

CEMETERY DISTRICTS

MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE UPDATE

Report to the
**Santa Barbara Local Agency
Formation Commission**

October 2006

1. INTRODUCTION

This report was prepared by the Santa Barbara Local Agency Formation Commission (“LAFCO”) in accordance with Section 56430 of the California Government Code. It responds to the requirement that LAFCO conduct a Municipal Service Review (MSR) to study the delivery of municipal services and update spheres of influence.

The report evaluates the following seven Cemetery Districts in Santa Barbara County, including services provided and issues regarding boundaries and sphere of influence.

- Carpinteria Cemetery District
- Goleta Cemetery District
- Guadalupe Cemetery District
- Lompoc Cemetery District
- Los Alamos Cemetery District
- Oak Hill Cemetery District
- Santa Maria Cemetery District

This report describes service delivery and related issues for LAFCO to consider and presents statutorily required determinations. The decision to approve or disapprove any determinations or policies rests entirely with the Commission.

MSR Guidelines prepared by the State Office of Planning and Research were referred to in developing information, performing analysis and organizing this study.

In preparing this report the LAFCO staff reviewed, among other document, the Report of the 2005-06 Santa Barbara County Civil Grand Jury entitled “Water and Cemetery Districts: Do Special Districts Need Watching” and a June 27, 2006 report by the County Auditor-Controller entitled “Santa Barbara County Independent Special Districts.”

Written determinations regarding the MSR and Sphere of Influence Updates are provided for the Commission’s consideration. This report is an informational document and does not substitute for discretionary decisions that can only be made by the Commission.

This Report is subject to reconsideration and revision as directed by the LAFCO staff or by the Commission during the course of its deliberations.

2. MUNICIPAL SERVICE REVIEW

Organization of Cemetery Districts

Much of Santa Barbara County is included in one of the seven cemetery districts, as shown on the enclosed map. They are among the oldest public agencies in the County.

Each District operates pursuant to the Public Cemetery District Law, Health and Safety Code Section 9000 et seq. This statute was updated and modernized in 2003.

Each district is governed by a Board of Trustees appointed by the Board of Supervisors. A general manager, in some districts called the office manager or superintendent, is responsible for administrative functions.

Five Member Boards

Carpinteria Cemetery District - Formed in 1914
Guadalupe Cemetery District – Formed in 1920
Lompoc Cemetery District - Formed in 1909
Los Alamos Cemetery District – Formed in 1920

Three Member Boards

Goleta Cemetery District – Formed in 1910
Oak Hill Cemetery District – Formed in 1914
Santa Maria Cemetery District – Formed in 1920

Limitations on District services

Regulations about who can be interred in a district cemetery as specific and set forth in sections 9060 and 9062 of the Health & Safety Code, which are included as Appendix A.

District Staffing

District staffing patterns indicate degrees of activity in each agency. While comparisons may be interesting, they reflect the respective budget in each district and are summarized Appendix B.

District Boundaries

While much of the County is within a cemetery district, some areas are not. Areas not within a cemetery district include the City of Santa Barbara and Montecito between the Carpinteria and Goleta Cemetery Districts, Sisquoc and areas east of the City of Santa Maria, the Gaviota coastline between the Goleta and Lompoc Cemetery Districts and most of the Los Padres National Forest.

Since cemetery districts provide valuable - in fact, essential - services it might be logical to include within a district those areas (except perhaps for the National Forest) not presently within a district.

The boundaries of the Goleta Cemetery District, for example, could be extended to the west to include the remaining coastline and extended to the east to include the area over to the Carpinteria Cemetery District. The LAFCO staff met with the Board of Directors of the Goleta Cemetery District on April 11, 2006 and provided information regarding procedures to annex territory to the District.

Moreover, the boundaries of the Santa Maria Cemetery District could be expanded to include Sisquoc and other areas east of Santa Maria.

There are a few “overlaps” among the districts, meaning areas within two cemetery districts. As illustrated on the map there are small overlaps between the Santa Maria and Los Alamos Districts and the Goleta and Oak Hill Districts and a larger overlap between the Carpinteria and Oak Hill Districts.

3 . BASIC DESCRIPTION OF EACH DISTRICT

Carpinteria Cemetery District

The District encompasses the communities of Carpinteria and Summerland. Inland from the coast the District overlaps part of the Oak Hill Cemetery District. Its boundaries and sphere of influence are coterminous.

It owns and operates the Carpinteria Cemetery, located at 1501 Cravens Lane.

Of the 17 acres owned by the District, eight are still available for interments, signifying a burial capacity that is projected to last approximately 100 years.

Goleta Cemetery District

The District encompasses the Goleta Valley and foothills, the western portion of the City of Santa Barbara and part of the Gaviota coast. Its boundaries and sphere of influence are coterminous.

It owns and operates the Goleta Cemetery, located at 44 South San Antonio Road. Of the 18 acres owned by the District, 12 are developed and available for interments, and six are not yet developed. Burial capacity is projected to last at least 50 years.

Guadalupe Cemetery District

The District encompasses Guadalupe and the western portion of the Santa Maria Valley. Its boundaries and sphere of influence are coterminous.

It owns and operates the Guadalupe Cemetery, located at 4655 West Main Street. The District owns seven acres of which five are developed. Two are not yet developed and available for interments. Burial capacity that is projected to last approximately 20 years.

Lompoc Cemetery District

The District encompasses the Lompoc Valley and coastline and a large area extending from the Guadalupe Cemetery District to the Oak Hill Cemetery District near Buellton. Its boundaries and sphere of influence are coterminous.

It owns and operates the Lompoc Evergreen Cemetery, located at 600 South C Street. Of the 26 acres owned by the District, 22 are developed and four are not yet developed and available for interments, signifying a burial capacity that is projected to last for approximately 50 to 60 years.

Los Alamos Public Cemetery District

The District encompasses Los Alamos and surrounding lands. Its boundaries and sphere of influence are coterminous.

It owns and operates the Los Alamos Cemetery, located at 4447 Drum Canyon Road. One the seven acres owned by the District five acres are developed, signifying a burial capacity at the current rate of interments of approximately 20 years.

Oak Hill Cemetery District

The District encompasses the Santa Ynez Valley including Buellton, Los Olivos, Santa Ynez, Solvang and the Lake Cachuma area. Its boundaries and sphere of influence are coterminous.

It owns and operates the Oak Hill Cemetery, located at 2560 Baseline Avenue. The entire 14.5 acres owned by the District is developed, signifying a burial capacity that is projected to last approximately 25 years.

Santa Maria Cemetery District

The District encompasses Santa Maria, Orcutt and surrounding portions of the Santa Maria Valley. Its boundaries and sphere of influence are coterminous.

It owns and operates the Santa Maria Cemetery, located at 1501 South College Drive.

Of the 65 acres owned by the District, 35 are developed and 30 are undeveloped, of which five acres are being developed. The total land available for interments signifies a burial capacity that is projected to last approximately 30 and 50 years.

4. MSR DETERMINATIONS

Infrastructure Needs and Deficiencies

Determinations about Infrastructure Needs and Deficiencies for each Cemetery District are shown above by the projections of available capacity for future interments.

Growth and Population Projections

The services that Cemetery Districts provide do not affect population growth or decline. The services and facilities provided by these agencies do not affect the rate or location of residential or other types of growth or land use change.

Financing Constraints and Opportunities

The financial circumstances affecting the districts vary, with some common parameters. A primary source of ongoing revenue is property tax, the growth of which is dictated by the circumstances of each community. The sale of lots, interments and other services are another important source of revenues.

Summaries of district revenues and staffing are included as Appendix B.

Cost-Avoidance Opportunities

Statutes strictly establish the manner in which cemeteries operate and the manner in which cemetery districts carry out their activities. The “Guide to Public Cemetery Operation,” published by the California Association of Public Cemeteries, includes State laws pertaining to the operation of public cemeteries.

There are no obvious opportunities to avoid costs other than possible savings that might result from functional consolidations in which certain activities or staff are shared between two or more cemetery districts.

There may be benefits for individual districts and communities if there were a common work force that could be applied to cemeteries where specific work is needed. Likewise, having a single financial staff shared by two or more districts may be more efficient than the current system for accounting, paying bills and personnel compensation and benefits.

Functional consolidations or arrangements are not within LAFCO’s jurisdiction but the individual districts can choose to evaluate and select such an option. One such option would be for two or more districts to share a General Manager or administrative staff.

Opportunities for Rate Restructuring

There are no obvious opportunities for rate restructuring, though it is noted the Districts adopt annual budgets during which process rates can be adjusted to reflect the cost of providing the specific service.

Opportunities for Shared Facilities

Due to the distance between cemeteries and the close association of each one with their individual communities, there are no apparent opportunities for shared facilities.

Government Structure Options

A government structure option would be consolidations of two or more cemetery districts which may have operational or fiscal benefits by combining administrative and work crews, budgets and audits and so forth.

The staff does not recommend this approach. We find the cemetery districts are uniquely related to their specific communities. Members of the Board of Trustees are often long-time residents with deep roots in the community. The care, appearance and operation of the cemetery is personally important to them because of family and friends.

Management Efficiencies

There are no obvious opportunities to avoid costs other than possible savings that might result from joint use of staff or other functional consolidations as noted below.

Local Accountability and Governance

Cemetery District boards are appointed by and accountable to the Board of Supervisors. Many post their agendas and public places within their communities.

As community-based and oriented public agencies they receive input from affected parties. In response to a question regarding how the agency solicits customer feedback the Carpinteria Cemetery District noted, "By providing the best possible service to the grieving families of our District."

5. SPHERE OF INFLUENCE REVIEW AND UPDATE

Description of Current Sphere of Influence

Cemetery District boundaries and spheres of influence are coterminous, except that there are some overlaps between existing districts.

No Proposed Sphere Changes

Each district indicates its boundaries are correct at this time and there are no current plans to annex or serve other areas.

Sphere of Influence Determinations

Inasmuch as no changes in the spheres of influence are proposed at this time it is not necessary for the Commission to adopt or approve any determinations.

6. ACKNOWLEDGEMENTS & REFERENCES

The Santa Barbara LAFCO staff prepared this Municipal Service Review. Responsibility for any errors or omissions rests with those who prepared the report.

The staffs of the cemetery districts were instrumental in providing the basic information and documents on which the evaluation is based; their assistance is greatly appreciated.

Mapping services were provided by JDL Mapping.

Available Documentation

The "Requests for Information for Municipal Service Reviews" submitted by the Districts and the supporting documents referred to therein are available in the LAFCO office.

7. RECOMMENDATIONS

In consideration of information gathered and evaluated during the Municipal Service Review it is recommended the Commission affirm the current Spheres of Influence and that they not be expanded or revised at this time.

It is further recommended that the Goleta Cemetery District be encouraged to consider annexing the remaining coastal area between it and the Lompoc Cemetery District and the area between it and the Carpinteria Cemetery District.

HEALTH AND SAFETY CODE

Section 9060. (a) A district shall limit interment in a cemetery owned by the district to interment in the ground, in columbariums, and in mausoleums, as provided in this part.

(b) A district shall limit interments to:

(1) Persons who are residents of the district.

(2) Persons who are former residents of the district and who acquired interment rights while they were residents of the district.

(3) Persons who pay property taxes on property located in the district.

(4) Persons who formerly paid property taxes on property located in the district and who acquired interment rights while they paid those property taxes.

(5) Eligible nonresidents of the district, as provided in this chapter.

(6) Persons who are family members of any person described in this subdivision.

Section 9061. (a) A district may inter a person who is not a resident of the district or a person who does not pay property taxes on property located in the district in a cemetery owned by the district if all of the following apply:

(1) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.

(2) The district requires the payment of a nonresident fee set pursuant to Section 9068. A board of trustees may adopt a written policy that permits waiving the payment of the nonresident fee for a nonresident who had purchased an interment right while a resident or a taxpayer.

(3) The person meets conditions listed in one or more of subdivisions (b) through (e).

(b) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if the person is a family member of a person who is already interred in a cemetery owned by the district or is a family member of a person who has acquired interment rights in a cemetery owned by a district.

(c) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person was a resident of the district or paid property taxes on property located in the district for continuous period of at least five years, a portion of which time period shall have occurred within the 10 years immediately before the person's death.

(2) The district receives a written request for the interment of the person from a person who is a resident of the district or who pays property taxes on property located within the district, and the person submitting the written request is not a trustee, officer, or employee of the district and is not a funeral director or an employee of a funeral director.

(3) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(d) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person was a resident of this state at the time of death.

(2) There is no private cemetery within a straight-line radius of 15 miles of the person's residence.

(3) There is no private cemetery nearer to the person's residence than the nearest cemetery owned by the district.

(4) The distances shall be measured in a straight line from the person's residence to the nearest private cemetery and the nearest cemetery owned by the district.

(e) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person died while either:

(A) Serving in the Armed Forces or the active militia, or

(B) In the line of duty as a peace officer or firefighter.

(2) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

Section 9062. Notwithstanding Section 9060, the board of trustees may contract with any county in which the district is located to inter persons for whose interment the county is responsible pursuant to Chapter 10 (commencing with Section 27460) of Division 2 of Title 3 of the Government Code or Chapter 3 (commencing with Section 7100) of Part 1 of Division 7 of this code, if all of the following apply:

(a) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(b) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.

(c) The contract requires the county to pay the costs of the interment, including a payment to the district's endowment care fund.

Carpinteria Cemetery District

The adopted 2005-06 budget with revenues of \$235,000 funds 2 full time positions:

	<u>Source</u>	<u>Percent</u>
Property taxes	\$ 111 500	47
Interments and lot sales	93 000	40
Land rental	14 500	6
Other	<u>16000</u>	<u>7</u>
	\$235 000	100

Goleta Cemetery District

The adopted 2005-06 budget with revenues of \$422,000 funds 4 full time and 1 part time positions.

	<u>Source</u>	<u>Percent</u>
Property taxes	\$ 310,000	73
Interments and lot sales	100,000	24
Other	<u>12,000</u>	<u>3</u>
	\$422,000	100

Guadalupe Cemetery District

The adopted 2005-06 budget with revenues of \$66,839 funds 1 full time and 3 part time positions.

	<u>Source</u>	<u>Percent</u>
Property taxes	\$27,137	40
Interments and lot sales	29,145	44
Other	<u>10,557</u>	<u>16</u>
	\$66,839	100

Lompoc Cemetery District

The adopted 2005-06 budget with revenues of \$474,000 funds 5 full time and 1 part time positions.

	<u>Source</u>	<u>Percent</u>
Property taxes	\$255,500	54
Interments and lot sales	270,600	44
Other	<u>10,900</u>	<u>2</u>
	\$474,000	100

Los Alamos Cemetery District

The adopted 2005-06 budget with revenues of \$22,200 funds 1 full time and 3 part time positions.

	<u>Source</u>	<u>Percent</u>
Property taxes	\$ 9,900	45
Interments and lot sales	11,900	53
Other	<u>400</u>	<u>2</u>
	\$22,200	100

Oak Hill Cemetery District

The adopted 2005-06 budget with revenues of \$302,700 funds three full time positions.

	<u>Source</u>	<u>Percent</u>
Property taxes	\$134,200	44
Interments and lot sales	164,600	54
Other	<u>3,900</u>	<u>2</u>
	\$302,700	100

Santa Maria Cemetery District

The adopted 2004-05 budget with revenues of \$1,312,860 funds 8 full time and 1 part time positions:

	<u>Source</u>	<u>Percent</u>
Property taxes	\$ 326,010	25
Interments and lot sales	771,740	59
Other	<u>215,110</u>	<u>16</u>
	\$1,312,860	100