

**FINAL**

**Countywide**  
**CEMETERY DISTRICTS**  
**Municipal Service Review and**  
**Sphere of Influence Update**

Prepared for:

**MENDOCINO LAFCO**

200 South School Street  
Ukiah, California 95482

<http://www.mendolafco.org/>

Workshop: January 9, 2017

Public Hearing: March 6, 2017

Public Hearing: April 3, 2017

Adopted: April 3, 2017

LAFCo Resolution No. 16-17-06

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**Resolution of  
The Local Agency Formation Commission of Mendocino County  
Approving the**

**Countywide Cemetery Districts  
Municipal Service Review and Sphere of Influence Update 2017  
LAFCo Resolution No. 16-17-06**

WHEREAS, the Mendocino Local Agency Formation Commission, hereinafter referred to as the "Commission", is authorized to conduct municipal service reviews and establish, amend, and update spheres of influence for local governmental agencies whose jurisdictions are within Mendocino County; and

WHEREAS, the Commission conducted a municipal service review to evaluate cemetery district services within the geographic area of Mendocino County pursuant to California Government Code Section 56430; and

WHEREAS, the Commission conducted a sphere of influence update for the eight cemetery districts in Mendocino County pursuant to California Government Code Section 56425; and

WHEREAS, the Executive Officer gave sufficient notice of a public hearing to be conducted by the Commission in the form and manner prescribed by law; and

WHEREAS, the Executive Officer's report and recommendations on the municipal service review and sphere of influence update were presented to the Commission in the manner provided by law; and

WHEREAS, the Commission heard and fully considered all the evidence presented at a public hearing held on the municipal service review and sphere of influence update on March 6, 2017 and April 3, 2017 for the following agencies:

Anderson Valley Cemetery District  
Cemetery District of the Redwoods  
Covelo Public Cemetery District  
Hopland Cemetery District  
Mendocino-Little River Cemetery District  
Potter Valley Cemetery District  
Russian River Cemetery District  
Westport-Ten Mile Cemetery District

WHEREAS, the Commission considered all the factors required under California Government Code Sections 56430 and 56425.

NOW, THEREFORE, the Mendocino Local Agency Formation Commission does hereby RESOLVE, DETERMINE, and ORDER as follows:

1. The Commission, as Lead Agency, finds the municipal service review is exempt from further review under the California Environmental Quality Act pursuant to California Code of Regulations Section 15306. This finding is based on the use of the municipal service review as a data collection and service evaluation study. The information contained within the municipal service review may be used to consider future actions that will be subject to additional environmental review.

2. The Commission, as Lead Agency, finds the sphere of influence update is exempt from further review under the California Environmental Quality Act pursuant to California Code of Regulations Section 15061(b)(3). This finding is based on the Commission determining with certainty the update will have no possibility of significantly effecting the environment given no new land use or municipal service authority is granted.
3. This municipal service review and sphere of influence update is assigned the following distinctive short-term designation: "Countywide Cemetery Districts MSR/SOI Update 2017"
4. Pursuant to Government Code Section 56430(a), the Commission makes the written statement of determinations included in the municipal service review, hereby incorporated by reference.
5. Pursuant to Government Code Section 56425(e), the Commission makes the written statement of determinations included in the sphere of influence update, hereby incorporated by reference.
6. The Executive Officer shall revise the official records of the Commission to reflect this update of the spheres of influence for the eight cemetery districts in Mendocino County.

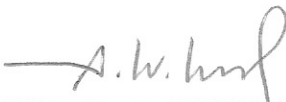
BE IT FURTHER RESOLVED that the Countywide Cemetery Districts MSR/SOI Update 2017 is hereby approved and incorporated herein by reference and a sphere of influence is established to be coterminous with the district boundary for each of the eight cemetery districts in Mendocino County as depicted in the Countywide Cemetery Districts MSR/SOI Update 2017 and in Exhibit "A".

The foregoing Resolution was passed and duly adopted at a regular meeting of the Mendocino Local Agency Formation Commission held on this 3<sup>rd</sup> day of April, 2017, by the following vote:

AYES: Commissioners Brown, Doble, Gonzalez, McCowen, McNerlin, Silver, and Ward  
NOES: none  
ABSTAIN: none  
ABSENT: Commissioners Hamburg and Orth

ATTEST:

  
\_\_\_\_\_  
UMA HINMAN, Executive Officer

  
\_\_\_\_\_  
GERALD WARD, Chair

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# 1 INTRODUCTION

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## 1.1 LOCAL AGENCY FORMATION COMMISSION

Local Agency Formation Commissions (LAFcos) are quasi-legislative, independent local agencies that were established by State legislation in 1963 to oversee the logical and orderly formation and development of local government agencies including cities and special districts. There is one LAFco for each county in California.

LAFco is responsible for implementing the Cortese-Knox-Hertzberg (CKH) Local Government Reorganization Act of 2000 (California Government Code Section 56000 et. seq.) in order to promote orderly growth, prevent urban sprawl, preserve agricultural and open space lands, and assure efficient provision of municipal services.

LAFco has the authority to establish and reorganize cities and special districts, change their boundaries and authorized services, allow the extension of public services, perform municipal service reviews, and establish spheres of influence. Some of LAFco's duties include regulating boundary changes through annexations or detachments and forming, consolidating, or dissolving local agencies.

## 1.2 MENDOCINO LAFCO

The CKH Act provides for flexibility in addressing State regulations to allow for adaptation to local needs. Mendocino LAFco has adopted policies, procedures and principles that guide its operations. These policies and procedures can be found on Mendocino LAFco's website at the following location: <http://www.mendolafco.org/policies.html>.

Mendocino LAFco has a public Commission with seven regular Commissioners and four alternate Commissioners. The Commission is composed of two members of the Mendocino County Board of Supervisors, two City Council members, two Special District Representatives, and one Public Member-At-Large. The Commission also has one alternate member for each represented category.

## 1.3 MUNICIPAL SERVICE REVIEW

The CKH Act (GC §56430) requires LAFco to prepare a Municipal Service Review (MSR) for all local agencies within its jurisdiction. MSRs are required prior to and in conjunction with the update of a Sphere of Influence (SOI).

An MSR is a comprehensive analysis of the services provided by a local government agency to evaluate the capabilities of that agency to meet the public service needs of their current and future service area. An MSR must address the following seven factors:

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 and adequacy of public services including infrastructure needs or deficiencies
4. Financial ability of agency to provide services
5. Status of, and opportunities for, shared facilities
6. Accountability for community service needs, including government structure and operational efficiencies

7. Any other matter related to effective or efficient service delivery, as required by commission policy

This MSR includes written statements or determinations with respect to each of the seven mandated areas of evaluation outlined above. These determinations provide the basis for LAFCo to consider the appropriateness of a service provider's existing and future service area boundary.

## 1.4 SPHERE OF INFLUENCE

The CKH Act requires LAFCo to adopt a Sphere of Influence (SOI) for all local agencies within its jurisdiction. A Sphere of Influence (SOI) is "a plan for the probable physical boundary and service area of a local agency or municipality as determined by the Commission" (GC §56076).

When reviewing an SOI for a municipal service provider, LAFCo will consider the following five factors:

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 and 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 LAFCo determines that they are relevant to the agency
5. The present and probable need for sewer, water, and/or fire protection public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence

This SOI Update includes written statements or determinations with respect to each of the five mandated areas of evaluation outlined above. These determinations provide the basis for LAFCo to consider the appropriateness of establishing or modifying a service provider's sphere of influence or probable future boundary.

## 1.5 CEMETERY DISTRICTS

This MSR and SOI Update addresses the eight Cemetery Districts located in Mendocino County. As background information, the following provides a brief history of Cemetery Districts in California and general information regarding cemetery district operations.

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 to own, improve, expand, and operate public cemeteries that provide respectful and affordable interments. The Public Cemetery District Law (Health and Safety Code Section 9000 et seq.) was originally enacted in 1909 and was comprehensively rewritten in 2004 by Senate Bill 341.

Residents or taxpayers of a district and their family may be interred in district cemeteries. In addition, the Public Cemetery District Law allows cemetery districts to inter non-residents under certain circumstances. For example, ownership of a burial plot entitles a former resident or taxpayer of a district and their family to be buried in a district facility. Another exception is a person living 15 miles or more from any private cemetery, and who is not eligible to be buried in another public cemetery, may be buried within the district facilities.

Cemetery Districts generate revenue primarily from a share of Mendocino County's property taxes and fees for services. Table 1-1 below shows the Current Secured Tax Apportionment Factors for the eight



Cemetery Districts in Mendocino County for Fiscal Year 2016-2017. In addition, pursuant to Health and Safety Code Sections 9065 and 9066, Cemetery Districts are required to create an Endowment Care Fund and invest the fund balance for the purpose of generating annual income through interest earned on the principal to finance the continuous maintenance and care of District cemeteries in perpetuity. The Endowment Care Fund principal may not be spent.

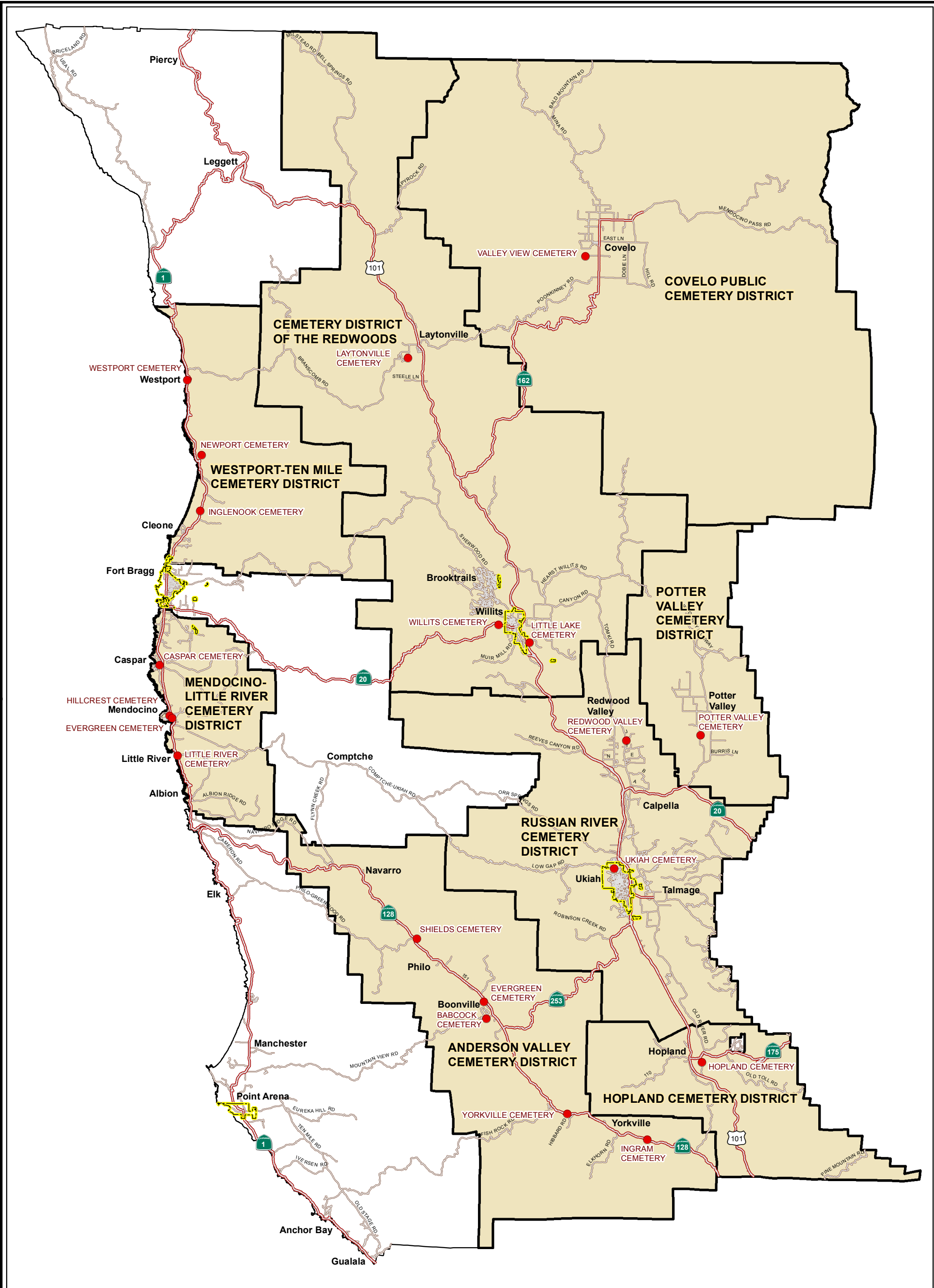
<b>Cemetery District</b>	<b>Factor</b>
Anderson Valley Cemetery District	0.0004290
Cemetery District of the Redwoods	0.0006826
Covelo Public Cemetery District	0.0000742
Hopland Cemetery District	0.0000426
Mendocino-Little River Cemetery District	0.0003372
Potter Valley Cemetery District	0.0000921
Russian River Cemetery District	0.0026663
Westport-Ten Mile Cemetery District	0.0000474

The range of services provided by public cemetery districts varies depending on the level of financial and staff resources available, but generally includes the following types of services:

- **Interment/Memorial Services:** District services generally include opening and closing of the burial site, placing the burial container to house the casket or urn, setting up the greens and lowering device, providing graveside furnishings (tent and chairs), and installing the headstone.
- **Improvement and Maintenance of Cemetery Grounds:** Districts develop and maintain access roads, parking areas, walkways, drainage infrastructure, landscaping and irrigation systems, gravesites, and structures such as chapels, mausoleums, columbariums, offices, maintenance buildings, restrooms, walls, fences, and gates within district cemeteries. Districts also typically own and maintain vehicles and equipment such as mowers, weed eaters, mini-excavators, backhoes, pickup trucks, and trailers.
- **Record Keeping:** Burial plot sales are recorded and mapped with the assigned name of the plot owner. Districts maintain business records of plot sales and burials for historical purposes.
- **Mapping of Burial Plots:** Many districts are responsible for historic cemeteries they did not create and which often are insufficiently mapped. Plotting new gravesites in a historic cemetery requires careful survey, site plotting, and placement of markers.
- **Public Relations:** District personnel and Trustees assist residents and the public with genealogy research in locating the burial sites of family members interred within a district cemetery.

## 1.6 MENDOCINO COUNTY DISTRICT CEMETERIES

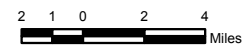
The following map shows the boundaries for the eight cemetery districts in Mendocino County and the location of district facilities.



# Mendocino County Cemetery Districts

- Cemetery Districts
- Incorporated Cities
- Highways
- Roads
- Cemetery Locations

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, January 2017.  
 Note: This map is not a survey product.



## 1.7 NON-DISTRICT CEMETERIES

There are cemeteries located throughout Mendocino County that are not governed by Cemetery Districts and therefore are not addressed by this MSR. According to the Find a Grave website (<https://www.findagrave.com/>), there are approximately 79 cemeteries in Mendocino County which are owned and operated/maintained by a variety of public and private entities. In addition, the majority of these 79 cemeteries appear to be historic in nature meaning that no new burials occur at these locations. Private cemeteries, such as those located on Tribal Lands and those owned by Religious and Fraternal organizations, are not under the purview of LAFCo.

As shown in Figure 1-1, there are three areas in Mendocino County that are not covered by a Cemetery District: the southern coastal area from SR 128 south to Gualala, the Comptche area, and north of Westport. Additionally, there are numerous private cemeteries throughout the County. Examples of private cemeteries that are not within the purview of LAFCo include the Concow Cemetery located in the Covelo area which is on Tribal Lands; the Rose Memorial Park, which is located within the boundaries of the City of Fort Bragg but which is privately owned and operated; the Cuffey's Cove Catholic Cemetery located in Elk, which is owned and operated by the Roman Catholic Bishop of Santa Rosa; and the Cuffey's Cove Community Cemetery located in Elk, which is privately owned and operated.

## 1.8 DISADVANTAGED UNINCORPORATED COMMUNITIES

Senate Bill (SB) 244, which became effective in January 2012, requires LAFCo to evaluate any Disadvantaged Unincorporated Communities (DUCs), including the location and characteristics of any such communities, when preparing an MSR that addresses agencies that provide water, wastewater or structural fire protection services. A DUC is an unincorporated geographic area with 12 or more registered voters with a median household income of 80 percent or less of the statewide median household income (MHI).

This State legislation is intended to ensure that the needs of these communities are met when considering service extensions and/or annexations in unincorporated areas. Since the eight Cemetery Districts addressed in this MSR do not provide water, wastewater or structural fire protection services, an evaluation of DUCs is not required to be provided. Therefore, there will be no further discussion of the requirements of SB 244 in this MSR.

## 1.9 SENATE BILL 215

Senate Bill (SB) 375 (Sustainable Communities and Climate Protection Act) requires each metropolitan planning organization (MPO) to address regional greenhouse gas (GHG) emission reduction targets for passenger vehicles in their Regional Transportation Plan (RTP) by integrating planning for transportation, land-use, and housing in a sustainable communities strategy. Senate Bill (SB) 215 (Wiggins) requires LAFCo to consider regional transportation plans and sustainable community strategies developed pursuant to SB 375 before making boundary decisions.

Mendocino County is not located within an MPO boundary and therefore is not subject to the provisions of SB 375. However, the Mendocino Council of Governments (MCOG) supports and coordinates the local planning efforts of Mendocino County and the Cities of Fort Bragg, Point Arena, Ukiah, and Willits to address regional housing and transportation needs and helps provide a framework for sustainable regional growth patterns through the Vision Mendocino 2030 Blueprint Plan. MCOG is also responsible

for allocating regional transportation funding to transportation improvement projects consistent with the 2010 RTP for Mendocino County.

Mendocino County and the Cities of Fort Bragg, Point Arena, Ukiah, and Willits are the local agencies primarily responsible for planning regional growth patterns through adoption and implementation of a General Plan and Zoning Regulations. The eight Cemetery Districts in Mendocino County were established to provide interment services and do not have the legal authority to make land use policy decisions that would impact growth in Mendocino County.

Mendocino County is not located within an MPO and there is no proposal to expand the boundaries of any of the eight cemetery districts subject to this MSR. Therefore, there will be no further discussion of the requirements of SB 375 or SB 215 in this MSR.

## 2 MUNICIPAL SERVICE REVIEWS

### 2.1 ANDERSON VALLEY CEMETERY DISTRICT

#### 2.1.1 DISTRICT OVERVIEW

##### 2.1.1.1 DISTRICT PROFILE

<b>District Name:</b>	Anderson Valley Cemetery District
<b>Mailing Address:</b>	P.O. Box 1023, Boonville, CA 95415 P.O. Box 65, Philo, CA 95466
<b>District Office:</b>	n/a
<b>Fax Number:</b>	n/a
<b>Website:</b>	n/a
<b>Contact Person:</b>	Jan Wasson-Smith, Secretary
<b>Phone Number:</b>	(707) 895-2352
<b>Grounds Phone Number:</b>	(707) 621-1091
<b>Email Address:</b>	<a href="mailto:jan5150@att.net">jan5150@att.net</a>

<b>Trustee Name</b>	<b>Title</b>	<b>Term Expiration</b>
Christine Clark	Chair	November 2020
Eva Johnson	Trustee	November 2020
Jim Hill	Trustee	November 2020
Joan Rose	Trustee	Unknown
Wes Smoot	Trustee	November 2020

##### 2.1.1.2 FORMATION, SERVICES, AND BOUNDARY

The Anderson Valley Cemetery District (AVCD) was formed in August 1937 to support and maintain the cemeteries in Anderson Valley. The District is situated along State Route 128 in southern Mendocino County and encompasses the communities of Yorkville, Boonville, Philo, and Navarro (Figure 2-1). The District's boundary is entirely within Mendocino County and covers approximately 350 square miles or 224,000 acres. Since its formation, the District undertook one annexation in 1984, known as the Flynn Creek Road to Mountain House Road Annexation. This is the first MSR prepared for the District.

##### 2.1.1.3 SPHERE OF INFLUENCE, OUT-OF-AREA SERVICES, AND AREAS OF INTEREST

On April 3, 1995, LAFCo adopted Resolution No. 95-2 approving a Sphere of Influence (SOI) consistent with the District boundaries. In addition to serving residents within its boundaries, the District may also provide services to non-residents pursuant to Health and Safety Code §9061. The District has not identified any un-served or underserved areas adjacent to their boundary which they could serve. The District has not requested a modification to the District boundary.

##### 2.1.1.4 GOVERNMENT STRUCTURE

The District is governed by a five-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve four-year terms. The current Board of Trustees is identified in Table 2-1. Regularly

scheduled Board meetings are held on the first Monday of odd-numbered months at the Anderson Valley Fire Station located at 14281 Highway 128 in Boonville. All meetings are open to the public in accordance with the Brown Act and are publicly posted a minimum of 72 hours prior to the meeting at the Post Offices in Boonville, Philo and Yorkville, and also published in the Anderson Valley Advocate. Residents and customers submit their comments and complaints to the District through postal mail, e-mail, and in-person at Board meetings. The District has not received any recent complaints related to District services. The District received a complaint regarding vegetation that was removed on District property to prevent a safety hazard.

### 2.1.1.5 MANAGEMENT AND STAFFING

The Board of Trustees oversees the operations of the District. The District has two part-time employees that manage the operations of the District: a Secretary and a Groundskeeper. The District does not currently prepare written performance evaluations for its employees.

## 2.1.2 DISTRICT SERVICES

### 2.1.2.1 SERVICE OVERVIEW

The District provides interment services. The following table provides details regarding the District cemetery facilities.

<b>Name</b>	<b>Location</b>	<b>Acreage</b>	<b>Services</b>
Evergreen Cemetery	12501 Anderson Valley Way Boonville, CA	5.0	Burial plots and associated infrastructure.
Shields Cemetery	6341 Highway 128 Philo, CA	3.0	Burial plots and associated infrastructure.
Babcock Cemetery	18501 Mountain View Road Boonville, CA	1.5	Burial plots and associated infrastructure.
Yorkville Cemetery	23011 Highway 128 Yorkville, CA	2.0	Burial plots and associated infrastructure.
Ingram Cemetery	43700 Highway 128 Yorkville, CA	2.0	This newly acquired land is vacant except for the Ingram family plot.

### 2.1.2.2 CAPACITY OF FACILITIES & DEMAND FOR SERVICES

District facilities provide for in-ground interment of traditional full body remains and cremated remains or cremains. The District estimates an average combined total of 12 full body burials per year. The following table summarizes the capacity of the District cemetery facilities.

<b>Cemetery</b>	<b>Available Plots</b>	<b>Full Body Burials per Year</b>	<b>Years of Service</b>
Evergreen	150	12	13
Shields	0	12	0
Babcock	0	12	0
Yorkville	50	12	4

<b>Cemetery</b>	<b>Available Plots</b>	<b>Full Body Burials per Year</b>	<b>Years of Service</b>
Ingram	500	12	41
Total	700	n/a	58

The District is considering purchasing a columbarium for Evergreen Cemetery to expand available capacity for cremains; however, this potential improvement is still in the concept phase.

### **2.1.2.3 INFRASTRUCTURE NEEDS OR DEFICIENCIES**

The District does not currently have a facilities plan. The District relies on input from the Groundskeeper regarding necessary maintenance and upgrades for District facilities and equipment. The District provides maintenance services on a year-round basis. Overall, the cemetery grounds and structures are in good condition, according to District personnel. The District owns equipment and tools for maintenance and site preparations.

### **2.1.3 DISTRICT FINANCES**

#### **2.1.3.1 REVENUES AND EXPENDITURES**

The District revenue includes a share of Mendocino County's annual property taxes, fees for services, and interest income. The District expenses include salaries and benefits for staff and the cost for cemetery services and supplies. The table below summarizes the District revenue and expenses for Fiscal Year (FY) 2012-2013, 2013-2014, and 2014-2015.

	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
<b>Beginning Fund Balance</b>	\$287,204	\$283,729	\$290,316
<b>Ending Fund Balance</b>	\$283,729	\$290,316	\$300,340
<b>Endowment Fund Balance</b>			\$57,425
<b>Revenue</b>			
Property Taxes	\$41,075	\$42,960	\$43,639
Charges for Services	\$13,231	\$6,550	\$7,700
Interest Income	\$1,940	\$1,456	\$1,005
Other Revenue	\$5	\$3	\$0
<b>Total Revenue</b>	<b>\$56,251</b>	<b>\$50,970</b>	<b>\$52,344</b>
<b>Expenses</b>			
Salaries & Employee Benefits	\$26,048	\$25,781	\$28,366
Repairs & Maintenance	\$2,448	\$2,234	\$1,708
Capital Improvements	\$6,942	\$0	\$0
Equipment Purchases	\$7,500	\$0	\$0
Office Expenses	\$628	\$715	\$615

Insurance	\$7,724	\$6,668	\$3,048
Professional Services	\$6,155	\$6,468	\$5,809
Transportation Reimbursement	\$2,282	\$2,518	\$2,774
<b>Total Expenses</b>	<b>\$59,726</b>	<b>\$44,383</b>	<b>\$42,320</b>
<b>Net Income/Loss</b>	<b>-\$3,475</b>	<b>\$6,587</b>	<b>\$10,024</b>

Comparing revenue to expenses is one way to measure the overall fiscal health of district operations. In FY 2012-2013, expenses exceeded revenue by \$3,475. In FY 2013-2014, revenue exceeded expenses by \$6,587. In FY 2014-2015, revenue exceeded expenses by \$10,024. This indicates that under current levels of maintenance and capital improvements, District revenue sufficiently covers existing service costs.

#### **2.1.4 SHARED FACILITIES AND REGIONAL COLLABORATION**

The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR. The District is not involved in a Joint Powers Authority (JPA). The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC).

#### **2.1.5 GROWTH AND POPULATION PROJECTIONS**

##### **2.1.5.1 PRESENT AND PLANNED LAND USE AND DEVELOPMENT**

Mendocino County is the land use authority within the District and land-use decisions are made based on the County General Plan and Zoning regulations. Mendocino County is predominantly rural in nature with forest and agricultural land uses. Urban development is primarily focused in cities and community areas of the County. The District boundary encompasses the unincorporated communities of Yorkville, Boonville, Philo, and Navarro, and surrounding unincorporated areas of Mendocino County. (County, 2008)

The community of Yorkville is located in southeastern Anderson Valley and includes a mixture of limited residential and commercial uses, as well as a few vineyards and wineries. The community of Boonville is located northwest of Yorkville and includes a mixture of suburban residential, commercial, and rural community land use classifications. The Boonville community is developed with the Caltrans and County Department of Transportation corporation yards, the Boonville airport, the Anderson Valley Junior/Senior High School, the Mendocino County Fairgrounds, and the Anderson Valley Brewing Company. The community of Philo is located northwest of Boonville and is developed with a mixture of industrial and commercial uses which are bounded by rural residential and agricultural (vineyards and wineries) uses. The community of Navarro is located in northwestern Anderson Valley and includes very limited commercial and residential uses. (County, 2008)

##### **2.1.5.2 EXISTING POPULATION AND PROJECTED GROWTH**

The District boundary encompasses two census-designated places (CDPs) for the unincorporated communities of Boonville and Philo. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Cities and CDPs (US Census Bureau, 2016).



<b>Census Boundary Area</b>	<b>Population</b>
Boonville CDP	1,035
Philo CDP	349
<b>Total</b>	<b>1,384</b>

The District also serves residents that live in the surrounding unincorporated areas of Mendocino County. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Census Tracts (US Census Bureau, 2016).

<b>Census Tract</b>	<b>Total Population</b>	<b>% of Census Tract</b>	<b>AVCD Population</b>
111.02	3,915	25	979
112	3,293	65	2,140
113	5,972	35	2,090
118	2,082	25	521
<b>Total</b>	<b>15,262</b>	<b>n/a</b>	<b>5,730</b>

Based on the range of population size established by the CDPs and Census Tracts data above, the existing population size for the District is estimated to be the midpoint between 1,384 and 5,730. For purposes of this MSR, the existing population size for the District is approximately 3,500. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The annual growth rate for the unincorporated areas of Mendocino County is 0.4 percent. The table below shows the projected growth for the District in 2035 based on this annual growth rate.

<b>Jurisdiction</b>	<b>2015 Population</b>	<b>2035 Population</b>
Unincorporated Areas	3,500	3,780

Please refer to Appendix A of this document for more information regarding the data source and methodology for estimating the existing population size and the annual growth rate.

## **2.1.6 MSR DETERMINATIONS**

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

1. The existing population size for the District is estimated to be 3,500 with an annual growth rate of 0.4 percent.
2. Mendocino County has land use authority within the District boundary and makes land-use decisions based on the County General Plan and Zoning regulations.
3. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The District has not requested a modification to the District boundary.

#### **2.1.6.2 Present and Planned Capacity of Public Facilities and Adequacy of Public Services**

4. The existing land capacity (plot space) at current District facilities is sufficient for approximately 58 years of continued service.
5. It is recommended that the District refer to the State eligibility criteria pursuant to Health and Safety Code §9061 for determining burial rights for non-residents.
6. There are no capacity issues or major infrastructure needs identified that need to be addressed within the timeframe of this MSR.
7. It is recommended that the District prepare a facilities plan that identifies current and long-term District facility needs, including maintenance, capital improvements, and facility expansion, and identifies potential revenue sources for addressing those facility needs.

#### **2.1.6.3 Financial Ability of Agency to Provide Services**

8. The District prepares an annual budget and generally operates at a net income. The District is not current on preparing financial audit reports pursuant to Government Code Section 26909.
9. According to financial information from Fiscal Years 2012-2013, 2013-2014, and 2014-2015, the District is fiscally healthy and able to meet its ongoing financial obligations.

#### **2.1.6.4 Opportunities for Shared Facilities**

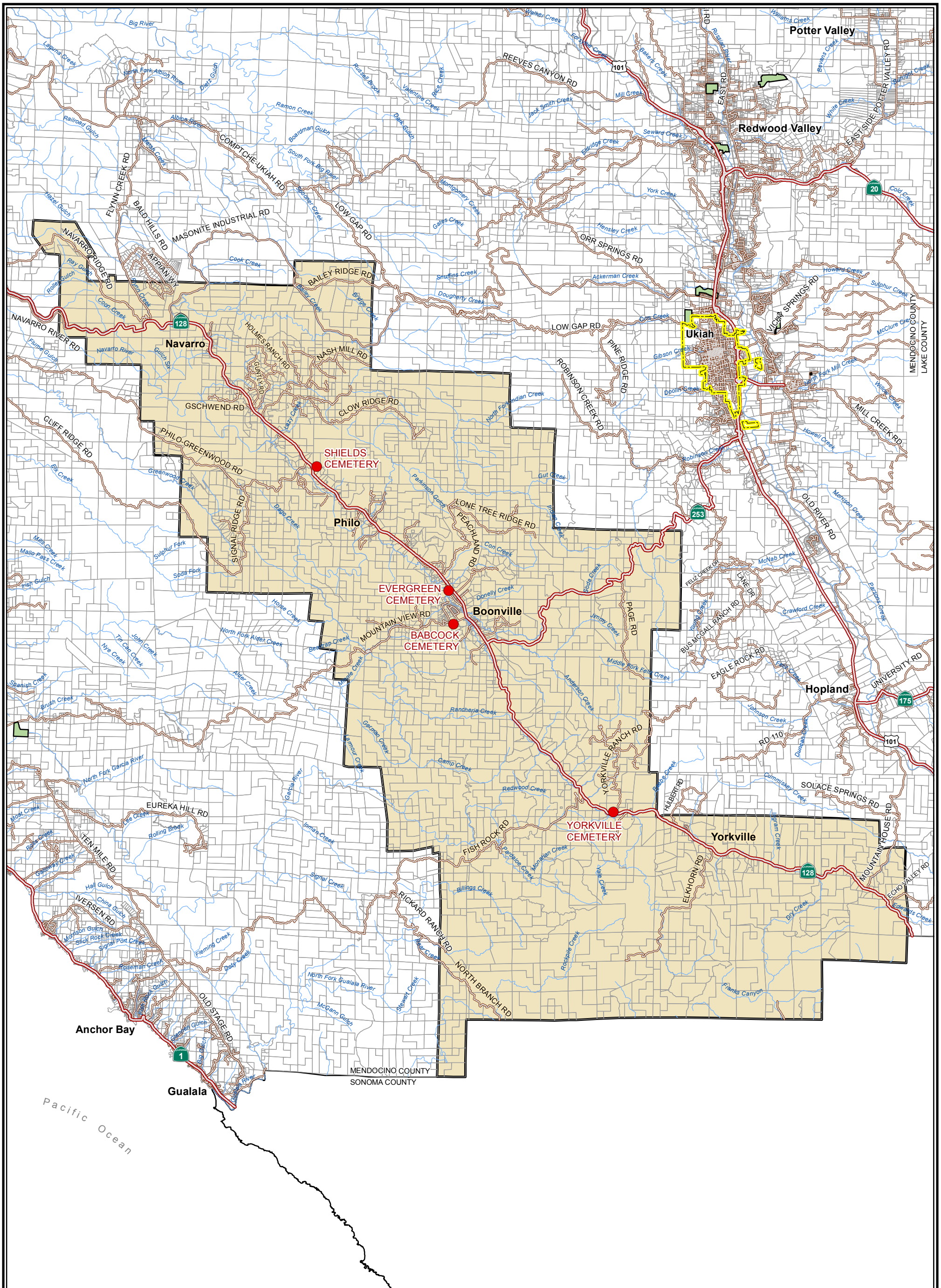
10. The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR.
11. The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC). It is recommended that the District also consider participating in the California Special Districts Association (CSDA).

#### **2.1.6.5 Accountability for Community Services**

12. The District is governed by a five-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve a 4-year term. Regularly scheduled Board meetings are held on the first Monday of odd-numbered months at the Anderson Valley Fire Station located at 14281 Highway 128 in Boonville. All meetings are open to the public and are publicly posted a minimum of 72 hours prior to the meeting.
13. It is recommended that the District prepare written performance evaluations for District employees on an annual basis.
14. The District does not currently have a website. To provide transparency, it is recommended that all public agencies consider hosting a website as a valuable communication tool for meeting notices, agendas, minutes, staff reports, and adopted resolutions, and to provide information about the District's services and programs.
15. Residents and customers submit their comments and complaints to the District through postal mail, e-mail, and in-person at Board meetings.

#### **2.1.6.6 Any Other Matters Related to Service Delivery as Required by LAFCo Policy**

16. There are no other matters related to service delivery required by Mendocino LAFCo Policy.



# Anderson Valley Cemetery District

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, February 2017.

Note: This map is not a survey product.

The Native American Land Areas as depicted on this map may not be a complete inventory of such lands.

- Anderson Valley Cemetery District
- Incorporated Cities
- Native American Lands
- Parcels
- Cemetery Locations
- Highways
- Roads
- Streams

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 Miles

## 2.2 CEMETERY DISTRICT OF THE REDWOODS

### 2.2.1 DISTRICT OVERVIEW

#### 2.2.1.1 DISTRICT PROFILE

<b>District Name:</b>	Cemetery District of the Redwoods
<b>Mailing Address:</b>	P.O. Box 153, Willits, CA 95490
<b>District Office:</b>	n/a
<b>Fax Number:</b>	n/a
<b>Website:</b>	n/a
<b>Contact Person:</b>	Verlan Stock, Clerk
<b>Phone Number:</b>	(707) 459-5252
<b>Email Address:</b>	n/a

<b>Trustee Name</b>	<b>Title</b>	<b>Term Expiration</b>
Charlie Betschart	Trustee	August 2018
Erica Bruce	Trustee	August 2018
Kent Westwood	Trustee	January 2021

#### 2.2.1.2 FORMATION, SERVICES, AND BOUNDARY

The Cemetery District of the Redwoods (CDR) was formed on July 6, 1954 to support and maintain the cemeteries within the Willits Common Union High School District boundaries. The District is situated along US Highway 101 in north-central Mendocino County and encompasses the City of Willits and the community of Laytonville (Figure 2-2). The District's boundary is entirely within Mendocino County and covers approximately 650 square miles or 416,000 acres. Since its formation, the District undertook one annexation in 1989, in conformance with the boundaries of the Long Valley Unified School District, which included Branscomb, Longvale, Bell Springs, and Spy Rock, totaling 220 square miles or 140,800 acres. This is the first MSR prepared for the District.

#### 2.2.1.3 SPHERE OF INFLUENCE, OUT-OF-AREA SERVICES, AND AREAS OF INTEREST

On April 3, 1995, LAFCo adopted Resolution No. 95-2 approving a Sphere of Influence (SOI) consistent with the district boundaries. In addition to serving residents within its boundaries, the District may also provide services to non-residents pursuant to Health and Safety Code §9061. The District has not identified any un-served or underserved areas adjacent to their boundary which they could serve. The District has not requested a modification to the District boundary.

#### 2.2.1.4 GOVERNMENT STRUCTURE

The District is governed by a three-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve four-year terms. The current Board of Trustees is identified in Table 2-8. Regularly scheduled Board meetings are held quarterly and the location rotates between the three District cemeteries. All meetings are open to the public in accordance with the Brown Act and are publicly posted a minimum of 72 hours prior to the meeting. Residents and customers submit their comments and complaints to the District through postal mail and in-person at Board meetings. The District has not received any recent complaints related to District facilities and/or services.

### 2.2.1.5 MANAGEMENT AND STAFFING

The Board of Trustees oversees the operations of the District. The District has one full-time employee that manages the operations of the District: Groundskeeper/Maintenance. The District also has one part-time employee that assists the Groundskeeper/Maintenance. The District does not currently prepare written performance evaluations for District employees.

## 2.2.2 DISTRICT SERVICES

### 2.2.2.1 SERVICE OVERVIEW

The District provides interment services. The following table provides details regarding the District cemetery facilities.

<b>Name</b>	<b>Location</b>	<b>Acreage</b>	<b>Services</b>
Willits Cemetery	1200 State Route 20 Willits, CA	11.0	Burial plots and associated infrastructure.
Little Lake Cemetery	875 East Hill Road Willits, CA	6.74	Burial plots and associated infrastructure.
Laytonville Cemetery	1351 Branscomb Road Laytonville, CA	7.45	Burial plots and associated infrastructure.

### 2.2.2.2 CAPACITY OF FACILITIES & DEMAND FOR SERVICES

District facilities provide for in-ground interment of traditional full body remains and cremated remains or cremains. The District estimates an average combined total of 50 burials (20 full body remains and 30 cremains) per year. The following table summarizes the capacity of the District cemetery facilities.

<b>Cemetery</b>	<b>Available Plots</b>	<b>Full Body Burials per Year</b>	<b>Years of Service</b>
Combined facilities	150	20	7.5
Total	150	n/a	7.5

Little Lake Cemetery is the only District facility with land expansion capability. In order to expand this facility, reserve funds would need to be used for vegetation removal and land preparation activities.

### 2.2.2.3 INFRASTRUCTURE NEEDS OR DEFICIENCIES

The District does not currently have a facilities plan. The District relies on input from the Groundskeeper regarding necessary maintenance and upgrades for District facilities and equipment. Improvements are needed at Laytonville Cemetery where the water system was removed due to vandalism and needs to be re-installed. The District provides maintenance services on a year-round basis. Overall, the cemetery grounds and structures are in fair condition according to District personnel. The District owns vehicles, equipment, and tools.

## 2.2.3 DISTRICT FINANCES

### 2.2.3.1 REVENUES AND EXPENDITURES

The District revenue includes a share of Mendocino County's annual property taxes, fees for services, and interest income. The District expenses include salaries and benefits for staff and the cost for cemetery services and supplies. The table below shows the District revenue and expenses for Fiscal Years (FY) 2012-2013, 2013-2014, and 2014-2015.

<b>Table 2-11 CDR Financial Summary</b>			
	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
<b>Beginning Fund Balance</b>	\$231,119	\$250,976	\$250,266
<b>Ending Fund Balance</b>	\$250,976	\$250,266	\$297,447
<b>Endowment Fund Balance</b>			\$148,748
<b>Revenue</b>			
Property Taxes	\$73,213	\$72,152	\$73,336
Charges for Services	\$20,456	\$17,300	\$27,125
Interest Income	\$2,197	\$1,700	\$1,238
Other Revenue	\$8	\$5	\$0
<b>Total Revenue</b>	<b>\$95,874</b>	<b>\$91,157</b>	<b>\$101,699</b>
<b>Expenses</b>			
Salaries & Employee Benefits	\$50,981	\$51,409	\$47,022
Repairs & Maintenance	\$3,373	\$2,585	\$1,936
Special Dept. Expense	\$1,257	\$1,221	\$1,103
Equipment Purchases	\$0	\$22,628	-\$6,816
Professional Services	\$13,200	\$6,099	\$4,005
Office Expenses	\$164	\$223	\$932
Insurance	\$1,492	\$2,301	\$2,008
Communications	\$564	\$599	\$646
Utilities	\$870	\$1,300	\$871
Memberships	\$434	\$445	\$18
Transportation Reimbursement	\$3,457	\$3,058	\$2,571
Other Expenses	\$226	\$0	\$221
<b>Total Expenses</b>	<b>\$76,017</b>	<b>\$91,868</b>	<b>\$54,517</b>
<b>Net Income/Loss</b>	<b>\$19,857</b>	<b>-\$710</b>	<b>\$47,181</b>

Comparing revenue to expenses is one way to measure the overall fiscal health of district operations. In FY 2012-2013, revenue exceeded expenses by \$19,857. FY 2013-2014, expenses exceeded revenue by \$710. In FY 2014-2015, revenue exceeded expenses by \$47,181. This indicates that under current levels of maintenance and capital improvements, District revenue sufficiently covers existing service costs.

## 2.2.4 SHARED FACILITIES AND REGIONAL COLLABORATION

The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR. The District is not involved in a Joint Powers Authority (JPA). The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC).

## 2.2.5 GROWTH AND POPULATION PROJECTIONS

### 2.2.5.1 PRESENT AND PLANNED LAND USE AND DEVELOPMENT

The City of Willits is the land use authority within the incorporated area of the District and Mendocino County is the land use authority within the unincorporated areas. The City and the County make land-use decisions based on their respective General Plans and Zoning regulations. Mendocino County is predominantly rural in nature with forest and agricultural land uses. Urban development is primarily focused in cities and community areas of the County. The District boundary encompasses the City of Willits, the unincorporated communities of Laytonville, Branscomb, Longvale, Bell Springs, Spy Rock, and surrounding unincorporated areas of Mendocino County. (County, 2008)

The City of Willits provides a variety of urban land uses ranging from low density residential to multi-family residential, retail and service commercial, manufacturing, public facilities, recreation, and is surrounded primarily by agricultural lands. The main land uses for unincorporated areas adjacent to the City of Willits (Little Lake Valley) are agricultural, rangelands, and low-density rural residential. In addition, there are suburban residential areas south and north of the city, including the Brooktrails Township development located northwest of the City. The community of Laytonville is bisected by US Highway 101 and development along this corridor entails highway oriented commercial uses such as gas stations, food services, and various other retail businesses. Residential development is primarily located west of the highway and the surrounding areas are agricultural pasture lands. (County, 2008)

### 2.2.5.2 EXISTING POPULATION AND PROJECTED GROWTH

The District boundary encompasses the City of Willits and two census-designated places (CDPs) for the unincorporated communities of Brooktrails and Laytonville. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Cities and CDPs (US Census Bureau, 2016).

<b>Census Boundary Area</b>	<b>Population</b>
City of Willits	4,888
Brooktrails CDP	3,235
Laytonville CDP	1,227
<b>Total</b>	<b>9,350</b>

The District also serves residents that live in the surrounding unincorporated areas of Mendocino County. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Census Tracts (US Census Bureau, 2016).

<b>Census Tract</b>	<b>Total Population</b>	<b>% of Census Tract</b>	<b>CDR Population</b>
101	2,587	10	259
102	4,155	40	1,662
103	4,272	10	427
106	6,917	90	6,225
108.01	5,915	10	592
<b>Total</b>	<b>23,846</b>	<b>n/a</b>	<b>9,165</b>

Based on the range of population size established by the CDPs and Census Tracts data above, the existing population size for the District is estimated to be the midpoint between 9,165 and 9,350. For purposes of this MSR, the existing population size for the District is approximately 9,250. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The annual growth rate for the City of Willits is 0.33 percent and the annual growth rate for unincorporated areas of Mendocino County is 0.4 percent. The table below shows the projected growth for the District in 2035 based on these annual growth rates.

<b>Jurisdiction</b>	<b>2015 Population</b>	<b>2035 Population</b>
City of Willits	4,888	5,211
Unincorporated Areas	4,362	4,711
<b>Total</b>	<b>9,250</b>	<b>9,922</b>

Please refer to Appendix A of this document for more information regarding the data source and methodology for estimating the existing population size and the annual growth rate.

## **2.2.6 MSR DETERMINATIONS**

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

1. The existing population size for the District is estimated to be 9,250 with an annual growth rate of 0.33 percent for the City of Willits (4,888) and 0.4 percent for unincorporated areas of Mendocino County (4,362).
2. The City of Willits and Mendocino County both have land use authority within the District boundary and make land-use decisions based on their respective General Plans and Zoning regulations.

It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The District has not requested a modification to the District boundary.

### **2.2.6.2 Present and Planned Capacity of Public Facilities and Adequacy of Public Services**

3. The existing land capacity (plot space) at current District facilities is sufficient for approximately 7.5 years of continued service.



4. Little Lake Cemetery is the only District facility with land expansion capability. In order to expand this facility, reserve funds would need to be used for vegetation removal and land preparation activities.
5. It is recommended that the District refer to the State eligibility criteria pursuant to Health and Safety Code §9061 for determining burial rights for non-residents.
6. Overall, the cemetery grounds and structures are in fair condition with the exception of Laytonville Cemetery where the water system was removed due to vandalism and needs to be re-installed.
7. It is recommended that the District prepare a facilities plan that identifies current and long-term District facility needs, including maintenance, capital improvements, and facility expansion, and identifies potential revenue sources for addressing those facility needs.

#### **2.2.6.3 Financial Ability of Agency to Provide Services**

8. The District prepares an annual budget and generally operates at a net income. The District is not current on preparing financial audit reports pursuant to Government Code Section 26909.
9. According to financial information from Fiscal Years 2012-2013, 2013-2014, and 2014-2015, the District is fiscally healthy and able to meet its ongoing financial obligations.

#### **2.2.6.4 Opportunities for Shared Facilities**

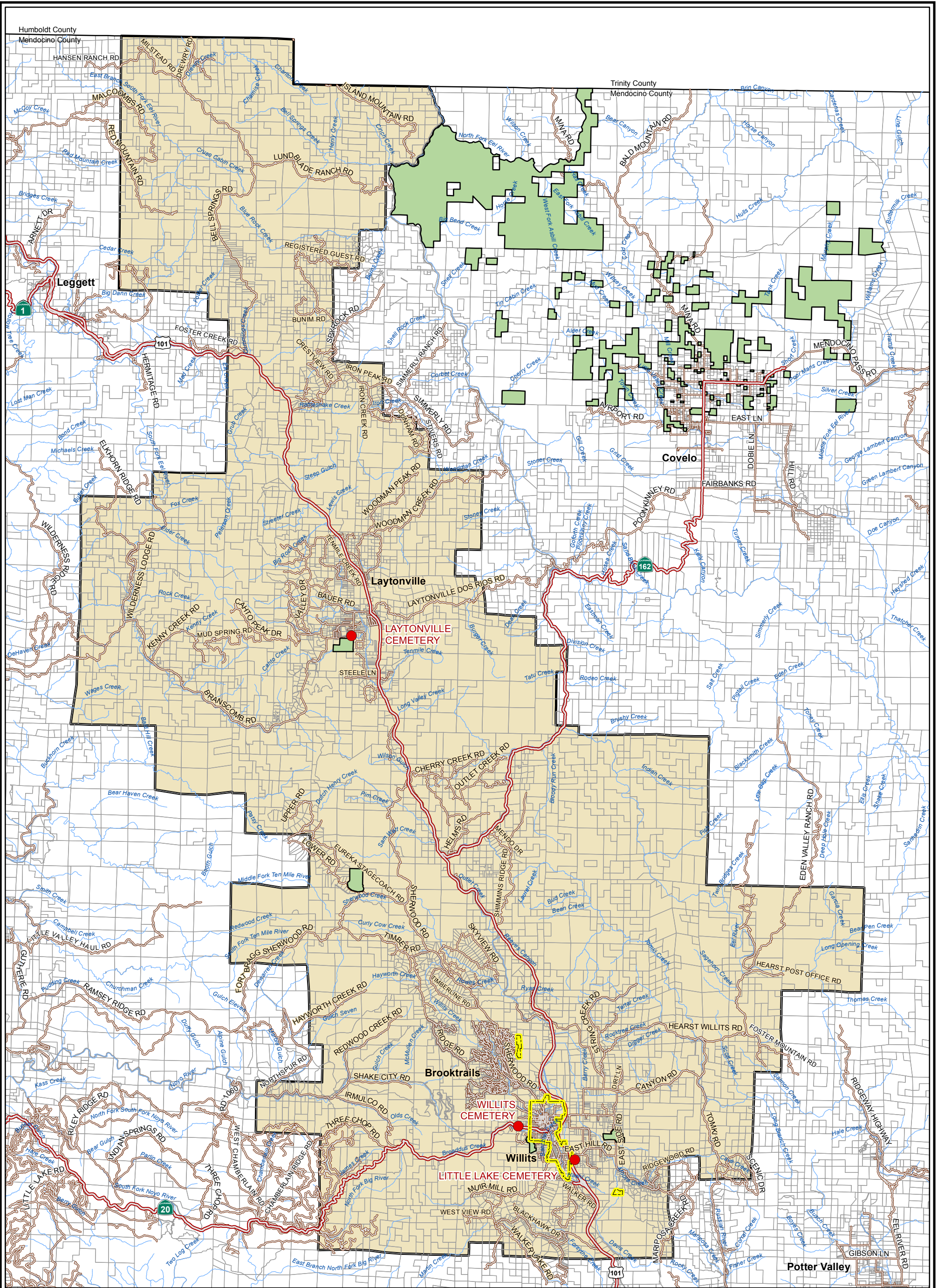
10. The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR.
11. The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC). It is recommended that the District also consider participating in the California Special Districts Association (CSDA).

#### **2.2.6.5 Accountability for Community Services**

12. The District is governed by a three-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve a 4-year term. Regularly scheduled Board meetings are held quarterly and the location rotates between the three District cemeteries. All meetings are open to the public and are publicly posted a minimum of 72 hours prior to the meeting.
13. It is recommended that the District consider expanding the Board of Trustees from three-members to five-members.
14. It is recommended that the District prepare written performance evaluations for District employees on an annual basis.
15. The District does not currently have a website. To provide transparency, it is recommended that all public agencies consider hosting a website as a valuable communication tool for meeting notices, agendas, minutes, staff reports, and adopted resolutions, and to provide information about the District's services and programs.
16. Residents and customers submit their comments and complaints to the District through postal mail and in-person at Board meetings.

#### **2.2.6.6 Any Other Matters Related to Service Delivery as Required by LAFCo Policy**

17. There are no other matters related to service delivery required by Mendocino LAFCo Policy.



# Cemetery District of the Redwoods

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, February 2017.

Note: This map is not a survey product.

The Native American Land Areas as depicted on this map may not be a complete inventory of such lands.

- Cemetery District of the Redwoods
- Incorporated Cities
- Native American Lands
- Parcels
- Cemetery Locations
- Highways
- Roads
- Streams



## 2.3 COVELO PUBLIC CEMETERY DISTRICT

### 2.3.1 DISTRICT OVERVIEW

#### 2.3.1.1 DISTRICT PROFILE

<b>District Name:</b>	Covelo Public Cemetery District
<b>Mailing Address:</b>	P.O. Box 821, Covelo, CA 95428
<b>District Office:</b>	n/a
<b>Fax Number:</b>	n/a
<b>Website:</b>	n/a
<b>Contact Person:</b>	Peggy Weber, Clerk
<b>Phone Number:</b>	(707) 983-6048
<b>Email Address:</b>	n/a

<b>Trustee Name</b>	<b>Title</b>	<b>Term Expiration</b>
Karen Vann	Trustee	April 2019
Pauline Brumley	Trustee	April 2019
Penny Proschold	Trustee	November 2019
Robert Hurt	Trustee	April 2019
Vacant		

#### 2.3.1.2 FORMATION, SERVICES, AND BOUNDARY

The Covelo Public Cemetery District (CPCD) was formed in June 1957 to support and maintain the cemeteries in Round Valley. The District is situated along State Route 162 in northeastern Mendocino County and encompasses the community of Covelo (Figure 2-3). The District's boundary is entirely within Mendocino County and covers approximately 797 square miles or 510,080 acres. Since its formation, the District undertook one detachment in 1993 in conformance with the boundaries of the Round Valley Unified School District. This is the first MSR prepared for the District.

#### 2.3.1.3 SPHERE OF INFLUENCE, OUT-OF-AREA SERVICES, AND AREAS OF INTEREST

On April 3, 1995, LAFCo adopted Resolution No. 95-2 approving a Sphere of Influence (SOI) consistent with the district boundaries. In addition to serving residents within its boundaries, the District may also provide services to non-residents pursuant to Health and Safety Code §9061. The District has not identified any un-served or underserved areas adjacent to their boundary which they could serve. The District has not requested a modification to the District boundary.

#### 2.3.1.4 GOVERNMENT STRUCTURE

The District is governed by a five-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve four-year terms. The current Board of Trustees is identified in Table 2-15. Regularly scheduled Board meetings are held on the second Tuesday of every month at 1:00 pm at the Covelo Volunteer Fire Department located at 75900 Covelo Road in Covelo. All meetings are open to the public in accordance with the Brown Act and are publicly posted a minimum of 72 hours prior to the meeting. Residents and customers submit their comments and complaints to the District through postal mail and in-person at Board meetings. The District has not received any recent complaints related to District facilities and/or services.

### 2.3.1.5 MANAGEMENT AND STAFFING

The Board of Trustees oversees the operations of the District. The District has two part-time employees that manage the operations of the District: a Clerk and a Groundskeeper. The District does not currently prepare written performance evaluations for District employees.

## 2.3.2 DISTRICT SERVICES

### 2.3.2.1 SERVICE OVERVIEW

The District provides interment services. The following table provides details regarding the District cemetery facilities.

Name	Location	Acreage	Services
Valley View Cemetery	23501 Cemetery Lane Covelo, CA	6.0 +	Burial plots and associated infrastructure.
Foster Cemetery	Private property	0.25	Burial plots and associated infrastructure. There are no new burials at this historic cemetery.
Anthony Peak Cemetery	Private property	0.25	Burial plots and associated infrastructure. There are no new burials at this historic cemetery.

### 2.3.2.2 CAPACITY OF FACILITIES & DEMAND FOR SERVICES

District facilities provide for in-ground interment of traditional full body remains and cremated remains or cremains. The District estimates an average number of 7-8 full body burials per year at Valley View Cemetery. The following table summarizes the capacity of the District cemetery facilities.

Cemetery	Available Plots	Full Body Burials per Year	Years of Service
Valley View	500	7-8	50

### 2.3.2.3 INFRASTRUCTURE NEEDS OR DEFICIENCIES

The District does not currently have a facilities plan. The District relies on input from the Groundskeeper regarding necessary maintenance and upgrades for District facilities and equipment. The District provides maintenance services on a year-round basis. Overall, the cemetery grounds and structures are in good condition according to District personnel. The District owns equipment and tools.

## 2.3.3 DISTRICT FINANCES

### 2.3.3.1 REVENUES AND EXPENDITURES

The District revenue includes a share of Mendocino County's annual property taxes, fees for services, and interest income. The District expenses include salaries and benefits for staff and the cost for cemetery services and supplies. The following table shows the District revenue and expenses for Fiscal Years (FY) 2012-2013, 2013-2014, and 2014-2015.

<b>Table 2-18 CPCD Financial Summary</b>			
	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
<b>Beginning Fund Balance</b>	-\$13,541	-\$4,632	-\$6,333
<b>Ending Fund Balance</b>	-\$4,632	-\$6,333	-\$11,134
<b>Endowment Fund Balance</b>			\$10,129
<b>Endowment Interest Income</b>			\$32
<b>Revenue</b>			
Property Taxes	\$7,198	\$7,716	\$7,917
Charges for Services	\$7,513	\$8,302	\$2,805
Donations	\$0	\$823	\$1,238
Other Revenue	\$75	\$0	\$499
<b>Total Revenue</b>	<b>\$14,786</b>	<b>\$16,841</b>	<b>\$12,459</b>
<b>Expenses</b>			
Audit & Accounting Fees	\$2,000	\$2,000	\$2,250
Contract Labor	\$826	\$3,717	\$1,335
Insurance	\$1,513	\$2,621	\$2,930
Maintenance	\$357	\$28	\$14
Memberships	\$15	\$85	\$45
Office Expenses	\$407	\$435	\$392
Payroll & Payroll Taxes	\$12,543	\$9,397	\$10,097
Utilities	\$127	\$39	\$0
Other Expenditures	\$167	\$220	\$197
<b>Total Expenses</b>	<b>\$17,955</b>	<b>\$18,542</b>	<b>\$17,260</b>
<b>Net Income/Loss</b>	<b>-\$3,169</b>	<b>-\$1,701</b>	<b>-\$4,801</b>

Comparing revenue to expenses is one way to measure the overall fiscal health of district operations. In FY 2012-2013, expenses exceeded revenue by \$3,169. In FY 2013-2014, expenses exceeded revenue by \$1,701. In FY 2014-2015, expenses exceeded revenue by \$4,801. This indicates that under current levels of maintenance and capital improvements, District revenue does not sufficiently cover existing service costs.

### **2.3.4 SHARED FACILITIES AND REGIONAL COLLABORATION**

The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR. The District is not involved in a Joint Powers Authority (JPA). The District is on the mailing list for the California Association of Public Cemeteries (CAPC).

### **2.3.5 GROWTH AND POPULATION PROJECTIONS**

#### **2.3.5.1 PRESENT AND PLANNED LAND USE AND DEVELOPMENT**

Mendocino County is the land use authority within the District and land-use decisions are made based on the County General Plan and Zoning regulations. Mendocino County is predominantly rural in nature with

forest and agricultural land uses. Urban development is primarily focused in cities and community areas of the County. The District boundary encompasses the unincorporated community of Covelo and surrounding unincorporated areas of Mendocino County. The community of Covelo is located in the center of Round Valley and at the edge of the Mendocino National Forest. Covelo includes a mixture of commercial and limited industrial uses and is surrounded by suburban and rural residential uses and agricultural and grazing lands. (County, 2008)

### 2.3.5.2 EXISTING POPULATION AND PROJECTED GROWTH

The District boundary encompasses one census-designated place (CDP) for the unincorporated community of Covelo. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Cities and CDPs (US Census Bureau, 2016).

<b>Census Boundary Area</b>	<b>Population</b>
Covelo CDP	1,255
<b>Total</b>	<b>1,255</b>

The District also serves residents that live in the surrounding unincorporated areas of Mendocino County. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Census Tracts (US Census Bureau, 2016).

<b>Census Tract</b>	<b>Total Population</b>	<b>% of Census Tract</b>	<b>CPCD Population</b>
101	2,587	90	2,328
102	4,155	5	208
<b>Total</b>	<b>6,742</b>	<b>n/a</b>	<b>2,536</b>

Based on the range of population size established by the CDPs and Census Tracts data above, the existing population size for the District is estimated to be the midpoint between 1,255 and 2,536. For purposes of this MSR, the existing population size for the District is approximately 2,000. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The annual growth rate for the unincorporated areas of Mendocino County is 0.4 percent. The table below shows the projected growth for the District in 2035 based on this annual growth rate.

<b>Jurisdiction</b>	<b>2015 Population</b>	<b>2035 Population</b>
Unincorporated Areas	2,000	2,160

Please refer to Appendix A of this document for more information regarding the data source and methodology for estimating the existing population size and the annual growth rate.

## 2.3.6 MSR DETERMINATIONS

### 2.3.6.1 Growth and Population Projections

1. The existing population size for the District is estimated to be 2,000 with an annual growth rate of 0.4 percent.
2. Mendocino County has land use authority within the District boundary and makes land-use decisions based on the County General Plan and Zoning regulations.
3. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The District has not requested a modification to the District boundary.

### 2.3.6.2 Present and Planned Capacity of Public Facilities and Adequacy of Public Services

4. The existing land capacity (plot space) at current District facilities is sufficient for approximately 50 years of continued service.
5. It is recommended that the District refer to the State eligibility criteria pursuant to Health and Safety Code §9061 for determining burial rights for non-residents.
6. There are no capacity issues or major infrastructure needs identified that need to be addressed within the timeframe of this MSR.
7. It is recommended that the District prepare a facilities plan that identifies current and long-term District facility needs, including maintenance, capital improvements, and facility expansion, and identifies potential revenue sources for addressing those facility needs.

### 2.3.6.3 Financial Ability of Agency to Provide Services

8. The District prepares an annual budget, has biennial independent financial audits prepared by a Certified Public Accountant (CPA), and generally operates at a net loss.
9. While the District's annual revenue is not sufficient to meet current financial obligations, the District provides an adequate level of service to its customers through an arrangement with the Mendocino County Auditor-Controller's Office to repay prior year deficits after the fact.

### 2.3.6.4 Opportunities for Shared Facilities

10. The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR.
11. The District is on the mailing list for the California Association of Public Cemeteries (CAPC). It is recommended that the District also consider participating in the California Special Districts Association (CSDA).

### 2.3.6.5 Accountability for Community Services

12. The District is governed by a five-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve a 4-year term. Regularly scheduled Board meetings are held on the second Tuesday of every month at 1:00 pm at the Covelo Volunteer Fire Department located at 75900 Covelo Road in Covelo. All meetings are open to the public and are publicly posted a minimum of 72 hours prior to the meeting.
13. It is recommended that the District prepare written performance evaluations for District employees on an annual basis.
14. The District does not currently have a website. To provide transparency, it is recommended that all public agencies consider hosting a website as a valuable communication tool for meeting

notices, agendas, minutes, staff reports, and adopted resolutions, and to provide information about the District's services and programs.

15. Residents and customers submit their comments and complaints to the District through postal mail and in-person at Board meetings.

#### **2.3.6.6 Any Other Matters Related to Service Delivery as Required by LAFCo Policy**

16. There are no other matters related to service delivery required by Mendocino LAFCo Policy.





# Covelo Cemetery District

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, February 2017.

Note: This map is not a survey product.

The Native American Land Areas as depicted on this map may not be a complete inventory of such lands.

- Covelo Cemetery District
- Incorporated Cities
- Native American Lands
- Parcels
- Cemetery Locations
- Highways
- Roads
- Streams

1 0.5 0 1 Miles



## 2.4 HOPLAND CEMETERY DISTRICT

### 2.4.1 DISTRICT OVERVIEW

#### 2.4.1.1 DISTRICT PROFILE

<b>District Name:</b>	Hopland Cemetery District
<b>Mailing Address:</b>	P.O. Box 464, Hopland, CA 95449
<b>District Office:</b>	n/a
<b>Fax Number:</b>	n/a
<b>Website:</b>	n/a
<b>Contact Person:</b>	Marsha Robinson, Secretary/Clerk
<b>Phone Number:</b>	(707) 972-5365
<b>Email Address:</b>	n/a

<b>Trustee Name</b>	<b>Title</b>	<b>Term Expiration</b>
Ernest Harpe	Trustee	August 2020
Vacant	Trustee	
Vacant	Trustee	

#### 2.4.1.2 FORMATION, SERVICES, AND BOUNDARY

The Hopland Cemetery District (HCD) was formed in June 1957 to support and maintain the cemetery in Sanel Valley. The District is situated along US Highway 101 in southeastern Mendocino County and encompasses the community of Hopland (Figure 2-4). The District boundary includes Tribal land for the Hopland Band of Pomo Indians. The District's boundary is entirely within Mendocino County and covers approximately 140 square miles or 89,600 acres. The District's boundary has remained unchanged since its formation. This is the first MSR prepared for the District.

#### 2.4.1.3 SPHERE OF INFLUENCE, OUT-OF-AREA SERVICES, AND AREAS OF INTEREST

On April 3, 1995, LAFCo adopted Resolution No. 95-2 approving a Sphere of Influence (SOI) consistent with the district boundaries. In addition to serving residents within its boundaries, the District may also provide services to non-residents pursuant to Health and Safety Code §9061. The District has not identified any un-served or underserved areas adjacent to their boundary which they could serve. The District has not requested a modification to the District boundary.

#### 2.4.1.4 GOVERNMENT STRUCTURE

The District is governed by a three-member Board of Trustees serving four year terms. The current Board of Trustees is identified in Table 2-22 and has two vacancies. Regular Board meetings are no longer being scheduled or conducted. It is recommended that this matter be resolved by re-establishing the District with a three-member Board of Trustees appointed by the Mendocino County Board of Supervisors to hold regularly scheduled meetings. The District has not received any recent complaints related to District facilities and/or services.

#### 2.4.1.5 MANAGEMENT AND STAFFING

The District does not have any full-time or part-time employees.

## 2.4.2 DISTRICT SERVICES

### 2.4.2.1 SERVICE OVERVIEW

The District provides interment services. Table 2-23 provides details regarding Hopland Cemetery.

<b>Name</b>	<b>Location</b>	<b>Acreage</b>	<b>Services</b>
Hopland Cemetery	77600 State Highway 162 Hopland, CA	3.58	Burial plots and associated infrastructure.

### 2.4.2.2 CAPACITY OF FACILITIES & DEMAND FOR SERVICES

District facilities provide for in-ground interment of traditional full body remains and cremated remains or cremains. The District estimates an average number of 4-6 burials (1-3 full body remains and 3 cremains) per year at Hopland Cemetery. The District reports that their facility is nearing capacity.

### 2.4.2.3 INFRASTRUCTURE NEEDS OR DEFICIENCIES

The District does not currently have a facilities plan. The District struggles with loitering, vandalism, and theft and relies on volunteer assistance to maintain District facilities. The District struggles to provide maintenance services on a year-round basis. Overall, the cemetery grounds and structures are in fair condition according to the District. The District does not own vehicles, equipment, or tools.

## 2.4.3 DISTRICT FINANCES

### 2.4.3.1 REVENUES AND EXPENDITURES

The District revenue includes a share of Mendocino County's annual property taxes, fees for services, and interest income. The District expenses include the cost for cemetery services and supplies. The table below shows the District revenue and expenses for Fiscal Years (FY) 2012-2013, 2013-2014, and 2014-2015.

	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
<b>Beginning Fund Balance</b>	\$14,685	\$17,113	\$21,337
<b>Ending Fund Balance</b>	\$17,113	\$21,337	\$20,249
<b>Endowment Fund Balance</b>	\$10,025		
<b>Revenue</b>			
Property Taxes	\$4,385	\$4,513	\$4,815
Charges for Services	\$1,079	\$5,000	\$950
Interest Income	\$88	\$75	\$62
Other Revenue	\$180	\$250	\$0
<b>Total Revenue</b>	<b>\$5,732</b>	<b>\$9,838</b>	<b>\$5,828</b>

<b>Expenses</b>			
Repairs & Maintenance	\$2,838	\$855	\$0
Special Dept. Expense	\$0	\$4,390	\$6,585
Office Expenses	\$71	\$0	\$81
Utilities	\$330	\$286	\$250
Auditing & Fiscal Services	\$66	\$83	\$0
<b>Total Expenses</b>	<b>\$3,304</b>	<b>\$5,614</b>	<b>\$6,916</b>
<b>Net Income/Loss</b>	<b>\$2,428</b>	<b>\$4,224</b>	<b>-\$1,088</b>

Comparing revenue to expenses is one way to measure the overall fiscal health of district operations. In FY 2012-2013, revenue exceeded expenses by \$2,428. In FY 2013-2014, revenue exceeded expenses by \$4,224. In FY 2014-2015, expenses exceeded revenue by \$1,088. This indicates that under current levels of maintenance and capital improvements, District revenue sufficiently covers existing service costs.

#### **2.4.4 SHARED FACILITIES AND REGIONAL COLLABORATION**

The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR. The District is not involved in a Joint Powers Authority (JPA) or other Cemetery District Associations.

#### **2.4.5 GROWTH AND POPULATION PROJECTIONS**

##### **2.4.5.1 PRESENT AND PLANNED LAND USE AND DEVELOPMENT**

Mendocino County is the land use authority within the District and land-use decisions are made based on the County General Plan and Zoning regulations. Mendocino County is predominantly rural in nature with forest and agricultural land uses. Urban development is primarily focused in cities and community areas of the County. The District boundary encompasses the unincorporated community of Hopland and surrounding unincorporated areas of Mendocino County. The community of Hopland is located in the Sanel Valley and is best described as two communities in one, separated by the Russian River. The older portion of Hopland is half a mile east of US Highway 101 and is primarily developed with residential uses and a small pocket of commercial along State Route 175 and surrounded by vineyards. The downtown portion of Hopland is bisected by US Highway 101 and developed with commercial uses including retail, lodging, gas stations, restaurants, and offices with residential uses to the west and north ends of the community. (County, 2008)

##### **2.4.5.2 EXISTING POPULATION AND PROJECTED GROWTH**

The District boundary encompasses one census-designated place (CDP) for the unincorporated community of Hopland. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Cities and CDPs (US Census Bureau, 2016).

<b>Census Boundary Area</b>	<b>Population</b>
Hopland CDP	756
<b>Total</b>	<b>756</b>

The District also serves residents that live in the surrounding unincorporated areas of Mendocino County. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Census Tracts (US Census Bureau, 2016).

<b>Census Tract</b>	<b>Total Population</b>	<b>% of Census Tract</b>	<b>HCD Population</b>
118	2,082	60	1,249
Total	2,082	n/a	<b>1,249</b>

Based on the range of population size established by the CDPs and Census Tracts data above, the existing population size for the District is estimated to be the midpoint between 756 and 1,249. For purposes of this MSR, the existing population size for the District is approximately 1,000. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The annual growth rate for the unincorporated areas of Mendocino County is 0.4 percent. The table below shows the projected growth for the District in 2035 based on this annual growth rate.

<b>Jurisdiction</b>	<b>2015 Population</b>	<b>2035 Population</b>
Unincorporated Areas	1,000	1,080

Please refer to Appendix A of this document for more information regarding the data source and methodology for estimating the existing population size and the annual growth rate.

## **2.4.6 MSR DETERMINATIONS**

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

1. The existing population size for the District is estimated to be 1,000 with an annual growth rate of 0.4 percent.
2. Mendocino County has land use authority within the District boundary and makes land-use decisions based on the County General Plan and Zoning regulations.
3. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The District has not requested a modification to the District boundary.

### **2.4.6.2 Present and Planned Capacity of Public Facilities and Adequacy of Public Services**

4. The District reports that they are nearing capacity at Hopland Cemetery.
5. It is recommended that the District refer to the State eligibility criteria pursuant to Health and Safety Code §9061 for determining burial rights for non-residents.
6. There are no major infrastructure needs identified that need to be addressed within the timeframe of this MSR.
7. It is recommended that the District prepare a facilities plan that identifies current and long-term District facility needs, including maintenance, capital improvements, and facility expansion, and identifies potential revenue sources for addressing those facility needs.

### **2.4.6.3 Financial Ability of Agency to Provide Services**

8. The District does not have an active Board to prepare an annual budget. The District generally operates at a net income. The District is not current on preparing financial audit reports pursuant to Government Code Section 26909.

9. According to financial information from Fiscal Years 2012-2013, 2013-2014, and 2014-2015, the District is fiscally healthy and able to meet its ongoing financial obligations.

#### **2.4.6.4 Opportunities for Shared Facilities**

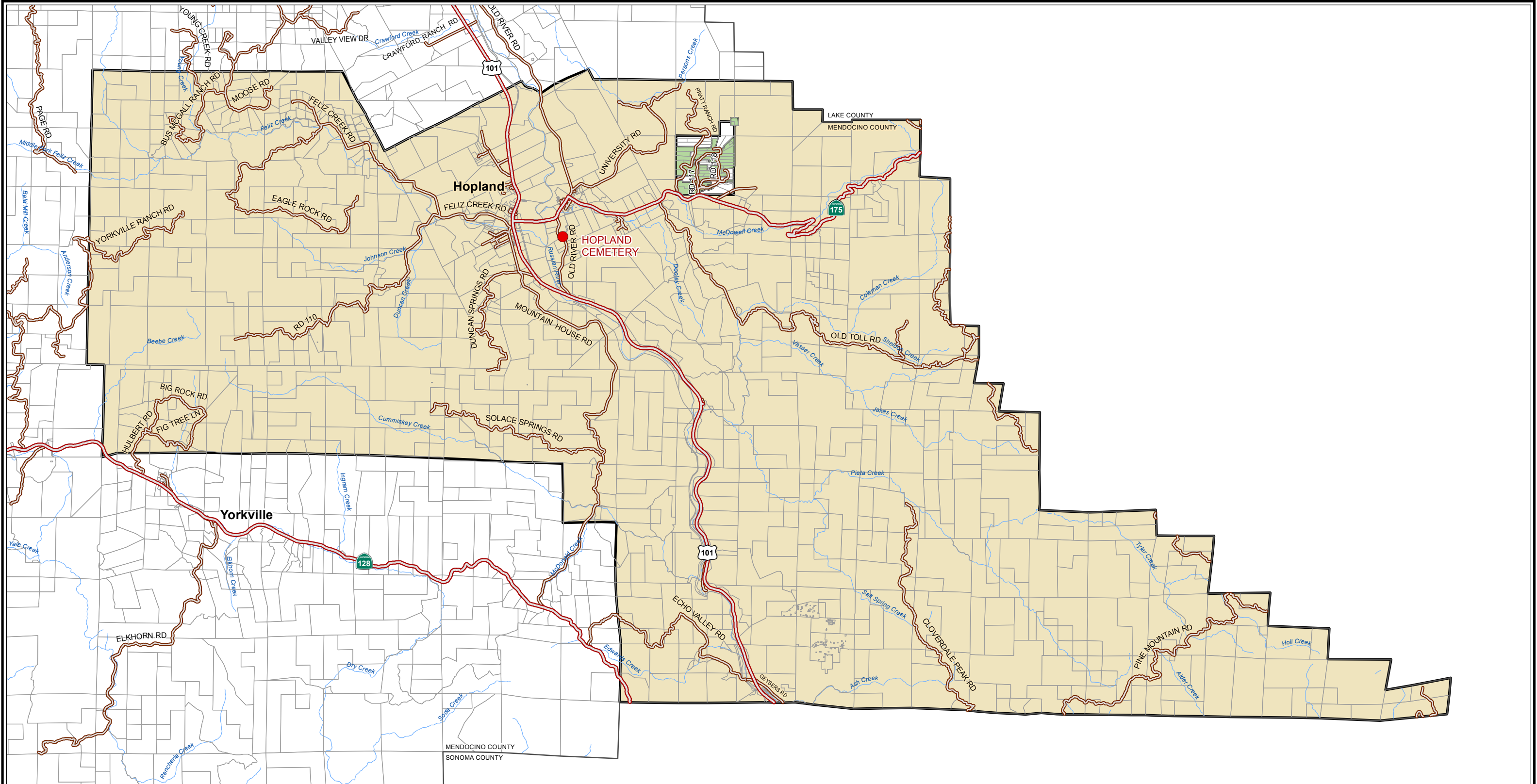
10. The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR.
11. It is recommended that the District also consider participating in the California Association of Public Cemeteries (CAPC) and the California Special Districts Association (CSDA).

#### **2.4.6.5 Accountability for Community Services**

12. The District is governed by a three-member Board of Trustees, with two vacancies, and regular Board meetings are no longer being scheduled or conducted. It is recommended that this matter be resolved by re-establishing the District with a three-member Board of Trustees appointed by the Mendocino County Board of Supervisors to hold regularly scheduled meetings and serve four-year terms.
13. It is recommended that the District address the 13 Findings from the 2002-2003 Mendocino County Grand Jury Report related to the District.
14. The District does not currently have a website. To provide transparency, it is recommended that all public agencies consider hosting a website as a valuable communication tool for meeting notices, agendas, minutes, staff reports, and adopted resolutions, and to provide information about the District's services and programs.
15. Residents and customers submit their comments and complaints to the District through postal mail.

#### **2.4.6.6 Any Other Matters Related to Service Delivery as Required by LAFCo Policy**

16. There are no other matters related to service delivery required by Mendocino LAFCo Policy.



# Hopland Cemetery District

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, February 2017.  
 Note: This map is not a survey product.  
 The Native American Land Areas as depicted on this map may not be a complete inventory of such lands.

- Hopland Cemetery District
- Native American Lands
- Parcels
- Cemetery Locations
- Highways
- Roads
- Streams



## 2.5 MENDOCINO-LITTLE RIVER CEMETERY DISTRICT

### 2.5.1 DISTRICT OVERVIEW

#### 2.5.1.1 DISTRICT PROFILE

<b>District Name:</b>	Mendocino-Little River Cemetery District
<b>Mailing Address:</b>	P.O. Box 1185, Mendocino, CA 95460
<b>District Office:</b>	n/a
<b>Fax Number:</b>	n/a
<b>Website:</b>	n/a
<b>Contact Person:</b>	Laurie Hill, District Manager/Board Secretary
<b>Phone Number:</b>	(707) 937-2010
<b>Email Address:</b>	<a href="mailto:laru@mcn.org">laru@mcn.org</a>

<b>Trustee Name</b>	<b>Title</b>	<b>Term Expiration</b>
Charles Moffett	Trustee	June 2020
Cheri Osborne	Trustee	October 2016
Linda Mechling	Trustee	July 2018
Stella Wells	Trustee	September 2020
Steven Jordan	Trustee	May 2014

#### 2.5.1.2 FORMATION, SERVICES, AND BOUNDARY

The Mendocino-Little River Cemetery District (MLRCD) was formed in August 1950 to support and maintain the cemeteries of the Pacific Coast community. The District is situated along State Route 1 on the coastline of Mendocino County and encompasses the communities of Little River, Mendocino, and Caspar (Figure 2-5). The District's boundary is entirely within Mendocino County and covers approximately 95 square miles or 60,800 acres. The District's boundary has remained unchanged since its formation. This is the first MSR prepared for the District.

#### 2.5.1.3 SPHERE OF INFLUENCE, OUT-OF-AREA SERVICES, AND AREAS OF INTEREST

On April 3, 1995, LAFCo adopted Resolution No. 95-2 approving a Sphere of Influence (SOI) consistent with the district boundaries. In addition to serving residents within its boundaries, the District may also provide services to non-residents pursuant to Health and Safety Code §9061. The District has not identified any un-served or underserved areas adjacent to their boundary which they could serve. The District has not requested a modification to the District boundary.

#### 2.5.1.4 GOVERNMENT STRUCTURE

The District is governed by a five-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve four-year terms. The current Board of Trustees is identified in Table 2-28. Regularly scheduled Board meetings are held on the third Thursday of every month at the Mendocino Hotel located at 45080 Main Street in Mendocino. All meetings are open to the public in accordance with the Brown Act and are publicly posted a minimum of 72 hours prior to the meeting. Residents and customers submit their comments and complaints to the District through postal mail, e-mail, and in-person at Board meetings. The District has not received any recent complaints related to District facilities and/or services.



### 2.5.1.5 MANAGEMENT AND STAFFING

The Board of Trustees oversees the operations of the District. The District has two part-time employees that manage the operations of the District: a District Manager/Board Secretary and a Groundskeeper. The District does not currently prepare written performance evaluations for District employees.

## 2.5.2 DISTRICT SERVICES

### 2.5.2.1 SERVICE OVERVIEW

The District provides interment services with the assistance of the local funeral home. The following table provides details regarding the District cemetery facilities.

<b>Name</b>	<b>Location</b>	<b>Acreage</b>	<b>Services</b>
Little River Cemetery	7400 North Hwy 1 Little River, CA	2.22	Burial plots and associated infrastructure.
Hillcrest/Catholic Cemetery	10695 Lansing Street Mendocino, CA	1.61	Burial plots and associated infrastructure. Zenith Hill Memorial is part of this cemetery.
Caspar Cemetery	14651 Point Cabrillo Drive Caspar, CA	0.76	Burial plots and associated infrastructure.
Evergreen Cemetery	44760 Main Street Mendocino, CA	1.33	Burial plots and associated infrastructure.

### 2.5.2.2 CAPACITY OF FACILITIES & DEMAND FOR SERVICES

District facilities provide for in-ground interment of traditional full body remains and cremated remains or cremains. The District estimates an average combined total of 3-10 full body burials per year. The following table summarizes the capacity of the District cemetery facilities.

<b>Cemetery</b>	<b>Available Plots</b>	<b>Full Body Burials per Year</b>	<b>Years of Service</b>
Little River	0	3-10	0
Hillcrest/Catholic	313	3-10	104 to 31
Caspar Cemetery	60	3-10	20 to 6
Evergreen	590	3-10	197 to 59
Total	963	n/a	321 to 96

In addition, the Pesula Memorial Urn Garden is located at the Hillcrest Cemetery with the capacity of 152 urns and 129 sites currently available for the burial of cremains.

### 2.5.2.3 INFRASTRUCTURE NEEDS OR DEFICIENCIES

The District does not currently have a facilities plan. The District relies on input from the Groundskeeper and Manager regarding necessary maintenance and upgrades for District facilities. The District provides maintenance services on a year-round basis. Overall, the cemetery grounds and structures are in good condition according to District personnel. The District does not own vehicles, equipment, or tools.

## 2.5.3 DISTRICT FINANCES

### 2.5.3.1 REVENUES AND EXPENDITURES

The District revenue includes a share of Mendocino County's annual property taxes, fees for services, and interest income. The District expenses include salaries and benefits for staff and professional services. The table below shows the District revenue and expenses for Fiscal Years (FY) 2012-2013, 2013-2014, and 2014-2015.

	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
<b>Beginning Fund Balance</b>	\$151,301	\$157,892	\$176,655
<b>Ending Fund Balance</b>	\$157,892	\$176,655	\$179,824
<b>Endowment Fund Balance</b>			\$42,922
<b>Endowment Interest Income</b>			\$581
<b>Reserve Fund Balance</b>			\$7,711
<b>Revenue</b>			
Property Taxes	\$34,380	\$35,272	\$35,967
Charges for Services	\$8,077	\$8,950	\$9,500
Interest Income	\$708	\$585	\$426
Donations/bequests	\$2,610	\$3,150	\$3,922
Other Revenue	\$0	\$263	\$300
<b>Total Income</b>	<b>\$45,775</b>	<b>\$48,220</b>	<b>\$50,115</b>
<b>Expenses</b>			
Payroll & Contract Labor	\$21,838	\$15,203	\$19,984
Repairs & Maintenance	\$6,319	\$1,811	\$7,879
Professional Services Fees	\$1,463	\$2,568	\$7,897
Rent	\$4,200	\$4,200	\$4,200
Director's Fees	\$2,450	\$4,350	\$5,350
Insurance	\$1,923	\$964	\$1,195
Other Expenditures	\$1,923	\$1,829	\$1,441
<b>Total Expenses</b>	<b>\$40,116</b>	<b>\$30,925</b>	<b>\$47,946</b>
<b>Net Income/Loss</b>	<b>\$5,659</b>	<b>\$17,295</b>	<b>\$2,169</b>

Comparing revenue to expenses is one way to measure the overall fiscal health of district operations. In FY 2012-2013, revenue exceeded expenses by \$5,659. In FY 2013-2014, revenue exceeded expenses by \$17,295. In FY 2014-2015, revenue exceeded expenses by \$2,169. This indicates that under current levels of maintenance and capital improvements, District revenue sufficiently covers existing service costs.

## 2.5.4 SHARED FACILITIES AND REGIONAL COLLABORATION

The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR. The District participates in the Golden State Risk Management Authority (GSRMA) which is a joint venture

under joint powers for insurance purposes. The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC) and the California Special District Association (CSDA).

## 2.5.5 GROWTH AND POPULATION PROJECTIONS

### 2.5.5.1 PRESENT AND PLANNED LAND USE AND DEVELOPMENT

Mendocino County is the land use authority within the District and land-use decisions are made based on the County General Plan and Zoning regulations. Mendocino County is predominantly rural in nature with forest and agricultural land uses. Urban development is primarily focused in cities and community areas of the County. The District boundary encompasses the unincorporated communities of Little River, Mendocino, and Caspar, and surrounding unincorporated areas of Mendocino County. (County, 2008)

The community of Little River is a mix of residential uses and visitor serving facilities including inns and bed-and-breakfasts. There is a grocery store, gas station, post office, restaurant at the town center, and nearby is the Little River Airport, Van Damme State Park, and a golf course. The community of Mendocino has a balance of residential, commercial, and visitor serving facilities including restaurants, shops, art and entertainment venues, and a variety of lodging types such as hotel, inn, bed-and-breakfast, and vacation home rental. Mendocino has a Historical District and the Mendocino Headlands State Park. The community of Caspar has a central area that includes a community center, church, and the Caspar Inn, and is primarily developed with single family residences. (County, 2008) (County, 2015)

### 2.5.5.2 EXISTING POPULATION AND PROJECTED GROWTH

The District boundary encompasses three census-designated places (CDPs) for the unincorporated communities of Little River, Mendocino, and Caspar. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Cities and CDPs (US Census Bureau, 2016).

<b>Census Boundary Area</b>	<b>Population</b>
Little River CDP	117
Mendocino CDP	894
Caspar CDP	509
<b>Total</b>	<b>1,520</b>

The District also serves residents that live in the surrounding unincorporated areas of Mendocino County. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Census Tracts (US Census Bureau, 2016).

<b>Census Tract</b>	<b>Total Population</b>	<b>% of Census Tract</b>	<b>MLRCD Population</b>
110.01	1,952	30	586
110.02	5,364	70	3,755
<b>Total</b>	<b>7,316</b>	<b>n/a</b>	<b>4,340</b>

Based on the range of population size established by the CDPs and Census Tracts data above, the existing population size for the District is estimated to be the midpoint between 1,520 and 4,340. For purposes of this MSR, the existing population size for the District is approximately 2,500. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The annual growth rate for the unincorporated areas of Mendocino County is 0.4 percent. The table below shows the projected growth for the District in 2035 based on this annual growth rate.

<b>Jurisdiction</b>	<b>2015 Population</b>	<b>2035 Population</b>
Unincorporated Areas	2,500	2,700

Please refer to Appendix A of this document for more information regarding the data source and methodology for estimating the existing population size and the annual growth rate.

## **2.5.6 MSR DETERMINATIONS**

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

1. The existing population size for the District is estimated to be 2,500 with an annual growth rate of 0.4 percent.
2. Mendocino County has land use authority within the District boundary and makes land-use decisions based on the County General Plan and Zoning regulations.
3. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The District has not requested a modification to the District boundary.

### **2.5.6.2 Present and Planned Capacity of Public Facilities and Adequacy of Public Services**

4. The existing land capacity (plot space) at current District facilities is sufficient for approximately 321 to 96 years of continued service based on a burial rate of 3-10 full body burials per year.
5. It is recommended that the District refer to the State eligibility criteria pursuant to Health and Safety Code §9061 for determining burial rights for non-residents.
6. There are no capacity issues or major infrastructure needs identified that need to be addressed within the timeframe of this MSR.
7. It is recommended that the District prepare a facilities plan that identifies current and long-term District facility needs, including maintenance, capital improvements, and facility expansion, and identifies potential revenue sources for addressing those facility needs.

### **2.5.6.3 Financial Ability of Agency to Provide Services**

8. The District prepares an annual budget, has biennial independent financial audits prepared by a Certified Public Accountant (CPA), and generally operates at a net income.
9. According to financial information from Fiscal Years 2012-2013, 2013-2014, and 2014-2015, the District is fiscally healthy and able to meet its ongoing financial obligations.

### **2.5.6.4 Opportunities for Shared Facilities**

10. The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR.

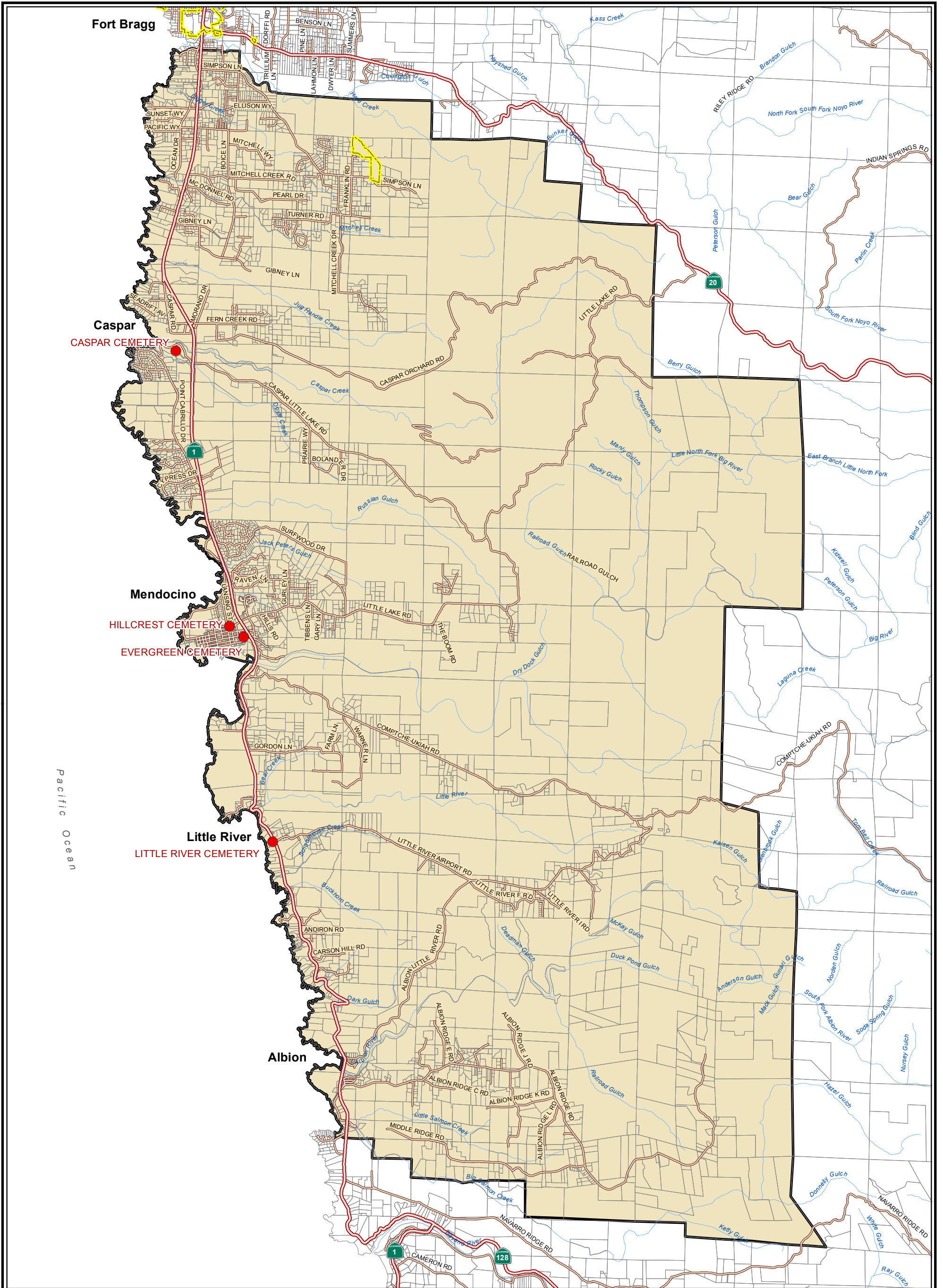
11. The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC) and the California Special Districts Association (CSDA).

#### **2.5.6.5 Accountability for Community Services**

12. The District is governed by a five-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve a 4-year term. Regularly scheduled Board meetings are held on the third Thursday of every month at the Mendocino Hotel located at 45080 Main Street in Mendocino. All meetings are open to the public and are publicly posted a minimum of 72 hours prior to the meeting.
13. It is recommended that the District prepare written performance evaluations for District employees on an annual basis.
14. The District does not currently have a website. To provide transparency, it is recommended that all public agencies consider hosting a website as a valuable communication tool for meeting notices, agendas, minutes, staff reports, and adopted resolutions, and to provide information about the District's services and programs.
15. Residents and customers submit their comments and complaints to the District through postal mail, e-mail, and in-person at Board meetings.

#### **2.5.6.6 Any Other Matters Related to Service Delivery as Required by LAFCo Policy**

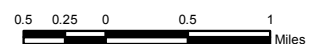
16. There are no other matters related to service delivery required by Mendocino LAFCo Policy.



# Mendocino Little River Cemetery District

- Mendocino Little River Cemetery District
- City of Fort Bragg
- Parcels
- Cemetery Locations
- Highways
- Roads
- Streams

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, February 2017.  
 Note: This map is not a survey product.  
 The Native American Land Areas as depicted on this map may not be a complete inventory of such lands.



## 2.6 POTTER VALLEY CEMETERY DISTRICT

### 2.6.1 DISTRICT OVERVIEW

#### 2.6.1.1 DISTRICT PROFILE

<b>District Name:</b>	Potter Valley Cemetery District
<b>Mailing Address:</b>	P.O. Box 34, Potter Valley, CA 95469
<b>District Office:</b>	n/a
<b>Fax Number:</b>	n/a
<b>Website:</b>	n/a
<b>Contact Person:</b>	Mac Magruder, Trustee
<b>Phone Number:</b>	(707) 489-6156
<b>Email Address:</b>	<a href="mailto:mac@macgruderranch.com">mac@macgruderranch.com</a>
<b>Alternate Contact Person:</b>	Karen Riordan, Trustee
<b>Phone Number:</b>	(707) 489-4761
<b>Email Address:</b>	<a href="mailto:karenriordan@outlook.com">karenriordan@outlook.com</a>

<b>Trustee Name</b>	<b>Title</b>	<b>Term Expiration</b>
Howard Dashiell	Trustee	April 2018
Karen Riordan	Trustee	April 2017
Mac Magruder	Trustee	November 2021
Mary Thornton	Trustee	May 2019
Terry Elmer	Trustee	December 2017

#### 2.6.1.2 FORMATION, SERVICES, AND BOUNDARY

The Potter Valley Cemetery District (PVCD) was formed in June 1957 to support and maintain the cemetery in Potter Valley. The District is situated in central-eastern Mendocino County and encompasses the community of Potter Valley (Figure 2-6). The District's boundary is entirely within Mendocino County and covers approximately 135 square miles or 86,400 acres. Since its formation, the District undertook one detachment in 1997. This is the first MSR prepared for the District.

#### 2.6.1.3 SPHERE OF INFLUENCE, OUT-OF-AREA SERVICES, AND AREAS OF INTEREST

On April 3, 1995, LAFCo adopted Resolution No. 95-2 approving a Sphere of Influence (SOI) consistent with the district boundaries. In addition to serving residents within its boundaries, the District may also provide services to non-residents pursuant to Health and Safety Code §9061. The District has not identified any un-served or underserved areas adjacent to their boundary which they could serve. The District has not requested a modification to the District boundary.

#### 2.6.1.4 GOVERNMENT STRUCTURE

The District is governed by a five-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve four-year terms. The current Board of Trustees is identified in Table 2-35. Regularly scheduled Board meetings are held quarterly on the first Wednesday of the month starting at 7 pm at the Potter Valley Community Unified School District's business office located at 10401 Main Street in Potter Valley. All meetings are open to the public in accordance with the Brown Act and are publicly posted a minimum of 72 hours prior to the meeting at the Potter Valley Community Unified School District's

business office and the Potter Valley Cemetery. Residents and customers submit their comments and complaints to the District through postal mail, e-mail, and in-person at the Board meetings. The District has not received any recent complaints related to District facilities and/or services.

### 2.6.1.5 MANAGEMENT AND STAFFING

The District does not have any full-time or part-time employees. The Board of Directors manages the operations of the District.

## 2.6.2 DISTRICT SERVICES

### 2.6.2.1 SERVICE OVERVIEW

The District provides interment services through a ground maintenance contract and burial services coordinator contract. Local mortuaries work directly with the ground maintenance contractor for full body burials and the burial services coordinator contractor for burial of cremains. The following table provides details regarding the Potter Valley Cemetery.

<b>Name</b>	<b>Location</b>	<b>Acreage</b>	<b>Services</b>
Potter Valley Cemetery	10235 West Side Potter Valley Road Potter Valley, CA	4.11	Burial plots and associated infrastructure.

### 2.6.2.2 CAPACITY OF FACILITIES & DEMAND FOR SERVICES

District facilities provide for in-ground interment of traditional full body remains and cremated remains or cremains. The District estimates an average number of 13 full body burials per year at Potter Valley Cemetery. The following table summarizes the capacity of Potter Valley Cemetery.

<b>Cemetery</b>	<b>Available Plots</b>	<b>Full Body Burials per Year</b>	<b>Years of Service</b>
Potter Valley	200	13	15
Total	200	n/a	15

### 2.6.2.3 INFRASTRUCTURE NEEDS OR DEFICIENCIES

The District does not currently have a facilities plan. The District relies on input from the ground maintenance contractor, Board of Trustees, and community regarding necessary maintenance and upgrades for District facilities. The District provides maintenance services on a year-round basis. Overall, the cemetery grounds and structures are in good condition according to District Trustees. The District currently owns shovels, drapery, and cleaning tools.

## 2.6.3 DISTRICT FINANCES

### 2.6.3.1 REVENUES AND EXPENDITURES

The District revenue includes a share of Mendocino County's annual property taxes, fees for services, and interest income. In addition, the newly formed Potter Valley Cemetery Auxiliary is a nonprofit organization that helps raise funds for repairs and improvements to the District cemetery buildings and grounds. The



District expenses include the cost for contracted professional services. The following table shows the District revenue and expenses for Fiscal Years (FY) 2013-2014 and 2014-2015.

<b>Table 2-38 PVCD Financial Summary</b>		
	<b>FY 13-14</b>	<b>FY 14-15</b>
<b>Beginning Fund Balance</b>	\$37,160	\$36,707
<b>Ending Fund Balance</b>	\$36,707	\$43,496
<b>Endowment Fund Balance</b>	\$27,885	
<b>Revenue</b>		
Property Taxes	\$10,115	\$10,283
Charges for Services	\$7,950	\$14,350
Donations	\$150	\$0
Use of Money and Property	\$156	\$118
<b>Total Revenue</b>	<b>\$18,371</b>	<b>\$24,751</b>
<b>Expenses</b>		
Salaries & Employee Benefits	\$0	\$0
Services & Supplies	\$18,824	\$17,962
Fixed Assets	\$0	\$0
<b>Total Expenses</b>	<b>\$18,824</b>	<b>\$17,962</b>
<b>Net Income/Loss</b>	<b>-\$453</b>	<b>\$6,789</b>

Comparing revenue to expenses is one way to measure the overall fiscal health of district operations. In FY 2013-2014, expenses exceeded revenue by \$453. In FY 2014-2015, revenue exceeded expenses by \$6,789. This indicates that under current levels of maintenance and capital improvements, District revenue sufficiently covers existing service costs. According to the Mendocino County Auditor-Controller's Office, the District has access to the interest income generated each year from their Endowment Care Fund which is transferred to an interest account in their regular special district fund.

#### **2.6.4 SHARED FACILITIES AND REGIONAL COLLABORATION**

The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR. The District is not involved in a Joint Powers Authority (JPA). The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC).

#### **2.6.5 GROWTH AND POPULATION PROJECTIONS**

##### **2.6.5.1 PRESENT AND PLANNED LAND USE AND DEVELOPMENT**

Mendocino County is the land use authority within the District and land-use decisions are made based on the County General Plan and Zoning regulations. Mendocino County is predominantly rural in nature with forest and agricultural land uses. Urban development is primarily focused in cities and community areas of the County. The District boundary encompasses the unincorporated community of Potter Valley and surrounding unincorporated areas of Mendocino County. Potter Valley is a richly diverse farming and ranching community located in a closed-end valley at the edge of the Mendocino National Forest. Potter

Valley includes a mixture of limited public, commercial, and residential uses on small lots and is surrounded by large acreage, rural residential uses and agricultural and grazing lands. (County, 2008)

### 2.6.5.2 EXISTING POPULATION AND PROJECTED GROWTH

The District boundary encompasses one census-designated place (CDP) for the unincorporated community of Potter Valley. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Cities and CDPs (US Census Bureau, 2016).

<b>Census Boundary Area</b>	<b>Population</b>
Potter Valley CDP	646
<b>Total</b>	<b>646</b>

The District also serves residents that live in the surrounding unincorporated areas of Mendocino County. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Census Tracts (US Census Bureau, 2016).

<b>Census Tract</b>	<b>Total Population</b>	<b>% of Census Tract</b>	<b>PVCD Population</b>
106	6,917	5	346
108.01	5,915	10	592
108.02	1,785	100	1,785
<b>Total</b>	<b>14,617</b>	<b>n/a</b>	<b>2,722</b>

Based on the range of population size established by the CDPs and Census Tracts data above, the existing population size for the District is estimated to be the midpoint between 646 and 2,722. For purposes of this MSR, the existing population size for the District is approximately 1,500. The District estimates that the population size in the greater Potter Valley area is between 1,500 and 2,000. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The annual growth rate for the unincorporated areas of Mendocino County is 0.4 percent. The table below shows the projected growth for the District in 2035 based on this annual growth rate.

<b>Jurisdiction</b>	<b>2015 Population</b>	<b>2035 Population</b>
Unincorporated Areas	1,500	1,620

Please refer to Appendix A of this document for more information regarding the data source and methodology for estimating the existing population size and the annual growth rate.

## 2.6.6 MSR DETERMINATIONS

### 2.6.6.1 Growth and Population Projections

1. The existing population size for the District is estimated to be 1,500 with an annual growth rate of 0.4 percent.

2. Mendocino County has land use authority within the District boundary and makes land-use decisions based on the County General Plan and Zoning regulations.
3. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The District has not requested a modification to the District boundary.

#### **2.6.6.2 Present and Planned Capacity of Public Facilities and Adequacy of Public Services**

4. The existing land capacity (plot space) at current District facilities is sufficient for approximately 15 years of continued service.
5. It is recommended that the District refer to the State eligibility criteria pursuant to Health and Safety Code §9061 for determining burial rights for non-residents.
6. There are no capacity issues or major infrastructure needs identified that need to be addressed within the timeframe of this MSR.
7. It is recommended that the District prepare a facilities plan that identifies current and long-term District facility needs, including maintenance, capital improvements, and facility expansion, and identifies potential revenue sources for addressing those facility needs.

#### **2.6.6.3 Financial Ability of Agency to Provide Services**

8. The District prepares an annual budget, has an annual independent review of financial transactions, and generally operates at a net income. The District is not current on preparing financial audit reports pursuant to Government Code Section 26909.
9. According to financial information from Fiscal Years 2013-2014 and 2014-2015, the District is fiscally healthy and able to meet its ongoing financial obligations.

#### **2.6.6.4 Opportunities for Shared Facilities**

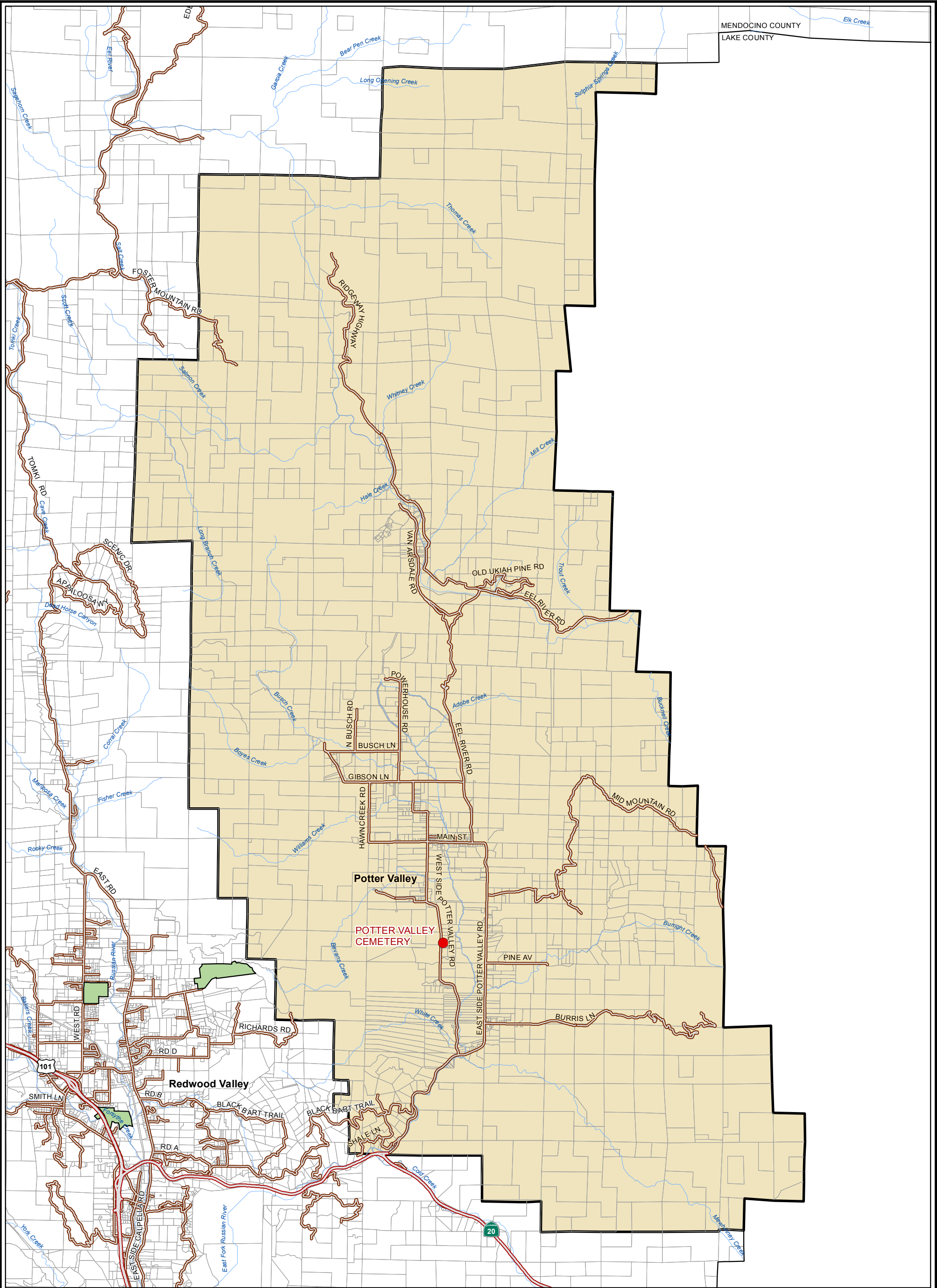
10. The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR.
11. The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC). It is recommended that the District also consider participating in the California Special Districts Association (CSDA).

#### **2.6.6.5 Accountability for Community Services**

12. The District is governed by a five-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve a 4-year term. Regularly scheduled Board meetings are held quarterly on the first Wednesday of the month starting at 7 pm at the Potter Valley Community Unified School District's business office located at 10401 Main Street in Potter Valley. All meetings are open to the public and are publicly posted a minimum of 72 hours prior to the meeting.
13. The District does not currently have a website. To provide transparency, it is recommended that all public agencies consider hosting a website as a valuable communication tool for meeting notices, agendas, minutes, staff reports, and adopted resolutions, and to provide information about the District's services and programs.
14. Residents and customers submit their comments and complaints to the District through postal mail, e-mail, and in person at Board meetings.

#### **2.6.6.6 Any Other Matters Related to Service Delivery as Required by LAFCo Policy**

15. There are no other matters related to service delivery required by Mendocino LAFCo Policy.



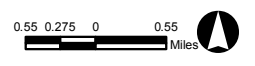
MENDOCINO COUNTY  
LAKE COUNTY

# Potter Valley Cemetery District

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, February 2017.

Note: This map is not a survey product. The Native American Land Areas as depicted on this map may not be a complete inventory of such lands.

- Potter Valley Cemetery District
- Native American Lands
- Parcels
- Cemetery Locations
- Highways
- Roads
- Streams



## 2.7 RUSSIAN RIVER CEMETERY DISTRICT

### 2.7.1 DISTRICT OVERVIEW

#### 2.7.1.1 DISTRICT PROFILE

<b>District Name:</b>	Russian River Cemetery District
<b>District Office:</b>	940 Low Gap Road, Ukiah, CA 95482
<b>Contact Person:</b>	Dana Kornegay, Office Manager
<b>Mailing Address:</b>	940 Low Gap Road, Ukiah, CA 95482
<b>Phone Number:</b>	(707) 462-8012
<b>Fax Number:</b>	(707) 234-3392
<b>Email Address:</b>	<a href="mailto:rrcd@pacific.net">rrcd@pacific.net</a>
<b>Website:</b>	n/a

<b>Trustee Name</b>	<b>Title</b>	<b>Term Expiration</b>
Carol Connerton	Trustee	July 2020
Gary Mirata	Trustee	July 2020
Jerry Buzzard	Trustee	April 2019
Jofrid Lolonis	Chairman	April 2019
Vacant	Trustee	

In memory of Trustee Wayne Pittman who served RRCD for over 33 years.

#### 2.7.1.2 FORMATION, SERVICES, AND BOUNDARY

The Russian River Cemetery District (RRCD) was formed on November 15, 1950 to support and maintain the cemeteries in Ukiah Valley and Redwood Valley. The District is situated along US Highway 101 and the Russian River corridor in southeastern Mendocino County and encompasses the communities of Ukiah, Talmage, Calpella, and Redwood Valley (Figure 2-7). The District's boundary is entirely within Mendocino County and covers approximately 354 square miles, or 226,560 acres. The District's boundary has remained unchanged since its formation. This is the first MSR prepared for the District.

#### 2.7.1.3 SPHERE OF INFLUENCE, OUT-OF-AREA SERVICES, AND AREAS OF INTEREST

On April 3, 1995, LAFCo adopted Resolution No. 95-2 approving a Sphere of Influence (SOI) consistent with the district boundaries. In addition to serving residents within its boundaries, the District may also provide services to non-residents pursuant to Health and Safety Code §9061. The District has not identified any un-served or underserved areas adjacent to their boundary which they could serve. The District has not requested a modification to the District boundary.

#### 2.7.1.4 GOVERNMENT STRUCTURE

The District is governed by a five-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve four-year terms. The current Board of Trustees is identified in Table 2-42. Regularly scheduled Board meetings are held on the third Tuesday of every month at 11:00 am at the District office located at 940 Low Gap Road in Ukiah. All meetings are open to the public in accordance with the Brown Act and are publicly posted a minimum of 72 hours prior to the meeting at the District office. Residents and customers submit their comments and complaints to the District through postal mail, e-mail, and in-person at the District office or at Board meetings. The District has received complaints regarding there

being too many personal items placed at gravesites and that personal items have been removed from gravesites.

### 2.7.1.5 MANAGEMENT AND STAFFING

The Board of Trustees oversees the operations of the District. The District has three full-time employees that manage the operations of the District: a Grounds Foreman, Office Manager, and Groundskeeper. The District also maintains one part-time employee: a Groundskeeper. According to District policy, written performance evaluations are prepared for District employees on an annual basis.

## 2.7.2 DISTRICT SERVICES

### 2.7.2.1 SERVICE OVERVIEW

The District provides interment services. The following table provides details regarding the District cemetery facilities.

<b>Name</b>	<b>Location</b>	<b>Acreage</b>	<b>Improvements</b>
Ukiah Cemetery	940 Low Gap Road Ukiah, CA	40.0	District office, chapel, maintenance facilities, outdoor cremation niches for above ground burial, in-ground plots for full body and cremation burial, and associated infrastructure.
Redwood Valley Cemetery	10201 East Drive Redwood Valley, CA	1.4	Burial plots and associated infrastructure. There are no new burials at this historic cemetery.

### 2.7.2.2 CAPACITY OF FACILITIES & DEMAND FOR SERVICES

District facilities provide for in-ground and above-ground interment of traditional full body remains and cremated remains or cremains. The District estimates an average number of 130 burials (65 full body remains and 65 cremains) per year at Ukiah Cemetery.

The land available at Ukiah Cemetery is in various stages of development. There are 35 blocks in the existing cemetery grounds with a mixture of occupied and unoccupied burial plots and there are approximately 1,550 full body burial plots remaining in this section. There is a new 1.0 acre section of land partially developed for 4-foot by 9-foot burial plots which is anticipated to be open for use in 2 to 5 years. There is also 12.0 acres of undeveloped land available for future burial plots. Finally, there is a portion of land approximately 0.4 acres in size located in the front of the cemetery which is developed with a school building and therefore is not included in the estimate of burial capacity for the District.

There is not an industry standard for the number of plots per acre since it depends on the actual plot size which generally varies from 3-foot by 8-foot to 5-foot by 10-foot. Therefore, to determine the burial capacity of the new section and undeveloped land at Ukiah Cemetery, the average number of burial plots per acre (43,560 square feet) is estimated to be 1,210 based on the intended plot size of 36 square feet (4-foot by 9-foot). This estimate does not account for incidental cemetery uses including roads, parking lots, trees, and pathways. The following table summarizes the capacity of Ukiah Cemetery.

<b>Ukiah Cemetery</b>	<b>Remaining Acreage</b>	<b>Plots per Acre</b>	<b>Available Plots</b>	<b>Full Body Burials per Year</b>	<b>Years of Service</b>
Existing Cemetery Grounds	n/a	n/a	1,550	65	23
New Section	1.0	1,210	1,210	65	18
Undeveloped Land	12.0	1,210	14,520	65	223
<b>Total</b>	<b>13.0</b>	<b>n/a</b>	<b>17,280</b>	<b>n/a</b>	<b>265</b>

In addition to the estimated 265 years of continued service for fully body burial plots at Ukiah Cemetery, the District is in the process of building a niche pavilion with a capacity of 193 niche units which can hold up to 2 cremains each, depending on the urn size.

The District has purchased Pontem Software Cemetery Management System to maintain cemetery records and track information about cemetery plot ownership and occupants and includes a mapping feature to identify occupied and unoccupied plots.

### **2.7.2.3 INFRASTRUCTURE NEEDS OR DEFICIENCIES**

The District does not currently have a facilities plan. The District relies on input from the Groundskeeper regarding necessary maintenance and upgrades for District facilities and equipment. The District provides maintenance services on a year-round basis. Overall, the cemetery grounds and structures are in good condition according to District personnel. The District currently owns vehicles and equipment, including a backhoe, excavator, mower, lawn tractor, shovels, drapery, and cleaning tools. Occasionally the District receives grounds maintenance assistance from court ordered community service volunteers.

## **2.7.3 DISTRICT FINANCES**

### **2.7.3.1 REVENUES AND EXPENDITURES**

The District revenue includes a share of Mendocino County's annual property taxes, fees for services, and interest income. The District expenses include salaries and benefits for staff and the cost for cemetery services and supplies. The following table shows the District revenue and expenses for Fiscal Years (FY) 2012-2013, 2013-2014, and 2014-2015.

<b>Table 2-45 RRCD Financial Summary</b>			
	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
<b>General Fund</b>			
Beginning Fund Balance	\$832,844	\$942,419	\$994,126
Ending Fund Balance	\$942,419	\$994,126	\$838,506
<b>Restricted Funds</b>			
Endowment Fund Balance	\$1,999,032	\$2,003,382	\$2,041,079
Endowment Interest Income	\$35,541	\$18,500	\$11,012
Reserve Fund Balance	\$128,603	\$171,830	\$172,332
Reserve Interest Income	\$748	\$573	\$502
<b>Revenue</b>			
Property Taxes	\$313,511	\$273,081	\$281,535
Charges for Services	\$225,117	\$231,148	\$179,617
Interest Income	\$6,415	\$5,036	\$3,404
Rents	\$13,037	\$11,234	\$13,030
Other Revenue	\$812	\$489	\$851
<b>Total Revenue</b>	<b>\$558,892</b>	<b>\$520,988</b>	<b>\$478,437</b>
<b>Expenses</b>			
Salaries & Employee Benefits	\$343,354	\$356,679	\$387,963
Repairs & Maintenance	\$14,005	\$23,507	\$102,282
Professional Services Fees	\$7,600	\$7,600	\$11,900
Fixed Assets	\$0	\$0	\$45,650
Utilities	\$41,055	\$38,613	\$31,721
Inventory Purchases	\$13,689	\$13,724	\$14,953
Insurance	\$7,976	\$9,201	\$11,410
Services, Supplies, & Refunds	\$0	\$0	\$28,178
Other Expenditures	\$21,638	\$19,957	\$0
<b>Total Expenses</b>	<b>\$449,317</b>	<b>\$469,281</b>	<b>\$634,057</b>
<b>Net Income/Loss</b>	<b>\$109,575</b>	<b>\$51,707</b>	<b>-\$155,620</b>

Comparing revenue to expenses is one way to measure the overall fiscal health of district operations. In FY 2012-2013, revenue exceeded expenses by \$109,575. In FY 2013-2014, revenue exceeded expenses by \$51,707. In FY 2014-2015, expenses exceeded revenue by \$155,620 which primarily represents one-time costs for repairs, maintenance, and fixed assets. This indicates that under current levels of maintenance and capital improvements, District revenue sufficiently covers existing service costs. The District maintains reserve funds to protect against unexpected costs and to save for significant future expenses.

#### **2.7.4 SHARED FACILITIES AND REGIONAL COLLABORATION**

The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR. The District participates in the Golden State Risk Management Authority (GSRMA) which is a joint venture under joint powers for insurance purposes. The District collaborates with other cemetery districts in



California through its membership in the California Association of Public Cemeteries (CAPC) and the Public Cemetery Alliance (PCA).

## 2.7.5 GROWTH AND POPULATION PROJECTIONS

### 2.7.5.1 PRESENT AND PLANNED LAND USE AND DEVELOPMENT

The City of Ukiah is the land use authority within the incorporated area of the District and Mendocino County is the land use authority within the unincorporated areas. The City and the County make land-use decisions based on their respective General Plans and Zoning regulations. Mendocino County is predominantly rural in nature with forest and agricultural land uses. Urban development is primarily focused in cities and community areas of the County. The District boundary encompasses the City of Ukiah, the unincorporated communities of Redwood Valley, Calpella, and Talmage, and surrounding unincorporated areas of Mendocino County. (County, 2008)

The community of Redwood Valley is located on the north end of the Ukiah Valley and is characterized by a mixture of agricultural (vineyards) and rural residential uses around the town center, with additional commercial uses located west of US Highway 101. The community of Calpella is located southeast of Redwood Valley and was originally focused around lumber mills. Limited downtown commercial uses remain, although the community is now mostly a mix of industrial, commercial, and residential uses. Much of the development south of Calpella and north of the City of Ukiah is tied to the former use of North State Street as US Highway 101. The City of Ukiah serves as the county seat and as a regional center for services such as retail, transportation, government, and other urban services and major public facilities. Southeast of Ukiah is the community of Talmage, which has developed slowly with urban uses (including commercial and rural residential) replacing historical agricultural uses. (County, 2008)

The Ukiah Valley Area Plan (UVAP) is a component of the Mendocino County General Plan and was adopted by the Board of Supervisors on August 2, 2011. The UVAP establishes land use designations for the Ukiah Valley area with a maximum buildout potential including construction of a maximum of 4,000 dwelling units, 1.9 million square feet of commercial development, and 3.2 million square feet of industrial development. (County, 2011)

### 2.7.5.2 EXISTING POPULATION AND PROJECTED GROWTH

The District boundary encompasses the City of Ukiah and three census-designated places (CDPs) for the unincorporated communities of Redwood Valley, Calpella, and Talmage. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Cities and CDPs (US Census Bureau, 2016).

<b>Census Boundary Area</b>	<b>Population</b>
City of Ukiah	16,075
Calpella CDP	679
Redwood Valley CDP	1,729
Talmage CDP	1,130
<b>Total</b>	<b>19,613</b>

The District also serves residents that live in the surrounding unincorporated areas of Mendocino County. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Census Tracts (US Census Bureau, 2016).

<b>Census Tract</b>	<b>Total Population</b>	<b>% of Census Tract</b>	<b>RRCD Population</b>
106	6,917	5	346
108.01	5,915	80	4,732
109	4,332	60	2,599
113	5,972	65	3,882
114	4,469	100	4,469
115	6,739	100	6,739
116	5,802	100	5,802
117	4,181	100	4,181
118	2,082	5	104
<b>Total</b>	<b>46,409</b>	<b>n/a</b>	<b>32,854</b>

Based on the range of population size established by the CDPs and Census Tracts data above, the existing population size for the District is estimated to be the midpoint between 19,613 and 32,854. For purposes of this MSR, the existing population size for the District is approximately 25,000. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The annual growth rate for the City of Ukiah is 0.25 percent and the annual growth rate for unincorporated areas of Mendocino County is 0.4 percent. The table below shows the projected growth for the District in 2035 based on these annual growth rates.

<b>Jurisdiction</b>	<b>2015 Population</b>	<b>2035 Population</b>
City of Ukiah	16,075	16,879
Unincorporated Areas	8,925	9,639
<b>Total</b>	<b>25,000</b>	<b>26,518</b>

Please refer to Appendix A of this document for more information regarding the data source and methodology for estimating the existing population size and the annual growth rate.

## **2.7.6 MSR DETERMINATIONS**

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

1. The existing population size for the District is estimated to be 25,000 with an annual growth rate of 0.25 percent for the City of Ukiah (16,075) and 0.4 percent for unincorporated areas of Mendocino County (8,925).
2. The City of Ukiah and Mendocino County both have land use authority within the District boundary and make land-use decisions based on their respective General Plans and Zoning regulations.

3. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The District has not requested a modification to the District boundary.

#### **2.7.6.2 Present and Planned Capacity of Public Facilities and Adequacy of Public Services**

4. The existing land capacity (plot space) at current District facilities is sufficient for approximately 265 years of continued service.
5. It is recommended that the District refer to the State eligibility criteria pursuant to Health and Safety Code §9061 for determining burial rights for non-residents.
6. There are no capacity issues or major infrastructure needs identified that need to be addressed within the timeframe of this MSR.
7. It is recommended that the District prepare a facilities plan that identifies current and long-term District facility needs, including maintenance, capital improvements, and facility expansion, and identifies potential revenue sources for addressing those facility needs.

#### **2.7.6.3 Financial Ability of Agency to Provide Services**

8. The District prepares an annual budget, has annual independent financial audits prepared by a Certified Public Accountant (CPA), and generally operates at a net income.
9. According to financial information from Fiscal Years 2012-2013, 2013-2014, and 2014-2015, the District is fiscally healthy and able to meet its ongoing financial obligations.

#### **2.7.6.4 Opportunities for Shared Facilities**

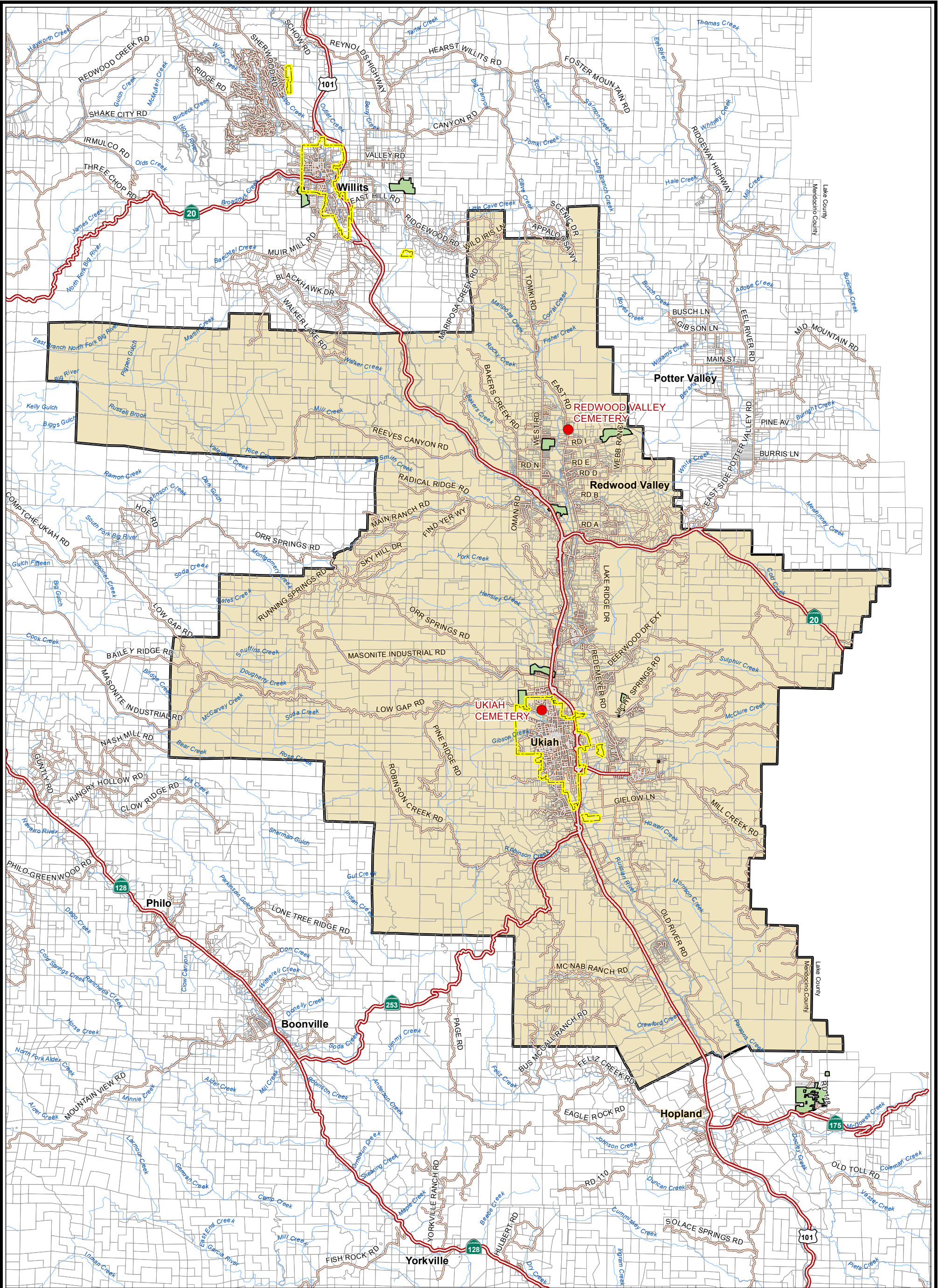
10. The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR.
11. The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC) and the Public Cemetery Alliance (PCA).
12. It is recommended that the District also consider participating in the California Special Districts Association (CSDA).

#### **2.7.6.5 Accountability for Community Services**

13. The District is governed by a five-member Board of Trustees appointed by the Mendocino County Board of Supervisors to serve a 4-year term. Regularly scheduled Board meetings are held on the third Tuesday of every month at 11:00 am at the District office located at 940 Low Gap Road in Ukiah. All meetings are open to the public and are publicly posted a minimum of 72 hours prior to the meeting.
14. The District does not currently have a website. To provide transparency, it is recommended that all public agencies consider hosting a website as a valuable communication tool for meeting notices, agendas, minutes, staff reports, and adopted resolutions, and to provide information about the District's services and programs.
15. Residents and customers submit their comments and complaints to the District through postal mail, e-mail, and in-person at the District office and at Board meetings.

#### **2.7.6.6 Any Other Matters Related to Service Delivery as Required by LAFCo Policy**

16. There are no other matters related to service delivery required by Mendocino LAFCo Policy.



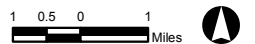
# Russian River Cemetery District

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, February 2017.

Note: This map is not a survey product

The Native American Land Areas as depicted on this map may not be a complete inventory of such lands.

- Russian River Cemetery District
- Incorporated Cities
- Native American Lands
- Parcels
- Cemetery Locations
- Highways
- Roads
- Streams



## 2.8 WESTPORT-TEN MILE CEMETERY DISTRICT

### 2.8.1 DISTRICT OVERVIEW

#### 2.8.1.1 DISTRICT PROFILE

<b>District Name:</b>	Westport-Ten Mile Cemetery District
<b>Mailing Address:</b>	P.O. Box 133, Westport, CA 95488
<b>District Office:</b>	n/a
<b>Fax Number:</b>	n/a
<b>Website:</b>	n/a
<b>Contact Person:</b>	Jane Vartanian, Secretary
<b>Phone Number:</b>	(707) 964-4522
<b>Email Address:</b>	<a href="mailto:teacheng@comcast.net">teacheng@comcast.net</a>

Director Name	Title	Term Expiration
Gary Quinton	Operations Manager	July 2017
Jane Vartanian	Secretary	June 2020
John Allison	Treasurer	June 2017
Nedra Lancaster	President	June 2020
Steve Brigham	Operations Director	July 2020

#### 2.8.1.2 FORMATION, SERVICES, AND BOUNDARY

The Westport-Ten Mile Cemetery District (WTMCD) was formed in September 1950 to support and maintain the cemeteries of Inglenook and Westport. The District is situated along State Route 1 on the coastline of Mendocino County and encompasses the communities of Cleone and Westport (Figure 2-8). The District's boundary is entirely within Mendocino County and covers approximately 173 square miles or 110,720 acres. The District's boundary has remained unchanged since its formation. This is the first MSR prepared for the District.

#### 2.8.1.3 SPHERE OF INFLUENCE, OUT-OF-AREA SERVICES, AND AREAS OF INTEREST

On April 3, 1995, LAFCo adopted Resolution No. 95-2 approving a Sphere of Influence (SOI) consistent with the district boundaries. In addition to serving residents within its boundaries, the District may also provide services to non-residents pursuant to Health and Safety Code §9061. The District has not identified any un-served or underserved areas adjacent to their boundary which they could serve. The District has not requested a modification to the District boundary.

#### 2.8.1.4 GOVERNMENT STRUCTURE

The District is governed by a five-member Board of Directors appointed by the Mendocino County Board of Supervisors to serve four-year terms. The current Board of Directors is identified in Table 2-49. Regularly scheduled Board meetings are held quarterly on the second Wednesday of the month at the Westport Community Church located at 24900 Abalone Street in Westport. All meetings are open to the public in accordance with the Brown Act and are publicly posted a minimum of 72 hours prior to the meeting. Meeting notice is posted at the Westport Community Store, Larson's Grocery Store, and included in the calendar of events in the Westport Wave which is a free monthly community newsletter sent by email to the members of the Westport community. Residents and customers submit their comments and

complaints to the District through postal mail, e-mail, and in-person at Board meetings. The District has not received any recent complaints related to District facilities and/or services.

### 2.8.1.5 MANAGEMENT AND STAFFING

The District does not have any full-time or part-time employees. The Board of Directors manages the operations of the District.

## 2.8.2 DISTRICT SERVICES

### 2.8.2.1 SERVICE OVERVIEW

The District provides interment services with the assistance of the local funeral home and a local professional contractor. While the funeral home is able to set a headstone or memorial marker, Santa Rosa is the closest place where such monuments can be purchased; therefore there are some gravesites without markers in District cemeteries. The following table provides details regarding the District cemetery facilities.

Name	Location	Acreage	Services
Inglenook Cemetery	26550 North Hwy 1 Inglenook, CA	2.06	Burial plots and associated infrastructure.
Newport Cemetery	31485 North Hwy 1 Westport, CA	0.64	Burial plots and associated infrastructure. There are no new burials at this historic cemetery.
Westport Cemetery	37610 North Hwy 1 Westport, CA	5.7	Burial plots and associated infrastructure.

### 2.8.2.2 CAPACITY OF FACILITIES & DEMAND FOR SERVICES

District facilities provide for in-ground interment of traditional full body remains and cremated remains or cremains. The District estimates an average combined total of 4 burials per year. The following table summarizes the capacity of the District cemetery facilities.

Cemetery	Available Plots	Full Body Burials per Year	Years of Service
Inglenook	500	4	125
Westport	600	4	150
Total	1,100	n/a	275

### 2.8.2.3 INFRASTRUCTURE NEEDS OR DEFICIENCIES

The District does not currently have a facilities plan. The District relies on input from the Board of Directors Operations Director and Operations Manager regarding necessary maintenance and upgrades for District facilities. Cemetery fences have been restored to the historic Victorian style and a pergola has been built at Westport Cemetery. The District relies on volunteer assistance and court-appointed community service to maintain and upgrade District facilities. The District provides maintenance services on a year-round basis. Overall, the cemetery grounds and structures are in good condition according to the District. The District does not own vehicles, equipment, or tools.

## 2.8.3 DISTRICT FINANCES

### 2.8.3.1 REVENUES AND EXPENDITURES

The District revenue includes a share of Mendocino County's annual property taxes, fees for services, and interest income. The District expenses include the cost for contracted professional services. The following table shows the District revenue and expenses for Fiscal Years (FY) 2012-2013, 2013-2014, and 2014-2015.

	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
<b>Beginning Fund Balance</b>	\$38,404	\$33,563	\$36,110
<b>Ending Fund Balance</b>	\$33,563	\$36,110	\$28,749
<b>Endowment Fund Balance</b>	\$18,000		
<b>Revenue</b>			
Property Taxes	\$5,474	\$5,154	\$5,246
Charges for Services	\$1,050	\$9,170	\$350
Use of Money and Property	\$285	\$222	\$148
<b>Total Revenue</b>	<b>\$6,809</b>	<b>\$14,546</b>	<b>\$5,745</b>
<b>Expenses</b>			
Salaries & Employee Benefits	\$0	\$0	\$0
Services & Supplies	\$11,650	\$11,998	\$13,106
Fixed Assets	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$11,650</b>	<b>\$11,998</b>	<b>\$13,106</b>
<b>Net Income/Loss</b>	<b>-\$4,841</b>	<b>\$2,548</b>	<b>-\$7,361</b>

Comparing revenue to expenses is one way to measure the overall fiscal health of district operations. In FY 2012-2013, expenses exceeded revenue by \$4,841. In FY 2013-2014, revenue exceeded expenses by \$2,548. In FY 2014-2015, expenses exceeded revenue by \$7,361. This indicates that under current levels of maintenance and capital improvements, District revenue does not sufficiently cover existing service costs.

## 2.8.4 SHARED FACILITIES AND REGIONAL COLLABORATION

The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR. The District is not involved in a Joint Powers Authority (JPA). The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC).

## 2.8.5 GROWTH AND POPULATION PROJECTIONS

### 2.8.5.1 PRESENT AND PLANNED LAND USE AND DEVELOPMENT

Mendocino County is the land use authority within the District and land-use decisions are made based on the County General Plan and Zoning regulations. Mendocino County is predominantly rural in nature with forest and agricultural land uses. Urban development is primarily focused in cities and community areas

of the County. The District boundary encompasses the unincorporated communities of Cleone and Westport, and surrounding unincorporated areas of Mendocino County. (County, 2008)

The community of Cleone is a mix of visitor serving facilities including food and lodging and residential uses. There is a grocery store, gas station, and restaurant at the town center, and nearby is the main entrance to MacKerricher State Park and several campgrounds. The community of Westport is a mix of visitor-serving facilities including food and lodging and residential uses. There is a grocery store, gas station, post office, and deli at the town center, and nearby is a community disc golf course and beach access. (Google, 2016)

### 2.8.5.2 EXISTING POPULATION AND PROJECTED GROWTH

The District boundary encompasses one census-designated place (CDP) for the unincorporated community of Cleone. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Cities and CDPs (US Census Bureau, 2016).

<b>Census Boundary Area</b>	<b>Population</b>
Cleone CDP	618
<b>Total</b>	<b>618</b>

The District also serves residents that live in the surrounding unincorporated areas of Mendocino County. The table below provides an estimate of the existing population size for the District based on U.S. Census Bureau 2010 population data for Census Tracts (US Census Bureau, 2016).

<b>Census Tract</b>	<b>Total Population</b>	<b>% of Census Tract</b>	<b>WTMCD Population</b>
102	4,155	15	623
103	4,272	50	2,136
<b>Total</b>	<b>8,427</b>	<b>n/a</b>	<b>2,759</b>

Based on the range of population size established by the CDPs and Census Tracts data above, the existing population size for the District is estimated to be the midpoint between 618 and 2,759. For purposes of this MSR, the existing population size for the District is approximately 1,500. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The annual growth rate for the unincorporated areas of Mendocino County is 0.4 percent. The table below shows the projected growth for the District in 2035 based on this annual growth rate.

<b>Jurisdiction</b>	<b>2015 Population</b>	<b>2035 Population</b>
Unincorporated Areas	1,500	1,620

Please refer to Appendix A of this document for more information regarding the data source and methodology for estimating the existing population size and the annual growth rate.



## **2.8.6 MSR DETERMINATIONS**

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

1. The existing population size for the District is estimated to be 1,500 with an annual growth rate of 0.4 percent.
2. Mendocino County has land use authority within the District boundary and makes land-use decisions based on the County General Plan and Zoning regulations.
3. It is not anticipated that the District and surrounding areas will experience a significant change in population over the next 5-10 years. The District has not requested a modification to the District boundary.

### **2.8.6.2 Present and Planned Capacity of Public Facilities and Adequacy of Public Services**

4. The existing land capacity (plot space) at current District facilities is sufficient for approximately 275 years of continued service.
5. It is recommended that the District refer to the State eligibility criteria pursuant to Health and Safety Code §9061 for determining burial rights for non-residents.
6. There are no capacity issues or major infrastructure needs identified that need to be addressed within the timeframe of this MSR.
7. It is recommended that the District prepare a facilities plan that identifies current and long-term District facility needs, including maintenance, capital improvements, and facility expansion, and identifies potential revenue sources for addressing those facility needs.

### **2.8.6.3 Financial Ability of Agency to Provide Services**

8. The District prepares an annual budget, has biennial independent financial audits prepared by a Certified Public Accountant (CPA), and generally operates at a net loss.
9. While the District's annual revenue is not sufficient to meet current financial obligations, the District provides an adequate level of service to its customers through an arrangement with the Mendocino County Auditor-Controller's Office to repay prior year deficits after the fact.

### **2.8.6.4 Opportunities for Shared Facilities**

10. The District does not currently share facilities with other service providers and there were no opportunities to share facilities or other resources identified during the preparation of this MSR.
11. The District collaborates with other cemetery districts in California through its membership in the California Association of Public Cemeteries (CAPC). It is recommended that the District also consider participating in the California Special Districts Association (CSDA).

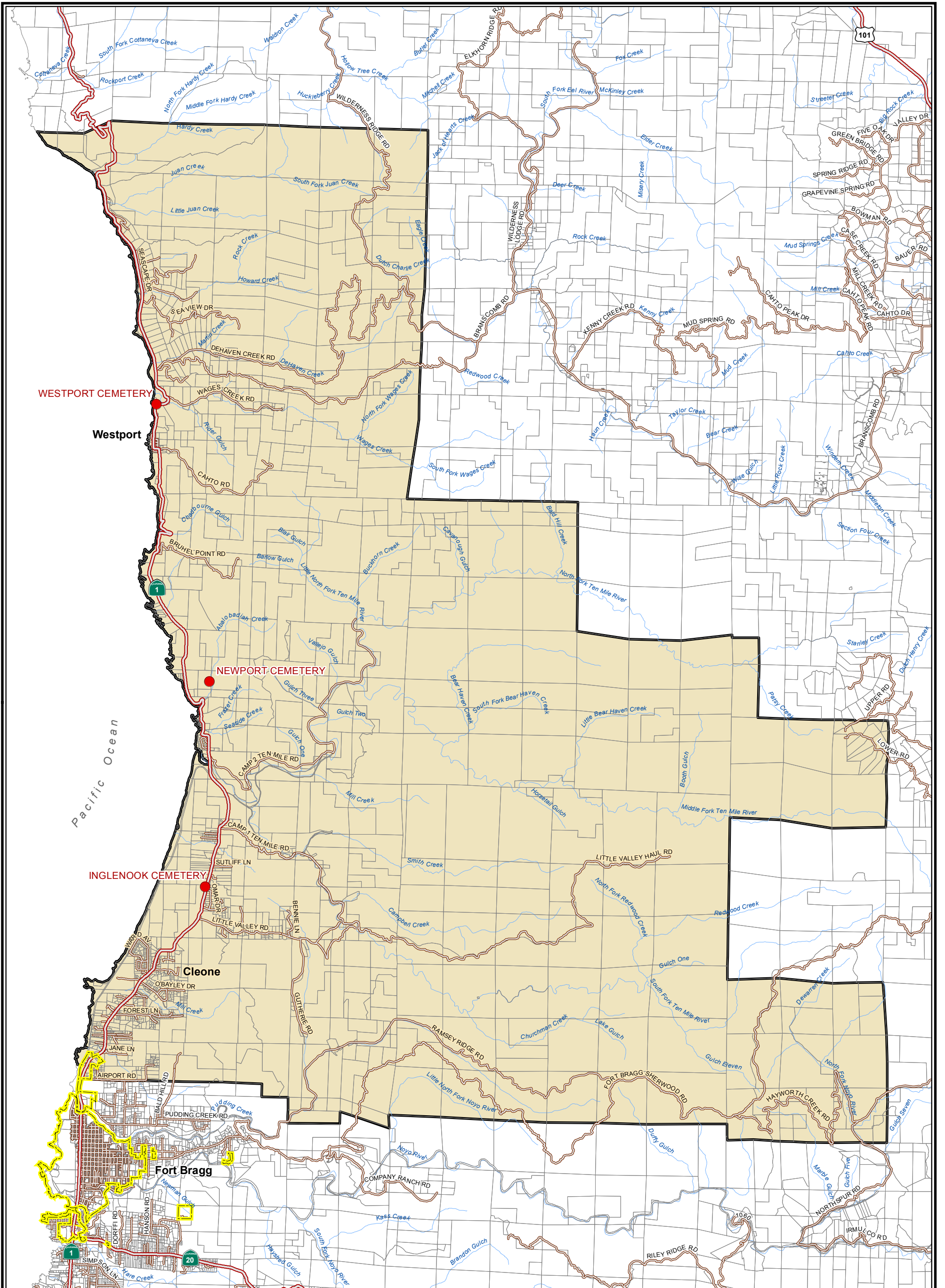
### **2.8.6.5 Accountability for Community Services**

12. The District is governed by a five-member Board of Directors appointed by the Mendocino County Board of Supervisors to serve a 4-year term. Regularly scheduled Board meetings are held on the second Wednesday of the month at the Westport Community Church located at 24900 Abalone Street in Westport. All meetings are open to the public and are publicly posted a minimum of 72 hours prior to the meeting.
13. The District does not currently have a website. To provide transparency, it is recommended that all public agencies consider hosting a website as a valuable communication tool for meeting notices, agendas, minutes, staff reports, and adopted resolutions, and to provide information about the District's services and programs.

14. Residents and customers submit their comments and complaints to the District through postal mail, e-mail, and in-person at Board meetings.

**2.8.6.6 Any Other Matters Related to Service Delivery as Required by LAFCo Policy**

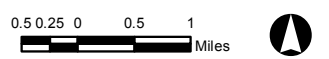
15. There are no other matters related to service delivery required by Mendocino LAFCo Policy.



# Westport Ten Mile Cemetery District

- Westport Ten Mile Cemetery District
- Incorporated Cities
- Parcels
- Cemetery Locations
- Highways
- Roads
- Streams

Source: This map was prepared by the Mendocino County Department of Information Services GIS Program, February 2017.  
 Note: This map is not a survey product.  
 The Native American Land Areas as depicted on this map may not be a complete inventory of such lands.



## 3 SPHERE OF INFLUENCE UPDATE

### 3.1 BACKGROUND

LAFCo prepares a Municipal Service Review (MSR) prior to or in conjunction with the Sphere of Influence (SOI) Update process. The MSR and required determinations for each of the eight Cemetery Districts in Mendocino County is presented in Chapter 2 of this document and forms the basis of information for the SOI Update. The SOI Update considers whether a change to a district sphere, or probable future boundary, is warranted to plan the logical and orderly development of a district in a manner that supports CKH Law and the Policies of the Commission. This chapter presents the SOI Update and required determinations pursuant to California Government Code §56425(e) for each of the eight districts discussed in the MSR.

On April 3, 1995, LAFCo adopted Resolution No. 95-2 approving Spheres of Influence and Master Service Element Plans for the eight cemetery districts in Mendocino County. At that time, the Commission approved spheres that were the same as the district boundaries. Similarly, it is recommended that a coterminous SOI be affirmed for each cemetery district; a coterminous sphere is an SOI that is the same as the existing District boundary.

### 3.2 SOI DETERMINATIONS

#### 3.2.1 ANDERSON VALLEY CEMETERY DISTRICT

It is recommended that the Commission affirm an SOI for AVCD that is coterminous with the District boundary. The following statements have been prepared in support of this recommendation.

##### 3.2.1.1 Present and planned land uses in the area

The District boundary is generally comprised of a mixture of land uses established by Mendocino County. Cemeteries occupy a relatively small amount of land area and support agricultural and open space uses. Cemeteries are compatible with the other present and planned land uses in the area.

##### 3.2.1.2 Present and probable need for public facilities and services in the area

AVCD serves an important role in addressing the present and probable need for the respectful and cost-efficient interment of human remains for property owners and residents within the area.

##### 3.2.1.3 Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide

As determined in the MSR prepared for AVCD, the District has adequate facilities, personnel, finances, and equipment to meet current and future demands for public interment services.

##### 3.2.1.4 Existence of social or economic communities of interest in the area if the Commission determines that they are relevant to the agency

No social or economic communities of interest have been identified in the immediate vicinity of the District that should be included in the District boundary.

##### 3.2.1.5 Present and Probable need for Public Facilities and Services of Disadvantaged Unincorporated Communities

Since the District does not provide water, wastewater or structural fire protection services, an evaluation of DUCs is not required to be provided.

### **3.2.2 CEMETERY DISTRICT OF THE REDWOODS**

It is recommended that the Commission affirm an SOI for CDR that is coterminous with the District boundary. The following statements have been prepared in support of this recommendation.

#### **3.2.2.1 Present and planned land uses in the area**

The District boundary is generally comprised of a mixture of land uses established by the City of Willits and Mendocino County. Cemeteries occupy a relatively small amount of land area and support agricultural and open space uses. Cemeteries are compatible with the other present and planned land uses in the area.

#### **3.2.2.2 Present and probable need for public facilities and services in the area**

CDR serves an important role in addressing the present and probable need for the respectful and cost-efficient interment of human remains for property owners and residents within the area.

#### **3.2.2.3 Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide**

As determined in the MSR prepared for CDR, the District has adequate facilities, personnel, finances, and equipment to meet current and future demands for public interment services.

#### **3.2.2.4 Existence of social or economic communities of interest in the area if the Commission determines that they are relevant to the agency**

No social or economic communities of interest have been identified in the immediate vicinity of the District that should be included in the District boundary.

#### **3.2.2.5 Present and Probable need for Public Facilities and Services of Disadvantaged Unincorporated Communities**

Since the District does not provide water, wastewater or structural fire protection services, an evaluation of DUCs is not required to be provided.

### **3.2.3 COVELO PUBLIC CEMETERY DISTRICT**

It is recommended that the Commission affirm an SOI for CPCD that is coterminous with the District boundary. The following statements have been prepared in support of this recommendation.

#### **3.2.3.1 Present and planned land uses in the area**

The District boundary is generally comprised of a mixture of land uses established by Mendocino County. Cemeteries occupy a relatively small amount of land area and support agricultural and open space uses. Cemeteries are compatible with the other present and planned land uses in the area.

#### **3.2.3.2 Present and probable need for public facilities and services in the area**

CPCD serves an important role in addressing the present and probable need for the respectful and cost-efficient interment of human remains for property owners and residents within the area.

#### **3.2.3.3 Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide**

As determined in the MSR prepared for CPCD, the District has adequate facilities, personnel, finances, and equipment to meet current and future demands for public interment services.

### **3.2.3.4 Existence of social or economic communities of interest in the area if the Commission determines that they are relevant to the agency**

No social or economic communities of interest have been identified in the immediate vicinity of the District that should be included in the District boundary.

### **3.2.3.5 Present and Probable need for Public Facilities and Services of Disadvantaged Unincorporated Communities**

Since the District does not provide water, wastewater or structural fire protection services, an evaluation of DUCs is not required to be provided.

## **3.2.4 HOPLAND CEMETERY DISTRICT**

It is recommended that the Commission affirm an SOI for HCD that is coterminous with the District boundary. The following statements have been prepared in support of this recommendation.

### **3.2.4.1 Present and planned land uses in the area**

The District boundary is generally comprised of a mixture of land uses established by Mendocino County. Cemeteries occupy a relatively small amount of land area and support agricultural and open space uses. Cemeteries are compatible with the other present and planned land uses in the area.

### **3.2.4.2 Present and probable need for public facilities and services in the area**

HCD serves an important role in addressing the present and probable need for the respectful and cost-efficient interment of human remains for property owners and residents within the area.

### **3.2.4.3 Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide**

As determined in the MSR prepared for HCD, the District has adequate facilities, personnel, finances, and equipment to meet current and future demands for public interment services.

### **3.2.4.4 Existence of social or economic communities of interest in the area if the Commission determines that they are relevant to the agency**

No social or economic communities of interest have been identified in the immediate vicinity of the District that should be included in the District boundary.

### **3.2.4.5 Present and Probable need for Public Facilities and Services of Disadvantaged Unincorporated Communities**

Since the District does not provide water, wastewater or structural fire protection services, an evaluation of DUCs is not required to be provided.

## **3.2.5 MENDOCINO-LITTLE RIVER CEMETERY DISTRICT**

It is recommended that the Commission affirm an SOI for MLRCD that is coterminous with the District boundary. The following statements have been prepared in support of this recommendation.

### **3.2.5.1 Present and planned land uses in the area**

The District boundary is generally comprised of a mixture of land uses established by Mendocino County. Cemeteries occupy a relatively small amount of land area and support agricultural and open space uses. Cemeteries are compatible with the other present and planned land uses in the area.

### **3.2.5.2 Present and probable need for public facilities and services in the area**

MLRCD serves an important role in addressing the present and probable need for the respectful and cost-efficient interment of human remains for property owners and residents within the area.

### **3.2.5.3 Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide**

As determined in the MSR prepared for MLRCD, the District has adequate facilities, personnel, finances, and equipment to meet current and future demands for public interment services.

### **3.2.5.4 Existence of social or economic communities of interest in the area if the Commission determines that they are relevant to the agency**

No social or economic communities of interest have been identified in the immediate vicinity of the District that should be included in the District boundary.

### **3.2.5.5 Present and Probable need for Public Facilities and Services of Disadvantaged Unincorporated Communities**

Since the District does not provide water, wastewater or structural fire protection services, an evaluation of DUCs is not required to be provided.

## **3.2.6 POTTER VALLEY CEMETERY DISTRICT**

It is recommended that the Commission affirm an SOI for PVCD that is coterminous with the District boundary. The following statements have been prepared in support of this recommendation.

### **3.2.6.1 Present and planned land uses in the area**

The District boundary is generally comprised of a mixture of land uses established by Mendocino County. Cemeteries occupy a relatively small amount of land area and support agricultural and open space uses. Cemeteries are compatible with the other present and planned land uses in the area.

### **3.2.6.2 Present and probable need for public facilities and services in the area**

PVCD serves an important role in addressing the present and probable need for the respectful and cost-efficient interment of human remains for property owners and residents within the area.

### **3.2.6.3 Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide**

As determined in the MSR prepared for PVCD, the District has adequate facilities, personnel, finances, and equipment to meet current and future demands for public interment services.

### **3.2.6.4 Existence of social or economic communities of interest in the area if the Commission determines that they are relevant to the agency**

No social or economic communities of interest have been identified in the immediate vicinity of the District that should be included in the District boundary.

### **3.2.6.5 Present and Probable need for Public Facilities and Services of Disadvantaged Unincorporated Communities**

Since the District does not provide water, wastewater or structural fire protection services, an evaluation of DUCs is not required to be provided.

## **3.2.7 RUSSIAN RIVER CEMETERY DISTRICT**

It is recommended that the Commission affirm an SOI for RRCD that is coterminous with the District boundary. The following statements have been prepared in support of this recommendation.

### **3.2.7.1 Present and planned land uses in the area**

The District boundary is generally comprised of a mixture of land uses established by the City of Ukiah and Mendocino County. Cemeteries occupy a relatively small amount of land area and support agricultural

and open space uses. Cemeteries are compatible with the other present and planned land uses in the area.

### **3.2.7.2 Present and probable need for public facilities and services in the area**

RRCD serves an important role in addressing the present and probable need for the respectful and cost-efficient interment of human remains for property owners and residents within the area.

### **3.2.7.3 Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide**

As determined in the MSR prepared for RRCD, the District has adequate facilities, personnel, finances, and equipment to meet current and future demands for public interment services.

### **3.2.7.4 Existence of social or economic communities of interest in the area if the Commission determines that they are relevant to the agency**

No social or economic communities of interest have been identified in the immediate vicinity of the District that should be included in the District boundary.

### **3.2.7.5 Present and Probable need for Public Facilities and Services of Disadvantaged Unincorporated Communities**

Since the District does not provide water, wastewater or structural fire protection services, an evaluation of DUCs is not required to be provided.

## **3.2.8 WESTPORT-TEN MILE CEMETERY DISTRICT**

It is recommended that the Commission affirm an SOI for WTMCD that is coterminous with the District boundary. The following statements have been prepared in support of this recommendation.

### **3.2.8.1 Present and planned land uses in the area**

The District boundary is generally comprised of a mixture of land uses established by Mendocino County. Cemeteries occupy a relatively small amount of land area and support agricultural and open space uses. Cemeteries are compatible with the other present and planned land uses in the area.

### **3.2.8.2 Present and probable need for public facilities and services in the area**

WTMCD serves an important role in addressing the present and probable need for the respectful and cost-efficient interment of human remains for property owners and residents within the area.

### **3.2.8.3 Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide**

As determined in the MSR prepared for WTMCD, the District has adequate facilities, personnel, finances, and equipment to meet current and future demands for public interment services.

### **3.2.8.4 Existence of social or economic communities of interest in the area if the Commission determines that they are relevant to the agency**

No social or economic communities of interest have been identified in the immediate vicinity of the District that should be included in the District boundary.

### **3.2.8.5 Present and Probable need for Public Facilities and Services of Disadvantaged Unincorporated Communities**

Since the District does not provide water, wastewater or structural fire protection services, an evaluation of DUCs is not required to be provided.



## 4 REFERENCES

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Cemetery District of the Redwoods	Verlan Stock , Clerk
Covelo Cemetery District	Peggy Webber, Clerk Roberta Hurt, Trustee
Hopland Cemetery District	Marsha Robinson, Secretary/Clerk
Mendocino-Little River Cemetery District	Laurie Hill, District Manager/Board Secretary
Potter Valley Cemetery District	Mac Magruder and Karen Riordan, Trustees
Russian River Cemetery District	Dana Kornegay, Office Manager
Westport-Ten Mile Cemetery District	Jane Vartanian, Secretary

## 6 APPENDICES

### 6.1 APPENDIX A

Projected population growth is determined based on multiplying the existing population size and the annual population growth rate for a geographic area.

Existing population size data is available from the U.S. Census Bureau and the California Department of Finance (DOF) for cities, census designated places (CDPs), and census tracts. This data can be used to estimate population size for special districts with a service area that generally follows the boundary of a city, CDP, or census tract.

It can be difficult to determine the existing population size for special districts in unincorporated areas of Mendocino County since their service areas often do not follow census boundary lines.

For purposes of this MSR, population data will be extrapolated from census boundary lines that most closely follow the service area of the district based on the assumption that population characteristics and growth patterns are expected to be similar. Any differences between the district and census boundaries are accounted for by approximating the percentage of the population in a particular census boundary area that is attributable to the district boundary area.

The annual growth rate for incorporated and unincorporated areas of Mendocino County is shown in the table below.

<b>Mendocino County Annual Growth Rates</b>			
<b>Jurisdiction</b>	<b>2015 Population <sup>1</sup></b>	<b>Annual Growth Rate (%)</b>	<b>Projected Population (2035) <sup>2</sup></b>
City of Fort Bragg	7,633	0.08	7,754
City of Point Arena	444	0.31	473
City of Ukiah	16,156	0.25	17,022
City of Willits	4,860	0.33	5,201
Unincorporated Areas	59,070	0.4	64,115
<b>Total</b>	<b>88,163</b>	<b>1.37</b>	<b>94,565</b>

(1) Data Source - State of California, Department of Finance, Report E-1 Population Estimates for Cities, Counties, and the State, January 1, 2015 and 2016. Sacramento, California, May 2016.

(2) Data Source - State of California, Department of Finance, Report P-1 (Total Population), State and County Population Projections, July 1, 2010-2060 (5-year increments). Sacramento, California, December 2014. Sub-county estimates for 2035 based on the 2013 population share from the 2014-2019 Mendocino County General Plan Housing Element Table 5-2-1.