

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
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April 7, 2004

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer

RE: **Florin-Elder Creek Cemetery District Reorganization** [02-04]
[Dissolution of Florin-Elder Creek Cemetery District;
Annexation of Territory to Elk Grove-Cosumnes Cemetery District]
[CEQA: Exempt]

Recommendations:

1. Approve the Categorical Exemption for this project as provided under the California Environmental Quality Act (CEQA) pursuant to Public Resources Code Section 15320 (b), changes in organization of Local Government Agencies.
2. Amend the Sphere of Influence of the Elk Grove Cosumnes Cemetery District to include two parcels, the Florin Elder-Creek Cemetery District and the Elder Creek Cemetery.
3. Approve the Annexation of two parcels, Florin Elder Creek Cemetery District and Elder Creek Cemetery, to the Elk Grove-Cosumnes Cemetery District.
4. Approve Dissolution of the Florin Elder Creek Cemetery District.
5. Delegate your Executive Officer to perform the Conducting Authority proceedings and Issue the Certificate of Completion for this Reorganization.

Applicant: Board of Supervisors
County of Sacramento

Discussion:

The Florin-Elder Creek Cemetery District is a public cemetery district authorized pursuant to State Law. In the past, the District has been governed by a three member Board of Trustees appointed by the Sacramento County Board of Supervisors. The District was established on January 7, 1927.

On September 17, 2002, due to vacancies and an inability to attract nominees for appointment to fill vacant Trustee positions, the Board of Supervisors adopted an Urgency Ordinance. The Ordinance designated the Administrator of the Community Development and Neighborhood Assistance Agency to provide interim administrative services for the District. The Agency entered in an agreement for minimal upkeep of the Cemetery grounds (mowing, watering etc.).

During August 2002 and December 2003, the Board of Supervisors conducted an extensive outreach to find nominees and to fill the Board positions in order that the Trustees could resume the operations of the District. The Board of Supervisors was unable to find any interested district residents that wanted to serve as Trustees for the District. As a result, on January 13, 2004, the Sacramento County Board of Supervisors adopted Resolution No. 2004-0050 initiating proceedings for a Reorganization before Sacramento LAFCo. The Reorganization proposes the dissolution of the Florin Elder Creek Cemetery District and the annexation of the two parcels, the District and the Cemetery, to Elk Grove Cosumnes Cemetery District. The Board consulted with the Elk Grove-Cosumnes District prior to taking this action. The Board of Supervisors gave public notice and conducted a public hearing on the Reorganization.

Background:

The District contains approximately 3,700 acres, or six square miles. There are 11,555 registered voters within the Florin-Elder Creek Cemetery District. Population: Approximately 18,488.

The District contains a single 1.2 acre cemetery, Elder Creek Cemetery, that is located at the northwest intersection of Elder Creek Road and Sunrise South Drive within the city limits of the City of Sacramento. The annual District FY 2003-04 budget is \$28,992. The District has a fund balance of \$172,489. The Florin-Elder Creek Cemetery District has no employees or staff that would be negatively impacted by the reorganization proposal.

Upon dissolution of the Florin-Elder Creek Cemetery District, all assets, cash, fund balance, contracts, debts, liabilities, property tax revenue, etc. will be transferred to the Elk Grove-Cosumnes Cemetery District. The Elk Grove-Cosumnes Cemetery District is committed to placing a portion of the Florin-Elder Creek Cemetery District's fund balance in its Endowment Care Fund. An Endowment Care Fund is basically a trust fund that provides the District with a choice of using the fund's interest and earnings yearly for

ongoing maintenance and operation expenses. The Endowment Care Fund principle cannot be spent.

The Florin-Elder Creek Cemetery District has a coterminous boundary with Elk Grove-Cosumnes Cemetery District on its southeasterly boundary; its residents will, therefore, be best served by the annexation of the District to Elk Grove-Cosumnes Cemetery District. No protest or objections regarding this proposal have been received. LAFCo staff is not aware of any outstanding issues except for the following:

- It should be noted that the burial records and maps related to the Florin-Elder Creek Cemetery District are not complete and this could present an operational problem for Elk Grove-Cosumnes Cemetery District. Efforts were made to locate and save all known records, however, the information gathered has not been completely analyzed. At this time, there does not appear to be any available burial plots for sale; records are not currently available to clearly show the current ownership of many of the gravesites. However, the Elk Grove-Cosumnes Cemetery District Administrator may locate additional information to clarify this issue in District records, currently stored in the Coroner's Office, when they are made available to the assuming district.
- The Elk Grove-Cosumnes Cemetery District has some concern regarding the security and protection of the Elder Creek Cemetery. This issue is a matter for the assuming district to take up with the City of Sacramento Police Department.

The Cemetery has a great deal of historical value¹ and should be operated by a public cemetery district and probably not operated by the County of Sacramento. While reluctant to do so, the Elk Grove-Cosumnes Cemetery District has agreed to assume this responsibility through a commitment to public protection of the historic Elder Creek Cemetery.

The Florin-Elder Creek District is extremely small, located in a residential development, and cannot be considered a high growth area. The District boundary is its current Sphere of Influence.

Analysis:

The property tax base of the Florin-Elder Creek Cemetery District is small and is not growing. It is likely that the maintenance of the Elder Creek Cemetery will require a subsidy from the Elk Grove-Cosumnes Cemetery District because there will be no income from selling burial plots. Fortunately, the property tax base of the Elk Grove-

¹ The Elder Creek Cemetery, established 1864, contains the gravesites of many of the pioneer founders of the communities of Florin and Elder Creek. It contains, among other old headstones, many beautiful headstones with Japanese inscriptions. Sadly, many of the older wooden markers have been lost.

Cosumnes Cemetery District is growing rapidly due to recent population growth. At this time, the proposed reorganization appears to be a cost effective solution and the only way to maintain this historic asset within the public trust.

The Elk Grove-Cosumnes Cemetery District should also consider obtaining volunteers, community and civic groups, to help maintain the Elder Creek Cemetery site located on Elder Creek Road.

Conclusion

Staff recommends your Commission approve the reorganization proposal initiated by the Sacramento County Board of Supervisors. The reorganization proposes the dissolution of the Florin-Elder Creek Cemetery District and annexation the District's territory and the separate Cemetery parcel to the Elk Grove-Cosumnes Cemetery District. The Elk Grove-Cosumnes Cemetery District shares a coterminous boundary on the east and south side of the Florin-Elder Creek Cemetery District. This reorganization will enlarge the eligibility territory of Florin-Elder Creek District residents making burial services available to them in any of the five cemeteries in the Elk Grove-Cosumnes Cemetery District. The proposal will also ensure the perpetual care of the Elder Creek Cemetery.

A Municipal Service Review has been conducted on the Florin-Elder Creek Cemetery District that sets forth the above stated conclusion recommending reorganization. There will be no adverse impacts to either district, other affected agencies or district residents.

Recommendation

Staff's recommendation expresses a concern for the safety, protection and preservation of this historic cemetery. There is also the potential for future enhancement and development of the Elder Creek Cemetery by the Elk Grove-Cosumnes Cemetery District in the form of building above-ground, or in-ground, niche banks for the future interment of cremains, and, possibly, the creation new gravesites out of the existing road within this cemetery, as well as enhancement of the cemetery's landscape. I recommend your Commission approve the proposed Florin- Elder Creek Cemetery District Reorganization and name the effective date of the Reorganization as July 1, 2004.

PB:Maf
(Florin Elder Creek Cemetery Reorg)