



**Local Agency Formation Commission**  
**LAFCO of Napa County**

1700 Second Street, Suite 268  
Napa, California 94559  
Telephone: (707) 259-8645  
Facsimile: (707) 251-1053  
<http://napa.lafco.ca.gov>

**June 2, 2008**  
**Agenda Item No. 8a**

May 28, 2008

**TO:** Local Agency Formation Commission

**FROM:** Keene Simonds, Executive Officer

**SUBJECT: Comprehensive Study of Public Cemetery Districts (Discussion)**

The Commission will receive a report representing its schedule municipal service review of public cemetery districts in Napa County. The report is in draft-form and is being presented for discussion.

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The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 directs Local Agency Formation Commissions (LAFCOs) to review and update each local agency's sphere of influence every five years as needed. As a prerequisite to sphere reviews, LAFCOs must prepare municipal service reviews to determine the adequacy of governmental services that are being provided within their respective jurisdictions. The intent of the municipal service review is to evaluate the adequacy, efficiency, and effectiveness of services in relationship to local needs and circumstances. The municipal service review process culminates with LAFCO making determinations on several service and organizational issues and may lead the agency to take other actions under its authority.

**Discussion**

In accordance with the inaugural study schedule adopted in 2001, the attached report represents LAFCO of Napa County's municipal service review of public cemetery districts in Napa County. The report has been prepared by Baracco and Associates under the direction of the Executive Officer. The purpose of this report is to evaluate the growth and development as well as the level and range of services provided by the two public cemetery districts operating in Napa County: (a) Monticello Public Cemetery District and (b) Pope Valley Cemetery District. Written determinations are included and make statements on the availability and sufficiency of services provided by each agency.

The report is being presented to the Commission for discussion. Staff will provide a brief presentation highlighting the key service and policy issues discussed in the report. Following the meeting, staff will circulate a notice of review on the report to all interested parties. Staff anticipates presenting a final report, with or without revisions, to the Commission for consideration at its next regularly scheduled meeting along with individual sphere of influence reviews for the two affected agencies.

Attachment: as stated

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Keene Simonds  
Executive Officer

DRAFT

**LOCAL AGENCY FORMATION COMMISSION OF NAPA COUNTY**

**COMPREHENSIVE STUDY OF PUBLIC CEMETERY DISTRICTS  
MUNICIPAL SERVICE REVIEW**

**Draft Report  
June 2008**

**Prepared by:**

**Baracco and Associates**  
40 Eureka Street  
Sutter Creek, California 95685

**LAFCO of Napa County**  
1700 Second Street, Suite 268  
Napa, California 94559

*Committed to serving the citizens and government agencies of its jurisdiction by encouraging the preservation of agricultural lands and open-space and coordinating the efficient delivery of municipal services.*

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Keene Simonds, Executive Officer  
Jackie Gong, Commission Counsel  
Kathy Mabry, Commission Secretary



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## **I. INTRODUCTION**

### **A. Local Agency Formation Commissions**

Local Agency Formation Commissions (LAFCOs) were established in 1963 and are responsible for administering a section of California Government Code now known as the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. LAFCOs are delegated regulatory and planning responsibilities to encourage the logical formation and development of local governmental agencies and services, preserve agricultural and open-space resources, and discourage urban sprawl. LAFCO regulates local governmental boundary lines by approving or disapproving city and special district annexations and detachments, city incorporations and disincorporations, and special district formations, consolidations, and dissolutions. LAFCOs are also responsible for conducting studies to inform and direct regional planning activities and goals. LAFCOs are located in all 58 counties in California.

### **B. Municipal Service Reviews**

Beginning January 1, 2001, LAFCOs are responsible for reviewing and updating each local agency's sphere of influence ("sphere") by January 1, 2008 and every five years thereafter as needed.<sup>1</sup> As a prerequisite to sphere reviews, LAFCOs must prepare municipal service reviews to determine the adequacy and range of governmental services that are being provided in the region. The municipal service review, which can focus on a particular agency or type of service, evaluates services in relationship to local conditions and needs. The municipal service review culminates with LAFCO making determinations on a range of governance issues and may lead the agency to take other actions under its authority.

### **C. Comprehensive Study of Public Cemetery Districts**

This report represents LAFCO of Napa County's municipal service review of public cemetery districts in Napa County. The report has been prepared by Baracco and Associates under the direction of the Executive Officer. The purpose of this report is to evaluate the growth and development as well as the level and range of services provided by the two public cemetery districts operating in Napa County: (a) Monticello Public Cemetery District and (b) Pope Valley Cemetery District.<sup>2</sup>

This report is divided into two distinct sections. The first section evaluates the Monticello Public Cemetery District while the second section evaluates the Pope Valley Cemetery District. Each section includes determinations addressing the factors LAFCO must consider as part of its municipal service review mandate under California Government Code §56430(a). These determinations serve as executive summaries and make statements on the availability, capacity, and adequacy of services provided by each agency.

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<sup>1</sup> California Government Code §56076 defines a sphere as "a plan for the probable physical boundary and service area of a local agency, as defined by the commission."

<sup>2</sup> The geographic area of this municipal service review includes all unincorporated lands in Napa County.

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## II. MONTICELLO PUBLIC CEMETERY DISTRICT

### A. Overview

The Monticello Public Cemetery District (MPCD) was formed in 1936. MPCD was restructured in 1988 into a dependent special district and is now governed by the County of Napa Board of Supervisors serving as the Board of Trustees. MPCD owns and operates the Monticello Cemetery, which includes providing ground maintenance and interment services. Staffing is provided by the County Public Works Department. MPCD has a current operating budget of \$50,419 with an estimated resident service population of 1,347.

### B. Background

#### *Setting*

MPCD is located in northeast Napa County and serves the unincorporated communities of Berryessa Highlands, Berryessa Pines, and Spanish Flat. MPCD's jurisdictional boundary is divided by Lake Berryessa and extends north and east to Lake and Yolo Counties. Land uses within the jurisdictional boundary generally comprises agricultural, open-space, and rural residential. Limited commercial and recreational land uses are also present along the southern and western shoreline of Lake Berryessa.

#### *History*

MPCD was formed in 1936 to assume control of the privately operated Monticello Cemetery. The cemetery was developed in 1879 and originally located in the unincorporated community of Monticello. The cemetery came under the control and ownership of MPCD at the petitioning of local residents after the cemetery's private proprietors ceased operating in the early 1930s. In 1956, MPCD moved the cemetery to its presented location in Spanish Flat in anticipation of the planned inundation of Monticello as part of the creation of Lake Berryessa by the United States Bureau of Reclamation.

### C. Adopted Boundaries

#### *Jurisdictional Boundary*

MPCD's jurisdictional boundary includes approximately 138,700 acres, or 217 square miles. LAFCO has approved one jurisdictional change involving MPCD since 1963. The approved change of organization involved the annexation of an approximate 293 acre area portion of Berryessa Highlands in 1982.<sup>3</sup>

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<sup>3</sup> *Rimrock Drive District Annexation to the Monticello Public Cemetery District.*



### *Sphere of Influence*

MPCD's sphere of influence includes approximately 163,900 acres, or 256 square miles. The sphere was established by LAFCO in March 1985 to include MPCD's entire jurisdictional boundary along with nearly 23,000 acres of unincorporated land extending south into Wooden Valley, which includes the unincorporated community of Circle Oaks. LAFCO also included in the sphere unincorporated lands to the west of MPCD that were already in the Pope Valley Cemetery District. Notably, LAFCO included these lands based on its determination that MPCD is the more appropriate service provider for the affected area based on social communities of interest.

In May 1985, LAFCO revised MPCD's sphere to exclude an approximate 1,350 acre area already in the District and located along its western border after adding the same affected area to the Pope Valley Cemetery District's sphere. In making this change, the Commission determined that the affected area would be better served by the Pope Valley Cemetery District. No other changes to the sphere have been made.

#### **D. Growth and Population Estimates**

There are no specific population counts within MPCD's jurisdictional boundary. However, a review of data collected by the United States Census identifies that Tract 2018 generally correlates with MPCD's jurisdictional boundary with the exception of including portions of Chiles and Pope Valleys.

For the purpose of this municipal service review, LAFCO assumes that MPCD's jurisdictional boundary includes 75% of the total resident population in Tract 2018.<sup>4</sup> LAFCO also assumes that recent and future population growth in MPCD has and will be consistent with the recent annual growth rate in unincorporated Napa County of 1.8%.<sup>5</sup> Based on these assumptions, LAFCO estimates MPCD's resident service population is 1,347. The table below estimates recent and future population counts within MPCD.

#### **Resident Service Population Estimates for MPCD**

(Estimates calculated by LAFCO)

<b>2000</b>	<b>2008</b>	<b>2013</b>	<b>2018</b>
1,226	1,347	1,428	1,514

It is anticipated that the majority of new growth and development within MPCD's jurisdictional boundary will occur in Berryessa Highlands. Berryessa Highlands is a small residential community located along the southern shoreline of Lake Berryessa that began developing in the late 1960s. A recent review of the community's water and sewer service provider identified that only 330 of the 560 lots in Berryessa Highlands have been developed. An additional 100 new residential lots are also being proposed as part of new subdivision north of Berryessa Pines known as Villa Berryessa.

<sup>4</sup> Total population estimates in 1990 and 2000 for the Tract 2018 was 1,426 and 1,635.

<sup>5</sup> The average annual growth rate is based on the United States Census' population estimates for all unincorporated lands in Napa County between 2000 and 2006.

## **E. Governance**

MPCD operates under California Health and Safety Code Sections 9000 – 9093, which is known as the Public Cemetery District Law. This law was originally enacted in 1909 and comprehensively rewritten in 2004. The law empowers MPCD to own, operate, and maintain cemeteries and provide interment services within its jurisdictional boundary. MPCD is authorized to provide interment services to District residents and property owners as well as certain non District property owners and residents under certain conditions. Elections are based on a registered resident-voter system.

At the time of its formation, MPCD was organized as an independent special district with its own three-member Board of Trustees appointed by the County Board of Supervisors. In 1988, at the request of local residents, MPCD became a dependent special district with the Board of Supervisors appointing itself as the Board of Trustees. Meetings are calendared at the beginning of each year and generally occur on the first Tuesday of each month.

### *Advisory Committee*

In 1989, MPCD's Board of Trustees appointed a five-member Advisory Committee to help inform District activities and services. The Advisory Committee is primarily responsible for reviewing and making recommendations on the annual budget, fees and charges, and capital improvements. Appointees serve staggered four-year terms and must be residents or property owners within MPCD or plot owners in the cemetery. The Advisory Committee holds an annual regular meeting on the third Wednesday in January with additional meetings scheduled as needed.

## **F. Administration**

Administration of MPCD is the principal responsibility of the County Public Works Director, who serves as District Manager. Public Works prepares and monitors MPCD's annual budget as well as manages maintenance schedules and responds to public inquiries. Accounting and legal services are provided to MPCD by the Auditor-Controller's Office and County Counsel, respectively.

## **G. Municipal Services**

As mentioned, MPCD owns, operates, and maintains the Monticello Public Cemetery. The cemetery is approximately 3.7 acres in size and located along Spanish Flat Loop east of its intersection with Knoxville Berryessa Road. MPCD contracts with Kelley Excavators to provide in-ground interment services as needed. MPCD does not provide other cemetery related facilities, such as a columbarium or mausoleum. Burial plots are offered for sale through the purchase of an 'interment right' to both residents and non-residents of MPCD. MPCD's current interment right fee is \$1,000 for residents or property owners within the District. This purchase price includes a \$150 contribution to MPCD's endowment fund.<sup>6</sup>

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<sup>6</sup> Qualifying non-residents are charged an additional 15%.

MPCD's maintenance of the cemetery includes regular lawn mowing, repairing headstones and burial markers, and maintaining an irrigation system that utilizes recycled water from the nearby Spanish Flat Water District. On-site cemetery facilities are limited and include a handicapped accessible portable toilet and one raised structure near the entrance gate that is used for burial services in the event of poor weather. A storage shed is also located in the northwest corner of the property and houses a ride-on mower. The cemetery is completely fenced and appears to provide adequate security. A rudimentary service road traverses the perimeter of the cemetery. Maintenance of the cemetery appears adequate. However, many of the flat grave markers are obscured by dirt, and it appears squirrels are causing extensive damage near the on-site oak trees.

MPCD reports that there are a total of 978 plots in the cemetery. Of this amount, 264 plots remain available for purchase. Given the number of available plots along with the apparent expansion opportunities to the north, it appears MPCD has adequate capacity to meet future service demands within the foreseeable future.

## H. Financial

### *Budget Process*

MPCD practices an annual budget process. The annual budget is prepared by the District Manager and adopted by the Board of Trustees at a publicly noticed meeting.

### *2007-2008 Budget*

MPCD's adopted budget for 2007-2008 projects total revenues and expenditures at \$54,830 and \$50,419, respectively. Budget details are summarized below.

#### **MPCD's Adopted 2007-2008 Final Budget**

<b>Revenues</b>	<b>Amount</b>	<b>Percentage</b>
Property Taxes	\$23,950	43.6
Charges for Services	\$5,000	9.1
Sales of Cemetery Plots	\$5,000	9.1
Miscellaneous Revenues	\$880	1.6
Transfers-In	\$20,000	36.6
Totals	\$54,830	100%

<b>Expenditures</b>	<b>Amount</b>	<b>Percentage</b>
Insurance	\$1,769	3.6
Equipment Maintenance	\$1,000	2.0
Ground Maintenance	\$15,000	29.7
Administration	\$20,000	39.7
Interment Services	\$5,000	9.9
Rents and Leases	\$2,200	4.3
Utilities	\$5,000	9.9
Miscellaneous	\$450	0.9
Totals	\$50,419	100%

### *Contingencies*

MPCD began 2007-2008 with a reserve balance of \$17,457. MPCD also maintains an endowment fund to address future cemetery care issues. The endowment fund currently stands at \$128,434.

### *Expenditure and Revenue Trends*

The California State Controller's Office (SCO) publishes annual expenditure and revenue information for all counties, cities, and special districts in California. Information reported by SCO is drawn from reports submitted by the local agencies and generally published two years after the end of the affected fiscal year. Key expenditure and revenue information for MPCD over the last five reported fiscal years follows.

#### **Recent Expenditures and Revenues for the MPCD**

(Source: SCO's *Cities Annual Report 2001-2002 to 2005-2006*)

<b>Fiscal Year</b>	<b>Total Expenses</b>	<b>Total Revenues</b>	<b>Operating Net</b>
2001-2002	\$14,148	\$21,029	\$6,881
2002-2003	\$13,080	\$21,334	\$8,254
2003-2004	\$15,966	\$20,081	\$4,115
2004-2005	\$32,030	\$21,432	(\$10,598)
2005-2006	\$21,563	\$26,237	\$4,674

The majority of MPCD's revenues are drawn from property taxes. Between 2003-2004 and 2005-2006, property taxes averaged of 82% of MPCD's total revenue base.

### **I. Written Determinations**

In anticipation of reviewing MPCD's sphere, and based on the information included in this report, the following written determinations make statements involving the service factors the Commission must consider as part of a municipal service review.

#### *Infrastructure Needs and Deficiencies*

- 1) The Monticello Public Cemetery District's infrastructure system is sufficient given the basic level of public interment services provided.
- 2) The Monticello Public Cemetery District has sufficient burial plot capacity to meet present and future service demands within the timeframe of this review.

*The Monticello Public Cemetery District has 264 available burial plots, which represents approximately 27% of its current number of occupied sites (978).*

- 3) The Monticello Public Cemetery District has established an adequate maintenance schedule that includes regular lawn mowing and clean-up as well as repairing headstones and burial markers as needed.

### *Growth and Population Projections*

- 1) The Monticello Public Cemetery District has an estimated resident service population of 1,347. It is expected the District will experience modest population growth over the next five years at an average annual rate of 1.8%.
- 2) It is expected the majority of new growth and population within the Monticello Public Cemetery District will occur in the unincorporated community of Berryessa Highlands. If developed to build-out, it is anticipated Berryessa Highlands will add another 598 residents to the District.

### *Financing Constraints and Opportunities*

- 1) The Monticello Public Cemetery District is dependent on its annual share of property tax revenues to fund its cemetery services. This revenue source has proven reliable and has increased by nearly 40% over the last five years as a result of increasing property values within its jurisdictional boundary.
- 2) Due to its limited revenue base, the Monticello Public Cemetery District would be significantly impacted if the State of California declares a fiscal emergency and borrows up to 8% of local property tax revenues as allowed under Proposition 1A.
- 3) Administrative services provided by the County of Napa represent Monticello Public Cemetery District's largest operating cost and have increased by more than 160% over the last five years. It is expected that administrative service costs will continue to increase as the County seeks to recover its own costs in managing the District.
- 4) The recent growth rate between revenues and expenditures indicates the Monticello Public Cemetery District will begin experiencing ongoing operating shortfalls in the near future unless the District expands its revenue base or reduces service levels.

*Between 2000-2001 and 2006-2007, the Monticello Public Cemetery District's total actual revenues have increase by 31% while total actual expenditures have increased by 132%.*

- 5) The Monticello Public Cemetery District has developed an adequate endowment fund to help ensure it has sufficient funds to address future service obligations. The interest earned on the endowment fund has also emerged as an important funding source for the District in helping to cover increased operating costs.

### *Cost Avoidance Opportunities*

- 1) The Monticello Public Cemetery District enjoys cost-savings by receiving free recycled water from the Spanish Flat Water District.

*Opportunities for Rate Restructuring*

- 1) In the absence of preparing comprehensive reviews, the Monticello Public Cemetery District should consider amending its fee schedule to allow for annual adjustments based on the consumer price index to help ensure adequate cost-recovery.

*Opportunities for Shared Resources*

- 1) The Monticello Public Cemetery District benefits from its status as a dependent special district of the County of Napa with respect to having access to resources that would otherwise be unavailable.
- 2) The Monticello Public Cemetery District should evaluate whether there are any shared resource opportunities with private cemeteries within its jurisdictional boundary.

*Government Structure Options*

- 1) The restructuring of the Monticello Public Cemetery District into a dependent special district governed by the County of Napa Board of Supervisors has been positive and reflects the most cost-effective and efficient governance structure for the District.

*Evaluation of Management Efficiencies*

- 1) Administration of the Monticello Public Cemetery District is provided by the County of Napa Public Works Department and helps to ensure a sufficient level of expertise is employed in the management of the District.

*Local Accountability and Governance*

- 1) The Monticello Public Cemetery District serves an important role in providing for the respectful and cost-effective interment of human remains for property owners, residents, and qualifying non-residents of the District.
- 2) The Monticello Public Cemetery District's Advisory Committee enhances community participation in District activities and helps to ensure service levels are consistent and accountable with the preferences of the constituents.

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### III. POPE VALLEY CEMETERY DISTRICT

#### A. Overview

The Pope Valley Cemetery District (PVCD) was formed in 1969. PVCD is an independent special district governed by local residents serving as the Board of Trustees. PVCD owns and operates the Pope Valley Cemetery, which includes providing ground maintenance and coordinating interment services with funeral homes. PVCD is staffed by volunteers and it anticipates \$1,255 in total operating expenses in 2007-2008. It is estimated that PVCD's resident service population is 1,210.

#### B. Background

##### *Setting*

PVCD is located in north central Napa County and includes the unincorporated communities of Berryessa Estates and Pope Valley. PVCD's jurisdictional boundary is located between Lake Berryessa to the east and the Napa Valley to the west. Land uses within PVCD's jurisdictional boundary generally consists of agricultural, open-space, and rural residential. Limited commercial and recreational land uses are also present in Pope Valley and include a general store, post office, and a nine-hole public golf course.

##### *History*

PVCD was formed in 1969 to assume ownership and control of the privately operated Pope Valley Cemetery. The cemetery was created in 1897 and remains at its original location northeast of the intersection of Barnett and Chiles-Pope Valley Roads. PVCD's formation proceedings were petitioned by local residents after an approximate 30 year period in which the former private proprietors of the cemetery ceased operating.

#### C. Adopted Boundaries

##### *Jurisdictional Boundary*

PVCD's jurisdictional boundary includes approximately 67,940 acres, or 106 square miles. No changes have been made to the jurisdictional boundary since PVCD's formation.

##### *Sphere of Influence*

PVCD's sphere of influence includes approximately 82,490 acres, or 129 square miles. The sphere was established by LAFCO in 1985 and includes the majority of PVCD's jurisdictional boundary along with unincorporated lands extending south into Chiles Valley as well as east towards Putah Creek. Markedly, the eastern lands added to PVCD's sphere were already in MPCD. LAFCO added these eastern lands to PVCD's sphere after determining the District was the more appropriate service provider for the affected area based on social communities of interest.



In establishing the sphere, LAFCO also excluded three areas that were already in PVCD. Two of the three areas are located along PVCD's western border and were excluded from the sphere after LAFCO determined that the affected lands did not require public cemetery services. The third area is located on PVCD's eastern border and was excluded from the sphere after LAFCO determined that the affected lands would be better served by MPCD. No changes to the sphere have been made since its establishment in 1985.

#### **D. Growth and Population Estimates**

There are no specific population counts within PVCD's jurisdictional boundary. However, a review of data collected by the United States Census identifies that portions of Tracts 2017, 2018, and 2019 collectively cover PVCD's jurisdictional boundary.

For the purpose of this municipal service review, LAFCO assumes that PVCD's jurisdictional boundary represents 25% of the resident population in Tract 2018 as well as 10% of the resident populations in Tracts 2017 and 2019. LAFCO also assumes that recent and future population growth in PVCD has and will be consistent with the average annual growth rate in the unincorporated area of Napa County of 1.8%.<sup>7</sup> Based on these assumptions, LAFCO estimates PVCD's current resident service population is 1,210. The table below estimates recent and future population counts within PVCD.

##### **Resident Service Population Estimates for PVCD**

(Estimates calculated by LAFCO)

<b>2000</b>	<b>2008</b>	<b>2013</b>	<b>2018</b>
1,102	1,210	1,284	1,361

It is anticipated that the majority of new growth and development within PVCD's jurisdictional boundary will occur in Berryessa Estates. Berryessa Estates is a small residential community located northwest of Lake Berryessa along Putah Creek that began developing in the late 1960s. A recent review of the community's water and sewer provider identified that only 163 of the 351 lots in Berryessa Estates have been developed. Additional development may also occur within Pope Valley based on current County land use policies, but no projects are known at this time.

#### **E. Governance**

PVCD operates under California Health and Safety Code Sections 9000 – 9093, which is known as the Public Cemetery District Law. This law was originally enacted in 1909 and comprehensively rewritten in 2004. The law empowers PVCD to own, operate, and maintain cemeteries and provide interment services within its jurisdictional boundary. PVCD is authorized to provide interment services to District residents and property owners as well as certain non District property owners and residents under certain conditions. Elections are based on a registered resident-voter system.

<sup>7</sup> The average annual growth rate is based on the United States Census' population estimates for all unincorporated lands in Napa County between 2000 and 2006.

At the time of its formation, PVCD was organized as an independent special district with its own three-member board of trustees appointed by the County Board of Supervisors. While PVCD continues to operate as an independent special district, it appears that the three current trustees have simply ‘inherited’ their positions as opposed to formal appointment by the Board of Supervisors. Meetings are calendared as needed.

## **F. Administration**

PVCD’s administration is the principal responsibility of a volunteer District Manager. Key duties of the District Manager include keeping records, responding to public inquiries, and providing general maintenance of the cemetery. The District Manager is also responsible for organizing an annual cemetery cleanup and barbeque.

## **G. Municipal Services**

As mentioned, PVCD owns, operates, and maintains the Pope Valley Cemetery. The cemetery is approximately 1.54 acres in size and located along a private 0.6 mile section of Barnett Road northeast of its intersection with Chiles Pope Valley Road. The cemetery was recently expanded by nearly half following the donation of .74 acres of adjacent land by a former neighbor. PVCD offers burial plots for sale to residents and property owners of the District only. The current fee for a burial plot is \$1,250. PVCD coordinates with respective funeral homes in providing interment services.<sup>8</sup> The most recent interment was in August of 2007.

PVCD describes the cemetery as ‘pioneer’ with family plots surrounded by concrete curbs, and monolithic family headstones dating from the cemetery’s beginnings in 1897. Pathways between the family plots are somewhat graveled, but no lawn areas are present on the cemetery grounds. PVCD has received and utilized two improvement grants from the County totaling \$20,000 over the last 10 years to fence the cemetery as well as construct a water storage tank. A neighbor pumps water into the storage tank at no cost, which provides irrigation for local vegetation and flower groupings. PVCD does not own any other facilities or equipment. Maintenance for individual plots appears to be left to family or friends.

PVCD reports that there are a total of 343 plots in the cemetery. Of this amount, 73 plots remain available for purchase. All but one of the available plots is located in the new portion of the cemetery, which was recently divided into rows by the District Manager. Sufficient ground remains within the fenced area for additional plots. The recent expansion of the cemetery helps to ensure that PVCD has adequate ground capacity to meet future service demands within the foreseeable future.

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<sup>8</sup> Each gravesite is excavated by PVCD’s District Manager and a vault is installed to receive the casket.

## H. Financial

### *Budget Process*

Although it monitors revenues and expenditures, PVCD has not established a formal budget process. PVCD's practiced budget process is generally limited to reconciling the District's checking account as needed. Expected revenues and expenditures for the current fiscal year follows:

<b>Revenues</b>		
Cemetery Plot Sales		<u>\$1,250</u>
Total Revenue		\$1,250
<b>Expenditures</b>		
Insurance		\$ 255
Ground Maintenance		500
Plot Development		<u>500</u>
Total Expenditures		\$1,255

### *Contingencies*

PVCD began 2007-2008 with \$8,039 in its checking account. Additionally, the County maintains a Special District Fund (No. 7100) for PVCD with a current balance of \$276.

### *Expenditure and Revenue Trends*

PVCD's expenditures are limited and relate entirely to supplies and services. Given the stagnant level of services, it is not expected that PVCD will experience a measurable increase in operating costs within the foreseeable future. PVCD's ability to cover its operating costs is dependent on plot sales. Property tax revenues are not available to PVCD because the District set its tax rate at 0% in 1977-1978. This tax rate was frozen one year later as a result of Proposition 13.

## I. Written Determinations

In anticipation of reviewing PVCD's sphere, and based on the information included in this report, the following written determinations make statements involving the service factors the Commission must consider as part of a municipal service review.

### *Infrastructure Needs and Deficiencies*

- 1) The Pope Valley Cemetery District's infrastructure system is minimal and reflects the rural level of public interment services provided by the District.
- 2) The Pope Valley Cemetery District has sufficient burial plot capacity to meet present and future service demands within the timeframe of this review.

*The Pope Valley Cemetery District has 73 available burial plots, which represents approximately 21% of its current number of occupied sites (343).*

- 3) The Pope Valley Cemetery District is dependent on volunteers to provide time and equipment in operating and maintaining the cemetery. This dependency on external resources reflects a considerable infrastructure deficiency and is expected to be exasperated by changing demographics that will increasingly challenge the District to recruit and retrain a sufficient number of volunteers.

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

- 1) The Pope Valley Cemetery District has an estimated resident service population of 1,210. It is expected that the District will experience modest population growth over the next five years at an average annual rate of 1.8%.
- 2) It is expected the majority of new growth and population within the Pope Valley Cemetery District will occur in the unincorporated community of Berryessa Estates. If developed to build-out, it is anticipated Berryessa Estates will add another 489 residents to the District.

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

- 1) The Pope Valley Cemetery District's revenue base is limited to the sale of burial plots and does not provide sufficient operating funding to carryout the services of the District in a manner that is consistent with its principal act.
- 2) The decision by the Pope Valley Cemetery District to set its property tax rate to zero immediately prior to the enactment of Proposition 13 precludes the District from receiving any property tax revenues collected within its jurisdictional boundary. The lack of property tax revenues has created a significant financial constraint and has not been addressed by District in terms of developing new revenue streams, such as a special assessment.
- 3) The Pope Valley Cemetery District does not have sufficient reserves to provide long-term maintenance of the cemetery.

*The Pope Valley Cemetery District has a total reserve balance of \$8,039.*

- 4) The Pope Valley Cemetery District should consider allowing non-residents to purchase interment rights with the District to help generate needed revenues.

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

- 1) The Pope Valley Cemetery District enjoys measurable cost-savings as a result volunteers dedicating time and equipment to operate and maintain the cemetery.

- 2) The Pope Valley Cemetery District has avoided costs recently by receiving two grants from the County of Napa totaling \$20,000 to fence the cemetery as well as construct a water storage tank to irrigate local vegetation.

#### *Opportunities for Rate Restructuring*

- 1) The Pope Valley Cemetery District should perform a review of its fee schedule to consider whether changes are appropriate in order to improve its cost-recovery.

#### *Opportunities for Shared Resources*

- 1) The Pope Valley Cemetery District should evaluate whether there are any shared resource opportunities with private cemeteries within its jurisdictional boundary.
- 2) The Pope Valley Cemetery District interacts regularly with the local volunteer fire department along other various community organizations. These interactions help retain and direct volunteer community resources benefiting the District.

#### *Government Structure Options*

- 1) The Pope Valley Cemetery District's principal act authorizes the County of Napa Board of Supervisors to appoint itself as the District's Board of Trustees. This restructuring may help to formalize the District's services and improve its solvency. The District and County should explore this government structure option.

#### *Evaluation of Management Efficiencies*

- 1) The Pope Valley Cemetery District should establish adopted policies to help guide the efficient management and operation of the District.

#### *Local Accountability and Governance*

- 1) The current Board of Trustees for the Pope Valley Cemetery District inherited their positions as opposed to formal appointment by the County of Napa Board of Supervisors. The District should make contact with the County to request formal appointments as required under its principal act.
- 2) The Pope Valley Cemetery District should begin meeting at regularly scheduled times no less than once every three months as required under its principal act. This would enhance the District's accountability by providing an opportunity for its constituents to ask questions of their appointed representatives while helping to ensure information is being effectively communicated in a timely manner.

**IV. REFERENCES AND SOURCES**

**A. Monticello Public Cemetery District**

*Agency Contacts*

Kimberly Payne, Staff Service Analyst, County Public Works

*Documents and Resources*

\* Note: Complete list is being prepared and will be included in the final report

**B. Pope Valley Cemetery District**

*Agency Contacts*

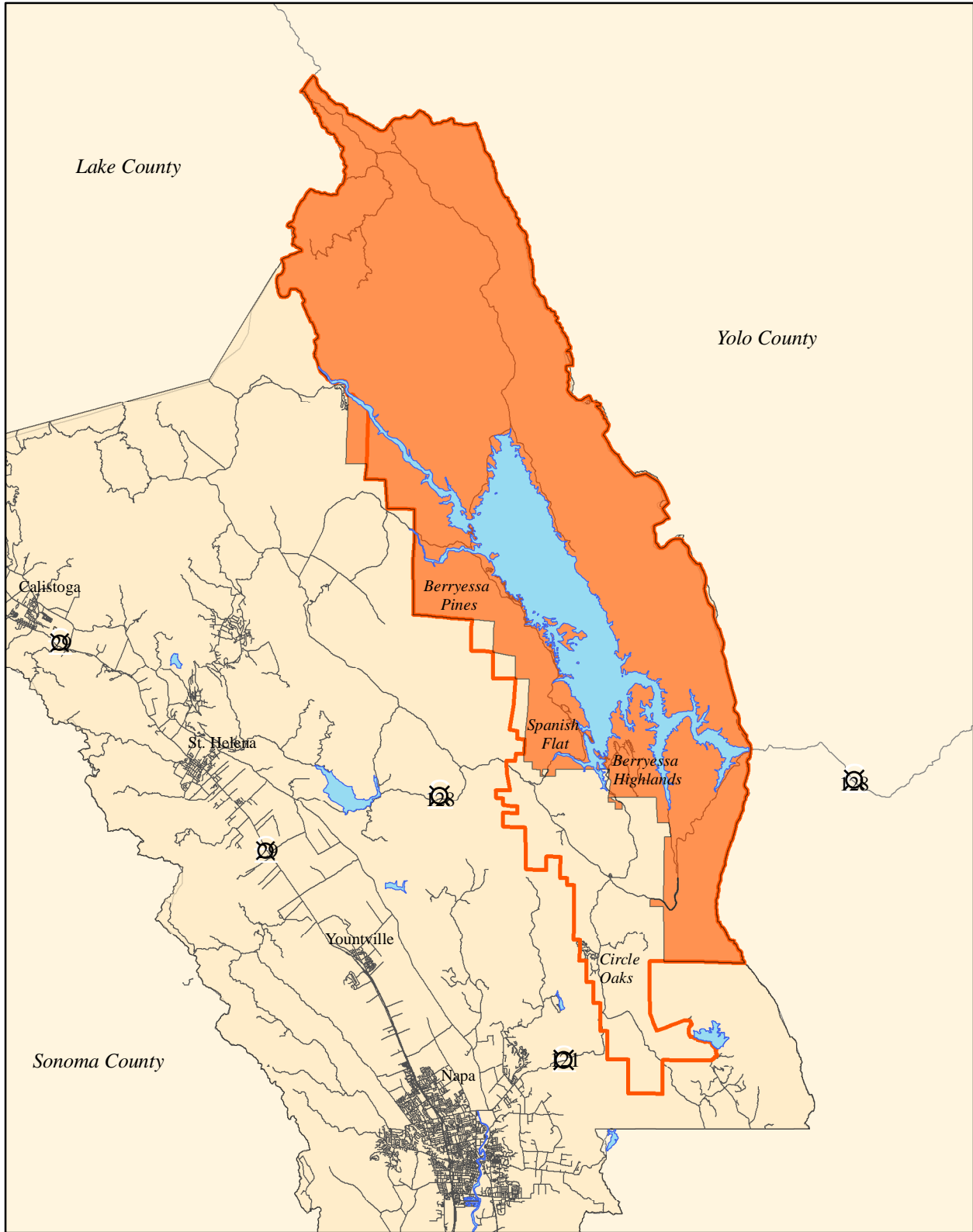
Bradley Kirkpatrick, Trustee, District Manager  
Kaye Elkins, Trustee, District Treasurer

*Documents and Resources*



\* Note: Complete list is being prepared and will be included in the final report

# Monticello Public Cemetery District

Attachment A



**Legend**

-  Monticello Public Cemetery District
-  Monticello Public Cemetery District Sphere of Influence

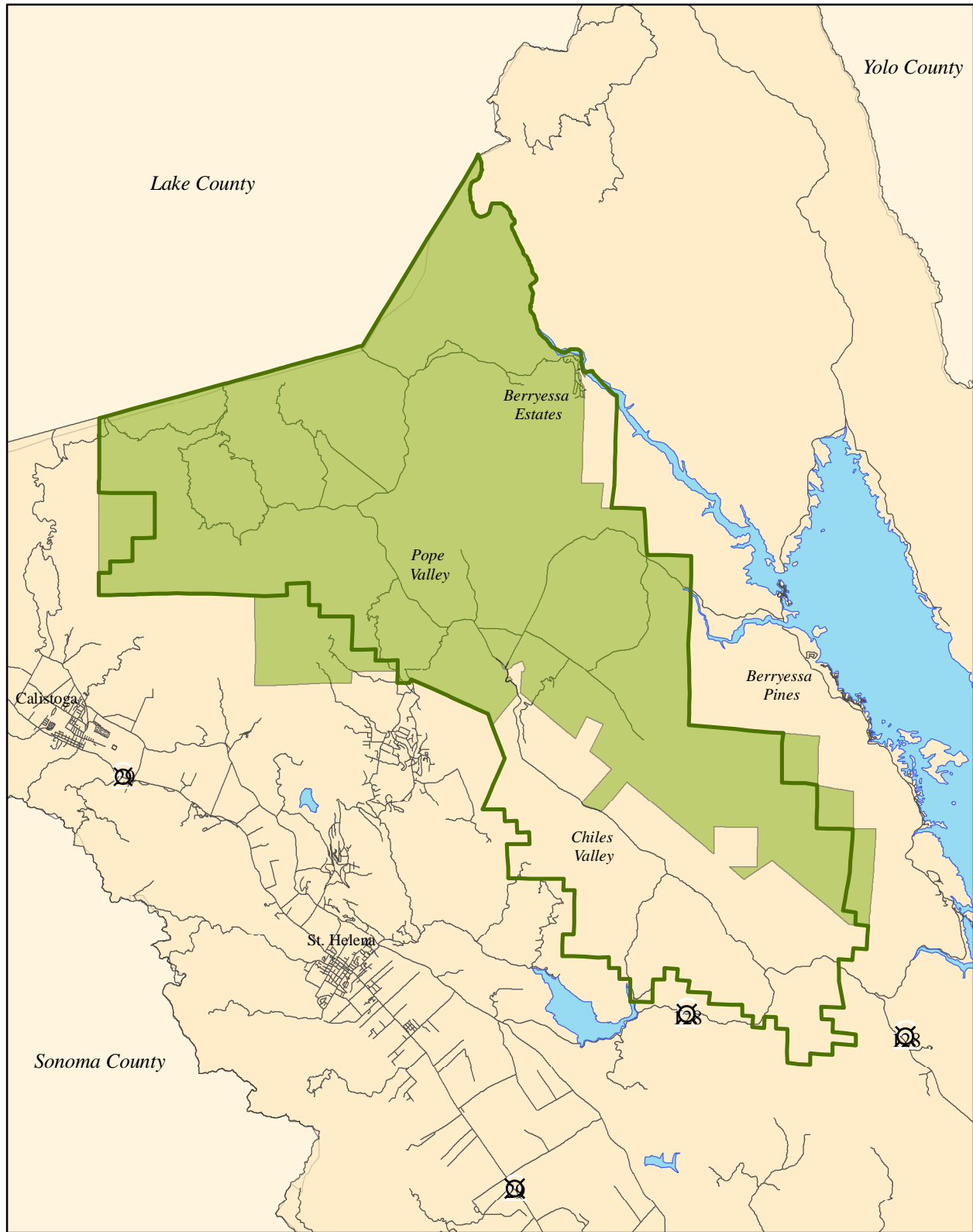


*Not to Scale  
May 26, 2008  
Prepared by KS*



  
LAFCO of Napa County  
1700 Second Street, Suite 268  
Napa, California 94559  
<http://napa.lafco.ca.gov>

# Pope Valley Cemetery District

Attachment B



**Legend**

-  Pope Valley Cemetery District
-  Pope Valley Cemetery District Sphere of Influence



*Not to Scale  
May 26, 2008  
Prepared by KS*

  
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