

SECTION 12.0
SAN JUAN BAUTISTA CEMETERY DISTRICT
CEMETERY SERVICE

12.1 Overview

The San Juan Bautista Cemetery District was formed in 1954 to provide public cemetery services within the western portion of San Benito County and to provide for the stewardship of the historic San Juan Bautista Cemetery. There are two other cemeteries in San Benito County: the Oddfellows Cemetery and the Calvary Cemetery that is operated by the Monterey Diocese of the Catholic Church, both of which are located near Hollister, California.

Public and private cemeteries are addressed in Division 8 of the Health and Safety Code. Public cemetery districts are authorized by Health and Safety Code Section 9000 et seq.¹, known as the Public Cemetery District Law. The Cemetery District Law was recently revised (by SB 341, adopted by the Legislature and signed by the Governor in 2003, effective January 2004). The Legislature made the following findings:

a(1) There is a continuing need to provide for the respectful and cost-effective interment of human remains to meet the cultural, economic, religious, and social needs of California's diverse communities.

(2) The Legislature authorized the creation of public cemetery districts in 1909 to assume responsibility for the ownership, improvement, expansion, and operation of cemeteries and the provision of interment services from fraternal, pioneer, religious, social, and other organizations that were unable to provide for those cemeteries.

(3) For nearly a century, public cemetery districts have provided communities with the means to publicly finance the ownership, improvement, expansion, and operation of public cemeteries and the provision of interment services, particularly in rural and formerly rural communities.

(4) Interment customs and practices have changed since the creation of the public cemetery districts but communities continue to need the means to own, improve, expand, and operate public cemeteries that provide respectful and cost-effective interments.

(b) In enacting this part, it is the intent of the Legislature to create and continue a broad statutory authority for a class of special districts that can own, improve, expand, and operate public cemeteries that provide respectful and cost-effective interments.

¹ Formerly Health and Safety Code §8890

(c) It is also the intent of the Legislature that local officials adapt the powers and procedures provided by this part to meet the diversity of local conditions and circumstances.

Cemetery districts are further required to comply with the Mausoleum and Columbarium Law (Health and Safety Code Section 9501 et seq.) if they have such facilities under their jurisdiction. Generally public cemetery districts are restricted from allowing private facilities in their cemeteries.

Public cemetery districts may own, operate, improve and maintain cemeteries and provide interment services within their boundaries. The districts may sell interment rights in their cemeteries, columbariums, and mausoleums. Districts are restricted from constructing new mausoleums and may only acquire, maintain or repair a mausoleum that was completed on or before May 1, 1937. Public cemetery districts are further restricted from selling monuments and markers, although they may place them at interment plots as a service. With limited exceptions, districts are required to limit interments to residents and property owners of the district, former residents who acquired interment rights while residents, and family members² of eligible residents. Cemeteries are considered by most to be sacred sites; however, many historic sites ceased to be maintained as the originating entity ceased to exist or there was no available funding. Public cemetery districts have the authority to act as stewards of these historic resources, provided the district has title to the property or a Conditional Use Permit.

The District's profile is shown in *Table 12.1*. A map of the District's current boundary and SOI is not currently available.

Table 12.1
San Juan Bautista Cemetery District

Service Area / Financial Summary	
District Office:	408 Fourth Street San Juan Bautista, CA 95045 <i>Contact is with individual Board members.</i>
Service Area:	(The exact boundaries of the service area are unknown.)
Population:	2,032 (San Juan Bautista 2005)
Operating Budget (FY 2007-2008):	Revenues / Expenditures: \$140,000 / \$100,000
Net Assets 06/30/2006:	\$110,000 (from 06/30/2006 Financial Statement)

² Family members are defined in §9002(e) as the following: any spouse by marriage or otherwise; child or stepchild by natural birth or adoption; parent, brother, sister, half-brother, half-sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or any person denoted by the prefix "grand" or "great", or the spouse of any of these persons.

12.2 Growth and Population Projections

The San Juan Bautista Cemetery District serves area within the western portion of San Benito County. The Association of Monterey Bay Area Governments (AMBAG) has adopted population projections through 2030 for San Benito County. Projected growth within San Juan Bautista is expected to double, increasing from an estimated 2,032 residents in 2005 to 4,315 in 2030.³ This represents an average annual growth rate of 4.5 percent. This level of growth will result in increased demand for services from a public cemetery district.

12.3 Infrastructure Needs or Deficiencies

The range of services provided by public cemetery districts varies depending on each district's financial and staff resources and type of facilities.

The San Juan Bautista Cemetery District offers burial plots in its cemetery, working with families for site selection. The District contracts with the County to provide burials for indigents on a limited basis. Grave opening and closing and marker or monument sales and placement are provided through private companies.

The District's 10 acre cemetery is located at the intersection of Monterey and Church Streets in San Juan Bautista. The cemetery constitutes the primary infrastructure of the District. The cemetery contains 6,500 burial plots with 2,500 plots currently available. The cemetery is surveyed. The District's annual maintenance program includes year-round clean up, weed abatement and general maintenance.

The number of burials per year has been decreasing, but there has been an increase in pre-need services (sale of burial plots in advance of need). Using a conservative estimate of 27 interments per year, the San Juan Bautista Cemetery District has approximately 90 years' worth of capacity in its cemetery.

The District notes that it has minimal equipment needs in order to maintain service levels. In FY 2006/2007, the District completed capital improvements of approximately \$81,000 for new roads and a chip seal overlay on existing roads.

12.4 Financing Constraints and Opportunities

The San Juan Bautista Cemetery District is funded primarily through property tax revenue and service charges. The service charges apply to plot purchases and burial permits. The District's

³ Association of Monterey Bay Area Governments, Projections adopted by the AMBAG Board of Directors April 14, 2004.

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revenues are used to cover maintenance and administrative costs associated with cemetery care and district operations. The District's financial history is summarized in *Table 12.2*.

Table 12.2
San Juan Bautista Cemetery District
Financial Summary

	FY 2004-2005 Actual	FY 2005-2006 Actual	FY 2006-2007 Actual	FY 2007-2008 Budgeted
Property Tax Revenue	\$84,185	\$96,750	\$115,037	\$115,000
Interest Income	\$2,206	\$4,371	\$3,032	\$300
Service Charges	\$34,875	\$35,159	\$22,215	\$25,000
Total Revenue	\$121,266	\$136,280	\$140,284	\$143,000
Operating Expenses	\$124,950	\$119,795	\$99,656	\$100,000
Capital Expenditures			\$80,987	\$75,000
Change in Net Assets	(\$3,684)	\$16,485	(\$40,359)	(\$32,000)
Beginning Balance			\$150,567	\$110,210
Net Assets, End of Year		\$150,567	\$110,210	\$78,000

Cemeteries are classified as Endowment Care and Non-Endowment Care Cemeteries. Generally any cemetery established on or after September 7, 1955 is required to be an endowment care cemetery; the endowment fund principal may not be spent, and the income from the fund is to be used solely for the care of cemeteries owned by the district. The San Juan Bautista Cemetery is a non-endowment care cemetery. The District plans for capital improvements as needed and has reserves to fund some improvements.

All of the District's operational funds are deposited with the County Treasurer's Office, which provides accounting services for the District. The funds are invested by the County Treasurer along with other funds held in trust by the County. The District did not provide financial audits for this service review, and it is not certain that an independent auditor has reviewed the District's financial statements in the recent past.

12.5 Cost Avoidance Opportunities

The District is avoiding costs by working to efficiently use cemetery space, including evaluation of plot layouts to allow for a maximum number of burial sites. In addition, the District is controlling costs through planning for annual maintenance and by using contract labor for maintenance services.

12.6 Opportunities for Rate and Fee Restructuring

Public cemetery districts are authorized to charge reasonable fees for services and plots, and are required to impose non-resident fees for services rendered to eligible non-residents. The District last reviewed its rate structure August 1, 2007.

The following summarizes the current rates for the San Juan Bautista Cemetery:

**Table 12.3
San Juan Bautista Cemetery District Rates**

Area	Resident	Eligible Non-Resident
All plots	\$1,100	+\$1,000
2 nd and 3 rd interments in same interment plot	+ \$500	
Services		
Saturday Services (1 District employee present)	\$300	
Veterans Memorial Markers set by District	N/C	
Disinterment (1 District employee present)	\$7,500	

Opening, Closing, and Disinterment services performed by local mortuaries

Burial site preparation (open and closing) services are currently provided by a private mortuary company.

12.7 Opportunities for Shared Facilities

Due to the nature of the services and the cemetery, there are limited opportunities to share facilities.

12.8 Evaluation of Management Efficiencies

The San Juan Bautista Cemetery District is operated by the Board of Trustees; the District has no paid staff.

12.9 Government Structure Options

Public cemetery districts are authorized under Health and Safety Code §9000 et seq. Alternatives to the current government structure for the San Juan Bautista Cemetery District are

limited as no other public agency could provide the same services as the District. Due to the eligibility requirements included in the Health and Safety code, the District may have to deny requests for burial for those who were not residents within the District or related to a resident, limiting the options to private or religious cemeteries, columbariums, or mausoleums.

The District has financial resources and cemetery space to continue to provide service for the foreseeable future.

12.10 Local Accountability and Governance

The San Juan Bautista Cemetery District is an independent special district, and the Health and Safety Code requires that the District be governed by a Board of Trustees with members appointed by the County Board of Supervisors through a public process. The District’s Board has been inactive, and regular District Board meetings are not held. The governance is summarized in *Table 12.4*.

**Table 12.4
San Juan Bautista Cemetery District**

Date Formed:	1954		
Statutory Authorization:	Public Cemetery District Law (Public Safety Code §9000)		
Board Meetings:	District Office – meetings not regular		
Member	Title	Term Expires	Compensation
Drew Neubauer	Trustee		
Tony Boch	Trustee		
Pat Garrat	Trustee		

The District should take the appropriate actions to hold regular meetings with public notice provided in accordance with the Ralph M. Brown Act.

12.11 Determinations

12.11.1 Growth and Population

Purpose: To evaluate service needs based upon existing and anticipated growth patterns and population projections.

The San Juan Bautista Cemetery District serves area within the western portion of San Benito County. Projected growth within San Juan Bautista is expected to double, increasing from an estimated 2,032 residents in 2005 to 4,315 in 2030. Growth will result in increased demand for services from a public cemetery district.

12.11.2 Infrastructure Needs or Deficiencies

Purpose: To evaluate the infrastructure needs and deficiencies in terms of supply, capacity, condition of facilities, and service quality.

The San Juan Bautista Cemetery District maintains an historic 10 acre cemetery with 6,500 plots in the vicinity of San Juan Bautista. No infrastructure deficiencies were noted.

12.11.3 Financing Constraints and Opportunities

Purpose: To evaluate a jurisdiction's capacity to finance needed improvements and services.

The San Juan Bautista Cemetery District is funded through the District's share of the base property tax, interest income, and service charges (or sale of cemetery plots). Funding has been adequate to meet the operational and capital needs of the District.

12.11.4 Cost Avoidance Opportunities

Purpose: To identify practices or opportunities that may help eliminate unnecessary costs.

The San Juan Bautista Cemetery District is avoiding expansion costs by maximizing the use of available land within its cemetery.

The District plans its annual maintenance program to ensure that all facilities are maintained to certain standards, including general clean up and weed abatement.

12.11.5 Opportunities for Rate and Fee Restructuring

Purpose: To identify opportunities to impact rates positively without decreasing service levels.

The San Juan Bautista Cemetery District reviewed its rates in 2007. The District charges an additional fee for services provided to eligible non-residents.

12.11.6 Opportunities for Shared Facilities

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

Due to the District's purpose and services offered, there are limited opportunities to share facilities with other public agencies.

12.11.7 Evaluation of Management Efficiencies

Purpose: To evaluate the internal organizational structure of the jurisdiction.

The San Juan Bautista Cemetery District is achieving management efficiencies through guidance provided by the Board of Trustees. The District has no paid staff.

12.11.8 Government Structure Options

Purpose: To consider the advantages and disadvantages of various government structures to provide public services.

The San Juan Bautista Cemetery District is an independent special district serving area within the western portion of San Benito County. The District operates pursuant to the requirements of Health and Safety Code Section 9000 et seq., providing for the long-term care and management of its public cemetery. Alternatives to the current government structure for the District are limited as no other public agency could provide the same services as the District.

12.11.9 Local Accountability and Governance

Purpose: To evaluate the accessibility and levels of public participation associated with the agency's decision-making and management process.

The San Juan Bautista Cemetery District is an independent special district. The District's Board has been inactive, and regular District Board meetings are not held. The District should take the appropriate actions to hold regular meetings with public notice provided in accordance with the Ralph M. Brown Act.