

**LOCAL AGENCY FORMATION
COMMISSION OF RIVERSIDE COUNTY,
CALIFORNIA**

**CONSOLIDATION REVIEW OF ELSINORE VALLEY
AND WILDOMAR CEMETERY DISTRICTS**

March 2007



MANAGEMENT PARTNERS
INCORPORATED

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EXECUTIVE SUMMARY

Public cemetery services in Riverside County are provided by 10 public cemetery districts, and numerous other private service providers. The 10 districts are Coachella Valley, Elsinore Valley, Murrieta, Palm Springs, Palo Verde, Perris Valley, San Jacinto, Summit, Temecula and Wildomar. In 1996, two districts (Beaumont Public Cemetery and Banning-Cabazon Cemeteries) were merged to create the Summit Cemetery District.

Local Agency Formation Commission (LAFCo) agencies in California are mandated to make recommendations about the organization of local governments, particularly to insure efficient and effective operations.

In 2006, the Riverside LAFCo voted to consider consolidating the Elsinore Valley and Wildomar Cemetery Districts, in the interests of promoting economies of scale, and insuring continuous and stable operations. Meetings were held with the boards of both districts, and a synopsis of operational advantages and potential benefits to residents was presented. The boards of both districts reviewed those materials and expressed their concerns about consolidation and rebutted many of the preliminary findings. LAFCo's sensitivity to their concerns and those expressed by others convinced LAFCo that further analysis was warranted.

Management Partners was retained by the Riverside LAFCo in January 2007 to complete an independent evaluation on the feasibility of consolidation.

Management Partners' conclusion with respect to this question is that there is an opportunity to consolidate these two districts and realize cost savings without sacrificing service. When Riverside LAFCo considers this matter, we recommend that the staff suggest the following additional recommendations.

Recommendation Summary

Recommendation 1: Consolidate Elsinore Valley and Wildomar Public Cemetery Districts.

Recommendation 2: Establish a timetable for the districts' consolidation that takes into consideration the plans of existing employees to retire and/or to transition into other positions.

Recommendation 3: Use the consolidated organizational structure diagrammed in the report as the template for the successive consolidated organization.

Recommendation 4: Examine the rate structures for both cemeteries. Particular attention should be paid to endowment contributions and non-resident surcharges.

Recommendation 5: Consolidate the phone systems of the current districts.

Recommendation 6: The number of trustees should be temporarily expanded to seven. As there are vacancies, the size of the Board of Trustees can be reduced to five. This approach is allowed for pursuant to Section 9027 of the California Health and Safety Code.

Recommendation 7: Develop a policy for consideration by the Board of Supervisors that would provide for maintaining balance in appointments from the two communities served by the Elsinore Valley and Wildomar Cemeteries.

Recommendation 8: Maintain the names of the current cemeteries.

BACKGROUND

The California State Legislature established the Public Cemetery District Law in 1909. It authorized the creation of public cemetery districts to assume ownership and operation of burial grounds, and to provide interment services from fraternal, pioneer, religious, social and other organizations that were unable to maintain those cemeteries. These cemetery districts give communities the means to publicly finance cemetery operations, and to provide respectful and reasonably priced interment services, particularly in rural or semi-rural areas of the state. Public cemeteries in California are among the earliest and oldest public facilities in the state. They did not exist before the public cemetery district law was enacted in 1909.

Today, there are 253 public cemetery districts in California, including 10 districts in Riverside County.¹ In the total number of special districts in California, cemetery districts rank fourth behind water, fire and community services districts.

Unlike most other special districts and public services, cemetery districts do not hold a monopoly over the services they provide. Private cemeteries, both religious and secular, compete with public cemeteries, particularly in urbanized areas. Therefore, existing cemetery districts face market pressures usually not associated with the delivery of most other government services. As a result, the formation of new public cemetery districts has been uncommon in the state for many years.

Cemetery districts operate pursuant to Division 8 of the California Health and Safety Code -- specifically, the Public Cemetery District Law. Each Riverside County district is governed by a board of trustees appointed by the County Board of Supervisors to fixed, four-year terms of office. The board of trustees of each district is solely responsible for district operations. Both Elsinore Valley and Wildomar cemetery districts have three trustees on their boards.

Cemetery districts are independent special districts and are legally separate from the County. However, the County Board of Supervisors may assume responsibility of these districts if it is determined to be in the public interest.

¹ Source: Special Districts Annual Reports, 2002-2003 through 2006, California State Controller

Since 2001 the LAFCo in each county in California has been required to review and update, as necessary, the sphere of influence of each city and special district. As part of that review, the Riverside County LAFCo noted two adjoining cemetery districts may benefit from consolidation.

Riverside LAFCo requested an independent evaluation of the feasibility of consolidating the Wildomar and Elsinore Valley Cemetery Districts.

Riverside LAFCo engaged Management Partners to do that independent evaluation. The study's objective is to review information relevant to the potential consolidation of these two cemetery districts, and to make recommendations.

ANALYSIS AND RECOMMENDATIONS

General

Riverside County has 10 public cemetery districts, as shown in Table 1 below. The districts vary in total size from fewer than 9 acres (Wildomar) to more than 100 acres (Palm Springs). The developed portions of these districts range in size from 5.5 acres to 42.5 acres.

The fourth column in Table 1 indicates the number of plots remaining in the portions of the cemeteries that have already been developed. Plots can be used to inter remains in caskets or cremated remains (sometimes called 'cremains'). Niches can be used to inter cremains and may be built into a wall or other structure.

TABLE 1: COMPARISON OF PUBLIC CEMETERY CAPACITY IN RIVERSIDE COUNTY

Cemetery District	Developed Acreage	Undeveloped Acreage	Plots Remaining
Coachella Valley	28	28	2,200-4,500 plots
Murrieta	7	3	N/A
Palm Springs	42	59	726 niches; 5,746 plots
Palo Verde	18	20	5,000 plots
Perris Valley	20	N/A	173 niches; 590 plots
San Jacinto	45	5	23,000 plots
Summit	28	22	540 niches; 3,000 plots
Temecula	7.5	22.9	1,900 plots
Elsinore Valley	20	6.5	160 niches; 2,000 plots
Wildomar	5	5	650 plots

Source: 2006 California Association of Public Cemeteries Reports

As the above comparison makes clear, Wildomar is the smallest cemetery in terms of developed and total acreage, and will remain so even after it acquires land from the adjoining water district, as planned. Elsinore is more typical in size of developed acreage.

However both Elsinore and Wildomar have relatively small undeveloped acreage remaining. A cemetery's ability to serve the community is limited by the number of plots available and the amount of undeveloped land available. For both Elsinore and Wildomar, there is very limited undeveloped land adjoining the cemeteries, and land that is available

would be very expensive to acquire. While acquisition of additional land is very unlikely, both cemeteries have substantial burial capacity on their existing land for some years to come.

Table 2 indicates the last three-year burial history from these 10 districts. Again, Wildomar has the smallest number of burials over the three-year period, and Elsinore estimates that it has about 100 burials per year (we were not provided actual numbers), making it one of the smaller cemeteries in terms of interment activity.

TABLE 2: COMPARISON OF PUBLIC CEMETERY BURIAL HISTORY IN RIVERSIDE COUNTY

Cemetery District	2003–2004 Burials	2004–2005 Burials	2005–2006 Burials
Coachella Valley	385	385	196
Murrieta	50	50	70
Palm Springs	227	236	223
Palo Verde	88	171	85
Perris Valley	193	92	184
San Jacinto	323	323	363
Summit	171	210	188
Temecula	74	81	84
Elsinore Valley	100	100	100
Wildomar	33	40	24
Average of all Riverside Districts	164	169	152

Source: California Association of Public Cemeteries Reports

Table 3 compares the fees charged by each public cemetery district in Riverside County. This comparison is assuming burial of one adult resident in a single plot. These fees are the main fees charged, and we chose the high end of the fees where a district had a range of fees. We also assumed that both a liner and vault would be used for comparison purposes. We chose 2005 fees because that was the most recent year that we had data for all cemeteries. Wildomar re-evaluates its fees each year, and its fees are now \$500 higher.

TABLE 3: COMPARISON OF RIVERSIDE COUNTY PUBLIC CEMETERY BURIAL COSTS, 2005

Cemetery District	Plot Cost	Endowment Contribution	Vault/Liner Charge	Interment Charges	Total
Coachella Valley	\$300	\$350	\$400	\$725	\$1,775
Murrieta	\$400	\$150	\$737	\$400	\$1,687
Palm Springs	\$925	\$650	\$315	\$900	\$2,790
Palo Verde	\$850	\$75	\$750	\$350	\$2,025
Perris Valley	\$500	\$125	\$600	\$350	\$1,575
San Jacinto	\$1100	\$190	\$800	\$500	\$2,590
Summit	\$500	\$200	\$800	\$455	\$1,955
Temecula	\$300	\$600	\$300	\$350	\$1,550
Elsinore Valley	\$300	\$150	\$600	\$300	\$1,350
Wildomar	\$450	\$150	\$300	\$400	\$1,300
Average	\$563	\$264	\$560	\$473	\$1,860

Source: California Association of Public Cemeteries Reports

In this comparison year, both Elsinore's and Wildomar's fees are low compared to the other districts in the County. While conditions in the various districts are not the same and residents vary widely in their financial resources, this suggests that these fees should be re-evaluated annually, as Wildomar does, and adjusted accordingly.

The contribution to the endowment is of particular concern. Unless this charge is set at a level consistent with future operating costs, the districts will have to either find additional revenues or decrease service levels because the endowment will not be producing sufficient income for maintenance.

Infrastructure

The primary infrastructure need for public cemetery districts is to have sufficient land available for cemetery purposes. The need for additional land for cemetery purposes is not critical for Elsinore Valley and Wildomar, for both have interment capacity for many years even though neither is likely able to purchase additional adjoining land. The number of plots or niches that can be developed on the undeveloped land they currently own cannot be reliably estimated. The interment capacity will vary according to the way the land is developed. If niches are central to the design, more capacity can generally be developed than if only plots are considered. The decision as to the mix of plots and niches will depend on burial practices and aesthetics acceptable to the public. Cremation is more commonly accepted today. If this trend continues, interment capacity for remaining land may be much higher than it is in the developed sections.

Elsinore Valley

This district operates one cemetery that has 20 developed acres and 6.5 undeveloped acres. It was established as Greenwood Cemetery in 1891. The cemetery became publicly owned in the 1920's and has added several sections of land to its original 12 acres. It has its own office and a warehouse building. Over the years, the cemetery has had occasional flooding problems because it sits at a very low elevation.

Currently, 2,160 plots and niches are available. The average number of burials from 2003 through 2006 is estimated to be 100. Given this average, officials estimate the cemetery has the capacity for almost 22 future years of burials before remaining undeveloped land will need to be developed. An earlier report by Riverside LAFCo concerning possible cemetery consolidation with Perris Valley Public Cemetery District mentioned 65 burials a year at Elsinore Valley, suggesting an even longer burial capacity.

Wildomar

The Wildomar Cemetery District operates one cemetery with five developed acres and five undeveloped acres. It was established in 1898 when each contributing resident gave \$6.60 to purchase the land. About 955 people are buried in the cemetery, but an exact number may never be known because a portion of it was used as a potter's field and was unregulated. Some bodies were likely buried by community residents without documentation.

The number of plots available is estimated to be 650. Given the 2003 through 2006 burial average of 33, this cemetery has about 20 years left of useful life before remaining land must be developed.

Growth and Population Projections for the Affected Area

There is no ready source of population projections for the Elsinore and Wildomar Cemetery Districts, but there are projections for the County as a whole. U.S. Census projections estimate that Riverside County will grow by 58.2% from January 1, 2006 to the year 2025.

Applying this growth to the number of burials to give an estimated increase in demand for burials still shows that Wildomar has enough plots available to meet the needs for the next 15 years, and Elsinore has enough for almost 17 years.

Financing Constraints and Opportunities

The primary sources of revenue for public cemetery districts are service fees, a share of the 1% property tax and, for the Wildomar Cemetery District only, a special assessment. Service fees for the public cemetery districts come from plot sales, required contributions to the endowment funds, the cost of vaults and liners, and fees for interment (opening and closing graves).

Table 3, above, compares the fees charged by all 10 districts in the County. The limited sources of income (service fees and taxes) and the limited ability of the districts to increase income are a financial constraint.

As a district's cemetery becomes full, the income from service fees declines, ultimately to zero unless a district has the capability of acquiring more land for cemetery purposes and/or better utilizing existing district land. Thus, declining capacity of the cemeteries owned by cemetery districts can be a significant financial constraint.

Once a cemetery is full, the only sources of funds to maintain it are property taxes and the endowment fund. This emphasizes the importance of carefully evaluating the fees charged for services, particularly the endowment fund fees.

One measure of financial well-being of a cemetery district is the ability to manage expenses and resources to maintain a healthy year-end cash balance. The year-end cash balances of all 10 County public cemetery districts for the last three years are shown in Table 4 below.

TABLE 4: RIVERSIDE PUBLIC CEMETERIES FINANCIAL STATUS (BY CASH BALANCES)

Cemetery District	FY03/04 Ending Cash Balance	FY04/05 Ending Cash Balance	FY05/06 Ending Cash Balance
Coachella Valley	\$591,077	\$290,988	\$346,775
Murrieta	\$439,616	\$549,339	\$468,210
Palm Springs	\$43,547	\$135,763	\$188,323
Palo Verde	\$19,438	\$14,798	\$240,220
Perris Valley	\$162,337	\$279,157	\$401,908
San Jacinto	\$76,762	\$113,096	\$127,502
Summit	\$187,662	\$196,901	\$327,216
Temecula	\$772,463	\$211,040	\$473,496
Elsinore Valley	\$395,868	\$462,235	\$661,006
Wildomar	\$150,352	\$149,260	\$227,374
Average	\$346,203	\$240,258	\$283,912

Source: California State Controller Reports

Both Elsinore and Wildomar have increased their fund balances over the past three years. In fact, Elsinore had the largest fund balance of all County cemeteries at the end of the 2005-2006 fiscal year. Wildomar is accumulating resources to complete the acquisition of land from a neighboring water district, and it increased its ending cash balance at the end of 2005-2006.

One way to evaluate the relative costs of operating a cemetery is to estimate costs based on the number of gravesites maintained. We did not have information from all the districts on the number of people buried, so this approach was not used.

Another way to evaluate costs is to divide total operating expenses by the number of burials per year to get an average operating cost per burial. Yet a third approach is to compare the cost per acre maintained and we did have information for all districts for this approach.

For the two tables shown below, we considered only personnel costs, benefits, and services and supplies. We excluded any debt, capital and financing costs from consideration.

TABLE 5: COMPARISON OF OPERATING COST PER BURIAL

Cemetery District	Three-Year Average
Coachella Valley	\$2,541.49
Murrieta	\$2,409.10
Palm Springs	\$2,868.22
Palo Verde	\$2,025.83
Perris Valley	\$1,553.05
San Jacinto	\$2,041.67
Summit	\$3,767.81
Temecula	\$4,510.42
Elsinore Valley	\$4,365.40
Wildomar	\$7,980.68
Average	\$3,406.37

Wildomar's operating cost per burial is very high, averaging \$7,981. Elsinore averages \$4,365. Only Temecula has an average approaching these two, at \$4,510. The other cemeteries range from \$1,553 to \$3,768.

Wildomar is the smallest cemetery in the County and has the fewest burials per year. For Wildomar to reduce its operating cost per burial to equal Elsinore's, almost \$100,000 dollars would need to be cut from its current budget.

One reason that Wildomar and Elsinore have relatively high costs relative to other districts is the fact that they are smaller operations and cannot easily gain substantial economic gains by increasing scale.

When we look at the cost per developed acre and total acreage maintained, Elsinore and Wildomar still demonstrate higher costs, but the differences are not as dramatic. In fact, in terms of total acreage maintained, Elsinore Valley's cost per acre is very similar to most other public cemeteries in the County.

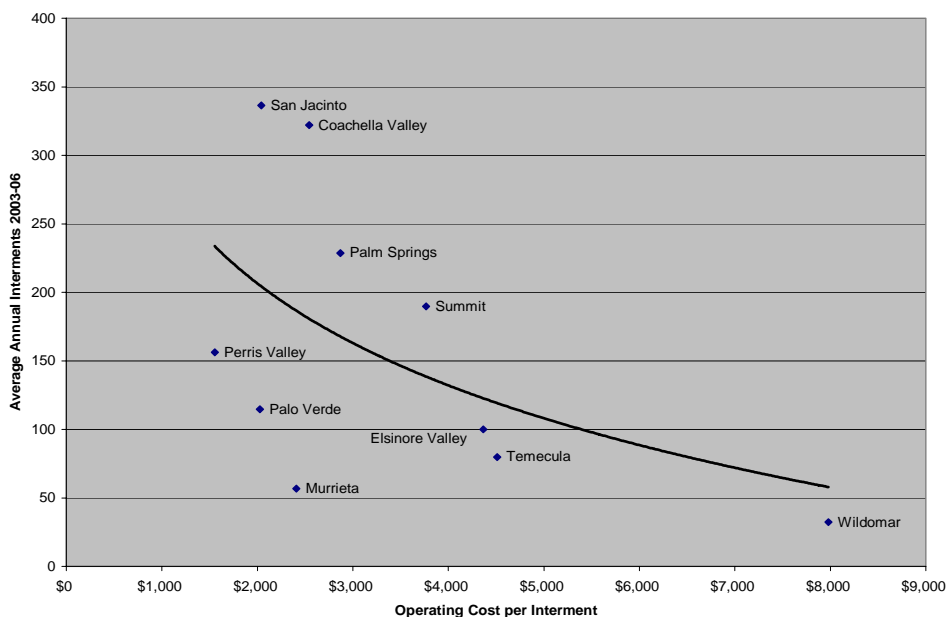
TABLE 6: COMPARISON OF OPERATING COST PER ACREAGE

Cemetery District	Cost per Acre of Developed Land	Cost per Acre of Total Land Maintained
Coachella Valley	\$25,956.66	\$12,978.33
Murrieta	\$31,454.86	\$18,872.91
Palm Springs	\$17,187.64	\$ 7,147.34
Palo Verde	\$12,732.39	\$ 6,031.13
Perris Valley	\$12,666.45	\$12,666.45
San Jacinto	\$17,768.24	\$15,103.01
Summit	\$26,673.86	\$14,937.36
Temecula	\$41,488.55	\$31,751.44
Elsinore Valley	\$19,045.49	\$14,650.38
Wildomar	\$44,309.79	\$28,671.04
Average	\$24,928.39	\$16,280.94

Again the relatively small size of these operations makes it harder to operate as efficiently as a larger district can.

As can be seen in Figure 1 below, the smaller the cemetery – in terms of interments per year – the higher the costs tend to be. While there are variations, the overall findings are clear. Larger operations such as Coachella tend to have the lowest costs per interment. Three of the four smallest cemeteries (again, in terms of interments per year) have higher costs than any of the cemeteries doing at least 150 interments per year.

FIGURE 1: AVERAGE COST PER BURIAL VS. AVERAGE NUMBER OF BURIALS PER YEAR



There is clearly a cost threshold in cemetery operations. To provide effective service, even the smallest cemetery must have management, office and grounds-keeping personnel. This finding strongly suggests that by consolidating smaller cemeteries such as Elsinore and Wildomar, operating efficiencies should be realized.

Cost Avoidance Opportunities

Economies of scale in most organizations -- particularly small public entities -- are most readily apparent in management and administrative functions, where the marginal costs of adding additional responsibilities are not high. Most other economy of scale savings would arise from being able to afford specialized equipment to increase labor productivity.

Aside from land, the capital factors involved in cemetery operations are not major -- so we would not anticipate large savings from the latter sources of economy of scale savings. However, from a management and administrative perspective, these small cemetery operations are ideal candidates for the consolidation of managerial and administrative functions.

Elsinore has seven full-time staff: A district secretary, a foreman and five grounds workers. It also has a part-time administrative assistant. Wildomar employs three full-time people: a manager, a secretary and a senior grounds worker. It also employs one part-time grounds worker.

The manager at Wildomar (\$21.51/hour) and the foreman at Elsinore (\$21.25/hour) are paid almost exactly the same, and the secretaries are paid almost the same, at \$18/hour and \$17.25/hour, respectively.

Eliminating the foreman and one full-time secretary would save \$81,640 per year, based on 2,080 paid hours per employee.

Recommendation 1: Consolidate Elsinore Valley and Wildomar Public Cemetery Districts.

Recommendation 2: Establish a timetable for the districts' consolidation that takes into consideration the plans of existing employees to retire and/or to transition into other positions. While interviewing staff from the two districts, we were told that several key employees are in a position to retire and may wish to do so if a consolidation goes forward. Others have valuable experience that will be of value to the new organization. Considering these factors may ease the transition to the new organization and avoid layoffs.

One complication that will need to be addressed in any consolidation is the existing disparity between retirement benefits in the two districts. Wildomar employees are enrolled in the California Public Retirement System (CalPers). Elsinore employees are not part of CalPers. Upon consolidation a determination would need to be made about a common retirement program. If employees are not to be made any worse off as a result of the consolidation, there are basically two options. The successor district could request to enroll employees in CalPers under the current Wildomar plan or employees of Wildomar could be offered a private retirement supplement to replicate their CalPers benefit. (Several firms, notably Public Agency Retirement Systems (PARS) can provide this type of a supplement, which is often an issue with any public sector consolidations.)

In either event some costs would be incurred. Such costs would offset to some degree the savings discussed above, but given that Wildomar reports a total CalPers cost of \$16,117 for its three full-time employees, the additional costs would not erase the estimated savings. Additionally, Elsinore could pursue enrollment in CalPers independent of any consolidation, in which event there would be no cost disparity issue.

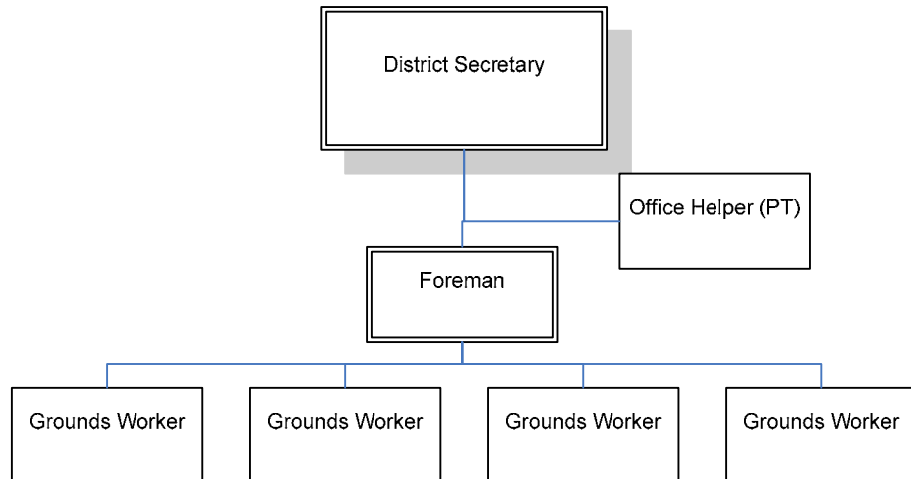
These small organizations buy a limited number of supplies and materials, and so there is limited cost savings in this area that might be realized through consolidation. While they might be able to share some small equipment, such as chain saws and other tools, it is impractical to transport backhoes from one cemetery to the other. In fact, it would likely cost money in the short run to purchase a trailer to accomplish this. A more cost-effective approach is to have a contingencies contract for equipment rental.

In summary, it is estimated that a consolidated cemetery district composed of Elsinore and Wildomar could realize substantial savings. By consolidating the organizations, approximately \$80,000 would be saved per year in personnel costs. Little or no savings would likely be realized in terms of materials and supplies.

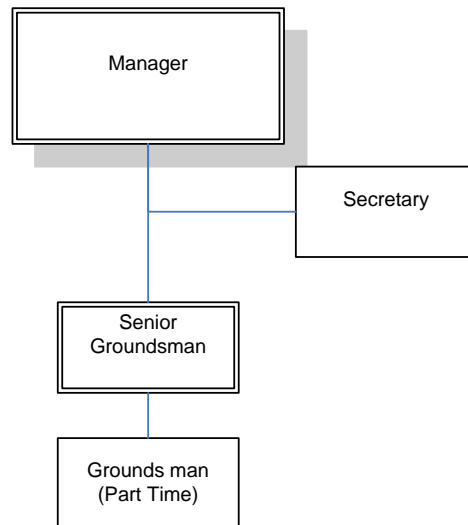
Evaluation of Management Efficiencies

While both of the cemetery districts in question are small, Elsinore has a much larger staff. A reduction of one manager and one secretary in this consolidation would leave a combined staff of one manager, a secretarial assistant, a senior grounds worker, four full-time grounds workers and one part-time grounds worker, as shown below.

Elsinore Cemetery District

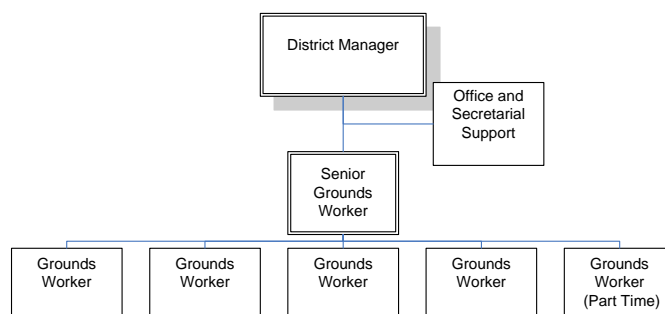


Wildomar Cemetery District



Recommendation 3: Use the consolidated organizational structure diagrammed below as the template for the successive consolidated organization.

Consolidated Elsinore/Wildomar Cemetery District



Opportunities for Rate Restructuring

Elsinore has very low lot pricing, at \$300 per lot, while Wildomar is currently \$600. The range for the County public cemeteries is \$300 to

\$1,100, and the range across the state is \$85 to \$3,500. Both cemeteries potentially could raise fees.

Recommendation 4: The new board should examine the rate structures for both cemeteries. Particular attention should be paid to endowment contributions and non-resident surcharges. An annual review of fees by the board is essential to the long-term viability of the district. In addition to consideration of other fees in the vicinity, an economic analysis of future maintenance costs should be considered.

Opportunities for Shared Facilities and Resources

These cemeteries could potentially be on a common phone system to facilitate customer service. While a common system will not likely save significant dollars, the consolidated staff suggested above would be better able to serve the needs of both cemeteries' customers, visitors and the public with it.

Recommendation 5: Consolidate the phone systems of the current districts.

Government structure options, including advantages and disadvantages of consolidation or reorganization of service providers

As mentioned in the section on Cost Avoidance, above, there is potential benefit in consolidating these two cemetery districts. There are two options that might be considered to accomplish this.

Consolidation Options

1. Section 9027 of the California Health and Safety Code specifically anticipates the possibility of consolidating or reorganizing of two or more districts into a single cemetery district. When this is done, the new board must have five or more trustees on the board, and there must be an odd number of trustees.
2. Section 9055 allows a district to convey a cemetery to any cemetery authority.

The first option summarized above is more likely to be accomplished in this instance, because the boards of trustees from each district are resistant to a consolidation. Neither is likely to convey their cemetery to the other.

Recommendation 6: The number of trustees should be temporarily expanded to seven. As there are vacancies, the size of the Board of Trustees can be reduced to five.

Recommendation 7: The Board of Supervisors should adopt a policy of maintaining a balance in

appointments from the two current district areas. While both cemetery boards have expressed concern about a merger, and are worried about balanced representation on a combined board, this is essential for long-term stability.

Recommendation 8: Maintain the names of the current cemeteries. Maintaining the names will sustain community identity but will not eliminate boundary confusion that some have expressed. This confusion arises because a portion of what is considered the community of Wildomar is within the Elsinore Valley Cemetery District.

Local Accountability and Governance

Both districts are meeting their requirements to prepare an annual budget, annually adopt an appropriations limit and have current financial reports. They are also fulfilling their requirement to have an annual audit prepared.

Both districts conduct regular meetings with a printed agenda, and are in compliance with Brown Act requirements relative to meeting notification and the conduct of meetings.

CONCLUSION

Management Partners' analysis outlined above leads to the conclusion that the Elsinore Valley and Wildomar Cemetery Districts should be consolidated. It is the best solution to promote effective leadership, reduce costs, and to insure stable and continuous operations for decades to come in Riverside County. Such a consolidation will not reduce service, nor will it impact the traditions or needs of County residents.

In the short term, we recommend expanding the number of trustees to seven. This will enable the county to keep all existing trustees. As there are vacancies, reduce this number to five, keeping in mind maintaining a balance in appointments from the two current district areas.

Maintain the names of the current cemeteries. This will help address the issue of community identity that is of concern to many.

For purposes of who will be buried in a particular cemetery without additional fees, use current boundaries of the districts. This will further help to maintain community identity.

The new board should examine its rate structures. New fee structures should be considered annually, with particular attention paid to endowment contributions. Also, fees for burials of people who now live out of the area should be substantial, since they have not consistently – or ever -- contributed to maintaining the cemetery through taxes.

Require the new board to adopt the organizational structure proposed above. This structure will provide appropriate management and staff to effectively manage both cemeteries.

While other operational improvements could be suggested, an effective organization, properly staffed, will identify many improvements to meet the needs of the communities being served.