

Pajaro Valley Public Cemetery District

Service and Sphere of Influence Review



Adopted Version (September 2, 2020)

Local Agency Formation Commission of Santa Cruz County

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EXECUTIVE SUMMARY

Introduction

This Service and Sphere of Influence Review provides information about the services and boundaries of the Pajaro Valley Public Cemetery District. The report will be used by the Local Agency Formation Commission to conduct a statutorily required review and update process. The Cortese-Knox-Hertzberg Act requires that the Commission conduct periodic reviews and updates of Spheres of Influence for all cities and districts in Santa Cruz County (Government Code section 56425). It also requires LAFCO to conduct a review of municipal services before adopting Sphere updates (Government Code section 56430). The District's last service review was adopted on June 3, 2015.

The municipal service review process does not require LAFCO to initiate changes of organization based on service review conclusions or findings; it only requires that LAFCO make determinations regarding the delivery of public services in accordance with the provisions of Government Code Section 56430. However, LAFCO, local agencies, and the public may subsequently use the determinations and related analysis to consider whether to pursue changes in service delivery, government organization, or spheres of influence.

Service and sphere reviews are informational documents and are generally exempt from environmental review. LAFCO staff has conducted an environmental review of the District's existing sphere of influence pursuant to the California Environmental Quality Act (CEQA) and determined that this report is exempt from CEQA. Such exemption is due to the fact that it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment (Section 15061[b][3]).

Multi-County Special District

Pajaro Valley Public Cemetery District ("PVPCD" or "District") was founded as an independent special district in 1955 to provide for the respectful and cost-effective interment of human remains to meet the cultural, economic, religious, and social needs within southern Santa Cruz County, including a portion of Monterey County. Pursuant to its principal act, PVPCD may be located within multiple counties as long as the lands are contiguous (Health and Safety Code Section 9000). The District's jurisdictional limits has remained the same for the past six decades. At present, the District operates five cemeteries, all of which are located within Santa Cruz County.

The District encompasses approximately 166 square miles within two counties: Santa Cruz County (118 square miles; \$9.0 billion in assessed value) and Monterey County (48 square miles; \$1.6 billion in assessed value). The current population within PVPCD's entire service area is approximately 94,000. An overview map is shown as **Figure 1** on page 6.

Principal LAFCO

Since the District is in multiple counties, the principal county's LAFCO has purview over PVPCD. A "principal county" is the county that has "the greater portion of the entire assessed value, as shown on the last equalized assessment roll of the county or counties, of all taxable property within a district or districts for which a change or organization or reorganization is proposed" (Government Code Section 9002[k]). Based on this criteria, Santa Cruz LAFCO has been, and continues to be, the principal LAFCO. The principal LAFCO is statutorily responsible for PVPCD's proposed boundary changes, sphere amendments, and service reviews. The last service review for PVPCD was adopted by Santa Cruz LAFCO in June 2015.

Affected LAFCO

State law does not prohibit other "affected" LAFCOs, such as Monterey LAFCO in this instance, from adopting additional or supplemental service reviews involving a multi-county special district. The last service review adopted by Monterey LAFCO involving PVPCD was in December 2015, as part of a countywide service review.

The goal of this service review is to complete three main objectives: (1) fulfill the Commission's direction to complete a service review for PVPCD under the Multi-Year Work Program, (2) fulfill the service and sphere determinations for PVPCD under the Cortese-Knox-Hertzberg Act, and (3) complete an analysis that is supplemental to the findings found in the 2015 Service Reviews adopted by both LAFCOs. For purposes of this report, and to ensure our analysis provides additional and distinctive information, this service review will primarily focus on areas involving the District and Santa Cruz County. An overview of PVPCD's entire operation and finances will also be provided in this report. Any staff recommendations identified in this review will be shared with Monterey LAFCO.

Sphere of Influence

Santa Cruz LAFCO adopted a multi-county sphere of influence for the District back in October 1988. PVPCD's multi-county sphere is coterminous with its jurisdictional boundary. In June 2015, Santa Cruz LAFCO reaffirmed this sphere boundary.

Unserved Community

In 2015, Santa Cruz LAFCO's service review noted that a community in northern Monterey County, known as Prunedale, is unserved by any cemetery district. Prunedale sits between Castroville Cemetery District (CCD) and PVPCD. The report also suggested that Monterey LAFCO would explore annexation possibilities with CCD. As part of Monterey LAFCO's 2015 service review, the Castroville Cemetery District was consulted but chose not to pursue expansion due to feasibility constraints.

Prunedale continues to be unserved even though two cemeteries districts are immediately adjacent to the community. Based on staff's analysis, there are also portions of Prunedale that are not part of any sphere boundary. Santa Cruz LAFCO is recommending that the two cemetery districts, as well as the two affected LAFCOs, discuss how to properly address this unserved community. A sphere amendment may result from these discussions. In the interim, staff is recommending that the current sphere boundary be reaffirmed.

Key Findings

The following are key findings of the 2020 Service and Sphere of Influence Review for the Pajaro Valley Public Cemetery District:

1. The District provides services in two counties.

PVPCD encompasses over 166 square miles in two separate counties and offers burial services through five different cemeteries. The cemeteries are all located within Santa Cruz County. It is estimated that approximately 94,000 residents currently live within PVPCD's jurisdiction, mostly in the Watsonville area.

2. Santa Cruz LAFCO is the principal LAFCO for the district.

State law allows cemetery districts to be located within multiple counties as long as the lands are contiguous. When multiple counties are involved, State law assigns authority to the principal county's LAFCO. Santa Cruz LAFCO is the principal LAFCO for PVPCD. Santa Cruz LAFCO is statutorily responsible for any changes of organization related to the District. In the event that a proposed boundary change involves Monterey County, Santa Cruz LAFCO will coordinate with Monterey LAFCO before, during, and after the process is completed.

3. The District is facing financial constraints.

PVPCD has experienced multiple annual deficits over the past six years. Financial statements from Fiscal Years 2014 to 2020 indicate that the annual shortage has ranged from approximately \$12,000 to \$120,000. LAFCO staff projects that this negative trend may continue unless internal operations or budgetary practices improve.

4. The District does not have a capital improvement plan in place.

The purpose of a Capital Improvement Plan (CIP) is to identify and prioritize needs and project costs for planned improvements to the District's infrastructure. At present, the District does not have a CIP in place. The adoption of a long-term maintenance plan, such as a CIP, would help budget for future improvements and provide more transparency to its constituents.

5. The District is complying with website requirements under State law.

State law now requires all independent special districts to maintain and operate a website by January 1, 2020. PVPCD recently created a website and is currently uploading various documents and information to fulfill the state mandate. LAFCO staff encourages the District to continue this effort.

6. The District's sphere of influence is coterminous with its jurisdictional limits.

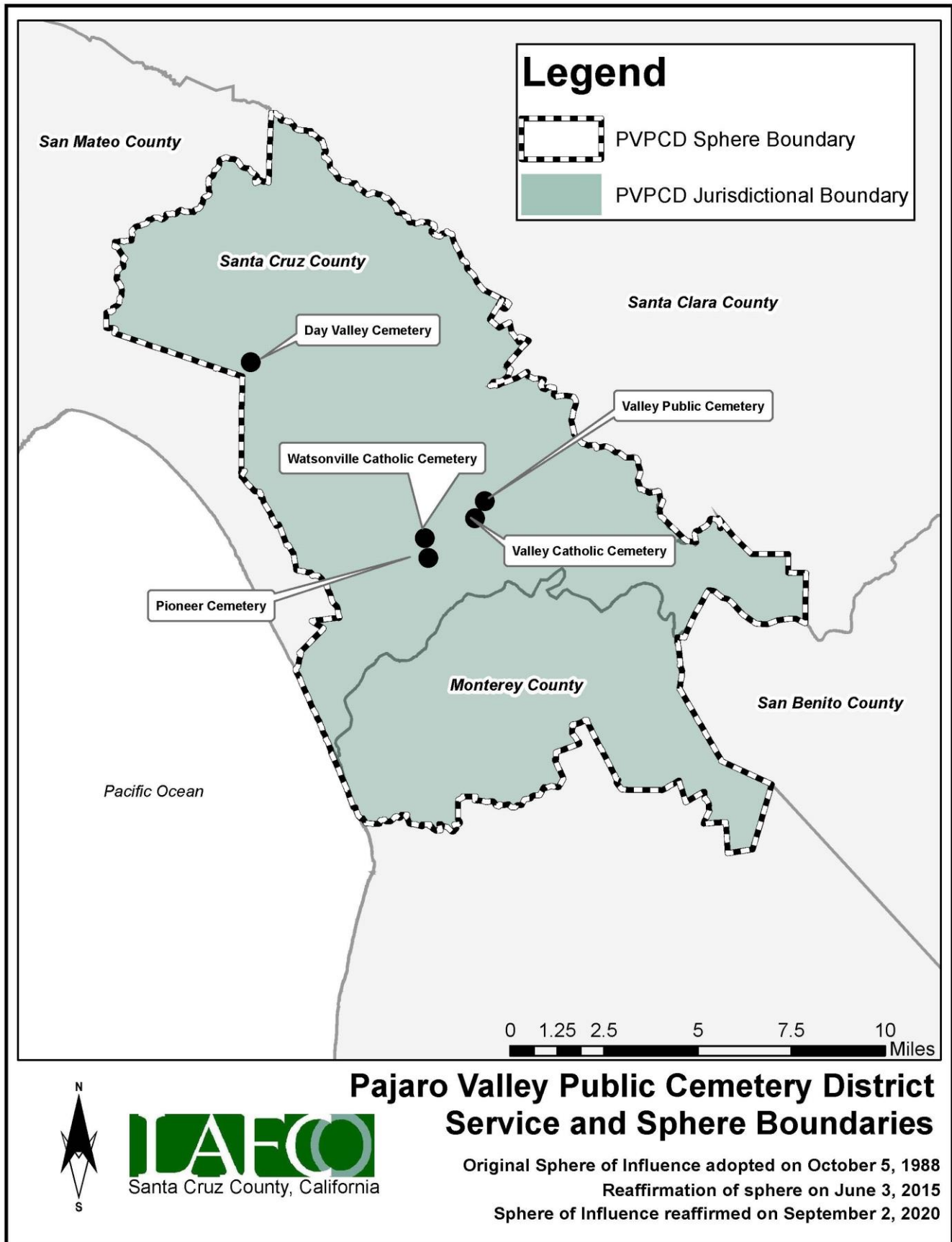
The Commission adopted a multi-county sphere of influence back in October 1988. PVPCD's multi-county sphere is coterminous with its jurisdictional boundary. In June 2015, Santa Cruz LAFCO reaffirmed this sphere boundary. Staff is recommending that the current sphere boundary be reaffirmed as part of this review.

Recommended Actions

Based on the analysis and findings in the 2020 Service and Sphere of Influence Review for the Pajaro Valley Public Cemetery District, the Executive Officer recommends that the Commission:

1. Find that pursuant to Section 15061(b)(3) of the State CEQA Guidelines, LAFCO determined that the sphere of influence review is not subject to the environmental impact evaluation process because it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment and the activity is not subject to CEQA;
2. Determine, pursuant to Government Code Section 56425, the Local Agency Formation Commission of Santa Cruz County is required to develop and determine a sphere of influence for the Pajaro Valley Public Cemetery District, and review and update, as necessary;
3. Determine, pursuant to Government Code Section 56430, the Local Agency Formation Commission of Santa Cruz County is required to conduct a service review before, or in conjunction with an action to establish or update a sphere of influence; and
4. Adopt a Resolution (LAFCO No. 2020-22) approving the 2020 Service and Sphere of Influence Review for Pajaro Valley Public Cemetery District with the following conditions:
 - a. Reaffirm the District's current sphere of influence;
 - b. Coordinate with Monterey LAFCO to analyze a possible annexation and/or sphere amendment to include the unserved Prunedale community in either Castroville or Pajaro Valley Public Cemetery Districts; and
 - c. Direct the Executive Officer to distribute a copy of the adopted service and sphere review to the Pajaro Valley Public Cemetery District and any other interested or affected parties, including but not limited to Monterey LAFCO as the affected LAFCO.

Figure 1: Vicinity Map



DISTRICT OVERVIEW

History

The Pajaro Valley Public Cemetery District, formed in 1955, serves communities in the southern portion of Santa Cruz County, such as Aptos and the City of Watsonville. The District also serves a portion of Monterey County, including Pajaro, Los Lomas, and Aromas. PVPCD operates pursuant to the California Public Cemetery District Law (Health and Safety Code Sections 9000 – 9093). The District's service area encompasses 165.71 square miles: Santa Cruz County consists of 117.61 square miles and the remaining 48.10 square miles are located in Monterey County.

Services and Operations

The District provides burial spaces, maintenance of cemetery grounds, and opening and closing services through five different cemeteries, as shown in **Table 1**. Maps depicting the location of each cemetery are shown in **Appendix A**. These cemeteries average a total of 175 to 200 burials a year. Only one cemetery, Valley Public Cemetery, has traditional gravesites available for purchase, and the District anticipates approximately 10 years of remaining capacity at Valley Public. The District's ability to acquire additional property adjacent to existing facilities is limited, so the District is seeking an additional cemetery site in south Santa Cruz County or north Monterey County.

Table 1: Cemetery Overview

Cemetery	Size & Availability	Location
Day Valley Cemetery	0.5 acres; No availability	206 Meadow Road Aptos, CA 95003
Watsonville Catholic Cemetery	6 acres; No availability	1456 Freedom Blvd. Watsonville, CA 95076
Pioneer Cemetery	15 acres; 70 cremation lots, 110 cremation niches, and no burial lots	66 Marin Street, Watsonville, CA 95076
Valley Catholic Cemetery	5 acres; No availability	2401 East Lake Avenue Watsonville, CA 95076
Valley Public Cemetery	9 acres; 715 burial lots and 572 cremation graves	2445 East Lake Avenue Watsonville, CA 95076

*Note: FY 2020-21 Services and Costs are shown in **Appendix B**.*

Population and Growth

Based on staff's analysis, the population of PVPCD in 2020 is estimated to be 94,424. The Association of Bay Area Governments (ABAG) and the Association of Monterey Bay Area Governments (AMBAG) provide population projections for cities and counties in the Coastal Region. Official growth projections are not available for special districts. In general, the Coastal Region is anticipated to have a slow growth over the next fifteen years. **Table 2** shows the anticipated population for each local agency within PVPCD. The average rate of change within both counties is approximately 1.30%.

Population Projection

Based on the projections for the cities and counties within the District's service area, LAFCO staff was able to develop a population forecast for PVPCD. Staff increased the District's 2020 population amount by 1.30% each year. Under this assumption, LAFCO staff projects that the entire population of PVPCD will be approximately 95,648 by 2040.

Table 2: Projected Population

Area	2020	2025	2030	2035	2040	Average
City of Watsonville	53,536	55,187	56,829	58,332	59,743	2.78%
Monterey County (Unincorporated)	105,361	105,682	106,007	106,323	106,418	0.25%
Santa Cruz County (Unincorporated)	136,891	137,896	139,105	140,356	141,645	0.86%
Rate of Change (Average)						1.30%
Pajaro Valley Public Cemetery District	94,424	95,648	95,648	95,648	95,648	1.30%

Disadvantaged Unincorporated Communities

State law requires LAFCO to identify and describe all "disadvantaged unincorporated communities" (DUCs) located within or contiguous to the existing spheres of influence of cities and special districts that provide fire protection, sewer, and/or water services. DUCs are defined as inhabited unincorporated areas within an annual median household income that is 80% or less than the statewide annual median household income.

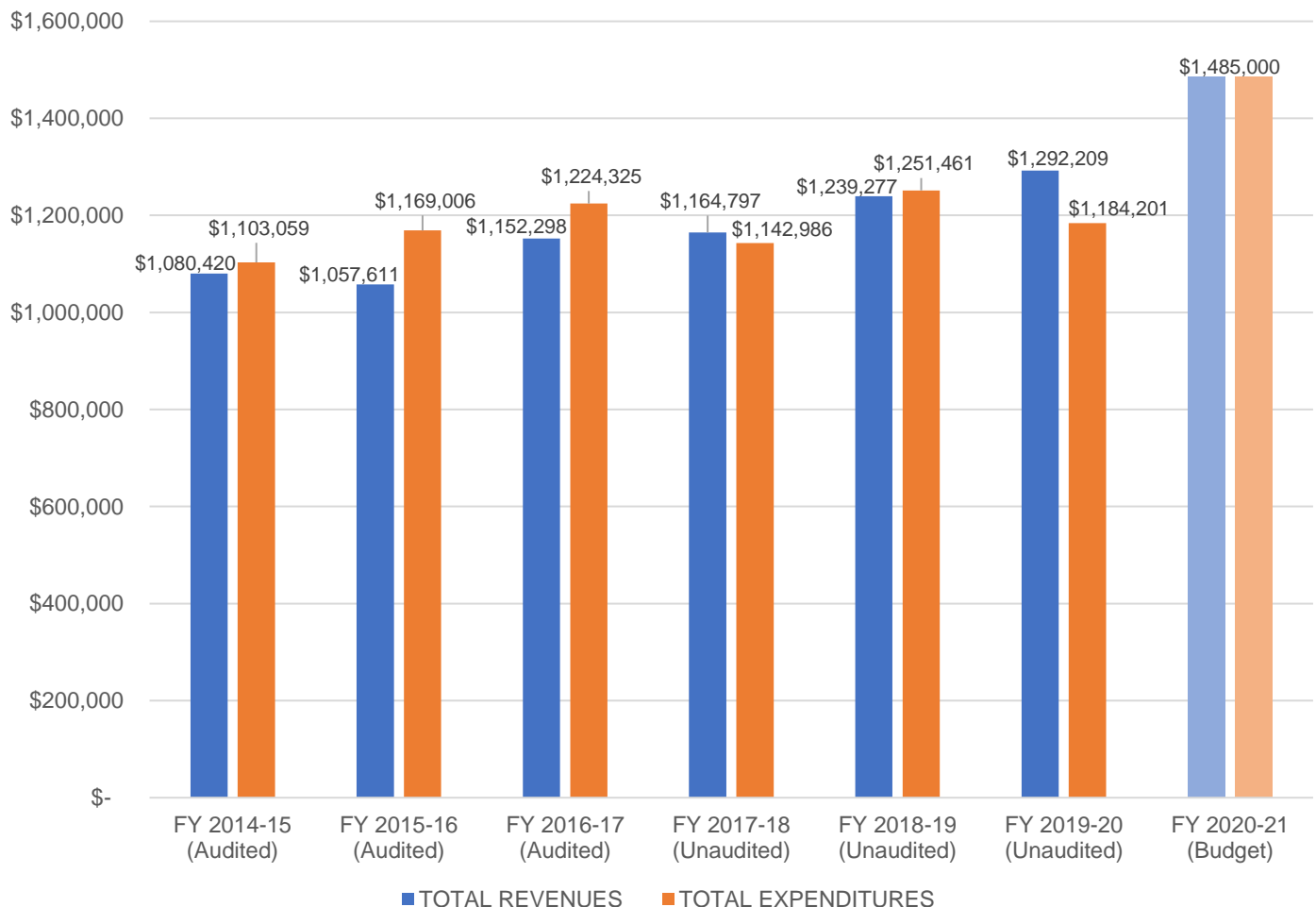
In 2017, the California statewide median household income was \$67,169, and 80% of that was \$53,735. Based on the criteria set forth by SB 244, staff's analysis indicates that there is one area in PVPCD designated as a disadvantaged unincorporated community. This area is located within the Freedom County Sanitation District. However, PVPCD is not subject to SB 244 because it does not provide water, sewer, or fire service, and therefore, not subject to further staff analysis.

FINANCES

This section will highlight the District's financial performance during the most recent fiscal years. Fiscal Year 2016-17 is the latest audited financial statement available. However, LAFCO will evaluate PVPCD's financial health from 2014 to 2020, including the recently adopted FY 2020-21 budget. A comprehensive analysis of the District's financial performance during the past six years is shown in **Table 4** on page 12. The sources used by LAFCO are available in **Appendix B**.

At the end of Fiscal Year 2019-20, total revenue collected was approximately \$1.3 million, representing a 4% increase from the previous year (\$1.2 million in FY 18-19). Total expenses for FY 2019-20 were approximately \$1.18 million, which decreased from the previous year by 5% (\$1.25 million in FY 18-19). Unlike this past fiscal year, the District has ended with a deficit four times since 2014 (FYs 14-15, 15-16, 16-17, and 18-19), as shown in **Figure 2**. LAFCO staff believes this negative trend will continue unless operational and/or budgetary changes are made.

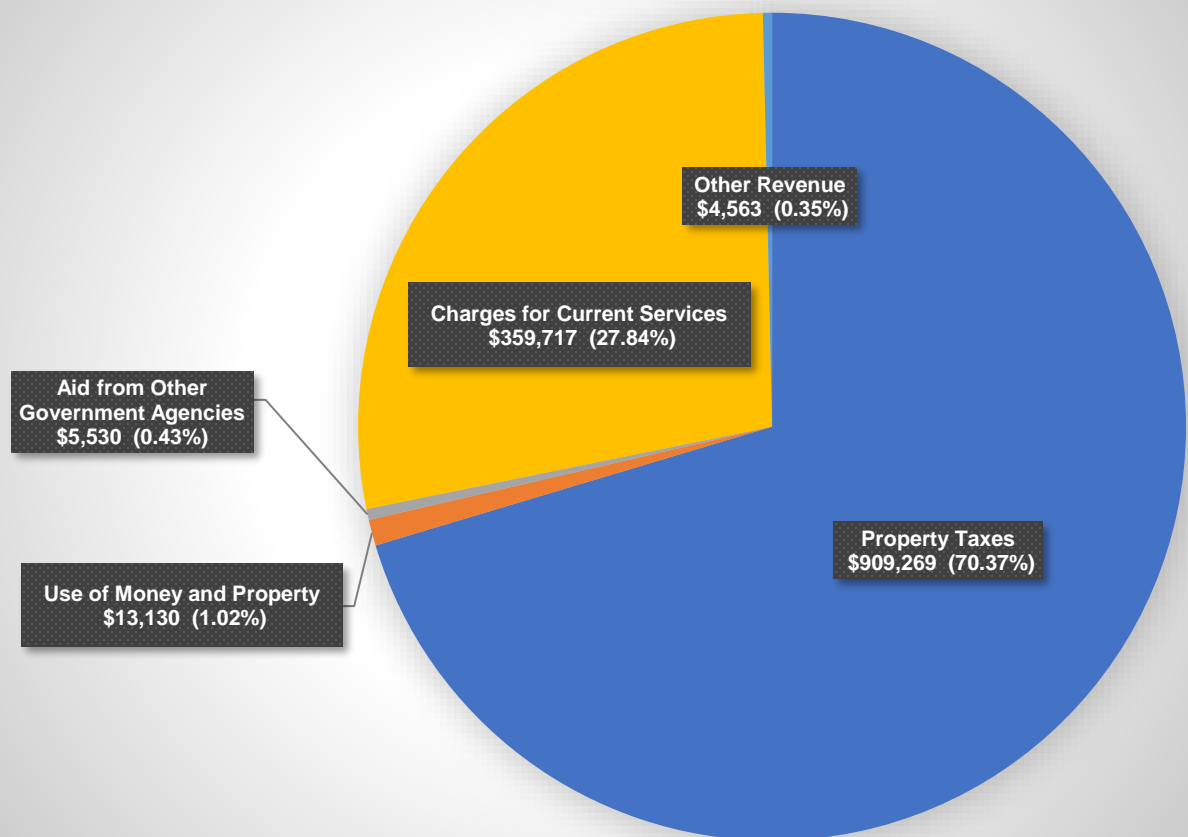
Figure 2: Statement of Revenues & Expenditures



Revenues

The District's primary source of revenue is from Property Taxes. In FY 2018-19, Property Taxes totaled approximately \$910,000 which represents 70% of the District's entire revenue stream. Other revenue sources include Charges for Services (\$360,000 or 28%), Use of Money and Property (\$13,000 or 1%), Aid from Other Government Agencies (\$5,500 or less than 1%), and Other Revenue (\$4,600 or less than 1%). **Figure 3** provides a breakdown each revenue stream.

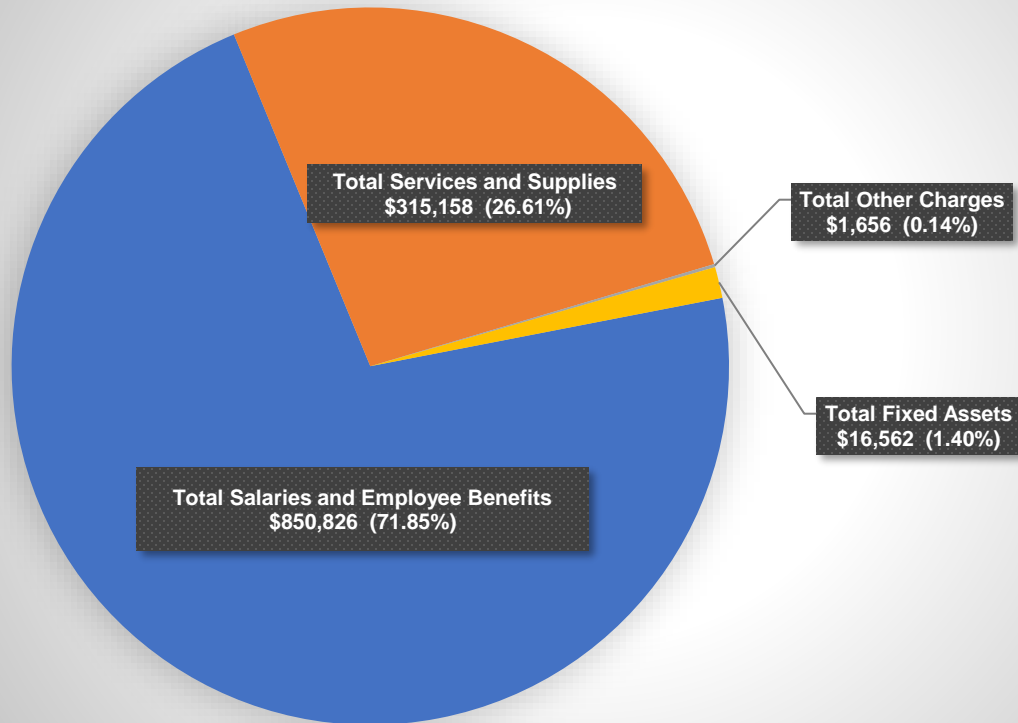
Figure 3: Total Revenue (FY 2019-20)



Expenditures

PVPCD's total expenditures can be categorized into four budgetary groups: Salaries and Benefits, Services and Supplies, Fixed Assets, and Other Charges. **Figure 4** shows that in FY 2019-20, Salaries and Benefits represent approximately 72% of the District's entire operational expenses. The remaining expenditures are based on the costs associated with operational tasks (Services and Supplies), and buildings and infrastructure (Fixed Assets).

Figure 4: Total Expenditure (FY 2019-20)



Fund Balance / Net Position

As of June 30, 2020, the total net position balance ended with approximately \$108,000. The following table highlights the net position balance from 2014 to 2020. As shown in the table below, the District's fund balance has fluctuated each year. Only two of the last six fiscal years ended with a net surplus.

Table 3: Fund Balance

	FY 14-15 (Audited)	FY 15-16 (Audited)	FY 16-17 (Audited)	FY 17-18 (Unaudited)	FY 18-19 (Unaudited)	FY 19-20 (Unaudited)
Ending Balance	(\$22,639)	(\$118,332)	(\$72,027)	\$21,811	(\$12,184)	\$108,008
Change from Previous Year (\$)		-\$95,693	\$46,306	\$93,838	-\$33,995	\$120,192

Table 4: Total Revenues & Expenditures

	FY 2014-15 (Audited)	FY 2015-16 (Audited)	FY 2016-17 (Audited)	FY 2017-18 (Unaudited)	FY 2018-19 (Unaudited)	FY 2019-20 (Unaudited)	FY 2020-21 (Budget)
REVENUE							
<u>Property Taxes</u>							
Current Secured	\$ 671,179	\$ 655,119	\$ 702,395	\$ 736,697	\$ 774,615	\$ 810,884	\$ 950,000
Residual Distribution	\$ 36,950	\$ 32,739	\$ 35,800	\$ 34,671	\$ 69,461	\$ 61,041	\$ -
Current Unsecured	\$ 14,970	\$ 15,296	\$ 16,397	\$ 16,797	\$ 17,876	\$ 18,706	\$ 15,000
Current Secured - Supplemental	\$ 7,665	\$ 12,953	\$ 11,871	\$ 14,938	\$ 20,283	\$ 13,542	\$ 7,500
Penalties	\$ 343	\$ 657	\$ 141	\$ 208	\$ 108	\$ 199	\$ -
Prior Year	\$ 3,091	\$ 4,565	\$ 3,705	\$ 3,198	\$ 3,385	\$ 4,207	\$ -
Other	\$ 527	\$ 574	\$ 6,170	\$ 654	\$ 684	\$ 690	\$ -
Total Property Taxes	\$ 734,725	\$ 721,903	\$ 776,479	\$ 807,163	\$ 886,413	\$ 909,269	\$ 972,500
<u>Use of Money and Property</u>							
Interest (General Fund)	\$ 5,924	\$ 7,130	\$ 8,004	\$ 9,339	\$ 14,921	\$ 13,130	\$ 7,500
Rents and Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Use of Money and Property	\$ 5,924	\$ 7,130	\$ 8,004	\$ 9,339	\$ 14,921	\$ 13,130	\$ 7,500
<u>Aid from Other Government Agencies</u>							
Homeowner Property Tax Relief	\$ 4,576	\$ 4,535	\$ 4,549	\$ 4,691	\$ 4,056	\$ 4,403	\$ 2,000
Contributions from Other Government Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RDA Pass-through	\$ 1,500	\$ 894	\$ 623	\$ 847	\$ 754	\$ 1,127	\$ -
Total Aid from Other Government Agencies	\$ 6,076	\$ 5,429	\$ 5,173	\$ 5,538	\$ 4,810	\$ 5,530	\$ 2,000
<u>Charges for Current Services</u>							
Grave Opening and Closing	\$ 157,471	\$ 149,864	\$ 175,445	\$ 177,068	\$ 173,761	\$ 188,405	\$ 200,000
Burial Services	\$ 8,475	\$ 11,575	\$ 13,050	\$ 6,825	\$ 12,150	\$ 4,275	\$ 5,000
Endowment Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,650	\$ -
Sales - Cemetery Plots	\$ 97,018	\$ 100,855	\$ 96,320	\$ 94,140	\$ 84,515	\$ 102,780	\$ 185,000
Sales - Vaults, Crypts, and Liners	\$ 65,065	\$ 58,747	\$ 73,701	\$ 58,300	\$ 59,741	\$ 60,607	\$ 110,000
Total Charges for Current Services	\$ 328,029	\$ 321,041	\$ 358,516	\$ 336,333	\$ 330,167	\$ 359,717	\$ 500,000
<u>Other Revenue</u>							
Other Revenue	\$ 5,666	\$ 2,108	\$ 4,126	\$ 6,424	\$ 2,965	\$ 4,563	\$ 3,000
Total Other Revenue	\$ 5,666	\$ 2,108	\$ 4,126	\$ 6,424	\$ 2,965	\$ 4,563	\$ 3,000
TOTAL REVENUES	\$1,080,420	\$1,057,611	\$1,152,298	\$1,164,797	\$ 1,239,277	\$1,292,209	\$1,485,000
EXPENDITURES							
<u>Salaries and Employee Benefits</u>							
Salaries	\$ 361,227	\$ 403,169	\$ 444,570	\$ 419,177	\$ 472,787	\$ 512,597	\$ 530,000
Retirement - Social Security and CalPERS	\$ 93,614	\$ 108,901	\$ 70,919	\$ 68,105	\$ 78,264	\$ 92,781	\$ 89,000
Employee Insurance and Benefits	\$ 113,409	\$ 142,543	\$ 195,635	\$ 140,162	\$ 187,020	\$ 230,419	\$ 210,000
Workers' Compensation Insurance	\$ 24,163	\$ 24,923	\$ 19,088	\$ 16,056	\$ 15,369	\$ 15,029	\$ 15,000
Total Salaries and Employee Benefits	\$ 592,413	\$ 679,536	\$ 730,213	\$ 643,500	\$ 753,440	\$ 850,826	\$ 844,000
<u>Services and Supplies</u>							
Clothing and Personal Supplies	\$ 4,144	\$ 4,709	\$ 5,175	\$ 6,164	\$ 5,758	\$ 8,188	\$ 8,000
Telephone and Telegraph	\$ 1,916	\$ 1,698	\$ 1,892	\$ 1,942	\$ 2,525	\$ 3,041	\$ 4,000
Other Insurance	\$ 17,105	\$ 14,666	\$ 10,671	\$ 11,366	\$ 11,477	\$ 13,525	\$ 14,000
Maintenance - Other Equipment - Services	\$ 3,936	\$ 2,463	\$ 4,002	\$ 2,879	\$ 4,694	\$ 14,701	\$ 11,000
Maintenance - Other Equipment - Supplies	\$ 4,116	\$ 4,247	\$ 5,404	\$ 3,762	\$ 5,982	\$ 20,308	\$ 8,000
Maintenance - Structure and Grounds - Services	\$ 22,818	\$ 21,032	\$ 30,177	\$ 25,413	\$ 18,675	\$ 68,841	\$ 43,000
Maintenance - Structure and Grounds - Supplies	\$ 16,330	\$ 13,658	\$ 17,144	\$ 16,483	\$ 18,336	\$ 24,706	\$ 20,000
Miscellaneous Expense - Services	\$ 800	\$ 1,047	\$ 1,150	\$ 800	\$ 300	\$ 5,950	\$ 5,000
Office Expense - Postage and Supplies	\$ 1,735	\$ 2,238	\$ 1,677	\$ 1,480	\$ 1,353	\$ 2,036	\$ 3,500
Accounting and Auditing	\$ 19,346	\$ 22,695	\$ 22,490	\$ 17,879	\$ 26,446	\$ 19,710	\$ 37,500
Directors Fees	\$ 8,330	\$ 9,220	\$ 5,750	\$ 9,300	\$ 8,100	\$ 12,400	\$ 9,500
Professional and Special Services	\$ 33,443	\$ 30,424	\$ 25,353	\$ 30,691	\$ 29,816	\$ 68,470	\$ 40,000
Legal Notices	\$ 1,170	\$ 999	\$ 1,190	\$ 999	\$ 609	\$ -	\$ 2,000
Equipment Lease and Rent	\$ -	\$ -	\$ 124	\$ 492	\$ -	\$ -	\$ 1,000
Small Tools and Instruments	\$ 1,316	\$ 1,048	\$ 1,835	\$ 1,100	\$ -	\$ -	\$ 5,000
Cost of Supplies Reissued	\$ 2,423	\$ 23,842	\$ 7,155	\$ 7,444	\$ 8,360	\$ 2,132	\$ 6,000
Special Miscellaneous Expense - Services	\$ 7,014	\$ 6,403	\$ 7,000	\$ 10,179	\$ 7,147	\$ 12,192	\$ 13,500
Travel	\$ 8,298	\$ 7,520	\$ 6,817	\$ 8,955	\$ 10,894	\$ 6,481	\$ 8,000
Utilities	\$ 13,759	\$ 9,361	\$ 18,369	\$ 22,089	\$ 30,035	\$ 32,475	\$ 30,000
Total Services and Supplies	\$ 168,000	\$ 177,270	\$ 173,374	\$ 179,416	\$ 190,509	\$ 315,158	\$ 269,000
<u>Other Charges</u>							
Taxes and Licenses	\$ 4,968	\$ 3,529	\$ 6,134	\$ -	\$ -	\$ -	\$ -
Contributions to Other Agencies	\$ 1,300	\$ 1,331	\$ 1,311	\$ 1,588	\$ 1,485	\$ 1,656	\$ 2,000
Total Other Charges	\$ 6,268	\$ 4,860	\$ 7,445	\$ 1,588	\$ 1,485	\$ 1,656	\$ 2,000
<u>Fixed Assets</u>							
Building and Improvements	\$ 33,195	\$ 7,340	\$ 12,610	\$ 17,511	\$ 1,190	\$ 5,394	\$ 30,000
Equipment	\$ 3,183	\$ -	\$ 683	\$ 971	\$ 4,836	\$ 11,167	\$ 25,000
Total Fixed Assets	\$ 36,378	\$ 7,340	\$ 13,293	\$ 18,481	\$ 6,027	\$ 16,562	\$ 55,000
<u>Other Financing Uses</u>							
Operating Transfers Out*	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Total Other Financing Uses	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
<u>Appropriations for Contingencies</u>							
Appropriations for Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Total Appropriations for Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
TOTAL EXPENDITURES	\$1,103,059	\$1,169,006	\$1,224,325	\$1,142,986	\$ 1,251,461	\$1,184,201	\$1,485,000
Surplus/(Deficit)	\$ (22,639)	\$ (111,395)	\$ (72,027)	\$ 21,811	\$ (12,184)	\$ 108,008	\$ -

GOVERNANCE

The Pajaro Valley Public Cemetery District is governed by a five-member Board of Trustees, which is appointed by the Santa Cruz County Board of Supervisors. District boundaries straddle the Santa Cruz-Monterey County line, and its Sphere of Influence is coterminous with the current boundaries. The District maintains five cemeteries, all of which are located in Santa Cruz County.

Local Accountability & Structure

The current Board is as follows:

Table 5: Board of Trustees

Board Member	Term of Office
Bob Tanner, Chair	Appointed: March 26, 2019 Term Limit Ends: December 31, 2021
Jo Ann Vear, Vice-Chair	Appointed: January 23, 2018 Term Limit Ends: December 31, 2021
Ed Banks	Appointed: January 23, 2018 Term Limit Ends: December 31, 2021
Steven George	Appointed: November 22, 2016 Term Limit Ends: December 31, 2023
Violet Lucas	Appointed: January 14, 2020 Term Limit Ends: December 31, 2023

The Chair and Vice-Chair designations are rotated on an annual basis. Board meetings are held on the second and fourth Wednesday of the month at 2:00 pm. These Board meetings are typically held at the District's administrative office in Watsonville which are open to the public. Public hearing notices are provided through online posting.

Management Efficiencies

PVPCD recently appointed a new general manager to oversee the leadership role for the cemetery district. Susie Miller became the District Manager on March 1, 2020. Ms. Miller originally started with PVPCD in April 2019. She was born and raised in Watsonville. Her career includes nursing services, Doctor office management and home office coordination.

Challenges and Opportunities

State laws increase in number and complexity each year. Compliance is a challenge for all districts, especially small agencies such as PVPCD. The District responds to legal requirements to the extent that their resources permit them to do so. Levels of compliance vary from district to district, and some implement best management practices that go above and beyond the basics. Smaller districts have particular difficulty keeping up with current requirements for financial and audit reporting, transparency and accountability, the conduct of meetings, personnel practices, insurances, contracting provisions, and trustee and staff required training. Some cemetery districts also have difficulty finding residents to fill trustee positions. The following section discusses current challenges and identifies possible opportunities to ensure the delivery of services in a more efficient and effective manner.

Website Requirements

Senate Bill 929 was signed into law in September 2018 and requires all independent special districts to have and maintain a website by January 1, 2020. The District developed a website to fulfill the state mandate earlier this year. The website is still a work in progress. It is LAFCO staff's understanding that all independent special districts within Santa Cruz County now have a website.

SB 929 states that the Internet Web Site, maintained by the independent special district, shall conform with various laws in Government Code Sections 6270.5, 53893, 53908, 54954.2, and Section 32139 of the Health and Safety Code. In summary, the District's Internet Website is required to have the following:

- Contact information;
- Adopted budgets;
- List of current board members;
- Information regarding public meetings (Brown Act);
- Service Reviews adopted by LAFCO;
- Recipients of grant funding or assistance provided by the district, if any;
- Audits (pursuant to GCS 26909);
- Adopted annual policies; and
- Any other information the board deems relevant

LAFCO Staff Recommendation: *The District should continue updating its website to fulfill the legal requirements under SB 929.*

Capital Improvement Plan

The purpose of a Capital Improvement Plan (CIP) is to identify and prioritize needs and project costs for planned improvements to the infrastructure that will serve the affected ratepayers in an efficient and cost-effective manner over the next five-plus years of growth and change. At present, the District does not have a CIP in place. The adoption of a long-term maintenance plan, such as a CIP, would help budget for future improvements and provide more transparency to its constituents.

LAFCO Staff Recommendation: *The District should consider adopting a long-term maintenance plan to ensure scheduled and unforeseen repairs, replacements, and installations are adequately funded.*

Local and Regional Collaborations

The District is an active member of both the California Association of Public Cemeteries (CAPC) and the Public Cemetery Alliance (PCA). Based on staff's analysis, more opportunities are available for sharing resources and expertise among cemetery districts. Many nearby cemetery districts already take advantage of efficiency and cost-sharing measures, including the shared use of equipment, staff and contracted services. Those districts with more resources are generous with their assistance to districts with fewer resources. PVPCD is encouraged to work with neighboring special districts, nearby cities and private cemeteries to explore new ways of reducing costs and increasing efficiencies where possible. Below are two opportunities identified by LAFCO:

- **Utilization of Nearby Board Chambers:** The District's board meetings are typically conducted at their administrative office in Watsonville. While the District does not experience large audiences during public meetings, their current meeting room is limited in size. It may be beneficial to utilize the City of Watsonville's chambers or a nearby agency's board chambers. Benefits under this potential collaboration is two-fold: (1) it establishes a more transparent board meeting procedure under the Brown Act, and (2) it helps build additional partnerships with neighboring municipalities.
- **Utilization of Santa Cruz LAFCO:** Small districts often have limited access to resources. LAFCO could be used as an additional resource to the agency. LAFCO staff is willing to provide PVPCD with a summary of State requirements and best practices for the operation of a public agency. LAFCO may also share information about professional development training and technical assistance resources available to special districts. This type of collaboration may be useful for the Board and staff members in the short and long-run.

LAFCO Staff Recommendation: *The District should consider collaborating with other local agencies to maximize efficiencies, improve internal operations, and/or explore cost-saving opportunities.*

SPHERE OF INFLUENCE

Cortese-Knox-Hertzberg Act

City and special district spheres of influence define the probable physical boundaries and service area of a local agency, as determined by the Commission (Government Code Section 56076). The law requires that spheres be updated at least once every five years either concurrently or subsequently to the preparation of Municipal Service Reviews. Spheres are determined and amended solely at the discretion of the Commission. In determining the sphere of influence for each local agency, the Commission is required by Government Code Section 56425(e) to consider certain factors, including:

- The present and planned uses in the area, including agricultural and open-space lands;
- The present and probable need for public facilities and services in the area;
- The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide;
- The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency; and
- For an update of a sphere of influence of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, that occurs pursuant to subdivision (g) on or after July 1, 2012, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere.

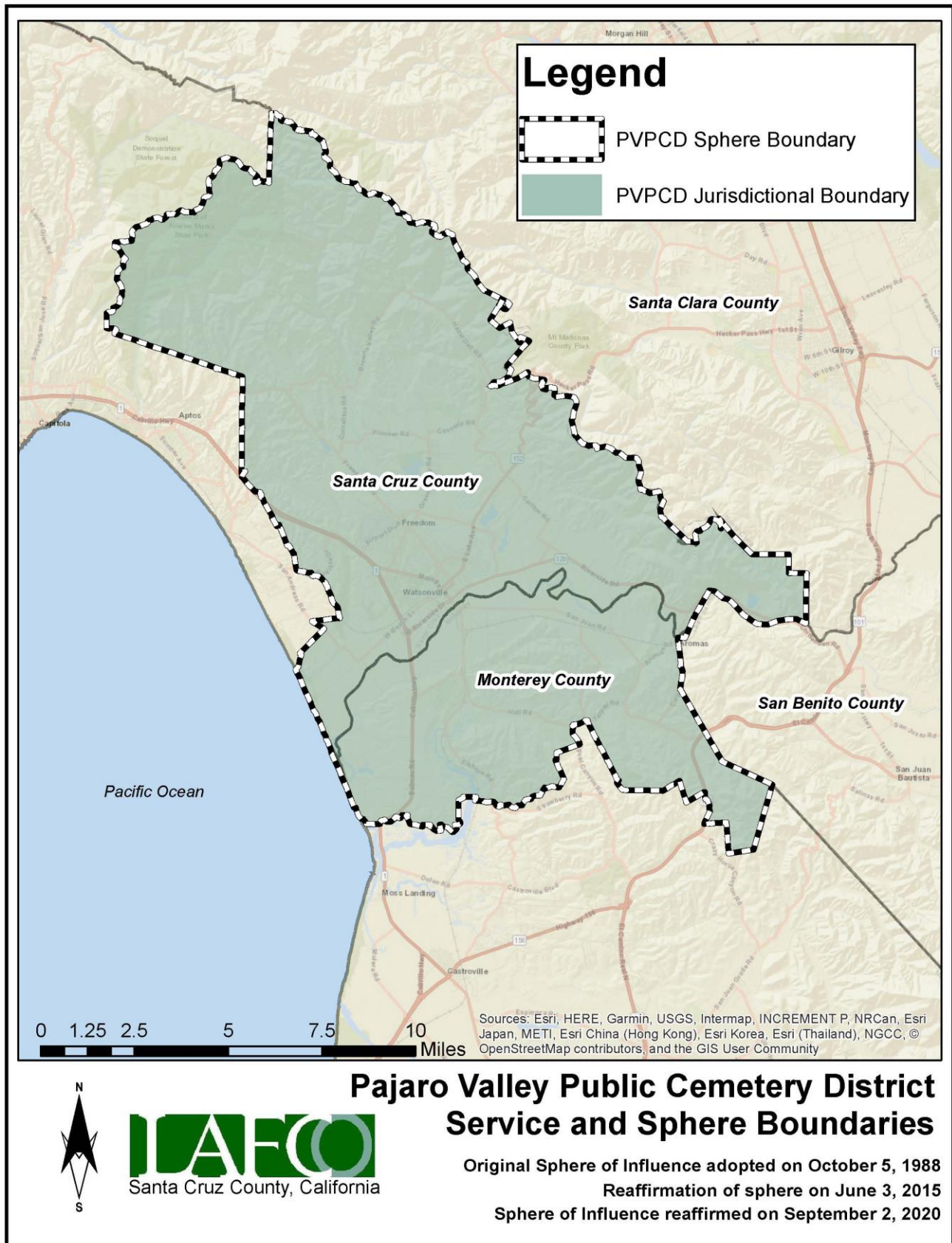
Current Sphere Boundary

Santa Cruz LAFCO adopted a multi-county sphere of influence for the District back in October 1988. PVPD's multi-county sphere is coterminous with its jurisdictional boundary. In June 2015, Santa Cruz LAFCO reaffirmed this sphere boundary.

Unserved Community

In 2015, Santa Cruz LAFCO's service review noted that a community in northern Monterey County, known as Prunedale, is unserved by any cemetery district. Prunedale sits between Castroville Cemetery District (CCD) and PVPD, as shown in **Appendix C**. The report also suggested that Monterey LAFCO would explore annexation possibilities with CCD. As part of Monterey LAFCO's 2015 service review, the Castroville Cemetery District was consulted but chose not to pursue expansion due to feasibility constraints. Prunedale continues to be unserved even though two cemeteries are immediately adjacent to the community. Based on staff's analysis, there are also portions of Prunedale that are not part of any sphere boundary. Santa Cruz LAFCO is recommending that the two cemetery districts, as well as the two affected LAFCOs, discuss how to properly address this unserved community. A sphere amendment may result from these discussions. In the interim, staff is recommending that the current sphere boundary be reaffirmed, as shown in **Figure 5** on page 17.

Figure 5: District Sphere Map



District Summary

Pajaro Valley Public Cemetery District	
Formation	Health & Safety Code §9000 et seq. (Public Cemetery District Law)
Board of Trustees	Governed by a five-member Board of Trustees. Board members are appointed to four-year terms by the Santa Cruz County Board of Supervisors.
Contact Person	Susie Miller, General Manager
Employees	6 full-time crew members
Facilities	The District owns and manages 5 cemeteries: (1) Day Valley Cemetery, (2) Watsonville Catholic Cemetery, (3) Pioneer Cemetery, (4) Valley Catholic Cemetery, and (5) Valley Public Cemetery.
District Area	The District's entire boundary consists of nearly 117 square miles and encompasses two counties – Monterey and Santa Cruz. The majority of the District is within Santa Cruz County.
Sphere of Influence	The sphere boundary is coterminous with the District's jurisdictional limits and includes lands from both counties.
FY 2020-21 Budget	<p>Total Revenue = \$1,485,000</p> <p>Total Expenditure = \$1,485,000</p> <p>Projected Net Position (Beginning Balance) = \$108,008</p>
Contact Information	<p>Mailing Address: 66 Marin Street Watsonville, CA 95076</p> <p>Phone Number: 831-722-0310</p> <p>Email Address: pvcemetery@cruzio.com</p> <p>Website: https://pajarocemetery.specialdistrict.org/</p>
Public Meetings	Meetings are typically held on the second and fourth Wednesday of the month, at 2:00 pm. These Board meetings are typically held at the District's administrative office in Watsonville and are open to the public.
Mission Statement	To provide efficient, cost effective burial services for the community, and provide maintenance to the cemeteries in a respectable, clean and safe manner that honors the loved ones of family, friends and the community at large.

SERVICE AND SPHERE REVIEW DETERMINATIONS

The following service and sphere review determinations fulfill the requirements outlined in the Cortese-Knox-Hertzberg Act.

Service Provision Determinations

Government Code Section 56430 requires LAFCO to conduct a municipal service review before, or in conjunction with, an action to establish or update a sphere boundary. Written statements of determination must be prepared with respect to each of the following:

1. Growth and population projections for the affected area.

PVPCD encompasses over 166 square miles. It is estimated that approximately 94,000 residents currently live within PVPCD's jurisdiction, mostly in the Watsonville area. LAFCO staff projects that the District's population may reach 96,000 by 2040.

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

Staff's analysis indicates that there is one area in PVPCD designated as a disadvantaged unincorporated community. This area is located within the Freedom County Sanitation District. However, PVPCD is not subject to SB 244 because it does not provide water, sewer, or fire service.

3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

PVPCD provides burial services through five different cemeteries. Only the Valley Public Cemetery has traditional gravesites available for purchase, and the District anticipates approximately 10 years of remaining capacity at Valley Public. The District's ability to acquire additional property adjacent to existing facilities is limited, and so PVPCD is seeking an additional cemetery site within its jurisdictional limits.

4. Financial ability of agencies to provide services.

PVPCD's primary source of revenue is from property taxes. The District has experienced a deficit four times between 2014 to 2020. This negative trend may continue unless operational and budgetary changes are made.

5. Status of, and opportunities for, shared facilities.

The District is an active member of both the California Association of Public Cemeteries and the Public Cemetery Alliance. LAFCO encourages more collaborative efforts with neighboring cemetery districts and local agencies, such as the City of Watsonville.

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

The District recently created a website to fulfill the requirements under SB 929. LAFCO encourages PVPCD to continue updating the website for more transparency.

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

No additional local LAFCO policies are specifically relevant to this service review.

Sphere of Influence Determinations

Government Code Section 56425 requires LAFCO to periodically review and update spheres of influence in concert with conducting municipal service reviews. Spheres are used as regional planning tools to discourage urban sprawl and encourage orderly growth. Written statements of determination must be prepared with respect to each of the following:

1. The present and planned land uses in the area, including agricultural and open-space lands.

The present and planned land uses are based on the general plans from the County and the City of Watsonville, which range from urban to rural uses. General plans anticipate growth centered on existing urban areas and the maintenance of agricultural production, rural residential uses, and environmental protection in rural areas. Land use designations within most of the five cemeteries are zoned as Public Facilities or Open Space. The area within Day Valley Cemetery is zoned as Residential-Suburban by the County.

2. The present and probable need for public facilities and services in the area.

The service needs in the area are the maintenance of the five cemeteries, and the expansion of cemetery facilities within 10 years.

3. The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

The District owns and maintains five cemeteries covering a total of 36 acres. Four of the cemeteries have no spaces remaining for sale, but they do have room for interments in previously sold plots. The District has approximately 10 years' worth of space remaining at the Valley Public Cemetery. The District recognizes this infrastructure need and is looking to acquire land for a new cemetery.

4. The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

The District provides service to the Pajaro Valley. This is a social and economic community of interest which is relevant to the provision of public services provided by the Pajaro Valley Public Cemetery District.

5. For an update of a sphere of influence of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, that occurs pursuant to subdivision (g) on or after July 1, 2012, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

The District does not provide services related to sewers, municipal and industrial water, or structural fire protection. Therefore, this determination is not applicable.

APPENDICES

Appendix A: Cemetery Maps (3 in total)

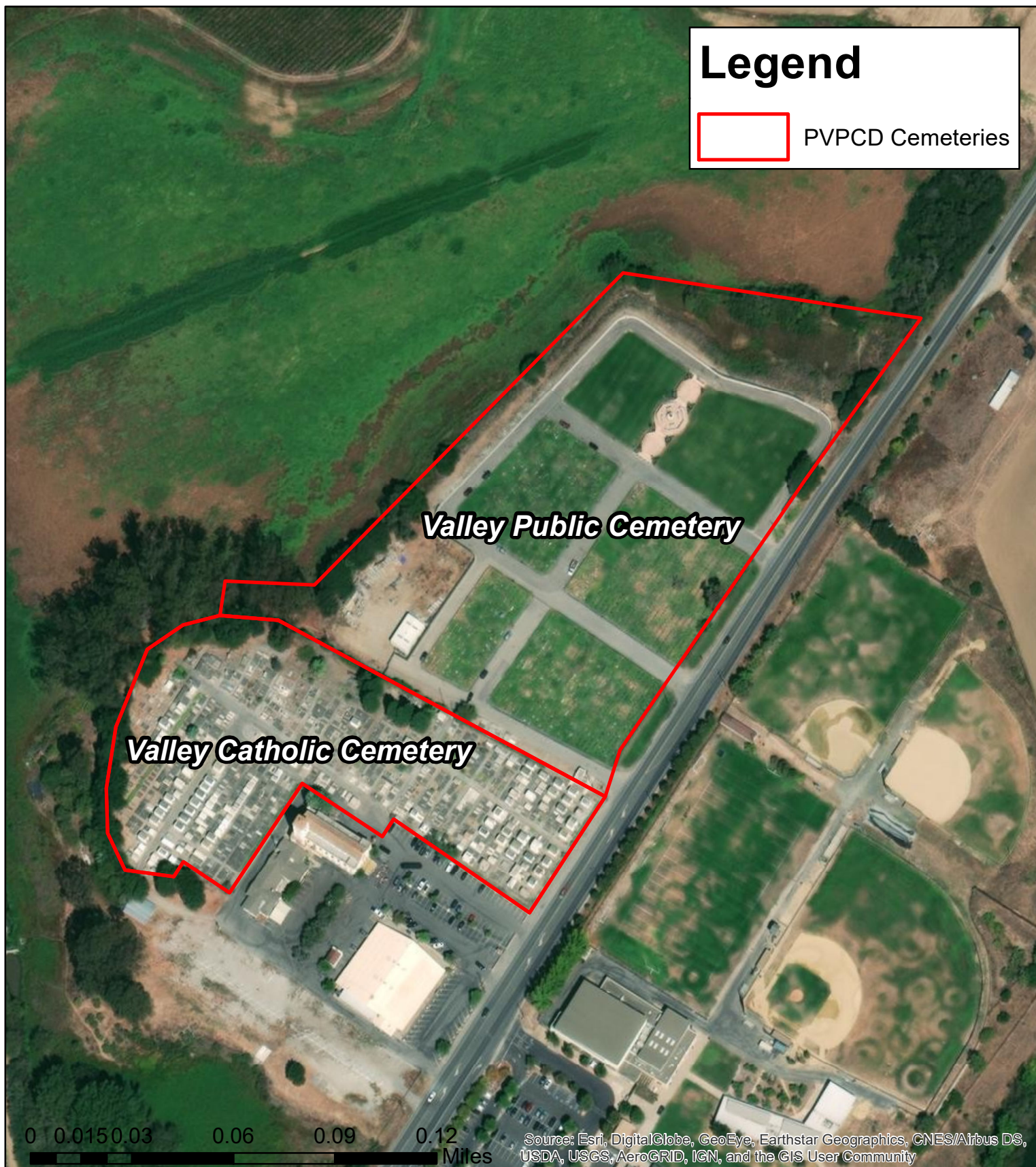
Appendix B: FY 2020-21 Services & Costs

Appendix C: Financial Sources (2014 – 2019)

Appendix D: Unserved Prunedale Map

APPENDIX A:

PVPCD Cemetery Maps (3 in total)



Pajaro Valley Public Cemetery District (District Cemeteries: 5 in total)

Map of Valley Public and Valley Catholic Cemeteries



Santa Cruz County, California

Pajaro Valley Public Cemetery District (District Cemeteries: 5 in total)

Map of Watsonville Catholic
and Pioneer Cemeteries



Legend



PVP CD Cemeteries

**Day Valley
Cemetery**

Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, © OpenStreetMap contributors, and the GIS User Community. Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community



Santa Cruz County, California

Pajaro Valley Public Cemetery District (District Cemeteries: 5 in total)

Map of Day Valley Cemetery

APPENDIX B:

PVPCD

Services & Costs

(FY 2020-21)

July 2020

PRICE INCREASES FOR

- 2020 - 2021

SINGLE DEPTH

FINAL

Plot	850.00	
Endowment Care	650.00	<u>1,500.00</u>
Opening & Closing	625.00	
Garden Crypt	425.00	
Installation	410.69	
Sales Tax	39.31	<u>1,500.00</u>
Total	3,000.00	

Double Depth

Plot	950.00	
Endowment Care	700.00	<u>1,650.00</u>
Opening & Closing	700.00	
Garden Crypt	650.00	
Installation	539.87	
Sales Tax	60.13	<u>1,950.00</u>
Total 1st Open	3,600.00	
2nd open & Closing	700.00	
Total	4,300.00	

OVERSIZE REGULAR

Plot	800.00	
Endowment Care	700.00	<u>1,500.00</u>
Open & Closing	650.00	
Garden Crypt	650.00	
Installation	539.87	
Sales Tax	60.13	<u>1,900.00</u>
Total	3,400.00	

CREMAINS

Plot	300.00	
Endowment Care	325.00	<u>625.00</u>
Open & Closing	425.00	
Urn	183.07	
Sales Tax	16.93	<u>625.00</u>
Total	1,250.00	

BABY

Plot	150.00	
Endowment Care	100.00	
Open & Closing	250.00	
Total	500.00	

Niche

Plot	650.00	
Endowment Care	250.00	<u>900.00</u>
Open & Closing	150.00	
Niche	336.14	
Sales Tax	33.86	<u>400.00</u>
Total	1,300.00	

ADDITIONAL OPENING & CLOSING

FINAL

Underground Vaults	500.00
For Cremains	450.00
Large Headstone	TBD
Cut Concrete 400.00 (crs) 650.00 Traditional	

ABOVE GROUND VAULT

1st & 2nd Tier	450.00
Basement & 3rd Tier	550.00

COUCH TYPE SHUTTERS

1st & 2nd Tier	800.00
3rd Tier	900.00
4th Tier	TBD

MISCELLANEOUS CHARGES

Shutters & Floor	350.00
Marker Placement	275.00
Payment Plan Fee	50.00
Saturday Receiving Vault	450.00
Vases (9.22 Tax .83)	10.05
Flower Stands	1.50

NON-RESIDENT FEES

Adult	450.00
Child	400.00
Baby	350.00
Cremains	350.00

DINTERMENT FEES

Single Depth Ground	3500.00
Double Depth Ground	4000.00
Underground Vault (center)	1750.00
Underground Vault (side)	2000.00
Above Ground Vault	1750.00
Above Ground Couch	2500.00
Baby Ground	1500.00
Baby Vault	1000.00
Cremains- Ground	600.00
Cremains- Vault	400.00

OUTSIDE SOURCE VAULT WITH APPROVAL

Single	400.00
Double	500.00

End niche 150.00 additional

APPENDIX C:

PVPCD

FINANCIAL SOURCES

(2014 to 2019)

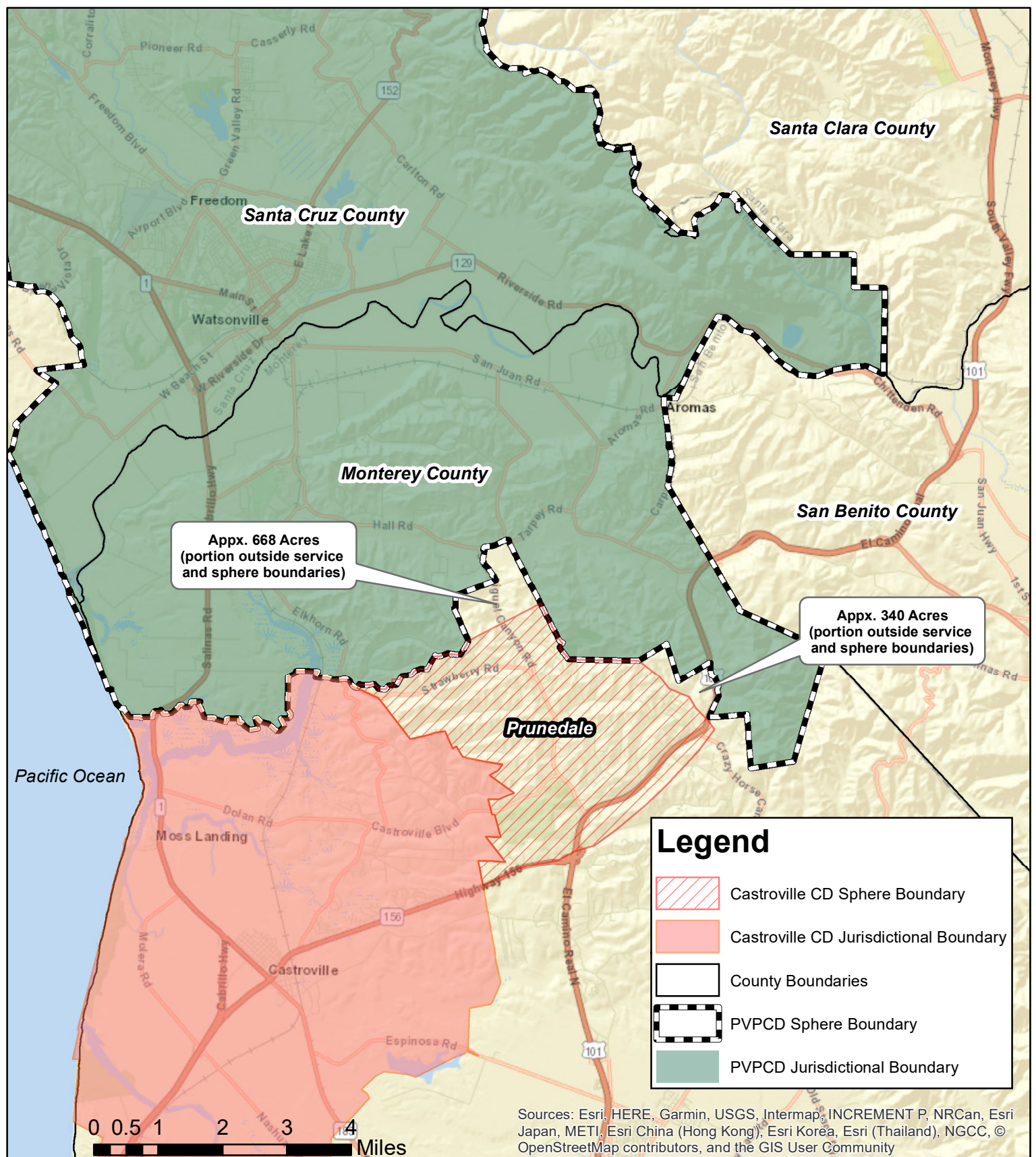
Object	Title	6/30/2015 Year-To-Date Actual	6/30/2016 Year-To-Date Actual	6/30/2017 Year-To-Date Actual	6/30/2018 Year-To-Date Actual	6/30/2019 Year-To-Date Actual
PAJARO VALLEY CEMETERY DIST						
Revenues						
Character 01 -- TAXES						
40100	PROPERTY TAX-CURRENT SEC-GEN	671,179.04	655,118.66	702,394.63	736,696.92	774,615.13
40101	PROP 1A ST SUSP BORROWING	-	-	-	-	-
40106	RESIDUAL DISTRIBUTION	36,950.22	32,739.11	35,799.84	34,671.00	69,461.18
40110	PROPERTY TAX-CURRENT UNSEC-GEN	14,969.57	15,296.23	16,396.84	16,796.83	17,875.75
40120	PROPERTY TAX-PRIOR SEC-GEN-GEN	878.90	1,950.71	1,860.39	1,768.00	1,764.11
40130	PROPERTY TAX-PRIOR UNSEC-GEN	1,159.48	1,744.66	1,185.59	725.08	1,150.93
40142	PENALTIES FOR DEL TAXES-SEE441	139.07	241.19	56.71	70.04	-
40143	REDMPTN PNLT -DELTXS-SEE 44143	204.30	415.97	84.77	137.82	-
40150	SUPP PROP TAX-CURRENT SEC	7,536.17	12,289.07	11,530.58	14,719.48	19,556.42
40151	SUPP PROP TAX-CURRENT UNSEC	128.34	664.46	340.34	218.74	726.57
40160	SUPP PROP TAX-PRIOR SEC	1,019.50	560.68	379.94	574.06	289.89
40161	SUPP PROP TAX-PRIOR UNSEC	33.44	308.09	279.36	130.49	180.41
40197	IN-LIEU TAXES OTHER	527.13	574.07	6,170.33	654.46	684.35
Total Character 01		734,725.16	721,902.90	776,479.32	807,162.92	886,304.74
Character 07 -- FINES, FORFEITURES & ASSMNTS						
44142	PENALTIES FOR DELINQUENT TAXES	-	-	-	-	42.16
44143	REDMPTN PNLTIES FOR DELINQ TXS	-	-	-	-	65.96
Total Character 07		-	-	-	-	108.12
Character 10 -- REV FROM USE OF MONEY & PROP						
40430	INTEREST	5,924.48	6,929.81	8,004.02	9,339.41	14,921.46
40435	INTEREST-NON COUNTY TREASURER	-	-	-	-	-
40440	RENTS & CONCESSIONS	-	-	-	-	-
Total Character 10		5,924.48	6,929.81	8,004.02	9,339.41	14,921.46
Character 15 -- INTERGOVERNMENTAL REVENUES						
40830	ST-HOMEOWNERS' PROP TAX RELIEF	4,575.96	4,535.18	4,549.34	4,691.32	4,055.93
41150	CONTR FR OTHER GOVT AGENCIES	-	-	-	-	-
41159	AID FROM OTH GOV-RDA	-	-	-	-	-
41162	RDA PASS-THROUGHS	1,500.09	893.66	623.49	847.07	754.44
Total Character 15		6,076.05	5,428.84	5,172.83	5,538.39	4,810.37
Character 19 -- CHARGES FOR SERVICES						
42032	GRAVE OPENING & CLOSING	157,471.00	147,557.75	175,445.34	177,068.01	173,760.53
42200	BURIAL SERVICES	8,475.00	10,825.00	13,050.00	6,825.00	12,150.00
Total Character 19		165,946.00	158,382.75	188,495.34	183,893.01	185,910.53
Character 23 -- MISC. REVENUES						
42330	SALES-CEMETERY PLOTS	97,017.50	93,440.00	96,320.00	94,140.00	84,515.00
42336	SALES-VAULTS, CRYPTS & LINERS	65,065.02	54,887.60	73,701.10	58,299.64	59,741.02
42384	OTHER REVENUE	5,665.86	2,606.12	4,125.62	6,423.63	2,965.46
Total Character 23		167,748.38	150,933.72	174,146.72	158,863.27	147,221.48
Total Revenues		1,080,420.07	1,043,578.02	1,152,298.23	1,164,797.00	1,239,276.70
Expenditures						
Character 50 -- SALARIES AND EMPLOYEE BENEF						
51000	REGULAR PAY-PERMANENT	361,226.89	403,169.40	444,570.17	419,176.55	472,787.26
51005	OVERTIME PAY-PERMANENT	-	-	-	-	-
52010	OASDI-SOCIAL SECURITY	28,042.11	31,311.74	34,194.96	32,544.37	36,553.73
52015	PERS	65,572.22	36,452.19	36,724.12	35,561.08	41,710.62

Object	Title	6/30/2015 Year-To-Date Actual	6/30/2016 Year-To-Date Actual	6/30/2017 Year-To-Date Actual	6/30/2018 Year-To-Date Actual	6/30/2019 Year-To-Date Actual
53010	EMPLOYEE INSURANCE & BENEFITS	113,409.17	195,866.36	195,635.28	140,162.29	187,019.63
53015	UNEMPLOYMENT INSURANCE	-	-	-	-	-
54010	WORKERS COMPENSATION INSURANCE	24,163.00	24,923.00	19,088.00	16,056.00	15,369.00
Total Character 50		592,413.39	691,722.69	730,212.53	643,500.29	753,440.24
Character 60 -- SERVICES AND SUPPLIES						
61110	CLOTHING & PERSONAL SUPPLIES	4,144.18	5,092.36	5,175.22	6,164.14	5,757.91
61221	TELEPHONE-NON TELECOM 1099	1,916.48	1,742.57	1,891.73	1,942.31	2,525.30
61535	OTHER INSURANCE	17,105.00	14,666.00	10,671.00	11,366.00	11,477.00
61730	MAINT-OTH EQUIP-SERVICES	3,936.25	2,463.39	4,002.08	2,878.91	4,694.30
61731	MAINT-OTH EQUIP-SUPPLIES	4,115.57	4,895.15	5,403.89	3,762.28	5,982.49
61840	FACILITIES MAINT-PLUMBING-SERV	-	89.95	-	-	-
61845	MAINT-STRUCT/IMPS/GRDS-OTH-SRV	22,818.26	22,419.25	30,176.94	25,413.10	18,675.43
61846	MAINT-STRUCT/IMPS/GRDS-OTH-SUPP	16,330.24	13,966.09	17,144.43	16,482.95	18,335.82
62111	MISCELLANEOUS EXPENSE-SERVICES	800.00	1,047.00	1,150.00	800.00	300.00
62221	POSTAGE	-	-	-	-	-
62223	SUPPLIES	1,734.55	2,237.59	1,676.96	1,480.37	1,353.06
62301	ACCOUNTING AND AUDITING FEES	19,346.04	18,794.46	22,489.87	17,878.81	26,446.48
62327	DIRECTORS' FEES	8,330.00	9,220.00	5,750.00	9,300.00	8,100.00
62380	POSCS SERVICES	-	-	-	-	-
62381	PROF & SPECIAL SERV-OTHER	33,443.11	31,568.00	25,353.00	30,690.50	29,815.95
62420	LEGAL NOTICES	1,170.10	999.00	1,189.83	999.00	608.78
62500	EQUIPMENT LEASE & RENT	-	-	124.00	491.57	-
62715	SMALL TOOLS & INSTRUMENTS	1,316.22	1,047.55	1,834.86	1,099.65	-
62815	COST OF SUPPLIES REISSUED	2,423.11	1,651.82	7,154.61	7,443.83	8,360.34
62856	SPECIAL MISC EXPENSE-SERVICES	876.28	-	-	-	122.50
62888	SPEC DIST EXP-SERVICES	6,137.23	6,402.59	7,000.01	10,178.58	7,024.87
62928	TRAVEL-OTHER(NON-REPT)	8,298.49	7,995.87	6,817.20	8,955.26	10,894.40
63070	UTILITIES	13,759.28	10,414.11	18,368.76	22,088.72	30,034.59
Total Character 60		168,000.39	156,712.75	173,374.39	179,415.98	190,509.22
Character 70 -- OTHER CHARGES						
74850	TAXES AND LICENSES	4,968.00	4,794.00	6,134.00	-	-
75231	CONTRIB TO OTHER AGENCIES-OTH	1,299.74	1,330.98	1,310.64	1,588.11	1,484.61
Total Character 70		6,267.74	6,124.98	7,444.64	1,588.11	1,484.61
Character 80 -- FIXED ASSETS						
86110	BUILDINGS AND IMPROVEMENTS	33,195.33	7,340.00	12,609.87	17,510.71	1,190.39
86204	EQUIPMENT	3,182.55	-	683.46	970.77	4,836.36
Total Character 80		36,377.88	7,340.00	13,293.33	18,481.48	6,026.75
Character 90 -- OTHER FINANCING USES						
90000	OPERATING TRANSFERS OUT	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Total Character 90		300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Character 98 -- APPROP FOR CONTINGENCIES						
98700	APPROP FOR CONTINGENCIES	-	-	-	-	-
Total Character 98		-	-	-	-	-
Total Expenditures		1,103,059.40	1,161,900.42	1,224,324.89	1,142,985.86	1,251,460.82
Total GL Key		(22,639.33)	(118,322.40)	(72,026.66)	21,811.14	(12,184.12)

APPENDIX D:

PVPCD

Prunedale Map



Santa Cruz County, California

Pajaro Valley Public Cemetery District Unserved Community

Prunedale is an unincorporated rural community with appx.18,000 residents. The unserved area is adjacent to two cemetery districts. Portions of Prunedale are outside both service or sphere boundaries.