



**El Dorado County Board of Supervisors Meeting
6/26/18
CEMETERY UPDATE**



Presentation Overview

- Today's presentation is about an update on the County cemeteries.
- How many cemeteries does the County operate/assist?
- Increase in County assistance for area cemeteries?
- Possible future cost of cemeteries?
- Overview on responsibility of counties operating cemeteries.
- Overview on the liability of running cemeteries.
- How are other counties operating cemeteries?
- Options moving forward.



Cemeteries County Operate/Assist

- County oversees the maintenance and operation of 19 cemeteries.
 - Many of these cemeteries the County does not have title
 1. Bryant – does not have title
 2. County Hospital/Pest House
 3. Diamond Springs – Public – does not have title
 4. Fairplay – does not have title
 5. Grizzly Flat – Public – does not have title
 6. Georgetown Pioneer
 7. Georgetown Renke Annex
 8. Georgetown Georgia Slide
 9. Greenwood – does not have title
 10. Latrobe
 11. Middletown
 12. Mormon Island
 13. Pilot Hill
 14. Placerville Union



Cemeteries County Operate/Assist

15. Shingle Springs
 16. Smith Flat
 17. Spanish Dry Diggins
 18. St. Michael's — does not have title
 19. Uniontown — does not have title
- St. Michael's is owned by the Diocese of Sacramento and the County maintains the cemetery due to court action
 - The Georgetown cemeteries have dedicated funding with a zone of benefit
 - Additional non-County cemeteries could ask for County involvement in the future



Increase in County Assistance for Cemeteries

- Cemetery program has a 1 FTE dedicated to it
- All other positions that support cemeteries do it as one of their many assignments from 35% to 5% of the time
 - Administrative Services Officer
 - Department Analyst
 - Department Analyst
- The program also gets assistance from Facilities which helps with obtaining inmate/work program resources and Growlersburg assistance



Increase in County Assistance for Cemeteries

- In Fiscal Year 2015-16, the cemeteries budgeted approximately \$73,000 in General Fund support
- In Fiscal Year 2018-19, the cemeteries budgeted approximately \$152,000 in General Fund support
- Fiscal Year 2018-19 is the first year that the funds for the Placerville Union Cemetery's budget was part of the General Fund
- If the County accepts more non-County cemeteries, over the next few years, the General Fund support could increase to approximately \$200,000
- There is a likelihood that many cemeteries that the County would take ownership will have capital needs – lighting, parking, roads, ADA, etc. – these costs have not been identified



The Responsibility of Counties Operating Cemeteries

■ Health and Safety Code 8115-

- County by exercising police power may by ordinance prescribe standards for burial, and maintenance to protect public health and safety and assure decent respectful treatment of human remains.

■ Health and Safety Code 8131-

- If not owned by a city or fraternal/beneficial association, public cemeteries are under the jurisdiction and control of the Board of Supervisors.

■ Former Political Code 3105 (1873-1939)-

- Title to lands used as public cemetery or graveyard, situated near a town or village, used continuously as burial ground for five years, is vested in inhabitants of such town or village for use as a cemetery.



The Liability of Counties Operating Cemeteries

■ Maintenance

- Most public cemeteries are not income producing due in part to restrictions on engaging in some income producing sales or activities, i.e. monuments or markers. (Health and Safety Code 8137)
- Endowment Funds- All public cemetery districts are now required to charge endowment care fee and to maintain an endowment fund to defray the cost of maintenance. (Health and Safety Code 9065)

■ General Liability of Property Ownership

- Known hazardous conditions
- ADA compliance?

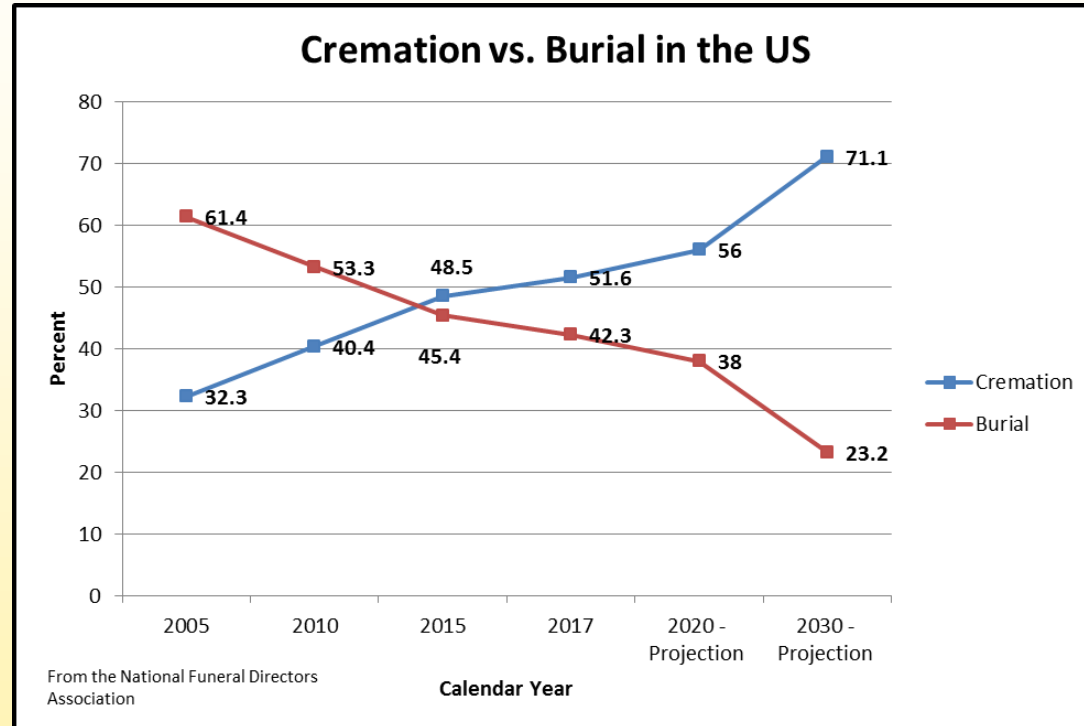


Why Are Privately Owned Cemeteries Asking for Help

1. Family members moving away from the cemetery
2. Community members no longer able/willing to operate the cemetery
3. New landowner has no tie to the cemetery
4. There is no one else managing the cemetery
5. Cemeteries not being financial viable with less space or demand



Cremation Trend in the US and El Dorado



- It is estimated that the cremation rate in El Dorado County is 92% to 93% per Green Valley Mortuary & Cemetery
- The cremation rate has increased due to cost of burial, religious views towards it, and state rule changes on cremation placement



How Are Other Counties Operating Cemeteries

- 16 counties were looked at to see how they operate their cemeteries. These counties were selected due to their similar size and/or history.

1. Amador
2. Butte
3. Calaveras
4. Marin
5. Merced
6. Monterey
7. Nevada
8. Placer
9. San Joaquin
10. San Luis Obispo
11. Santa Cruz
12. Shasta
13. Tuolumne
14. Siskiyou
15. Sonoma
16. Yolo



How Are Other Counties Operating Cemeteries

- Finding 1 – None of the 16 counties directly operates its cemeteries.

All of the counties, with the exception of Marin, which does not have any public cemeteries, have formed cemetery districts. Currently, El Dorado County has two cemetery districts: Happy Homestead and Kelsey Pioneer Cemetery (no County funds go to operate these cemeteries).

- Finding 2 – None of the 16 counties regularly use General Fund dollars to assist any cemeteries in their county.

All of the counties reported that cemetery districts were funded by cemetery district property tax dollars. The counties do not fund the cemeteries with any regular funds. Some counties said at times they will help the cemeteries with small projects like weed abatement near the entrance to a cemetery. However, other counties said that they do not perform maintenance or provide any assistance; that is the responsibility of the district and the families.



How Are Other Counties Operating Cemeteries

- Finding 3 – None of the 16 counties staff the cemeteries in their county.

All 16 counties reported they do not staff any of the cemeteries.

- Finding 4 – The cemetery districts interviewed confirmed they have endowment funds.

All of the cemetery districts that were contacted confirmed that they had endowments funds. From the districts that knew the amount of their funds, it varied from a total of \$230,000 in one county to \$3.7 million in another county (two other counties had endowment funds in the millions).



How does a County Create a Special District

- A special district may be formed by petition signed by 25% of the registered voters within a district (Health and Safety Code 9011) or by resolution of the Board (Health and Safety Code 9013)
- The proposal shall set forth the proposed boundaries and name of the district along with the methods by which the district shall be financed.
- Before adopting such a resolution, the board must hold a public hearing on the resolution noticed in accordance with the Government Code and allow for public comment.
- LAFCO proceeds to review the proposal and must determine that 1) The public interest requires formation of the district and 2) that the proposed district will have sufficient revenue to carry out its purpose.
- LAFCO may approve a district conditional upon voters approval of a special tax or assessment.



What Are Pioneer Memorial Parks

- Formerly abandoned cemetery which may be acquired by the County pursuant to Health and Safety Code 8825 through 8829.
- Not open to future interments except for those persons with right of interment in the cemetery on date of designation as memorial park.
- Declaration of abandonment by County if not more than 10 persons interred there within previous 5 years and County determines a threat to health, safety, comfort or welfare of the public.
- The County may remove any copings, improvements, and embellishments which were a threat to public health, safety, etc. and may cause thereafter to be erected a suitable central memorial.



Options Moving Forward

- County operated
 - Advantages – Institutional knowledge and relationships
 - Disadvantages – Current staffing levels will be difficult to sustain with increased future cemeteries and projects. New staff would have to be added to just maintain the current level of service.

Entity	Number of Cemeteries	Number of Active Acres	Number of Employees
Nevada Cemetery District	27	30	4 FTEs
Auburn Cemetery District	2	38	5.4 FTEs
El Dorado County (Near Future)	16	31.52	1.7 FTEs
El Dorado County (Five Years)	25	45.56	?



Options Moving Forward

- Creation of a cemetery district
 - Advantages – Dedicated funding - possible ability to fund increased cemeteries, capital projects, increase endowments
 - Disadvantages – Multiple steps to create district, dedicated funding, and possible parcel tax (e.g. LAFCO and ballot measure for funding)
- Contracting out cemetery operations
 - Advantages – Experienced cemetery operator who could possibly increase service level and visibility
 - Disadvantages – Without dedicated funding, General Fund will continue to pay
- If a district is created the operating entity could be district staff or a contractor



Steps Moving Forward

- Additional staff has been reassigned to help with research
- Work with the Cemetery Advisory Committee on cemetery rules
- Will work with the Cemetery Advisory Committee to update its bylaws
- Look into updating fees for the cemeteries



Direction Moving Forward

- What is the direction of the Board for cemetery operations today and moving forward?