

## **28. TOWNSHIP NUMBER TWO PUBLIC CEMETERY DISTRICT**

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Township Number Two Public Cemetery District (T2PCD) operates and maintains the Ione Public Cemetery. Since the 2008 MSR the District has ceased maintaining the Sacred Heart Catholic Cemetery

### **AGENCY OVERVIEW**

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#### **Background**

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T2PCD was formed on April 21, 1943, as an independent special district.<sup>543</sup> The District was formed to provide cemetery services to residents in the southwest portion of the County.

The principal act that governs the district is Public Cemetery District Law.<sup>544</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>545</sup> The law allows the District to inter non-residents under certain circumstances. Districts must apply and obtain LAFCO approval to exercise services authorized by the principal act but not already provided (i.e., latent powers) by the district at the end of 2000.<sup>546</sup>

#### **Boundary**

The T2PCD boundary is located entirely within Amador County. The bounds encompass the area south of Carbondale and west of Pardee Reservoir, including the City of Ione, and the unincorporated communities of Buena Vista and Camanche Village. One parcel along the Amador-Calaveras county line is excluded, this parcel is mostly water. The boundary area encompasses 112 square miles. This boundary was affirmed and validated by LAFCO on March 20<sup>th</sup>, 2014.<sup>547</sup>

#### **Sphere of Influence**

The District's SOI was adopted in 1976, but the resolution does not include any description of its boundary. LAFCO updated T2PCD's SOI in 2009 as coterminous with its bounds.<sup>548</sup>

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<sup>543</sup> The formation date source is the Board of Equalization's Tax Area Services unit.

<sup>544</sup> California Health and Safety Code §9000-9093.

<sup>545</sup> California Health and Safety Code §9040.

<sup>546</sup> Government Code §56824.10.

<sup>547</sup> LAFCO Resolution 2014-04.

<sup>548</sup> LAFCO Resolution 2009-11.

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## Local Accountability and Governance

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The County Board of Supervisors appoints a board of trustees with three or five members to govern a cemetery district.<sup>549</sup> District boards are to elect a chair and vice-chair,<sup>550</sup> and trustees are to serve staggered, four-year terms.<sup>551</sup> Accordingly, T2PCD is governed by a five-member board of trustees. For Board members and term expirations, see Figure 28-1.

**Figure 28-1: T2PCD Governing Body**

<b>Township No. 2 Public Cemetery District</b>			
<b>Governing Body</b>			
	Name	Position	Term Ends
<i>Members</i>	Tony Beuving	Chairman	9/26/2015
	Donald Smith	Vice Chairman	5/21/2016
	Donald L. Slayton	Secretary	5/21/2016
	Thomas Reed	Treasurer	7/26/2014
	Judy Allen	Trustee	7/26/2014
<i>Manner of Selection</i>	Volunteer, Appointment BOS, Board Approval		
<i>Length of Term</i>	Four Years		
<i>Meetings</i>	Date: Second Thursday of each month at 3:00pm., Location: Cemetery office, 500 S. Church St., Ione, CA		
<i>Agenda Distribution</i>	Posted at Ione Post Office, district office and on website.		
<i>Minutes Distribution</i>	Posted on website and by request.		
<b>Contact</b>			
<i>Contact</i>	Chairman		
<i>Mailing Address</i>	P.O. Box 1478, Ione, CA 95640		
<i>Phone</i>	(209) 274-0274		
<i>Email/Website</i>	info@ionecemetery.com, www.ionecemetery.com		

The District's constituent outreach efforts include dissemination of its agenda and meeting minutes.

The District reported that it has had no Brown Act violations in recent history.

The District demonstrated accountability in its disclosure of information and cooperation with LAFCO. The agency responded to LAFCO's written questionnaires and cooperated with document requests.

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## Management

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The cemetery office manager and the grounds manager comprise cemetery staff. Both positions report directly to the Chairman of the Board who is also the staff liaison.

<sup>549</sup> California Health and Safety Code §9020-9021

<sup>550</sup> California Health and Safety Code §9028(b)

<sup>551</sup> California Health and Safety Code §9024(a)

In addition to the managers, the grounds are maintained by volunteers and probationers in order to fulfill community service requirements. One to two individuals come to the cemetery every two to three months to assist with service. In previous years, Mule Creek State Prison prisoners were used to maintain the grounds. The manager reported no challenges or difficulties managing the probationers.

The District's primary plan is its catalog, inventorying plots that are occupied, sold or vacant. Many catalog records are missing from 1993 to 2000, and the District does not have the original 1850 catalog for the older parts of the cemetery. In 2001, the District attempted to reconstruct the catalog with records on hand, but surmises that approximately 100-200 plots in the older section of the Ione Public Cemetery are not catalogued. It was reported in the 2008 MSR that the District was in the process of contacting family members of a previous cemetery manager (who has since passed away) in order to uncover old cemetery records. The District recently reported that several attempts were made to contact kin of the previous manager with no success. However, the current office manager has recently discovered old documents while cleaning out files at the district office that may provide useful information with regard to the cataloging effort.

The District reported that there is a master plan that addresses property improvements and expected growth.<sup>552</sup>

District financial planning efforts include an annual budget and biannual audited financial statements. The most recent audit was in FY 12. As of the drafting of this report, the audit was not yet complete. The District does not prepare a capital improvement plan, but does plan for future improvements informally.

The District carries liability insurance in addition to employee and workers compensation insurance policies.

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## Service Demand and Growth

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The District includes the City of Ione, Buena Vista area, and Camanche Village. Land use within Ione is mostly low-density residential or vacant. The City also contains limited amounts of commercial and industrial land uses. Areas immediately outside the City are vacant, agricultural and industrial. There are also some scattered suburban residential parcels outside of city limits. Other portions of the District are highly agricultural, with significant amounts of residential and vacant lands towards the south (near Camanche Village and Camanche North Shore). Camanche North Shore includes approximately three parcels of commercial use; Buena Vista contains one.

Mining for silica sand, refractory clay, specialized lignites, and other materials is a major industry near Ione and Buena Vista.<sup>553</sup> Major employers in the area include Ione Minerals, East Bay Municipal Utility District, Mule Creek State Prison and Jackson Rancheria Casino.

The estimated population within district bounds is 10,103, of which approximately 7,238 (72 percent) constitutes civilian, non-institutional population and the remainder

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<sup>552</sup> Email from Carole Meltzer, Office Manager, July 25, 2013.

<sup>553</sup> Buena Vista Rancheria of Me-Wuk Indians, *Draft TEIR for Flying Cloud Facility*, 2007.

prisoners.<sup>554</sup> The District's population density including inmates is 90 per square mile and 65 per square mile excluding inmates, compared to the countywide density of 64.

The number of residential building permits issued by the City of Ione and the surrounding vicinity, over the last decade has ebbed and flowed based upon market forces. Permits between 2000 and 2004 were relatively low. The number increased between 2005 and 2008, decreased between 2008 and 2012, and increased again in 2012-2013.

The City projected an increase of 3,930 dwelling units from the 2008 base as part of the 2009 General Plan Update. Most of this new development was identified for areas within existing development areas (Castle Oaks) or areas outside of the existing corporate limits but within the existing SOI. For more information, see the City of Ione profile (Chapter 5). Additionally, the 16,000-acre Arroyo Seco proposal just outside the City's SOI that was discussed in the 2008 MSR has not been developed and has no plans at this time for development according to the Amador County Planning Department. The land continues to be used for grazing and mining.<sup>555</sup>

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

#### Disadvantaged Unincorporated Communities

LAFCO is required to evaluate disadvantaged unincorporated communities as part of this service review, including the location and characteristics of any such communities. A disadvantaged unincorporated community is defined as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.<sup>556</sup>

The California Department of Water Resources (DWR) has developed a mapping tool to assist in determining which communities meet the disadvantaged communities median household income definition.<sup>557</sup> DWR identified nine disadvantaged communities within Amador County—three of which are cities and are therefore not considered unincorporated.<sup>558</sup> Two of the identified disadvantaged communities are within Township Number Two Public Cemetery District. The two disadvantaged unincorporated communities are Camanche North Shore (population 777) and Buena Vista (population 518).

However, DWR is not bound by the same law as LAFCO to define communities with a minimum threshold of 12 or more registered voters. Because income information is not

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<sup>554</sup> The population estimate for the District is the sum of the population in the City of Ione and the estimated population for the Jackson Valley Fire Protection District (JVFPD). The source for the City of Ione population in 2008 is the California Department of Finance, and the remainder was estimated based on the number of parcels with structures in JVFPD and average household size in Amador County.

<sup>555</sup> Conversation with Susan Grijalva, Planning Director, Amador County on October 11, 2013.

<sup>556</sup> Government Code §56033.5.

<sup>557</sup> Based on census data, the median household income in the State of California in 2010 was \$57,708, 80 percent of which is \$46,166.

<sup>558</sup> DWR maps and GIS files are derived from the US Census Bureau's American Community Survey (ACS) and are compiled for the five-year period 2006-2010.

available for this level of analysis, disadvantaged unincorporated communities that meet LAFCO's definition cannot be identified at this time.

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## Financing

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T2PCD reports that current financing is sufficient to deliver services.

Total revenue in FY 12 was \$90,690.25. Revenue sources are property taxes (84 percent), plot sales and service charges (13 percent), interest (1.5 percent), and intergovernmental aid from the State (1.5 percent).

The District charges \$750 for a single plot, \$1,050 for a family plot, with more affordable plots available in its Memory Garden. It also charges fees for services, such as burying ashes (\$225) and setting a headstone (\$75). The District's fee schedule was last reviewed in 2013; however, no changes were made at that time. The Board continues to review the fee schedule and has recently discussed adding a new family plot option. The principal act requires the District to charge non-resident fees that are at least 15 percent higher than fees charged to residents and property owners.<sup>559</sup> The District notes the additional 15 percent fee for non-residents at the top of the services and price list.

Total expenditures for the year were \$52,800.37. Costs are primarily composed of services and supplies, including maintenance services (55 percent), employee compensation (44 percent) and fixed asset improvements (1 percent).

The District carries no long-term debt.

The District's policy on reserves is to accumulate reserves for large capital projects. T2PCD had an unavailable fund balance of \$181,863.43, an available fund balance of \$58,183.55 and total assets of \$278,792.29 at the close of FY 12.

### Endowment Care Fund

Cemetery districts must establish, operate and maintain an endowment care fund.<sup>560</sup> Fund monies are received through sale of cemetery property and land and must be placed in a trust account for future maintenance of the cemetery. The principal must be invested, and only the income from the investment may be used for care, maintenance and embellishment of the cemetery. There are restrictions on how the endowment fund principal may be invested.

The District has established an endowment care fund since the 2008 MSR.<sup>561</sup>

In the 2008 MSR it was reported that the law does not appear to require the District to charge endowment fees of those who have already purchased plots in the past, although it is within the District's discretion to do so. The County Auditor-Controller indicated that office could accommodate the District's need to track a future endowment fund separately from its operating fund.

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<sup>559</sup> Health and Safety Code §9068.

<sup>560</sup> Health and Safety Code §9065. This requirement has been in effect since 1984.

<sup>561</sup> The District was unable to provide any supporting documents with regard to the establishment of the fund.

At a minimum, the District must charge those who purchase plots in the future an endowment care fee of \$2.25 per plot square foot.<sup>562</sup> This statutory minimum amounts to \$90 for a standard plot (40 square feet) or \$112.50 for a curbed plot (50 square feet). The District presently charges \$750 for a single plot.

As of FY 12, the endowment care fund had a balance of \$40,633.07

## CEMETERY SERVICES

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### Nature and Extent

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T2PCD owns and maintains the Ione Public Cemetery. Prior to 2012, T2PCD also maintained the Sacred Heart Catholic Cemetery by an agreement with the Catholic Church. Under the agreement, T2PCD provided maintenance to the Catholic Cemetery, and in exchange kept all revenue from plot sales. At the time of drafting of the 2008 MSR, the Catholic Church was in the process of issuing a quitclaim deed to transfer the Sacred Heart Catholic Cemetery to T2PCD. In 2012, negotiations for T2PCD to acquire the Catholic Cemetery were proceeding; however, the Roman Catholic Diocese of Sacramento did not agree to the transfer of the cemetery to T2PCD. In September 2012, the Cemetery Board sought legal advice from the Office of the County Counsel with regard to entering into a contract to provide maintenance services to the Catholic Cemetery. County Counsel responded by stating that a public cemetery district is governed by statute and its powers are limited to maintaining cemeteries *within* the district. Entering into a proposed contract to maintain a private cemetery would exceed the District's powers.<sup>563</sup> As a result, T2PCD severed the existing informal ties with the Catholic Cemetery (no legal agreement existed, just a cooperative tradition) and the District no longer has an affiliation with the Catholic Cemetery.

T2PCD provides weed control and other maintenance as necessary within the Ione Public Cemetery. The District also opens and closes cremains plots. Full-body plots are handled by a gravedigger who is not employed by the District.

### Burials

There are a total of approximately 3,000 plots (this number includes available plots) and 2,685-catalogued plots (including vacant, but purchased plots) at the public cemetery.<sup>564</sup> There were 12 burials in 2012.

The cemetery was established in 1850, and contains graves from that decade. There are likely graves from the 1840s there as well, according to the former cemetery manager. A previous manager indicated that the County's 1881 history book alludes to burials as early as the 1840s when the first settlers reached the area.

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<sup>562</sup> Health and Safety Code §9065.

<sup>563</sup> Memorandum from Office of the County Counsel to Tony Beuving, Vice President, Ione Public Cemetery Board dated October 10, 2012.

<sup>564</sup> In addition, there are plots in the older portions of the cemetery that are not recorded in the catalog. The District reported it is attempting to locate catalog records for these areas.

### Plot Acquisition

There are 400 plots available for purchase at Lone Public Cemetery with room for expansion. Plots are five feet wide and ten feet long, inclusive of curbing where required. The District charges \$750 for a single plot and \$75 for setting a headstone.

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### Location

The District's cemetery is located on Church Street. The District primarily serves residents of, Jackson and Camanche. To purchase a plot, the District requires that a person must have been born in the County or have lived in the District for ten years.

The District reported that it serves the population of various areas, including the community of Camanche and cities of Jackson and Plymouth, although neither Jackson nor Plymouth lies within District bounds.

The principal act limits cemetery districts to burial of 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.<sup>565</sup> The District reported it now has a map, as well as a plot data report from the County showing the APN's and names of property owners that are eligible.

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### Infrastructure

The LAFCO site visit to the cemetery in December 2013 indicated that it is in very good condition.<sup>566</sup> Based on the number of available plots reported by the District and the number of recent burials, there is approximately 33 years of capacity remaining in the Lone Public Cemetery.<sup>567</sup>

District equipment includes two riding lawnmowers, six push mowers, two weed whackers, one backpack-style leaf blower, one golf cart, one pick-up truck and a tractor-sprayer.

The District staff reported that it needs a new storage building in the maintenance area. There are currently two units there, but both are in poor condition. However, the Board has determined that new storage buildings are not necessary at this time. The main road in the District was repaved in the fall of 2007 and early 2008.

The District reported plans for construction of a new administration/maintenance building in the cemetery. The District has procured the services of Keith & Associates Architecture and Planning. The District has budgeted \$200,000 in FY 13 for the new construction. The District has just applied for the permit for the new construction.

The District does not presently engage in regional collaboration or share facilities with other agencies, and no such opportunities were identified. T2PCD is a member of the California Association of Public Cemeteries.

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<sup>565</sup> Health & Safety Code §9060(b).

<sup>566</sup> As reported by Roseanne Chamberlain, LAFCO Executive Officer.

<sup>567</sup> This estimate is based on the assumption of 400 available plots at Lone Public Cemetery and the average number of burials in 2012, as reported by TPCD.

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## Service Adequacy

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The District reports it has adequate means to provide services. The District's cemetery appeared to be adequately maintained. The District office manager presented as knowledgeable and sincerely interested in bettering the cemetery, its records and operations.

In the 2008MSR, there were at least four areas—endowment care fund, non-resident fees, interment eligibility policies, and record-keeping—in which the District was not in compliance with current law. Since the 2008 MSR, T2PCD has established an endowment care fund, has addressed non-resident fees on its service and price list and has obtained an interment eligibility map and plot data report. T2PCD reported that knowing who is in the District in order to properly apply the law with regard to interment eligibility policies continues to be of primary importance. The District also reported, as noted in this review, it is continuing to make strides forward in terms of record-keeping and cataloguing.



## SUMMARY OF DETERMINATIONS

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### Growth and population projections

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- ❖ There has been moderate growth in lone and unincorporated areas in the District.

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

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- ❖ There are two disadvantaged unincorporated communities within the District's bounds and SOI based upon mapping information provided by the State of California Department of Water Resources. The identified communities are Camanche North Shore and Buena Vista.

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### Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs and deficiencies

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- ❖ The cemetery appears to be in fair to good condition. The District reported that it is in need of a new storage building.
- ❖ The District reported that there are approximately 33 years of capacity left in the public cemetery.
- ❖ The District reported they have recently applied for a permit for the construction of the administration building.

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### Financial ability of agencies to provide services

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- ❖ T2PCD reports that current financing is sufficient to deliver services.
- ❖ The District has implemented a non-resident fee of an additional 15 percent of resident fees and an endowment care fund (to ensure funding for perpetual care of the cemetery) since the last MSR.

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### Status of, and opportunities for, shared facilities

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- ❖ The District ceased maintaining the Sacred Heart Catholic Cemetery in 2012, as recommended by County Counsel.
- ❖ No regional collaboration or opportunities for shared facilities were identified.

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### Accountability for community service needs, including governmental structure and operational efficiencies

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- ❖ Accountability to local residents is constrained by missing and incomplete historical records maintained by the District. The cemetery catalog is incomplete, but the District continues to make an effort to reconstruct the catalog with records on hand and newly discovered records.

- ❖ The District makes available meeting agendas and minutes on T2PCD's website; however, the links provided on the website to the documents are broken and in need of repair in order for constituents to adequately access them.
- ❖ T2PCD demonstrated accountability and transparency by disclosing financial and service related information in response to LAFCO requests.
- ❖ The District has made significant progress since the 2008 MSR with regards to complying with current law in two identified areas: the endowment care fund and non-resident fees.
- ❖ The District has joined the California Association of Public Cemeteries (CAPC) since the 2008 MSR.
- ❖ Operational efficiencies have been achieved by using probationers to perform maintenance at the cemetery facilities.
- ❖ No governmental structure options were identified.