

4. CRESCENT MILLS CEMETERY DISTRICT

Crescent Mills Cemetery District (CMCD) provides cemetery related services, including interment of caskets and cremated remains and maintenance of grounds, to the residents of Crescent Mills.

AGENCY OVERVIEW

Background

While the Crescent Mills Cemetery was in operation prior to the 1900s, CMCD was officially formed as an independent special district on January 31, 1963.⁵

The principal act that governs the District is the Public Cemetery District Law.⁶ The principal act authorizes the district to own, operate, improve, and maintain cemeteries, provide interment services within its boundaries, and to sell interment accessories and replacement objects (e.g., burial vaults, liners, and flower vases). Although the district may require and regulate monuments or markers, it is precluded from selling them. The principal act requires the district to maintain cemeteries owned by the district.⁷ The law allows the district to inter non-residents under certain circumstances.⁸ Districts must apply and obtain LAFCo approval to exercise latent powers or, in other words, those services authorized by the principal act but not provided by the district at the end of 2000.⁹

CMCD is located in the north central section of the County, and encompasses the western part of Indian Valley including the community of Crescent Mills.

Boundaries

CMCD's boundary is entirely within Plumas County. The boundary area includes the community of Crescent Mills. CMCD's northern boundary begins southeast of the community of Greenville and runs east just past SR 39. The eastern boundary continues south/southwest ending west of the community of Taylorsville. The southern boundary continues straight west, ending northeast of the community of Indian Falls, right around SR 89. The western boundary continues straight due north, finishing southeast of Greenville. CMCD is adjacent to two other cemetery districts in the County—Greenville Cemetery

⁵ State Board of Equalization Plumas County Index Sheet.

⁶ California Health and Safety Code §9000-9093.

⁷ California Health and Safety Code §9040.

⁸ Non-residents eligible for interment are described in California Health and Safety Code §9061, and include former residents, current and former taxpayers, family members of residents and former residents, family members of those already buried in the cemetery, those without other cemetery alternatives within 15 miles of their residence, and those who died while serving in the military.

⁹ Government Code §56824.10.

District to the north/northwest and Taylorsville Cemetery District to the east/southeast. The District's boundaries encompass approximately 14 square miles.¹⁰

Since formation there have been no annexations or detachments to CMCD.

Sphere of Influence

CMCD's Sphere of Influence (SOI) was first established on November 10, 1976.¹¹ At that time, the SOI was made coterminous with the District's boundaries. There have been no changes to the SOI since it was established.

Extra-territorial Services

The District does not provide cemetery services outside of its bounds, nor does it provide services to non-residents.¹²

Areas of Interest

The District did not identify any areas of interest.

¹⁰ Total agency area calculated in GIS software based on agency boundaries as of June 2014. The data is not considered survey quality.

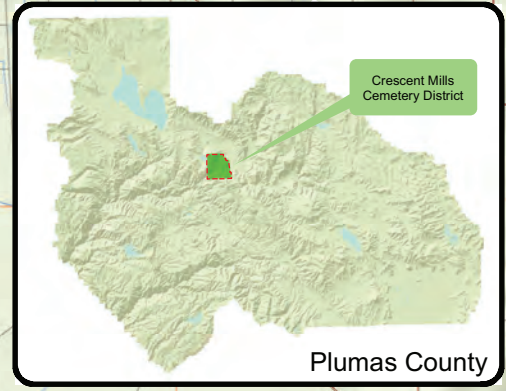
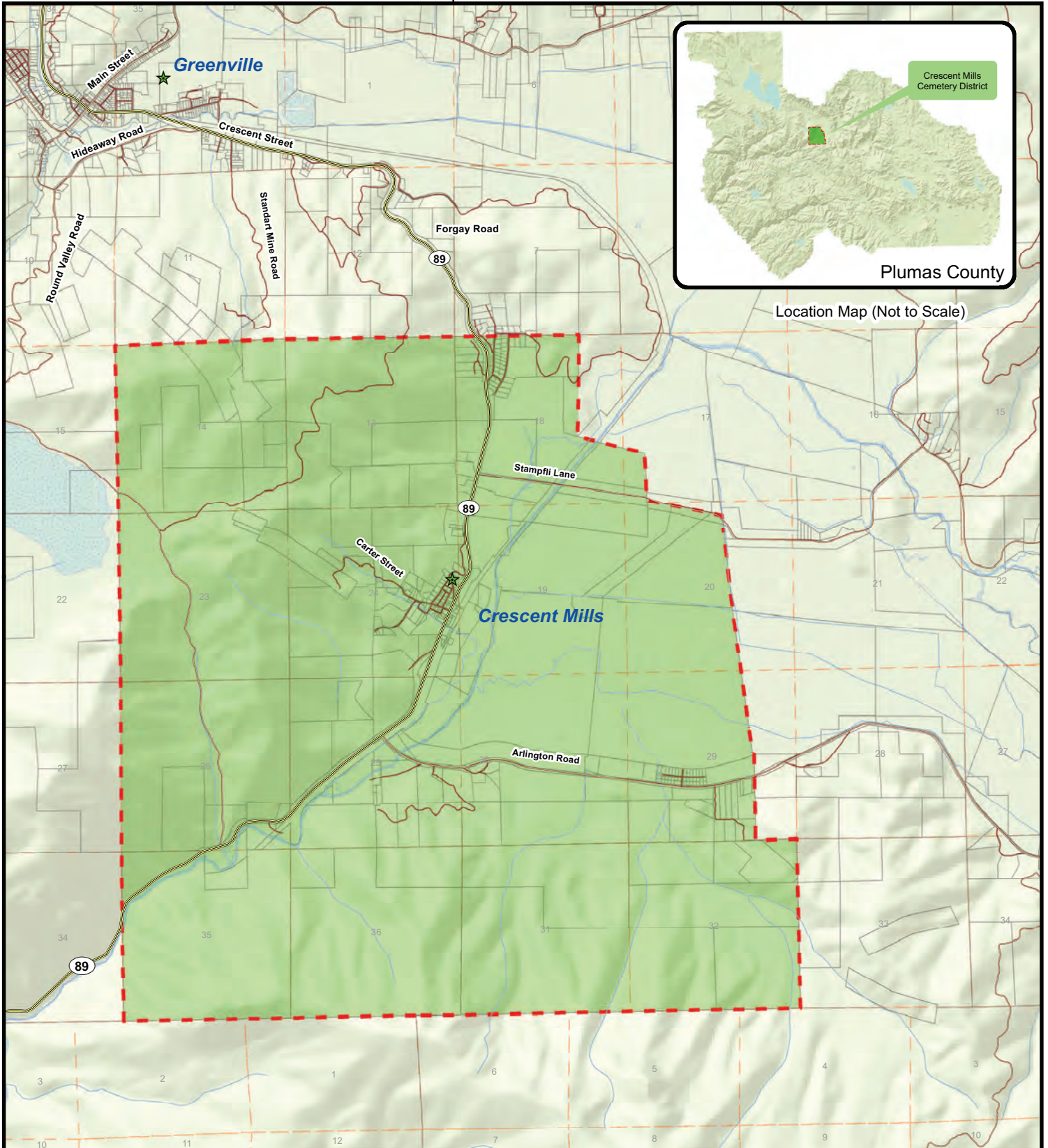
¹¹ LAFCo Resolution No. 76-55.

¹² As per CMCD President, Kerry Wright, October 27, 2014.

Crescent Mills Cemetery District

Range 9 East







Range 10 East

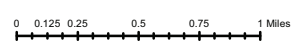


Location Map (Not to Scale)

Township 26 North

Legend

-  Highways
-  Major Roads
-  Stream / River
-  Waterbodies
-  Parcels
-  Sectional Grid (MDB&M)
-  Communities
-  Crescent Mills Cemetery District
-  Crescent Mills Cemetery District Sphere of Influence



Crescent Mills Cemetery District
 Resolution:
 Formed: January 31, 1963
 Crescent Mills Cemetery District
 Resolution:
 Adopted:
 Source: Plumas LAFCo Map Modified 1/28/2015

Accountability and Governance

Crescent Mills Cemetery District is governed by a three-member Board of Directors who are appointed by the County Board of Supervisors to four-year terms. There are presently no vacancies on the Board. Current board member names, positions, and term expiration dates are shown in Figure 4-2.

The District did not provide specific details about board meetings including when, where and how often they are held. District representatives did note that the Board is small, as is the community, suggesting that frequent meetings are not necessary and when board members need to be in touch, it is easy to do so. As such, it is concluded that meeting agendas and minutes are perhaps not generated, or if they are, not posted publically.

Figure 4-2: Crescent Mills Cemetery District Governing Body

Crescent Mills Cemetery District			
Governing Body			
	Name	Position	Term Ends
<i>Members</i>	Kerry Wright	President	2015
	Kay North	Director	2017
	David Wright	Director	2017
<i>Manner of Selection</i>	Appointed		
<i>Length of Term</i>	4 years		
<i>Meetings</i>	N/A	N/A	
<i>Agenda Distribution</i>	N/A		
<i>Minutes Distribution</i>	N/A		
Contact			
<i>Contact</i>	Kerry Wright		
<i>Mailing Address</i>	P.O. Box 55, Crescent Mills, CA 95934		
<i>Phone</i>	530-284-7853		
<i>Fax</i>	N/A		
<i>Email/Website</i>	KERRYNPEYTON@FRONTIERNET.NET		

Besides the required agendas and minutes, the District stated they do public reach out once per year to request assistance for the yearly cemetery clean up. CMCD does not maintain a website where information is made available to the public.

CMCD did not provide information about how complaints are submitted and handled by the District. The District noted that to its knowledge there have been no complaints submitted.¹³

Government Code §87203 requires persons who hold office to disclose their investments, interests in real property and incomes by filing appropriate forms each year. Unlike other counties in the State, the Plumas County Clerk-Recorder does not act as the

¹³ As per CMCD President, Kerry Wright, October 27, 2014.

filing officer for the independent special districts. Each district holds responsibility for collecting the Form 700s and maintaining copies in their records. No information was provided about whether each of the board members has filed the required Form 700s for 2013.

Crescent Mills Cemetery District demonstrated accountability and transparency in its disclosure of information and cooperation with Plumas LAFCo. While the District responded to the questionnaires, limited details were provided and request for documents were not answered.

Planning and Management Practices

The District does not have any employees. As noted, the District requests help from the community of Crescent Mills once a year for cemetery clean up efforts.

Since the District does not have any employees, it does not conduct regular staff evaluations, track employee workload, or review district performance.

The District's finances are managed and tracked through the County. The District does not conduct audits nor does it adopt annual budgets. CMCD has not compiled any other planning documents such as a master plan.

Government Code §53901 states that within 60 days after the beginning of the fiscal year each local agency must submit its budget to the county auditor. These budgets are to be filed and made available on request by the public at the county auditor's office. All special districts are required to submit annual audits to the County within 12 months of the completion of the fiscal year, unless the Board of Supervisors has approved a biennial or five-year schedule.¹⁴ In the case of CMCD, the Board of Supervisors has approved a five-year auditing schedule. The District does not appear to comply with either of these requirements. The District should ensure it is meeting the adopted audit requirements as determined by the Board of Supervisors and submitting budgets annually to the County as legally required.

Special districts must submit a report to the State Controller of all financial transactions of the district during the preceding fiscal year within 90 days after the close of each fiscal year, in the form required by the State Controller, pursuant to Government Code §53891. If filed in electronic format, the report must be submitted within 110 days after the end of the fiscal year. The District has complied with this requirement.

Existing Demand and Growth Projections

Crescent Mills has residential, commercial and industrial zones, with some surrounding rural environment zones. The majority of this land is privately owned.

Population

Based on GIS analysis of 2010 Census data, there are 373 permanent residents within the District.

¹⁴ Government Code §26909.

Existing Demand

The District reported that demand for services is rarely static, and is always in flux. The District handled zero burials in 2012 and 2013.

Projected Growth and Development

While CMCD does not conduct formal demand forecasting, trends and anticipations are that demand for services will be steady, thus, the District anticipates no significant change in demand in the short term. The District reported that there are no current or planned residential or commercial developments within the district.

The State Department of Finance (DOF) projects that the population of Plumas County will grow by five percent in the next 10 years. Thus, the average annual population growth in the County is anticipated to be approximately 0.5 percent. Based on these projections, the District's population would increase from 373 in 2014 to approximately 392 in 2020. It is anticipated that demand for service within the District will increase minimally based on the DOF population growth projections through 2020.

Growth Strategies

The District is not a land use authority, and does not hold primary responsibility for implementing growth strategies. The land use authority for unincorporated areas is the County.

Financing

CMCD reported that to its knowledge, it does not have any funds. It does not appear that the District is actively providing services; therefore, the lack of funds does not have any impact on the district.

In FY 14, the District's revenue was under \$1 and consisted of interest. The District did not provide any information on district fees for services.

In FY 14, the District appears to not have had any expenditures.

CMCD does not have any long-term debt.

The District does not have a formal policy of maintaining a reserve fund balance for contingencies. At the end of FY 14, CMCD maintained a cash balance of \$511.

The District did not provide any information on an endowment care fund other than to note they do not charge the legally required endowment fee. Cemetery districts are required to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities.¹⁵

CMCD does not participate in any joint financing.

¹⁵ Health and Safety Code §9065.

CEMETERY SERVICES

Service Overview

CMCD provides cemetery related services, including interment of caskets and cremated remains and maintenance of grounds.

Staffing

The District does not have any employees.

Facilities and Capacity

The District offers services at one cemetery facility within its bounds.

The acreage and condition of Crescent Mills Cemetery was not provided.

Infrastructure Needs

At present, the District reported that there are no significant infrastructure needs or deficiencies.

Challenges

No particular challenges to providing adequate service levels were identified by the District.

Service Adequacy

The following are indicators of service adequacy for cemetery districts, as defined by law or best practices. In some areas Crescent Mills Cemetery District meets or exceeds service standards for adequate services, while other aspects could be improved upon as shown below.

- ❖ Districts that provide maintenance services on a year-round basis tend to be those with larger populations and property tax bases. Those that provide minimal maintenance tend to be those with smaller populations and less property tax. Crescent Mills Cemetery District provides maintenance services once a year via volunteers.
- ❖ Health and Safety Code §9068 requires cemetery districts to have non-resident fees. Crescent Mills Cemetery District does not offer plots to non-residents whatsoever.
- ❖ Health and Safety Code §9065 requires cemetery districts to have an endowment fee. Crescent Mills Cemetery District does not charge an endowment fee.
- ❖ According to Health and Safety Code §8738, a minimum endowment care fee must be \$4.50 per plot square foot. Crescent Mills Cemetery District does not meet this requirement.
- ❖ Cemetery districts can legally provide services to non-residents if the deceased satisfies the eligibility requirements of a non-district resident per Health and Safety

Code §9061, and the non-resident fee is paid. The principal act limits interments at cemetery districts to residents, former residents who purchased plots when they were residents, property taxpayers in district bounds, former property taxpayers who purchased plots, eligible non-residents, and the family members of any of the above. By not allowing non-residents to purchase a plot, CMCD is compliant with legal constraints on the burial of non-residents.

- ❖ In order to adequately plan for existing and future demand and capacity needs, cemeteries track the number of interments annually. CMCD tracks the number of annual burials.

CRESCENT MILLS CEMETERY DISTRICT DETERMINATIONS

Growth and Population Projections

- ❖ There are approximately 373 residents within Crescent Mills Cemetery District (CMCD).
- ❖ Over the past decade the District has not experienced a significant increase in population.
- ❖ No or slow growth is expected within the District.

The Location and Characteristics of Disadvantaged Unincorporated Communities Within or Contiguous to the Agency's SOI

- ❖ The population threshold by which Plumas LAFCo will define a community is yet to be determined. Specific disadvantaged unincorporated communities and characteristics of the communities will be identified when appropriate as other areas are to be annexed to the District.

Present and Planned Capacity of Public Facilities and Adequacy of Public Services, Including Infrastructure Needs and Deficiencies

- ❖ The District reported there were no burials in 2012, 2013 and 2014.
- ❖ Details about the capacity of Crescent Mills Cemetery were not provided.
- ❖ At present, the District reported that there are no significant infrastructure needs or deficiencies with regard to the one cemetery.
- ❖ It is unclear how the District would manage a burial if it were to arise. The District has no revenue stream and it is unclear what the fee is for a burial at the cemetery.

Financial Ability of Agencies to Provide Services

- ❖ The District reports that current financing levels are adequate to deliver services however; CMCD has no revenue sources and does not appear to be actively providing services.

Status of, and Opportunities for, Shared Facilities

- ❖ The District does not share facilities.
- ❖ Sharing resources with other cemetery districts may provide an opportunity for improved efficiency and decreased costs.

Accountability for Community Service Needs, Including Governmental Structure and Operational Efficiencies

- ❖ The District demonstrated minimal accountability and transparency in its disclosure of information and cooperation with Plumas LAFCo. The District was unable to provide a portion of the requested information.
- ❖ It appears that the District does not conduct the required outreach activities, such as agendas and minutes. Additionally, it is likely that the District is not meeting a minimum of 4 times a year as required by its principal act.
- ❖ CMCD may consider the following governance options: merging with another cemetery district or dissolving the district, as it does not appear to be actively providing services to the constituents within its bounds. Consolidation of cemetery districts in Plumas County in some manner is a potential option to address financing issues, lack of interest in board activities, and concerns of failure to operate within legal requirements for a public entity.