

**YOLO LOCAL AGENCY FORMATION COMMISSION
Resolution No. 2025-04**

**Adopting the Municipal Service Review (MSR) for the Public Cemetery Districts
and a Sphere of Influence (SOI) Update for Capay Cemetery District
(LAFCo No. 25-01)**

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Act) governs the organization and reorganization of cities and special districts by local agency formation commissions established in each county, as defined and specified in Government Code Sections 56000 et seq. (unless otherwise indicated all statutory references are to the Government Code); and,

WHEREAS, the Act provides that the local agency formation commission in each county shall develop and determine the sphere of influence of each local governmental agency within the county, and enact policies designed to promote the logical and orderly development of areas within the spheres of influence, as more fully specified in Sections 56425 et seq.; and,

WHEREAS, Section 56430 requires that local agency formation commissions conduct a municipal service review prior to, or in conjunction with, consideration of actions to establish or update a sphere of influence in accordance with Sections 56076 and 56425; and,

WHEREAS, in 2025, the Yolo County Local Agency Formation Commission (LAFCo) conducted a review of the municipal services and sphere of influence of the six public cemetery districts in Yolo County: Capay, Cottonwood, Davis, Knights Landing, Mary's, and Winters Cemetery Districts; and,

WHEREAS, based on the results of the municipal services review, staff recommends that the sphere of influence for the Capay Cemetery District be updated; and,

WHEREAS, staff has reviewed the municipal service review pursuant to the California Environmental Quality Act (CEQA) and determined that a municipal service review is not a "project" per CEQA Guidelines Section 21065 because a municipal services review is not an activity which may cause a direct or indirect physical change to the environment; and,

WHEREAS, staff set a public hearing for May 22, 2025, for consideration of the environmental review and the draft spheres of influence and caused notice thereof to be posted, published, and mailed at the times and in the manner required by law at least twenty-one (21) days in advance of the date; and,

WHEREAS, at said hearing, LAFCo reviewed and considered the Notice of Exemption, the draft spheres of influence, and the Executive Officer's Report and Recommendations; each of the policies, priorities, and factors set forth in Government Code Sections 56425 et seq.; LAFCo's Guidelines and Methodology for the Preparation

and Determination of Spheres of Influence; and all other matters presented as prescribed by law; and,

WHEREAS, at that time, an opportunity was given to all interested persons, organizations, and agencies to present oral or written testimony and other information concerning the proposal and all related matters; and,

WHEREAS, the Commission received, heard, discussed, and considered all oral and written testimony related to the sphere update.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED that the Yolo County Local Agency Formation Commission hereby:

1. Finds that the proposed Municipal Service Review and Sphere of Influence update is exempt from the California Environmental Quality Act (CEQA) pursuant to the California Code of Regulations Title 14, Division 6, Chapter 3 (State CEQA Guidelines) Section 15061(b)(3) and Section 15320; and,
2. Adopts Resolution 2025-04 approving the Municipal Service Review for Yolo County Public Cemetery Districts and approving a Sphere of Influence update for Capay Cemetery District as set forth in Exhibit A, attached hereto and incorporated herein by this reference, subject to the following findings and recommendations for each agency below.

FINDINGS:

1. Finding: The proposed Municipal Service Review and Sphere of Influence update are exempt from the California Environmental Quality Act (CEQA) pursuant to Sections 15061(b)(3) and Section 15320 of the State CEQA Guidelines.

Evidence: CEQA requires analysis of agency approvals of discretionary “projects.” A “project,” under CEQA, is defined as “the whole of an action, which has a potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment.” Section 15061(b)(3) of the CEQA Guidelines describes the “common sense rule” that CEQA only applies to projects which “have the potential for causing a significant effect on the environment; where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA.” Section 15320 is a Categorical Exemption for reorganization of local governmental agencies that do not change the geographical area in which previously existing powers are exercised. Approval of the Municipal Service Review and Sphere of Influence update, and the district reorganization that might follow, do not approve any development project. No physical construction or activity is contemplated as a result of this action. The sphere of influence update does not change the geographical area in which cemetery services are provided. The project, therefore, will not have the potential to result in individual or cumulative significant effects on the environment. Furthermore, no special

circumstances exist that would create a reasonable possibility that approving the Municipal Service Review and Sphere of Influence update would have a significant effect on the environment. Therefore, the project is exempt from CEQA, and no further environmental review is necessary.

2. Finding: Approval of the Municipal Service Review is consistent with all applicable state law and local LAFCo policies.

Evidence: The project was prepared consistent with the requirements in the Cortese-Knox-Hertzberg Act for a Municipal Service Review and Sphere of Influence update and all applicable Yolo LAFCo policies and adopted Standards for Evaluation. The Municipal Service Review includes written determinations for each district as required by Section 56430 of the Cortese Knox Hertzberg Local Government Reorganization Act.

RECOMMENDATIONS:

Capay Cemetery District:

1. Reduce the Capay Cemetery District's liability risk by taking a more proactive approach to the removal of hazardous and overgrown trees at the cemetery.
2. Consider adding a columbarium for cremated remains to increase interment options.
3. Develop a capital improvement plan to better prepare for needed improvements and maintenance; and include it in the annual budget.
4. Expand the Capay Cemetery District's Board of Trustees to five members to increase community involvement, broaden the range of experience on the board, and include more diverse viewpoints.
5. Either hire a part-time general manager or contract with the Esparto Community Service District to manage the District.
6. The Capay Cemetery District has not been audited or had a financial review since fiscal year 2008/09. The District needs to secure an audit as soon as possible and ensure that audits are performed of accounts, records, and the endowment care fund, as required by law, and provide any necessary documentation to the auditor. The District should work with the County Department of Financial Services or another cemetery district to better understand auditing requirements so that they can complete audits in a timely manner.
7. Consider the best methods for the District to create a backup of computer files and key paper records and determine a safe place to secure district records. LAFCo recommends that records not be stored in a private residence but stored in a public location like the Yolo County Archives or the Esparto Community Service District

offices. The Yolo County Archives offer document storage at the current rate of \$82 per box per year.

8. Establish a website to comply with state law and provide transparent information to the public regarding board members, meetings, financial information, audits, etc. The Davis Cemetery District has offered to make its expertise available.
9. Consider shared services with the Cottonwood Cemetery District such as board member mentorship, sharing a manager and administrative assistant, contracting services to digitize records and create a website, sharing independent contractors for landscaping/burials, and retaining an auditor to move forward toward a future annexation of the Cottonwood Cemetery District.
10. Consider joining the California Association of Public Cemeteries (CAPC) and/or the Public Cemetery Alliance (PCA) for best practices information and resources.

Cottonwood Cemetery District

1. The Yolo County Archives & Records Center has the capacity to scan large documents at a reasonable rate. The Cottonwood Cemetery District should contact the Archives as soon as possible to digitize the burial plot map and any other critical documents.
2. Contact the Board of Supervisors District 5 Office about applying for Rural Community Investment Funds for the bathroom repair:
<https://www.yolocounty.gov/government/general-government-departments/county-administrator/rural-community-investment-program>
3. Consider raising the District's fees to be more in line with the other rural districts' rates to better fund services.
4. Develop a capital improvement plan to better prepare for needed improvements and maintenance; and include it in the annual budget.
5. Adopt policies for District operations and financial management (see samples provided in the MSR appendices). Ensure that audits are performed for accounts, records, and the endowment care fund, as required by law, and provide any necessary documentation to the auditor. An audit should occur every two years, unless the Cemetery Board and Board of Supervisors authorize alternative financial reviews. It is recommended that audit cycles are no longer than three years.
6. Consider the best methods for the District to create a backup of computer files and key paper records and determine a safe place to secure district records. LAFCo recommends that records are not stored in a private residence but stored in a public location like the Yolo County Archives or the Esparto Community Service District

offices. The Yolo County Archives offer document storage at the current rate of \$82 per box per year.

7. Establish a website to provide transparent information to the public regarding board members, meetings, financial information, audits, etc. The Davis Cemetery District has offered to make its expertise available.
8. Consider shared services with the Capay Cemetery District such as board member mentorship, sharing a manager and administrative assistant, contracting services to digitize records and creating a website, sharing independent contractors for landscaping/burials, and acquiring an auditor.
9. Consider joining the California Association of Public Cemeteries (CAPC) and/or the Public Cemetery Alliance (PCA) for best practices information and resources.

Davis Cemetery District

1. Review fees to see if they may be lowered to increase affordability without significantly impacting the services provided.

Knights Landing Cemetery District

1. Assess the availability and feasibility of acquiring adjacent land to the west of the cemetery for additional capacity.
2. Develop a capital improvement plan to better prepare for needed improvements and maintenance; and include it in the annual budget.
3. Adopt policies for District operations and financial management (see samples provided in the MSR appendices). Ensure that audits are performed for accounts, records, and the endowment care fund, as required by law, and provide any necessary documentation to the auditor. An audit should occur every two years, unless the Cemetery Board and Board of Supervisors authorize alternative financial reviews. It is recommended that audit cycles are no longer than three years.
4. Consider coordinating meetings with other local special districts so that a community member could more easily serve on multiple boards.
5. Consider contracting the Knights Landing Community Service District to manage the District.
6. Consider the best methods for the District to create a backup of computer files and key paper records and determine a safe place to secure district records. LAFCo recommends that records are not stored in a private residence but stored in a public location like the Yolo County Archives or the KLCSD. The Yolo County Archives offer document storage at the current rate of \$82 per box per year.

7. Establish a website to provide transparent information to the public regarding board members, meetings, financial information, audits, etc. The Davis Cemetery District has offered to make its expertise available.
8. Consider joining the California Association of Public Cemeteries (CAPC) and/or the Public Cemetery Alliance (PCA) for best practices information and resources.

Mary's Cemetery District

1. Develop a capital improvement plan to better prepare for needed improvements and maintenance; and include it in the annual budget.
2. Adopt policies for District operations and financial management (see samples provided in the MSR appendices). Ensure that audits are performed for accounts, records, and the endowment care fund, as required by law, and provide any necessary documentation to the auditor. An audit should occur every two years, unless the Cemetery Board and Board of Supervisors authorize alternative financial reviews. It is recommended that audit cycles are no longer than three years.
3. Consider the best methods for the District to create a backup of computer files and key paper records and determine a safe place to secure district records. The Yolo County Archives offer document storage at the current rate of \$82 per box per year.
4. Mary's Cemetery District should continue to update its webpage based on any needs identified by LAFCo's annual Website Transparency Scorecard: <https://www.yololafo.org/yolo-local-government-website-transparency-scorecards>
5. When a vacancy occurs with staff, the MCD should consider sharing staff with another nearby district such as the Cacheville Community Service District or Yolo Fire Protection District, if it is more practical and cost effective.

Winters Cemetery District

1. Initiate a dialog between the Winters Cemetery District and the City of Winters regarding opportunities to acquire more land within the city to increase long-term cemetery capacity.

City Of Woodland Cemetery

1. Change the accounting and financial reporting of the City of Woodland Cemetery fund from enterprise fund to governmental activity as the service cannot realistically be self-supporting and requires general fund support.

PASSED AND ADOPTED by the Local Agency Formation Commission, County of Yolo, State of California, this 22nd day of May 2025, by the following vote:

Ayes:
Noes: None
Abstentions: None
Absent: None

Bill Biasi, Chair
Yolo County Local Agency Formation Commission

Attest:



Christine Crawford, Executive Officer
Yolo County Local Agency Formation Commission

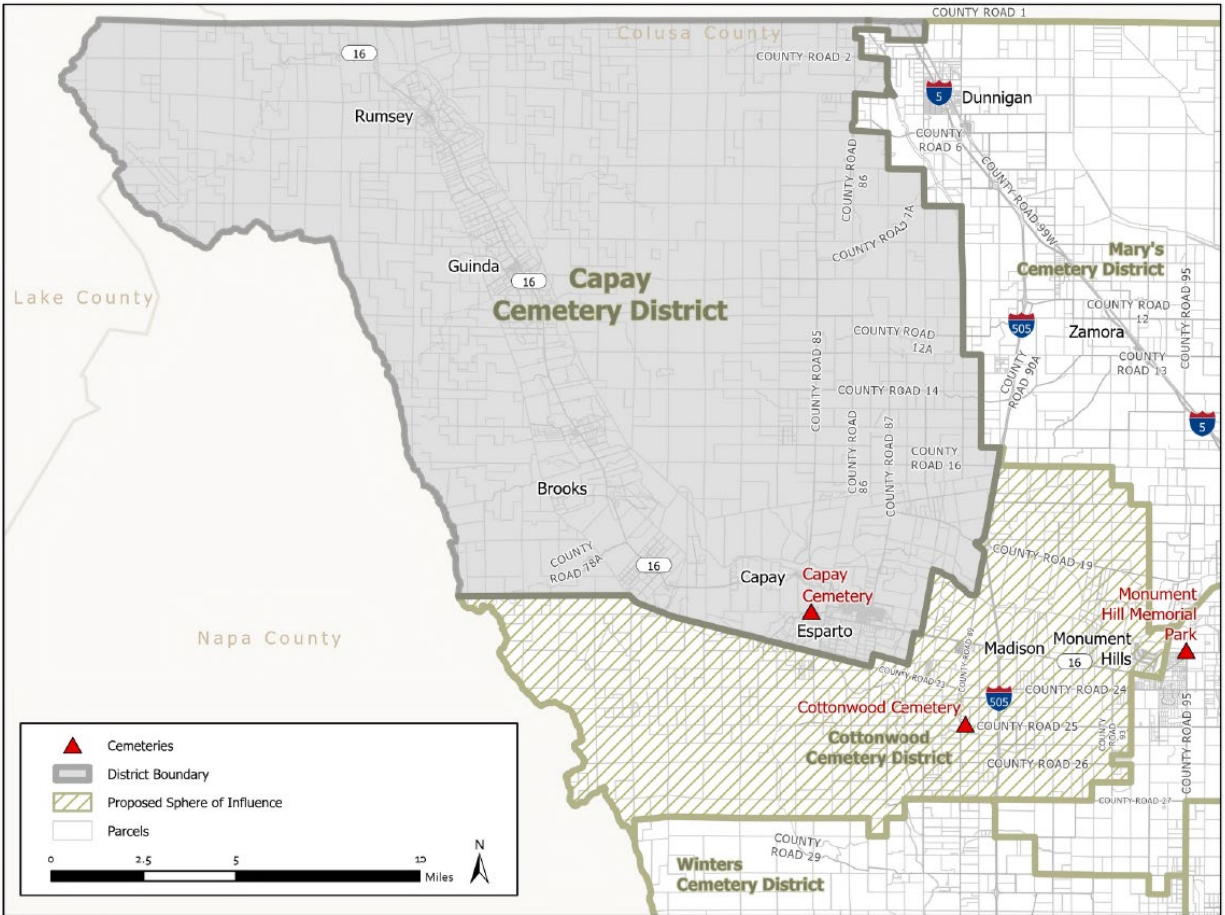
Approved as to form:



Eric May, Commission Counsel

ATTACHMENT A.

Capay Cemetery District Boundary and Proposed Sphere of Influence



*Note: Sphere of Influence is coterminous with boundary for Cottonwood Cemetery District

Boundary approved by Yolo County in 1921