

Municipal Service Review Update

Suisun-Fairfield-Rockville Cemetery District,
Vacaville-Elmira Cemetery District, and
Silveyville Cemetery District

10/15/2012

Solano Local Agency Formation Commission

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I. Introduction

A. LAFCO

Local Agency Formation Commissions (LAFCOs) are responsible for administering California Government Code Section 56000 et. seq., which is known as the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. LAFCOs are charged with encouraging the orderly formation and development of all local governmental agencies in their respective counties in a manner that preserves agricultural and open-space lands, promotes the efficient extension of municipal services, and deters urban sprawl. Some of LAFCO's duties include: regulating boundary changes through annexations or detachments and forming, consolidating, or dissolving special districts.

B. Municipal Service Review

A municipal service review is a comprehensive analysis of service provision by each of the special districts and cities within the legislative authority of LAFCO. It evaluates the current capabilities of an agency to serve its existing residents and future development in its Sphere of Influence. The Commission must consider seven factors within the Municipal Service Review study.

1. Growth and population projections for the affected area
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the Sphere of Influence
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs of deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structure fire protection to any disadvantaged, unincorporated communities within or contiguous to the Sphere of Influence
4. Financial ability of agencies to provide services
5. Status of and opportunities for, shared facilities
6. Accountability for community service needs, including governmental structure and operational efficiencies
7. Any other matter related to effective or efficient service deliver, as required by Commission policy

C. Sphere of Influence

LAFCOs are required to develop and determine the Sphere of Influence of each local governmental agency within the County and enact policies designed to promote logical and orderly development of areas within the sphere. A Sphere of Influence (SOI) is defined as a plan

for the probable physical boundaries and service area of a local agency, as determined by the Commission. The purpose in reviewing the SOI is to evaluate if the ultimate boundary is appropriate and necessary, determine if the District can feasibly provide well planned efficient services in this territory, and if the current location of the SOI (or another location) will be a benefit to residents.

Solano LAFCO has an existing adopted policy that when an agency's SOI amendment is greater than 40 acres, LAFCO must conduct a municipal service review and SOI study.¹ Solano LAFCO also has adopted guidelines for establishing spheres of influence including delineate limits or probable future growth within the next 20 years.² More simply stated; by Solano LAFCO policy, the SOI boundary includes the area that may be annexed in the next 20 years. The Commission must consider five factors set forth in the law when establishing or modifying a Sphere of Influence. The five factors are:

1. The present and planned land uses in the area, including agricultural and open space lands.
2. The present and probable need for public facilities services in the area.
3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide
4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.
5. For an update of a sphere of influence of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any unincorporated communities within the existing sphere of influence.

D. Purpose of Updating the Cemetery District MSR & SOI Study

The initial Municipal Service Review for all of the cemetery districts in Solano County was adopted by LAFCO in 2006, which included a review of six cemetery districts. The MSR examined the services provided by these districts and the information in the MSR could have supported a more comprehensive Sphere of Influence study for the Districts. The study focused on conducting a Municipal Service Review and affirmed the District's current Sphere of Influence.

The study only briefly discussed the Sphere of Influence for the Cemetery Districts specifically with regard to the "cemetery service hole" area and reviewing the cemetery districts' boundary and the Sphere of Influence in relation to the expanding city limits of the Cities of Fairfield and

¹ Standards and Procedures document adopted by LAFCO 3-1-1999 Section V

² Guidelines for Establishing Spheres of Influence in Solano County adopted by LAFCO 12-4-1979 - Section IV

Vacaville. The purpose of this amendment then is to utilize the study to delineate the Districts' 20 year Sphere of Influence line, address some of the issues relating to the cemetery service hole area, and provide the Commission with the most current information to develop policies to address various areas of concerns.

The cemetery service hole area is located in the area that is between Travis Air Force Base and the existing city limits of Vacaville. Currently, the cemetery service hole area is divided between the spheres of influence of both the Suisun Fairfield Rockville Cemetery District and the Vacaville Elmira Cemetery District. The Sphere of Influence study will analyze the appropriateness of the existing spheres of influence lines.

The 2006 MSR delves into historical details of the various cemeteries within the County. This MSR update will give a brief overview of the historical aspects to lay a foundation for the reader, but will more focus on updating the Districts information and address areas of concerns as previously noted.

E. Brief Background on Cemetery Districts

Public cemetery districts are single purpose districts and are among the earliest and oldest public facilities in the State. The Legislature authorized the creation of public cemetery districts in 1909 to assume responsibility for the ownership, improvement, expansion, and operation of cemeteries and the provision of interment services from fraternal, pioneer, religious, social and other organizations that were unable to provide for those cemeteries.³ As of 2009, there are 252 public cemetery districts in California.⁴ Cemetery districts rank fourth in the total number of special districts in California, behind county service areas, fire protection districts, and community service districts.⁵

Public Cemeteries are organized and have powers pursuant to California Health and Safety Code Section 9000 et. seq. This law was revised when Senate Bill 341 was signed into law and became effective on January 1, 2004. The amended law takes into account other statutory and constitutional changes that occurred for nearly 100 years such as: Propositions 13, 2, and 218; Political Reform Act; LAFCO; Ralph M. Brown Act; Public Records Act, the California Environmental Quality Act; and several laws on special taxes and benefit assessments.⁶

The Public Cemetery District Law provides broad statutory authority for public cemetery districts to own, operate, improve, and maintain cemeteries. The law provides for the formation of new cemetery districts, defines the selection role and functioning of the cemetery district board of trustees, outlines the powers of the district, limits who may be interred in the district

³ <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=hsc&group=08001-09000&file=9000-9007>

⁴ http://www.calafco.org/docs/Special_Districts/Whats_So_Special.pdf

⁵ <http://www.calafco.org/docs/SpecialDistrictFactSheet2009.pdf>

⁶ <http://senweb03.senate.ca.gov/committee/standing/GOVERNANCE/YEARSTOCOME/PUBLICATION.pdf>

cemeteries, requires cemetery district to establish and maintain an endowment care fund for the long-term care of burial plots, sets forth requirements and authorities relating to district finances, including the ability to raise additional revenue, and could provide for zones to be established within district boundaries for different levels of service.

Each cemetery district's board of trustees is solely responsible for all aspects of district operations. Trustees, who must be registered voters of a district, are appointed by the County Board of Supervisors to fixed, four-year terms of office. Alternatively, a Board of Supervisors can appoint itself to be the board of trustees.

Cemetery districts have very limited means to generate revenues. Districts finance services through: property taxes; sale of burial plots and niches; charges for openings and closing; installation of markers; and sale of burial vaults, urns and flower vases. Also, districts are able to use interest income received from an endowment care fund investment solely for the care of the cemeteries owned by the district. (State law requires each district to maintain an endowment care fund for the purpose of providing future maintenance and care of the cemetery; however, trustees cannot spend the endowment fund principal. Public cemeteries collect an endowment fee for each interment/inurnment location.)

Residents or taxpayers of the district and their family may be interred in the District cemeteries. Ownership of a burial plot also entitles a former resident or taxpayer of a district and their family to be buried in a district. A person living 15 miles or more from any private cemetery and not eligible to be buried in another public cemetery may be buried in the district and charged a nonresident fee.

On July 9, 2012 Senate Bill 1131⁷ was signed into law and authorizes two cemetery districts including the Silveyville Cemetery District to use their cemeteries for up to a total of 400 interments, not to exceed 40 interments each calendar year, to inter nonresidents and non-property taxpayers, if specified conditions are met. The conditions include: the board of trustees determines that the district's cemetery has adequate space for the foreseeable future, the district has an endowment care fund that requires a contribution for every interment of at least the minimum amount set, and the district requires the payment of a nonresident fee.

Some of the cemeteries in Solano County face a somewhat unique situation in that residents have the option of either utilizing the public cemetery, if they are eligible, or private cemeteries which are located in the near vicinity. Additionally, the Solano area has a large military veteran population and the opening of the Sacramento Valley National Cemetery outside of the Dixon city limits in 2006 has provided eligible residents other options.

⁷ http://www.leginfo.ca.gov/pub/11-12/bill/sen/sb_1101-1150/sb_1131_bill_20120709_chaptered.pdf

F. California Environmental Quality Act

Sphere of Influence studies are projects subject to environmental review under the California Environmental Quality Act. A Notice of Exemption has been prepared for the adoption of the Sphere of Influence update for the subject cemeteries within this study. As previously indicated, the study is a planning tool that analyzes the physical boundaries of the affected districts and the present and probable need for cemetery services within that area. As such, it does not alter or influence the land use designations of the property inside the sphere boundary nor confer any land use entitlements or development rights beyond what already exists.

II. Overview of Municipal Service Review Determinations

The Cortese-Knox-Hertzberg Act requires LAFCO to consider seven factors within the Municipal Service Review study. An explanation of the seven factors is provided below:

1. Growth and Population Projections

Changes in demand for services can be based on a variety of factors including future changes in population.

2. Proximity to Any Disadvantaged Unincorporated Communities

This section determines if there are any disadvantaged unincorporated communities within or contiguous to the Sphere of Influence and, if so, evaluates the possibility of extending services to that community.

3. Capacity and Adequacy of Public Facilities and Services

This section evaluates the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structure fire protection in any disadvantaged unincorporated communities within or contiguous to the Sphere of Influence.

4. Financial Capability

This section discusses the financial ability of agencies to provide services.

5. Status of and Opportunities for Shared Facilities

This section analyzes facility sharing measures currently being implemented and also opportunities to share resources in the future to reduce costs and, improve efficiency, and service.

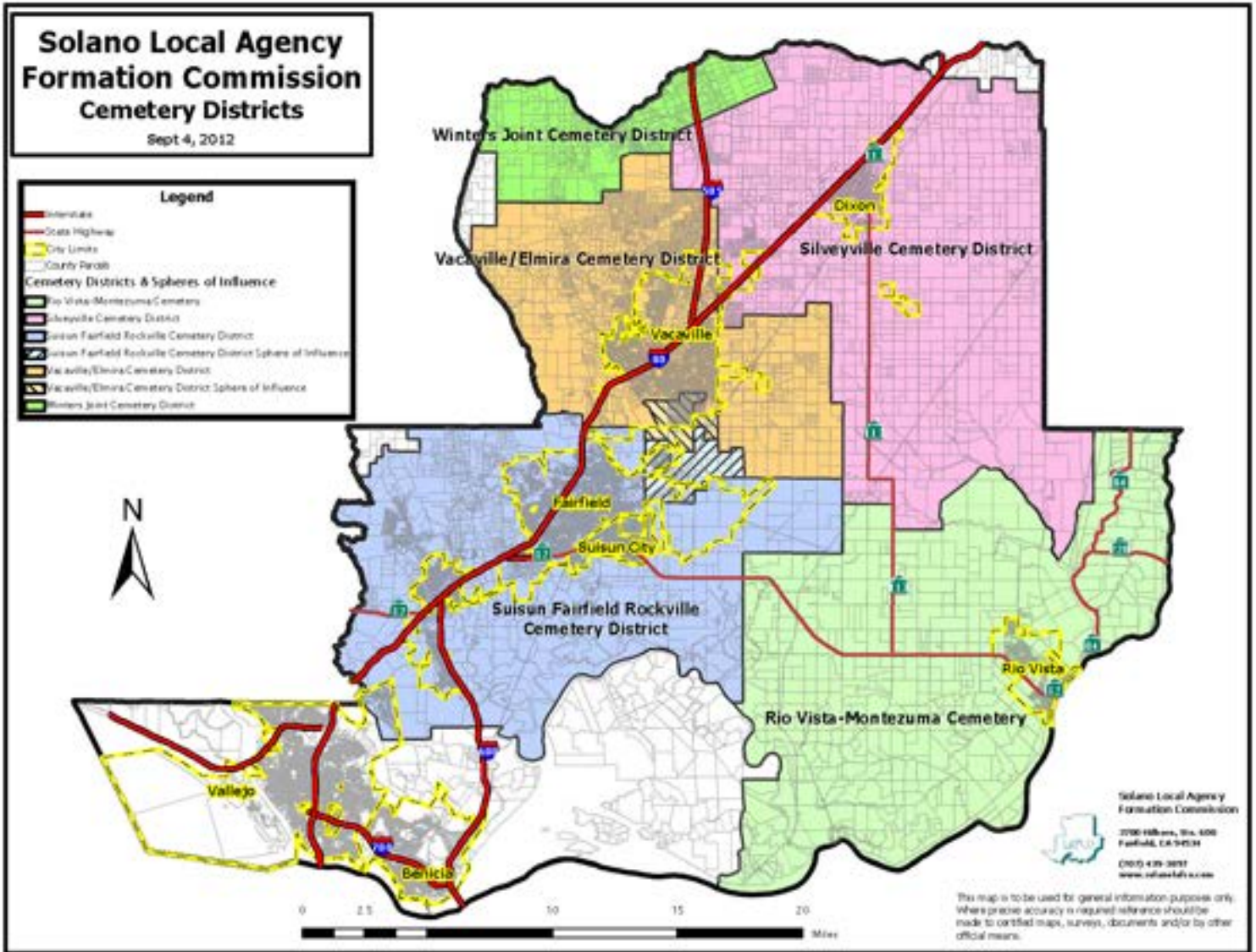
6. Community Accountability and Operational Efficiencies

This section includes an evaluation of the district's compliance with public meeting and public record laws. It also analyzes the existing government infrastructure for efficiency and effectiveness.

7. Any Other Matter Related to Effective or Efficient Service Delivery, as Required By Commission Policy

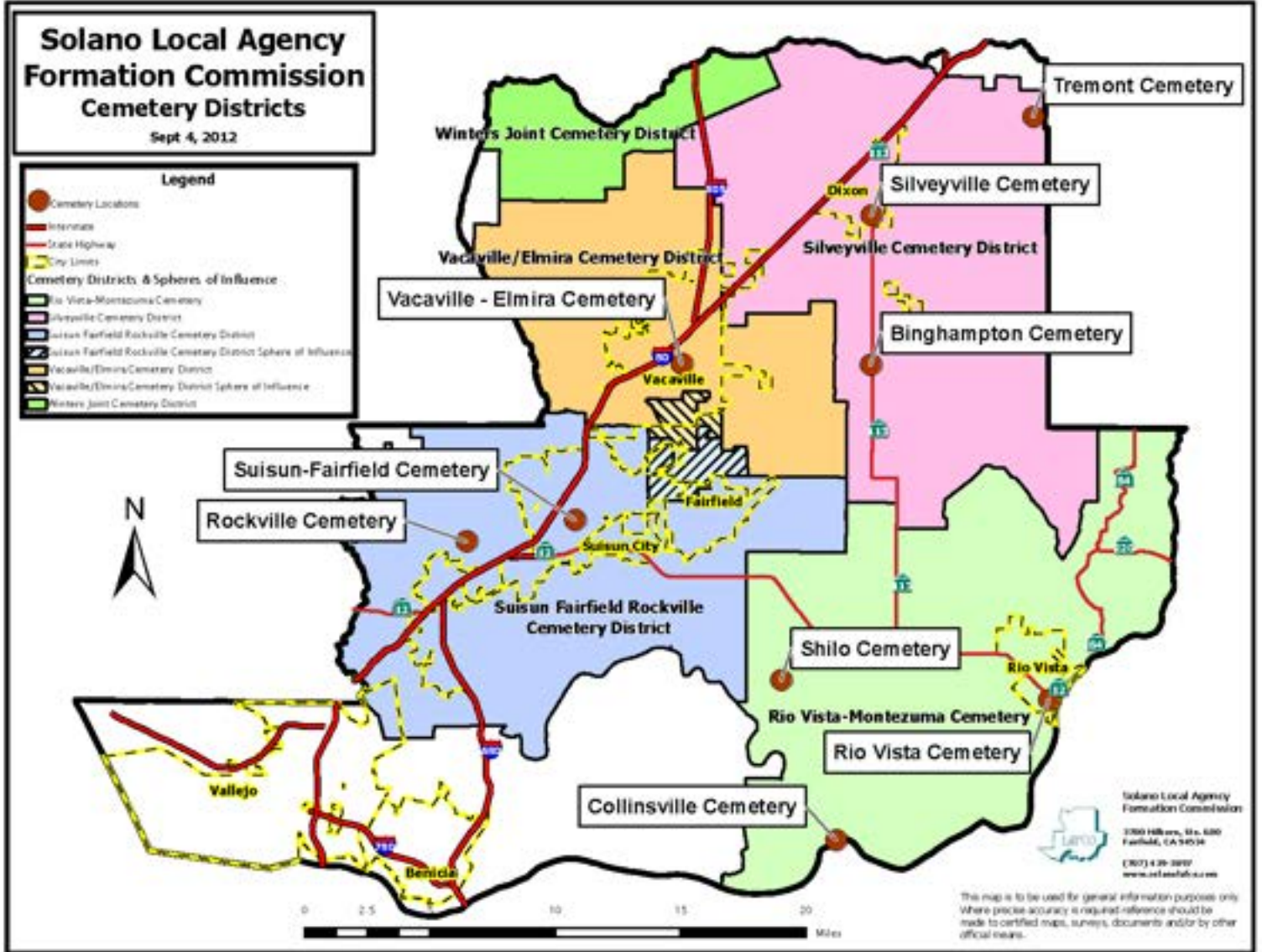
This section analyzes Solano LAFCO policies related to service delivery.

III. Exhibit 1 – Map Cemetery Districts



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IV. Exhibit 2 – Map Public Cemetery Locations



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V. Suisun-Fairfield-Rockville Cemetery District

Rockville Cemetery
4219 Suisun Valley Road
Fairfield CA 94534
Phone (707) 864-2421

Suisun Fairfield Cemetery
P.O. Box 3314
Fairfield CA 94533
Phone (707)425-1622

A. Overview

The Suisun Fairfield Rockville Cemetery District is an independent special district governed by local residents serving as the Board of Trustees. In 2007, the Suisun-Fairfield Cemetery District and the Rockville Cemetery District consolidated and became the Suisun-Fairfield-Rockville Cemetery District. The Districts were originally formed in 1924 and 1925, respectively. The District encompasses an estimated 120,000 acres, or 186 square miles, and is located in the central portion of Solano County. Specifically, the Cities of Fairfield and Suisun, the unincorporated areas surrounding those Cities, Travis Air Force Base, and communities including Hiddenbrook and the Rockville area are all served by the District. The District is bordered by the Rio Vista-Montezuma Cemetery District to the east, the Vacaville-Elmira Cemetery District to the north and the City of Vallejo, and open space to the south. The District's Sphere of Influence extends to the north of its boundaries, into the un-served county cemetery service hole area in the northeasterly area of Fairfield, north of Travis Air Force Base.

The District operates two cemeteries, the Suisun-Fairfield Cemetery and the Rockville Cemetery. Services include interment/memorial services and pre-need trust contracts for burial services. Staff includes: one General Manager, one Operations Manager, four Office Assistants, five Cemetery Workers, and an extra-help Cemetery Worker (11.5 Full Time Employees).

The Suisun-Fairfield Cemetery consists of 17 acres in various stages of development and is located along Union Avenue within the Fairfield city limits with an on-site administrative office. While there are several resolved lawsuits related to the prior Suisun-Fairfield Cemetery District, the District continues to correct past irregularities with regard to recordkeeping as part of legal settlements.

The Rockville Cemetery on Suisun Valley Road in unincorporated Solano County and consists of more than 27 acres of land in various stages of development. At this cemetery, the District has an administrative office, maintenance facilities, and a historic chapel.

B. Growth and Population Projections

There are no specific population counts within the District’s boundary; however, for the purposes of this Municipal Service Review, LAFCO will be using the United States Census Fairfield Suisun Census County Division 2010 data to establish the total resident population in the District as it generally correlates with the District’s boundary.⁸ Based on the above assumption, LAFCO estimates that the population for the District is 138,815 as of 2010. LAFCO is also assuming a population annual growth rate of .8% consistent with the population growth rate for Solano County and the Cities of Fairfield and Suisun as calculated by the US Census.

Growth and Population Projection for Suisun-Fairfield-Rockville Cemetery District (Estimates calculated by LAFCO)

Table SFRD.TB.1 – 20 Year Population Projection

2010	2012	2022	2032
138,815	141,044	152,743	165,412

1. MSR Determination SFRCD.MSR.1

As of the 2010 Census, the Suisun-Fairfield-Rockville Cemetery District has an estimated resident service population of 138,815 with anticipated population growth currently projected at 0.8% annually.

C. Proximity to Any Disadvantaged Unincorporated Communities

The Suisun-Fairfield-Rockville Cemetery District has no disadvantaged unincorporated communities within or contiguous to the Sphere of Influence upon review of the California Department of Water Resources “Disadvantaged Communities Mapping Tool.”

1. MSR Determination SFRCD.MSR.2

The Suisun-Fairfield-Rockville Cemetery District has no disadvantaged unincorporated communities within or contiguous to its Sphere of Influence.

D. Capacity and Adequacy of Public Facilities and Services

The District has administrative and maintenance facilities that are located at both cemeteries and a chapel located at the Rockville Cemetery. All structures appear to be well maintained and the District has made substantial updates and improvements to the Suisun-Fairfield office and cemetery since the 2006 Municipal Service Review. Due to a prominent bike trail that runs next to the Suisun-Fairfield Cemetery, the District has faced much vandalism and as a result, the

⁸ <http://2010.census.gov/2010census/popmap/ipmtext.php?fl=0609590950:06>

District has had to install video surveillance cameras and a perimeter fence. In addition to the decorative fence, the District installed an automatic gate that opens at dawn and closes at dusk at the Suisun-Fairfield Cemetery. Other improvements are currently under way, including developing a one acre area of land in the Suisun-Fairfield Cemetery to build a gazebo covered columbarium with 352 niches, a committal area, an infant niche section with 32 small niches and additional parking. The District has plans to add an additional 128 niches when needed. Within the next year, the District has plans to construct additional sidewalks and repair roads at the Suisun Fairfield Cemetery.

The District has about 44 acres of total land; approximately 24.5 of those acres are undeveloped, including an 18.5 acre parcel that the District is currently leasing out to a farmer at the Rockville Cemetery. The District has a 100 year plan for the development of that parcel when it is needed. The District has more immediate development plans in place for the remaining 6 acres of undeveloped land including the previously mentioned 1 acre area with a columbarium that is currently under construction.

A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land. This accounts for the variety of space needs for cremations, single-depth burials, and double-depth burials. The District experiences an average of 172 requests for interments between the two cemeteries per year. This average has fluctuated somewhat in the last five years. Below is a summary:

Table SFRCD.TB.2 – Total number of past interments per calendar year

2007	2008	2009	2010	2011
185	166	165	164	181

Based on the average demand for the last five calendar years (2007-2011), the District has sufficient land available for interments to accommodate more than 100 years of continued service. Even assuming an increase in demand consistent with population growth in the area (currently 0.8 percent annually)⁹, more than 100 years of service is still well within the land capabilities of the existing land under the ownership of the District.

1. *MSR Determination SFRCD.MSR.3*

The Suisun-Fairfield-Rockville Cemetery District is well prepared to meet the future needs of its service area. No capacity issues or infrastructure needs were identified. Overall, the cemetery grounds and buildings are well maintained and the District has plans for additional improvements. The District maintains that the District has a 100 year plan to develop the 18.5 acre land at the Rockville Cemetery and more immediate development plans in place to develop

⁹ <http://Quickfacts.census.gov/qfd/states/06/06095.html>

6 acres of currently undeveloped land. Based on the information provided, the District has the potential to provide services for more than 100 years. There is sufficient capacity to expand the District's boundary if needed.

E. Financial Ability of Agencies to Provide Services

By law, cemetery districts must have regular audits of accounts and records. The Suisun-Fairfield-Rockville Cemetery District has biennial audits. The audits are conducted by the Solano County Auditor-Controller's Office, by a certified public accountant. There is reasonable assurance that the District's records can be relied upon to produce financial statements in accordance with generally accepted accounting principles.

One way to measure the financial well being of a cemetery district is to examine the District's ability to manage expenses and revenues. The table below is based on the most current financial statements from the District's audits and shows the District's total overall revenue, revenue from taxes, the percentage of overall revenue that comes from taxes and expenditures each year over three fiscal years. Based on a three year average, the District received 60% of its revenue from property taxes. The rest of the District's revenues come from charges for services, intergovernmental revenues, interest income, building rental income, operating grants and contributions, and other miscellaneous sources.

Table SFRCD.TB.4 – Revenue and Expenses by Fiscal Year

Fiscal Year End	Revenue from Taxes	Total Revenue	Percent of Revenue from Property Taxes	Total Expenditures	Excess of Revenues over Expenditures
June 30, 2009	\$826,194	\$1,339,216	61.7%	\$1,098,651	\$240,565
June 30, 2010	\$715,438	\$1,219,173	58.7%	\$1,182,612	\$36,561
June 30, 2011	\$693,648	\$1,168,990	59.3%	\$995,174	\$173,816

Based on Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds. Percent of Revenue from Property Taxes calculated by LAFCO.

The District has stressed that they are continually looking for ways to increase their revenue. Their efforts have included utilizing the private sector, as allowed for under the cemetery law, to invest their endowment care fund. The District reported that the fund is yielding approximately 2.4% in interest income as opposed to 0.5% the District has historically earned. Also, as previously discussed, a columbarium is already in construction and is expected to generate additional revenue for the District.

1. *MSR Determination SFRCD.MSR.4*

The Suisun Fairfield Rockville Cemetery District has historically been able to meet its ongoing financial obligations. The District is continuously looking for other sources of revenue within the confines of the Cemetery Law.

F. *Status of and Opportunities for Shared Facilities*

Given geographic distance between the cemetery districts, opportunities for shared facilities with other cemetery districts may not be realistic. The closest public cemetery to the Suisun Fairfield Rockville Cemetery District is the Vacaville-Elmira Cemetery District, where its administrative office is approximately 12 miles away from the Suisun Fairfield Cemetery and 15 miles away from Rockville Cemetery. It may make more sense to network with other cemetery districts.

District staff reported that the District is very active in regional associations and attends yearly workshops held by the California Association of Public Cemeteries and the California Special Districts Association. District staff seems to have a high level of expertise in the public cemetery business and may be an asset to other cemetery districts in the County. District staff has expressed an interest and willingness to share their information and knowledge with other Districts through roundtable discussions or exchanging e-mails for example.

1. *MSR Determination SFRCD.MSR.5*

Opportunities for shared facilities may not make sense for cemetery districts; however, the Suisun-Fairfield-Rockville Cemetery District has expressed strong interest in sharing their expertise and knowledge with other Cemetery Districts in the County.

G. *Accountability for Community Service Needs, Including Governmental Structure and Operational Efficiencies*

The Suisun Fairfield Rockville District consists of a seven-member Board of Trustees, appointed by the Solano County Board of Supervisors. The Trustees each hold office for four-year terms. The Board of Trustees meets at a noticed public meeting on the second Monday of every month at 8:30 am, unless otherwise specified. The meeting location alternates between the two cemeteries. Postings appear to comply with the provisions of the Brown Act and all Board meetings are open to the public. The Trustees establishes policy, reviews administrative regulations, prepares an annual audit, employs personnel and purchases equipment as required.

It appears that the District is administratively stable. The District employs a general manager, an operations manager, four office assistants, five full cemetery workers and a part time cemetery worker. The general manager and the operations manager report directly to the Trustees and effectively control all operations in the District. The District has an organizational chart and job descriptions for its employees.

1. *MSR Determination SFRCD.MSR.6*

The Suisun-Fairfield-Rockville Cemetery District demonstrates accountability and transparency. Furthermore, the District disclosed all financial and service related information in response to LAFCO staff requests. It appears the District is administratively stable and the Trustees effectively and efficiently serve the needs of their residents.

H. Any Other Matter Related to Effective or Efficient Service Delivery

While there are indications that the Suisun Fairfield Rockville Cemetery District is effectively and efficiently serving the needs of their residents, further analysis may be needed to determine if consolidation with other cemetery districts could further promote economic savings while ensuring continuous and stable operations and to determine if there are advantages and potential benefits to residents.

1. *MSR Determination SFRCD.MSR.7*

The Suisun-Fairfield-Rockville Cemetery District effectively and efficiently serves the needs of their residents. In the future, further analysis may be warranted to determine if there are advantages to be realized in consolidating with other districts.

VI. Recommendations for Suisun-Fairfield-Rockville Cemetery District

1. Network with other Cemetery Districts within the County through roundtable discussions or exchanging of e-mails.
2. As Groundsmen retire or look for employment elsewhere, determine if the District can realize a cost savings by contracting basic grounds maintenance out to a private landscaping business or alternatively, determine if the District can realize a cost savings by sharing a grounds maintenance crew with other Cemetery Districts.

VII. Vacaville-Elmira Cemetery District

522 Elmira Road
Vacaville CA 95687
Phone (707) 448-7206

A. Overview

The Vacaville-Elmira Cemetery District is located in central Solano County, and contains the majority of the population and land within the City of Vacaville, as well as surrounding unincorporated areas. The District encompasses an estimated 47,000 acres (73 square miles), and provides burial and pre-need services to all residents within its boundaries who request services. The District was formed in 1926 and has operated one cemetery, the Vacaville-Elmira Cemetery, since its inception. The District owns additional undeveloped land on Pleasants Valley Road for future development of a second cemetery. The District is bordered by the Winters Cemetery District to the north, Silveyville District to the east, the Suisun Fairfield Rockville Cemetery District to the south. The District's Sphere of Influence extends south of the City of Vacaville in the cemetery service hole area of the county.

B. Growth and Population Projections

There are no specific population counts within the District's boundary; however, for the purposes of this Municipal Service Review, LAFCO will be using the United States Census Vacaville Census County Division 2010 data to establish the total resident population in the District as it generally correlates with the District's boundary. Based on the above assumption, LAFCO estimates that the population for the District is 100,015 as of 2010. LAFCO is also assuming a population annual growth rate of .8% consistent with the population growth rate for Solano County as calculated by the US Census.

Growth and Population Projection for the Vacaville-Elmira Cemetery District (Estimates calculated by LAFCO)

Table VECD.TB.1 – 20 Year Population Projection

2010	2012	2022	2032
100,015	101,621	110,050	119,178

1. MSR Determination VECD.MSR.1

As of the 2010 Census, the Vacaville-Elmira Cemetery District has an estimated resident service population of 100,015 with anticipated growth currently projected at 0.8% annually.

C. Proximity to Any Disadvantaged Unincorporated Communities

The Vacaville-Elmira Cemetery District has no disadvantaged unincorporated communities within or contiguous to the Sphere of Influence upon review of the California Department of Water Resources “Disadvantaged Communities Mapping Tool.”

1. MSR Determination VECD.MSR.2

The Vacaville-Elmira Cemetery District has no disadvantaged unincorporated communities within or contiguous to its Sphere of Influence.

D. Capacity and Adequacy of Public Facilities and Services

The District has approximately 61 acres of total land; approximately 36 of those acres are undeveloped, including a 31 acre land on Pleasants Valley Road that the District is currently leasing. The District has five acres of land at the Elmira Road location where all access roads, curbs, and drainage were developed in 2005. Irrigation and grass will be placed when the land is needed. Additionally, the District still has an existing section with burial space available. The District reported that by their estimate, there remains 30+ years before the Elmira Road area is at capacity.

District staff reported that the number of interments dropped sharply beginning in 2007 as a result of the Sacramento Valley National Cemetery opening. This has caused the number of requests for interments to fluctuate greatly. Below is a summary of the total number of interments since 2005.

Table VECD.TB.2 – Total number of past interments per calendar year

2005	2006	2007	2008	2009	2010	2011
211	234	198	146	179	170	151

For the purposes of this municipal service review, LAFCO will calculate average demand for the District using the totals from calendar years 2008-2011 as this seems to be more indicative of present conditions. A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land. This accounts for the variety of space needs for cremations, single-depth burials, and double-depth burials. Based on the average demand of 162 for the last four calendar years (2008-2011), the District has sufficient land available for interments to accommodate more than 100 years of continued service. Even assuming an increase in demand consistent with population growth in the area (currently 0.8 percent annually), more than 100 years of service is still well within the land capabilities of the existing land under the ownership of the District.

1. MSR Determination VECD.MSR.3

The Vacaville-Elmira Cemetery District is well prepared to meet the future needs of its service area. No capacity issues or infrastructure needs were identified. Overall, the cemetery grounds and buildings are well maintained. The District has approximately 36 acres of undeveloped land. Based on the information provided, the District has the potential to provide services for more than 100 years. There is sufficient capacity to expand the District’s boundary if needed.

E. Financial Ability of Agencies to Provide Services

By law, cemetery districts must have regular audits of accounts and records. The Vacaville-Elmira Cemetery District has biennial audits. The audits are conducted by the Solano County Auditor-Controller’s Office, by a certified public accountant. There is reasonable assurance that the District’s records can be relied upon to produce financial statements in accordance with generally accepted accounting principles.

One way to measure the financial well being of a cemetery district is to examine the District’s ability to manage expenses and revenues. The table below is based on the most current financial statements from the District’s audits and shows the District’s total overall revenue, revenue from taxes, the percentage of overall revenue that comes from taxes and expenditures each year over six fiscal years. Based on a six year average, the District received 42% of its revenue from property taxes. The rest of the District’s revenues come from charges for services, intergovernmental revenues, interest income, lease income, operating grants and contributions, and other miscellaneous sources.

Table VECD.TB.3 – Revenue and Expenses by Fiscal Year

Fiscal Year End	Revenue from Property Taxes	Total Revenue	Percent of Revenue from Property Taxes	Total Expenditures	Excess of Revenues over (under) Expenditures
June 30, 2006	\$360,541	\$971,387	37.1%	\$1,416,342	(\$444,955)
June 30, 2007	\$377,712	\$955,560	39.5%	\$678,265	\$277,295
June 30, 2008	\$398,728	\$926,925	43.0%	\$701,059	\$225,866
June 30, 2009	\$381,427	\$848,472	45%	\$691,360	\$157,112
June 30, 2010	\$350,000	\$827,589	42.4%	\$709,489	\$118,100
June 30, 2011	\$347,741	\$772,712	45%	\$724,213	\$48,499

Based on the Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds. Percent of Revenue from Property Taxes calculated by LAFCO.

As previously stated, during fiscal year 2005-2006, the District spent over \$700,000 in Capital Outlay Expenditures to develop approximately five acres of the Vacaville-Elmira Cemetery. The

East Side Project included improvements such as constructing access roads, curbs, and drainage. The District reported that irrigation and grass will be placed when the area is needed.

The District reported that they have implemented policies and procedures to decrease expenditures and increase revenues. Their efforts have included recently utilizing the private sector, as allowed for under the cemetery law, to invest their endowment care fund. The District now offers a second tier CalPERS retirement formula for new employees which will reduce their expenditures in the long term. Additionally, they lease out the 31 acre land on Pleasants Valley Road that the District owns as another source of revenue. District staff reported that in the near future, staff will be presenting other ideas to the Trustees for their consideration.

1. *MSR Determination VECD.MSR.4*

The Vacaville-Elmira Cemetery District has implemented policies and procedures to reduce expenses as well as generate additional revenue. District staff reported that they will be exploring other sources of revenue within the confines of the Cemetery Law.

F. *Status of and Opportunities for Shared Facilities*

Given the geographic distance between the cemetery districts, opportunities for shared facilities with other cemetery districts may not be realistic. It may make more sense to network with other cemetery districts to examine opportunities to increase revenues for example. District staff has expressed an interest in sharing ideas and knowledge with other cemetery districts.

1. *MSR Determination VECD.MSR.5*

Opportunities for shared facilities may not make sense for cemetery districts; however, the Vacaville-Elmira Cemetery District has expressed interest in networking with other Cemetery Districts in the County.

G. *Accountability for Community Service Needs, Including Governmental Structure and Operational Efficiencies*

The Vacaville-Elmira Cemetery District consists of a five-member Board of Trustees, appointed by the Solano County Board of Supervisors. The Trustees each hold office for four-year terms. The Board of Trustees meets at a noticed public meeting at the District's Administrative Office at 522 Elmira Road on the second Tuesday of the month at 5:00 pm, unless otherwise specified. Postings appear to comply with the provisions of the Brown Act and all Board meetings are open to the public. The Trustees establishes policy, reviews administrative regulations, prepares an annual audit, employs personnel and purchases equipment as required.

It appears that the District is administratively stable. The District employs a full time District Manager, a full time Administrative Assistant, one Cemetery Foreman, and five Groundsmen.

The District Manager reports directly to the Trustees and effectively controls all operations in the District.

1. *MSR Determination VECD.MSR.6*

The Vacaville-Elmira Cemetery District demonstrates accountability and transparency. Furthermore, District staff disclosed all financial and service related information in response to LAFCO staff requests. It appears the District is administratively stable and the Trustees effectively and efficiently serve the needs of their residents.

H. Any Other Matter Related to Effective or Efficient Service Delivery

While there are indications that the Vacaville-Elmira Cemetery District is effectively and efficiently serving the needs of their residents, further analysis may be needed to determine if consolidation with other cemetery districts could further promote economic savings while ensuring continuous and stable operations and to determine if there are advantages and potential benefits to residents.

1. *MSR Determination VECD.MSR.7*

The Vacaville-Elmira Cemetery District effectively and efficiently serves the needs of their residents. In the future, further analysis may be warranted to determine if there are advantages to be realized in consolidating with other districts.

VIII. Recommendations for Vacaville-Elmira Cemetery District

1. Network with other Cemetery Districts within the County through roundtable discussions or exchanging of e-mails.
2. As Groundsmen retire or look for employment elsewhere, determine if the District can realize a cost savings by contracting basic grounds maintenance out to a private landscaping business or alternatively, determine if the District can realize a cost savings by sharing a grounds maintenance crew with other Cemetery Districts.

IX. Silveyville Cemetery District

800 South First Street

Dixon CA 95620

Phone (707) 678-5578

A. Overview

The Silveyville Cemetery District was formed in 1927 and is located in the northeastern corner of Solano County and includes the City of Dixon, eastern portions of the City of Vacaville, and the unincorporated communities of northeastern Solano County. The District encompasses an estimated 135,680 acres (212 square miles), and provides interments to all residents within its boundaries who requests services. The District's Sphere of Influence is co-terminus with its boundary. The District is bordered by the Rio-Vista Montezuma Cemetery District to the south and the Vacaville-Elmira Cemetery District and Winters Cemetery District to the west.

The District maintains and operates three cemeteries; the Binghamton Cemetery, Tremont Cemetery and the Dixon Cemetery. The Binghamton Cemetery is located in the northeast corner of the District, adjacent to the Yolo County line. As of the initial municipal service review in 2006, the District has four developed acres, with an additional six acres that is undeveloped and being leased to a farmer. According to the 2006 MSR, the Cemetery has not been used for active interments since 1957 and the District has no additional plans for interments in the near future.

The Tremont Cemetery has been operational since the 1870s, with 1.85 acres of land used for interments and ash scatterings. While the cemetery is active, the cemetery only accommodates one or two interments per year. According to the 2006 MSR, the cemetery has a manufactured home on site, as well as a chapel used for weddings and funeral services.

The Dixon Cemetery is located within the Dixon City limits and is the most active cemetery in the District. The District is approximately 21.5 acres in size with 17.5 acres in use and four acres in reserve.

B. Growth and Population Projections

There are no specific population counts within the District's boundary; however, for the purposes of this Municipal Service Review, LAFCO will be using the United States Census Dixon Census County Division 2010 data to establish the total resident population in the District as it generally correlates with the District's boundary. Based on the above assumption, LAFCO estimates that the population for the District is 21,253 as of 2010. LAFCO is also assuming a population annual growth rate of .8% consistent with the population growth rate for Solano County as calculated by the US Census.

Growth and Population Projection for the Silveyville Cemetery District (Estimates calculated by LAFCO)

Table SCD.TB.1 – 20 Year Population Projection

2010	2012	2022	2032
21,253	21,594	23,385	25,325

1. MSR Determination SCD.MSR.1

As of the 2010 Census, the Silveyville Cemetery District has an estimated resident service population of 21,253 with anticipated growth currently projected at 0.8% annually.

C. Proximity to Any Disadvantaged Unincorporated Communities

The Silveyville Cemetery District has no disadvantaged unincorporated communities within or contiguous to the Sphere of Influence upon review of the California Department of Water Resources “Disadvantaged Communities Mapping Tool.”

1. MSR Determination SCD.MSR.2

The Silveyville Cemetery District has no disadvantaged unincorporated communities within or contiguous to its Sphere of Influence.

D. Capacity and Adequacy of Public Facilities and Services

LAFCO staff was able to interview and meet with District staff at the Dixon Cemetery Administrative Office. Overall the grounds and building appeared to be well maintained.

The District has approximately 33.35 acres of total land; approximately ten of those acres are undeveloped, including four acres that are being leased to a farmer. (As of 2006)

Table SCD.TB.2 – Total number of past interments per calendar year

2005	2006	2007	2008	2009	2010	2011
65	71	65	72	75	65	65

A conservative estimate for burials and disposal of remains allows that 800-1,000 persons can be accommodated per acre of land. This accounts for the variety of space needs for cremations, single-depth burials, and double-depth burials. Based on the average demand of 68 for the last seven calendar years and the total 10 acres of undeveloped land, the District has sufficient land available for interments to accommodate more than 100 years of continued service. Even assuming an increase in demand consistent with population growth in the Solano County area (currently 0.8 percent annually), more than 100 years of service is still well within the land capabilities of the existing land under the ownership of the District.

1. *MSR Determination SCD.MSR.3*

The Silveyville Cemetery District prepared to meet the future needs of its service area. No capacity issues or infrastructure needs were identified. Overall, the Dixon Cemetery grounds and buildings are well maintained. The District has approximately ten acres of undeveloped land and has the potential to provide services for more than 100 years.

E. Financial Ability of Agencies to Provide Services

By law, cemetery districts must have regular audits of accounts and records. The Silveyville Cemetery District has biennial audits. The audits are conducted by the Solano County Auditor-Controller’s Office, by a certified public accountant. There is reasonable assurance that the District’s records can be relied upon to produce financial statements in accordance with generally accepted accounting principles.

One way to measure the financial well being of a cemetery district is to examine the District’s ability to manage expenses and revenues. The table below is based on financial statements from the District’s audits since the initial municipal service review and shows the District’s total overall revenue, revenue from taxes, the percentage of overall revenue that comes from taxes and expenditures each year over six fiscal years. Based on a six year average, the District received approximately 70% of its revenue from property taxes. The rest of the District’s revenues come from charges for services, intergovernmental revenues, interest income, building rental income, endowment fees, and other miscellaneous sources.

Table SCD.TB.3 – Revenue and Expenses by Fiscal Year

Fiscal Year End	Revenue from Property Taxes	Total Revenue	Percent of Revenue from Property Taxes	Total Expenditures	Excess of Revenues over Expenditures
June 30, 2006	\$350,644	\$529,057	66.28%	\$383,956	\$145,101
June 30, 2007	\$380,116	\$560,996	67.76%	\$355,919	\$205,077
June 30, 2008	\$411,406	\$601,500	68.40%	\$373,988	\$227,512
June 30, 2009	\$401,442	\$568,197	70.65%	\$395,068	\$173,129
June 30, 2010	\$387,430	\$535,810	72.31%	\$433,067	\$102,743
June 30, 2011	\$382,496	\$517,949	73.83%	\$377,238	\$140,711

Based on the Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds. Percent of Revenue from Property Taxes calculated by LAFCO.

As previously noted, on July 9, 2012 Senate Bill 1131¹⁰ was signed into law and authorizes the Silveyville Cemetery District to use their cemeteries for up to a total of 400 interments, not to exceed 40 interments each calendar year, to inter nonresidents and non-property taxpayers, if

¹⁰ http://www.leginfo.ca.gov/pub/11-12/bill/sen/sb_1101-1150/sb_1131_bill_20120709_chaptered.pdf

specified conditions are met. District staff reported that the District could experience an increase in revenue as the District currently charges a \$350 non-resident fee.

1. *MSR Determination SCD.MSR.4*

The Silveyville Cemetery District receives on average 70% of its revenues from property taxes. The District historically has had an excess of revenues over expenditures.

F. *Status of and Opportunities for Shared Facilities*

Given geographic distance between the cemetery districts, opportunities for shared facilities with other cemetery districts may not be realistic. It may make more sense to network with other cemetery districts.

1. *MSR Determination SCD.MSR.5*

Opportunities for shared facilities may not make sense for cemetery districts; however, networking with other Cemetery Districts in the County could prove beneficial for the District and its staff.

G. *Accountability for Community Service Needs, Including Governmental Structure and Operational Efficiencies*

The Silveyville Cemetery District consists of a five-member Board of Trustees, appointed by the Solano County Board of Supervisors. The Trustees each hold office for four-year terms. The Board of Trustees meets at a noticed public meeting at the District's Administrative Office located at the Dixon Cemetery on the second Wednesday of the month, unless otherwise specified. All Board meetings are open to the public and the District complies with the provisions of the Brown Act. The Trustees establishes policy, reviews administrative regulations, prepares an annual audit, employs personnel, and purchases equipment as required.

It appears that the District is administratively stable. The District employs a full time District Manager, a full time Office Secretary (currently on medical leave), two full time Groundsmen, one part time Groundsman, and a part time extra help office secretary (4 Full Time Employees, 2 Part Time Extra Help Employees). The District Manager reports directly to the Trustees and effectively controls all operations in the District.

1. *MSR Determination SCD.MSR.6*

The Silveyville Cemetery District demonstrates accountability and transparency by complying with the Brown Act and ensuring all Board meetings are open to the public. Furthermore, District staff disclosed financial and service related information in response to LAFCO staff requests. It appears the District is administratively stable and the Trustees effectively and efficiently serve the needs of their residents.

H. Any Other Matter Related to Effective or Efficient Service Delivery

While there are indications that the Silveyville Cemetery District is effectively and efficiently serving the needs of their residents, further analysis may be needed to determine if consolidation with other cemetery districts could further promote economic savings while ensuring continuous and stable operations and to determine if there are advantages and potential benefits to residents.

1. *MSR Determination SCD.MSR.7*

The Silveyville Cemetery District effectively and efficiently serves the needs of their residents. In the future, further analysis may be warranted to determine if there are advantages to be realized in consolidating with other districts.

X. Recommendations for Silveyville Cemetery District

1. Network with other Cemetery Districts within the County through roundtable discussions or exchanging of e-mails.
2. As Groundsmen retire or look for employment elsewhere, determine if the District can realize a cost savings by contracting basic grounds maintenance out to a private landscaping business or alternatively, determine if the District can realize a cost savings by sharing a grounds maintenance crew with other Cemetery Districts.
3. If the District has not already done so, contact the Suisun-Fairfield-Rockville Cemetery District and/or the Vacaville Elmira Cemetery District for assistance in utilizing the private sector for investing its Endowment Fund.

XI. Glossary

TERM	DEFINITION
Annexation	The annexation, inclusion, attachment, or addition of territory to a city or district.
Board of Trustees	The legislative body or governing board of a district.
Board of Supervisors	The elected board of supervisors of a county.
Burial services	Basic burial services include purchase of usage rights for a burial plot, digging of burial plot suitable for use. Additional burial services can include lowering of caskets into plots, usage of cemetery facilities for memorial or funeral services, and other related services.
Cemetery	A burial ground. As used in this review, the term refers to legally designated burial grounds under control of a special district within Solano County.
Change of organization	A city incorporation, district formation, annexation to, or detachment from, a city or district, disincorporation of a city, district dissolution, consolidation of cities or special districts, or merger or establishment of a subsidiary district.
City	Any charter or general law city, including any city the name of which includes the word "town."
Commission	Unless specifically stated, the Commission refers to the Solano LAFCO Commission.
Consolidation	The uniting or joining of two or more cities located in the same county into a single new successor city or two or more districts into a single new successor district. In the case of consolidation of special districts, all of those districts shall have been formed pursuant to the same principal act.

TERM**DEFINITION**

County Service Area (CSA)

A dependent agency governed by the Board of Supervisors of a County pursuant to §25210.1 - §25211.33 of the Government Code. A CSA may perform most services, which the county is authorized to perform by law, but is limited by the county's ability to show that the proposed level of extended service is not otherwise provided on a county-wide basis.

Cremation services

Cremation services, as offered by public cemetery districts, are limited to disposal of cremated remains. Public cemetery districts, consistent with State law, do not provide for cremation of remains.

Detachment

The detachment, deannexation, exclusion, deletion, or removal from a city or district of any portion of the territory of that city or district.

Disinterment

To take out or remove an interred body from a gravesite.

Dissolution

The dissolution, disincorporation, extinguishment, and termination of the existence of a district and the cessation of all its corporate powers, except for the purpose of winding up the affairs of the district.

District or special district

An agency of the State, formed pursuant to general law or special act, for the local performance of governmental or proprietary functions within limited boundaries. "District" or "special district" includes a county service area.

District of limited powers

An airport district, community services district, municipal utility district, public utilities district, fire protection district, harbor district, port district, recreational harbor district, small craft harbor district, resort improvement district, library district, local hospital district, local health district, municipal improvement district formed pursuant to any special act, municipal water district, police protection district, recreation and park district, garbage disposal district, garbage and refuse disposal district, sanitary district, county

TERM	DEFINITION
Education Revenue Augmentation Fund (ERAF)	sanitation district, or <i>public cemetery district</i> . The State mechanism for shifting property tax revenues from local governments and special districts to schools.
Enabling legislation	Legal statute authorizing the creation of the agency or district considered. Enabling legislation for public cemetery districts in California is the Public Cemetery Act, codified in Health and Safety Code Section 8900 <i>et seq.</i> The original bill allowing the formation of these Districts was Chapter 106 of the Statutes of 1909.
Feasible	Capable of being accomplished in a successful manner within a reasonable period of time, taking into account economic, legal, social and technological factors.
Formation	The formation, incorporation, organization, or creation of a district.
Function	Any power granted by law to a local agency or a county to provide designated governmental or proprietary services or facilities for the use, benefit, or protection of all persons or property.
Functional revenues	Revenues generated from direct services or associated with specific services, such as a grant or statute, and expenditures.
Gann Limit	Annual spending limit of a government body based on previous years' expenditures and projected revenues. Result of the Gann Initiative passed in 1979.
General revenues	Revenues not associated with specific services or retained in an enterprise fund.
Incorporation	The incorporation, formation, creation, and establishment of a city with corporate powers. Any area proposed for incorporation as a new city must have at least 500 registered voters residing within the affected area at the time commission proceedings are initiated.

TERM	DEFINITION
Independent special district	Any special district having a legislative body all of whose members are elected by registered voters or landowners within the district, or whose members are appointed to fixed terms, and excludes any special district having a legislative body consisting, in whole or in part, of ex officio members who are officers of a county or another local agency or who are appointees of those officers other than those who are appointed to fixed terms. "Independent special district" does not include any district excluded from the definition of district contained in §56036.
Infrastructure needs and deficiencies	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). Any area needing or planned for service must have the infrastructure necessary to support the provision of those services. The term, "infrastructure needs and deficiencies," refer to the status of existing and planned infrastructure and its relationship to the quality and levels of service that can or need to be provided.
Interested agency	Each local agency, which provides facilities or services in the affected territory that a subject agency would provide.
Interment	The practice of placing a deceased body in a grave.
Inurnment	The ritual placing of cremated remains in an urn or other permanent storage chamber.
LAFCO	Local Agency Formation Commission.
Local accountability and governance	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

TERM	DEFINITION
	infrastructure plans; and regularly evaluated or measured outcomes of plans, programs or operations and disclosure of results to the public.
Local agency	A city, county, or special district or other public entity, which provides public services.
Municipal services	The full range of services that a public agency provides, or is authorized to provide, except general county government functions such as courts, special services and tax collection. As understood under the CKH Act, this includes all services provided by Special Districts under California law.
Pioneer cemetery	An historic cemetery usually no longer open for burial.
Plan of reorganization	A plan or program for effecting reorganization and which contains a description of all changes of organization included in the reorganization and setting forth all terms, conditions, and matters necessary or incidental to the effectuation of that reorganization.
Pre-need services	Purchase of gravesites, establishment of endowment care, and related arrangements available to persons prior to death.
Principal act	In the case of a district, the law under which the district was formed and, in the case of a city, the general laws or a charter, as the case may be.
Proceeding	Proceedings taken by the commission for a proposed change of organization or reorganization pursuant to Part 4 (commencing with §57000).
Proposal	A request or statement of intention made by petition or by resolution of application of a legislative body or of a school district proposing proceedings for the change of organization or reorganization described in the request or statement of intention.

TERM**DEFINITION**

Public agency	The State or any State agency, board, or commission, any city, county, city and county, special district, or other political subdivision, or any agency, board, or commission of the city, county, city and county, special district, or other political subdivision.
Regional	Pertaining to activities or economies at a scale greater than that of a single jurisdiction, and affecting a broad geographic area.
Reorganization	Two or more changes of organization initiated in a single proposal.
Retained earnings	The accumulated earnings of an enterprise or intragovernmental service fund which have been retained in the fund and are not reserved for any specific purpose (debts, planned improvements, and contingency/emergency).
Reserve	(1) For governmental type funds, an account used to earmark a portion of fund balance, which is legally or contractually restricted for a specific use or not appropriate for expenditure. (2) For proprietary type/enterprise funds, the portion of retained earnings set aside for specific purposes. Unnecessary reserves are those set aside for purposes that are not well defined or adopted or retained earnings that are not reasonably proportional to annual gross revenues.
Senate Bill (SB) 341	Act of 2003-2004 Senate session amending the Public Cemetery Law of California. Major changes to the law resulting from SB 341 include: (1) Increases trustees' stipends, subject to local referendum; (2) Restates the powers to own, operate, improve, and maintain cemeteries; (3) Requires the districts' to maintain district cemeteries; (4) Spells out the districts' basic corporate powers; and (5) Allows the districts to change their names without county approval.
Service	A class established within, and as a part of, a single function, as

TERM**DEFINITION**

provided by regulations adopted by the commission pursuant to Chapter 5 (commencing with §56820) of Part 3.

Service review

A study and evaluation of municipal service(s) by specific area, sub-region or region culminating in written determinations regarding nine specific evaluation categories.

Sphere of Influence (SOI)

A plan for the probable physical boundaries and service area of a local agency, as determined by the LAFCO commission.

Stakeholder

Refers to LAFCOs, members of the public, affected and interested agencies, and other entities interested in, and affected by, service(s) being reviewed.

Subject agency

Each district or city for which a change of organization is proposed or provided in a reorganization or plan of reorganization.

XII. References

<http://www.solanolafco.com/Studies/MSR/SpecialDistricts/Cemetery2005MSR.pdf>

http://www.leginfo.ca.gov/.html/hsc_table_of_contents.html

http://www.calafco.org/docs/Special_Districts/Whats_So_Special.pdf

http://www.calafco.org/docs/Special_Districts/CSDA_Guide_to_Laws_&_Codes.pdf

<http://www.calafco.org/docs/SpecialDistrictFactSheet2009.pdf>

<http://senweb03.senate.ca.gov/committee/standing/GOVERNANCE/YEARSTOCOMEPUBLICATON.pdf>

<http://www.cem.va.gov/cems/nchp/sacramento.asp>

http://www.water.ca.gov/irwm/integregio_resourceslinks.cfm

Grand Jury Report – County Public Cemetery Districts 2011-2012

<http://www.solano.courts.ca.gov/materials/Cemetery%20Districts.pdf>

Policies and Procedures Referenced

Solano LAFCO's Guidelines for Establishing Spheres of Influence Adopted 1972

Solano LAFCO Standards and Procedures document Adopted 1999

Legislations Referenced

Cortese-Knox-Hertzberg California Government Code Section 56000 et seq

Public Cemeteries Law - CA Health and Safety Code Section 9000 et seq

http://www.cfb.ca.gov/lawsregs/h_scode.shtml

Senate Bill No. 1131 – Signed by Governor July 2012

http://www.leginfo.ca.gov/pub/11-12/bill/sen/sb_1101-1150/sb_1131_bill_20120709_chaptered.pdf

Interviews

Doris Goodrich, General Manager – Suisun Fairfield Rockville Cemetery District, 8-14-12 (location - Rockville Cemetery) and 9-22-12 (location - Suisun Fairfield Cemetery)

Glen Richards, General Manager – Vacaville Elmira Cemetery District 8-21-12 (location - Vacaville-Elmira Cemetery)

Lee Tedder, Chairperson – Vacaville Elmira Cemetery District 8-21-12 (location - Vacaville-Elmira Cemetery)

John Nelson, General Manager - Silveyville Cemetery District 8-23-12 (location – Silveyville Cemetery)