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**FINAL**

COUNTY OF MERCED

CEMETERY DISTRICTS MUNICIPAL SERVICE REVIEW UPDATE  
INVOLVING THE MERQUIN AND WINTON CEMETERY  
DISTRICTS

Prepared by:

Local Agency Formation Commission of Merced County

Adopted: February 17, 2016

## I. INTRODUCTION AND PURPOSE

One of a Local Agency Formation Commission's (LAFCO's) primary responsibilities is the requirement that regional studies of municipal services (Municipal Service Reviews, or MSRs) be prepared and updated every five years, in conjunction with reviews of city and district spheres of influence (SOIs). This is requirement under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 ("Reorganization Act") which is the central law governing LAFCO operations and activities. Specifically, Government Code Section 56425 directs LAFCOs to review and update agencies' SOIs, as necessary, every five years. Section 56430 requires MSRs to be conducted before or in conjunction with the sphere updates. MSRs must address at least the following seven factors:

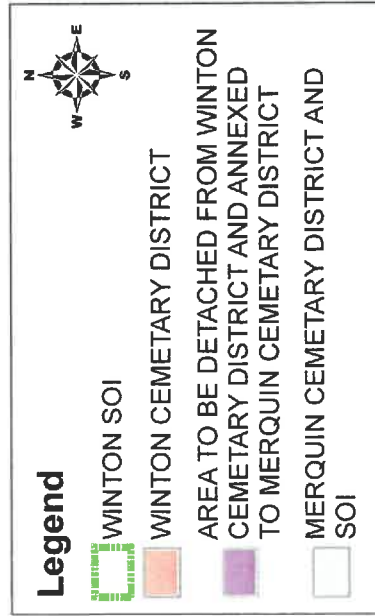
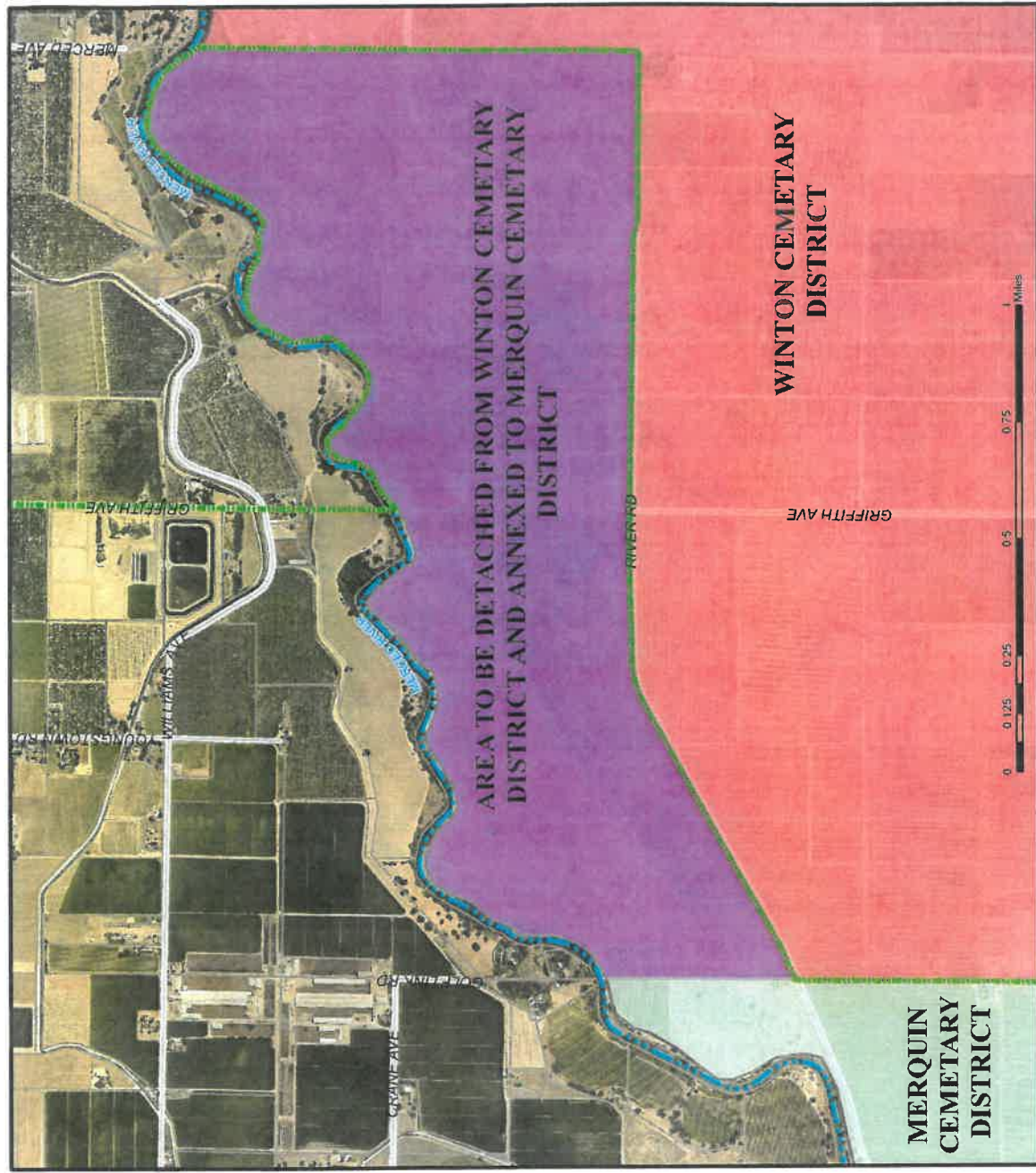
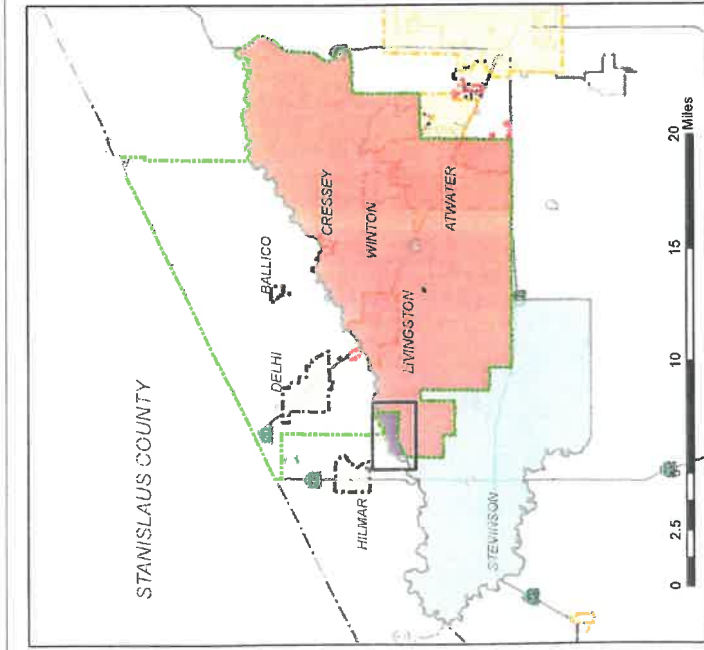
1. Growth and population projections for the affected area
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence (for agencies providing public facilities related to sewer, municipal and industrial water or structural fire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

This service review updates the Cemetery Districts Municipal Service Review (MSR) prepared by the LAFCO of Merced County in 2009 for two of the nine districts presented in the original service review. Specifically, this update was prepared in order to reflect a proposed reorganization between two districts involving the detachment of 834 acres from the Winton Cemetery District and the annexation of this same territory to the Merquin Cemetery District. The territory involved in the reorganization is located along the south side of the Merced River, on the north side of River Road and east of Van Clief Road approximately three miles west of the City of Livingston in northern Merced County as shown in **Figure 1**.

Cemetery districts are established and governed in accordance with the State of California Health and Safety Codes. Cemetery districts provide burial and cremation services to district residents as well as non-residents for an additional fee. A total of eight public cemetery districts are headquartered in Merced County, each of which is governed by its own Board of Directors.

Attached Table 1 "Summary of Merced County Cemetery Districts" and Table 2 "County of Merced Cemetery Districts Service Charges" reflect the population, service area operating budget, undeveloped land, average burials per year, and service charges of the eight cemetery districts (as of 2008) within Merced County, with the updated information for the Merquin and Winton Cemetery Districts as of 2016.

# MERQUIN - WINTON CEMETARY DISTRICT REORGANIZATION



**FIGURE 1**

**Table 1**  
**Summary of Merced County Cemetery Districts**  
**Cemetery Service Provider Municipal Service Review**

Districts	District Population	Operating Budget (FY 2007/08)	District Cemetery Area (Acres)	Undeveloped Land (Acres)	Average Burials per Year
Dos Palos Cemetery District	10,000	\$222,900	20	5	75
Hilmar Cemetery District	7,500	\$113,800	10	5	20
Los Banos Cemetery District	40,000	\$277,000 (1)	44	27	100
Merced Cemetery District	80,000	\$760,000	60	20	275
Merquin Cemetery District (2)	1,200	\$50,900	10	5	12
Plainsburg Cemetery District	9,000	\$109,000	10.5	3.5	55
Snelling Cemetery District	N/A	N/A	N/A	N/A	N/A
Winton Cemetery District (2)	50,000	\$715,450	42	15	200

(1) Estimated expenditures for the FY 2006/07.

(2) Information for Merquin and Winton Cemetery Districts updated for FY 2015/16

N/A: Not available because district nonresponsive.

Sources: Economic and Planning Systems, Inc. in 2008/2016 updated data from Merquin and Winton Cemetery Districts

**Table 2**  
**County of Merced Cemetery Districts Service Charges**  
**Cemetery Service Provider Municipal Service Review**

<b>District</b>	<b>Adult Burial</b>	<b>Infant Burial</b>	<b>Cremation</b>	<b>Additional Charges (1)</b>
<b>Dos Palos Cemetery District</b>	\$1,850	\$630	\$650	Non-Resident: \$25
<b>Hilmar Cemetery District</b>	\$1,235	N/A	N/A	Non-Resident: \$250
<b>Los Banos Cemetery District</b>	\$2,400	\$700	\$1,700	Non-Resident: \$360
<b>Merced Cemetery District (2)</b>	\$2,100	\$580	\$700	Non-Resident: \$175; Saturday Service: \$350 (3)
<b>Merquin Cemetery District(4)</b>	\$1,750	N/A	\$300	Non-Resident: \$150
<b>Plainsburg Cemetery District</b>	\$1,325	\$375	N/A	Non-Resident: \$100
<b>Snelling Cemetery District(5)</b>	N/A	N/A	N/A	N/A
<b>Winton Cemetery District(4)</b>	\$2,000	\$828	\$694	Non-Resident: \$180; Saturday/Holiday Fee: \$350

- (1) For adult burials.
- (2) Service charge for cremation row shown. The rate for a niche burial (cremation wall) is about \$725.
- (3) An additional \$350 is charged if the service is held after 3:00 pm Monday through Friday.
- (4) Information for Merquin and Winton districts updated for 2016.

Source: Economic and Planning Systems, Inc. for 2008/ 2016 update from Merquin and Winton districts.

## II. CEMETERY DISTRICT MUNICIPAL SERVICE EVALUATION

### **MERQUIN CEMETERY DISTRICT**

#### GOVERNANCE AND OPERATIONS

The Merquin Cemetery District (originally known as Sunnyside Cemetery Association) was first formed in 1908. It officially became a cemetery district in accordance with Sections 8890-9225 of the State Health and Safety Code in 1925. Merquin Cemetery District (Merquin CD) serves an area of approximately 60 square miles located in northern Merced County, approximately three miles west of the City of Livingston and six miles south of the City of Turlock. District boundaries are identified in **Figure 5**.

Merquin CD has three part time staff members: one board secretary and two grounds workers. The District is governed by a five-member Board of Directors who are appointed by the Board of Supervisors. The district's Board of Directors meet once a month.

The District's budgeted expenditures for the Fiscal Year 2015-2016 total \$50,900, of which \$20,320 covers employee salaries and benefits, approximately \$20,300 covers services, supplies and insurance, and the remaining \$10,280 is in a contingencies account for unanticipated expenses. Revenue for this period also totals \$50,900. Of this total, about \$17,000 is generated by burial service fees and \$31,650 is from property taxes, with the balance from interest and rent.<sup>1</sup> The District does not receive any special taxes other than income from property tax collected by Merced County.

The Merquin CD is unable to maintain a reserve and attempts to cut costs wherever possible. For example, the District discontinues irrigation during winter months when the Bermuda lawn is dormant to reduce expenses. Members of the Board of Directors have even assisted with burials on a volunteer basis.

Service charges for adult burials generally amount approximately \$1,750.<sup>2</sup> A breakdown of service charges for an adult burial is as follows: \$500 for a plot, \$225 for endowment care, \$425 for a liner, \$600 for the opening/ closing fee. Service charges for cremations generally sum to approximately \$300.

#### PROJECTED GROWTH AND DEVELOPMENT

The service population is approximately 1,200. The population within the district indirectly relates to the demand for burial services. However, the district is located in a portion of the county centered by the unincorporated community of Stevinson with virtually no growth and

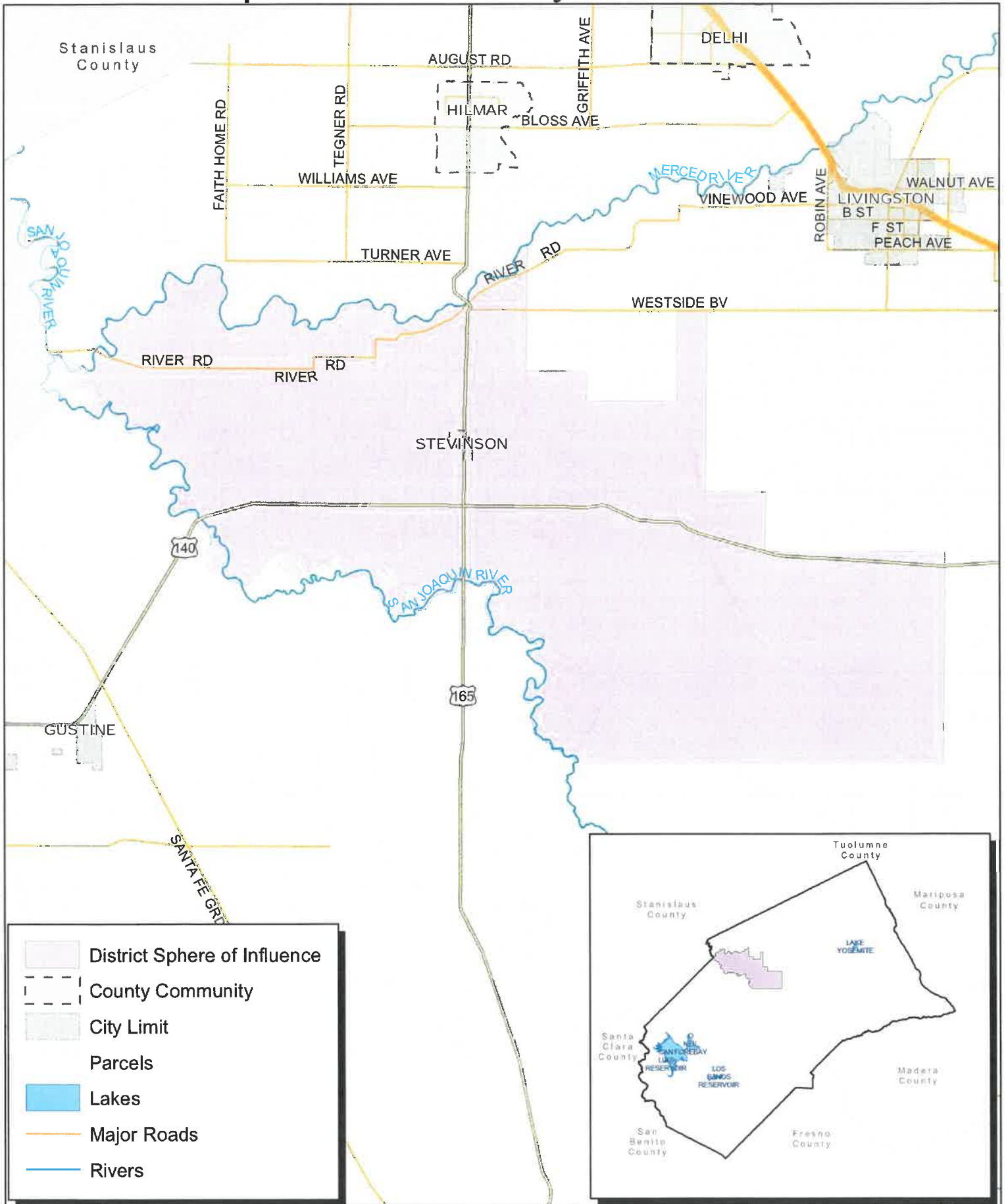
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<sup>1</sup> Communication from Merquin CD Board Secretary, Randy Avilla, 15 Sep 2015.

<sup>2</sup> Ibid.



# Figure 5 Merquin Cemetery District SOI



- District Sphere of Influence
- County Community
- City Limit
- Parcels
- Lakes
- Major Roads
- Rivers

no large population center. With the opening of the San Joaquin Valley National Veterans Cemetery located outside the community of Santa Nella in 1992, several burials each year for veterans and their spouses have been lost from the district revenue stream.

#### INFRASTRUCTURE, FACILITIES, AND SERVICES

Merquin CD averages about 12 burials per year. The district owns approximately 9.6 acres of land of which about half is developed. In addition, the District owns a Kubota Tractor, a New Holland tractor with front loader, an electric dump trailer, lawn mower, pull behind small backhoe, lowering device, shovels, rakes, irrigation pipes, back pack blower, backpack sprayer, measuring wheel, gas pole saw, weed eater and compressor.

The District does not share any facilities or equipment with any other entities, and there is little opportunity to share equipment due to its rural location. District staff report that facilities and equipment are adequate to continue current levels of service provision, but sufficient funding is not available to provide funds necessary for maintenance or improvements. One such improvement that requires funding is replacement of the wooden fence that borders the Cemetery on three sides with a vinyl fence.

#### SERVICE NEEDS AND CAPACITY

District staff report that although facilities and equipment are adequate to continue current service provision, there are minimal funds available for maintenance and to make needed improvements.

While burial revenue can fluctuate each year based on demand, property tax growth has consistently increased revenue to the district. In a historic survey conducted by LAFCO staff, Merquin CD property tax income increased by 109% from 2000 to 2014, representing an increase of over \$16,300 in annual income. However, this is a relatively low amount of property tax to support operations of the district. In an effort to support the district's financial health, the neighboring Winton Cemetery District Board of Directors has agreed to detach a small 834 acre area from their district territory which will concurrently be annexed into the Merquin CD enabling this small rural district to receive the corresponding property tax base of over \$7,000 per year (the area is identified in Figure 1). This reorganization area contains an agricultural industrial use (winery) which will likely increase in property tax value over the years, further supporting Merquin CD operations.

#### DISTRICT CONTACT INFORMATION:

District Secretary: Randy Avilla  
Mailing Address: PO Box 244, Stevinson, CA 95374  
Phone: (209) 668-7029  
E-Mail: sunnyside95374@gmail.com



## WINTON CEMETERY DISTRICT

### GOVERNANCE AND OPERATIONS

The Winton Cemetery District (Winton CD) was formed in 1931. The District is located in Northern Merced County, extending from the City of Atwater to the east and the city of Livingston and the Merced River to the north and west, although the District's Sphere of Influence extends north to the County line with Stanislaus County. A map of the Sphere of Influence boundaries is shown in **Figure 8**. Services provided by the District include full casket burials, cremations, and placement of headstones. Winton CD employs six staff members including one grounds manager, one office manager, and four grounds workers. Winton CD is run by a five-member Board of Directors, appointed by the Board of Supervisors, which meets on the second Monday of each month.<sup>3</sup>

Total estimated expenditures for FY 2015-2016 were approximately \$715,450. About \$449,400 (62 percent) covered employee salaries and benefits and about \$226,000 (31 percent) covered services and supplies. Income is almost exclusively generated from burial services and property taxes which for the budget period were estimated to total about \$526,800 split roughly equally between these two revenue sources. Currently, the District has no reserve funds.<sup>4</sup>

Service charges for adult burials generally sum to approximately \$2,000 for a single and \$2,857 for a companion.<sup>5</sup> The breakdown is as follows: \$500 for the lot, \$250 for endowment care, \$700 for a single opening/ closing fee, and \$150 for the handle vault. Additionally, protective burial vaults range in cost from \$983 to \$3,138. Service charges for infant burials and cremations generally sum to approximately \$828. Service charges were last updated in August 2014.<sup>6</sup> District staff did not identify any cost avoidance opportunities.

### PROJECTED GROWTH AND DEVELOPMENT

The district boundary for the Winton CD encompasses the cities of Atwater and Livingston and the unincorporated communities of Winton, Cressy and McSwain, and a large rural agricultural area comprising approximately 102 square miles. The district was also granted a sphere of influence boundary in 1984 which includes territory located north of the Merced River extending to the County Line and east to the Snelling Cemetery District. This area was identified to be annexed into the Winton Cemetery District at some future date should the landowners in the area desire to annex.

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<sup>3</sup> Communication from Winton CD Office Manager, Aleicia Evans, 15 Sep 2015.

<sup>4</sup> Ibid.

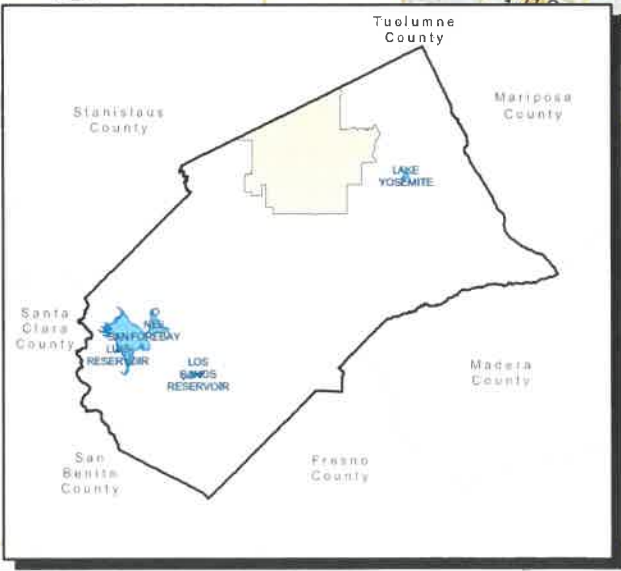
<sup>5</sup> The breakdown for a companion adult burial is \$750 for first open and close; \$600 for second open and close.

<sup>6</sup> Winton Cemetery District Schedule of Charges, Effective 1 Aug 2014.

Figure 8  
**Winton Cemetery District SOI**



- District Sphere of Influence
- County Community
- City Limit
- Parcels
- Lakes
- Major Roads
- Rivers



Growth has been moderate based on the recession, and projections are for a 1.5% annual countywide growth over the next 30 plus years based on San Joaquin Valley Blueprint information (2012 Demographic Forecasts). The 2010 population of the district was over 50,000, but growth in the district doesn't directly lead to an increase in burials due to a relatively young population base in the County.

## INFRASTRUCTURE, FACILITIES, AND SERVICES

The Winton CD provides approximately 200 burials per year, the second largest total in the County. It currently has 27 acres of developed land and 15 acres of undeveloped land at the cemetery located at 7651 Almond Avenue in the unincorporated community of Winton, north of the City of Atwater. Heavy equipment owned by the District includes two backhoes, three large mowers, and two small tractors. District staff report that although facilities and equipment are adequate to continue current service provision, there are minimal funds available for maintenance and to make needed improvements. Salaries have been stable, but the District does budget for step increases.

Although the District does not share any facilities or equipment, the Winton CD has service support contracts with several service providers including security alarm system and monitoring, fertilization and weed control of cemetery grounds, and Internet services.

## SERVICE NEEDS AND CAPACITY

There has been a desire that the District purchase property adjacent to the cemetery to accommodate future growth. The property owner is considering providing the Cemetery District with the first option of purchasing the property. An Expansion Fund was created in August 2004 to eventually purchase the property. As of FY 2015-2016, the District holds approximately \$117,600 in its Expansion Fund.<sup>7</sup>

District staff report that Winton CD is currently operating at full capacity. An increase in demand would require that the District increase service charges in order to purchase additional equipment and increase staffing levels. While burial revenue can fluctuate up or down each year, property tax growth has consistently increased revenue to the district. In a historic survey conducted by LAFCO staff, Winton CD property tax income increased by 120% from 2000 to 2014, representing an increase of over \$138,000 in annual income. In an effort to support the financial health of a neighboring district, the Winton CD Board has agreed to a small 834 acre detachment from their district territory which will be annexed by the Merquin Cemetery District enabling this small rural district to receive the corresponding property tax base of over \$7,000 per year. To minimize the impact on the Winton CD, this property tax transfer will be phased in over a three year period.

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<sup>7</sup> Communication from Winton CD Office Manager, Aleicia Evans, 15 Sep 2015.

With the exception of its Expansion Fund, there are currently no plans for special fees, planning measures, or other mechanisms to accommodate future growth.

DISTRICT CONTACT INFORMATION:

Office Manager: Aleicia Evens

Mailing Address: PO Box 897, Winton, CA 95388

Phone: (209) 358-3703

Website: [wintoncemeterydistrict.net](http://wintoncemeterydistrict.net)

### III. DETERMINATIONS

#### MERQUIN CEMETERY DISTRICT

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

As there are no urban growth centers located within the Merquin Cemetery District boundaries, this MSR does not anticipate substantial population growth within its service area in the foreseeable future. As a result, current facilities, equipment and staff should remain stable. The nearby San Joaquin Valley National Veterans Cemetery south of Gustine has impacted the number of burials at the Merquin/Sunnyside Cemetery for veterans and their spouses.

##### **The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence**

While a determination regarding disadvantaged unincorporated communities is listed as a component of MSR studies under Government Code section 56430, the State law actually clarifies the intent of evaluation of these communities as part of the sphere of influence report under Government Code section 56425 which only requires this assessment for agencies providing public facilities related to sewer, municipal and industrial water or structural fire protection. The cemetery district provides burial and cremation services for deceased district residents as well as for deceased non-residents for an additional fee. There is no different service level provided by cemetery districts based on the physical location of residences, neighborhoods or property within the district as all services are provided at the district cemetery.

##### **Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies**

The Merquin CD has adequate land and equipment to accommodate the number of burials projected into the foreseeable future. However, the provision of adequate services and maintenance has been strained by low revenues over the years. In terms of infrastructure, the District has identified the need to replace the wooden fence bordering the Cemetery on three sides with a vinyl fence, but the district does not have sufficient funds to complete the project.

##### **Financial ability of agencies to provide services**

Burial service rates were last adjusted in 1998. In order to increase service revenues, the district may consider increasing its service charges. The district has reached an agreement with the neighboring Winton Cemetery District to transfer approximately 834 acres of territory to the Merquin district which will increase the annual property tax revenues by approximately \$7,100 in 2016, and will increase with time due to the presence of a large winery in the annexation boundary.

##### **Status of, and opportunities for, shared facilities**

No opportunities for shared facilities have been identified due to the rural location of the district.

**Accountability for community service needs, including government structure and operation efficiencies**

No opportunities to improve local accountability, government structure, or operation efficiency have been identified. The District Board of Directors is active and holds monthly noticed Board meetings.

**Any other matter related to effective service Delivery, as required by Commission policy**

Merquin CD may increase revenues by restructuring its service charges which were last adjusted in 1998. The reorganization with the Winton Cemetery District, by transferring 834 acres to the Merquin CD, will help provide a long-term growing revenue stream for the district.

## WINTON CEMETERY DISTRICT

### **Growth and Population Projections**

There are several cities and unincorporated communities located within the Winton CD boundaries which encompass approximately 102 square miles. A large part of the district also covers agricultural and open space lands with little growth. Population growth for the County is anticipated at a 1.5% annual rate by the San Joaquin Valley Blueprint estimates (in a 2012 Demographic Forecast). As a result, current facilities, equipment and staff should remain relatively stable.

### **The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence**

While a determination regarding disadvantaged unincorporated communities is listed as a component of MSR studies under Government Code section 56430, the State law actually clarifies the intent of evaluation of these communities as part of the sphere of influence report under Government Code section 56425 which only requires this assessment for agencies providing public facilities related to sewer, municipal and industrial water or structural fire protection. The cemetery district provides burial and cremation services for deceased district residents as well as for deceased non-residents for an additional fee. There is no different service level provided by cemetery districts based on the physical location of residences, neighborhoods or property within the district as all services are provided at the district cemetery.

### **Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies**

The Winton CD has been contemplating purchasing some adjacent land for the Winton Cemetery's long-term expansion. However, no current shortage of equipment or district infrastructure has been identified, and there 15 acres of undeveloped district owned land already available for future expansion. District service capacity is adequate for the number of burials currently experienced by the District at approximately 200 per year, although there are minimal funds for maintenance and improvements should growth in services increase in the future.

### **Financial ability of agencies to provide services**

Burial service rates were last adjusted in 2014, so they cover current costs. The district has reached an agreement with the neighboring Merquin Cemetery District to transfer approximately 834 acres of territory to the Merquin district which will reduce the annual property tax revenues by approximately \$7,100 although the tax transfer will be phased-in over



three years. This represents a small portion of the Winton CD's annual property tax income which is over \$250,000. With historic growth in the property tax base (over 120% since 2000) the district revenue should continue to increase.

**Status of and opportunities for shared facilities**

No opportunities for shared facilities have been identified although the district does contract out for certain services such as security alarm system and monitoring, and fertilizer and weed control of the cemetery, and internet services.

**Accountability for community service needs, including governmental structure and operational efficiencies**

No opportunities to improve local accountability, government structure, or operation efficiency have been identified. The District Board of Directors is active and holds monthly noticed Board meetings, which are posted on the district website.

**Any other matter related to effective service delivery, as required by Commission policy**

No additional matters related to the effective service provision have been identified.