

9. TAYLORSVILLE CEMETERY DISTRICT

Taylorville Cemetery District (TCD) provides cemetery related services to the residents of the unincorporated community of Taylorville. Services include the provision of full-casket and cremation burial spaces, maintenance of grounds, and repair and care of areas within the cemetery. The District also provides a search service by assisting people in tracing friends or relatives whom they believe to be buried within the cemetery.

AGENCY OVERVIEW

Background

Taylorville Cemetery District was formed prior to the creation of LAFCo, and records on the official date of formation are limited. The District reported that records show the district cemetery was operational as far back as 1861, while Board of Equalization records show 1924 as the official year of formation for the Taylorville Cemetery District.

The principal act that governs the District is the Public Cemetery District Law.⁴⁸ 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.⁴⁹ The law allows the district to inter non-residents under certain circumstances.⁵⁰ 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 2000.⁵¹

TCD is located in the northeastern part of Plumas County, and encompasses the unincorporated community of Taylorville.

Boundaries

TCD's boundary is located entirely within Plumas County. The boundary area includes the unincorporated community of Taylorville. The District borders the cemetery districts of Greenville, Crescent Mills, and Quincy-La Porte in the west, southwest, and south,

⁴⁸ California Health and Safety Code §9000-9093.

⁴⁹ California Health and Safety Code §9040.

⁵⁰ 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.

⁵¹ Government Code §56824.10.

respectively. TCD borders Lassen County in the north. The District's boundaries encompass approximately 211 square miles.

Since its formation there have been no annexations or detachments to TCD.

Sphere of Influence

TCD's Sphere of Influence (SOI) was first established on November 10, 1976.⁵² 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 provide services to any non-resident of the District for additional fees.

Areas of Interest

The District did not identify any areas of particular interest within or outside its bounds.

⁵² LAFCo Resolution No. 76-63.

Taylorville Cemetery District

Range 9 East

Range 10 East

Range 11 East

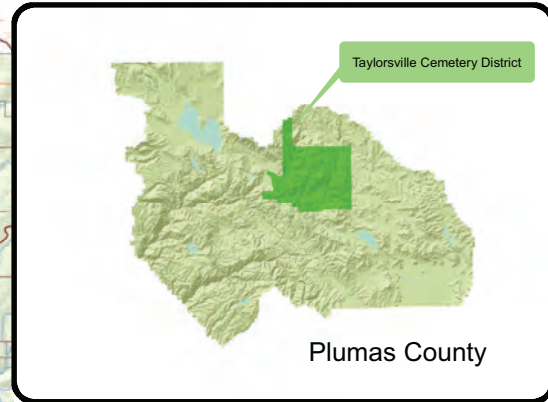
Range 12 East

Township 28 North

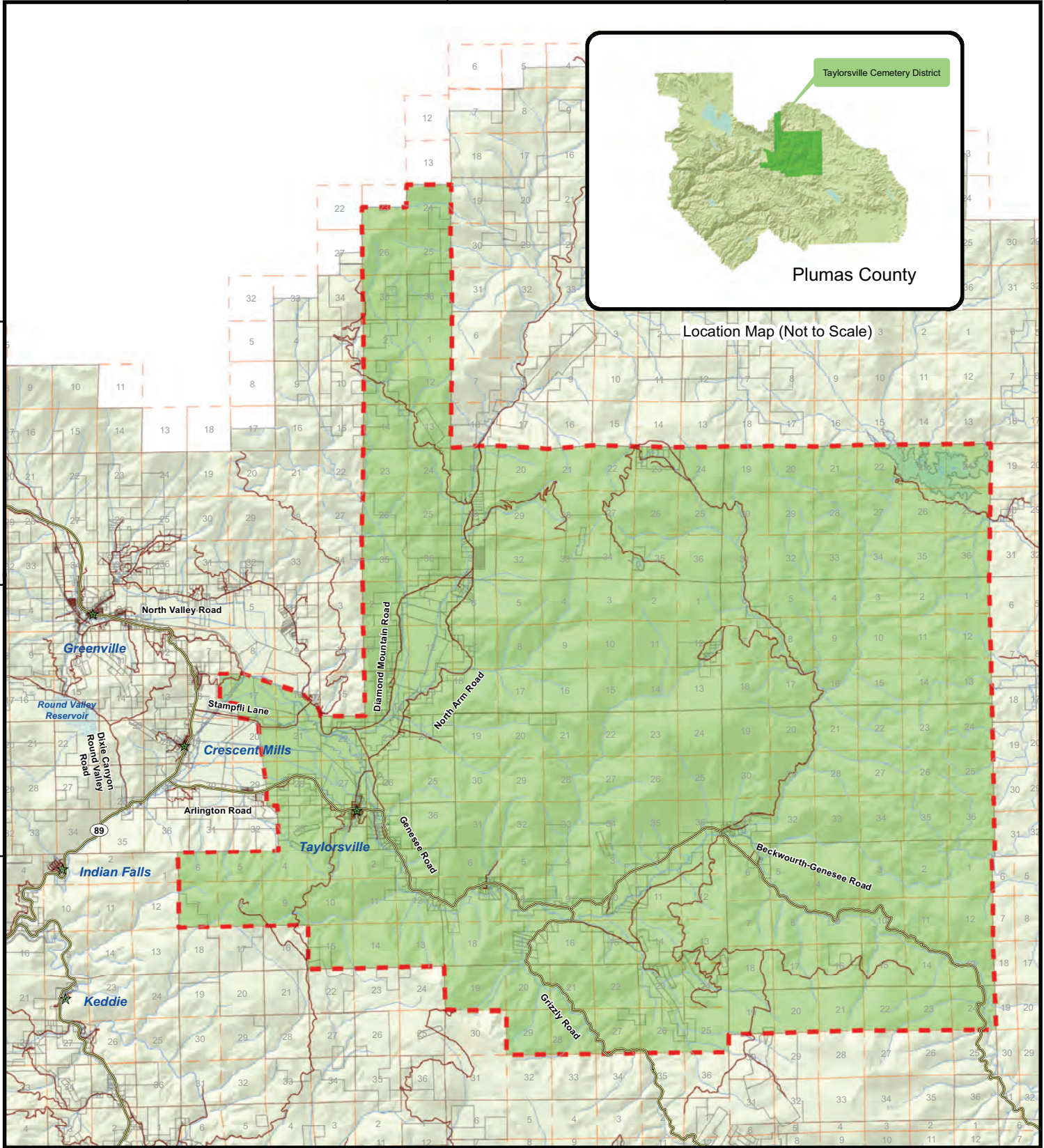
Township 27 North

Township 26 North

Township 25 North

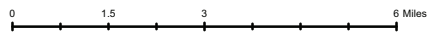


Location Map (Not to Scale)



Legend

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



Taylorville Cemetery District
Resolution:
Formed: November 7, 1924

Taylorville Cemetery District (SOI)
Resolution: 76-63
Adopted: November 10, 1976

Source: Plumas LAFCo Map Created 2/27/2014

Accountability and Governance

Taylorville Cemetery District is governed by a five-member board of directors who are appointed by the County’s Board of Supervisors to four-year terms. While the Clerk of the Board of Supervisors maintains a list of all district members and their terms and is generally in communication with the districts regarding vacancies and expirations, TCD reported that it was unaware of the term lengths and when the terms of its board members would expire. TCD reported that its board members do not hold formal positions. The District’s enabling act (Health and Safety Code §9028) requires that board members elect their officers—a chairperson, a vice chairperson, and a secretary. TCD is currently non-compliant with the legal requirements of the officers’ appointments; however, the District reported its intent to appoint officers as required in the near future. There are presently two vacancies on the Board. Current board member names, positions, and term expiration dates are shown in Figure 9-2.

Meetings are held on no regular day or time. When the District was interviewed in 2013, it reported that the last meeting was held in 2012. The District’s enabling act (Health and Safety Code §9029) requires that the Board of a cemetery district meet at least once every three months. TCD is currently not meeting the minimum number of legally required meetings. The District is now aware of this requirement and plans to institute regular meetings to occur every three months. Meetings are held at a home of one of the board members. The District has not historically posted its agendas. In July 2014, the County Supervisor representing the area discussed with the District the minimum number of legally required meetings and the posting of the agendas 72 hours prior to meeting. TCD is presently aware of both legal requirements. Minutes are available upon request.

Figure 9-2: Taylorville Cemetery District Governing Body

Taylorville Cemetery District			
Governing Body			
	Name	Position	Term Ends
<i>Members</i>	Kathleen Erickson	Chair	2015
	Suzette Reed	Member	2017
	Delbert Lehr	Member	2017
	Vacant	Member	2015
	Vacant	Member	2017
<i>Manner of Selection</i>	Appointment		
<i>Length of Term</i>	4 years		
<i>Meetings</i>	At no regular day or time.	At the home of the board members.	
<i>Agenda Distribution</i>	Not posted or distributed.		
<i>Minutes Distribution</i>	Available upon request.		
Contact			
<i>Contact</i>	Kathleen Erickson, Director		
<i>Mailing Address</i>	PO Box 52, Taylorville CA 95983		
<i>Phone</i>	530-284-6224		
<i>Email/Website</i>	Kathleen.s.erickson@usps.gov		

Besides the required minutes, the District does not conduct any public outreach activities. The District reported that informational fliers are available upon request at the District's headquarters—the local post office. The brochures were developed several years ago and likely need to be updated. TCD does not maintain a website where information is made available to the public. The District indicated that development of a website is a long-term goal.

If a customer is dissatisfied with the District's services, complaints may be submitted to the board chair. The board chair, who also serves as the District's volunteer general manager, is responsible for receiving all complaints and notifying the cemetery's custodian to handle all complaints to resolution. The District reported that complaints regarding the condition of the cemetery have decreased since the hiring of the new custodian, and as a result, it did not receive any complaints in 2013.

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 special districts. Each district holds responsibility for collecting the Form 700s and maintaining copies in their records. It is unclear if each of the board members have filed the required forms for 2013. The District is checking into this to ensure all reporting requirements have been met.

Taylorville Cemetery District demonstrated accountability and transparency in its disclosure of information and cooperation with Plumas LAFCo. The District took part in an interview, responded to the questionnaires, and cooperated with the document requests.

Planning and Management Practices

The District employs one custodian who works 10 months a year from March until December. The District was in the midst of hiring a new custodian during the drafting of this report. TCD also relies on the board members for volunteer work. Additionally, the District arranges for crew assistance provided by the Susanville Cal Fire Unit for the seasonal removal of leaves.

The custodian reports to the board chair who serves as general manager. The District does not conduct regular staff evaluations. TCD reported that it evaluates its employee's performance through the absence of complaints concerning the condition of the cemetery. Individual staff workload is not tracked with time cards.

The operations and productivity of the District are not evaluated in annual or other regular reports.

The District does not establish long-term goals in formal plans. TCD reported that should the need for pieces of equipment arise, the custodian can purchase them at a few locations where the District has store accounts. In the event of a costly project, the custodian has to submit the estimated cost to the Board for approval.

The District's finances, including its endowment care fund, are managed and tracked through the County. Because of its small size, the District is considering conducting audit reviews instead of full audits in the future. The District adopts budgets annually. TCD 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.⁵³ TCD is required to conduct audits every five years. The District reported that its first audit was submitted for FY 09. As of March 2015, the District had initiated an audit for the five-year period from FY 10 to FY 14, but had not yet received a completed report from the auditor. 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 did not comply with this requirement for FY 12-13.⁵⁴ The District reported that it intends to file on time this year.

Existing Demand and Growth Projections

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. Taylorsville has resort and recreation, and secondary residential zones with some surrounding agricultural preserve and rural residential areas.

Population

There are approximately 483 residents within the District, based on GIS analysis of 2010 Census data.

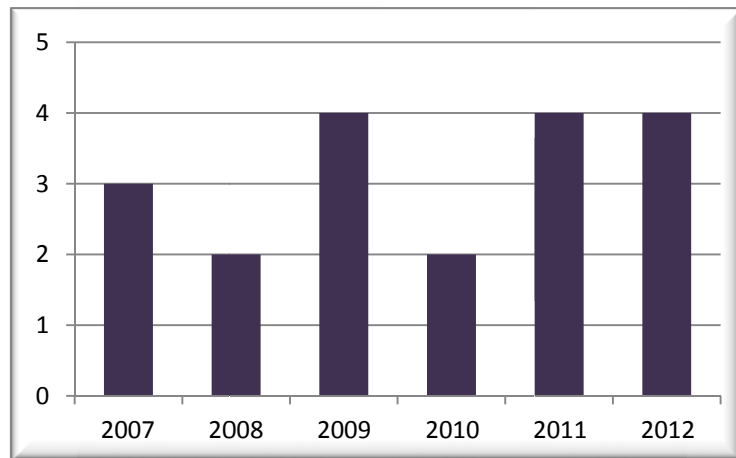
⁵³ Government Code §26909.

⁵⁴ State Controller's Office website. <http://sco.ca.gov/mobile/News/NewsDetail.aspx?id=67>

Existing Demand

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 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 estimates to have handled four burials in 2011 and 2012.

Figure 2-3: TCD Burials (2007-2012)



Projected Growth and Development

TCD does not conduct formal demand forecasting, trends and anticipations. 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 483 in 2010 to approximately 507 in 2020. It is anticipated that demand for service within the District will increase minimally based on the DOF population growth projections through 2020.

The District is not aware of any significant planned or proposed residential or commercial developments within its bounds.

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

While the District has experienced a decline in interest revenue during the recent economic recession, TCD reported that its financing level was adequate to provide necessary services. The District provided its most recent audited financial statement from FY 09; however, in order to provide a more up-to-date representation of the District's financial status, an unaudited report for FY 14 was used for the purposes of this report.

In FY 09, the auditors identified deficiencies in internal control over financial reporting that were considered to be material weaknesses. The audit came to the following findings regarding TCD's internal financial controls: TCD should adopt a fixed asset policy to record, track and depreciate all fixed assets. TCD should improve internal control-signatures of

approval of minutes, expenses approved, expense classifications or budget line items. The audit also recommended an addition to existing district policies of filing requirements of the State Controller's office, as well as including bookkeeping steps, mail handling, invoice processing, etc. in a procedures manual. Given the small nature of the District, it is essential that controls be in place to ensure proper use of public funds.

In FY 13-14, the District had total revenues of \$10,948. Revenues included property taxes (93 percent), sales of plots and fees (five percent), timber yield tax (one percent), donations (one percent), and interest (one percent).

The District's fees were last updated in 2000. TCD reported that the Board wants to maintain low fees. In addition to the regular fees, the District currently charges 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.⁵⁵ 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.⁵⁶ The District's fee schedule includes such fees for non-residents.

In FY 13-14, the District had a total of \$4,484 in expenditures, which included salaries and benefits (60 percent), utilities (17 percent), insurance (nine percent), maintenance supplies (seven percent), tax administration fee (six percent), and office expenses (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.

TCD did 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 13-14, TCD had a cash balance of \$32,535.

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.⁵⁷ In FY 13-14, the District's endowment care fund had a balance of \$5,500 and had interest income in a separate fund with a balance of \$399, which it could use for maintenance of the facilities.

TCD does not participate in any financing joint power authority (JPA).

⁵⁵ Health and Safety Code §8738.

⁵⁶ Health and Safety Code §9068.

⁵⁷ Health and Safety Code §9065.

CEMETERY SERVICES

Service Overview

TCD provides cemetery related services, including the provision of full-casket and cremation burial spaces, maintenance of grounds, and repair and care of areas within the cemetery. The District also provides a search service by assisting people in tracing friends or relatives whom they believe to be buried within the cemetery.

Staffing

Regular maintenance is completed by one custodian who works 10 months a year. The District also relies on the board members for volunteer maintenance and administrative work.

Facilities and Capacity

The District offers services at one cemetery facility within its bounds—the Taylorsville Cemetery.

Taylorsville Cemetery has four acres of developed cemetery space and six acres of undeveloped space. The cemetery is reportedly in good condition, consisting of green landscaping. Part of the cemetery 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.

The District owns some pieces of equipment including sprinklers for irrigation, a lawn mower, and weed repellents.

Infrastructure Needs

At present, the District reported that there is the need to expand the cemetery and build a structure to house a protected cemetery map.

Challenges

The District reported that filling the vacant positions on the Board is difficult, due to the small population from which board members may be appointed. Additionally, the District faces a particular challenge in separating the post office and U.S. Postal staff from the District's operations. The general manager position of the District has historically been passed down to the current postmaster. District records are maintained in the post office and persons interested in purchasing a plot visit the post office to receive additional information. During the interview, the District reported that it was in the process of trying to separate the District's operations from the post office as they were unrelated otherwise.

Service Adequacy

The following are indicators of service adequacy for cemetery districts, as defined by law or best practices. In some areas, Taylorsville Cemetery District meets 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. Taylorsville Cemetery District provides minimal maintenance services between the months of March and December.
- ❖ Health and Safety Code §9068 requires cemetery districts to have non-resident fees. Taylorsville Cemetery District charges non-resident fees for each plot type in its price schedule.
- ❖ Health and Safety Code §9065 requires cemetery districts to have an endowment fee. Taylorsville Cemetery District charges an endowment fee.
- ❖ According to Health and Safety Code §8738, a minimum endowment care fee must be \$4.50 per plot square foot. Taylorsville 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 its cemetery, TCD 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. TCD does not have an accurate tracking system of the number of annual burials and does not assess remaining capacity at its facility.

TAYLORSVILLE CEMETERY DISTRICT DETERMINATIONS

Growth and Population Projections

- ❖ There are approximately 483 residents within Taylorsville Cemetery District (TCD).
- ❖ Over the past decade the District has experienced a slight decrease in population.
- ❖ No or slow growth is expected within the District in the next five years.

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

- ❖ It is unknown how much remaining space the Taylorsville Cemetery has; however, the District indicated that expansion may be necessary in the near future.
- ❖ There is a current trend away from full-body burials to cremations.
- ❖ At present, the District reported that there was a need for a covered viewing map and expansion of the cemetery.
- ❖ The District could improve upon service adequacy by operating within legal requirements for cemetery districts. By allowing anybody to purchase a plot in its cemetery, the District is non-compliant with legal constraints on the burial of non-residents.
- ❖ TCD could improve its tracking of the number of annual burials, in order to adequately plan for existing and future demand and capacity needs.

Financial Ability of Agencies to Provide Services

- ❖ The District reports that current financing levels are adequate to deliver services.
- ❖ The District's audit found material weaknesses in the internal fiscal controls of TCD. Given the small nature of the District, it is essential that controls be in place to ensure proper use of public funds.

Status of, and Opportunities for, Shared Facilities

- ❖ The District does not currently share facilities or equipment; however, the District has indicated interest in reorganization with other cemetery districts, which may allow enhanced efficiencies related to improved facility and equipment sharing.

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.
- ❖ Health and Safety Code §9029 requires that the Board of a cemetery district meet at least once every three months. TCD is currently not meeting the minimum number of legally required meetings.
- ❖ Brown Act §54954.2 requires that agendas must be posted at least 72 hours prior to meeting. TCD is violating the Brown Act by not appropriately postings its agendas. The District plans to properly post agendas for all future meetings.
- ❖ The District does not conduct outreach efforts, except for making available informational fliers at the local post office—the District’s headquarters. It is recommended that all agencies maintain websites where public documents are made available in order to ensure transparency.
- ❖ Governmental structure options identified over the course of this review include consolidation with the surrounding cemetery districts of Crescent Mills and Greenville. A consolidation could further promote savings while ensuring continuous and consistent operations. Taylorsville Cemetery District also identified a consolidation with Crescent Mills CD and Greenville CD as a feasible governmental structure option. The District reported that it hoped such a consolidation would help fill the Board and improve the District’s governance.
- ❖ Another governance option is a countywide consolidation of all cemetery districts, given that every district is struggling with similar issues and could benefit from a single strong governing body and administration.