



PLUMAS COUNTY CEMETERY DISTRICTS SPHERE OF INFLUENCE UPDATE

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Prepared for the
Plumas County Local Agency Formation Commission
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Plumas County LAFCo
Cemetery Districts SOI Update

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1. INTRODUCTION

This Sphere of Influence (SOI) Study has been prepared for the Plumas Local Agency Formation Commission (Plumas LAFCo). Local Agency Formation Commissions (LAFCOs) are quasi-legislative local agencies created in 1963 to assist the State in encouraging the orderly development and formation of local agencies. This SOI Study consists of a review of the four recreation districts in Plumas County with regard to the boundary recommendations for recreation services. The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.) is the statutory authority for the preparation of an MSR and periodic updates of the Sphere of Influence of each local agency.

A Sphere of Influence is a plan for the probable physical boundaries and service area of a local agency, as determined by the affected Local Agency Formation Commission (Government Code §56076). Government Code §56425(f) requires that each Sphere of Influence be updated not less than every five years as necessary, and §56430 provides that a Municipal Service Review shall be conducted in advance of the Sphere of Influence update.

SPHERE OF INFLUENCE UPDATES

An SOI is a LAFCo-approved plan that designates an agency's probable future boundary and service area. Spheres are planning tools used to provide guidance for individual boundary change proposals and are intended to encourage efficient provision of organized community services and prevent duplication of service delivery. Territory cannot be annexed by LAFCo to a city or a district unless it is within that agency's sphere of influence.

The purposes of the SOI include the following: to ensure the efficient provision of services, discourage urban sprawl and premature conversion of agricultural and open space lands, and prevent overlapping jurisdictions and duplication of services.

LAFCo cannot regulate land use, dictate internal operations or administration of any local agency, or set rates. LAFCo is empowered to enact policies that indirectly affect land use decisions. On a regional level, LAFCo promotes logical and orderly development of communities as it considers and decides individual proposals. LAFCo has a role in reconciling differences between agency plans so that the most efficient urban service arrangements are created for the benefit of current and future area residents and property owners.

The Cortese-Knox-Hertzberg (CKH) Act requires LAFCOs to develop and determine the SOI of each local governmental agency. They may do so with or without an application and any interested person may submit an application proposing an SOI amendment. LAFCo may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations.

In adopting or amending an SOI, LAFCo must make the following determinations:

- ❖ Present and planned land uses in the area, including agricultural and open-space lands;

- ❖ Present and probable need for public facilities and services in the area;
- ❖ Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide;
- ❖ Existence of any social or economic communities of interest in the area if the Commission determines these are relevant to the agency; and
- ❖ For an update of an SOI 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 1st, 2012, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

By statute, LAFCo must notify affected agencies 21 days before holding the public hearing to consider the SOI and may not update the SOI until after that hearing. The LAFCo Executive Officer must issue a report including recommendations on the SOI amendments and updates under consideration at least five days before the public hearing.

PLUMAS LAFCO POLICIES AND PROCEDURES RELATED TO SPHERE OF INFLUENCE

Plumas LAFCo has adopted policies and procedures related to spheres of influence that are included as part of an overall Plumas LAFCo policy, standards and procedures document adopted on June 16, 2010.

Plumas LAFCo has discussed and considered the SOI process in open session, and has adopted a schedule notwithstanding budget appropriations for completing the various municipal service reviews and sphere of influence updates for Plumas County.

PUBLIC PARTICIPATION PROCESS

Plumas LAFCo is authorized by the California Legislature and delegated powers as stated in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the Act). LAFCo proceedings are subject to the provisions California's open meeting law, the Ralph M. Brown Act (Government Code Sections 54950 et seq.)

The Brown Act requires advance posting of meeting agendas and contains various other provisions designed to ensure that the public has adequate access to information regarding the proceedings of public boards and commissions. Plumas LAFCo complies with the requirements of the Brown Act.

SOI ALTERNATIVES

LAFCo may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations. Based on review of the guidelines of Plumas LAFCo as well as other LAFCos in the State, various conceptual approaches have been identified from which to choose in designating an SOI. These seven approaches are explained below:

- 1) Coterminous Sphere:

A Coterminous Sphere means that the Sphere of Influence for a city or special district that is the same as its existing boundaries of the city or district.

2) Annexable Sphere:

A sphere larger than the agency's boundaries identifies areas the agency is expected to annex. The annexable area is outside the district boundaries and inside the sphere of influence.

3) Detachable Sphere:

A sphere that is smaller than the agency's boundaries identifies areas the agency is expected to detach. The detachable area is the area within the agency bounds but not within its sphere of influence.

4) Zero Sphere:

A zero sphere indicates the affected agency's public service functions should be reassigned to another agency and the agency should be dissolved or combined with one or more other agencies.

5) Consolidated Sphere:

A consolidated sphere includes two or more local agencies and indicates the agencies should be consolidated into one agency. While one of the goals of LAFCO is to consider consolidation of districts, this is not possible or advisable for the four recreation districts considered in this report.

6) Limited Service Sphere:

A limited service sphere is the territory included within the SOI of a multi-service provider agency that is also within the boundary of a limited purpose district which provides the same service (e.g., fire protection), but not all needed services. Territory designated as a limited service SOI may be considered for annexation to the limited purpose agency without detachment from the multi-service provider.

This type of SOI is generally adopted when the following conditions exist:

a) The limited service provider is providing adequate, cost effective and efficient services

b) The multi-service agency is the most logical provider of the other services

c) There is no feasible or logical SOI alternative

d) Inclusion of the territory is in the best interests of local government organization and structure in the area Government Code §56001 specifically recognizes that in rural areas it may be appropriate to establish limited purpose agencies to serve an area rather than a single service provider, if multiple limited purpose agencies are better able to provide efficient services to an area rather than one service district.

Moreover, Government Code Section §56425(i), governing sphere determinations, also authorizes a sphere for less than all of the services provided by a district by requiring a district affected by a sphere action to "establish the nature, location, and extent of any functions of classes of services provided by existing districts" recognizing that more than

one district may serve an area and that a given district may provide less than its full range of services in an area.

7) Sphere Planning Area:

LAFCo may choose to designate a sphere planning area to signal that it anticipates expanding an agency's SOI in the future to include territory not yet within its official SOI. There are no anticipated sphere planning areas within Plumas County at this time.

SOI UPDATE PROCESS

LAFCo is required to establish SOIs for all local agencies and enact policies to promote the logical and orderly development of areas within the SOIs. Furthermore, LAFCo must update those SOIs every five years, as necessary. In updating the SOI, LAFCo is required to conduct a Municipal Service Review (MSR) and adopt related determinations. This report identifies SOI determinations and recommends a SOI for the each of the four recreation districts.

LAFCo must notify affected agencies 21 days before holding a public hearing to consider the SOI and may not update the SOI until that hearing is closed. The LAFCo Executive Officer must issue a report including recommendations on the SOI amendment and update under consideration at least five days before the public hearing.

CALIFORNIA ENVIRONMENTAL QUALITY ACT

LAFCo has the discretion to limit SOI updates to those that it may process without unnecessarily delaying the SOI update process or without requiring its funding agencies to bear the costs of environmental studies associated with SOI expansions. Any local agency or individual may file a request for an SOI amendment. The request must state the nature of and reasons for the proposed amendment, and provide a map depicting the proposal.

LAFCo may require the requester to pay a fee to cover LAFCo costs, including the costs of appropriate environmental review under CEQA. LAFCo may elect to serve as lead agency for such a review, may designate the proposing agency as lead agency, or both the local agency and LAFCo may serve as co-lead agencies for purposes of an SOI amendment.

Local agencies are encouraged to consult with LAFCo staff early in the process regarding the most appropriate approach for the particular SOI amendment under consideration.

Certain types of SOI amendments are likely exempt from CEQA review. Examples are SOI expansions that include territory already within the bounds or service area of an agency, SOI reductions, zero SOIs and coterminous SOI's. SOI expansions for limited purpose agencies that provide services (e.g., fire protection, levee protection, cemetery, and resource conservation) needed by both rural and urban areas are typically not considered growth-inducing and are likely exempt from CEQA. Similarly, SOI expansions for districts serving rural areas (e.g., irrigation water) are typically not considered growth inducing.

Remy et al. write:

"In *City of Agoura Hills v. Local Agency Formation Commission* (2d Dist.1988) 198 Cal.App.3d480, 493-496 [243 Cal.Rptr.740] (*City of Agoura Hills*), the court held that a

LAFCO’s decision to approve a city’s sphere of influence that in most respects was coterminous with the city’s existing municipal boundaries was not a “project” because such action did not entail any potential effects on the physical environment.”

DISADVANTAGED UNINCORPORATED COMMUNITIES

SB 244 requires LAFCOs to consider disadvantaged unincorporated communities when developing spheres of influence. Upon the next update of a sphere of influence on or after July 1, 2012, SB 244 requires LAFCo to include in an MSR (in preparation of a sphere of influence update):

1) The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere; and

2) The 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 community within or contiguous to the sphere of influence.

In determining spheres of influence, SB 244 authorizes LAFCo to assess the feasibility of and recommend reorganization and consolidation of local agencies to further orderly development and improve the efficiency and affordability of infrastructure and service delivery. The US Census Bureau shows the following information regarding Plumas County:

U.S. Census Data Plumas County		
	Plumas County	California
Population, 2010	20,007	37,254,503
Population Estimate, 2018	19,773	39,809,693
Percentage Change	-1.2%	6.9%
Median Household Income, 2011-2015	\$47,333	\$61,818

Communities below 80 percent of the State Median Household Income, \$49,454, are considered disadvantaged. Thus, Plumas County could be considered disadvantaged because the median household income in Plumas County is \$47,333. However, the cemetery districts do not supply sewer, water or structural fire protection services, so no SOI Determinations are required.

CEMETERY DISTRICTS IN PLUMAS COUNTY

The principal act that governs cemetery districts is the Public Cemetery District Law.¹ 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.² The law allows the district to inter non-residents under certain circumstances.³

There are nine cemetery districts that serve Plumas County. Each of the districts has been covered in one of the five regional MSRs. All districts in the County are shown in Figure 1-1.

Each of the cemetery districts has faced similar struggles in providing transparent, adequate services within legal requirements while simultaneously challenged by limited public interest and insufficient financing. Specifically, all of the districts have suffered from hard to fill vacancies on the governing bodies. There is often a high turnover rate of the board members, and vacancies remain unfilled for long periods of time. The districts operate on minimal budgets and many reported that revenues were insufficient to provide an adequate level of services. As a result of these skeletal budgets, the districts often rely almost entirely on volunteer efforts on the part of the board members and other volunteer/community service programs for administration and maintenance. Due to the informal and small nature of these districts, there is a general lack of understanding of the legal requirements regarding a public agency and more specifically the detailed requirements of cemetery districts. Quincy LaPorte Cemetery District and Meadow Valley Cemetery District are the exceptions, in that the districts have been able to maintain an adequate level of services and build a healthy reserve within a constrained budget; however, these are the exceptions to the generally struggling cemetery districts.

Given the constraints shared by all of the cemetery districts, reorganization of some form may be beneficial to the agencies in improving efficiency and thereby addressing many of the common challenges faced by these agencies. Reorganization of the districts could occur at a countywide or regional level depending on the interest of the districts. A larger district would eliminate excess governing bodies and administrative structures, enabling the cemetery district to draw from a larger population to fill the board seats. Additionally, the district would be able to best leverage the available resources and capitalize on personnel and equipment sharing to the greatest extent practicable. Finally, as a larger more visible agency, the district would be more likely to be placed under public scrutiny to ensure operations are appropriate for a public agency. Regional consolidation would offer smaller more short-term steps that may garner greater support from the

¹ California Health and Safety Code §9000-9093.

² California Health and Safety Code §9040.

³ 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.

public, as governance continues to be more local local. Within this report, the opportunity for Quincy LaPorte Cemetery District to annex the Cromberg Cemetery District was identified as a regional option for consolidation that would result in improved accountability for constituents in the area. Similarly, Crescent Mills Cemetery District annexed by Greenville Cemetery District would improve operations and governance of the cemetery in Crescent Mills.

While many of the cemetery districts have expressed interest in consolidation to some degree, there are also concerns of loss of local control and representation. Discussions amongst the Indian Valley cemetery districts were met with mixed responses. In order for consolidation to be welcomed by the public, it is essential that the local districts identify the benefits that consolidation could offer locally, and at the same time, recognize the assistance that consolidation will bring to neighboring districts that are struggling to continue operations and maintain historical landmarks. Initial consolidation of neighboring districts may provide a template for others in moving forward with similar reorganizations. In order to initiate such a consolidation, it would require a resolution from either the Board of Supervisors, the boards of the affected districts, or the LAFCo commission. The cost of consolidation would likely be minimal if shared among multiple districts.

Figure 1-1: Plumas County Cemetery Districts

RECOMMENDATIONS

Spheres of Influence

It is the intent of this report to make recommendations regarding the updated Spheres of Influence for each of the cemetery districts. While consolidation is a consideration for the aforementioned reasons, at this point, it appears to be premature to consider a grand reorganization of all of the districts, primarily because a reorganization of that scope would require support of all of the districts. Backing of that scale is partly garnered by demonstration of other successful reorganizations. To that end, it is recommended that the Commission consider focusing on two such consolidations with the intent of 1) eliminating the two cemetery districts that are in essence not in operation, 2) demonstrating the process and the benefits of consolidation, and 3) provide a template of the process for future efforts. To that end, this report makes the following recommendations for each of the cemetery district SOIs covered in this report.

It is recommended that a coterminous SOI, indicating no anticipated boundary changes in the near term, be adopted for the following agencies:

- ❖ Chester Cemetery District
- ❖ Meadow Valley Cemetery District
- ❖ Mohawk Valley Cemetery District
- ❖ Portola Cemetery District
- ❖ Taylorsville Cemetery District

Based on a substantial lack of transparency that does not resemble a public agency and minimal operations that do not warrant a surplus agency to provide the services offered, it is recommended that zero SOIs, indicating eventual dissolution, be adopted for:

- ❖ Crescent Mills Cemetery District
- ❖ Cromberg Cemetery District

Should Crescent Mills and Cromberg Cemetery Districts be dissolved, then a successor agency must be identified to continue operations. For consistency of SOIs amongst the cemetery districts, the following agencies are recommended to include the territory presently within their respective boundaries as well as the territory within the neighboring district to be dissolved to indicate eventual annexation of that territory and continuation of services in the former district's stead:

- ❖ Greenville Cemetery District (including Crescent Mills Cemetery District)
- ❖ Quincy LaPorte Cemetery District (including Cromberg Cemetery District and the Greenhorn community)

It should be noted that these SOI recommendations are contingent upon approval of consistent SOIs. For example, should the zero SOIs not be approved for Crescent Mills and Cromberg Cemetery Districts, then the annexable SOIs for Greenville and Quincy LaPorte Cemetery Districts are no longer appropriate nor recommended.

Alternatively, should the Commission desire to send a significant signal of the intention and support of regional consolidations for the cemetery districts, then three regional SOIs would be appropriate. The eastern region would include Portola and Mohawk Valley Cemetery Districts. The central region would include Cromberg, Quincy LaPorte, and Meadow Valley Cemetery Districts. The northern region would include Chester, Crescent Mills, Greenville, and Taylorsville Cemetery Districts. An SOI does not initiate a boundary or governance change, but instead is an indicator of LAFCo's vision for future governance structure and boundaries.

Improvements to Operations and Management

Over the course of this review, several deficiencies and struggles were noted with regard to a majority of the cemetery districts. LAFCo has identified a need for targeted training for these districts to provide the tools necessary to properly operate a public agency. In addition, it is recommended that each agency evaluate its operations according to the following checklist to ensure that it is operating within legal requirements and has a clear structure to guide transparent and efficient operations.

- Conduct regular audits as defined by law (Government Code §26909) and submit to LAFCo (Government Code §26909)
- Adopt and annual budget prior to fiscal year and submit to County Auditor (Government Code §53901)
- Submit annual reports to the State Controller's Office (Government Code §53891)
- File Form 700s with filing agency as defined in Conflict of Interest Code prior to April 1 (Government Code §87203)
- Conduct ethics training for all board members (Government Code §53235)
- Develop a website prior to January 1, 2020 (Government Code §6270.6)
- Compile policies and bylaws that define the following:
 - Conflict of Interest Code (Government Code §81000, et seq.)
 - Response process for Public Records Requests (Government Code §6250 et seq.)
 - Actions to comply with Brown Act (Government Code §54950 et seq.)
 - Rotation of board member positions
 - Roles of Board Members and board positions
 - Description of staff responsibilities
 - Other operational processes specific to cemetery operations (i.e., monument limitations and transfer of ownership)
 - Policies and fees regarding burial of non-residents (California Health and Safety Code §9061)
 - Establishment of an endowment care fund (Health and Safety Code §9065)
 - Establishment of plot and endowment fees (Health and Safety Code §8738)

2. CHESTER CEMETERY DISTRICT

Chester Cemetery District (CCD) was formed as an independent special district on January 7, 1957. CCD provides cemetery related services, including interment of caskets and cremated remains, provision of cremation niches, and maintenance of grounds, to the residents around Lake Almanor. Regular maintenance and administration activities are completed by a single full-time general manager. Should the need arise for additional maintenance activities, then part-time assistants are hired. Chester Cemetery District provides maintenance services on a year-round basis.

The District offers services at two cemetery facilities within its bounds. Chester Cemetery has five acres of developed cemetery space and five acres of undeveloped space. The cemetery is reportedly in excellent condition, consisting of all green landscaping and no above ground monuments. The District may need to consider expanding the developed area to the rear, but at present, there is sufficient space for another several years before this will be necessary.

Prattville Pioneer Cemetery is two acres of rustic non-landscaped space. The cemetery is generally in good condition with no significant infrastructure needs. This cemetery is not in high demand. The remaining space at this cemetery is unknown as the cemetery lies on a lava bed, which makes it challenging to dig graves.

While the District does not provide cemetery services outside of its bounds, the District will service any non-resident of the District for the same fees as residents.

At present, the District reported that there are no significant infrastructure needs or deficiencies with regard to the two cemeteries. No particular challenges to providing adequate service levels were identified by the District.

CCD is located in the northwestern corner of the County, and encompasses the communities surrounding Lake Almanor. As shown in Figure 2-1, the boundary area includes the communities of Chester, Lake Almanor Country Club, Hamilton Branch, Lake Almanor West, Prattville, and East Shore. The District's boundaries encompass approximately 283 square miles. Since formation there has been one annexation to CCD; a portion of Lake Almanor West subdivision (215 acres) was annexed to the District in 1974.

A majority of the District is USFS land and the majority of the private land is commercial forest or agriculture, which discourages development. Residential development is focused around Lake Almanor. Chester has residential, commercial and industrial zones, with some surrounding rural environment zones. The developing areas around Lake Almanor are primarily residential with some rural environment parcels and few interspersed commercial zones.

There are approximately 3,957 residents within the District, based on census tract population in the 2010 census. It is estimated that the population of the Lake Almanor Basin grows to over 20,000 during the summer season from a winter population of about 5,000. Over the past decade the District has not experienced a significant increase in its year-round population.

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.

The District reported that demand for services is rarely static, and is always in flux; however, there is a current trend away from full-body burials to cremations. CCD regularly tracks the number of annual burials, and appropriately assesses remaining capacity at its facilities. The District handles between 20 and 40 burials a year on average. The District's service demand is expected to increase as development occurs.

CCD reported that its financing level was generally adequate to provide necessary services without going over budget; however, the District did note that there were budget limitations and that it hoped to cut some expenditures.

In addition to the regular fees, the District currently charges endowment fees. The District meets the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types. The District has an endowment care fund and provides endowment care to its cemeteries, as required by law.

The principal act requires the District to charge non-resident fees that are at least 15 percent higher than fees charged to residents and property owners. The District's fee schedule does not include such fees for non-residents.

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 allowing anybody to purchase a plot in one of its cemeteries, CCD is noncompliant with legal constraints on the burial of non-residents.

EXISTING SPHERE OF INFLUENCE BOUNDARY

CCD's Sphere of Influence (SOI) was first established on November 10, 1976. At that time, the SOI was made coterminous with the District's boundaries, as shown in Figure 2-1. There have been no changes to the SOI since it was established.

RECOMMENDED SPHERE OF INFLUENCE BOUNDARY

The only option identified throughout the service review is to reaffirm the District's coterminous SOI. CCD does not provide any services outside of its boundaries; no opportunities for service provision outside of its boundaries were identified. No alternative government structure options have been identified. Therefore, in order to reflect the District's current service area and the absence of any potential boundary changes, it is appropriate for the Commission to reaffirm CCD's current coterminous SOI.

Figure 2-1: Chester Cemetery District Boundaries and Existing Sphere of Influence

PROPOSED SPHERE OF INFLUENCE DETERMINATIONS

The nature, location, extent, functions, and classes of services provided

- ❖ Chester Cemetery District (CCD) provides cemetery related services, including interment of caskets and cremated remains, provision of cremation niches, and maintenance of grounds, to the residents around Lake Almanor. The District provides maintenance services on a year-round basis through a full-time general manager with the help of part-time assistants as needed.
- ❖ While CCD does not provide cemetery services outside of its bounds, the District will service any non-resident of the District for the same fees as residents.
- ❖ The District offers services at two cemetery facilities within its bounds, including Chester Cemetery and Prattville Pioneer Cemetery.

Present and planned land uses in the area, including agricultural and open-space lands

- ❖ 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.
- ❖ A majority of the District is USFS land and the majority of the private land is commercial forest or agriculture, which discourages development. Residential and commercial uses are focused around Lake Almanor. There are several rural environmental zones.
- ❖ There are approximately 3,957 residents within the District, based on census tract population in the 2010 census.
- ❖ Over the past decade the District has not experienced a significant increase in population.

Present and probable need for public facilities and services in the area

- ❖ The District's service demand is reportedly rarely static and is always in flux. CCD handles between 20 and 40 burials per year on average. At present, the District anticipates no significant change in demand in the short term.
- ❖ There is a current trend away from full-body burials to cremations.

Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide

- ❖ Chester Cemetery has the capacity to handle burials for several more years before expansion is necessary, especially at a low growth rate of service demand. The amount

of space available at Prattville Pioneer Cemetery is difficult to assess, as some areas have a hard rocky soil composition.

- ❖ At present, there are no significant infrastructure needs or deficiencies with regard to the two cemeteries. No particular challenges to providing adequate service levels were identified by the District.
- ❖ CCD regularly tracks the number of annual burials, and appropriately assesses remaining capacity at its facilities.
- ❖ Cemetery districts are required by the Health and Safety Code §8738 to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities. The District meets the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types.
- ❖ The Health and Safety Code §9068 requires cemetery districts to have non-resident fees if services are offered to non-residents. The District's fee schedule does not include such fees for non-residents.
- ❖ The cemetery district 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 allowing anybody to purchase a plot in one of its cemeteries, CCD is noncompliant with legal constraints on the burial of non-residents.

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's communities of interest include the residential communities of Chester, Lake Almanor Country Club, Hamilton Branch, Lake Almanor West, Prattville, and East Shore within the District's boundaries, as well as residents that utilize District's services from outside of the District's bounds.

3. 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. The District provides maintenance services once a year using community volunteers. The District's boundaries and current sphere of influence (SOI) are shown in Figure 3-1. The District does not provide cemetery services outside of its bounds, nor does it provide services to non-residents. The District offers services at one cemetery facility within its bounds. No infrastructure needs or challenges were reported by CMCD. The District did not provide the acreage, capacity or condition of the cemetery.

Crescent Mills has residential, commercial and industrial zones, with some surrounding rural environment zones. The majority of this land is privately owned. Based on GIS analysis of 2010 Census data, there are 373 permanent residents within the District. The District reported that demand for services is limited. CMCD tracks the number of annual burials at its cemetery, thus planning for existing and future demand and capacity needs. CMCD handles few burials, averaging between 0 and 1 burial in any given year. The District anticipates no significant change in demand in the short term, as there are no current or planned residential or commercial developments within its boundaries. CMCD 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.

The District does not have revenues or expenditures, and it is unclear what the fees for burial services are. It does not appear that the District is actively providing services; therefore, the lack of funds does not have any impact on the District.

The Health and Safety Code §9068 requires cemetery districts to have non-resident fees if services are offered to non-residents. Although the District has not adopted a non-resident fee schedule, CMCD does not offer plots to non-residents, and is therefore compliant with legal constraints on the burial of non-residents. The District reportedly does not have an endowment care fund or charge the endowment fee as legally required by the Health and Safety Code §8738.

EXISTING SPHERE OF INFLUENCE BOUNDARY

CMCD's Sphere of Influence (SOI) was first established on November 10, 1976. 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.

RECOMMENDED SPHERE OF INFLUENCE BOUNDARY

It is recommended that the Commission adopt a zero sphere of influence for Crescent Mills Cemetery District, indicating the intent to dissolve the District. CMCD does not have any funds and does not appear to be actively providing services. There have been no burials over a number of consecutive years and it is unclear how the District would manage a burial if one were to arise. Additionally, CMCD demonstrates a lack of accountability and

transparency in its disclosure of information to the public as legally required, which is demonstrated by the lack of public meetings and the failure to inform the public when such meetings do occur. To address CMCD's financial challenges, the lack of interest in Board activities, and concerns of failure to operate within legal requirements of a public entity, it is advisable that the District be dissolved and its operations be taken over by the adjacent Greenville Cemetery District. If the Commission finds this option appropriate, then it should adopt a zero sphere of influence for Crescent Mills Cemetery District to indicate its intent to dissolve CMCD.

Figure 3-1: Crescent Mills Cemetery District Boundaries and Existing Sphere of Influence

PROPOSED SPHERE OF INFLUENCE DETERMINATIONS

The nature, location, extent, functions, and classes of services provided

- ❖ 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. Maintenance services are provided once a year via volunteers.
- ❖ The District does not provide cemetery services outside of its bounds, nor does it provide services to non-residents.
- ❖ The District offers services at one cemetery facility within its bounds.

Present and planned land uses in the area, including agricultural and open-space lands

- ❖ 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.
- ❖ Crescent Mills has residential, commercial and industrial zones, with some surrounding rural environment zones. The majority of this land is privately owned.
- ❖ There are approximately 373 residents within CMCD.
- ❖ Over the past decade the District has not experienced a significant increase in population.

Present and probable need for public facilities and services in the area

- ❖ CMCD experiences low service demand and most years has no burials.
- ❖ Due to the absence of current or planned residential or commercial developments within the District, no or slow growth is expected within CMCD. The demand for services is expected to stay low.
- ❖ The District generally does not actively provide services to its constituents; maintenance activities are limited to once a year.

Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide

- ❖ Presently, there are no significant infrastructure needs or deficiencies with regard to the one cemetery. No challenges to service provision were reported by the District.
- ❖ Details regarding the capacity of the Crescent Mills Cemetery were not provided.

- ❖ The District plans for its future demand and capacity needs by tracking its annual number of burials.
- ❖ It is unclear how the District would manage a burial if one were to arise. CMCD has no revenue stream and it is unclear what the fee is for a burial at the cemetery.
- ❖ Cemetery districts are required by the Health and Safety Code §8738 to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities. CMCD does not charge the minimum endowment care fee as legally required.
- ❖ The Health and Safety Code §9068 requires cemetery districts to have non-resident fees if services are offered to non-residents. Although the District has not adopted a non-resident fee schedule CMCD does not offer plots to non-residents, and is therefore compliant with legal constraints on the burial of non-residents.

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's sole community of interest is Crescent Mills. No services are provided to non-residents or outside of the District's boundaries.

4. CROMBERG CEMETERY DISTRICT

Cromberg Cemetery District (CCD) was formed on December 11, 1922 to maintain and operate the Cromberg Cemetery. The extent and nature of services provided by the District is unknown since no response to the request for information was received from CCD during the Municipal Service Review (MSR) process. Pictures of the cemetery show that it is not grassed and therefore does not require regular landscaping work. Given the minimal amount paid toward professional services during the course of the year, it is assumed that any maintenance is minimal or that the District relies almost entirely on volunteers for maintenance of the grounds. The extent of any infrastructure needs related to Cromberg Cemetery is unknown. Little is known about the District's planning or management practices. It is also unknown if the District maintains staff of any kind.

The District is located between the communities of Greenhorn and Plumas Eureka, along the SR 70. Cromberg Cemetery District's boundaries encompass 36.3 square miles. There have been no recorded changes to the District's boundaries since the formation. The District's current boundaries and sphere of influence are shown in Figure 4-1. It is assumed that the District does not provide cemetery type services at cemeteries outside of its bounds. It is unknown what the District's burial policies are for non-residents.

The territory within CCD has a wide variety of zoning designations, including suburban residential, secondary suburban, 10-acre rural residential, 20-acre rural residential, light and heavy industrial, recreation, recreation commercial, convenience commercial, general agriculture, mining, general forest, and timberland production. There were approximately 261 residents within the Cromberg Census Designated Place as of 2010. It is assumed, based on growth trends within Plumas County, that the population of the area has remained the same or slightly declined since that time. 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.

Based on a survey of burials that was conducted in 2004, Cromberg Cemetery seems to average about two burials per year. It is likely that as the population of the area ages that demand for burials will increase. As of 2004, records show that there were a total of 185 plots in use. It could not be determined how much space was still available within the cemetery at present. It is unknown if CCD maintains records of its own interments.

The District, similar to other cemetery districts, operates within a minimal budget. CCD has been able to accumulate reserves sufficient for contingency purposes and necessary capital improvements. The District also has accumulated an endowment care fund as required by law with a balance of interest income that can be used for cemetery care. Although the District has not provided any information regarding its financial health, the analysis of its financial records indicates that revenues appear to be appropriate to the services offered by and demand for services from the District.

Additionally, the principal act requires the District to charge non-resident fees that are at least 15 percent higher than fees charged to residents and property owners. The District's fee schedule however was not provided and therefore it was not possible to determine if the District is meeting these requirements.

CCD faces a particular challenge filling board positions. Given the smaller size of the population within the District, the pool of possible board members is limited. The District does not have a web presence, does not conduct public outreach or have easily available contact information. This disconnect from the public has resulted in a lack of accountability and transparency on the part of the District.

EXISTING SPHERE OF INFLUENCE BOUNDARY

The District's SOI was last updated in 1976. The sphere extends outside the District's boundaries to the northwest to include the area up to the Quincy LaPorte Cemetery District's boundaries, as shown in Figure 4-1.

RECOMMENDED SPHERE OF INFLUENCE BOUNDARY

A zero sphere of influence is recommended for Cromberg Cemetery District, which would indicate its eventual dissolution and annexation into a neighboring cemetery district. The most recent MSR for CCD identified the option of the dissolution due to the challenges that the District is facing, including difficulty maintaining a full governing body and operating in a transparent manner. During the MSR process the District remained unresponsive to any attempts to establish contact and obtain information. CCD does not maintain a web presence, does not make information available to the public, and does not publish its contact information. A small population base combined with the lack of interest in the operations of the District by the public has resulted in a lack of accountability and transparency on the part of the District. In order to address the aforementioned issues, eliminate the duplication of governmental operations and increase efficiency, the recommended option is to dissolve CCD and annex the territory to Quincy LaPorte Cemetery District. Quincy LaPorte Cemetery District would be the most logical option for a successor agency, as it is one of the few cemetery districts in the County that was identified as maintaining an adequate level of services. Because Quincy LaPorte CD is not adjacent to Cromberg CD, the unserved area between the two districts comprised of the community of Greenhorn (which is presently within CCD's SOI) should also be included in Quincy LaPorte CD's SOI for eventual annexation. If the Commission chooses to proceed with this option then adopting a zero sphere of influence for Cromberg CD would be appropriate.

Figure 4-1: Cromberg Cemetery District Boundaries and Existing Sphere of Influence

PROPOSED SPHERE OF INFLUENCE DETERMINATIONS

The nature, location, extent, functions, and classes of services provided

- ❖ Cromberg Cemetery District (CCD) maintains and operates the Cromberg Cemetery serving the community of Cromberg and possibly Greenhorn since Greenhorn is located within the District's SOI and outside of a cemetery district. The extent and nature of services provided by the District is unknown. Maintenance needs are assumed to be minimal.
- ❖ It is assumed that the District does not provided cemetery type services at cemeteries outside of its bounds. It is unknown what the District's burial policies are for non-residents.
- ❖ The District offers services at one cemetery facility within its bounds.

Present and planned land uses in the area, including agricultural and open-space lands

- ❖ 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.
- ❖ The territory within CCD has a wide variety of zoning designations, including suburban residential, secondary suburban, 10-acre rural residential, 20-acre rural residential, light and heavy industrial, recreation, recreation commercial, convenience commercial, general agriculture, mining, general forest, and timberland production.
- ❖ There were approximately 261 residents within Cromberg Cemetery District (CCD) as of 2010. It is assumed, based on growth trends within Plumas County, that the population of the area has remained the same or slightly declined since that time.

Present and probable need for public facilities and services in the area

- ❖ Based on a survey of burials that was conducted in 2004, Cromberg Cemetery seems to average about two burials per year.
- ❖ It is likely that as the population of the area ages that demand for burials will increase.

Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide

- ❖ Due to the District's lack of response, little is known about CCD's operations, infrastructure needs, and available capacity.
- ❖ As of 2004, records show that there were a total of 185 plots in use. It could not be determined how much space was still available within the cemetery at present.

- ❖ It is unknown if CCD maintains records of its own interments.
- ❖ Cemetery districts are required by the Health and Safety Code §8738 to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities. The District has accumulated an endowment care fund by charging a minimum endowment fee as required by law with a balance of interest income that can be used for cemetery care.
- ❖ The Health and Safety Code §9068 requires cemetery districts to have non-resident fees if services are offered to non-residents. Without the District's fee schedule it cannot be determined if the District is meeting these requirements. The District's fee schedule was not provided and the fees charged are unknown.
- ❖ Although the District has not provided any information regarding its financial health, analysis of its financial records indicates that revenues appear to be appropriate to the services offered by and demand for services from the District. The District has been able to accumulate reserves sufficient for contingency purposes and necessary capital improvements.
- ❖ Lack of interest in the operations of the District by the public has resulted in a lack of accountability and transparency on the part of the District.

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's community of interest is Cromberg since it is located within the CCD boundaries and is served by Cromberg Cemetery. Greenhorn is also potentially a community of interest for CCD, since it is located within its SOI, but outside any other cemetery district. If served by CCD, Greenhorn residents would have to be legally charged higher non-resident fees by the District.

5. GREENVILLE CEMETERY DISTRICT

Greenville Cemetery District (GCD) was formed on August 7, 1923. The District provides cemetery related services, including headstones, opening and closing graves and maintenance of grounds, to the residents of Greenville and the surrounding area. While the District does not provide cemetery services outside of its bounds, the District will service any non-resident of the District for an increased fee. Regular maintenance and opening and closing of plots are performed by one part-time maintenance worker. Should the need arise for additional maintenance activities, then part-time assistants are hired. Part-time maintenance is provided on a year-round basis. The District offers services at one cemetery within its bounds. Greenville Cemetery has seven acres of developed cemetery space and 33 acres of undeveloped space. The cemetery is reportedly in great condition, consisting of all green landscaping. There are occasional infrastructure needs in form of equipment, such as mowers or sprinklers. No particular challenges to service provision were reported.

GCD is located in the north-northwestern corner of the County, and encompasses the northern part of Indian Valley, including the communities of Greenville and Canyon Dam. The District's boundaries, which are shown in Figure 5-1, encompass approximately 110 square miles. Since the formation there have been no annexations to or detachments from the District.

The majority of the District is forestland. The remainder of the District includes residential uses. Based on GIS analysis of 2010 Census data, there are 1,795 permanent residents within the District. GCD has not experienced a significant increase in population in the last decade. Similarly, slow or no growth is expected in the foreseeable future. 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.

The District reported that demand for services is consistent with approximately 10-15 burials each year. GCD noted that there was a current trend away from full-body burials to cremations. While GCD does not conduct formal demand forecasting, trends and anticipations are discussed during the District's regular meetings. At present, the District anticipates no significant change in demand in the short term. GCD appropriately tracks the number of burials each year.

Although the District has an approved five-year auditing schedule, GCD at times falls out of this schedule due to cost of financial audits. 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. Given the small nature of the District, it is essential that controls be in place to ensure proper use of public funds.

GCD reported that its financing level was generally adequate to provide necessary services without going over budget. In addition to the regular fees, the District currently charges endowment fees. The District meets the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types. The principal act requires the District to

charge non-resident fees that are at least 15 percent higher than fees charged to residents and property owners. The District's fee schedule does include such fees; however, it was unclear if every fee charged was at least 15 percent higher. 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 allowing anybody to purchase a plot in one of its cemeteries, GCD is noncompliant with legal constraints on the burial of non-residents.

EXISTING SPHERE OF INFLUENCE BOUNDARY

GCD's Sphere of Influence (SOI) was first established on November 10, 1976. The SOI is currently coterminous with the District's boundaries. There have been no changes to the SOI since it was established. The existing SOI is shown in Figure 4-1.

RECOMMENDED SPHERE OF INFLUENCE BOUNDARY

It is recommended that Greenville Cemetery District's SOI be expanded to include the boundary area of Crescent Mills Cemetery District, which would indicate the intended annexation of CMCD by GCD. Due to the CMCD's lack of accountability and transparency, financial challenges, operational inactivity, the lack of public interest in Board activities, and concerns of failure to adhere to legal requirements for public entities, an advisable option is to dissolve Crescent Mills CD. Since GCD is directly adjacent to CMCD, operates within legal requirements, and appears to have sufficient capacity to take over additional cemetery services, especially given CMCD's small size and its extremely low service demand, Greenville Cemetery District would be a logical successor for CMCD's operations. Although Taylorsville Cemetery District is also adjacent to CMCD, because TCD faces its own unique challenges that it has been addressing (i.e., difficulty filling board positions, issues separating cemetery operations from the post office operations, and challenges assessing cemetery capacity due to the lack of adequate burial tracking) as described further in this report and in the Municipal Service Review, Greenville Cemetery District appears to be in a better position in terms of operational and financial capacity to take over additional cemetery services.

The annexation of CMCD to GCD would eliminate the duplication of government operations and increase efficiency of public services for the entire area, as well as address specific challenges experienced by CMCD. Consolidation of services in the hands of a more capable and financially stable service provider in this case is highly recommended, and if the Commission finds it an appropriate action, it should amend the Greenville Cemetery District's sphere of influence by expanding it to include the boundary area of Crescent Mills Cemetery District, which would serve as an indication of intent to annex CMCD to GCD.

Figure 5-1: Greenville Cemetery District Boundaries and Existing Sphere of Influence

PROPOSED SPHERE OF INFLUENCE DETERMINATIONS

The nature, location, extent, functions, and classes of services provided

- ❖ Greenville Cemetery District (GCD) provides cemetery related services, including headstones, opening and closing graves and maintenance of grounds, to the residents of Greenville and the surrounding area. The District provides regular part-time maintenance using one part-time maintenance worker and assistants hired as needed.
- ❖ The District offers services at one cemetery facility within its bounds.
- ❖ While the District does not provide cemetery services outside of its bounds, the District will service any non-resident of the District for an increased fee.

Present and planned land uses in the area, including agricultural and open-space lands

- ❖ 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.
- ❖ The majority of the district is forestland. The rest of the territory consists of residential uses.
- ❖ Based on GIS analysis of 2010 Census data, there are 1,795 permanent residents within the District.
- ❖ Over the past decade, the District has not experienced a significant increase in population.
- ❖ No or slow growth is expected within the District.

Present and probable need for public facilities and services in the area

- ❖ It was reported that the District's demand for services is consistent with approximately 10-15 burials per year.
- ❖ There has been a trend away from full-body burials to cremations.
- ❖ GCD anticipates no significant change in service demand in the short term. Annexation of the Crescent Mills Cemetery District (CMCD) territory to GCD would only minimally increase the District's demand due to CMCD's small size and minimal demand for services.

Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide

- ❖ The cemetery is reportedly in great condition, consisting of all green landscaping. There are occasional infrastructure needs in the form of equipment, such as mowers or sprinklers. No particular challenges to service provision were reported.
- ❖ Greenville Cemetery has the capacity to handle burials for a number of years before expansion is necessary, since less than a quarter of the cemetery is developed.
- ❖ The District's financing levels are reportedly adequate to deliver services; however, the District did note that there were budget limitations, which resulted in the lack of consistent audits and inability to purchase desired equipment.
- ❖ The District plans for its future demand and capacity needs by tracking its annual number of burials.
- ❖ Cemetery districts are required by the Health and Safety Code §8738 to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities. The District meets the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types.
- ❖ The Health and Safety Code §9068 requires cemetery districts to have non-resident fees if services are offered to non-residents. GCD charges non-residents higher service fees but it is unclear whether these fees are at least 15 percent higher than resident fees as legally required.
- ❖ The cemetery district 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 allowing anybody to purchase a plot in one of its cemeteries, GCD is noncompliant with legal constraints on the burial of non-residents.

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's communities of interest include Greenville and Canyon Dam within GCD's boundaries, as well as residents that utilize the District's services from outside of the District's bounds. The community of Crescent Mills is also a community of interest for GCD since Crescent Mills Cemetery District may potentially be annexed into the District.

6. MEADOW VALLEY CEMETERY DISTRICT

Meadow Valley Cemetery District (MVCD) is located in the southwest portion of Plumas County and encompasses the communities of Meadow Valley and Bucks Lake, as shown in Figure 6-1. MVCD is abutted by Quincy-La Porte Cemetery District to the east and south. MVCD's boundaries encompass 218 square miles. There have been no recorded changes to the District's boundaries since the formation. The territory within MVCD has a wide variety of zoning designations, including residential, commercial, recreation, agricultural preserve, general forest, and timberland production.

There were approximately 464 residents within the District as of the 2010 Census. The population of the area has remained the same or slightly declined in the last several years. Given historical trends of little to no growth within the District, MVCD expects continued slow growth in the area. 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.

The District maintains and operates the Meadow Valley Cemetery, including sales of full sized and cremated remain plots, opening and closing of cremated remain plots, and regular maintenance of the property from May to October. The District has an agreement with Quincy-La Porte Cemetery District for the opening and closing of full-sized plots. Maintenance is provided by one part-time seasonal maintenance worker. The District occasionally hires private companies to do specialized services, such as tree trimming or plumbing. MVCD does not provide services at cemeteries outside of its boundaries, but will bury any non-resident of the District for a higher fee.

Meadow Valley Cemetery is approximately 1.5 acres. The District reported that the developed portion of the cemetery is about 80 percent full and would likely be full in a few years. However, the undeveloped portion of the cemetery will be able to handle burials well into the future.

MVCD tracks the number of annual interments. The District averages about five to six burials per year. MVCD reported that aging of the population has led to greater demand for burials and there has been a general transition from full-body burials to burial of cremated remains.

The District reported that at present there are no significant needs at the cemetery. A site visit confirmed that the cemetery is regularly cared for and well maintained. The District would like to add a kiosk at the cemetery for posting of significant information and announcements. MVCD does not appear to face any particular challenges in providing adequate services.

MVCD considers its existing financing level to be sufficient to provide services. The District's primary revenue sources are property taxes, and burial and endowment fees. MVCD has a detailed list of fees for the lots, endowment care, vaults, administration, service set up, and cremation opening and closing. The District must meet the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types. Additionally, the

principal act requires the District to charge non-resident fees that are at least 15 percent higher than fees charged to residents and property owners. MVCD is meeting these fee requirements. The District also has an endowment care fund and provides endowment care to its cemeteries, as required by law.

The principal act, however, also 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 allowing anybody to purchase a plot in its cemetery, MVCD is noncompliant with legal constraints on the burial of non-residents.

EXISTING SPHERE OF INFLUENCE BOUNDARY

The District's SOI was last updated in 1976. The sphere of influence is coterminous with the District's boundaries, as shown in Figure 6-1.

RECOMMENDED SPHERE OF INFLUENCE BOUNDARY

It is recommended that the Commission reaffirm the existing coterminous SOI for Meadow Valley Cemetery District. The District currently does not provide services outside of its boundaries and no annexations into the District are anticipated. Although the MSR has identified an option of consolidating with Quincy-La Porte Cemetery District since it provides contract burial services to MVCD, at this time it is recommended that Quincy LaPorte CD's capacity to take on additional territory be assessed after annexing Cromberg CD and incorporating it into its operations. The option of a consolidation of MVCD and Quincy LaPorte CD may be reconsidered in the future. In order to reflect MVCD's current service area and absence of changes in service provision structure, the recommended option is to reaffirm the District's coterminous SOI.

Figure 6-1: Meadow Valley Cemetery District Boundaries and Existing Sphere of Influence

PROPOSED SPHERE OF INFLUENCE DETERMINATIONS

The nature, location, extent, functions, and classes of services provided

- ❖ Meadow Valley Cemetery District (MVCD) is located in the southwest portion of Plumas County and encompasses the communities of Meadow Valley and Bucks Lake.
- ❖ The District provides cemetery related services, including sales of full-sized and cremated remain plots, opening and closing of cremated remain plots, and regular maintenance of the property from May to October. Maintenance is provided by one part-time seasonal maintenance worker.
- ❖ The District has an agreement with Quincy-La Porte Cemetery District for the opening and closing of full-sized plots.
- ❖ Services are provided at the Meadow Valley Cemetery within the District's boundaries.
- ❖ MVCD does not provide services at cemeteries outside of its boundaries, but will bury any non-resident of the District for a higher fee.

Present and planned land uses in the area, including agricultural and open-space lands

- ❖ 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.
- ❖ The territory within MVCD has a wide variety of zoning designations, including residential, commercial, recreation, agricultural preserve, general forest, and timberland production.
- ❖ There were approximately 464 residents within the District. The population of the area has remained the same or slightly declined in the last several years.
- ❖ Given historical trends of little to no growth within the District, MVCD expects continued slow growth in the area.

Present and probable need for public facilities and services in the area

- ❖ The District averages about five to six burials per year.
- ❖ Aging of the population has led to greater demand for burials. There has been a general transition from full-body burials to burial of cremated remains.
- ❖ Minimal change in service demand is anticipated in the short-term.

Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide

- ❖ MVCD appropriately tracks the number of annual interments and assesses the remaining capacity in the cemetery.
- ❖ The District reported that the developed portion of the cemetery is approximately 80 percent full and would likely be full in about five years. However, the undeveloped portion of the cemetery district will be able to handle burials well into the future.
- ❖ There are no significant needs at the cemetery. A site visit confirmed that the cemetery is regularly cared for and well maintained.
- ❖ MVCD does not appear to face any particular challenges to providing adequate services. Financing levels are appropriate to the services provided.
- ❖ Cemetery districts are required by the Health and Safety Code §8738 to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities. The District has an endowment care fund and provides endowment care to its cemetery as required by law.
- ❖ The Health and Safety Code §9068 requires cemetery districts to have non-resident fees if services are offered to non-residents. MVCD is in compliance with this requirement.
- ❖ The cemetery district 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 allowing anybody to purchase a plot in its cemetery, MVCD is noncompliant with legal constraints on the burial of non-residents.

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's communities of interest include the communities of Meadow Valley and Bucks Lake within the MVCD's boundaries, as well as residents that utilize District's services from outside of the District's bounds.

7. MOHAWK VALLEY CEMETERY DISTRICT

Mohawk Valley Cemetery District (MoVCD) was formed on January 1, 1947 to maintain and operate the Mohawk Valley Cemetery and the Johnsville Cemetery, including sales of full-sized and cremated remain plots and regular maintenance of the property eight months of the year when there is no snow. Maintenance is provided by one employee who also performs administrative duties. The maintenance employee is required to have their own truck for the regular hauling of pine needles, tree limbs, brush, earth, equipment, and other materials. A site visit confirmed that the cemeteries are well maintained. There are no structures on the cemetery grounds, such as vaults and mausoleums. Opening and closing of the burial plots is offered by contractors. MoVCD does not provide services at cemeteries outside of its boundaries; however, the District will bury any non-resident of the District for a higher fee.

The Mohawk Cemetery is approximately three acres and is broken into two parts (A and B). The cemetery is about 50 percent filled and anticipated to have capacity for at least the next 20 years. The District is continually looking for space to expand into neighboring properties.

The Johnsville Cemetery is about 2.5 acres. The developed portion of the cemetery is approximately half full, and the undeveloped property is not yet in use. The District estimates that overall, the cemetery space is 35 percent full. Based on existing burial rates, the Johnsville Cemetery is expected to have sufficient capacity for at least 30 years.

The District reported that at present there are no significant needs at the cemeteries. The primary capital need is to ensure sufficient expansion space in the future.

MoVCD is located in the south-central portion of Plumas County and encompasses the communities of Graeagle, Johnsville, Plumas Eureka, Whitehawk Ranch, Clio, and Blairsden, as shown in Figure 7-1. MoVCD is abutted by Portola Cemetery District to the east, Cromberg Cemetery District to the northwest, and Quincy LaPorte Cemetery District to the west. MoVCD's boundaries encompass 129 square miles. Since formation, the District's boundaries have undergone one change. In 1999, the Gold Mountain Reorganization adjusted MoVCD and other agency boundaries in the area.

The territory within MoVCD has a wide variety of zoning designations, including residential, commercial, recreation, open space, general agriculture, agricultural preserve, general forest, and timberland production. There were approximately 1,746 residents within the Johnsville, Plumas Eureka, Graeagle, Blairsden, C Road, Mohawk Vista, Valley Ranch, and Whitehawk Census Designated Places as of 2010. It is assumed, based on growth trends within Plumas County, that the population of the area has remained the same or slightly declined since that time. Given historical trends of little to no growth within the District, MoVCD expects continued slow growth in the area.

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.

Demand for services has reportedly been approximately the same from year to year with no significant changes or fluctuations. The District averages about 13 to 14 burials per year at both of its cemeteries combined. It is anticipated that aging of the population will lead to greater demand for burials. MoVCD tracks the number of annual interments, which is considered a best management practice.

MoVCD reported that its current financing level appears to be adequate at this time. The District's primary revenue sources are property taxes, and burial and endowment fees. The District has been able to develop a healthy reserve over the last few years, and fees are sufficient to cover operations and maintenance. The District has a management practice of maintaining a reserve account for capital needs and maintains a contingency fund for emergency needs. It is unclear, however, from the financial reports what portion of the cash balance is attributed to the endowment fund. 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. It is recommended that the District maintain a separate defined fund for endowment care fees as required by law.

The District has a detailed list of fees for the lots by cemetery location for residents and non-residents of the District. The principal act requires the District to charge non-resident fees that are at least 15 percent higher than fees charged to residents and property owners. MoVCD is meeting the fee requirements for non-residents.

The principal act also 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. MoVCD reported that it was unsure of its past practice of burying any interested party regardless of residency. The District has made a commitment by adopting a resolution to ensure it is in compliance with burial requirements of non-residents.

The District has reached a pivotal point in its operations. It has become apparent that like many of the other cemetery districts, that the District has challenges due to a lack of training in the legal requirements and best management practices of public agencies. The Board had ceased to meet and business was entirely conducted by the former President of the Board. The Board is once again holding open public meetings and is making efforts to become informed regarding all legal requirements. The District is planning to adopt thorough policies and bylaws to ensure that operations are clearly defined and transparent.

EXISTING SPHERE OF INFLUENCE BOUNDARY

The District's SOI was last updated in 1976. The SOI is coterminous with the District's boundaries. The District's sphere of influence is shown in Figure 7-1.

RECOMMENDED SPHERE OF INFLUENCE BOUNDARY

It is recommended that the Commission reaffirm the existing coterminous SOI for Mohawk Valley Cemetery District. The District currently does not provide services outside of its boundaries and no annexations into the District are anticipated. The MSR had identified the option of consolidating with Cromberg Cemetery District, as it is struggling and immediately adjacent to MoVCD. However, given MoVCD's current focus on ensuring

legal and accountable operations within its own district, it is apparent that consolidation of MoVCD and Cromberg Cemetery District would be premature. In order to reflect MoVCD's current service area and absence of changes in service provision structure, the recommended option is to reaffirm the District's coterminous SOI.

Figure 7-1: Mohawk Valley Cemetery District Boundaries and Existing Sphere of Influence

DISCUSSION AND DETERMINATIONS

The nature, location, extent, functions, and classes of services provided

- ❖ Mohawk Valley Cemetery District (MoVCD) maintains and operates the Mohawk Valley Cemetery and the Johnsville Cemetery, including sales of full-sized and cremated remain plots and regular maintenance of the property eight months of the year when there is no snow. There are no structures on the cemetery grounds, such as vaults and mausoleums. Opening and closing of the burial plots is offered by contractors.
- ❖ Services are provided within the District's boundaries to the communities of Graeagle, Johnsville, Plumas Eureka, Whitehawk Ranch, Clio, and Blairsden.
- ❖ MoVCD does not provide services at cemeteries outside of its boundaries; however, the District will bury any non-resident of the District for a higher fee.

Present and planned land uses in the area, including agricultural and open-space lands

- ❖ Mohawk Valley Cemetery District (MoVCD) 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.
- ❖ The territory within MoVCD has a wide variety of zoning designations, including residential, commercial, recreation, open space, general agriculture, agricultural preserve, general forest, and timberland production.
- ❖ The District had approximately 1,746 residents as of the 2010 Census. It is assumed, based on growth trends within Plumas County, that the population of the area has remained the same or slightly declined since that time.
- ❖ Given historical trends of little to no growth within the District, MoVCD expects continued slow growth in the area.

Present and probable need for public facilities and services in the area

- ❖ Demand for services has reportedly been approximately the same from year to year with no significant changes or fluctuations. The District averages about 13 to 14 burials per year at both of its cemeteries combined.
- ❖ It is anticipated that aging of the population will lead to greater demand for burials.

Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide

- ❖ A site visit confirmed that the cemeteries are well maintained. The District reported that at present there are no significant needs at the cemeteries. There are also no

equipment needs. The primary capital need is to ensure sufficient expansion space in the future.

- ❖ The Mohawk Cemetery is approximately 50 percent full and has about 20 years of remaining space. The Johnsville Cemetery is about 35 percent full and has sufficient capacity for at least 30 years.
- ❖ The District plans for its future demand and capacity needs by tracking its annual number of burials.
- ❖ MoVCD's current financing level appears to be adequate at this time. Revenues are appropriate to the services provided. The District has been able to develop a healthy reserve over the last few years, and fees are sufficient to cover operations and maintenance.
- ❖ Cemetery districts are required by the Health and Safety Code §8738 to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities. Although the District charges the required endowment fees, it is unclear what portion of the District's cash balance is attributed to the endowment fund. It is recommended that the District maintain a separate defined fund for endowment care fees as required by law.
- ❖ The Health and Safety Code §9068 requires cemetery districts to have non-resident fees if services are offered to non-residents. MoVCD appropriately charges non-residents service fees that are at least 15 percent higher than resident fees.
- ❖ The cemetery district 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. It is unclear whether these burial limitations had been followed by the District in the past, but MoVCD adopted a resolution to ensure future compliance.
- ❖ The District has experienced some accountability and transparency challenges, including a long stretch without public board meetings, delayed response to Public Records Requests, and business was entirely conducted by the former President of the Board. The Board is once again holding open public meetings and is making efforts to become informed regarding all legal requirements.

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's communities of interest include Graeagle, Johnsville, Plumas Eureka, Whitehawk Ranch, Clio, and Blairsdan within MoVCD's boundaries, as well as residents that utilize District's services from outside of the District's bounds.

8. PORTOLA CEMETERY DISTRICT

Portola Cemetery District (PCD) was formed in 1958 to support and maintain the Whispering Pines Cemetery, Shady Grove Cemetery, Vinton Cemetery, Chilcoot Cemetery, and Sharkey's Cemetery. PCD provides cemetery maintenance, operations, endowment, and interment services. Interment services provided by the District include excavation, backfill for caskets, the set-up of greens, chairs and lowering device, and moving and replacing headstones to accommodate a burial. Management, operations and year-round maintenance of the cemeteries are provided by contractors. While PCD does not provide cemetery services outside of its bounds, the District will service any non-resident of the District for additional fees.

All cemeteries were reported to be in good condition and have no significant problems or needs.

The District is located in the eastern part of Plumas County and encompasses the communities of Chilcoot, Vinton, Beckwourth, Lake Davis, Delleker, Iron Horse, Gold Mountain, and the City of Portola. The present boundaries of the District, shown in Figure 8-1, encompass approximately 217 square miles. Following formation, the District undertook two annexations, the most recent of which took place in 1999 and involved the territory of Gold Mountain. Designated land uses within the District are primarily wildland and agricultural with some residential, suburban and recreational uses around the communities of Chilcoot, Lake Davis, Delleker, and City of Portola.

There are close to 4,000 residents within the District. The District reported that it had observed minimal growth in population and service demand in the last several years.

There are three planned developments within the District's boundaries in the City of Portola, which have the potential to add approximately 2,440 additional residents. The Portola 192 development, comprised of 189 single-family homes and 70 multi-family units is located in the very western part of the City of Portola. The project currently is undeveloped. Portola Highlands (formerly Woodbridge development) consists of 1,005 dwelling units and extends from the Portola High School in the north to the southern boundary of the city. The project is similarly currently undeveloped.⁴ Mountain View Estates is an eight-acre development with 14 planned dwelling units. The lots have not yet been developed.

There is a number of other potential developments and empty lots outside of the City but within the boundaries of Portola Cemetery District that would consist of 210 residential units. Although these areas may not be developed in the short-term, they may be indicative of the long-term potential for growth.

Although the District anticipates the decline in service demand in the future due to migration of people out of the area, given the number and size of planned and proposed developments, the population of the District has the potential to nearly double at build-out

⁴ City of Portola, 5th Cycle Housing Element Update, 2018, <http://www.hcd.ca.gov/community-development/housing-element/docs/portola-5th-adopted052418.pdf>

of the projects. So while in the short-term demand may experience minimal growth to a slight decline, in the long run there is the potential for a strong increase in service demand once the developments are completed and populated. 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.

The District does not keep comprehensive records of recent and historical burials and was unable to provide the number of occupied and unoccupied plots. Consequently, the remaining capacity of each facility is unknown. There have been on average approximately 25 burials per year. The District reports that currently its facilities have adequate capacity to provide cemetery services to its service area. There is also available space for future expansion.

The District reported that the current financing level is adequate to deliver services. No challenges to financing were identified. The District's two largest sources of income are revenues from the sale of gravesites and other services and property taxes. The District has a fee schedule for the cemetery services it provides. The District charges appropriate endowment fees, has an endowment care fund and provides endowment care to its cemeteries, as required by law. Portola Cemetery District also lists non-resident fees for each plot type in its price schedule that are at least 15 percent higher than resident fees as legally required.

The principal act, however, 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 allowing anybody to purchase a plot in its cemeteries, the District is non-compliant with legal constraints on the burial of non-residents.

EXISTING SPHERE OF INFLUENCE BOUNDARY

The sphere of influence for the District was adopted in 1976. The PCD SOI is coterminous with its bounds, as shown in Figure 8-1. There have been no SOI changes since its adoption.

RECOMMENDED SPHERE OF INFLUENCE BOUNDARY

The only SOI option identified for Portola Cemetery District is to reaffirm its coterminous SOI. PCD does not provide any services outside of its boundaries, and no opportunities for such out-of-boundary service provision were found. The District also did not identify any prospective growth areas outside of its boundaries where it could potentially serve in the future. The Municipal Service Review revealed no alternative governance structure options or potential service structure reorganizations. Therefore, in order to reflect the District's current services area and the absence of any potential boundary changes, it is recommended that the Commission reaffirm PCD's coterminous SOI.

Figure 8-1: Portola Cemetery District Boundaries and Existing Sphere of Influence

PROPOSED SPHERE OF INFLUENCE DETERMINATIONS

The nature, location, extent, functions, and classes of services provided

- ❖ Portola Cemetery District (PCD) is located in the eastern part of Plumas County and encompasses the communities of Chilcoot, Vinton, Beckwourth, Lake Davis, Delleker, Iron Horse, Gold Mountain, and the City of Portola.
- ❖ PCD provides cemetery maintenance, operations, endowment, and interment services. Interment services provided by the District include excavation, backfill for caskets, the set-up of greens, chairs and lowering device, and moving and replacing headstones to accommodate a burial. Management, operations and year-round maintenance of the cemeteries are provided by contractors.
- ❖ Services are provided at the Whispering Pines Cemetery, Shady Grove Cemetery, Vinton Cemetery, Chilcoot Cemetery, and Sharkey's Cemetery.
- ❖ While the District does not provide cemetery services outside of its bounds, the District will service any non-resident of the District for additional fees.

Present and planned land uses in the area, including agricultural and open-space lands

- ❖ 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.
- ❖ Designated land uses within the District are primarily wildland and agricultural with some residential, suburban and recreational uses around the communities of Chilcoot, Lake Davis, Delleker, and the City of Portola.
- ❖ There are close to 4,000 residents within the District. Over the past several years, the District experienced a minimal increase in population.
- ❖ Although little to negative population growth is expected in the short-term, planned and proposed developments within the District have the potential to double the population of PCD at their buildout.

Present and probable need for public facilities and services in the area

- ❖ The District reported that it had observed minimal growth in service demand in the last several years. There have been on average approximately 25 burials per year.
- ❖ Although the District anticipates the decline in service demand in the near future due to migration of people out of the area, given the number and size of planned and proposed developments, in the long run there is the potential for a significant increase in service demand once the developments are completed and populated.

Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide

- ❖ The District does not keep comprehensive records of recent and historical burials and was unable to provide the number of occupied and unoccupied plots. Consequently, the exact remaining capacity of each facility is unknown.
- ❖ The District reports that currently its facilities have adequate capacity to provide cemetery services to its service area. There is also available space for future expansion.
- ❖ All cemeteries were reported to be in good condition and have no significant problems or needs.
- ❖ The current financing level is adequate to deliver services. No challenges to financing were identified.
- ❖ Cemetery districts are required by the Health and Safety Code §8738 to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities. The District has an endowment care fund and provides endowment care to its cemetery as required by law.
- ❖ The Health and Safety Code §9068 requires cemetery districts to have non-resident fees if services are offered to non-residents. PCD is in compliance with this requirement.
- ❖ The cemetery district 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 allowing anybody to purchase a plot in its cemeteries, PCD is noncompliant with legal constraints on the burial of non-residents.

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's communities of interest include the communities of Chilcoot, Vinton, Beckwourth, Lake Davis, Delleker, Iron Horse, Gold Mountain, and the City of Portola within PCD's boundaries, as well as residents that utilize District's services from outside of the District's bounds.

9. QUINCY LA PORTE CEMETERY DISTRICT

Quincy-La Porte Cemetery District (QLPCD) was formed through the consolidation of Quincy Cemetery District and La Porte Cemetery District in 1994. QLPCD is located in the southwestern corner of Plumas County, and encompasses the unincorporated towns of Quincy, La Porte, East Quincy, Keddie, Massack, and Little Grass Valley. The District borders Meadow Valley Cemetery District in the west, Taylorsville CD in the northeast, and Mohawk CD in the southeast. The District's boundaries encompass approximately 378 square miles. Since the consolidation there have been no annexations to or detachments from QLPCD. A majority of the District is U.S. Forest Service land and the majority of the private land is agriculture, which limits opportunities for residential and commercial development. Residential, commercial and industrial uses are focused around the towns.

The District provides cemetery related services, including interment of caskets and cremated remains, funeral services associated with lowering of remains and settling of tombstones, provision of cremation niches, and maintenance of grounds on a year-round basis. Regular maintenance and administration activities are completed by a single full-time general manager. Seasonal part-time assistants are hired as needed.

The District offers services at three cemetery facilities within its boundaries, including Quincy Cemetery, La Porte Cemetery and East Quincy Cemetery. QLPCD tracks the number of annual burials in an informal report, and assesses remaining capacity at its facilities. Quincy Cemetery consists of seven acres and is considered by the District to be in good condition. The District estimates that it will be filled to capacity in approximately three to five years. La Porte Cemetery is two acres in size and is reportedly in good condition, although there is no grass and it is maintained once a year. East Quincy Cemetery includes three acres and is in good condition. QLPCD estimates that it will have sufficient long-term capacity for approximately 100 years. The cemetery lies on a rocky bed, which makes it challenging to dig graves.

There is one potential improvement project to the Quincy Cemetery. QLPCD owns a parcel of land that once opened and developed, will add 128 vaults and an urn mausoleum to the existing Quincy Cemetery. The District reported that presently it does not have the necessary funds to start the project. The District identified financial challenges to provide adequate service levels. Another challenge is the size of the District and the significant distance to provide service between the Quincy and La Porte cemeteries.

The District serves non-residents of the District and charges them additional fees. Residency within the District is determined as reported by the potential customer. Additionally, QLPCD provides contract burial services to Meadow Valley Cemetery District, which is located outside of its bounds.

There are approximately 5,585 residents within the District. Demand for services had reportedly been mostly constant in the last several years. QLPCD reported that there is generally greater demand for the more picturesque cemeteries. There is also a current trend away from full-body burials to cremation burials. The District handles approximately

20 cremations and burials per year on average. At present, the District anticipates no significant change in demand in the short term.

There are no significant planned or proposed residential or commercial developments within The District's bounds. QLPCD 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.

QLPCD reported that its financing level was constrained. With regard to internal controls over finances, QLPCD's audit stated that there are several deficiencies in internal control over financial reporting. Given the small nature of the District, it is essential that controls be in place to ensure proper use of public funds.

QLPCD, in addition to the regular fees, also charges endowment fees. By charging \$14.25 per plot square foot, the District meets the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types. The District has an endowment care fund and provides endowment care to its cemeteries as required by law. The principal act also requires the District to charge non-resident fees that are at least 15 percent higher than fees charged to residents and property owners. The District's fee schedule includes additional fees for non-residents as required. The principal act, however, 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 allowing anybody to purchase a plot in its cemeteries, QLPCD is noncompliant with the legal constraints on the burial of non-residents.

EXISTING SPHERE OF INFLUENCE BOUNDARY

Based on LAFCo records, it appears that no Sphere of Influence (SOI) was ever adopted for the consolidated cemetery district.

RECOMMENDED SPHERE OF INFLUENCE BOUNDARY

Since a sphere of influence has not been adopted for Quincy-La Porte Cemetery District, the Commission needs to adopt an SOI at this time. It is recommended that the Commission adopt an SOI that includes the entirety of the territory within QLPCD, as well as the territory within Cromberg Cemetery District and its SOI. Given the small size of Cromberg CD and its poor accountability and transparency practices, an opportunity exists to eliminate the duplication of government operations and increase service efficiency by dissolving CCD and annexing its territory to QLPCD. QLPCD is a well-managed agency that meets legal requirements, is located in close proximity to CCD and appears to have sufficient capacity to take over additional cemetery services, especially given CCD's small size and its low service demand. While QLPCD has challenges to address, as most special districts do, it has proven itself capable of successfully reorganizing with another district, as demonstrated by its consolidation with LaPorte Cemetery District. If the Commission finds this governance structure option appropriate, it is recommended that the QLPCD's SOI be adopted at this time to include its boundary area and that of Cromberg Cemetery District as well as its SOI, which would indicate the intent to annex CCD to QLPCD.

Figure 9-1: Quincy La Porte Cemetery District Boundaries and Existing Sphere of Influence

PROPOSED SPHERE OF INFLUENCE DETERMINATIONS

The nature, location, extent, functions, and classes of services provided

- ❖ Quincy-La Porte Cemetery District (QLPCD) is located in the southwestern corner of Plumas County, and encompasses the unincorporated towns of Quincy, La Porte, East Quincy, Keddie, Massack, and Little Grass Valley.
- ❖ The District provides cemetery related services, including interment of caskets and cremated remains, funeral services associated with lowering of remains and settling of tombstones, provision of cremation niches, and maintenance of grounds on a year-round basis. Maintenance is provided by a full-time general manager and seasonal part-time assistants.
- ❖ Services are provided at three cemetery facilities within the District's boundaries, including Quincy Cemetery, La Porte Cemetery and East Quincy Cemetery.
- ❖ The District will service any non-resident of the District for an additional charge. Residency within the District is determined as reported by the potential customer.
- ❖ QLPCD provides contract burial services to Meadow Valley Cemetery District, which is located outside of its boundaries.

Present and planned land uses in the area, including agricultural and open-space lands

- ❖ 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.
- ❖ The majority of land uses in the District are U.S. Forest Service land and agriculture, which limits opportunities for residential and commercial development. Additionally, the District contains residential, commercial, and industrial uses.
- ❖ There are approximately 5,585 residents within Quincy-La Porte Cemetery District. Over the past decade the District has not experienced a significant increase in population.
- ❖ No or slow growth is anticipated within the District in the short-term. There are no significant planned or proposed residential or commercial developments within its boundaries.

Present and probable need for public facilities and services in the area

- ❖ The demand for services within the District has been constant. No change in demand is anticipated in the short term.
- ❖ QLPCD handles approximately 20 burials per year on average.

- ❖ Reportedly, there is generally greater demand for the more picturesque cemeteries. There is also a current trend away from full-body burials to cremation burials.

Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide

- ❖ All three cemeteries are in good condition. There are no significant infrastructure needs or deficiencies with regard to the three cemeteries.
- ❖ QLPCD tracks the number of annual burials in an informal report, and assesses remaining capacity at its facilities.
- ❖ Quincy Cemetery has the capacity to handle burials for approximately three to five years before expansion is necessary. East Quincy Cemetery has sufficient long-term capacity for approximately 100 years; however, it is challenging to dig graves due to rocky bed. It is unknown when La Porte Cemetery will be filled to capacity.
- ❖ The District identified financial challenges to provide adequate service levels. QLPCD should also ensure appropriate internal fiscal controls for the proper use of public funds. Another challenge is the size of the District and the significant distance to provide service between the Quincy and La Porte cemeteries.
- ❖ Cemetery districts are required by the Health and Safety Code §8738 to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities. The District has an endowment care fund and provides endowment care to its cemetery as required by law.
- ❖ The Health and Safety Code §9068 requires cemetery districts to have non-resident fees if services are offered to non-residents. QLPCD is in compliance with this requirement.
- ❖ The cemetery district 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 allowing anybody to purchase a plot in its cemeteries, QLPCD is noncompliant with legal constraints on the burial of non-residents.

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's communities of interest include the communities of Quincy, La Porte, East Quincy, Keddie, Massack, and Little Grass Valley within QLPCD's boundaries, as well as residents that utilize District's services from outside of the District's bounds. Residents of Meadow Valley Cemetery District are also a community of interest for QLPCD, since the District provides contract services to MVCD.

10. TAYLORSVILLE CEMETERY DISTRICT

Taylorville Cemetery District (TCD) provides cemetery related services to the residents of the unincorporated community of Taylorville in the northeastern part of Plumas County. The District borders the cemetery districts of Greenville, Crescent Mills and Quincy- La Porte. TCD's boundaries, that are shown in Figure 10-1, encompass approximately 211 square miles.

A majority of the District is U.S. Forest Service land, and the majority of the private land is agriculture, which limits opportunities for residential and commercial development. Taylorville has resort and recreation, and secondary residential zones with some surrounding agricultural preserve and rural residential areas.

There are approximately 483 residents within the District, based on GIS analysis of 2010 Census data. While the population in the District has slightly decreased in the last few years, TCD reported that demand for services had been generally the same. TCD also reported that there is a current trend away from full-body burials to cremation burials. Due to the lack of an accurate tracking system, burial records are approximate. The District handles just a few burials a year on average. Although the District does not perform formal demand forecasting, it anticipates little or no change in demand in the short term. There are reportedly no planned or proposed residential or commercial developments within its bounds. 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.

TCD offers services at one cemetery within its boundaries. Taylorville Cemetery has four acres of developed space and six acres of undeveloped space. The cemetery, which consists of green landscaping, is reportedly in good condition. Part of the cemetery, however, lies on a hillside, which makes it challenging to dig graves and further develop. While the cemetery has sufficient space for current demand, the District did not provide an estimate as to when the cemetery may be filled to capacity. There is however room for development within the cemetery's undeveloped space.

Services within Taylorville Cemetery include the provision of full-casket and cremation burial services, maintenance of grounds and necessary repairs. The District also provides a search service by assisting people in tracing friends or relatives whom they believe to be buried within the cemetery. Regular maintenance is provided by one custodian who works 10 months a year. Minimal maintenance services are provided between the months of December and March. The District also relies on its Board members for volunteer maintenance and administrative work. While the District does not provide cemetery services outside of its bounds, the District will provide services to any non-resident of the District for additional fees.

The primary infrastructure need reported by the District is the need to expand the cemetery and build a structure to house a protected cemetery map. TCD reported that it continuously faces the challenge of filling vacant positions on the Board, due to the small

population from which Board members may be appointed. Additionally, the District has faced a particular challenge in separating the post office and U.S. Postal staff from the District's operations. The general manager position of TCD has historically been passed down to the current postmaster. The District has been attempting to separate the cemetery district's operations from the ones of the post office.

TCD reported that its financing level was adequate to provide necessary services. The District's audit identified several internal control weaknesses. Given the small nature of the District, it is essential that controls be in place to ensure proper use of public funds.

The District charges regular fees and endowment fees. By charging \$5.00 per plot square foot, the District meets the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types. The District has an endowment care fund and provides endowment care to its cemetery as required by law. The principal act also requires the District to charge non-resident fees that are at least 15 percent higher than fees charged to residents and property owners. TCD is in compliance with this requirement. The principal act, however, 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 allowing anybody to purchase a plot in its cemetery, TCD is noncompliant with legal constraints on the burial of non-residents.

EXISTING SPHERE OF INFLUENCE BOUNDARY

TCD's Sphere of Influence (SOI) was first established on November 10, 1976. 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.

RECOMMENDED SPHERE OF INFLUENCE BOUNDARY

It is recommended that the Commission reaffirm the District's current coterminous SOI. TCD does not provide any services outside of its boundaries; no opportunities for service provision outside of its boundaries were identified. While a consolidation alternative with Greenville Cemetery District and Crescent Mills Cemetery District was identified during the course of the Municipal Service Review, the time may not be ripe for this change to occur. Currently, there is a lack of local support for this option; more public outreach is required before this option is viable. A coterminous SOI for Taylorsville Cemetery District is, therefore, the most appropriate option at this time.

Figure 10-1: Taylorsville Cemetery District Boundaries and Existing Sphere of Influence

PROPOSED SPHERE OF INFLUENCE DETERMINATIONS

The nature, location, extent, functions, and classes of services provided

- ❖ Taylorsville Cemetery District (TCD) offers services at one cemetery within its boundaries. Services within the cemetery include the provision of full-casket and cremation burial services, maintenance of grounds and necessary repairs. The District also provides a search service by assisting people in tracing friends or relatives whom they believe to be buried within the cemetery. Regular maintenance is provided by one custodian who works 10 months a year. Minimal maintenance services are provided between the months of December and March.
- ❖ TCD provides services to the residents of the unincorporated community of Taylorsville in the northeastern part of Plumas County.
- ❖ While the District does not provide cemetery services outside of its bounds, the District will provide services to any non-resident of the District for additional fees.

Present and planned land uses in the area, including agricultural and open-space lands

- ❖ 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.
- ❖ The District contains residential, commercial, recreational, agricultural, and U.S. Forest Service land uses. The agriculture and forestland land uses limit opportunities for residential and commercial development.
- ❖ There are approximately 483 residents within the District, based on GIS analysis of 2010 Census data.
- ❖ Over the past decade the District experienced a slight decrease in population.
- ❖ No or slow growth is expected within the District in the next several years. There are reportedly no planned or proposed residential or commercial developments within its bounds.

Present and probable need for public facilities and services in the area

- ❖ The District's demand for services has reportedly remained fairly constant in the last several years. TCD handles a few burials a year on average.
- ❖ There is a current trend away from full-body burials to cremation burials.
- ❖ Demand for services is anticipated to stay constant.

Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide

- ❖ Taylorsville Cemetery is in good condition and is well maintained.
- ❖ It is unknown how much remaining space the Taylorsville Cemetery has; however, the District indicated that expansion might be necessary in the near future. Although there is room for development within the cemetery's undeveloped space, some of the areas may be challenging to develop because part of the cemetery lies on a hillside.
- ❖ The District lacks an accurate burial tracking system, and therefore its burial records and capacity estimates are approximate.
- ❖ The District's current financing levels are adequate to deliver services. TCD should ensure appropriate internal fiscal controls for the proper use of public funds.
- ❖ Cemetery districts are required by the Health and Safety Code §8738 to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities. The District has an endowment care fund and provides endowment care to its cemetery as required by law.
- ❖ The Health and Safety Code §9068 requires cemetery districts to have non-resident fees if services are offered to non-residents. TCD is in compliance with this requirement.
- ❖ The cemetery district 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 allowing anybody to purchase a plot in its cemetery, TCD is noncompliant with legal constraints on the burial of non-residents.
- ❖ The District experiences some accountability and transparency challenges, including not holding enough public Board meetings, not properly informing its residents of such meetings, and difficulty filling vacant Board positions.

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's communities of interest include the community of Taylorsville within TCD's boundaries, as well as residents that utilize District's services from outside of the District's bounds.