

## ***5. CHESTER CEMETERY DISTRICT***

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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.

### **AGENCY OVERVIEW**

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#### **Background**

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The District was formed as an independent special district on January 7, 1957.

The principal act that governs the District is the Public Cemetery District Law.<sup>19</sup> 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.<sup>20</sup> The law allows the district to inter non-residents under certain circumstances.<sup>21</sup> Districts must apply and obtain LAFCo approval to exercise latent powers or, in other words, those services authorized by the principal act but not provided by the district at the end of 2000.<sup>22</sup>

CCD is located in the northwestern corner of the County, and encompasses the communities surrounding Lake Almanor.

#### **Boundaries**

CCD's boundary is entirely within Plumas County and is the same as the boundary of Seneca Healthcare District. The boundary area includes the communities of Chester, Lake Almanor Country Club, Hamilton Branch, Lake Almanor West, Prattville, and East Shore. The District starts at the Shasta and Lassen County borders in the north, borders Tehama

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<sup>19</sup> California Health and Safety Code §9000-9093.

<sup>20</sup> California Health and Safety Code §9040.

<sup>21</sup> 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.

<sup>22</sup> Government Code §56824.10.

and Lassen counties in the west and east respectively, and extends to the southern shore of Lake Almanor. The District's boundaries encompass approximately 283 square miles.<sup>23</sup>

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.

### *Sphere of Influence*

CCD's Sphere of Influence (SOI) was first established on November 10, 1976.<sup>24</sup> At that time, the SOI was made coterminous with the District's boundaries. There have been no changes to the SOI since it was established.

### *Extra-territorial Services*

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.

### *Areas of Interest*

The District did not identify any areas of interest.

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<sup>23</sup> Total agency area calculated in GIS software based on agency boundaries as of July 1, 2012. The data is not considered survey quality.

<sup>24</sup> LAFCo Resolution No. 76-55.

# Chester Cemetery District

Range 5 East

Range 6 East

Range 7 East

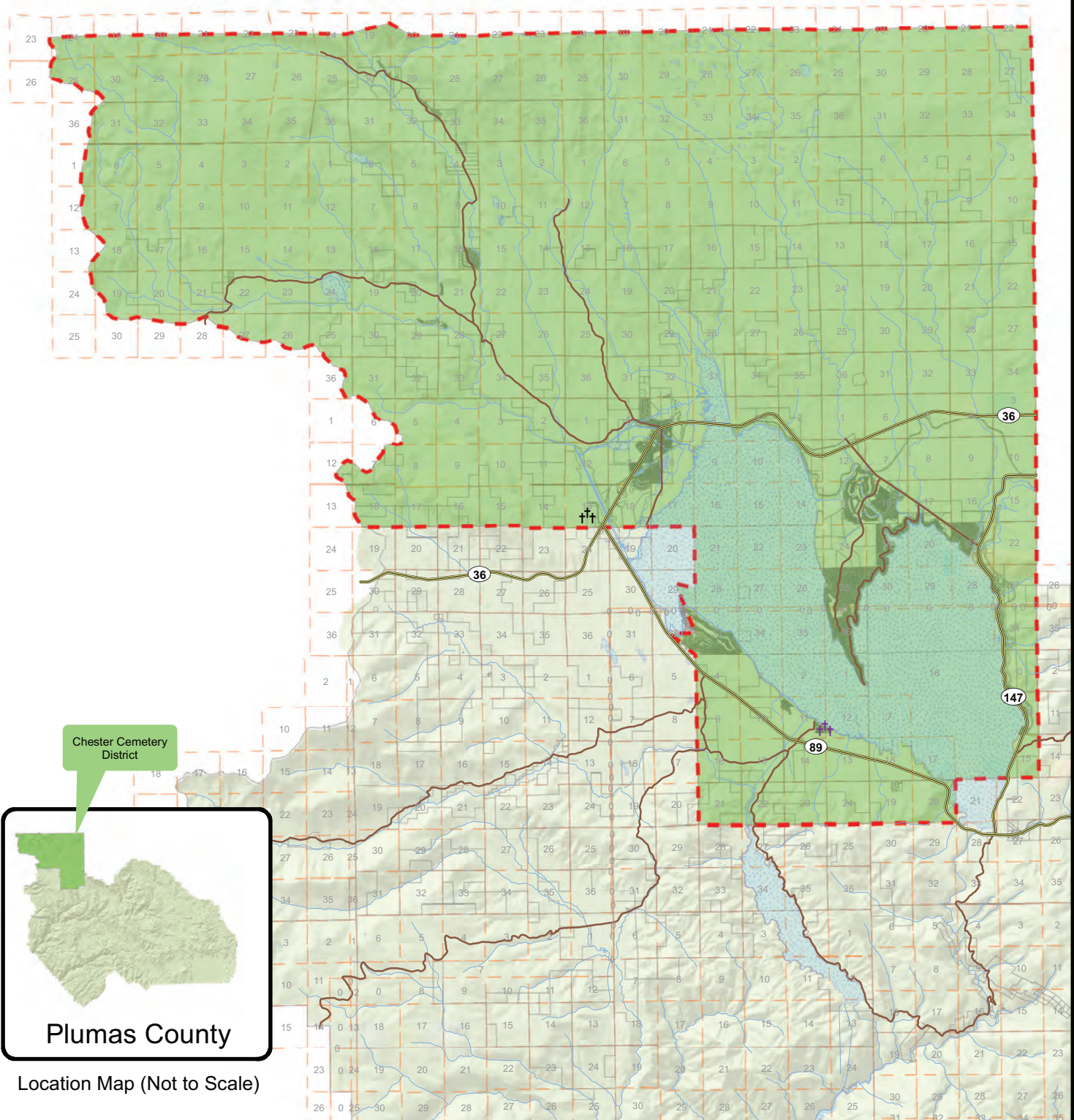
Range 8 East

Township 30 North

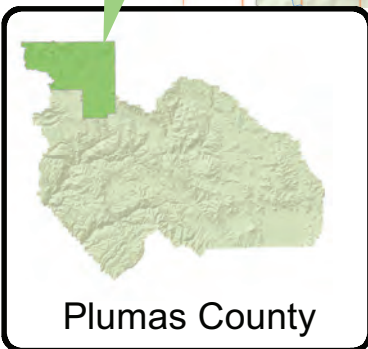
Township 29 North

Township 28 North

Township 27 North



Chester Cemetery District



Plumas County

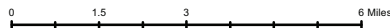
Location Map (Not to Scale)

## Legend

- Highways
- Major Roads
- Stream / River
- Waterbodies

- Parcels
- Sectional Grid (MDB&M)
- Chester Cemetery
- Prattville Pioneer Cemetery

- Chester Cemetery District
- Chester Cemetery District (SOI)



Chester Cemetery District  
Resolution: 57-3  
Adopted: January 7, 1947

Chester Cemetery District (SOI)  
Resolution: 76-55  
Adopted: November 10, 1976

Source: Plumas LAFCo Map Created 4/11/2012

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## Accountability and Governance

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Chester Cemetery District is governed by a three-member board of directors who are appointed by the County Board of Supervisors to four-year terms. The president and vice president are elected by the Board. There are presently no vacancies on the Board. Current board member names, positions, and term expiration dates are shown in Figure 5-2.

Meetings are held on the second Monday of each month when necessary. The meetings are held at the District's office. Board meeting agendas are posted on the District's front door, the local post office, the court house, and the library. Minutes are available in the District's office and by request.

**Figure 5-2: Chester Cemetery District Governing Body**

| <b>Chester Cemetery District</b>           |  |                 |                     |                |
|--|--|-----------------|---------------------|----------------|
| <b><i>District Contact Information</i></b> |  |                 |                     |                |
| <b>Contact:</b>                            | Fred Biscotti, General Manager   |                 |                     |                |
| <b>Address:</b>                            | P.O. Box 539, Chester, CA 96020  |                 |                     |                |
| <b>Telephone:</b>                          | 530-258-3878   |                 |                     |                |
| <b>Email/website:</b>                      | <a href="mailto:ChesterCemeteryDistrict@frontiernet.net">ChesterCemeteryDistrict@frontiernet.net</a> |                 |                     |                |
| <b><i>Board of Directors</i></b>           |  |                 |                     |                |
| Member Name                                | Position   | Term Expiration | Manner of Selection | Length of Term |
| Ron Longachre                              | President  | November 2013   | Appointed           | 4 years        |
| Wayne Litchti                              | Vice President   | November 2017   | Appointed           | 4 years        |
| Kathy Hassel                               | Board  | November 2015   | Appointed           | 4 years        |
| <b><i>Meetings</i></b>                     |  |                 |                     |                |
| <b>Date:</b>                               | Second Monday of each month as needed.   |                 |                     |                |
| <b>Location:</b>                           | District office.   |                 |                     |                |
| <b>Agenda Distribution:</b>                | Posted on the District's front door, the local post office, the court house, and the library.        |                 |                     |                |
| <b>Minutes Distribution:</b>               | Available upon request.  |                 |                     |                |

Besides the required agendas and minutes, the District does not conduct any other public outreach activities. CCD does not maintain a website where information is made available to the public.

If a customer is dissatisfied with the District's services, the complaints may be submitted to the Board of Directors in writing. If the complaint is not handled to the satisfaction of the constituent, then the complainant may bring it to the Board of Supervisors. In 2011, the District reported that it had one complaint regarding trees on the cemetery property that abutted another landowner's property.

Chester Cemetery District demonstrated accountability and transparency in its disclosure of information and cooperation with Plumas LAFCo. While the District responded to the questionnaires and cooperated with the document requests, the District faced some challenges responding in a timely manner.



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## Planning and Management Practices

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The District employs one full-time general manager. Part-time help is hired to help as needed on digging and mowing.

The general manager reports to the Board of Directors at the regular meetings. CCD does not conduct regular staff evaluations, given the small size of the organization and the long-term experience of staff. Individual staff workload is not tracked; however, overall district workload, such as number of burials, as well as equipment and facility needs, are reported to the Board at the regular meetings.

CCD does not evaluate district performance as a whole, such as benchmarking or annual reports. However, informally, the general manager reports needs and updates the Board at the regular meetings.

The District's finances, including its endowment care fund, are managed and tracked through the County. The District conducts biennial audits, but is hoping to audit less often given the high expense of each audit. The District adopts budgets annually. Capital improvements are planned for annually in CCD's budget. CCD has not compiled any other planning documents such as a master plan.

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## Existing Demand and Growth Projections

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A majority of the District is USFS land and the majority of the private land is commercial forest or agriculture, which will discourage 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 basically residential with some rural environment parcels and few interspersed commercial zones.

### Population

There are approximately 3,957 residents within the District, based on census tract population in the 2010 census.<sup>25</sup>

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 5,000.

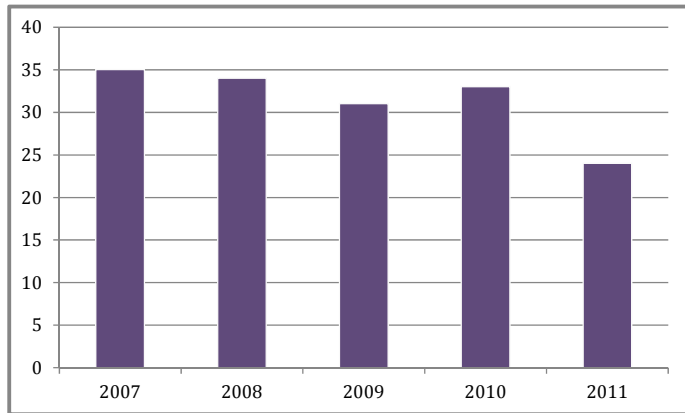
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<sup>25</sup> Census Tracts 5.01 and 5.02 in Plumas County.

Existing Demand

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. The District handled 38 and 25 burials in 2010 and 2011, respectively.

**Figure 5-3: CCD Burials (2007-2011)**



Projected Growth and Development

While CCD 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.

The State Department of Finance (DOF) projects that the population of Plumas County will grow by five percent in the next 10 years. Thus, the average annual population growth in the County is anticipated to be approximately 0.5 percent. Based on these projections, the District’s population would increase from 3,957 in 2010 to approximately 4,155 in 2020. It is anticipated that demand for service within the District will increase minimally based on the DOF population growth projections through 2020.

There are two potential developments throughout the District, both of which are currently on hold. The Walker Ranch development contains 1,800 undeveloped lots and an 18-hole golf course. Another planned project is the Dyer Mountain Ski Resort, which is stalled due to litigation. If built, it has the potential to increase the off-season population in the area.

Growth Strategies

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

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**Financing**

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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 audit expenditures by going to less frequent audits.

In FY 10-11, the District had total revenues of \$83,119. Revenues include charges for services (30 percent), property and other taxes (69 percent); interest and other miscellaneous revenue sources made up less than one percent of all income.

The District's fees were last updated in July 2011. In addition to the regular fees, the District currently charges endowment fees. The District recently updated its fee schedule and now meets the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types.<sup>26</sup> 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.<sup>27</sup> The District's fee schedule does not include such fees for non-residents. The District should implement non-resident fees as soon as practical to comply with the law.

In FY 10-11, the District had a total of \$81,623 in expenditures, which included salaries and benefits (69 percent), services and supplies (30 percent) and capital expenditures (one percent).

The District uses a pay-as-you-go approach from regular revenue sources for any necessary capital improvements. The District may also make use of interest from the endowment fund for capital improvements related to regular maintenance.

CCD does not have any long-term debt.

The District does not have a formal policy of maintaining a reserve fund balance for contingencies. At the end of FY 10-11, CCD maintained a cash balance of \$55,614.

The District has an endowment care fund and provides endowment care to its cemeteries, as required by law. The endowment fund balance at the end of FY 10-11 was \$86,147. 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.<sup>28</sup> In FY 10-11, the District made contributions of \$5,575 to the endowment fund and had interest income of \$495 on its endowment care fund, which could use for maintenance of the facilities.

CCD participates in joint financing with regard to insurance through the Golden State Risk Management Authority.

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<sup>26</sup> Health and Safety Code §8738.

<sup>27</sup> Health and Safety Code §9068.

<sup>28</sup> Health and Safety Code §9065.

## CEMETERY SERVICES

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### Service Overview

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CCD provides cemetery related services, including interment of caskets and cremated remains, provision of cremation niches, and maintenance of grounds.

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### Staffing

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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.

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### Facilities and Capacity

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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 eight or nine 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.

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### Infrastructure Needs

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At present, the District reported that there are no significant infrastructure needs or deficiencies with regard to the two cemeteries.

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### Challenges

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

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### Service Adequacy

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The following are indicators of service adequacy for cemetery districts, as defined by law or best practices. In some areas Chester Cemetery District meets or exceeds service



standards for adequate services, while other aspects could be improved upon as shown below.

- ❖ Districts that provide maintenance services on a year-round basis tend to be those with larger populations and property tax bases. Those that provide minimal maintenance tend to be those with smaller populations and less property tax. Chester Cemetery District provides maintenance services on a year-round basis.
- ❖ Health and Safety Code §9068 requires cemetery districts to have non-resident fees. Chester Cemetery District does not charge non-resident fees for each plot type in its price schedule.
- ❖ Health and Safety Code §9065 requires cemetery districts to have an endowment fee. Chester Cemetery District charges all residents and non-residents an endowment fee that varies by plot type.
- ❖ According to Health and Safety Code §8738, a minimum endowment care fee must be \$4.50 per plot square foot. Chester Cemetery District meets this requirement.
- ❖ Cemetery districts can legally provide services to non-residents if the deceased satisfies the eligibility requirements of a non-district resident per Health and Safety Code §9061, and the non-resident fee is paid. The principal act limits interments at cemetery districts to residents, former residents who purchased plots when they were residents, property taxpayers in district bounds, former property taxpayers who purchased plots, eligible non-residents, and the family members of any of the above. By allowing anybody to purchase a plot in one of its cemeteries, CCD is non-compliant with legal constraints on the burial of non-residents.
- ❖ In order to adequately plan for existing and future demand and capacity needs, cemeteries track the number of interments annually. CCD regularly tracks the number of annual burials, and appropriately assesses remaining capacity at its facilities.

## CHESTER CEMETERY DISTRICT DETERMINATIONS

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### Growth and Population Projections

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- ❖ There are approximately 3,957 residents within Chester Cemetery District (CCD).
- ❖ Over the past decade the District has not experienced a significant increase in population.
- ❖ No or slow growth is expected within the District until the economy improves and proposed developments are constructed.

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

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

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

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- ❖ Chester cemetery has the capacity to handle burials for approximately eight or nine years before expansion is necessary. The amount of space available at Pratville Pioneer Cemetery is difficult to judge, as some areas have a hard rocky soil composition.
- ❖ There is a current trend away from full-body burials to cremations.
- ❖ At present, the District reported that there are no significant infrastructure needs or deficiencies with regard to the two cemeteries.
- ❖ The District could improve upon service adequacy by operating within legal requirements for cemetery districts. By allowing anybody to purchase a plot in one of its cemeteries, the District is non-compliant with legal constraints on the burial of non-residents. Additionally, the District should institute non-resident fees for burial in accordance with State law.

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## Financial Ability of Agencies to Provide Services

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- ❖ The District reports that current financing levels are adequate to deliver services however, the District did note that there were budget limitations and that it hoped to cut audit expenditures by going to less frequent audits.

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## Status of, and Opportunities for, Shared Facilities

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- ❖ The District does not share facilities and does not see any opportunities to share facilities with other service providers in the future.

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

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- ❖ The District demonstrated accountability and transparency in its disclosure of information and cooperation with Plumas LAFCo.
- ❖ The District does not conduct outreach efforts except for the required activities. It is recommended that all agencies maintain websites where public documents are made available in order to ensure transparency.
- ❖ No governmental structure options were identified with regard to CCD.