

# **CLOVIS CEMETERY DISTRICT**

## **MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE UPDATE**

Report to the  
Fresno Local Agency Formation Commission

MSR-17-06 / SOI-174

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# CLOVIS CEMETERY DISTRICT

Burial and interment of human remains

## Contact Information

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**Address:** 305 North Villa Avenue  
Clovis, CA 93612  
**Phone:** (559) 299-6057

## Management Information

**District formation:** 1925  
**Principal act:** Health and Safety code section 9000 *et seq.*, Public Cemetery District Law  
**Special district powers:** Prescribed in Health and Safety code sections 9040-9056  
**LAFCo**  
**Authorized services:<sup>1</sup>** Own, improve, and maintain cemeteries, and provide interment of human remains

**Governing body:** Five trustees, appointed by Fresno County BOS Districts 2, 3, and 5

		Appointed	Expires
<b>Board members:</b>	Stanley E. King, Chairman	01/10/2017	01/03/2021
	James Linenbach, Vice-Chairman	11/04/2003	01/07/2019
	Charles Rigsbee	01/09/2007	01/06/2020
	Dan "Dan" Guice	07/15/2014	07/03/2018
	Ron Rose	08/09/2016	01/07/2019

**Board meetings:** Each third Tuesday of the month at 9 a.m., at the District office

**Staffing:** 11 full-time employees

## Service Information

**Population served:** 304,740 approximate  
**Acres served:** 879,000 acres  
**Infrastructure:** Six noncontiguous cemeteries, shop buildings, district vehicles, and equipment

## Fiscal Information

**Budget:** \$1,877,702  
**Sources of funding:** Property taxes and special assessment  
**Rate structure:** Fee schedule, plot fees, and endowment

## Administrative Policies

**Policies/Procedures:** Yes                      **By-laws:** Yes                      **SOI Determined:** 1973

**SOI Updated:** 2017                      **Other:** Member of California Association of Public Cemeteries  
California Special District Association  
Special District Risk Management Authority

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<sup>1</sup> Pursuant to Government Code Section 56425(i)

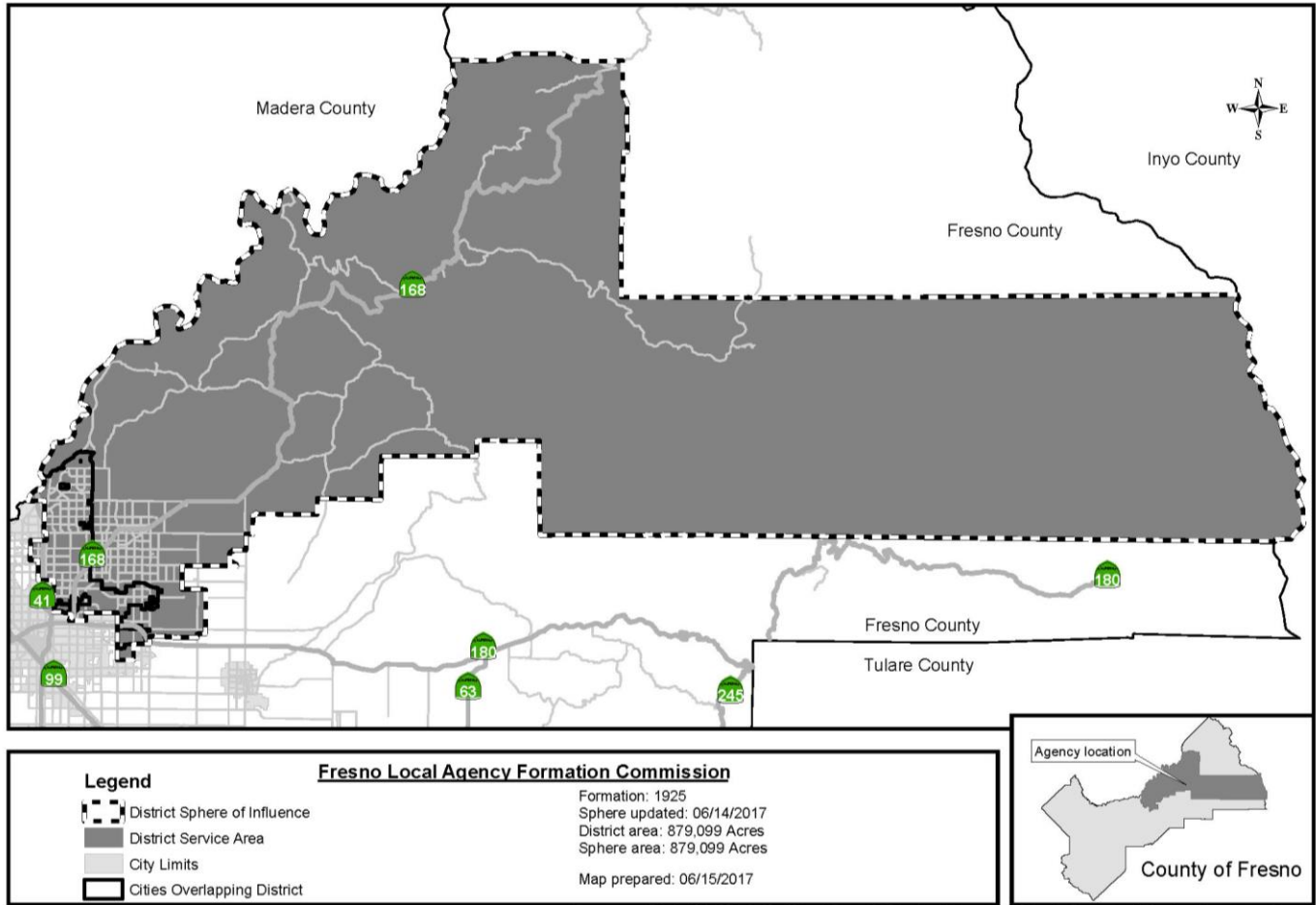
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Figure 1 – District Map

# Clovis Cemetery District

Authorized Services: Burial & Interment of Human Remains

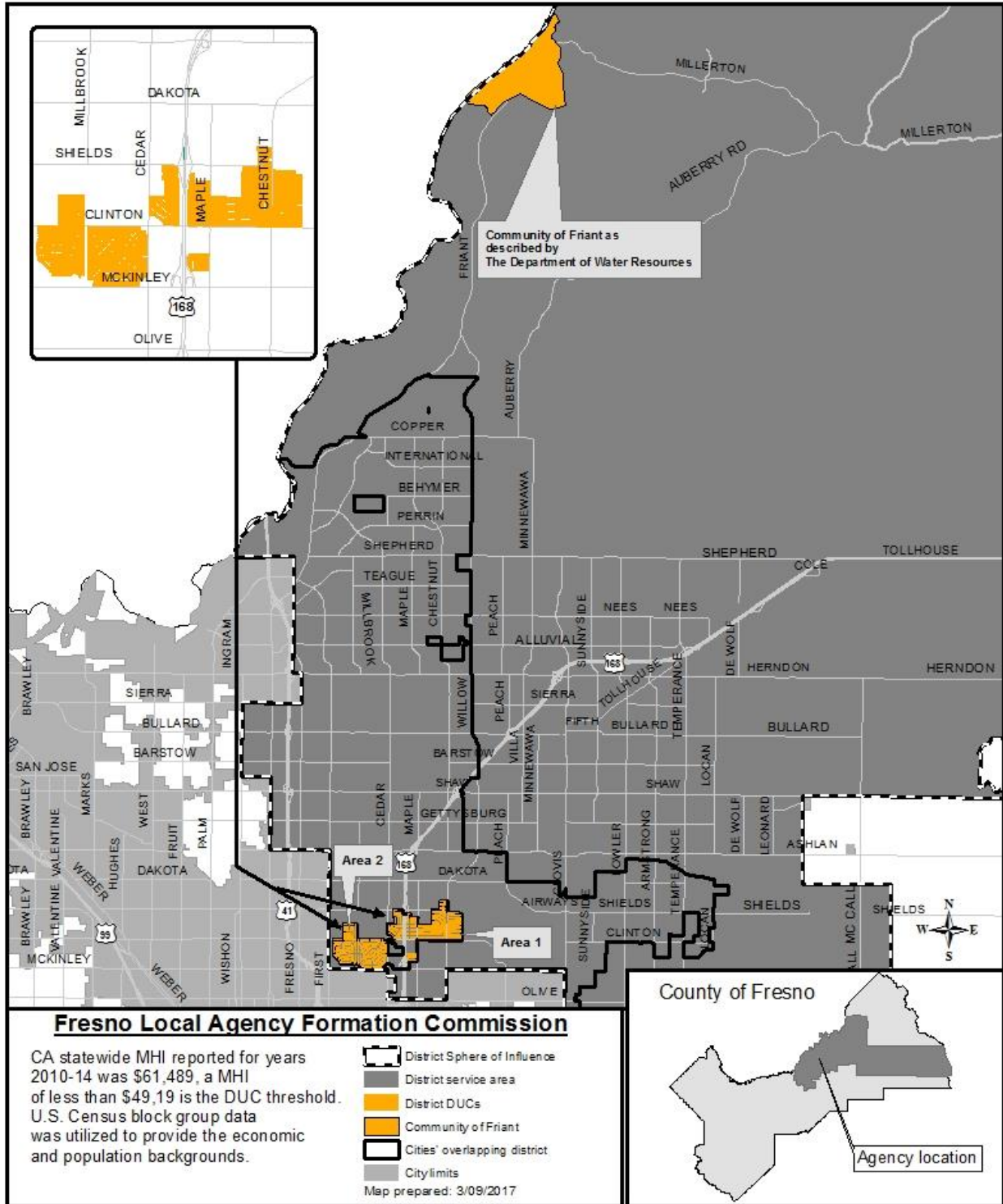


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Figure 2 – DUC Map

# Clovis Cemetery District

Disadvantaged Unincorporated Communities - U.S. Census ACS 5-year reports 2010-14



# 1. MUNICIPAL SERVICE REVIEW

## PRINCIPAL ACT

The California Legislature authorized the creation of public cemetery districts in 1909 through California Public Cemetery District Law, (Health and Safety Code section 9000 et. seq.). This law was entirely revised and recodified effective as of January 1, 2004. The Public Cemetery District Law provides broad statutory authority for public cemetery districts to own, improve, expand, and operate public cemeteries.<sup>2</sup>

Clovis Cemetery District (District) was formed in 1925 to provide burial and interment of human remains, to meet the cultural, economic, religious, and social needs within the Clovis area. The District is an independent special district governed by a five-member board of trustees. Fresno County Supervisors representing Supervisorial Districts 2, 3, and 5, appoint trustees to four-year terms to serve on the District's governing body. Candidates eligible to serve as a trustee must be a registered voter and resident within the District's boundaries. The board of trustees is solely responsible for all aspects of the District. State legislation authorizes the board of trustees to appoint a general manager to oversee the District's daily operations.

## DISTRICT SERVICE AREA

Clovis Cemetery District is the largest public cemetery district in Fresno County. The District's service area and sphere of influence (SOI) are coterminous and encompass 879,000 acres in northeast Fresno County. The District service area spans east of State Route 41 (SR), generally follows the Madera-Fresno County line to the north, a portion of the District extends east toward the Fresno-Inyo County line, generally north of SR 180.

Population concentrations within the District occur in the City of Clovis, City of Fresno, and the unincorporated communities of Auberry, Friant, Lakeshore, Prather, and Shaver Lake. A substantial portion of the District's service area lies in the unincorporated areas of Fresno County. Land uses outside of the two cities are primarily agricultural, rural residential and open space.

The District owns six cemetery facilities located within the District's boundaries: Clovis Cemetery, Red Bank Cemetery, Academy Cemetery, Tollhouse Cemetery, Auberry Cemetery, and Sentinel Cemetery.

The District is bordered by Dunlap Cemetery, Sanger/Del Rey Cemetery, and Squaw Valley Cemetery. Unlike most special districts, cemetery districts do not hold a monopoly on interment services within their boundaries. Private cemeteries, both religious and secular, can and do compete with public cemeteries particularly in more urbanized areas. As such, often times various private cemeteries can exist inside the jurisdictional boundaries of a public cemetery district.

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<sup>2</sup> Health and Safety Code section 9000

## **AUTHORIZED DISTRICT SERVICES**

Under Government Code (GC) section 56425(i), “when adopting, amending, or updating a sphere of influence for a special district, the commission shall establish the nature, location, and extent of any functions or classes of services provided by existing districts.” LAFCo observes that the scope of District services is set forth in Public Cemetery District Law, wherein a cemetery district is authorized by its principal act to exercise all rights and power, expressed or implied under HSC section 9040-9056. A cemetery district may own, operate, improve, and maintain cemeteries and provide interment services within its boundaries. The District has exclusive jurisdiction and control over its facilities maintenance and management. According to District’s principal act, public cemeteries have broad authority to exercise the following powers:

- To acquire by purchase, eminent domain, grant, gift, lease any real property;
- To sell, lease, or otherwise dispose of any real or personal property ;
- To donate any surplus real or personal property to any public agency or nonprofit organizations;
- Engage necessary employees, to define their qualifications and duties, and to provide a schedule of compensation for performance of their duties;
- To engage counsel and other professional services;
- To enter into and perform all necessary contracts;
- To adopt and enforce rules and regulations for the administration, maintenance, operation, and use of cemeteries;
- To enter joint powers agreements ;
- To appoint advisory committees to make recommendations for the ownership, improvement, expansion, and the operation of cemeteries owned by the district and the provision of interment services; and
- Burial and interment of human remains.

## **FRESNO LAFCo MSR POLICY**

A Municipal Service Review (MSR) is required in order to prepare or update a local agency’s sphere of influence. It is LAFCo’s observation that many special districts within Fresno County typically do not request or experience modifications to their service area or request an update or revisions to the Commission’s adopted SOI for the subject agency.

While the Commission is not required by law to make any changes to a SOI, the Commission may, based on the determinations and recommendations, take various actions in regard to a SOI, such as reaffirm an existing SOI, expand it, delete (or ‘zero’) a SOI, or approve, deny, or approve with conditions any changes of organization or reorganization impacting the governmental agency as a result of the information gathered during the MSR update process.<sup>3</sup>

In accordance with GC sec. 56066, Fresno County is the principal county. Fresno LAFCo is responsible for updating the SOI for the District consistent with GC sec. 56425(g). In order to update the agency’s SOI, Fresno LAFCo has prepared this service review consistent with GC sec. 56430.

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<sup>3</sup> Fresno Local Agency Commission – Policy 107 – Municipal Service Review Policy.

## DISTRICT GROWTH AND POPULATION PROJECTIONS

In this section of the MSR, LAFCo used demographic information gathered from the US Census - American Community Survey (ACS) five-year reports for the 2011-2014 period, as well as land use policy documents adopted by the land use authorities to estimate population growth within the District's service area.

As previously mentioned, population concentrations within the District occur in the City of Clovis, City of Fresno, and the unincorporated communities of Auberry, Friant, Lakeshore, Prather, Big Creek, and Shaver Lake. The County of Fresno, City of Clovis, and City of Fresno are the land use authorities for territory inside the District's service area.

The Fresno County general plan designates majority of the unincorporated land in the District as agricultural and secondary uses include rural residential and open space land uses. The District's service area is located within the County's Sierra North Regional Plan (SNRP) area. Within the SNRP area, the County has the following land use planning documents in place within the District's jurisdictional boundaries:

- Millerton New Town Specific Plan
- Quail Lake Estates Specific Plan
- Bretz Mountain Village Plan
- Shaver Lake Forest Specific Plan
- Wild Flower Village Specific Plan

The largest population concentration within the District occurs in the City of Clovis and City of Fresno. The largest growth area anticipated to occur inside the District's service will likely be generated by City of Clovis.

According to the ACS U.S. census, there is an estimated total population of 304,740 people inside the District's boundaries.<sup>4</sup> The population estimates/projections do not exactly match the District's boundaries; however, it provides a foundation for estimating possible future demands for cemetery services in the District's service area.

### **City of Clovis**

The City of Clovis is completely within the District. It has an incorporated footprint of 15,479 acres, and a sphere of influence (SOI) that encompasses 21,109 acres. There are 5,630 acres within Clovis' SOI available and planned for future urban development that. According to the U.S. Census information, the City of Clovis has an estimated population of 100,437 people, and a housing stock of 36,270 units.<sup>5</sup>

The City of Clovis has experienced a notable increase in population over the last ten years. The Clovis General Plan uses a 2.9 percent annual growth rate assumption to forecast its future

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<sup>4</sup> Calculated Population by LAFCo using ACS five-year reports for 2011-14; 183 block group units within the District boundaries. January 31, 2017.

<sup>5</sup> U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Clovis, California. Accessed, February 21, 2017.



growth.<sup>6</sup> According the Clovis' General Plan Housing Element, the City's population is anticipated to grow to 133,800 by the year 2020.<sup>7</sup>

### **City of Fresno**

Approximately 30,682 acres of Fresno's SOI are within the District, 23,060 acres of which are within the Fresno city limits and host a variety of urban land uses.

Fresno's General Plan projects that the area within the Fresno's SOI will accommodate an additional population growth of approximately 226,000 new residents by 2035, which equates to an average growth rate of 1.24 percent.<sup>8</sup>

LAFCo anticipates that land inside the City's Southeast Development Area (SEDA) within the District's boundaries could develop after certain conditions are satisfied by City of Fresno. In 2006, the Commission conditioned future annexations of parcels within SEDA upon the adoption of a SEDA specific or community plan, preparation and adoption of a master service delivery plan, and preparation, and adoption and implementation of a program for annexing open space areas and rural residential areas.<sup>9</sup> The City of Fresno anticipates consideration of the SEDA planning between 2018 and 2019, which is within the plan horizon for the City's 2016 SOI.<sup>10</sup>

### **Unincorporated territory, County of Fresno**

Majority of the unincorporated land in the District's service area is east of the Fresno-Clovis Metropolitan Area. Furthermore, the District is within the Fresno County General Plan's Sierra-North Regional Plan Area. The County's General Plan Housing Element identifies the District's location generally in the County's Sierra Nevada Market Area. The Sierra-North Regional Plan Area, as well as, Sierra Nevada Market Area have no incorporated cities.

There are several unincorporated communities spread out between the Sierra Nevada foothills and the Sierra Mountain Range, these include the communities of Auberry, Friant, Lakeshore, Prather, Tollhouse, Big Creek, and Shaver Lake. Rural housing, seasonal/vacation housing, and recreational areas are prevalent in this portion of Fresno County.

According to the Fresno Multi-Jurisdictional Housing Element, Sierra North Regional Plan, within the next eight years there are sites for 3,033 potential new units.<sup>11</sup> The County's General Plan uses a growth rate of 1.6 percent for the unincorporated areas of the county. The County does not anticipate substantial population growth to occur within this market area in the future.

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<sup>6</sup> City of Clovis, General Plan Housing Element, revised September 7, 2010 (GPA 2010-03, Resolution No. 2010-93), page 4-26.

<sup>7</sup> City of Clovis, General Plan Housing Element, revised September 7, 2010 (GPA 2010-03, Resolution No. 2010-93), page 4-26.

<sup>8</sup> City of Fresno 2016 MSR update, page 74. Adopted by Fresno LAFCo July 13, 2016.

<sup>9</sup> City of Fresno 2016 MSR update, page 29. Adopted by Fresno LAFCo July 13, 2016.

<sup>10</sup> City of Fresno, City Council Resolution No. 2016-105, adopted June 9, 2016.

<sup>11</sup> Fresno Multi-Jurisdictional 2015-2023 Housing Element, Appendix 2A - Fresno County

### **District Interment Rate**

Health and Safety Code identifies those parties who are authorized to be interred in a cemetery district's facilities.<sup>12</sup> The deceased must have been a resident or taxpayer of the district, or former resident or taxpayer of the district, who purchased burial plots prior to leaving the area. Family members are eligible for interment, but are limited to spouses, parents, grandparents, children, and siblings.

Qualified non-residents may be interred in any cemetery site of the District if the board of trustees have determined there is adequate space available to meet the foreseeable demands of the District. As such, the District has the discretion to bill non-resident costumers a non-resident fee to be interred in any of the District's cemetery sites. In addition, any person not otherwise eligible may be interred in a District cemetery if private facilities are not available within a radius of 15 miles of the deceased's residence.

The District is ranked third in the State with regard to annual number of burials conducted by a public cemetery district. The District averages 600 interments annually.<sup>13</sup> The District's interment averages reflect interment spaces already purchased as well as those spaces that need to be sold. The District informed LAFCo that the interment rate is in constant flux and highly influenced by many variables such as annual death rates, interment community practices, the decease roots/heritage, and the cemeteries' space availability within the region.<sup>14</sup> The District informed LAFCo that cremation rates have increased from 3% in 1992 to approximately 35% in 2016; this trend is attributed to a shift in the community's interment practice. The District informed LAFCo that cremation urns, which are significantly smaller in comparison to coffins cases, has assisted the District maintain a larger plot area inventory for future interments.

LAFCo observes that District boundary growth to the south is restricted by the service area and spheres of influence of the Sanger-Del Rey Cemetery District, Squaw Valley Cemetery District, and Dunlap Cemetery District. There is the possibility for the District to expand north and/or southeast of Dunlap; however, such growth would require a revision of the District's SOI boundaries and annexation into the District.

Using the Commission's 20-year planning horizon for SOIs, the District informed LAFCo that it does not expect any additional territory to be annexed into the District service area nor a need to expand the type of services the District provides.

### **DISADVANTAGED UNINCORPORATED COMMUNITIES**

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH) requires LAFCo to make determinations regarding "disadvantaged unincorporated communities" ("DUCs") when considering a change of organization, reorganization, SOI expansion, and when conducting municipal service reviews.

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<sup>12</sup> HSC section 9060-9069.

<sup>13</sup> LAFCo Phone communication with the District Secretary.

<sup>14</sup> Communication with District General Manager, via email May 8, 2017

For any updates to a SOI of a local agency (city or special district) that provides public facilities or services related to sewer, municipal and industrial water, or structural fire protection, the Commission shall consider and prepare written determinations regarding the present and planned capacity of public facilities and adequacy of public services, and infrastructure needs or deficiencies for any disadvantaged unincorporated community within or contiguous to the SOI of the subject agency.

GC sec. 56033.5 defines a DUC as: i) all or a portion of a “disadvantaged community” as defined by sec. 79505.5 of the Water Code (territory with an annual median household income (MHI) that is less than 80 percent of the statewide annual median household income and as defined in GC sec. 56046 and WC sec. 79505.5); and a status of ii) “inhabited territory” (12 or more registered voters), as defined by GC sec. 56046, or as determined by Commission policy. Fresno LAFCo policy further refines the definition of a DUC as having at least 15 dwelling units at a density not less than one unit per acre.

Geographic Information System (GIS) files were derived from the US Census Bureau's American Community Survey (ACS) compiled for the five-year period 2010-2014 to identify the demographic composition for the various census geographies. Although the ACS provides annual and three-year estimates, the five-year reports between years 2010-2014 provide more precise data and mapping information for analyzing small populations. The five-year reports are the most reliable form of information generated by the US Census bureau.<sup>15</sup> The statewide MHI reported for years 2010 through 2014 was \$61,489. Hence, the calculated threshold for a DUC is any geographic unit with a reported MHI that is less than \$49,191. The census block group data was utilized to provide the economic and population backgrounds for this section of the MSR.

The District’s entire boundary includes portions of east City of Fresno, the City of Clovis, and unincorporated areas east of Clovis. A large portion of District is located within census geographic units that exceeds the threshold for Disadvantaged Communities as defined by California Water Code section 79505.5.

There are two DUCs within the District boundaries, which are also situated within the City of Fresno’s SOI.

- Area 1 – Is an unincorporated area within the Fresno SOI and enclosed by Fresno city limits. The DUC is bounded by Shields Avenue to the north, Winery Avenue to the east, Clinton Avenue to the south, and extends across SR 168 over to Cedar Avenue in the west. The DUC area consists of approximately 965 unincorporated properties that are completely surrounded by the City of Fresno. The DUC is situated within four US Census block group units. According to the US Census ACS five-year estimate reports Census Tract 32.01-Block Group 1 had an MHI of \$34,716; Tract 32.01-Block 2 had an MHI of \$32,568; Tract 32.02-Block Group 2 had an MHI of \$28,403; and Tract 52.02-Block Group 1 had an MHI of \$39,250 between 2010 and 2014.
- Area 2 – Is also situated within Fresno’s SOI and enclosed by the Fresno city limits. The DUC area is bounded by Princeton Avenue to the north, Cedar Avenue to the east, McKinley Avenue to the south, and First Avenue to the west. The DUC area consists of

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<sup>15</sup> US Census Bureau, [http://www.census.gov/acs/www/guidance\\_for\\_data\\_users/estimates/](http://www.census.gov/acs/www/guidance_for_data_users/estimates/).

approximately 1,200 unincorporated properties that are surrounded by the incorporated limits of the City of Fresno. The DUC is situated within five US Census block group units. According to the US Census ACS five-year estimate reports Census Tract 33.01-Block Group 1 had an MHI of \$30,580; Tract 33.02-Block 1 had an MHI of \$20,371; Tract 33.02-Block Group 2 had an MHI of \$45,320; Tract 33.02-Block Group 3 had an MHI of \$29,181; and Tract 33.02-Block Group 4 had an MHI of \$47,292 between 2010 and 2014.

During the preparation of this service review, LAFCo staff learned that the California Department of Water Resources – Disadvantaged Communities Mapping Tool, Integrated Regional Water Management Program, recognizes the Community of Friant as a Severely Disadvantaged Unincorporated Community. The DWR mapping tool identifies Friant with a population of 263 people, 181 residential units, and a MHI of \$18,884. However, at the time LAFCo prepared this service review the US Census data showed the community of Friant within a US Census Block Group unit that exceeds the DUC’s MHI threshold. According to the 2010-2014 ACS five-year US Census, census tract 55.15 block group 1 reported a MHI of \$91,898. Even though there is an MHI inconsistency between DWR’s and LAFCo’s data, LAFCo notes that Friant has been designated as a Disadvantaged Community by a State agency.

District services are limited to interment and maintenance of its public facilities. For the purpose of this MSR, it is presumed that the DUCs identified within District’s service area could be considered inhabited in the absence of a complete application filed with Fresno LAFCo.

## DISTRICT INFRASTRUCTURE

The District’s infrastructure consists of six noncontiguous cemeteries. The District also owns facilities, equipment, and machinery distributed throughout the various cemeteries. The District management maintains an equipment/machinery roster that annually is reviewed by the general manager to identify potential maintenance needs, replacements, or new invests. The District has combined cemetery facilities interment area of approximately 57 acres. The following list provides cemetery site-specific information:

- **Academy Cemetery**, the site encompasses 10 acres and is located on North Mendocino Avenue near Tollhouse Road. This cemetery site is approximately 12 miles east of the City of Clovis, and 13 miles northeast of the City of Sanger. This site hosts an average of 15 cremation services per year and has adequate capacity for the next 30 years, if cremation trends continue to exist. This facility is a non-irrigated cemetery with an existing well on site. The District has no current plans for site expansions at this facility.
- **Auberry Cemetery**, the site encompasses approximately three acres and is located on Auberry Road, east of Hokes Corner Lane. The District informed LAFCo that only half an acre is in use; and, 2.5 acres are available for future use. This cemetery site is approximately 20 miles east of the City of Clovis, and nine miles south of the community of Prather. This site hosts an average of one burial service every four years and has adequate capacity for the next 50 years. This facility is a non-irrigated cemetery.
- **Clovis Cemetery**, this site encompasses 33 acres and is located south of Herndon Avenue and east of Villa Avenue in the City of Clovis. This facility is the largest District cemetery and hosts the District’s headquarters. The District estimates that this facility

has a 30-year capacity; however, this estimate is influenced by the burial to cremation ratio. The District informed LAFCo that the board of trustees has the ability to modify the cemetery's interior road patterns to accommodate for additional interment sites, if needed in the future. The District irrigates this facility with water from an existing well.

- **Redbank Cemetery**, this site encompasses five acres located on Shaw Avenue east of Indianola Avenue, northeast of County Service Area No. 47 (Quail Lake Estates), and approximately four miles east of City of Clovis. This facility host one storage shop, district equipment, and machinery. Between 1989 and early 2000s, the District acquired an additional 63 acres located immediately east and north of the existing five acres. The District informed LAFCo that the County of Fresno has approved land use entitlements for only 20 acres to expand its facilities. The District anticipates its planned 20-acre expansion would occur in various phases. The intent of the expansion is to handle the future interments after interment sites are no longer available at the Clovis Cemetery. This facility is bounded to the north by the Enterprise Canal, and the land has water right from Fresno Irrigation District. In 2015, the District financed the construction of a turnout connection from the cemetery property to the Enterprise Canal. The District obtains its water for this facility from existing well(s) and FID water rights. The District informed LAFCo that this facility and completion of the 20-acre expansion would have a 75-year capacity.
- **Sentinel Cemetery**, this site encompasses less than one acre, and is currently not in use. This cemetery is located (APN 138-371-23) along the west side of Morgan Canyon Road (Highway 168), approximately 500 feet north of Coyote Hills Lane. The District has plans to develop this site to meet future demands but no timeline has been established to begin its use.
- **Tollhouse Cemetery**, this facility site is located on Tollhouse Road, south of Cemetery Lane near the unincorporated community of Tollhouse. The original five-acre facility hosts a storage shop and a restroom structure. In 1975, the District purchased a 13.95 acre property located immediately north of the original five-acre cemetery site. The Tollhouse cemetery site encompasses approximately 20 acres. The District informed LAFCo that this cemetery is at capacity. This cemetery site experiences 13 to 15 cremation interments per year. The District expects cremation to continue being the prevalent trend; as such, the planned half-acre expansion will provide adequate capacity for the next 30 years. This site is a non-irrigated cemetery with an existing well.

Additionally, District maintains a roster of all its various machines, tractors, buildings, interment equipment, and various tools required to fulfill its responsibilities as a public cemetery. Among many items, the District owns one office facility, two chapels, four golf carts (used within cemetery premises), and nine District pick-up trucks/vehicles.

## DISTRICT FINANCES

This section of the MSR summarizes and evaluates financial information provided by District management. The District provided its financial data to assist LAFCo staff determine whether the District has sufficient revenue streams and financial systems in place to continue providing

services to its residents. The following information and analysis is based on the District's annual budgets and supportive documents made available to LAFCo.

The District prepares and adopts an annual budget on or before August 30<sup>th</sup> of each year in a manner consistent with the requirements of its principal act.<sup>16</sup> The District's budget projects anticipated revenues and expenditures using line items for the upcoming fiscal year. The District reports its financial activities using two major governmental funds:

- General Fund – the District's major operation fund that accounts for all the agency's financial activities.
  - Program revenue– include charges to customers for goods and services, operating grants and contributions, and capital grants and contributions.
- Endowment Care Fund – a legislatively mandated fund that accounts for maintenance activities of District facilities.

The District's primary source of revenue is the annual property tax charged to all parcels within the District's boundaries. The District receives its share of the 1% property tax based on its pre-Proposition 13 level of taxation through the Fresno County Auditor-Controller/Treasurer–Tax Collector. The District also receives revenue from plot sales, services rendered, intergovernmental agreements, and land interest generated by sold plots, operation grant funding, contributions, and capital grants.<sup>17</sup>

For the 2015-16 fiscal year, the District's budget totals \$1,877,702.42. At the time this MSR was prepared, the District indicated that it had no outstanding long-term loans or debts.

The District's annual property tax revenues amount to approximately \$413,470. Additional revenues are generated from interest rates earn on District bank accounts and the endowment fund. The District's budget identifies \$1,000 of interest earned from its bank accounts, as well as \$58,000 of interest earned by the endowment care fund. The District's revenue program anticipates \$1,260,000 to be generated from goods and services provided by the District. The District's total revenues amount to \$1,498,470.

The District's budget identifies several expenditures that are summarized in three large categories: Employee Salaries, Service and Supplies, and Fixed Assets. The District's employee salary and benefits category is the largest expenditure at \$1,032,500 of the District's budget. It includes the District's payroll, social security, employee retirement plans, workers compensation, and insurance costs. The District's service and supplies budgets identifies \$581,000, which allocates funding toward household expenses, liability insurance, and facility maintenance and operational costs. Under the District's fixed assets category, \$213,345 are allocated toward District equipment, improvement of cemetery sites, and property purchases. The District's total expenditures for FY 2015-16 amount to approximately \$1,877,700.

During FY 2015-16, the District utilized approximately \$379,232 from its reserves account, equipment fund, and capital improvement funds to balance a foreseeable short fall its budget. LAFCo observes that a continued shortage of revenue may require the District to consider an increase in services rates to mitigate potential future shortfalls.

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<sup>16</sup> HSC sec. 9070-9079 et. seq.

<sup>17</sup> Clovis Cemetery District, Report on Audit of Financial Statement for Year Ended June 30, 2015

In LAFCo's 2010 Clovis Cemetery District MSR, it was noted that there are financial constraints related to the District's share allocation of local property tax revenues, this is associated to the State's Education Revenue Augmentation Fund (ERAF). On an annual basis, the District does not know the monetary amount it will receive from annual property taxes collected by the Fresno County Auditor Controller/Tax Assessor. The uncertainty requires the annual review, and when needed, the District adjusts service fees to account for possible short falls in its operating budget.

The District has annual audits performed by independent certified public accountants. The audits are submitted to the Fresno County Auditor and State Controller consistent with Health and Safety Code.

The District provided LAFCo with its most current independent financial statements for the year ended on June 30, 2015, prepared by an Auditor-independent Certified Public Accountant. The auditor's report provides LAFCo an overview representation on the District's financial practices.

According to the Audit, the District accounts are organized on the basis of fund accounting, and it utilizes a "general fund" structure for its appropriations. Under fund accounting, different types of District operations are accounted for in different funds, each with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures as appropriate.

The auditor's report indicates that at the time the financial audit was performed, the District's financial practices conformed to generally accepted accounting principles (GAAP). The District has an established endowment fund that could be used to maintain burial lots and the cemetery in perpetuity. The fund is financed from user fees that have been kept to a minimum.

In the auditor's report dated June 30, 2015, the District's assets exceeded its liabilities by \$4,705,515. Of this amount, unrestricted net position of \$897,456 may be used to meet the District's ongoing obligations to customers and creditors.

At the end of June 30, 2014, the District's assets exceeded its liabilities by \$4,994,336 with unrestricted net position equaling \$1,486,610. Total net position decreased by \$288,821 for the year ended June 30, 2015. For the year ended June 30, 2014, total net position decreased by \$16,701.

As previously indicated, the District's assets exceeded liabilities by \$4,705,515 at the end of June 30, 2015. A significant portion of the District's net position (33 percent) reflects its investment in capital assets.<sup>18</sup> Capital assets are used to provide services to customers and they are not available for future spending. In addition, \$2,131,127 (45 percent) of the District's net position is restricted for specific uses and is not available for future spending. Net position may serve over time as a useful indicator of a government's financial position.<sup>19</sup>

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<sup>18</sup> Clovis Cemetery District, Report on Audit of Financial Statements for Year Ended, June 30, 2015

<sup>19</sup> Ibid.

As of June 30, 2015, the District's governmental funds reported combined ending fund balances of \$4,018,721, a decrease of \$532,538 in comparison to the prior year, FY 2014-15. Of the combined ending fund balance, \$310,602 is unassigned and available for spending at the District's discretion.

According to the Auditor's report, the District's general fund budget for the year ending June 30, 2016, projects a deficit of \$386,375.<sup>20</sup> Compared to the current year, revenue is anticipated to increase by \$255,536 while expenditures are expected to decrease by \$2,162. No interfund transfers are expected to occur. Sales and service revenue is expected to increase by \$303,632 while interest revenue is anticipated to decrease by \$34,042. Labor costs are expected to increase by \$198,887. The District's expenditures for services and supplies are expected to decrease by \$91,025 and capital outlay is expected to decrease by \$110,024 compared to 2014/2015.

According to the District, service rates charged customers were not anticipated to increase in the 2015-16 fiscal year.<sup>21</sup>

#### **PUBLIC FACILITIES, OPPORTUNITIES FOR SHARED FACILITIES**

This section of the MSR considers the use of shared facilities, and their potential to offset costs or promote greater efficiency in provision of services within the region.

Opportunities for shared facilities are limited to the District's administration and/or public facilities. The geographic distance between each similar cemetery district such as Sanger-Del Rey Cemetery District, Squaw Valley Cemetery District, and Dunlap Cemetery District is large enough that it could burden personnel and service levels with longer travel times between potential shared facilities.

The District's jurisdictional boundaries overlap with the following type of special districts and cities:

- Kings River Conservation District
- Fresno County Fire Protection District
- Fresno County Library District
- Consolidated Mosquito Abatement District
- West Fresno County Red Scale District
- City of Clovis
- City of Fresno

In the past, the District indicated that it previously provided supporting staff assistance and operation mentorship to Selma Cemetery District, Sanger/Del Rey Cemetery District, Parlier Cemetery District, and Kingsburg Cemetery District. The District's mentorship program ranged from providing operation assistance, management procedural advise, training staff, and training other District's Board of Trustees. The District informed LAFCo that it plans to continue its mentorship program with agencies that requested assistance from the District. LAFCO observes

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<sup>20</sup> Clovis Cemetery District, Report on Audit of Financial Statements for Year Ended, June 30, 2015

<sup>21</sup> Ibid.



that the District's mentorship assists local agencies exchange expertise, gain experience, and improves communication among local agencies.

The District participates in the Golden State Risk Management Authority, a Joint Powers Authority, in order to keep the cost of required insurance at an affordable and consistent rate for District employees.

## GOVERNMENT ACCOUNTABILITY

This section of the MSR considers various topics, such as compliance with state disclosure laws, the Brown Act, public participation, i.e. open meetings, accessible staff, election processes, and the agency's governing structure. Additionally, this section of the MSR considers the agency's level of participation with the Commission MSR program.

The California Legislature authorized the creation of public cemetery districts in 1909 through California Public Cemetery District Law. The Public Cemetery District Law was revised in its entirety and recodified effective January 1, 2004.

California HSC section 9000 *et seq.* requires each public cemetery district to have a board of trustees of at least three members to govern the District's operation. The Fresno County Supervisors from District 2, 3, and 5 are responsible for appointing persons who are registrar voters and residents within the District boundaries to serve on the board. Each trustee is required to take the oath of office prior to being appointed on the District's Board, and file annual Form 700s – Statements of Economic Interests.

Fresno County is not responsible for providing any income or support to the District. Public Cemetery District Law requires trustees to exercise their independent judgment on behalf of the interests of the residents, property owners, and the public as a whole and to represent the interests of the public as a whole and not solely the interests of the Board of Supervisors.<sup>22</sup>

The District is an independent special district governed by a five-member board of trustees, and functions independently from the County. The terms of trustees must be staggered by appointments to terms of less than four years; otherwise, the term of office for trustees is four years.<sup>23</sup> The current District board of trustees' terms are staggered and are set to expire in consecutive years as follows; one term ends 2018, two terms end 2019, one term ends 2020, and one 2021. The District's board of trustees do not receive a per diem for serving on the board. Instead, the District pays for each trustees' health care plan. The major functions of the trustees is to set policy, define goals and objectives, and adopt rules and regulations as the custodians of the District's property. The board has one appointed District General Manager to carry out District policy, direct the agency's operations, provide daily supervision of staff and facilities, and administer the District's expenditures. The District's General Manager is assisted by a full-time secretary and 11 cemetery grounds men.

Regular board meetings are held on the third Tuesday of each calendar month at 9:00 a.m. at the Clovis Cemetery District office located at 305 North Villa Avenue, Clovis, CA 93612. The

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<sup>22</sup> HSC section 9022.

<sup>23</sup> HSC section 9024.

District board has the discretion to shift the date, time and place of its regular board meetings provided that there is adequate notice provided to the public. Special meetings may be called by the board chair or by a majority vote of the board of trustees. All meeting of the board are noticed consisted with the Ralph M. Brown Act.

Prior to any District board meeting, an agenda listing all items to be transacted by the board is prepared as specified by the District's Policy, and posted 72 hours in advance for public review at the District office. Agendas for special meetings are posted at least 24 hours before the meeting, and interested parties are contacted via telephone by District personnel. District board meetings are open to the public. Each agenda includes an opportunity for the public to address the board on items not on the agenda, and within the jurisdiction of the District. If a public member desires to present to the board, the person should to contact the District general manager in advance.

One full-time general manager is responsible for the daily operations of the District, with the support of a full-time secretary, and 11 fulltime employees/cemetery grounds men. The general manager is responsible for arranging burials, cemetery premises maintenance, and the preparation of the annual district budget. The District's secretary is responsible for financial accounts, billing books, and payroll. The 11 grounds men are full-time employees and help maintain the District's ground facilities and assist with burial events.

As of January 1, 2004, statute requires that all public cemeteries adopt policies and procedures, including bidding regulations, governing the purchase of supplies and equipment.<sup>24</sup> The District provided LAFCo a copy of the District's policies and rules of order that outlines the District's government structure.

The District is a member of the California Association of Public Cemeteries (CAPC), and an active participant in the local formation proposal to create a Central Valley California Special District Association. The CAPC serves and promotes cooperation among California's public cemeteries to stimulate the healthy development of local governance by sharing emerging operation methods and procedures, share best practices information, share quarterly newsletters, and to foster education of public cemetery boards and supporting personnel.<sup>25</sup> The CSDA is the association that provides a strong voice for all independent special districts in the State by promoting legislative representation, educational resources, and support

The District's government structure is appropriate to ensure adequate services are provided and managed. At the time preparing this MSR, the District's government structure appears to be adequately structured, operates, and fulfills its role as a services provider within the Fresno and Clovis area.

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<sup>24</sup> HSC section 9044(a).

<sup>25</sup>California Association of Public Cemeteries, [http://www.capc.info/about\\_CAPC.html](http://www.capc.info/about_CAPC.html), May 5, 2017.

## ANY OTHER MATTER RELATED TO EFFECTIVE OR EFFICIENT SERVICE DELIVERY

### *Sustainable Groundwater Management Act*

The western, valley portion of the District lies within the North Kings Groundwater Sustainability Agency (NKGSA), which is composed of the Fresno Irrigation District (FID), the County of Fresno, the City of Fresno, the City of Clovis, the City of Kerman, Biola Community Services District, Garfield Water District, and International Water District. These agencies cooperate under an Agency board of Directors to undertake sustainable groundwater management in the portion of the Kings Sub basin underlying the GSA's boundary. The Agency's Board of Directors have also entered into a Participation Agreement with Bakman Water Company and plans to enter in Participation Agreements with the Fresno Metropolitan Flood Control District and California State University Fresno.<sup>26</sup>

Under State statute, a GSA is responsible for developing and implementing a groundwater sustainable plan (GSP) to meet the sustainability goal of the basin to ensure that it is operated within its sustainable yield, without causing undesirable results.<sup>27</sup> As such, LAFCo anticipates that within the next five years the local GSAs will work with all cemeteries that rely on groundwater pumping to establish recharge programs to offset and balance groundwater usage within the groundwater table.

The District's six facilities are noncontiguous throughout the Clovis and Sierra Nevada foothill area. Underground wells are located at Academy, Clovis, Redbank, and Tollhouse cemeteries. Only Clovis Cemetery pumps groundwater for irrigation purposes. The District designates Academy, Redbank, and Tollhouse cemeteries as non-irrigated facilities. In addition, Redbank Cemetery is located inside the FID boundaries and this property site is eligible to receive contract surface water from the FID via the Enterprise Canal.

During the preparation of this MSR, the District informed LAFCo that it does not track its underground pumping. The District does not appear to be actively engaged in a groundwater recharge program, nor has it entered into a Participation Agreement with the NKGSA.

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<sup>26</sup> Gary R. Serrato, Executive Officer/Secretary, North Kings Groundwater Sustainability Agency, "Notice of the North Kings Groundwater Sustainability Agency's Election to Become a Groundwater Sustainability Agency for a Portion of the Kings Subbasin," January 3, 2017.

<sup>27</sup> California Department of Water Resources, SGM Sustainable Groundwater Management, <http://www.water.ca.gov/groundwater/sgm/gsa.cfm>.

## 2. MSR DETERMINATIONS

This portion of the report addresses the factors specified in the governing statute for Municipal Service Reviews and provides analysis in conformance with GC section 56425 and Fresno LAFCo policy. Pursuant to GC section 56430, the Commission has prepared the following written determinations.

### 1. GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

- Population concentrations within the District occur in the City of Clovis, City of Fresno, and the unincorporated communities of Auberry, Friant, Lakeshore, Prather, and Shaver Lake. A substantial portion of the District's service area lies in the unincorporated areas of Fresno County. Land uses outside of the two cities are primarily agricultural, rural residential and open space.
- The Fresno County general plan designates majority of the unincorporated land in the District as agricultural and secondary uses include rural residential and open space land uses. The City of Clovis and City of Fresno are the land use authorities for territory inside the incorporate boundaries within the District's service area.
- According to the ACS U.S. census, there is an estimated total population of 304,740 people inside the District's boundaries.
- Communication with the District indicates that it has no plans to request an SOI expansion or annex any future territory. LAFCo expects that District growth will occur through expansion of its existing facilities or the purchase/lease of real property within the District boundaries.

### 2. THE LOCATION OF AND CHARACTERISTICS OF ANY DISADVANTAGED UNINCORPORATED COMMUNITY WITHIN OR CONTIGUOUS TO THE SPHERE OF INFLUENCE

- LAFCo identified two DUCs within the District's boundaries as defined by Fresno LAFCo policy during the preparation of this report.
- California Department of Water Resources – Disadvantaged Communities Mapping Tool, Integrated Regional Water Management Program, recognizes the Community of Friant as a Severely Disadvantaged Unincorporated Community.
- District services are limited to burial and interment of human remains, setting of headstones and maintenance of its public cemeteries. For the purposes of this section, services provided by the District do not support growth or induce population growth.

### 3. PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND INFRASTRUCTURE NEEDS OR DEFICIENCIES

- The District's infrastructure consists of six noncontiguous cemeteries: Academy, Auberry, Clovis, Redbank, Sentinel, and Tollhouse Cemeteries. The District also owns facilities, equipment, and machinery distributed throughout the various cemeteries.

The District management maintains an equipment/machinery roster that annually is reviewed by the general manager to identify potential maintenance needs, replacements, or new invests. The District has combined cemetery facilities interment area of approximately 57 acres.

- The District owns approximately 84-acres of land reserves for future District use. The District informed LAFCo that each of its facilities has adequate interment capacities for the next 30 to 50 years.
- The District's general manager annually reviews and identified the District's infrastructure needs, repairs, and improvements expenditures and allocates funding for the upcoming year.
- The District informed LAFCo that only Academy, Clovis, Redbank, and Tollhouse cemeteries have existing underground wells. Redbank Cemetery is located inside the FID boundaries and the property is eligible to receive surface water from the FID via the Enterprise Canal. The District designates Academy, Redbank, and Tollhouse cemeteries as non-irrigated facilities. The District does not track it underground pumping.

#### **4. FINANCIAL ABILITY OF AGENCY TO PROVIDE SERVICES**

- The District prepares and adopts an annual budget on or before August 30<sup>th</sup> of each year. The District's budget projects anticipated revenues and expenditures using line items for the upcoming fiscal year.
- The District's primary source of revenue is the annual property tax charged to all parcels within the District's boundaries. The District receives its share the 1% property tax based on its pre-Proposition 13 level of taxation through the Fresno County Auditor-Controller/Treasurer-Tax Collector.
- The District receives revenue from plot sales and services, intergovernmental agreements, and land interest generated by sold plots, from fees charged for services provided, operation grant funding, contributions, and capital grants.
- The District's financial practices conformed with generally accepted accounting principles (GAAP). The District has an established endowment fund that could be used to maintain burial lots and the cemetery in perpetuity. The fund is financed from user fees that have been kept to a minimum.

#### **5. STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES**

- The District indicated that it previously provided supporting staff assistance and operation mentorship to Selma Cemetery District, Sanger/Del Rey Cemetery District, Parlier Cemetery District, and Kingsburg Cemetery District.
- The District informed LAFCo that it plans to continue its mentorship program with agencies that requested assistance from the District. LAFCO observes that the District's mentorship assists local agencies exchange expertise, gain experience, and improves communication among local agencies.

**6. ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENT STRUCTURE AND OPERATIONAL EFFICIENCIES**

- The District is an independent special district governed by a five-member board of trustees, and functions independently from the County.
- The District's board of trustees do not receive a per diem for serving on the board. Instead, the District pays for each trustees' health care plan.
- The board has an appointed District General Manager tasked to carry out District policy, direct the agency's operations, provide daily supervision of staff and facilities, and administer the District's expenditures with the support of a secretary and 11 cemetery grounds men.
- The District is a member of the California Association of Public Cemeteries (CAPC), California Special District Association (CSDA), and a member of the Special District Risk Management Authority (SDRMA).
- The District's government structure is appropriate to ensure adequate services are provided and managed.

**7. ANY OTHER MATTER RELATED TO EFFECTIVE OR EFFICIENT SERVICE DELIVERY, AS REQUIRED BY COMMISSION POLICY**

- The District's six facilities are noncontiguous throughout the Clovis and Sierra Nevada foothill area. Underground wells are located at Academy, Clovis, Redbank, and Tollhouse cemeteries. Only Clovis Cemetery pumps groundwater for irrigation purposes. The District designates Academy, Redbank, and Tollhouse cemeteries as non-irrigated facilities.
- The District's jurisdictional boundaries overlap with the North Kings Groundwater Sustainability Agency. The District's facilities and underground wells are in solely in the valley floor within the North Kings Groundwater Sustainability Agency. LAFCo anticipates that within the next five years the local GSAs will work with all cemeteries that rely on groundwater pumping to establish recharge programs to offset and balance groundwater usage within the groundwater table.

### 3. SPHERE OF INFLUENCE UPDATE

When Fresno LAFCO updates, amends, or revises a sphere of influence for a local governmental agency within its purview, it must adopt specific determinations with respect to the following factors:

#### 1. PRESENT AND PLANNED LAND USES, INCLUDING AGRICULTURAL AND OPEN-SPACE LANDS

- The Fresno County general plan designates majority of the unincorporated land in the District as agricultural and secondary uses include rural residential and open space land uses. The City of Clovis and City of Fresno are the land use authorities for territory inside the incorporate boundaries within the District’s service area.
- The County of Fresno is the land use authority for unincorporated territory, and the Cities of Clovis and Fresno are the land use authorities for their respective incorporated territories. The City of Clovis’ General Plan designates urban uses for the area inside the District boundaries. Likewise, the City of Fresno’s general plan designates urban uses for the land inside the District boundaries.

#### 2. PRESENT AND PROBABLE NEED FOR PUBLIC FACILITIES AND SERVICES IN THE AREA

- The District has combined cemetery facilities interment area of approximately 57 acres. The District owns approximately 84-acres of land reserves for future District use. The District informed LAFCo that each of its facilities has adequate interment capacities for the next 30 to 50 years
- The District’s general manager annually reviews and identified the District’s infrastructure needs, repairs, and improvements expenditures and allocates funding for the upcoming year.
- The District informed LAFCo that only Academy, Clovis, Redbank, and Tollhouse cemeteries have existing underground wells. Redbank Cemetery is located inside the FID boundaries and the property is eligible to receive surface water from the FID via the Enterprise Canal. The District designates Academy, Redbank, and Tollhouse cemeteries as non-irrigated facilities. The District does not track it underground pumping.

#### 3. PRESENT CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES THAT THE AGENCY PROVIDES OR IS AUTHORIZED TO PROVIDE

- The District’s facilities are adequate to continue supporting burial and interment of human remains within the Clovis area.

#### 4. EXISTENCE OF ANY SOCIAL OR ECONOMIC COMMUNITIES OF INTEREST IN THE AREA IF THE COMMISSION DETERMINES THAT THEY ARE RELEVANT TO THE AGENCY

- As observed by LAFCo, there no social or economic communities of interest exist near the District relevant to the agency’s service provisions.

**5. THE PRESENT AND PROBABLE NEED FOR THOSE PUBLIC FACILITIES AND SERVICES OF ANY DISADVANTAGED UNINCORPORATED COMMUNITIES WITHIN THE EXISTING SPHERE OF INFLUENCE**

- The District services are limited to burial and interment of human remains, and maintenance of its public cemetery. For the purposes of this section, services provided by the District do not support growth or induce population growth. Fresno LAFCo observes that services provided by the District would not present a direct benefit to a DUC as detailed in the MSR.



## 4. RECOMMENDATIONS

In consideration of information gathered and evaluated during the Municipal Service Review, it is recommended the Commission:

1. Receive this report and any public testimony regarding the proposed Municipal Service Review and proposed sphere of influence update.
2. Find that the Municipal Service Review is exempt from the California Environmental Quality Act pursuant to section 15306 (Information Collection).
3. Approve the recommended Municipal Service Review determinations, together with any changes deemed appropriate.
4. Approve the recommended sphere of influence determinations, together with any changes deemed appropriate.
5. Affirm the existing Clovis Cemetery District SOI.

## 5. ACKNOWLEDGEMENTS

This Municipal Service Review update was prepared by Fresno LAFCO. Supporting documentation was made available through the effective partnership between District staff and LAFCo. LAFCo extends its appreciation to the District for their assistance in the development of this Municipal Service Review.

Available Documentation – documents used for the preparation of this report consist of public records and are available at the Fresno Local Agency Formation Commission Office located at:

Fresno Local Agency Formation Commission  
2607 Fresno Street, Suite B  
Fresno, California 93721

The Municipal Service Review is available on Fresno LAFCo's website, <http://www.fresnolafo.org/default.asp>