Except for the months of July and December, when the Committee does not meet, CAC meetings are held monthly at 3:30 p.m. in Conference Room A in the County Government Center at 330 Fair Lane, Placerville.

Table 22: El Dorado County Cemetery Advisory Committee

El Dorado County Cemetery Advisory Committee				
Member	Type of Member	Appointed	Original	Expiration
Rusty Dupray	Role: Board of Supervisors Appointed by: Full Board	1/9/2007	1/9/2007	01/01/2008
Loretta Featherston	Role: Board of Supervisors Alternate Appointed by: Full Board	1/9/2007	1/9/2007	01/01/2008
Bryan Golmitz	Role: County Coroner's Office Appointed by: County Coroner			
Bonnie Wurm	Role: County General Services Appointed by: County Cemetery Director			
Susan Mickus	Role: District Nominee Appointed by: Full Board District: 1st	1/10/2006	7/9/2002	01/01/2008
Lynette Mizell	Role: District Nominee Appointed by: Full Board District: 2nd	2/7/2006	2/7/2006	01/01/2008

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Kevin Tierney	Role: District Nominee Appointed by: Full Board District: 3rd	1/10/2006	7/16/2002	01/01/2008
Candy Brown	Role: District Nominee Appointed by: Full Board District: 4th	1/30/2007	1/30/2007	01/01/2008
Vacant	Role: District Nominee Appointed by: Full Board District: 5th			01/01/2008
Douglas Walker	Role: Archaeologist Representative Appointed by: Full Board	3/14/2006	10/26/2004	01/01/2008
Joseph Noel	Role: Fraternal Organization Representative (IOOF Lodge 63) Appointed by: Full Board	3/14/2006	8/13/2002	01/01/2008
Ramona Tripp-Verbeck	Role: Native American Representative Appointed by: Full Board	1/9/2007	1/9/2007	01/01/2008
Vacant	Role: Proxy Native American Representative Appointed by: Full Board			01/01/2008

One of the primary functions of the CAC is to identify abandoned cemeteries that could be lawfully established as Pioneer Memorial Parks (PMPs) which would then become the legal responsibility of the County. California Health and Safety Code Sections 8825-8829 authorize counties to establish only abandoned private cemeteries as PMPs. El Dorado County amended its Cemetery Ordinance to provide that public cemeteries may also be established as PMPs; however, it is unknown whether the wording of the ordinance is compatible with the legal requirements included in the California Health and Safety Code. El Dorado County has defined a PMP as a community cemetery that is no longer active, but has historical significance within El Dorado County. Under this definition, there are presently more than 60 cemeteries in El Dorado County that could be considered to be established as PMPs in the future, although no recommendations to do so are expected to occur in the short- to mid-term. When additional cemeteries are established as PMPs pursuant to law and added to the list of County maintained and operated cemeteries, additional funds are necessary to cover the added cost. The County has concerns about how this will be implemented without impacting other programs.

The CAC is responsible for drafting the County Cemetery Ordinance and is currently taking the lead on getting the proposed updates ready for the Board of Supervisors. The ordinance updates address, among other topics, building set-backs and grading issues.

O. El Dorado County Pioneer Cemeteries Commission

The El Dorado County Pioneer Cemeteries Commission (EDCPCC) is a non-profit public benefit corporation whose mission is to preserve, protect, and restore the approximately 200 pioneer cemeteries in the county. The EDCPCC was established in 1996 by a group of citizens concerned about the condition of local, historic cemeteries. Its primary goal is to identify pioneer cemeteries in El Dorado County that, in their evaluation, are at risk due to a variety of factors, not the least of which are impacts associated with commercial and residential development. The EDCPCC indicates that it will continue, as it has done in the past, to collaborate with other entities to address the needs of the pioneer cemeteries. The group also functions as a medium to educate the public about the value and historical significance of such sites. EDCPCC meetings are held on an intermittent basis and are usually open to the public.

The EDCPCC seeks to provide the following services to each of the local pioneer cemeteries:

- Clean-up, maintenance, repair and restoration of cemetery grounds and tombstones, either through its membership or by serving as advisor to community organizations such as Boy Scout projects, Latter-day Saints Church community service days and other community-minded groups;
- Research documented or possible burials to identify deceased persons represented by the unmarked graves. Locate and identify the unmarked grave sites, inventory remaining tombstones and use the information to prepare a plot map, if one does not currently exist;
- Whenever possible, a goal is to post informational signs for the public, providing the history of each area, the names believed to be in unmarked graves, and a plot map and listing of each identified interment;
- Coordinate with area chambers of commerce to produce brochures about the pioneer cemeteries to encourage the public's appreciation of these historic sites;
- Monitor development within the County to ensure that pioneer cemeteries are acknowledged as being significantly impacted and work to prevent the further loss of pioneer cemeteries; and
- Develop a bill to be presented to the State Legislature designed to strengthen and provide for the protection and preservation of the State's pioneer cemeteries.

The EDCPCC successfully worked with the County to establish the Cemetery Advisory Committee (CAC), both to provide oversight and

protection for the pioneer cemeteries and to pass ordinances strengthening the enforcement of California laws pertaining to vandalism and desecration. Although the EDCPCC is a private corporation, it cooperates with County Cemetery Administration staff and the CAC in an advisory manner to share information and resources toward the common goal of preserving the many historic cemeteries within El Dorado County. The County Planning Department also assists in the effort by forwarding project information to the group regarding potential development that may occur in the vicinity of a historic cemetery. Through the involvement of citizens and their dedicated volunteer efforts, the EDCPCC has had a substantial positive impact on the preservation of local cemeteries.

Another of the primary objectives of the EDCPCC is to lobby the County that California State Law enacted in 1872 vested title to the County's historic cemeteries in the public and, therefore, they should be under the County's jurisdiction. The group states the single largest obstacle facing the majority of abandoned cemeteries is the issue of legal title as prescribed by the 1872 statute. Many of the cemeteries in El Dorado County are cultural resources of the Gold Rush era and, although the vast majority of them were generally considered and used as public cemeteries at the time, they were often located on privately owned land. Since then, possession of these and surrounding lands have changed repeatedly, clouding the status of the legal ownership of the cemeteries, oftentimes leaving the cemetery isolated in the center or unclaimed by private landowners.

El Dorado County does not recognize many of the historic cemeteries as "public cemeteries" and therefore, does not currently provide funding for their maintenance and upkeep. For the County, one of its primary concerns is that, if it were to assume responsibility for each of the estimated 200 cemeteries within the County, there would be inadequate and insufficient funding and staff to accommodate the increase in demand for maintenance.

Cold Springs Cemetery

In 1999, the EDCPCC arranged to accept a quitclaim deed to the Cold Springs Cemetery, which it now holds in trust for the public. The former landowner of adjacent and adjoining land died in the early 1980s and his estate did not include the parcel containing the Cold Springs Cemetery. The EDCPCC accepted quitclaim deed to prevent the cemetery from falling into private ownership. The group does not generally acquire abandoned cemeteries.

The group indicated that the Cold Springs Cemetery is inactive and very much in need of regular maintenance. In 2002, the EDCPCC obtained a clean-up crew from the Growlersburg Conservation Camp to perform much-needed general maintenance. Prior to that effort, it had been nearly 39 years since the cemetery had received any maintenance. The clean-up

uncovered neglected graves and significantly improved the aesthetics and fire safety of the cemetery. The EDCPCC would like to have a Growlersburg crew visit the site again, but it does not have the \$200 to pay for these services. The EDCPCC's ultimate intention for this cemetery is for the Board of Supervisors to declare it a PMP and for the County to assume maintenance responsibility. The Commission has been in discussion with the County Cemetery Administration staff in hopes of seeing this goal accomplished.

P. Private Cemetery Service Providers

There are only two private cemetery providers in El Dorado County that advertise their services, Green Valley Mortuary and Cemetery and Westwood Hills Memorial Park. The following information is included here for comparative purposes only and this report will not include an analysis of these providers.

Green Valley Mortuary and Cemetery

Green Valley Mortuary and Cemetery (Green Valley) is a full-service burial facility that provides private cemetery, crematory and funeral services. Green Valley operates a cemetery at 3004 Alexandrite Road in Rescue, as well as a mortuary in Folsom, located in Sacramento County.

Green Valley offers traditional burial plots along with personal and community mausoleums accommodating full-body burial vaults as well as columbarium-style niches for cremated remains. In addition, Green Valley offers alternatives for cremated remains such as ground burials and scattering gardens. The facility also offers "Freedom's Field," a section of the cemetery dedicated to veterans, which features options for traditional and cremated remains disposition. All burial services are performed by Green Valley staff and religious services are available upon request. Green Valley offers a full range of memorialization options, including flat markers, upright monuments, and custom statuary.

Green Valley is an endowment care cemetery. Funds have been placed in trust to provide perpetual care for the cemetery grounds. When full capacity is reached, the cemetery will most likely expand vertically in the form of additional mausoleums and columbariums.

Westwood Hills Memorial Park

Westwood Hills Memorial Park (Westwood Hills) is a non-sectarian burial park located at 2720 Cold Springs Road in Placerville.

Westwood Hills offers a variety of burial services including full-body and cremain ground burial plots, mausoleum spaces, cremain niches and urn garden spaces. Westwood Hills also offers a special section devoted exclusively to honor of veterans and a newly established pet cemetery. All of the interment spaces can be purchased pre-need and payment plans

are available. Although mortuary and crematory services are not provided directly by Westwood Hills, they do work with all local mortuaries in coordinating arrangements.

Grave liners, headstones, memorial plaques, vaults, vases and name plates for mausoleum and niches are also available through Westwood Hills. Headstone options for ground spaces are limited to flush markers.

Westwood Hills is a non-endowment care cemetery, so no additional fees are collected at the time of plot purchase to compensate the future cost of maintenance and repair when the cemetery is no longer active and generating revenue from the sale of plots and related services. Although Westwood Hills staff does not anticipate reaching full capacity for quite some time, they expect the County to assume responsibility once the cemetery is full.

VI DESCRIPTION OF PRIOR LAFCO STUDIES

Prior to this report, there is no evidence that LAFCO prepared a comprehensive MSR on public cemetery services, nor has LAFCO had the opportunity to adopt or amend the SOIs for either cemetery district since their original creation pre-dates the formation of LAFCO: 1938 for Kelsey Cemetery District and 1952 for Happy Homestead Cemetery District. Although LAFCO has not studied either agency or adopted SOIs for them, it is assumed that both districts' spheres are coterminous with their service boundaries. In addition, LAFCO staff is not aware of any annexations or detachments to Happy Homestead Cemetery District, Kelsey Cemetery District or the Georgetown Cemetery Zone of Benefit since their respective formations.

VII ENVIRONMENTAL REVIEW

The California Environmental Quality Act (CEQA, Public Resources Code §21000 et seq.) requires public agencies to evaluate the potential environmental effects of their actions. OPR's Service Review Guidelines Chapter 7, *Integrating Municipal Service Reviews with the California Environmental Quality Act*, advises that "no two municipal service reviews will be exactly alike and each needs to be evaluated on its specific merits and characteristics." The environmental review for El Dorado LAFCO's Service Review of Public Cemetery Services is specific to this study and may differ from the environmental review of other service reviews and other LAFCOs.

Service reviews are intended to support sphere of influence updates, including the creation and amendment of SOI boundaries, as well as other government reorganization proposals. Such activities could influence future growth patterns, and as such are considered discretionary projects under CEQA. LAFCO has the principal responsibility for carrying out and approving this service review and therefore the principal responsibility for preparing CEQA documents as lead agency.

Exemption

This service review qualifies for a Class 6 categorical exemption as outlined in Public Resources Code §15306. This exemption "consists of basic data collection, research, experimental management, and resource evaluation activities which do not result in a serious or major disturbance to an environmental resource. These may be strictly for information gathering purposes, or as part of a study leading to an action which a public agency has not yet approved, adopted, or funded" (CEQA Guidelines §15306). This service review may lead to actions such as government reorganizations and SOI updates that could potentially affect the environment. However, as these actions have not yet been approved, adopted, or funded by LAFCO, the Class 6 exemption is applicable. A notice of exemption is attached as "Exhibit A." Any future projects that make use of this service review and the information contained herein will be subject to separate environmental review under CEQA.

VIII ENVIRONMENTAL JUSTICE

State Law defines environmental justice as “the fair treatment of people of all races, cultures, and incomes with respect to the development, adoption, implementation, and enforcement of environmental laws, regulations, and policies” (Government Code §65040.12(e)). OPR explains that “as the primary agency with responsibility for approving changes in boundaries, LAFCOs play an important role in coordinating growth and ensuring that proposed changes are consistent with environmental justice obligations.” Changes of organization must be consistent with spheres of influence, and the information contained in this service review will guide future updates to agency spheres of influence.

OPR identifies several uses for data obtained in the service review process:

1. Improving the community participation process.
2. Identifying low-income/minority neighborhoods under-served by public facilities and services that enhance the quality of life.
3. Considering the equitable distribution of public facilities and services.
4. Considering infrastructure and housing needs.
5. Identifying low-income/minority neighborhoods where facilities and uses that pose a significant hazard to human health and safety may be over-concentrated.
6. Screening of issues for potential environmental justice implications.

Consideration of the issues listed above will assist LAFCO and other public agencies in identifying, preventing, and reversing historical problems of procedural and geographic inequity. In undertaking this service review and making the nine determinations, LAFCO used an open public participation process to screen for and identify environmental justice issues.

Demographic data for the study area is limited and generally does not clearly distinguish between population groups of different races, cultures, and incomes. The most recent data available, from the 2000 Census, shows the following racial populations in the census communities. The census area boundaries do not correspond to agency boundaries or General Plan Community Region boundaries, but the data provides a demographic framework for the evaluation of environmental justice issues. Statistically significant populations of Hispanic/Latino (of any race) are located in the cities of Placerville (12.6%) and South Lake Tahoe (26.7%).

Data is available from the El Dorado County Office of Education regarding ethnicity of student populations. These statistics are based on school attendance areas and school districts. For school areas generally, the data confirms that minority populations tend to be small and dispersed throughout the county. The largest ethnic minority population listed is Hispanic/Latino in low percentages (4-9%) in the unincorporated areas and statistically significant Hispanic/Latino populations in the two cities (e.g. approximately 32% in Lake Tahoe Unified

School District and approximately 13% in the Placerville Union School District).

The El Dorado Community Foundation recently conducted a study of the needs of Latino populations in the county. The Foundation estimated that the Latino population of El Dorado County might be about 24.7% of the total county population. Census data above notes 14,566 Hispanic or Latino persons in the county population, about 9.3%. Spanish-speaking volunteers conducted a home-based survey in areas where clusters of Latinos live near one another in Placerville-Pollock Pines and Cameron Park. Their analysis was more anecdotal and identified only small clusters of Latinos population groups.

The demographic data from the census suggests that the unincorporated county is relatively homogenous with low numbers of racial or ethnic minorities counted. Income data available from the census does not suggest that there are low income population concentrations in the countywide study area. While service levels vary greatly within the county, no specific ethnic or economic neighborhoods could be identified by LAFCO staff that are undeserved by public facilities. Infrastructure and housing distribution is relatively even throughout the developed areas of the county with much lower levels of infrastructure and housing in the more outlying communities. No low income/minority neighborhoods were identified where facilities and uses pose a significant hazard to human health and safety.

The 2004 County General Plan does not address environmental justice directly. Although the Environmentally Constrained Alternative did contain related land use and housing policies, the 1996 Alternative and the 2004 General Plan do not contain those sections. The 2004 General Plan Housing Element includes Goal HO: "To provide housing that meets the needs of existing and future residents in all income categories." The housing element also discusses the following special needs groups: people with disabilities, seniors, agricultural employees, female heads of households, homeless persons, and large families and households.

Table 23: Study Area Population by Race

Area	Total	RACE							Hispanic or Latino (Of Any Race)
		White	Black or African American	American Indian and Alaska Native	Asian	Native Hawaiian and Other Pacific Islander	Some Other Race	Two or More Races	
El Dorado County	156,299	140,209 (89.7%)	813 (0.5%)	1,566 (1.0%)	3,328 (2.1%)	209 (0.1%)	5,547 (3.5%)	4,627 (3.0%)	14,566 (9.3%)

Source: 2000 Census
 Percentages may not add due to rounding

IX SERVICE REVIEW ANALYSIS AND DETERMINATIONS

The nine factors are listed as follows in Government Code §56430. While listed here, the following sections will detail the meaning of each factor and explain how it applies to the fire suppression and emergency services agencies:

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

Nine Factors of Analysis

The analysis and determinations for the nine required factors focus on the four agencies for which LAFCO must establish a sphere of influence: County Service Area 9, Happy Homestead Cemetery District, Kelsey Cemetery District and the City of Placerville. However, these factors are also utilized to study the County Cemetery Administration since this entity provides equivalent services as public cemetery districts.

The following sections will detail the meaning of each factor and explain how it applies to the public cemetery service agencies. An analysis of each agency will be discussed on Section IX of this study:

(1) Infrastructure Needs and Deficiencies

Purpose: To evaluate the infrastructure needs and deficiencies of a district in terms of capacity, condition of facilities, service quality, and levels of service and its relationship to existing and planned service users.

OPR Definition: The term, “infrastructure,” is defined as public services and facilities, such as sewage-disposal systems, water-supply systems, other utility systems, and roads (General Plan Guidelines).

The OPR definition further explains “infrastructure needs and deficiencies” as the status of existing and planned infrastructure and its relationship to the quality and levels of service that can or need to be provided.

The infrastructure elements of cemetery services include land availability, alternative burial facilities such as columbariums, mausoleums and niche walls, personnel to execute administration and maintenance operations, and equipment and small tools for burials and grounds-keeping.

In the context of cemetery services, infrastructure needs and deficiencies

signify facilities that are not viable to accommodate current or projected demand for interment services based upon population projections for their respective service area. Adequacy of interment options can be understood by reviewing current burial capacity and the number of available plots, both for full-body burials and cremated remains. This section also examines how the district utilizes paid staff and volunteers to perform necessary maintenance and organizational functions, as well as whether the appropriate equipment is available to assist in these duties.

Secondary factors that will be examined are erosion problems, internal roadways within the cemeteries, public restrooms and ADA-compliant walkways.

This study will carefully analyze whether any detected deficiency is indicative of a short-term situation or a long-term problem. If the situation is short-term, the affected agency may implement an internal solution requiring no LAFCO action. If the perceived deficiency is a long-term one, then it may be necessary for other agencies to provide some type of assistance, including, but not necessarily limited to, boundary changes requiring LAFCO action.

(2) Growth and Population Projections for the Affected Area

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections

Efficient provision of public services is linked to an agency's ability to plan for future need. For example, a service provider must be prepared to supply service for existing and future levels of demand, and also be able to determine where future demand will occur. Municipal service reviews will give LAFCO, affected agencies and the public means to examine both the existing and future need for public services and will evaluate whether projections for future growth and population patterns are integrated into an agency's planning function.

Public cemetery services and interment demand have a positive correlation with growth and population projections for affected areas; the higher the population, the greater the anticipated demand for services. Data was gathered from various sources to estimate the population growth for purposes of this study. When possible, information was utilized from the 2004 El Dorado County General Plan, which provided estimates from the 2000 U.S. Census Bureau, categorized into the unincorporated area in the west slope of the County and the City of Placerville. The General Plan also incorporated population estimates by the Tahoe Regional Planning Agency for the Tahoe Basin, including the City of South Lake Tahoe. In addition, several of the service areas included similar or coterminous boundaries to local fire protection agencies so, in those instances, it was logical to extrapolate population data from the 2006 Fire Suppression and Emergency Services MSR.

As utilized in this study, growth and population projections will assist in the analysis of future service demands in relation to available facilities. This will help determine when, and to what extent, additional or alternative burial facilities will become necessary for the district to pursue. If there are no plans to expand in the future, growth forecasts can provide a guideline as to how aggressively the district should plan for cemetery maintenance in perpetuity, after the cemetery is no longer active.

(3) Financing Constraints and Opportunities

Purpose: To evaluate factors that affect the financing of needed improvements

A successful financing plan for public services requires a direct correlation between expenses and funding source. Typical cemetery-related expenses are categorized in three ways: (1) ongoing operations and maintenance (2) employee expense (3) acquisition of land and development or improvement of facilities. Sources of revenue differ depending on which government agency provides the service, but the most common sources are as follows:

Cemeteries Maintained through the County General Fund

Charges for Services – All revenue earned from burials, plot sales, charges for miscellaneous services and administrative fees. The most prevalent service provided by the County was the opening and closing of gravesites at its active cemeteries.

Sale of Fixed Assets – The County can receive revenue from the sale of assets and equipment used for cemetery maintenance and operations; although, in FY 2005-06 there were no fixed asset sales.

General Fund Revenue – The County utilizes general funds to supplement cemetery operations that exceed the amount of incoming revenue.

Cemeteries Maintained by the City of Placerville

General Fund Revenue – Funding for the maintenance of both cemeteries within the City of Placerville comes from the City General Fund and is part of the Parks Division’s annual budget. The work program is one of many smaller maintenance responsibilities that are combined into “Other Parks and Grounds.” Because the cemeteries are no longer active, there is no additional incoming revenue for the City.

Georgetown Zone of Benefit Cemeteries

Special Assessments – The primary source of income for cemeteries within the Georgetown Zone of Benefit comes from the special assessment levied on properties within the Zone, currently set at \$10 for improved lots and \$3 for unimproved lots.

Charges for Services – All revenue earned from burials, plot sales, charges for miscellaneous services and administrative fees.

Public Cemetery Districts

Property Taxes – Cemetery districts receive a pre-determined increment of the annual property taxes collected from each parcel within their service boundaries. This increment is negotiated between the district and the County and current averages for Kelsey CD and Happy Homestead CD are between 0.1235% and 0.5986%, respectively. This represents the largest revenue source for each of the districts.

Interest – Funds held within the County Treasury earn an annual variable interest rate of 1% to 5.5%, depending on how the entire pool of County-controlled funds is invested.

State Intergovernmental Revenue – Additional funding provided to independent special districts to offset the amount of revenue lost from the state homeowner's tax exemption.

Charges for Services – All revenue earned from plot sales, administrative fees and charges for miscellaneous district services.

Additional District Assessments – Special districts have the option to levy an additional assessment upon the parcels within their boundaries, subject to voter approval. Neither of the two districts currently receives income from assessments.

A public cemetery provider should also have a long-term plan to finance maintenance of the cemetery in perpetuity; in other words, when there are no new interments. This is usually accomplished through an Endowment Care Fund, which is a permanently restricted interest-bearing account for endowment fees collected by the district on the sales of graves. The Fund is intended to defray the cost of care and maintenance when the district no longer receives revenue from the sale of plots and related services.

The primary criteria that should be considered when evaluating adequacy of potential funding sources is availability, adequacy to meet the need, equity between existing and future residents, stability, and the ability to cover on-going operating and maintenance costs as well as future needs.

(4) Cost Avoidance Opportunities

Purpose: To identify practices or opportunities that may aid in eliminating unnecessary costs

OPR Definition: Actions to eliminate unnecessary costs derived from, but not limited to, duplication of service efforts, higher than necessary administration/operation cost ratios, use of outdated or deteriorating infrastructure and equipment, underutilized equipment or buildings or facilities, overlapping/inefficient service boundaries, inefficient purchasing or budgeting practices, and lack of economies of scale.

This factor will examine various ways in which the service providers consolidate operating costs by utilizing volunteer groups to assist with maintenance, encouraging flush grave markers for reduced maintenance costs and outsourcing burial services to eliminate the need for expensive equipment.

(5) Opportunities for Rate Restructuring

Purpose: To identify opportunities to positively impact rates without decreasing service levels

OPR Definition: Rate restructuring does not refer to the setting or development of specific rates or rate structures. During a municipal service review, LAFCO may compile and review certain rate-related data, and other information that may affect rates, as that data applies to the intent of the CKH Act (§56000, §56001, §56301), factors to be considered (§56668), SOI determinations (§56425) and all required municipal service review determinations (§56430). The objective is to identify opportunities to positively impact rates without adversely affecting service quality or other factors to be considered.

Rates typically refer to user charges paid for specific services. User fees for cemetery services can include plot, crypt and niche purchase, endowment care fund fees, non-resident fees, grave opening and closing, extra fees for weekend and holiday labor, disinterment, location change, setting markers, installation of name plates, liners and vases. Fee schedules are usually determined after examining the actual cost to provide the service and comparing fees for other similar providers.

Table 24: Average Charges for a Standard, Single Plot (Public Providers)

	Standard-sized Plot	Endowment Care Fee	Opening & Closing	Marker Setting	Total Cost
EDC General Services	\$250	\$200	\$950	\$200-\$250	\$1,600-\$1,650
Placerville Union Cemetery	\$500	\$400	\$800	\$200-\$250	\$1,900-\$1,950
CSA 9, Zone 3	\$250	\$200	\$950	\$200-\$250	\$1,600-\$1,650
Happy Homestead CD	\$540	\$144	\$496	\$20-\$150	\$1,200-\$1,330
Kelsey CD	\$200-\$360	\$72	N/A (\$895)*	N/A (\$300)*	\$1,467-\$1,627
Average Cost	\$364	\$203	\$818	\$212	\$1,597

* KCD does not provide these services; they are performed by a local mortuary. The amounts quoted are from Green Valley Mortuary, a private service provider that performs these services for KCD.

Table 25: Average Charges for a Cremains Plot (Public Providers)

	Cremation Plot	Endowment Care Fee	Opening & Closing	Marker Setting	Total Cost
EDC General Services	\$100	\$100	\$295	\$75	\$570
Placerville Union Cemetery	\$250	\$200	\$200	\$75	\$725
CSA 9, Zone 3	\$100	\$100	\$295	\$75	\$570
Happy Homestead CD	\$270	\$72	\$145-\$200	\$20-\$150	\$507-\$692
Kelsey CD	\$200-\$360	\$72	N/A (\$895)*	N/A (\$300)*	\$1,467-\$1,627
Average Cost	\$200	\$109	\$372	\$122	\$802

* KCD does not provide these services; they are performed by a local mortuary. The amounts quoted are from Green Valley Mortuary, a private service provider that performs these services for KCD. Because all full-body and cremains plots within the Kelsey Cemetery are the same size, the amount charged for opening and closing each does not differ.

Certain costs associated with the burial process are not included in the price comparison above because they are not provided by the agencies studied in this report. Instead, these services are provided by a local mortuary. This includes burial containers such as caskets and urns, headstones and grave liners, which are required for all ground burials, including those of cremated remains which are not sealed in an airtight container.

Although the County-maintained cemeteries (including Placerville Union) and the Georgetown Zone of Benefit cemeteries do not directly provide burial services for customers, they do have a set fee within their respective fee schedules that covers the cost of contracted services.

The City of Placerville is not included in the above tables because it does not actively sell plots or provide burial services to the public.

The Kelsey Cemetery District (KCD) charges the same amount for burial plots, regardless of the type of interment (full-body or cremains) because the plots are all the same size. However, burial costs of cremated remains can be substantially decreased by purchasing the plot as a family plot, which allows up to four burials per grave. The names of family members intended for interment must be given at the time of purchase to be recorded on the receipt for later verification. The family is subject to separate burial charges at the time of each interment. This practice is the same for the Georgetown Zone of Benefit Cemeteries as well.

KCD does not directly provide for the opening and closing of graves nor the setting of markers, so these fees are not reflected in the district's fee schedule. These services are provided through a private mortuary and are considered a private transaction between the mortuary and the customer. Currently, the only local mortuary that is insured and bonded is Green

Valley Mortuary, which provides opening and closing and marker setting at the Kelsey Cemetery.

Table 26: Average Charges for a Standard, Single Plot (Private Providers)

	Standard-sized Plot	Endowment Care Fee	Opening & Closing	Marker Setting	Total Cost
Green Valley Mortuary & Cemetery	\$2,700- \$5,500	\$150	\$895	\$300	\$4,045- \$6,845
Westwood Hills Memorial Park	\$800- \$1,500	\$0	\$710	\$45- \$125	\$1,555- \$2,335
Average Cost	\$2,625	\$75	\$803	\$193	\$3,695

Table 27: Average Charges for a Cremains Plot (Private Providers)

	Cremation Plot	Endowment Care Fee	Opening & Closing	Marker Setting	Total Cost
Green Valley Mortuary & Cemetery	\$1,850- \$3,600	\$100	\$425	\$300	\$2,675- \$4,425
Westwood Hills Memorial Park	\$475	\$0	\$270	\$45- \$125	\$790- \$870
Average Cost	\$1,138	\$50	\$348	\$193	\$2,190

(6) Opportunities for Shared Facilities

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

Sharing of facilities and equipment can maximize use of limited facilities and partially compensate for shortages in resources and funds. However, while sharing can stretch resources farther, it cannot unilaterally overcome fundamental shortages and deficiencies in funding or infrastructure. Geographical distance is the primary impediment to sharing of facilities between the public cemetery service providers, making the practice difficult at best, and generally infeasible.

(7) Government Structure Options

Purpose: To consider the advantages and disadvantages of various government structures to provide service

Government Code §56001 declares the policy of the State is to encourage orderly growth and development essential to the social, fiscal, and economic well-being of the State. The Code further states that “this policy should be effected by the logical formation and modification of the boundaries of local agencies, with a preference granted to

accommodating additional growth within, or through the expansion of, the boundaries of those local agencies which can best accommodate and provide necessary governmental services.”

Cemetery-related services are provided by a diversity of government agencies in the County, including two public cemetery districts, the County, the City of Placerville and a Cemetery Zone of Benefit. Therefore, the government structure options are varied. Public cemetery boards may consist of three or five members, each with advantages and disadvantages. Although a three-member board may find it easier to recruit new members and benefit from stipend savings, it can also be unwieldy from a governance standpoint. For instance, it cannot form an ad hoc committee to review special issues and two or more directors cannot have a general discussion regarding cemetery business without violating the Brown Act.

This factor also examines the advantages and disadvantages of consolidation or reorganization of service providers. This will largely be determined by the current level of service offered to residents and the extent to which current staff and equipment are able to accomplish the goals of the district or agency. Reorganizing governance structure can potentially result in more efficient operations, although consolidation does not always result in better service than a standalone district.

(8) Evaluation of Management Efficiencies

Purpose: To evaluate the quality of public services in comparison to cost

OPR Definition: The term, “management efficiency,” refers to the organized provision of the highest quality public services with the lowest necessary expenditure of public funds. An efficiently managed entity (1) promotes and demonstrates implementation of continuous improvement plans and strategies for budgeting, managing costs, training and utilizing personnel and customer service and involvement, (2) has the ability to provide service over the short and long term, (3) has the resources (fiscal, manpower, equipment, adopted service or work plans) to provide adequate service, (4) meets or exceeds environmental and industry service standards, as feasible considering local conditions or circumstances, (5) and maintains adequate contingency reserves. According to Commission on Local Governance for the 21st Century staff, “Management Efficiencies” was not about union issues or collective bargaining, but was generally seen as organizational efficiencies including the potential for consolidations.

The purpose of management is to effectively carry out the principal function and purpose of an agency. Good management will ensure that the agency’s mission is accomplished and that the agency’s efforts are sustainable into the future. A large part of the evaluation of management quality and efficiency is subjective.

For purposes of this study, “Government Structure Options” and “Evaluation of Management Efficiencies” will be consolidated into one factor for analysis.

(9) Local Accountability and Governance

Purpose: To evaluate the accessibility and levels of public participation associated with agencies decision-making and management processes

OPR Definition: The term, “local accountability and governance,” refers to public agency decision-making, operational and management styles that include an accessible staff, elected or appointed decision-making body and decision-making process, advertisement of and public participation in, elections, publicly disclosed budgets, programs and plans, solicited public participation in the consideration of work and infrastructure plans; and regularly evaluated or measured outcomes of plans, programs or operations and disclosure of results to the public.

In May 2000, the State’s Little Hoover Commission published “Special Districts: Relics of the Past or Resources for the Future?” The report found that “special districts are often invisible to the public and to policy-makers, compromising oversight and accountability.” The report notes that districts are required to adopt budgets at open public meetings and file their budgets with county auditors. They are required to have annual or biennial independent audits. Districts are subject to the Ralph M. Brown Act for meetings, agendas and minutes. They are also subject to the Public Records Act. Election of district board members provides accountability, although in many cases the Board of Supervisors appoints district board members in uncontested elections.

The Little Hoover report states that complying with the minimum open meetings and information requirements is not sufficient to allow an adequate amount of visibility and accountability. Outreach efforts, including convenient meeting times, additional notice of meetings and dissemination of district information are desirable. In particular, the Little Hoover report urged better financial disclosure, noting that budgets and audits are public documents.

El Dorado County General Services

The following is an analysis of the public cemetery services provided by El Dorado County General Services. Implementation of most of the recommendations contained in this section is at the discretion of the Board of Supervisors and its staff.

Infrastructure Needs and Deficiencies

Since only two of the thirteen cemeteries are currently active, ongoing maintenance is the primary service provided by the County. The County utilizes existing Department of Airports, Parks and Grounds staff and equipment for cemetery maintenance and General Services staff for

cemetery administration. The combined effort allows the County to adequately provide maintenance and administration to the cemeteries to maximize efficiencies and avoid a duplication of efforts. In addition, the County utilizes standard purchasing and replacement policies, which allows it to anticipate future needs and plan for the replacement of necessary equipment.

The cemeteries under County responsibility vary in their needs, condition and accessibility, providing a challenge to maintenance operations in terms of planning and preservation. The historical elements and unique attributes of the cemeteries make it difficult to maintain them to specific standards. In addition, the County inherited various issues with some of the cemeteries when it assumed control of them, such as problems with erosion, unmarked gravesites and at least one cemetery that is relatively difficult to access. Most cemeteries do not have an independent source of revenue for their upkeep, such as an endowment fund. Consequently, given the specific challenges of each individual cemetery as described earlier in this report, it is complicated for the County to maintain the cemeteries in a uniform, park-like setting.

In terms of equipment needs, since cemetery maintenance is only one part of the overall responsibilities of the General Services Department, no equipment or staff can be used solely for cemetery upkeep. Consequently, equipment purchases and staff level decisions are dependent on the whole needs of the County. For example, the County may not find it cost effective to purchase a piece of equipment necessary for cemetery grounds keeping if it finds it has no other use it in other areas that the Airport, Parks and Grounds crew maintains. On the other hand, most of the tools used by the County have universal applications. By extension, the equipment needs specified earlier in this report may not be for cemetery maintenance purposes only and the County is thus able to achieve some economies of scale.

In light of the above problems, the County is able to adequately provide satisfactory maintenance to the historic sites.

Growth and Population Projections for the Affected Area

With exception of the Pilot Hill and Placerville Union Cemeteries, the cemeteries maintained by the County are inactive and no longer accepting new interments other than those with previously purchased plots. It is believed that if the County were to assume responsibility of additional cemeteries in the future, they would most likely be inactive as well. Consequently, maintenance operations are not expected to be affected by any population growth that may occur within the unincorporated portion of the County.

The County does not currently provide interment services and the Board of Supervisors would have to decide whether it would offer such service in the future. For example, the two active cemeteries are more than likely not

sufficient to cope with the projected growth in the western slope of the County; however, the expansion of public cemeteries (either through enlarging the two current cemeteries or through the purchase of land to establish new cemeteries) may not be an area that the County wishes to expand into. Given that, the Board of Supervisors may consider initiating a public policy discussion regarding whether the County wants to be responsible for providing active cemetery services to the public or whether these functions should be best left to the private sector.

Financing Constraints and Opportunities

The overwhelming majority of cemeteries maintained by the County did not have an endowment care fund in place when the County assumed responsibility for their maintenance. Currently, revenue to maintain them in the absence of new plot sales comes from the County General Fund. In addition, the County is being lobbied by public and private groups to accept responsibility for maintaining more historical County cemeteries. Given the County's budgetary structure, it is unlikely that this situation can be sustained in the long-term for the current number of cemeteries under County jurisdiction. At some point, if that time has not already arrived, the County must decide whether to maintain the cemeteries at their current levels and cut other programs financed by the General Fund or to scale back on the amount of attention these cemeteries receive in order to preserve funding levels for other services. The problem will likely be exacerbated if the County assumes control of more cemeteries without endowment care funds in place.

Since the County is experiencing tight fiscal constraints, especially with the recent economic downturn, it may be beneficial to explore the parameters in which the County could maintain additional cemeteries or establish an independent source of funding for the maintenance of current cemeteries. Inactive cemeteries do not provide many opportunities to generate additional revenue. However, because many of the County cemeteries have a historical value, community interest could be increased by emphasizing the cemeteries as a public resource. The County could partner with local historians to create a pamphlet for self-guided tours of the cemeteries, highlighting graves of prominent individuals and providing a narrative of the local history of either the cemetery or the surrounding area. The pamphlets could then be made available to the public for a nominal donation. Although the County would incur some upfront expenses associated with the research and production of the pamphlets, the donation revenue could offset those costs in time. Perhaps, more importantly, the County would have an opportunity to provide a resource that educates the public of El Dorado County's distinct historical past and to turn the cemeteries into a historical resource that could be utilized by tourists and locals alike. Another opportunity relates to government structure, which will be explained in more detail under "Government Structure Options."

Cost Avoidance Opportunities

Since the County already utilizes several cost avoidance opportunities, such as a shared administrative staff with the Georgetown Zone of Benefit Cemeteries and relying on members of the public to alert it of special needs for the cemeteries, there are few recommendations left available to discuss in this study. It could, however, work more closely with volunteer groups and individuals that share a common interest in historical cemetery preservation in an effort to raise public awareness of local historic places and increase volunteer interest.

Regarding the public and political pressure on the County to accept responsibility for additional cemeteries, it may be beneficial for the Board of Supervisors to consider adopting a policy that outlines the parameters under which it would assume such a responsibility. Accepting cemeteries without endowment care funds causes a drain on County resources, and the policy should specify the difference between recently closed private cemeteries without established contingency funds and historic cemeteries that have long since been abandoned and are evaluated to be in need of ongoing care. Specifically, given the number of pioneer cemeteries within the County that retain a rich historical value, it is recommended that the Board of Supervisors implement a policy not to accept maintenance duties for more recent private cemeteries that do not have an established endowment care fund or some other funding mechanism in place for perpetual preservation. In the event that the County agrees to maintain additional cemeteries in the future, it is recommended that the proposed policy also gives historic cemeteries precedence over newer cemeteries.

Opportunities for Rate Restructuring

Although the County has an adopted fee schedule for its cemeteries, at this time Pilot Hill is the only active cemetery that it pertains to. The Placerville Union Cemetery had a separate fee schedule in place when the County took over its maintenance in 2005. Although the Placerville Union Cemetery's rates are higher than the other County cemeteries, the price level is consistent with the higher level of service that is required for the Placerville Union grounds.

A County resident can be buried in a standard single-plot for approximately \$1,600-\$1,650 or in a cremains plot for \$570. Fees for similar Placerville Union burials are approximately \$1,900-\$1,950 for a standard-single plot and \$725 for a cremains plot. This includes the plot purchase, endowment care fee, opening and closing fees and marker setting. Families also have the option of purchasing a standard single-plot to be utilized as a family plot for the cremated remains of up to six family members; however, the family is still subject to separate burial charges at the time of each interment.

These fees are comparable to other public cemetery providers' rates in the county; burial averages are \$1,597 for full-body and \$802 for cremated remains. It should be noted that these rates are also more competitive

than private cemetery providers, which average \$3,695 for full-body and \$2,190 for cremated remains.

Opportunities for Shared Facilities

There are no evident opportunities for the County to share facilities with other public cemetery service providers. The County appears to be already implementing all of the opportunities available. The County utilizes existing General Services staff for administration operations and Airports Parks and Grounds Maintenance staff and equipment for maintenance operations. These resources are shared with the CSA 9, Zone 3 cemeteries as well. Consolidating resources with another entity is not likely to be beneficial to the County cemeteries.

Government Structure Options & Evaluation of Management Efficiencies

Funding for the County cemeteries comes from General Fund revenue. In addition, cemetery maintenance is one of the many duties performed by the Airport, Parks and Grounds staff. These two facts make it complicated for a private citizen to determine the exact costs to maintain these cemeteries. In other words, if an average person were simply referring to the department's regular budget, he or she would have a difficult time determining cemetery maintenance costs because cemetery expenses are integrated with other General Services costs. It must be noted that for purposes of this MSR, County staff did its best to determine the direct costs involved with cemetery operations and provided LAFCO staff with copies of its analysis in a report separate from the General Services budget. However, in order to strive for greater clarity, both in functions and in cost, it is recommended that the maintenance for these cemeteries be restructured to some other government entity. This would ensure that the cemetery maintenance budget is not combined or included in the budget for all other Airports, Parks and Grounds duties.

LAFCO recommends moving the function of cemetery maintenance and funding to a County Service Area along with the transfer of an independent source of revenue. This structure would make it easier for members of the public to look at the cemetery budget and determine the revenue and expenditures associated with their maintenance and administration. An example of how well this recommendation works would be the Georgetown Cemetery Zone of Benefit, which has dedicated funds for cemetery operations. As noted in that section, the Georgetown Cemetery Zone of Benefit's budget is very transparent and easy to follow. The County could establish a Zone of Benefit around each cemetery and put in place some sort of modest assessment for maintenance and upkeep. The cemeteries are an important public and historic resource and maintaining them should be the responsibility of every resident of the County. It must be noted that no changes in either administration or maintenance from the current arrangement is envisioned as part of this recommendation.

Once maintenance is established to a certain level, the cemeteries could be utilized as historical resources so they could generate some of their own independent revenue even though they are inactive. In addition, if the County envisions utilizing the cemeteries as historical parks, it may be beneficial to separate their funding from other park maintenance. This would enhance public visibility in the budgeting process and make it easier for the Board of Supervisors to establish specific performance metrics for evaluating government efficiency and service.

Local Accountability and Governance

There are various avenues in which a member of the public can provide feedback for a County cemetery: through discussions with County Cemetery Administration personnel or by addressing either the Cemetery Advisory Committee or the Board of Supervisors directly during a publicly held meeting. Both of these boards provide sufficient notice to hearing items and agendas according to the guidelines delineated in the Brown Act.

City of Placerville

The following is an analysis of the public cemetery services provided by the City of Placerville. Implementation of most of the recommendations contained in this section is at the discretion of the City Council and its staff. However, LAFCO will utilize the contents of the analysis for determining the City's sphere of influence update.

Infrastructure Needs and Deficiencies

The infrastructure needs, as defined earlier in this report, for the City of Placerville's two cemeteries, are found to be sufficient for the level of service it provides; no significant deficiencies are apparent. Since neither of the cemeteries is currently active, ongoing maintenance is the primary service provided by the City. The City utilizes existing City Park staff and equipment for cemetery maintenance in an effort to maximize efficiencies. The combined administration of cemeteries and parks allows the City to adequately provide maintenance to both without a duplication of efforts. In addition, the City welcomes volunteer efforts, when available, and relies on communication from the public to alert staff of concerns that need to be addressed. Specific issues, such as loitering and littering are prevalent, most likely due to the central location of both cemeteries within the City. It is possible that these problems may be partially alleviated by more frequent visits by City Parks staff and City Police; however, this would require additional resources that may not be available.

Neither of the cemeteries has onsite public restrooms or ADA-compliant walkways. While these facilities are not essential, they would enhance the cemeteries to visiting family members and the general public.

Growth and Population Projections for the Affected Area

The Old City and Uppertown Cemeteries are inactive, so maintenance operations are not expected to be affected by any population growth that may occur within the City. Placerville does not operate an active cemetery, so City residents must rely on private or County-operated cemeteries for new interments. There are plots available in the Placerville Union Cemetery, located on Bee Street in downtown Placerville, although it has been under the responsibility of the County for maintenance and operations since 2005.

Financing Constraints and Opportunities

The largest drawback of utilizing existing park staff and resources for maintaining cemeteries is that the cemeteries must compete with other City services that are often a higher priority to City residents. Consequently, according to City staff, cemetery maintenance is performed at a “minimal level” and some cemetery improvements are inadvertently postponed for other non-cemetery projects. Dedicating a percentage of the Parks budget specifically to cemetery maintenance could lessen the competition between services. Alternatively, the City could choose to budget for cemetery maintenance outside of the Parks department budget. Either approach would provide more definition to the revenue available for cemetery services.

As noted above, inactive cemeteries do not generally provide many opportunities to generate additional revenue. However, because the City cemeteries were founded in the mid-1800s, they have a historical value that enhances the uniqueness of the City of Placerville. Community interest could be increased by emphasizing the cemeteries as a public resource. The City could partner with local historians to create a pamphlet for self-guided tours of the cemeteries, highlighting graves of prominent individuals and providing a narrative of the local history. The pamphlets could then be made available to the public for a nominal donation. Although the City would incur some upfront expenses associated with the research and production of the pamphlets, the donation revenue could offset those costs in time. Perhaps, more importantly, the City would have an opportunity to provide a resource that educates the public of Placerville’s distinct historical past and to turn the cemeteries into a historical resource that could be utilized by tourists and locals alike.

Cost Avoidance Opportunities

The City has already implemented many cost avoidance opportunities, so there are few left available to discuss in this study. The City utilizes volunteers and relies on nearby residents to alert it of specific needs for the cemeteries. It could, however, work more closely with volunteer groups and individuals that share a common interest in historical cemetery preservation in an effort to raise public awareness of local historic places and increase volunteer interest.

Opportunities for Rate Restructuring

Rate restructuring is not possible; the City of Placerville does not have a fee schedule for either of its cemeteries as both are inactive and have no plots available for sale.

Opportunities for Shared Facilities

There are no evident opportunities for the City to share facilities with other public cemetery service providers. The City already utilizes its Parks Division maintenance staff and equipment to maintain its cemeteries. It would not likely be beneficial for the City to consolidate resources with another entity.

Government Structure Options & Evaluation of Management Efficiencies

Two recommendations are provided here that may enhance budgetary visibility and performance. If the City envisions utilizing the cemeteries as historical parks, it may be beneficial to budget them separately from other park maintenance. This would enhance public visibility in the budgeting process and provide specific performance metrics for evaluation. In addition, if the City were to dedicate a percentage of the Parks budget annually to cemetery maintenance it would accurately separate cemeteries from other parks, allowing management flexibility in determining whether current funding is adequate to accomplish the City's goals.

Local Accountability and Governance

Because the City operates its cemeteries under the Parks Division of the General Fund, it is difficult to differentiate cemetery maintenance from general park services. If the City were to categorize cemetery services as a separate budgetary line item, it would create greater transparency in the budget. Consequently, interested members of the public could more easily discern what expenses relate to cemetery maintenance as well as the funding source(s).

The same measures available to hold the City accountable for other general services also exist for cemetery services. Evidence indicates that the City properly notices all cemetery matters before they go before the City Council. In the event that a citizen has a concern or complaint, they can contact the City Parks Department to discuss the matter. Another avenue is to address the City Council directly during a publicly held meeting. LAFCO is not aware of any allegations that the City is substantially behind in maintenance and upkeep of its cemeteries.

Georgetown Cemeteries Zone of Benefit

The following is an analysis of the public cemetery services provided by County Service Area 9, Zone 3. Implementation of most of the recommendations contained in this section is at the discretion of the Board of Supervisors and its staff. However, LAFCO will utilize the contents of the analysis to update the sphere of influence for CSA 9. For purposes of

discussion, in the following analysis County Service Area 9, Zone 3 will be referred to by that name or informally as either “CSA,” “Zone of Benefit” or “Zone 3.”

Infrastructure Needs and Deficiencies

In terms of capacity, the Zone 3 cemeteries appear to have adequate land available to serve the residents of Georgetown and the surrounding area. Although the Georgetown Pioneer Cemetery no longer has plots for sale, there are still almost 500 ground plots available within the Georgia Slide and Renke Annex Cemeteries. Georgia Slide has 293 plots available and Renke Annex has 189 available. This does not include the additional 3.7 acres available for expansion within Georgia Slide, which will provide additional space for plots in the future.

Because the Georgetown Pioneer and Georgia Slide Cemeteries are “brown” cemeteries, they require minimal routine maintenance. However, the Renke Annex is proposed to be a “green” cemetery upon completion of the new irrigation system, and will require more intensive regular maintenance. The CSA is currently in the process of installing a sprinkler system and mow strips between grave rows, which means more financial resources will need to be dedicated towards grounds keeping operations in the future. Improvements to the Renke Annex could potentially intensify the competition with other parks and cemeteries for County Parks Maintenance staff resources. Even though County staff provides limited maintenance to the Zone of Benefit Cemeteries, they do assist with unplanned-for “emergency” situations, such as irrigation line repairs. Although, because scheduled maintenance is provided by outside contractors, any potential conflicts with the increased maintenance of the Renke Annex should be minimal.

Three additional, inactive cemeteries (Spanish Dry Diggins, Volcanoville and Mount Gregory) are within the Georgetown Cemetery Zone of Benefit assessment area, although they are not maintained by the CSA (see Map 7). Spanish Dry Diggins Cemetery is located in Greenwood and is currently maintained by El Dorado County General Services (see the County General Services section for additional information). The other two cemeteries are located in Volcanoville: Volcanoville Cemetery is cared for by the Native Sons of the Golden West and the Mount Gregory Cemetery has little or no supervision or maintenance, according to County staff. There appears to be some support for expanding the responsibility of the Georgetown Cemetery Zone of Benefit to include these cemeteries, at least at the County Cemetery Administration staff level. Staff stated that, “it would greatly benefit the community to have these cemeteries under the Zone’s jurisdiction.” If this were something that the CSA would like to implement, it could be accomplished by a resolution from the Board of Supervisors and would not require LAFCO approval. Because the LAFCO Resolution of Formation for CSA 9 (L-83-12) did not specify the powers granted to the CSA, it is assumed that it was given all powers under CSA

Law and thereby has the ability to provide cemetery services as defined by this law.

Growth and Population Projections for the Affected Area

While there are at least three other cemeteries within the Georgetown Cemetery Zone area, none provide opportunities for additional interments; the Zone 3 cemeteries are the only active cemeteries in the area currently selling plots to the public. However, considering the combination of existing plots for sale and future acreage available for development, the Zone of Benefit seems to have sufficient capacity to serve its residents, even after taking into account the projected population increase in the future.

Financing Constraints and Opportunities

Operating revenue received appears to be adequate to cover all current cemetery expenses. In past fiscal years, Zone 3 has carried over a reasonable amount of revenue from one budget year to the next, providing a cushion against increasing expenses.

As described above, a future increase in maintenance expenses is anticipated due to the installation of an irrigation system in the Renke Annex Cemetery. If it hasn't done so already, the CSA should perform a budget analysis to determine whether current revenue streams will adequately cover the maintenance costs associated with a "green" cemetery (maintenance data should be available with Placerville Union and from the private providers). If revenue were found to be insufficient, other avenues for revenue enhancement could be explored, such as negotiating with the County for a share of the property tax increment or increasing the current assessment. However, currently, financial constraints do not appear to be an issue for Zone 3.

Unlike the Georgia Slide and Renke Annex Cemeteries, the Georgetown Pioneer Cemetery does not have an endowment care fund. While future costs may be covered by the special assessment collected from Zone 3 residents, it may be beneficial to establish an endowment care fund for Georgetown Pioneer by annually setting aside small sums to build an endowment fund incrementally. This will ensure that the cemetery is cared for in perpetuity without the need of the receipt of a steady revenue stream.

Because the Georgetown Cemetery Zone boundaries were initially created to be coterminous with the Georgetown Fire Protection District's, there are approximately 33 parcels that are completely surrounded by the Zone, but remain outside of the boundaries. Although historically, these parcels were primarily US Forest Service land, they are now under private ownership, with the exception of one parcel still owned by the US Forest Service. Of these "island parcels", two thirds are owned by private citizens and one third is owned by a private timber producer. It is recommended that the Zone consider closing some, if not all, of the holes that currently

exist within its service boundaries in order to make them subject to the same assessments as the rest of the parcels within the Zone. Landowners of the “islands” within the Zone receive benefits from the well-maintained cemetery facilities within Georgetown and therefore, it would be equitable to the Zone and other assessed parcels within the Zone if they shared some of the financial responsibility. As a Zone of Benefit internal to a County Service Area which is a dependent district, annexing these islands would not require LAFCO action, but instead, could be implemented by a resolution from the Board of Supervisors.

Cost Avoidance Opportunities

The Georgetown Cemetery Zone already utilizes several cost avoidance opportunities, such as a shared administrative staff with the County and annual volunteer grounds keeping efforts from Growlersburg.

In addition to these current practices, it may be beneficial to explore cost avoidance opportunities that could potentially lessen the extra costs associated with maintaining a “green” cemetery, such as identifying and adopting policies that may assist with this maintenance in a more cost-effective manner. For instance, the CSA could plant weed-resistant turf and native drought-tolerant plants to minimize irrigation or consider restricting new grave markers to flush markers, which could considerably lessen the amount of time spent on mowing.

The CSA has the option of utilizing either existing County Parks Maintenance staff or private contractors for the maintenance of its cemeteries. Although all basic maintenance for these cemeteries is currently contracted out, this may be subject to change in the future. When determining whether the use of existing County Parks staff or a private contractor is more efficient, the CSA should take into account aspects beyond monetary cost. For instance, using County employees and equipment realizes economies of scale for the CSA; however, a private contractor may be more responsive given that the Zone 3 cemeteries compete with other parks and cemeteries for County staff’s time.

Opportunities for Rate Restructuring

A Georgetown Cemetery Zone of Benefit resident can be buried in a standard single-plot for approximately \$1,600-\$1,650 or in a cremains plot for \$570. This includes the plot purchase, endowment care fee, opening and closing fees and marker setting. Families also have the option of purchasing a standard single-plot to be utilized as a family plot for the cremated remains of up to six family members; however, the family is still subject to separate burial charges at the time of each interment.

These fees are comparable to other public cemetery providers’ rates in the county; burial averages are \$1,597 for full-body and \$802 for cremated remains. It should be noted that these rates are also more competitive than private cemetery providers, which average \$3,695 for full-body and \$2,190 for cremated remains.

Opportunities for Shared Facilities

The Georgetown Cemetery Zone of Benefit appears to already be implementing all of the opportunities for shared facilities available. The CSA utilizes existing County Cemetery Administration staff for administration operations and has the option of utilizing County Parks and Grounds Maintenance staff and equipment for maintenance operations. Consolidating resources with another entity outside of, or instead of, the County is not likely to be beneficial to the Zone 3 cemeteries.

Government Structure Options & Evaluation of Management Efficiencies

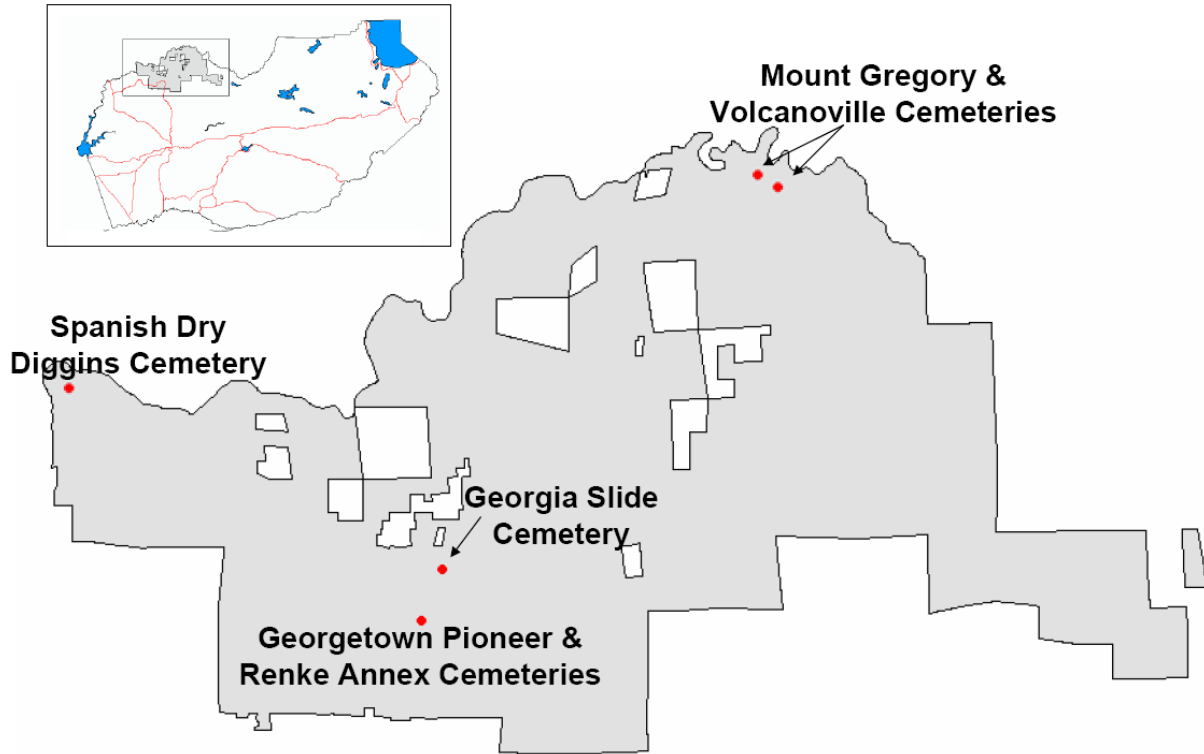
Cemeteries within CSA 9, Zone 3 seem to be properly managed under the current government structure. Local responsibility appears to provide well-maintained and managed cemeteries for residents within the greater Georgetown community, while still capturing economies of scale through utilizing County Cemetery staff for administration and operations.

Local Accountability and Governance

Because the CSA operates its cemeteries from revenue sources that are exclusive to the Zone of Benefit, there is a reasonable amount of clarity in the Zone 3 annual budget. Charges for cemetery services along with assessments collected from properties within the Zone provide funding for the maintenance and administration of the Georgetown Cemeteries; therefore, local residents can see the direct result of their tax dollars at work.

There are various avenues in which a member of the public can provide feedback for a Georgetown Zone Cemetery: through discussions with County Cemetery Administration personnel or by addressing either the Georgetown Cemetery Advisory Committee or the Board of Supervisors directly during a publicly held meeting. Both of these boards provide sufficient notice to hearing items and agendas according to the guidelines delineated in the Brown Act.

Map 7: Non-Zone 3 Cemeteries in the Georgetown Cemetery Zone of Benefit



Happy Homestead Cemetery District

The following is an analysis of the public cemetery services provided by the Happy Homestead Cemetery District (HHCD). Implementation of most of the recommendations contained in this section is at the discretion of the Board of Directors and its staff. However, LAFCO will utilize the contents of the analysis for determining the district’s sphere of influence update.

Infrastructure Needs and Deficiencies

Upon review, HHCD appears to have sufficient personnel, equipment and land available to efficiently provide for cemetery maintenance and administrative operations. By all accounts, the level of service provided to district residents appears consistent with the goals of the district.

In response to the outdated utility trucks and land development equipment, HHCD has set aside funds in the fiscal year 2006-07 budget to purchase a new utility truck. If replacing the remaining depreciated equipment would pose a financial burden on the district, it may be beneficial to adopt and implement a formal replacement policy to gradually

phase out older equipment. HHCD also might consider developing a financing scheme towards that goal by researching available options and deciding to utilize either existing revenues or enhancing the district's revenue streams.

Land availability and cost present a long-term challenge for HHCD; although, it is not likely that the cemetery will reach capacity anytime in the foreseeable future. The district is currently utilizing less than half of the available land for interments, leaving approximately four acres available for expansion. HHCD is exploring the possibility of purchasing nearby land and currently has funds set aside for that purpose. In addition, in response to the increasing percentage of cremations, HHCD is considering expanding its columbarium to more than double its current capacity. HHCD also recently installed two erosion-control retaining walls with extra wide footing so that they can be utilized as niche banks if the cemetery needs to expand this service. By all accounts the HHCD Board and staff have taken substantial steps and implemented a sound plan in this aspect.

Growth and Population Projections for the Affected Area

HHCD is the only known cemetery service provider, public or private, in El Dorado County for the Tahoe Basin; the nearest cemeteries are located in Placer County or in the State of Nevada. Although the Tahoe Basin population increase is not projected to be as significant as the increase in the Western Slope, given the lack of cemetery facilities in this isolated region, it is reasonable to assume that people from outside the district may rely on HHCD for cemetery facilities because that is the only option available to them. Therefore, the probable population base for the district is most likely larger than its service boundaries suggest. As outlined above, HHCD has taken proactive measures to ensure interment capacity can keep up with future demand.

Financing Constraints and Opportunities

From a government standpoint, revenue sources appear adequate to cover district expenditures. Given the likelihood of equipment replacement in the near future, it may benefit HHCD to develop a purchasing policy that would annually dedicate funds to support new purchases as necessary. If, in the future, HHCD were to find that current revenue streams were not sufficient to cover a modest purchasing policy, it may explore other avenues for revenue enhancement such as a special tax, benefit assessment or re-negotiating its property tax increment with the County. However, at present, financial constraints do not appear to be an issue for the district.

Cost Avoidance Opportunities & Opportunities for Rate Restructuring

LAFCO has no recommendations to the HHCD Board for Cost Avoidance Opportunities or Opportunities for Rate Restructuring. A significant reason is because, from an operational standpoint, HHCD seems to function as efficiently as possible given the level of service it provides to

its residents. HHCD's dual-purpose retaining wall for erosion control and niche expansion is one example of the district's efforts to maximize its resources. Restricting the use of upright headstones is another cost avoidance measure that the district implemented several years after formation. Because the majority of grave markers within the cemetery are flush with the ground, HHCD has minimized costs and staff time expended on maintaining the grounds. As stated above, HHCD also welcomes volunteer efforts through the Sheriff's Work Program, when available.

Regarding the cost of service to its residents, an HHCD resident can be buried in a standard single-plot for approximately \$1,200-\$1,330 or in a cremains plot for \$507-\$692. This includes the plot purchase, endowment care fee, opening and closing fees and marker setting. These fees are comparable to other public cemetery providers' rates in the county; burial averages are \$1,597 for full-body and \$802 for cremated remains. It should be noted that these rates are also more competitive than private cemetery providers, which average \$3,695 for full-body and \$2,190 for cremated remains. Given the elevated cost of residing in the Tahoe area and the level of service provided to customers, the HHCD rates are very reasonable.

Opportunities for Shared Facilities

There are no evident opportunities for HHCD to share facilities with other public cemetery service providers given the geographic distance separating HHCD from other public cemeteries within the county. Consolidating resources with another entity would not be feasible, nor would it be of particular benefit to HHCD.

Government Structure Options, Evaluation of Management Efficiencies & Local Accountability and Governance

By all measures, the HHCD appears to be suitably structured and managed for the level and types of service it provides. The HHCD annual budget is constructed in a very transparent manner with a high level of detail to the public. If interested, an average district resident could easily identify maintenance and operation expenses as well as the funding source(s). In the event that a citizen has a concern or complaint, the HHCD Board can be held accountable through discussions with the Cemetery Manager or by addressing the HHCD Board directly during a publicly held meeting. All public meetings are properly noticed in compliance with the Brown Act. In order to enhance public accountability even further, the HHCD Board may consider creating a district website to provide general information to the public. Overall, HHCD seems responsive to the needs of its residents and has management that acts in a proactive manner relating to district needs. LAFCO does not have recommendations to achieve greater efficiency in these areas.

Kelsey Cemetery District

The following is an analysis of the public cemetery services provided by the Kelsey Cemetery District. Implementation of most of the recommendations contained in this section is at the discretion of the Board of Directors. However, LAFCO will utilize the contents of the analysis for determining the district's sphere of influence update.

Infrastructure Needs and Deficiencies

The KCD Board has a list of capital maintenance projects that it would like to accomplish in the future, including replacing the existing well-pump and water tank, along with installing lighting. Necessary improvements are needed for the sole driveway leading into the cemetery, however, the district does not own the driveway nor does it have deeded access. The board has expressed interest in purchasing such an easement, which would allow the district to replace the drainage culvert and expand the parking area to accommodate additional visitors. The district does have funds reserved for at least some of these projects and it plans to implement them in the near future.

The Kelsey Cemetery is a "natural" cemetery that requires a minimal amount of maintenance; however, it is recommended that the district consider reserving funds for a professional landscape contractor to perform maintenance services on a consistent basis, perhaps on a quarterly routine. While the yearly Growlersburg clean-up and the other occasional volunteer clean-up efforts from members of the community are resourceful means for maintaining the cemetery, the KCD Board should look into other mechanisms for consistent maintenance to ensure that the cemetery reflects a constant standard throughout the year.

In addition, the Kelsey Cemetery does not have ADA-compliant walkways or permanent restroom facilities. While these amenities are not essential, they would enhance the cemetery to visiting family members and the general public.

Although KCD operates on a very minimal budget, it does manage a small annual carry-over balance. Over time it has accumulated into a modest contingency fund, which may be sufficient to fund a partial list of these improvements. The board is currently working to prioritize their list of improvements and is expecting to complete some of these projects without depleting this budgetary cushion.

Growth and Population Projections for the Affected Area

Given the 2004 County General Plan population projections, KCD can expect to serve fewer than 3,300 residents in the next 20 years. With this modest population increase, the estimated average mortality rate and estimated 300 ground plots still available, the district should have adequate capacity to serve the given area for at least the next 50 years.

Financing Constraints and Opportunities

For the level of maintenance provided at the Kelsey Cemetery, KCD seems to be adequately preparing for the future, when it will no longer receive incoming revenue from plot sales and instead must rely on the endowment care fund to finance maintenance activities. The endowment care fund has reached a balance of slightly higher than \$15,000. As noted earlier, the district does not utilize this fund for any ongoing activity. Instead, the principal grows interest, which, in turn, is reinvested and allowed to grow annually.

In addition, as mentioned earlier, the district has an annual carry-over balance that provides some fiscal relief to the district's current financial situation. That contingency fund (separate from, and not to be confused with, the endowment care fund) has grown to over \$15,000 to date, although it does not appear that the district has utilized or budgeted for any of these funds for at least the past five years. It is recommended that the board develop a 5-year plan to prioritize how these funds will be spent. One option is for KCD to invest the bulk of this amount in a higher interest-generating fund and withdraw only the interest, retaining the principal amount for future interest. The current interest could be used for capital improvements and the principal used solely as an additional revenue stream. A second option would be for the annual interest to be reinvested to increase the principal amount and implement larger capital improvement projects in the future.

Although the ability to generate ongoing revenue is currently limited, there are several options that KCD can consider to increase revenue in the future: negotiate a higher proportion of the property tax increment, establish a new exaction on the Kelsey residents or apply for grant revenue.

Negotiate a Higher Property Tax Increment

During FY 2005-06, KCD received an average property tax increment of 0.1235% from each parcel within the KCD service area, which amounted to a little more than one cent of every ten dollars collected in property tax revenue. This brought in a total \$1,229 of property tax revenue to KCD. Conversely, Happy Homestead Cemetery District received an average property tax increment of 0.5968%, which is approximately six cents of every ten dollars collected in property tax revenue, meaning HCD collects six times more property tax revenue than KCD is able to receive under its current negotiated amount. Given the tight fiscal environment for all public entities, it is unknown how receptive other agencies and the County would be to accept this renegotiation proposal; however, even a modest increase in the KCD property tax increment could potentially yield a significant increase in revenue, removing the district from its current perilous financial situation and ensuring that the district remains fiscally afloat in the future. For instance, if KCD were to receive double its current property tax increment average (which is still less than half of the percentage Happy

Homestead Cemetery District receives), it would receive \$2,458 in property tax revenue, which would represent a 100% increase in the current KCD revenue. This 0.1235% property tax increment increase could be accomplished without a substantial loss, if distributed equitably, to any other agency that currently receives a portion of the property taxes from the parcels within the KCD service area.

Table 28: Kelsey Public Cemetery District Property Tax Revenue

Average Percentage of Property Tax Increment	x	Total KCD Property Tax Base (FY 2005-06)	=	Net Amount To KCD
0.1235% (KCD)		\$995,000		\$1,229
0.247% (double KCD)		\$995,000		\$2,458
0.5968% (same as HHCD)		\$995,000		\$5,938

Establish a New Exaction

In general, governmental exactions fall into three broad categories: taxes, assessments (which can be property-related or non-property-related) and fees (charges for services rendered). All of the active public cemetery providers in the County currently charge fees; however, only the Georgetown Cemetery Zone of Benefit currently charges an assessment to district residents. The following is a summary of options relating to initiating special benefit assessments and special taxes as they pertain to the KCD.

Special Benefit Assessments

A special benefit assessment is a levy or charge upon real property to pay for a capital improvement or a service that is of special benefit to that property. Assessments are levied upon an area of land (an “assessment district”) designated by the levying entity as comprising the land that receives special benefit from the improvement or service. Proposition 218 defines special benefit as: “A particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute ‘special benefit.’” Generally speaking, programs that benefit people, rather than specific properties, must be financed by general or special taxes or by other non-assessment revenues.

Initiating a new assessment would most likely not be the preferred method for the KCD to raise additional district revenue for two reasons:

- 1) It would be very difficult for the KCD to provide substantial evidence making a correlation between the assessment revenue and the additional benefit received by the residents of Kelsey. The services provided by KCD fall into the “general government benefits” category more so than those defined as “special benefit of service.”
- 2) As part of the basic procedural steps to initiate an assessment, an engineer’s report is required by a registered professional engineer certified by the State of California. This would undoubtedly create an additional, unnecessary financial burden on the KCD, which is already

experiencing fiscal difficulties.

Special Taxes

Taxes are exactions levied for the purpose of raising revenues. A special tax is any tax imposed by a special-purpose entity (such as a cemetery district) or any tax imposed by a general-purpose entity that is earmarked or restricted for a specific purpose. After researching the benefits and detriments of special taxes and assessments, it appears that a special tax would be the recommended method of exaction for the KCD, if the board were interested in establishing a new revenue stream from district residents.

According to County Elections, there are three general steps required to initiate a special tax, and the process should be initiated at least 125 days prior to the election date:

- 1) The district area in which the tax will be levied must first be defined. County Elections would need to examine the assumed KCD boundaries and compare the included parcels against the tax rate areas within that territory. This is required to correctly determine the names and addresses of all registered voters within the district that would be eligible to vote on the proposed tax.
- 2) County Elections would require the KCD Board to submit a resolution calling for the election and explicitly outlining the amount of the financial charge that the district is seeking. This includes how the special tax will be calculated (for example via some type of formula or rate and method of apportionment). It also should define the period of time for which the tax is to be collected.
- 3) County Elections is responsible for creating a non-biased publication that outlines the arguments for and against the special tax, designing the ballot layout and conducting the election. In order to pass, special taxes must receive an affirmative two-thirds vote of the eligible registered voters in the district area.

The measure could be added to the next general election ballot, assuming the process is initiated at least 125 days prior to the election date. Although the El Dorado County Elections Department would prepare most of the election materials and conduct the election, the district would be responsible for reimbursing Elections for its share of the costs. Costs are determined by the number of districts with measures included on that particular ballot and the total cost is shared between the districts. Although Elections could not provide an estimate of costs, the most recent example provided was a cost of approximately \$5,000 to a district for the inclusion of a measure on a general ballot back in 2002.

Implementing a special tax as low as \$3 per parcel would net KCD increased revenue of approximately \$3,000 annually, which would more than double the total incoming revenue for KCD while imposing only a

minimal property tax increase amount on KCD residents.

Apply for Grant Revenue

It may be beneficial for KCD to look into the availability of grants, especially those that are awarded to preserve historic or heritage sites. These grants could provide supplementary, one-time revenue for necessary capital improvements or cemetery preservation projects. Several options to consider are inquiring with local banks and historical or preservation societies and organizations. Various for-profit and non-profit entities may be willing to fund or partially fund non-routine projects that enhance the unique history of the cemetery and preserve or restore it to its original condition. Although researching and writing grant proposals can be very time consuming and there is no guaranteed payoff, this is another creative financing option that the district may wish to explore.

Similar to what was proposed for El Dorado County General Services and the City of Placerville, KCD could increase community interest in the Kelsey Cemetery by emphasizing it as a historical public resource. In addition to the suggestions for informational pamphlets and self-guided tours, the district could promote the cemetery to both locals and tourists by placing a sign on Highway 193 that directs citizens to the nearby cemetery.

Cost Avoidance Opportunities

The KCD Board has been very conservative with operation expenditures and currently only budgets enough funds to cover the minimal operational costs. In addition, KCD has been entrepreneurial in their use of Growlersburg and volunteers to assist with cemetery maintenance. On occasion, the KCD Board members subsidize the district with out-of-pocket contributions to cover some minor expenses. While this practice is done so that the district can continue functioning in the short term, it may be unsustainable, if not detrimental, in the long term. Although the current and past boards have used creative solutions and personal labor and finances as a method of enhancing the resources available to the district, this sentiment may not be shared by a future board. The reliance on personal sacrifice as a means to keep the district solvent may partially explain the low interest from eligible candidates when recruiting for new board members.

It may be beneficial for KCD to implement a more aggressive community outreach program to residents who share a common interest in the Kelsey Cemetery. For instance, an ad placed in the local newspaper, periodically or as necessary, may assist in recruiting individuals who may be interested in serving as a member of the board or donating their time, equipment and skills for cemetery maintenance.

Opportunities for Rate Restructuring

KCD charges for services are consistent with the average amounts charged by other public cemetery service providers in the county. A KCD

resident can be buried in a standard single-plot for approximately \$1,467 to \$1,627, depending on the specific needs of the person. This estimate includes the plot purchase, endowment care fee, opening and closing fees and marker setting. As stated before, KCD does not directly provide for the opening and closing of graves or the setting of markers; consequently, these fees are not reflected in the district's fee schedule. These services are provided primarily by Green Valley Mortuary and are considered a private transaction between the mortuary and the customer.

At first glance, KCD rates for an in-district customer to purchase and be buried in a cremains plot appear to be higher than any other public or private cemetery provider included in this report. However, this is a misinterpretation; KCD does not differentiate between burial plots utilized for full-body or cremains burials because the plots are all the same size. Burial costs of cremated remains can be substantially decreased by purchasing the plot as a family plot, which allows up to four burials per grave. If a customer takes advantage of this economy of scale, the cost drops below all of the other rates in the County.

The KCD fee schedule reflects a higher rate for customers outside of the district; however, in the past there have been instances where out-of-district customers have petitioned the board for in-district rates based on a historical family presence in the area. These petitions, and the subsequent board rulings, have not been without controversy. First, there is an issue of fiscal inequity. Families from outside the service area have not paid property taxes that go towards the ongoing maintenance of the cemetery. Part of the logic for differentiating the rates between in-district and out-of-district is so that lifelong (or long-term) residents, who have paid their fair share to maintain the cemetery with their property tax dollars, receive a lower burial rate. Further, a plot sold to an out-of-district resident deprives a lifelong KCD resident from being buried in that historical cemetery. The second issue relates to the evaluation guidelines. Without established criteria for the board to follow in such cases, it may be difficult to treat these requests on a consistent basis. To correct these issues, it is recommended that a "historical family rate" be established that is higher than the in-district fee but lower than the out-of-district fee. The board may establish more-detailed criteria, but generally those who would qualify for this proposed fee would be persons who are descendants of historical families from Kelsey, have resided outside of the KCD service area, but have a desire to be buried close to their ancestors. The proposed fee would allow for the district to correct the fiscal inequities discussed above and remove any potential allegations of arbitrary decisions on the boards' part when considering these types of petitions.

Opportunities for Shared Facilities

There are no evident opportunities for KCD to share facilities with other public cemetery service providers that would result in a mutually beneficial relationship for both entities given the financial constraints the district is

currently under. Some alternatives do exist for KCD to continue operations under a modified government structure, which are discussed below.

Government Structure Options

In previous discussions with LAFCO staff, KCD Board members have expressed an interest in exploring various options for the continuation of public cemetery services to the Kelsey residents while preserving the strong sense of community that currently exists within the district. Based upon these criteria, the district can continue current operations or dissolve. Either one of the following three government structures would allow for the continuance of public cemetery services in the Kelsey area:

Continue Current Operations

KCD could remain a standalone district and continue to provide public cemetery services. If this is the case, LAFCO encourages the board to address the ongoing revenue situation, based on the above options for financing opportunities. In addition, the board should utilize assistance from outside sources when necessary and available.

Dissolution

KCD could dissolve if another government entity was willing to absorb the maintenance and operations functions for the Kelsey Cemetery as a designated successor agency. A mutual agreement to the transfer of cemetery responsibility would be a prerequisite for dissolution. Although dissolution would disband the current KCD Board and reassign oversight accountability to another governing board, a cemetery advisory committee could be established composed of former KCD Board members for the sole purpose of providing suggestions on the Kelsey Cemetery. This proposal would be similar to the Georgetown Cemetery Advisory Committee, which makes recommendations to the Board of Supervisors regarding matters applicable to the Georgetown Cemeteries. An advisory committee does not have the authority to act upon operational matters; however, it can provide invaluable expertise to the governing body regarding issues of local importance.

If another district or governing body were to assume responsibility for the Kelsey Cemetery, existing and future revenue would be transferred for the exclusive use of Kelsey Cemetery operations. There are two options that KCD may have as successor agencies if it were interested in pursuing dissolution: the County or the Georgetown Park and Recreation District.

- 1) The County could become the successor agency either through its current structure of maintaining cemeteries through the general fund or through the establishment of a zone of benefit within an existing county service area. Because the County has already indicated a reluctance to accept responsibility for more cemeteries under its General Services Department, perhaps the most feasible option would be to form a zone of benefit under County Service Area 9,

mirroring the Georgetown Cemetery Zone of Benefit. This would ensure that the Kelsey cemetery would retain its independent source of revenue and retain local participation through a Kelsey Cemetery Advisory Committee.

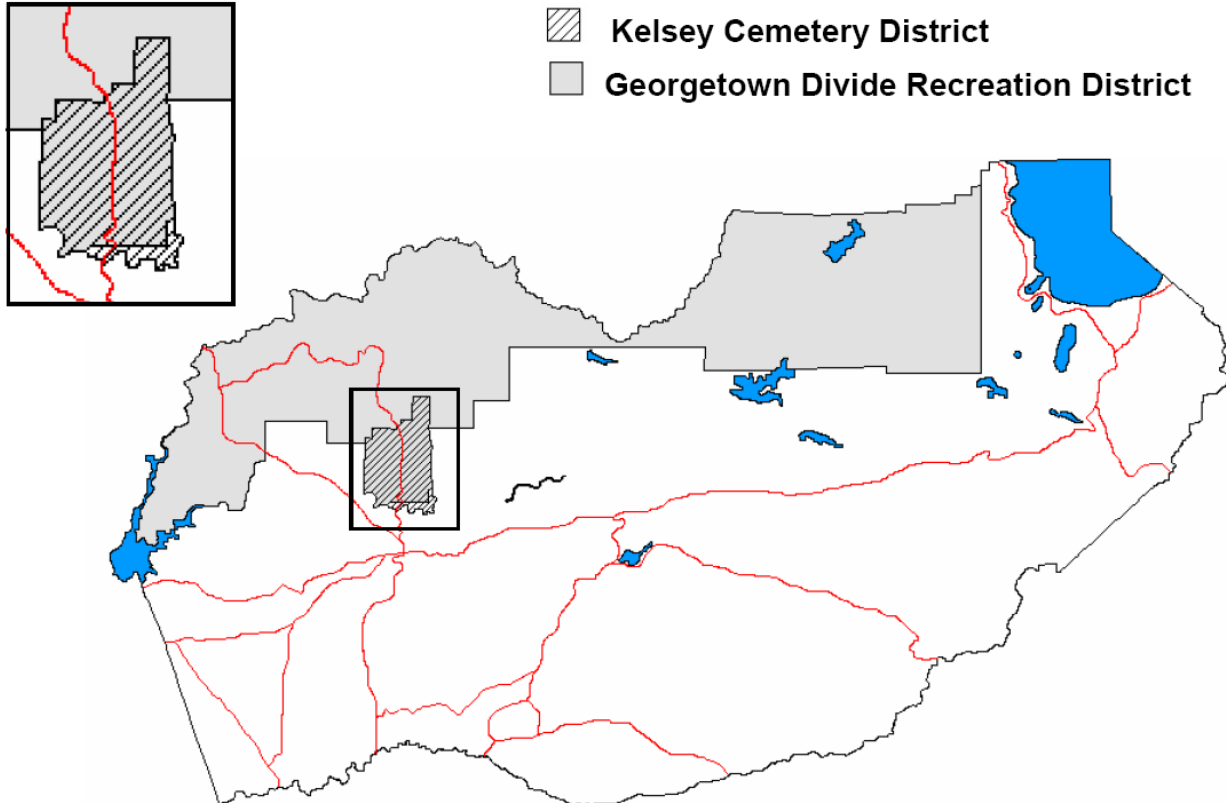
- 2) The Georgetown Park and Recreation District could be converted into a community services district and add cemetery services powers to maintain the Kelsey Cemetery. The Georgetown Park and Recreation District's southern boundaries are almost coterminous with KCD boundaries (see Map 7 below) and the General Manager, Carl Clark, has stated that the proposal is an option that could warrant further consideration. Mr. Clark also indicated that an advisory committee for the Kelsey Cemetery would be ideal to assist the Georgetown Park and Recreation Board with decisions regarding the cemetery. From an operational standpoint, this option appears to be feasible.

Evaluation of Management Efficiencies & Local Accountability and Governance

Despite the above challenges and given the current fiscal restraints, the district appears to be operating fairly openly and is fully accountable to Kelsey residents. In the event that a citizen has a concern or complaint, a resident may approach the KCD Board directly during a publicly held meeting. Meetings were found to be properly noticed in compliance with the Brown Act.

Unfortunately, in an ongoing effort to keep the district afloat, the directors have had to assume more personal and financial responsibility than would normally be called for by any other public agency board member. The directors are constantly searching for ways to reduce costs either by accepting donated materials, paying for small expenses out-of-pocket or by making a larger time commitment for various operations because the district is unable to employ staff. For instance, one member must be present for all cemetery operations, including burials. Because this is required for insurance reasons, the task cannot be delegated to volunteers. The financial and time commitments may pose an impediment to recruiting Kelsey residents that might otherwise be willing to sit on the board. In addition, because KCD does not have a district office, all district records are maintained within the personal homes of the directors, making it difficult for a private citizen to access the records without prior coordination with the director that houses the requested records.

Map 8: Kelsey Cemetery District and Georgetown Divide Recreation District



X REFERENCES AND SOURCES

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El Dorado County Cemetery Maintenance and Restoration Plan (Draft)

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E-mail Communications and Telephone Conversations, Chuck Harrell, El Dorado County General Services, Manager of Support Services, October 2006 – June 2007

General Fee Schedule for El Dorado County Cemeteries

LAFCO Cemetery Questionnaires, prepared by El Dorado County General Services Staff (Chuck Harrell, Manager of Support Services and Bonnie Wurm, Cemetery Administrator), January 2007

Memorandum of Understanding Between the City of Placerville and the County of El Dorado for Maintenance and Water Service for the Placerville Union Cemetery, October 2006

Placerville Union Cemetery Fee Schedule

Report on Uncared for Cemeteries and Proposed Work Plan, prepared by Cultural Resources Preservation Commission with El Dorado County General Services staff comments and recommendations, presented to the Board of Supervisors May 29, 2002

Telephone Conversation, P.J. Patton, El Dorado County General Services, Administrative Analyst, October 2006

Telephone Conversations, Bonnie Wurm, El Dorado County General Services, Cemetery Administrator, April – May 2007

City of Placerville

City of Placerville Proposed Operating Budget, Fiscal Year 2005-06

City of Placerville Public Services Department Annual Operating Budget, Fiscal Year 2005-06

E-mail Communications and Telephone Conversations, Steve Youel, City of Placerville, Community Services Director, October 2006 – May 2007

E-mail Comments regarding Draft Cemetery MSR, submitted by Steve Youel, Community Services Director, May 2007

LAFCO Cemetery Questionnaires, prepared by Steve Youel, City of Placerville, Community Services Director, November – December 2006

County Service Area 9, Zone 3: Georgetown Cemetery Zone of Benefit

El Dorado County Board of Supervisors Resolution #57-84, Ratifying the Formation and Organization of Georgetown Cemetery Zone of Benefit No. 3 under County Service Area 9, February 1984

Georgetown Cemetery Zone of Benefit No. 3 Marker and Monument Schedule

Georgetown Cemetery Zone of Benefit Schedule of Service Charges

Georgetown Cemetery Zone of Benefit No. 3 Management and Operations Plan, Board of Supervisors Resolution No. 249-2003, September 2003

LAFCO Cemetery Questionnaires, prepared by El Dorado County General Services Staff (Chuck Harrell, Manager of Support Services and Bonnie Wurm, Cemetery Administrator), January 2007

Georgetown Cemetery Zone of Benefit Final Budget Summaries, Fiscal Years 2003-04, 2004-05, 2005-06

Happy Homestead Cemetery District

El Dorado County Board of Supervisors “Commissions” webpage: Happy Homestead Cemetery District, www.co.el-dorado.ca.us/bos/commissions/master.asp

El Dorado County Board of Supervisors Resolution, Adopted October 14, 1952, Ratifying the Formation and Organization of the Happy Homestead Cemetery District

Happy Homestead Cemetery District Basic Financial Statements and Independent Auditor’s Report, McClintock Accountancy Corporation, June 30, 2005

Happy Homestead Cemetery District Cemetery Service Charges, January 1, 2006

Happy Homestead Cemetery District Final Budgets, Fiscal Years 2003-04, 2004-05, 2005-06, 2006-07

Happy Homestead Cemetery District Inventory, August 31, 2006

Happy Homestead Cemetery District Organization and Operations Summary

LAFCO Cemetery Questionnaire, prepared by Leon Schindell, HHCD Manager, November 2006

LAFCO Resolution L-83-19, Adoption of the HHCD Sphere of Influence

Tahoe Daily Tribune – “Rest in Peace: Happy Homestead is a Real Estate Bargain for South Lake Tahoe’s Dearly Departed,” Friday, June 17, 2005

Telephone Conversations, Leon Schindell, HHCD Manager, October 2006 – June 2007

Written Comments regarding Draft Cemetery MSR, submitted by Leon Schindell, HHCD Manager, June 2007

Kelsey Cemetery District

El Dorado County Board of Supervisors “Commissions” webpage: Kelsey Cemetery District, www.co.el-dorado.ca.us/bos/commissions/master.asp

El Dorado County Board of Supervisors Resolution, Adopted July 28, 1938, Ratifying the Formation and Organization of the Kelsey Cemetery District

Interview, Robert Villalobos, KCD Treasurer, March 2007

Interview, Telephone Conversations and Cemetery Tour, Albert Willis, KCD Co-Chair, October 2006 – May 2007

Interview and Cemetery Tour, Patricia Lyons, KCD Co-Chair, March 2007

Interview, Telephone Conversations and E-mail Communication, Graham Rankin, KCD Secretary, March 2007 – June 2007

Kelsey Cemetery District Budget Actuals, Fiscal Years 2003-04, 2004-05, 2005-06, 2006-07

Kelsey Cemetery District By-Laws, March 7, 2007

Kelsey Cemetery District Regular Meeting Agenda, March 26, 2007

Kelsey Cemetery District Regular Meeting Minutes, March 5, 2007

LAFCO Cemetery Questionnaire, prepared by KCD Board of Directors, January 2007

LAFCO Resolution L-83-20, Adoption of the KCD Sphere of Influence

Written Comments regarding Draft Cemetery MSR, submitted by KCD Board of Directors, June 2007

Other Agencies:

Cemetery Advisory Committee

El Dorado County Board of Supervisors "Commissions" webpage: Cemetery Advisory Committee, www.co.el-dorado.ca.us/bos/commissions/master.asp

Telephone Conversation, Bonnie Wurm, Cemetery Administrator and CAC member, April 2007

Telephone Conversation, Susan Mickus, CAC Chair, April 2007

Pioneer Cemeteries Commission

El Dorado County Grand Jury 1997-1998 Final Report, Complaint Number 109, June 1998

El Dorado County Grand Jury 1998-1999 Final Report, Complaint Number 109-97 (complaint continued from 1997-98 Grand Jury), June 1999

Telephone Conversations, Bonnie Wurm, Cemetery Administrator, April 2007

Telephone Conversation, Susan Mickus, EDCPCC member, April 2007

Private Cemetery Service Providers:

Green Valley Mortuary and Cemetery

Green Valley Mortuary and Cemetery Schedule of Service Charges, June 1, 2005

Green Valley Mortuary and Cemetery website, www.greenvalleymortuary.com

Telephone Conversations, Green Valley Mortuary and Cemetery Staff, May – June 2007

Westwood Hills Memorial Park

Telephone Conversations, Westwood Hills Memorial Park Staff, May – June 2007

Westwood Hills Memorial Park Schedule of Service Charges, February 23, 2007

Westwood Hills Memorial Park website, www.westwoodhillsmemorialpark.com

Special Assistance:

Special District Benefit Assessments and Special Taxes

E-mail Communication, Tom Vu, California Special Districts Association, Legislative Specialist, May 2007

“Special Financing Districts Primer: An Introduction to Special Assessments and Special Taxes,” Tim Seufert, NBS Local Government Solutions, 2006

NBS Local Government Solutions website, www.nbsgov.com

Telephone Conversation, Bob Toscano, El Dorado County Auditor-Controller’s Office, Assistant Auditor-Controller

Telephone Conversation, Elizabeth Zangari, El Dorado County Department of Transportation, Special Districts Division, May 2007

Telephone Conversation and E-mail Communication, Norma Gray, El Dorado County Elections Department, Assistant Registrar of Voters, May 2007

Telephone Conversation and E-mail Communication, Tim Seufert, NBS Managing Director, May 2007

General Background Information

2004 El Dorado County General Plan: A Plan for Managed Growth and Open Roads; a Plan for Quality Neighborhoods and Traffic Relief, adopted July 19, 2004

Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, prepared by Assembly Committee on Local Government, last updated December 2006

Local Agency Formation Commission Municipal Service Review Guidelines, Governor’s Office of Planning and Research, August 2003

LAFCO Procedures Guide, 2006 Edition, San Diego County LAFCO

Wikipedia, www.en.wikipedia.org

Legislation Empowering the Provision of Cemetery-Related Services

California Government Code, Sections 23000-33017 (Counties)

California Government Code, Section 25210.4a(16) (County Service Areas)

California Government Code, Section 37681 (Cities)

California Government Code, Section 61100(ab) (Community Services Districts)

California Health and Safety Code, Sections 9000-9093 (Public Cemetery Districts)

California State Constitution, Article XI, Section 8 (Counties)

El Dorado County Charter, Article II, Section 210, last amended November 2004

Governing and Defining Legislation

California Government Code, Sections 23000-33017 (Counties)

California Government Code, Sections 25210.0-25338 (County Service Areas)

California Government Code, Sections 34000-45345 (Cities)

California Government Code, Sections 61000-61934 (Community Services Districts)

California Health and Safety Code, Sections 9000-9093 (Public Cemetery Districts)

California State Constitution, Article XI, Section 3 (Charter Counties)

EL DORADO LAFCO

LOCAL AGENCY FORMATION COMMISSION

Notice of Exemption

TO: _____ Office of Planning and Research
1400 Tenth Street, Room 121
Sacramento, CA 95814

FROM: (Public Agency)
El Dorado LAFCO
550 Main Street, Suite E
Placerville, CA 95667

County Clerk
County of El Dorado

Project Title: Municipal Service Review of Public Cemetery Services

Project Location - Specific: El Dorado County boundaries – Countywide review

Project Location - City: N/A Project Location - County: El Dorado

Description of Project: Informational study on public cemetery services and analyses of the service provision capabilities of all public cemetery services providers in El Dorado County.

Name of Public Agency Approving Project: El Dorado LAFCO

Name of Person or Agency Carrying out Project: El Dorado LAFCO

Exempt Status: (check one)

- Ministerial (Sec. 21080(b)(1);15268);
 Declared Emergency (Sec.21080(b)(3);15269(a);
 Categorical Exemption. State type and selection number: Class 6, Section 15306
 Statutory Exemptions. State code number: _____

Reasons why project is exempt: Informational study leading to actions the lead agency has not yet approved, adopted or funded.

Lead Agency Contact Person: José C. Henríquez (530) 295-2707

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a notice of exemption been filed by the public agency approving the project? Yes No

Signature: _____ Date: September 27, 2007 Title: Executive Officer

Signed by Lead Agency Date received for filing at OPR: _____
 Signed by Applicant