

4. CROMBERG CEMETERY DISTRICT

Cromberg Cemetery District (CCD) did not respond over the course of this review, so it is unclear what specific services related to its cemetery are provided. An MSR has never been performed for CCD.

AGENCY OVERVIEW

Background

CCD was formed on December 11, 1922⁵ to maintain and operate the Cromberg Cemetery.

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

Boundaries

The District is located between the communities of Greenhorn and Plumas Eureka, along the SR 70. It is to the northeast of Mohawk Valley Cemetery District, and there is no cemetery district located immediately to the west and north of the District.

Cromberg Cemetery District's boundaries encompass 36.3 square miles. There have been no recorded changes to the District's boundaries since formation.

Sphere of Influence

The District's SOI was last updated in 1976.¹⁰ The sphere extends outside the District's boundaries to the northwest to include the area up to the Quincy LaPorte Cemetery District's boundaries. The District's boundaries and sphere of influence are shown in Figure 4-1.

⁵ Board of Equalization Special District Index.

⁶ California Health and Safety Code §9000-9093.

⁷ California Health and Safety Code §9040.

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

⁹ Government Code §56824.10.

¹⁰ LAFCo Resolution No. 76-57.

Extra-territorial Services

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.

Areas of Interest

The District did not identify any areas of interest.

Cromberg Cemetery District

Range 10 East

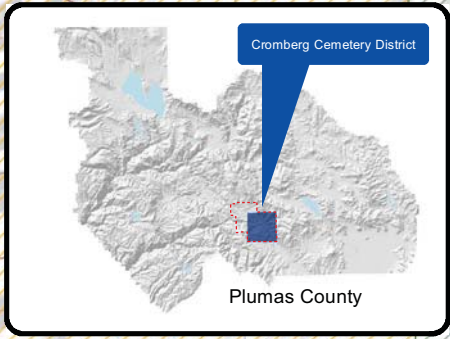
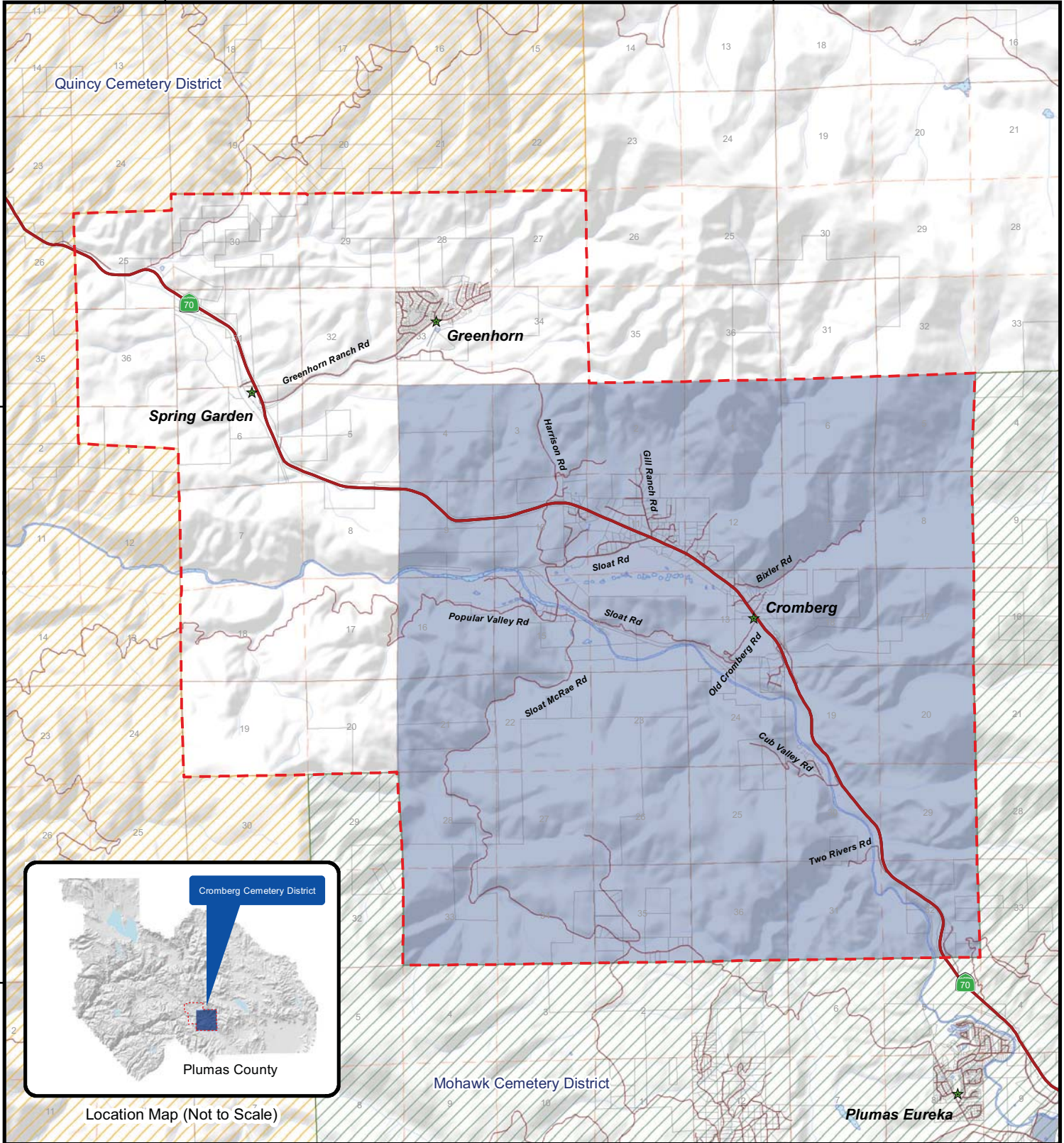
Range 11 East

Range 12 East

Township 24 North

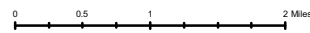
Township 23 North

Township 22 North



Legend

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



Cromberg Cemetery District
 Resolution:
 Adopted:
 Cromberg Cemetery District
 Sphere of Influence
 Resolution: 76-57
 Adopted: November 10, 1976
 Source: Plumas LAFCo Map Created 11/18/2016

Accountability and Governance

CCD's governing body is composed of three board members who are appointed by the County Board of Supervisors to four-year terms. There is presently one vacancy on the Board. Current board member names, positions, and term expiration dates are shown in Figure 4-2.

The District did not provide specific details about board meetings including when, where and how often they are held. It is unknown whether the District meets Brown Act requirements by posting meeting agendas, or if the District maintains minutes.

Figure 4-2: Cromberg Cemetery District Governing Body

Cromberg Cemetery District			
Governing Body			
	Name	Position	Term Ends
<i>Members</i>	Barbara Gage	Director	2018
	Carolyn Hinton	Director	2018
	Vacant	Director	
<i>Manner of Selection</i>	Appointed		
<i>Length of Term</i>	4 years		
<i>Meetings</i>	N/A	N/A	
<i>Agenda Distribution</i>	N/A		
<i>Minutes Distribution</i>	N/A		
Contact			
<i>Contact</i>	Unknown		
<i>Mailing Address</i>	P.O. Box 30206, Cromberg, CA 96103		
<i>Phone</i>	Unknown		
<i>Fax</i>	Unknown		
<i>Email/Website</i>	NONE		

Based on internet research on the District, it appears that there is no web presence for CCD. It is unknown if the District posts anything locally or at the cemetery itself. It is unknown how complaints are dealt with.

The District was not responsive during the LAFCo process. Attempts to contact the District were made via mail, email, and phone calls, but there were no responses to LAFCo's communications. The District did not demonstrate accountability nor transparency during this process.

Planning and Management Practices

Little is known about the District's planning or management practices given the lack of responsiveness on the part of CCD. It is unknown if the District maintains staff of any kind.

The District's finances, including its endowment care fund, are managed and tracked through the County. The County was able to provide up-to-date financial transaction reports for the District.

Government Code §53901 states that within 60 days after the beginning of the fiscal year each local agency must submit its budget to the county auditor. These budgets are to be filed and made available on request by the public at the county auditor's office. The District does not submit its budget as required to the County. All special districts are required to submit annual audits to the County within 12 months of the completion of the fiscal year, unless the Board of Supervisors has approved a biennial or five-year schedule.¹¹ CCD is required to conduct audits every five years. The District should ensure it is meeting the adopted audit requirements as determined by the Board of Supervisors and submitting budgets annually to the County as legally required.

Special districts must submit a report to the State Controller of all financial transactions of the district during the preceding fiscal year within 90 days after the close of each fiscal year, in the form required by the State Controller, pursuant to Government Code §53891. If filed in electronic format, the report must be submitted within 110 days after the end of the fiscal year. CCD has complied with this requirement as recently as 2015.

Existing Demand and Growth Projections

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.

Population

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.

Existing Demand

Based on a survey of burials that was conducted in 2004, the cemetery seems to average about two burials per year.¹² It is likely that as the population of the area ages that demand for burials will increase.

Projected Growth and Development

The State Department of Finance (DOF) projects that the population of Plumas County will decrease by four percent in the next 10 years. Thus, the average annual population growth in the County is anticipated to be approximately negative 0.4 percent. Based on these projections, the District's population would decrease to approximately 260 in 2020. It is anticipated that demand for service within the District will remain relatively constant based on the DOF population growth projections through 2020.

¹¹ Government Code §26909.

¹² <http://www.cagenweb.com/plumas/CromCem.htm>

Growth Strategies

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

Financing

CCD did not report whether it considers its current revenue level adequate to provide services. The District, similar to other cemetery districts, operates within a minimal budget. The District 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. Revenues appear to be appropriate to the services offered by and demand for services from the District.

CCD had a total of \$2,378 in revenue in FY 15-16. Revenue sources consisted of property taxes (66 percent), sale of burial lots (31 percent), and interest income (three percent).

The District's fee schedule was not provided and the fees charged are unknown. It appears that each plot prices may range from \$250 to \$500 based on sale of lot revenue posted in FY 15-16. The District must meet the legally required minimum endowment fee of \$4.50 per plot square foot for all plot types.¹³ 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.¹⁴ Without the District's fee schedule it cannot be determined if the District is meeting these requirements.

In FY 15-16, CCD paid a total of \$941 for professional services and taxes. It is unclear what the professional services were.

The District did not have long-term debt at the end of FY 15-16.

At the end of FY 15-16, CCD had a cash balance of \$19,678, of which \$18,222 was restricted for a specified use.

The District has an endowment care fund and provides endowment care to its cemetery, as required by law. Cemetery districts are required to establish an endowment care fund and may only use the interest of the fund to finance the care of the facilities.¹⁵ In FY 15-16, the District's endowment care fund had a balance of \$7,848, of which \$2,912 was from interest revenue (over the lifetime of the fund) that could be used in the maintenance of the cemetery.

Based on the District's expenditures, it does not appear that CCD is a member to any joint financing agreements or joint powers agreements.

¹³ Health and Safety Code §8738.

¹⁴ Health and Safety Code §9068.

¹⁵ Health and Safety Code §9065.

CEMETERY SERVICES

Service Overview

As previously mentioned, CCD did not respond to requests for information during the course of this review, so it is unclear what specific services related to its cemetery are provided. 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.

Staffing

The District does not employ any staff.

Facilities and Capacity

It is assumed that the District owns and maintains the Cromberg Cemetery, which is located 16 miles east of Quincy, off SR 70, on Old Cromberg Road. The earliest recorded burial in Cromberg Cemetery dates to 1886. Based on a survey of burials that was conducted in 2004, the cemetery seems to average about two burials per year.¹⁶ As of 2004, records show that there was a total of 185 plots in use.

It could not be determined how much space was still available within the cemetery at present.

Infrastructure Needs

The extent of any infrastructure needs related to Cromberg Cemetery is unknown.

Challenges

CCD faces a particular challenge filling board positions. As of the drafting of this report, the District had a vacant position on the Board that had been vacant for a couple of years. Given the smaller size of the population within the District, the pool of possible board members is limited.

This lack of interest in the operations of the District by the public has also resulted in a lack of accountability and transparency on the part of the District. The District does not have a web presence, and as such, available information on the District's operations is limited. Additionally, the District's only available contact information is a mailing address. The District did not respond to several attempts at contact via mail, email, and phone calls.

Service Adequacy

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

¹⁶ <http://www.cagenweb.com/plumas/CromCem.htm>

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. It is unknown in what manner and how often the District maintains the cemetery.
- ❖ Health and Safety Code §9068 requires cemetery districts to have non-resident fees. It is unknown if the District charges non-resident fees.
- ❖ Health and Safety Code §9065 requires cemetery districts to have an endowment fee. Cromberg Cemetery District maintains an endowment fund and charges an endowment fee as required.
- ❖ According to Health and Safety Code §8738, a minimum endowment care fee must be \$4.50 per plot square foot. Cromberg Cemetery District appears to charge the minimum required fee.
- ❖ 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. CCD's burial practices of non-residents is unknown.
- ❖ In order to adequately plan for existing and future demand and capacity needs, cemeteries track the number of interments annually. It is unknown if CCD maintains records of its interments.

CROMBERG CEMETERY DISTRICT DETERMINATIONS

Growth and Population Projections

- ❖ 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.
- ❖ Based on the Department of Finance (DOF) projections, the District's population will decrease to approximately 260 in 2020. It is anticipated that demand for service within the District will remain relatively constant based on the DOF population growth projections through 2020.

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

- ❖ Due to the District's lack of response, little is known about the CCD's operations, infrastructure needs, and available capacity.
- ❖ 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 was a total of 185 plots in use; however, it could not be determined how much space was still available within the cemetery at present.
- ❖ As the District did not respond, it is unclear if the District is meeting all legal requirements. At the very least, it is apparent that the District is making annual reports to the State Controller's Office and maintains an endowment care fund as required.

Financial Ability of Agencies to Provide Services

- ❖ CCD did not report whether it considers its current revenue level adequate to provide services. The District, similar to other cemetery districts, operates within a minimal budget. The District has been able to accumulate reserves sufficient for contingency purposes and necessary capital improvements. The District also has accumulated an endowment care fund. Revenues appear to be appropriate to the services offered by and demand for services from the District.
- ❖ The District has a healthy restricted reserve that could finance over 20 years of services.

Status of, and Opportunities for, Shared Facilities

- ❖ CCD does not appear to practice facility sharing with other agencies.
- ❖ Sharing resources with other cemetery districts may provide an opportunity for improved efficiency and decreased costs.

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

- ❖ The District was not responsive during the LAFCo process. Attempts to contact the District were made via mail, email, and phone calls, but there were no responses to LAFCo's communications. The District did not demonstrate accountability nor transparency during this process.
- ❖ CCD faces a particular challenge filling board positions. As of the drafting of this report, the District had a vacant position on the Board that had been vacant for a couple of years. Given the smaller size of the population within the District, the pool of possible board members is limited.
- ❖ The District is in need of a general avenue for public communication. The District does not have a web presence, and as such, available information on the District's operations is limited. Additionally, the District's only available contact information is a mailing address. The District did not respond to several attempts at contact via mail, email, and phone calls.
- ❖ Given the challenges faced by the District in maintaining a full governing body and operating in a transparent manner, dissolution of CCD and annexation of the area by a neighboring cemetery district, such as Mohawk Valley Cemetery District or Quincy LaPorte Cemetery District, is an option. Should LAFCo desire to indicate the eventual dissolution of CCD, then a zero SOI would be appropriate.