

6. GREENVILLE CEMETERY DISTRICT

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. This is the District's first Municipal Service Review.

AGENCY OVERVIEW

Background

The District was formed as an independent special district on August 7, 1923.

The principal act that governs the District is the Public Cemetery District Law.²² 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.²³ The law allows the district to inter non-residents under certain circumstances.²⁴ 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 2000.²⁵

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.

Boundaries

GCD's boundary is entirely within Plumas County. The boundary area includes the communities of Greenville and Canyon Dam. GCD's northern boundary is coterminous with the county line that separates Plumas from Lassen County. The eastern boundary continues directly south until just north of the community of Taylorsville, bordering Taylorsville Cemetery District (TCD). The southern boundary continues north-northwest, bordering the northern boundary of Crescent Mills Cemetery District (CMCD). The southern boundary continues on past CMCD for approximately six miles and moves abruptly south for just a few miles and then continues eastward for approximately three miles. The western boundary continues straight due north until it meets the boundary of Chester Cemetery

²² California Health and Safety Code §9000-9093.

²³ California Health and Safety Code §9040.

²⁴ 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.

²⁵ Government Code §56824.10.

District (CCD), just west of Canyon Dam. The boundary continues north directly bordering CCD, meeting the District's northern border, just southwest of Hamilton Branch. As noted, GCD is surrounded by three cemetery districts in the County—CCD to the north/northwest, TCD to the east/southeast and CMCD to the south. The District's boundaries encompass approximately 110 square miles.²⁶

Since formation there have been no annexations or detachments to the district.

Sphere of Influence

GCD's Sphere of Influence (SOI) was first established on November 10, 1976.²⁷ The SOI is currently coterminous with the District's boundaries.²⁸ 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 an increased fee.

Areas of Interest

The District did not identify any areas of interest.

²⁶ Total agency area calculated in GIS software based on agency boundaries as of June 2014. The data is not considered survey quality.

²⁷ LAFCo Resolution No. 76-58.

²⁸ Total agency area calculated in GIS software based on agency boundaries as of June 2014. The data is not considered survey quality.

Greenville Cemetery District

Range 8 East

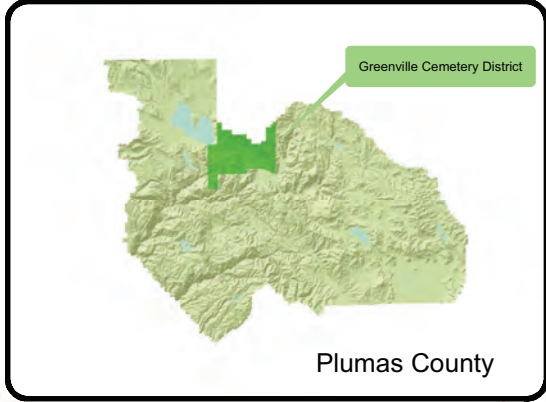
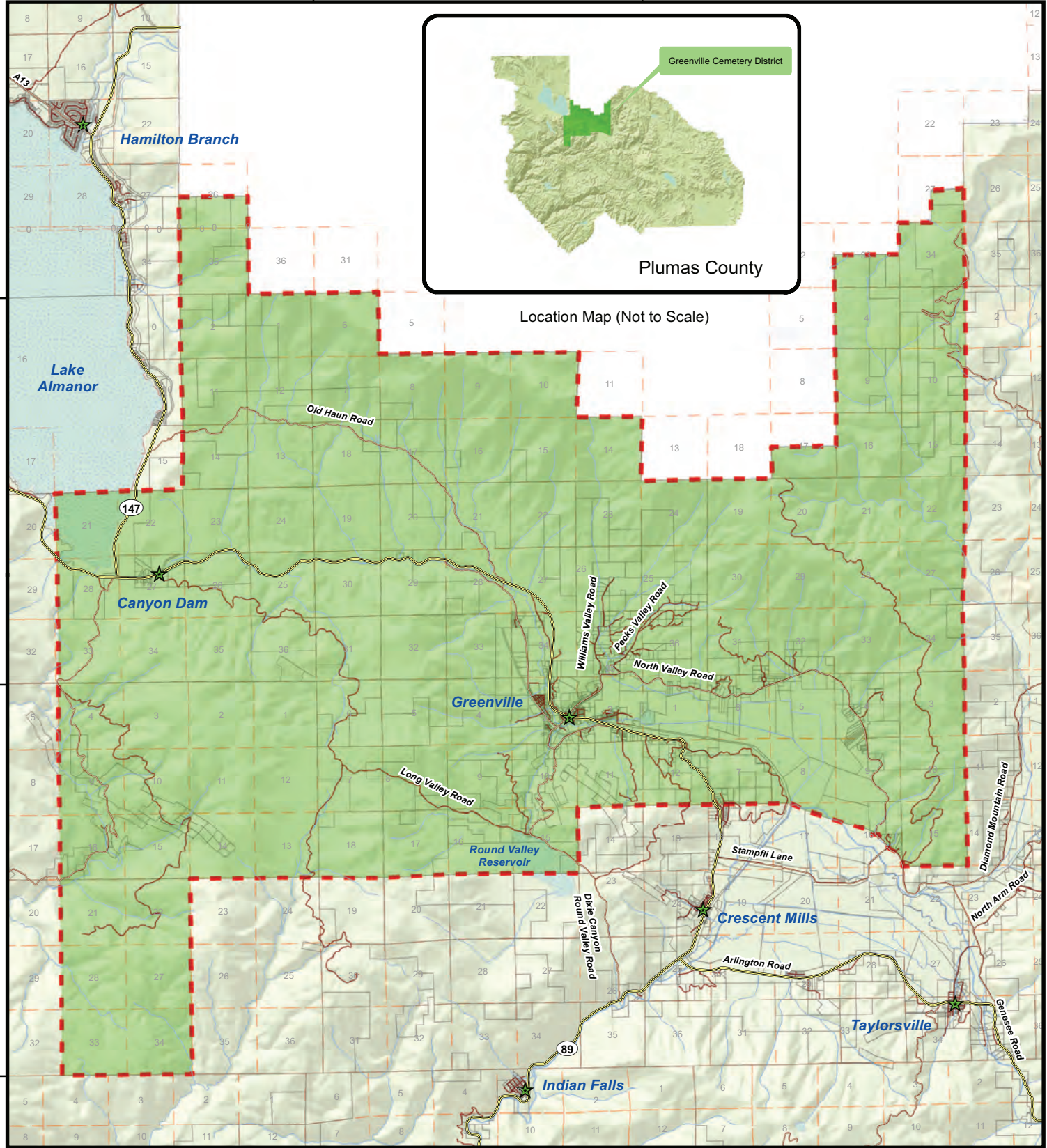
Range 9 East

Range 10 East

Township 28 North

Township 27 North

Township 26 North

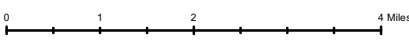


Location Map (Not to Scale)

Legend

- Highways
- Major Roads
- Stream / River
- Waterbodies
- Parcels
- Sectional Grid (MDB&M)
- Communities

- Greenville Cemetery District
- Greenville Cemetery District Sphere of Influence



Greenville Cemetery District
Resolution:
Formed: August 7, 1923

Greenville Cemetery District SOI
Resolution: 76-58
Adopted: November 10, 1976

Source: Plumas LAFCo Map Created 12/24/2013

Accountability and Governance

Greenville Cemetery District is governed by a three-member board of directors who are appointed by the County Board of Supervisors to four-year terms. There are presently no vacancies on the Board. Current board member names, positions, and term expiration dates are shown in Figure 6-2.

The District reported that meetings are to be held on the third Thursday of each month, however, meetings are somewhat inconsistent. The meetings are held at the Town Hall in Greenville. Board meeting agendas are posted at the post office, at the market, at the Town Hall and provided upon request. Meeting minutes are available by request.

Figure 6-2: Greenville Cemetery District Governing Body

Greenville Cemetery District			
Governing Body			
	Name	Position	Term Ends
<i>Members</i>	Marilyn Crouch	Director	2015
	Susan Neer	Director	2015
	James Hamblin	Chairman	2017
<i>Manner of Selection</i>	Appointed		
<i>Length of Term</i>	4 years		
<i>Meetings</i>	Every first Monday of the month at 5:15 pm	At the Town Hall in Greenville.	
<i>Agenda Distribution</i>	Posted at the post office, market, town hall and upon request.		
<i>Minutes Distribution</i>	Available upon request.		
Contact			
<i>Contact</i>	Marlene Bienhoff, Bookkeeper		
<i>Mailing Address</i>	P.O. Box 834, Greenville, CA 95947		
<i>Phone</i>	530-284-6264		
<i>Fax</i>	N/A		
<i>Email/Website</i>	MARLENEBIENHOFF@AOL.COM		

The District reported it does not participate in any public outreach activities in addition to the legally required agendas and minutes. GCD 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 bookkeeper by phone, email, letter, or in person at the district office. If the complaint is not handled to the satisfaction of the constituent, then the complainant may bring it to the Board of Supervisors. In 2013, the District reported that it had no complaints. In 2014, the District noted someone had made complaints via Facebook, but was unclear what the grievance was. (Note: The District does not maintain a Facebook site.)

Government Code §87203 requires persons who hold office to disclose their investments, interests in real property and incomes by filing appropriate forms each year.

Unlike other counties in the State, the Plumas County Clerk-Recorder does not act as the filing officer for the independent special districts. Each district holds responsibility for collecting the Form 700s and maintaining copies in their records. It is unclear whether each of the board members has filed the required Form 700s for 2013.

Greenville Cemetery District demonstrated accountability and transparency in its disclosure of information and cooperation with Plumas LAFCo. The District responded to the questionnaires and cooperated with the document requests.

Planning and Management Practices

The District employs one part time maintenance worker who is paid hourly. The district also has one contract employee who performs the bookkeeping duties. The District does not have a general manager, although the Chairman of the Board performs many of the functions of a general manager.

GCD does not conduct regular staff evaluations, given the small size of the organization. Individual staff workload is tracked via timesheets; overall district workload, such as number of burials, is tracked and reported to the Board.

GCD does not evaluate district performance as a whole, such as benchmarking or annual reports. However, informally, the Chairman of the Board reports needs and updates the Board at meetings.

The District's finances, including its endowment care fund, are managed and tracked through the County. Capital improvements are discussed at board meetings, but no formal capital improvement plan has been developed. GCD has not compiled any other planning documents such as a master plan.

Government Code §53901 states that within 60 days after the beginning of the fiscal year each local agency must submit its budget to the county auditor. These budgets are to be filed and made available on request by the public at the county auditor's office. All special districts are required to submit annual audits to the County within 12 months of the completion of the fiscal year, unless the Board of Supervisors has approved a biennial or five-year schedule.²⁹ In the case of GCD, the Board of Supervisors has approved a five-year auditing schedule. The District reported it conducts biennial audits; however, it was reported that 2009 was the last year an audit was performed due to cost. The District should ensure it is meeting the adopted audit requirements as determined by the Board of Supervisors and submitting budgets annually to the County as legally required.

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

²⁹ Government Code §26909.

Existing Demand and Growth Projections

The majority of the district is forestland. The district reported there is no current or planned residential or commercial development taking place within its bounds.

Population

Based on GIS analysis of 2010 Census data, there are 1,795 permanent residents within the District.

Existing Demand

The District reported that demand for services is consistent with approximately 10-15 burials each year. The district noted there is a current trend away from full-body burials to cremations. The District reported that in 2012 there were 12 interments and in 2013 there were 23 interments.

Projected Growth and Development

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.

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 1,795 in 2014 to approximately 1,885 in 2020. It is anticipated that demand for service within the District will increase minimally based on the DOF population growth projections through 2020.

Growth Strategies

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

Financing

GCD reported that its financing level was generally adequate to provide necessary services without going over budget.

An audit for the District has not been conducted for five years, and as such findings regarding the internal control over finances were not available. Given the small nature of the District, it is essential that controls be in place to ensure proper use of public funds.

In FY 14, the District had total revenues of \$23,605. Revenues include property and other taxes (62 percent); interest and other miscellaneous revenue sources (20 percent), endowment fees (12 percent), revenue from lot sales (four percent) and donations (two percent).

The District's fees were last updated in April 1, 2013. 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.³⁰ 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.³¹ The District's fee schedule does include such fees; however, it was unclear if every fee charged was at least 15 percent higher.

In FY 14, the District had a total of \$31,750 in expenditures, which included salaries and benefits (73 percent), professional services (20 percent) and administration costs (two percent).

The District uses a pay-as-you-go approach from regular revenue sources for any necessary capital improvements. GCD noted that it keeps a fund balance for emergencies and for replacing or acquiring new equipment. These capital improvements are discussed at board meetings.

GCD does not have any long-term debt.

The District does not have a formal policy of maintaining a reserve fund balance for contingencies; however they do keep a fund balance informally, which is approximately \$35,000 as reported by the District.

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 14 was approximately \$17,500. 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.³² In FY 14, the endowment fund had interest income of \$227, which could be used for maintenance of the facilities.

GCD does not participate in joint financing with regard to insurance.

³⁰ Health and Safety Code §8738.

³¹ Health and Safety Code §9068.

³² Health and Safety Code §9065.

CEMETERY SERVICES

Service Overview

GCD provides cemetery related services, including headstones, opening and closing graves, and maintenance of grounds.

Staffing

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. Bookkeeping and administrative work is handled by a contract bookkeeper. The Chairman of the Board handles some of the general manager tasks.

Facilities and Capacity

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.

Infrastructure Needs

At present, the District reported that it is in need of a new lawn mower, as well as it occasionally needs new sprinkler heads.

Challenges

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

Service Adequacy

The following are indicators of service adequacy for cemetery districts, as defined by law or best practices. In some areas Greenville 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. Greenville Cemetery District provides part-time maintenance services on a year-round basis.
- ❖ Health and Safety Code §9068 requires cemetery districts to have non-resident fees. Greenville Cemetery District does 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. Greenville 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. Greenville 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, GCD 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. GCD appropriately tracks the number of burials each year.

GREENVILLE CEMETERY DISTRICT DETERMINATIONS

Growth and Population Projections

- ❖ There are approximately 1,795 residents within Greenville Cemetery District (GCD).
- ❖ Over the past decade the District has not experienced a significant increase in population.
- ❖ No or slow growth is expected within the District.

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

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

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

- ❖ Greenville Cemetery has the capacity to handle burials for a number of years, since less than a quarter of the cemetery is developed, before expansion is necessary.
- ❖ There is a current trend away from full-body burials to cremations.
- ❖ At present, the District reported that it requires a new lawn mower but does not have the finances to make this purchase.
- ❖ The District charges non-resident fees for burials in accordance with State law.

Financial Ability of Agencies to Provide Services

- ❖ The District reports that current financing levels are adequate to deliver services however, the District did note that there were budget limitations, which resulted in lack of consistent audits and inability to purchase desired equipment.

Status of, and Opportunities for, Shared Facilities

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

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

- ❖ The District demonstrated 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.
- ❖ Consolidation of cemetery districts in Plumas County in some manner is a potential option to address financing issues, lack of interest in board activities, and concerns of failure to operate within legal requirements for a public entity.