

# 18. PORTOLA CEMETERY DISTRICT

---

Portola Cemetery District (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.

## AGENCY OVERVIEW

---

### Background

---

Portola Cemetery District was formed in 1958 as an independent special district.<sup>383</sup> The District was formed to support and maintain the Whispering Pines Cemetery, Shady Grove Cemetery, Vinton Cemetery, Chilcoot Cemetery, and Sharkey's Cemetery.<sup>384</sup>

The principal act that governs the District is the Public Cemetery District Law.<sup>385</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>386</sup> The law allows the district to inter non-residents under certain circumstances.<sup>387</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>388</sup>

---

<sup>383</sup> State Board of Equalization.

<sup>384</sup> Blomberg & Griffin Accountancy Corporation, Portola Cemetery District Financial Statements and Independent Auditor's Report, June 30, 2009, p. 10.

<sup>385</sup> California Health and Safety Code §9000-9093.

<sup>386</sup> California Health and Safety Code §9040.

<sup>387</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>388</sup> Government Code §56824.10.

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. Portola Cemetery District borders Sierra County in the south, Lassen County in the east, the Plumas National Forest in the north, and Mohawk Cemetery District in the east.

Boundaries

Portola Cemetery District’s boundary is entirely within Plumas County. The present bounds encompass approximately 217 square miles.<sup>389</sup>

Following formation, the District undertook two annexations. The first one took place in 1968. The annexed territory is unknown as the Board of Equalization records do not report a project or location name. The second annexation occurred in 1999 and involved the territory of Gold Mountain.

**Figure 18-1: Portola Cemetery District List of LAFCo Approved Border Changes**

<i>Project Name</i>	<i>Type of Action</i>	<i>Year</i>	<i>Recording Agency</i>
Portola Cemetery District	Formation	1958	SBOE
Unknown territory	Annexation	1968	SBOE
Gold Mountain territory	Annexation	1985	SBOE, LAFCo

Sphere of Influence

The Sphere of Influence for the District was adopted in 1976.<sup>390</sup> The PCD SOI is coterminous with its bounds. There have been no SOI changes since its adoption.

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 additional fees.

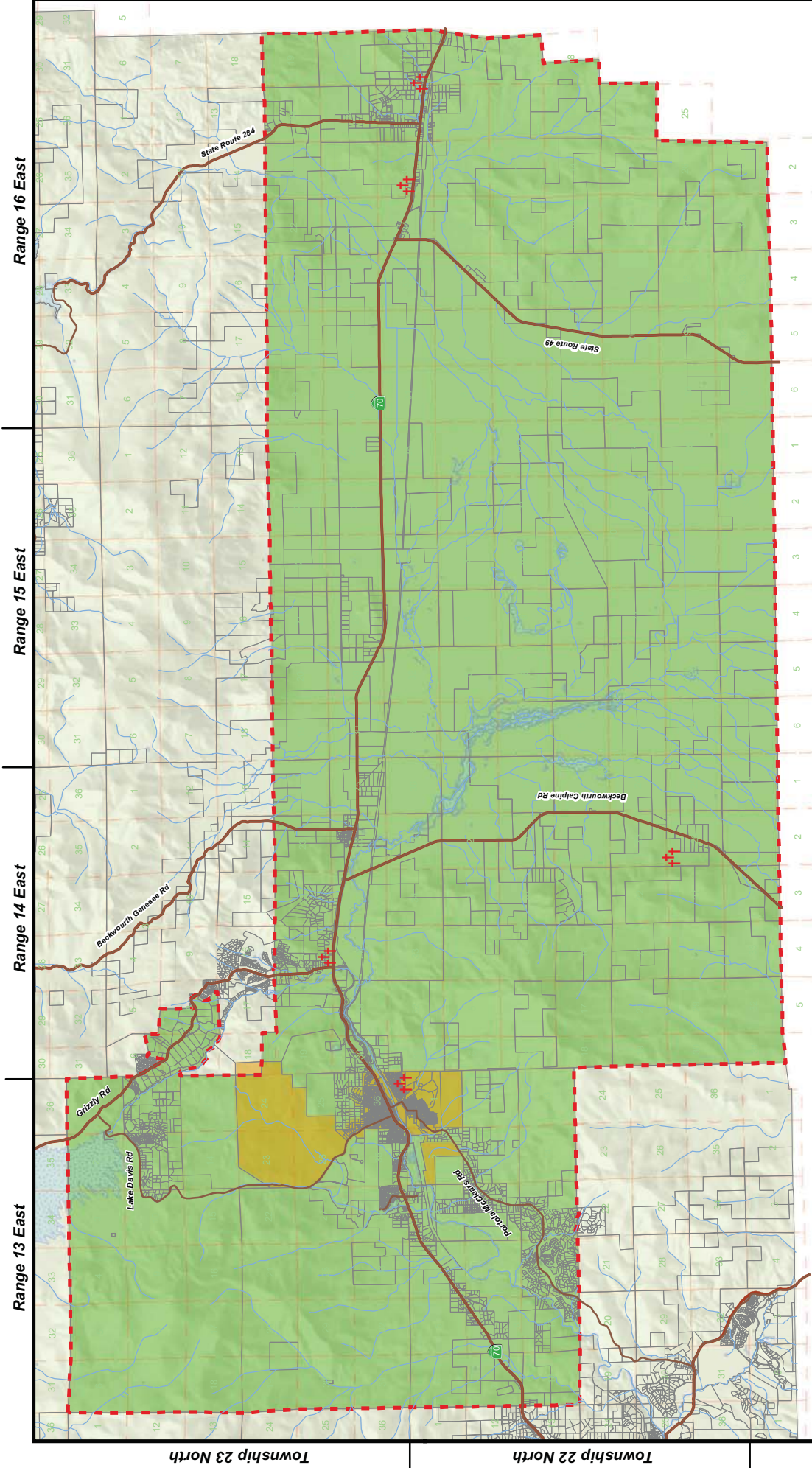
Areas of Interest

The District did not identify any areas of interest.

---

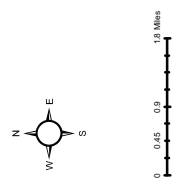
<sup>389</sup> Total agency area calculated in GIS software based on agency boundaries as of July 1, 2011. The data is not considered survey quality.

<sup>390</sup> LAFCo resolution No. 76-61.



**Legend**

- Major Roads
- CA State Highway
- Stream / River
- Waterbodies
- Parcels
- City of Portola
- Sectional Grid (MDB&M)
- Portola Cemetery District
- Portola Cemetery District (SOI)
- Cemetery



**Portola Cemetery District**

Resolution:  
Adopted: 1/16/1958

Portola Cemetery District (SOI)  
Resolution: 76-61  
Adopted:

Source: Plumas LAFCo

Map Created 5/1/2011

---

## Accountability and Governance

---

Portola Cemetery District is governed by a five-member board of directors who are appointed by the County Board of Supervisors. The chairman and secretary 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 18-3.

The Board meets on the third Wednesday of the week of February, May, August, and November from seven to nine in the evening at the Plumas County Library in Portola. Board meeting agendas are posted at the post offices in Portola and Chilcoot and at the Plumas County Library. In addition, agendas are distributed to each board member and county supervisors that oversee the District. Minutes are available upon request.

**Figure 18-3: Portola Cemetery District Governing Body**

<b>Portola Cemetery District</b>				
<b><i>District Contact Information</i></b>				
<b>Contact:</b>	Carolyn Johnson, Secretary/Treasurer			
<b>Address:</b>	P.O. Box 3, Portola, CA 96122			
<b>Telephone:</b>	530-592-5387			
<b>Email/website:</b>	<a href="mailto:topauhu@yahoo.com">topauhu@yahoo.com</a>			
<b><i>Board of Directors</i></b>				
Member Name	Position	Term Expiration	Manner of Selection	Length of Term
Curtis Marshall	Chairman	NP	Appointed	1 year
Carolyn Johnson	Secretary/Treasurer	NP	Appointed	4 years
George (Bare) Ellis	Member	NP	Appointed	4 years
Pat Fuchtenicht	Member	NP	Appointed	4 years
Gary France	Member	NP	Appointed	4 years
<b><i>Meetings</i></b>				
<b>Date:</b>	Wednesday of third week of February, May, August, and November 7-9pm.			
<b>Location:</b>	Plumas County Library in Portola.			
<b>Agenda Distribution:</b>	Posted at the post offices in Portola and Chilcoot and at the Plumas County Library.			
<b>Minutes Distribution:</b>	Available upon request.			

Besides the required agendas and minutes, the District does not conduct any other public outreach activities.

If a customer is dissatisfied with the District's services, the complaints may be submitted to the cemetery caretaker. If the caretaker is not able to resolve a complaint, it is transferred to the Board. The Board of Directors then handles it at a board meeting as one of the agenda items. There were no complaints in 2009 and one complaint in 2010, which was regarding debris and branches that fell on the parking lot causing possible liability to parked cars.

Portola 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 was unable to provide data on the number of recent and total interments in each of the cemeteries.

---

## Planning and Management Practices

---

The Board of Directors manages the operations of the District. The Secretary/Treasurer receives a small monthly stipend. The District has no other employees, but has contractors that manage the operations of the cemeteries—a property caretaker and two assistants, a funeral director and a person who does grave excavation and some maintenance and snow removal.

The District does not perform evaluations of the employee or contractors. If there were a complaint about one of them, the issue would be brought up at a board meeting. Such an issue has never occurred before.

The District does not evaluate district performance as a whole, such as benchmarking or annual reports. However, informally, the Chairman of the Board checks on the state of the cemeteries three to four times a month.

Portola Cemetery District tracks its contractors' workload through timesheets and invoices—the caretaker submits timesheets and the two other contractors submit monthly invoices. Before the invoices get forwarded to the County, two board members must sign off on them. This system helps the District evaluate the adequacy of the workload. The District reports that the workload is sufficient for its present staffing level.

The District's financial planning efforts include an annually adopted budget. The financial statements are audited once every two years through the County. The first audit took place in 2009. The District provided an audited financial statement for FY 08-09. The District does not adopt other planning documents, such as a capital improvement plan or master plan. Capital improvement projects are planned for in the budget annually.

---

## Existing Demand and Growth Projections

---

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.<sup>391</sup> The total boundary area of Portola Cemetery District is about 217 square miles.

---

<sup>391</sup> Plumas County Parcel Application.

### Population

There are approximately 3,744 residents within the District, based on the census designated place population in the 2000 census.<sup>392</sup> Population information at the census designated place level was not yet available for the 2010 census, as of the drafting of this report; however, based on the lack of growth experienced throughout the County over the last decade, and in some cases population decline, it can be assumed that the approximate population has not changed significantly since 2000.

### Existing Demand

The District reported that it had observed no growth in service demand in the last few years. There have been on average approximately 25 burials per year.

### Projected Growth and Development

The District anticipates little or no growth in population and similarly in service demand within the District in the next few years; however, no formal population projections have been made by the District.

The State Department of Finance (DOF) projects that the population of Plumas County will grow by five percent in the next 10 years. Thus, the average annual population growth in the County is anticipated to be approximately 0.5 percent. Based on these projections, the District's population would increase from 3,744 in 2010 to approximately 3,935 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 three planned developments within the District's boundaries in the City of Portola, which have the potential to add an additional 1,220 dwelling units to the District, or approximately 2,440 additional residents. The Portola 192 development, comprised of 200 dwellings on 192 acres, is located in the very western part of the City of Portola. The final map for Portola 192 has been approved; however, the development is presently on hold until the economy recovers. The Woodbridge development consists of 1,005 dwelling units on 398 acres and extends from the Portola High School in the north to the southern boundary of the city. The City has approved a tentative map for the Woodbridge development and is working with the developer on final conditions. Mountain View Estates is an eight-acre development with 14 planned dwelling units. A tentative map for the subdivision was approved in 2008, but no progress toward a final map has been made since then.

There are a number of other potential developments outside of the City but within the boundaries of Portola Cemetery District: one small 21-home development within Sierra Valley FPD, empty lots throughout the Gold Mountain subdivision, and the Willow Creek development located three and a half miles west of Delleker that would consist of 210

---

<sup>392</sup> Census designated places Chilcoot-Vinton, Beckwourth, Lake Davis, Delleker, Iron Horse, and City of Portola in Plumas County.

residential units. Due to the unpredictable nature of the existing economy and housing market, these areas will likely not be developed within the short-term; however, they may be indicative of the long-term potential for growth.

The District is anticipating service demand will decline in the future due to migration of many people out of the area; however, given the number and size of the planned and proposed developments, the population of the District has the potential to nearly double at build-out of the projects. So, while the District is anticipating little or negative growth, the potential exists for strong growth once the housing market strengthens.

### 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.

The District did not identify any prospective growth areas outside of its bounds where it is interested in serving in the future.

---

## Financing

---

The District reported that the current financing level is adequate to deliver services. No challenges to financing were identified. However, there were some negative effects of the recession. Interest revenues of the District decreased because of a decline in interest rates. The interest revenues are expected to decrease by additional 10 to 20 percent.<sup>393</sup>

The County keeps accounts for the District's finances and tracks revenues and expenditures. The District's two largest sources of income are revenues from the sale of gravesites and other services and property taxes. The District's total revenues for FY 09-10 were \$75,450. Revenue sources included property taxes (75 percent), sale of lots and services (20 percent), interest income (four percent), and revenues from the State, such as homeowners property tax relief and timber yield (one percent).

The District has a fee schedule for the cemetery services it provides. The plot price for a district resident is \$360 and for a non-resident it is \$560. In addition, both residents and non-residents have to pay an endowment fee of \$225. The District charges residents \$207.50 and non-residents \$257.50 for a baby plot with an endowment fee of \$67.50. The urn garden plot price for both, a resident and a non-resident, is \$284.50, with a \$40.50 endowment fee. Veteran residents are not charged plot or endowment fees at the veterans sections of cemeteries. The District currently charges endowment fees. The District recently updated its fee schedule and now meets the legally required minimum

---

<sup>393</sup> Blomberg & Griffin Accountancy Corporation, Portola Cemetery District Financial Statements and Independent Auditor's Report, June 30, 2009, p. 3.

endowment fee of \$4.50 per plot square foot for all plot types..<sup>394</sup> Opening and closing of a grave with graveside set-up of greens, chairs and lowering device for adults cost \$450, \$100 for a baby, and \$150 for an urn. The fees that are charged for grave excavation services are \$450 at all cemeteries..

Portola Cemetery District expenditures were \$64,304 in FY 09-10. Of this amount, 84 percent was spent on services and supplies, eight percent on salaries and wages, one percent on employee benefits, and seven percent on other expenditures.

Capital improvement needs are identified throughout the year and are recorded in the annual budget. The Chairman of the Board conducts cemetery checks three to four times a month and receives feedback from caretakers and other contractors on cemetery needs.

The financial reserve of the District is accounted for in the budget under the miscellaneous items fund. It is not a set percentage, but a set constant amount every year. It is not a formal policy of the District, but a common practice required by the treasurer. At the end of FY 08-09 the unrestricted reserve balance was \$193,028,<sup>395</sup> which is 14 years of operating revenue.

The District has an endowment care fund and provides endowment care to its cemeteries, as required by law. Approximately in 2006, the District stopped charging for endowment care on plots sold. It was recommended by the independent auditor that the District resume charging endowment fees to “provide for future maintenance of the cemeteries.”<sup>396</sup> In 2010, the District resumed charging for endowment care; endowment fund fees are listed on Portola Cemetery District price list. The endowment fund balance at the end of FY 08-09 was \$67,281. 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>397</sup> In FY 08-09, the District had interest income of \$10,433 on its endowment care fund, which it could use for maintenance of the facilities.

The District does not participate in any joint power authorities (JPAs) or joint financing mechanisms.

---

<sup>394</sup> Health and Safety Code §8738.

<sup>395</sup> Blomberg & Griffin Accountancy Corporation, Portola Cemetery District Financial Statements and Independent Auditor’s Report, June 30, 2009, p. 6.

<sup>396</sup> Blomberg & Griffin Accountancy Corporation, Portola Cemetery District Financial Statements and Independent Auditor’s Report, June 30, 2009, p. 19.

<sup>397</sup> Health and Safety Code §9065.



## CEMETERY SERVICES

---

### Service Overview

---

Portola Cemetery District provides cemetery maintenance, operations, endowment, and interment services. Interment services provided by the District include excavation, backfill for caskets, opening and closing of a grave with the set-up of greens, chairs and lowering device, and moving and replacing headstones to accommodate a burial.

The District has plots available for purchase. There are three types of plots: adult (five by ten feet), baby (three by five feet) and urn (three by three feet). The District reports that there are no restrictions on who may purchase a plot, only a fee differential by place of residence, as mentioned in the Financing Section. In addition to the cost of the plot there is a mandatory endowment fee that varies by plot type.

Portola Cemetery District collaborates with other cemetery districts in the County through its membership in Portola Association of Cemetery Districts.

---

### Staffing

---

The District has one part-time employee who is also a member of the Board of Directors; the Secretary/Treasurer receives a monthly stipend. Portola Cemetery District hires contractors to perform a number of responsibilities. The caretakers are responsible for the general operations of the cemeteries. The funeral director is in charge of funeral home and crematory services. Another individual provides excavation, maintenance and snow removal services.

---

### Facilities and Capacity

---

The District owns and operates five cemeteries: Chilcoot, Shady Grove, Sharkey, Vinton, and Whispering Pines. None of them have hours of operation. Anyone can come in any time of day or night. All cemeteries were reported to be in good condition.<sup>398</sup> As reported by the District's caretaker, none of them have any significant problems or needs.

The District does not keep comprehensive records of recent and historical burials and was unable to provide the number of occupied and unoccupied plots, as well as the number of burials for 2009 and 2010. As a majority of historical records were lost, it is also

---

<sup>398</sup> Facility condition definitions: Excellent-relatively new (less than 10 years old) and requires minimal maintenance. Good- provides reliable operation in accordance with design parameters and requires only routine maintenance. Fair-operating at or near design levels; however, non-routine renovation, upgrading and repairs are needed to ensure continued reliable operation. Poor- cannot be operated within design parameters; major renovations are required to restore the facility and ensure reliable operation.

unknown when the cemeteries were acquired or built and when the earliest burial took place in each of them. Consequently, the 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.

Portola Cemetery District owns some equipment, such as mower, lawn tractor, shovels, drapery, and cleaning tools. The rest of the equipment used in the cemeteries is owned by the contractors.

---

## Infrastructure Needs

---

The caretaker of the cemetery reported that none of the cemeteries require major upgrades or replacements. Only minor routine repairs are needed.<sup>399</sup>

According to the Board Members, cemetery fences need to be replaced and roads have to be repaired. These improvements were budgeted for at the beginning of the year.<sup>400</sup>

---

## Service Adequacy

---

The following are indicators of service adequacy for cemetery districts, as defined by law or best practices. In some areas Portola Cemetery District meets or exceed 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. Portola Cemetery District provides maintenance services on a year-round basis.
- ❖ Health and Safety Code §9068 requires cemetery districts to have non-resident fees. Portola Cemetery District lists non-resident fees for each plot type in its price schedule.
- ❖ Health and Safety Code §9065 requires cemetery districts to have an endowment fee. Portola 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. Portola Cemetery District updated its fees in 2011 and now meets the requirement..

---

<sup>399</sup> Phone interview with Susan Arterburn, Cemetery Caretaker, 4/19/2011.

<sup>400</sup> Phone interview with Carolyn Johnson, Secretary/Treasurer, and Curtis Marshall, Chairman, January 2011.

- ❖ 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 nonresidents, and the family members of any of the above. 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.
  
- ❖ In order to adequately plan for existing and future demand and capacity needs, cemeteries track the number of interments annually. It is recommended that PCD begin keeping burial records and assess the remaining capacity of the existing facilities.

**Figure 18-4: Portola Cemetery District Service Profile**

<b>Cemetery Services</b>			
<b><i>Facilities</i></b>			
<b>Cemetery</b>	<b>Location</b>	<b>Condition</b>	<b>Acres</b>
Chilcoot	94939 Prospect Road, SR 70, Chilcoot, CA	Good	NP
Shady Grove	516 Grove Avenue, Portola, CA	Good	NP
Sharkey	Plumas County Road A23, Beckwourth, CA	Good	NP
Vinton	93137 SR 70, Vinton, CA	Good	NP
Whispering Pines	5916 Cemetery Road, Beckwourth, CA	Good	NP
<b><i>Plots</i></b>			
<b>Cemetery</b>	<b>Total</b>	<b>Occupied</b>	<b>Available</b>
Chilcoot	NP	NP	NP
Shady Grove	NP	NP	NP
Sharkey	NP	NP	NP
Vinton	NP	NP	NP
Whispering Pines	NP	NP	NP
<b><i>Service Challenges</i></b>			
None identified.			
<b><i>Facility Needs/Deficiencies</i></b>			
There is a need to build new fences and repair roads.			
<b><i>Facility Sharing</i></b>			
<b>Current Practices:</b> The District does not share facilities with other agencies.			
<b>Future Opportunities:</b> The District does not see opportunities to share facilities with other service providers.			
<b><i>Service Adequacy</i></b>			
Acres per Resident	NP	Available plots per resident	NP
Residents per Facility		749	

## PORTOLA CEMETERY DISTRICT DETERMINATIONS

---

### Growth and Population Projections

---

- ❖ There are approximately 3,744 residents within the District.
- ❖ Over the past few years, the District has not experienced an increase in population.
- ❖ The District is anticipating service demand will decline in the future due to migration of many people out of the area; however, given the number and size of the planned and proposed developments within the District's boundaries, the population of the District has the potential to nearly double at build-out of the projects. So, while the District is anticipating little or negative growth, the potential exists for significant growth once the housing market strengthens.

---

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

---

- ❖ The District's current facilities reportedly have the capacity to adequately serve existing demand.
- ❖ In order to adequately plan for existing and future demand and capacity needs, cemeteries track the number of interments annually. It is recommended that PCD begin keeping burial records and assess the remaining capacity of the existing facilities.
- ❖ The District identified a need to replace fences and repair roads.
- ❖ Capital improvement needs are identified throughout the year and are recorded in the annual budget. The District should consider adopting a capital improvement plan to identify financing needs and potential revenue sources for these needs.
- ❖ 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.

---

### Financial Ability of Agencies to Provide Services

---

- ❖ The District reports that current financing levels are adequate to deliver services; however, revenues may decrease due to economic conditions.

---

## Status of, and Opportunities for, Shared Facilities

---

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

---

## 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; however, the District was unable to provide data on the number of recent and total interments in each of the cemeteries.
- ❖ 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 PCD.