

# **SELMA CEMETERY DISTRICT**

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

Report to the  
Fresno Local Agency Formation Commission

MSR 17-13 / SOI-181

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# SELMA CEMETERY DISTRICT

Burial and interment of human remains

## Contact Information

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**Address:** 2430 Floral Avenue  
Selma, Ca 93662  
**Phone:** (559) 896-2412  
**Website:** <http://www.selmacem1.com/>

## Management Information

**District formation:** 1927  
**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-Member Board of Trustees appointed by Fresno Count BOS, District 4

<b>Board members:</b>	<b>Appointed</b>	<b>Expires</b>
Robert L. Allen, Chairman	04/09/2013	01/04/2021
Una Tristan, Vice Chairman	04/09/2013	01/06/2020
Ronald Baker	05/08/2003	01/03/2018
Alfonso Caro	03/06/2012	01/04/2021
Alan Langstraat	05/22/2012	01/07/2019

**Board meetings:** Held on the 4<sup>th</sup> Tuesday, of each month at 4:30 p.m. at the District office.<sup>2</sup>

**Staffing:** Five full-time employees and one part-time employee

## Service Information

**Population served:** 27,440, estimate  
**Acres served:** 26,091 acres  
**Infrastructure:** Three noncontiguous cemeteries, office building, machinery and equipment

## Fiscal Information

**Budget:** \$3,296,465  
**Sources of funding:** Annual property taxes, endowment, burial plots, and service fees  
**Rate structure:** Fee schedule, plot fee, and endowment

## Administrative Policies

**Master plan:** Yes      **Policies/Procedures:** Yes      **SOI formed:** 1987

**SOI Updated:** 2016      **Other:** Member of California Association of Public Cemeteries  
California Special District Association  
California Special District Association, Central Valley Local Chapter  
Public Cemetery Alliance

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

<sup>2</sup> 2430 Floral Avenue, Selma, Ca 93662.

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Figure one-District map

# Selma Cemetery District

Authorized Services: Burial & Interment of Human Remains

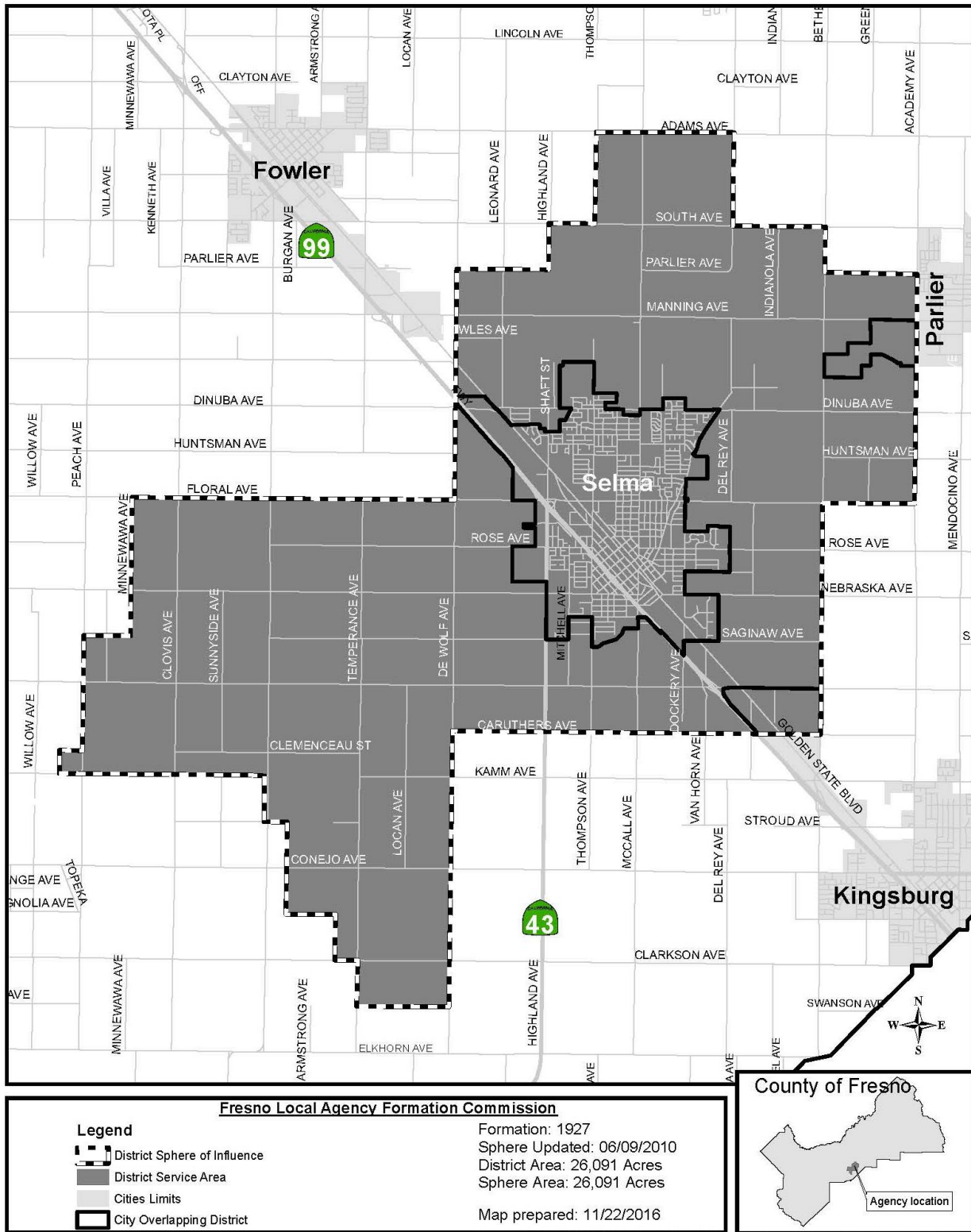
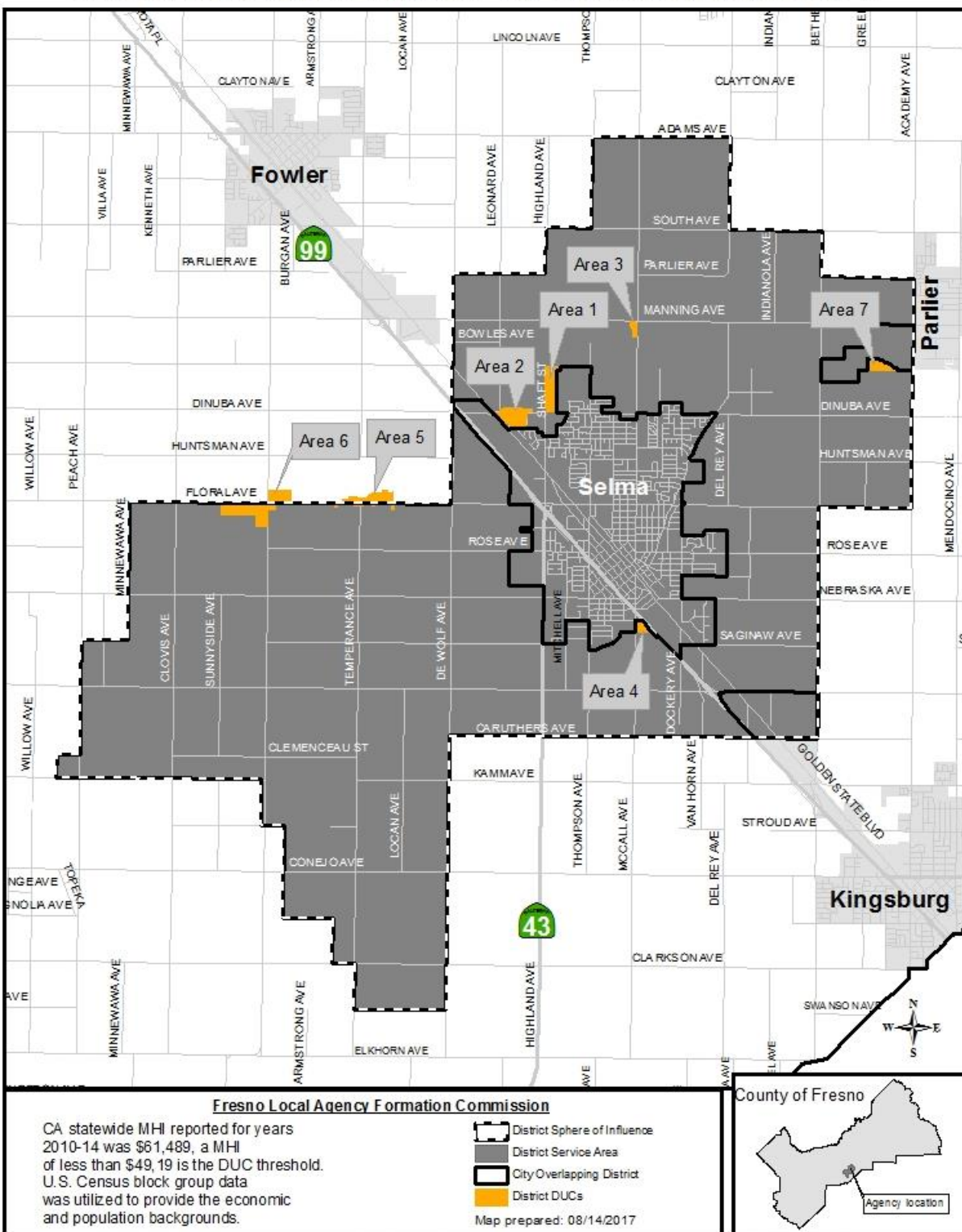


Figure two-DUC Map

# Selma 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 revised in its entirety and recodified effective January 1, 2004. The California Public Cemetery District Law provides broad statutory authority for public cemetery districts to own, improve, expand, and operate public cemeteries.<sup>3</sup>

The Selma Cemetery District (“District”) was formed in 1927 to provide burial and interment of human remains to meet the cultural, economic, religious, and social needs within the Selma area. The District is an independent special district governed by a five-member board of trustees. The Fresno County Supervisor representing District 4 appoints eligible trustees to four-year terms. Candidates eligible to serve as trustees 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. The District general manager is assisted by five full-time employees.

## DISTRICT SERVICE AREA

The District is solely within County of Fresno overlying the City of Selma and a fraction of City of Parlier’s western edge. The District’s jurisdictional boundaries are generally bounded by Adams Avenue to the north, Peach Avenue to the west, Clarkson Avenue to the south, and Academy Avenue to the east, as shown on Figure 1. The District’s sphere of influence and service area are conterminous, and encompasses 26,091 acres.

The District’s jurisdictional boundaries abut with Fowler Cemetery District and Sanger-Del Rey Cemetery to the north edge, Parlier Cemetery District to the east, Kingsburg Cemetery District to the south. There are no public cemetery districts’ jurisdictional boundaries abutting the District’s western edge; however, land west of the District is identified within the SOIs of Washington Colony Cemetery District and Oak Grove Cemetery District.

Unlike most other special districts, cemetery districts do not hold a monopoly on services they provide within their jurisdictional boundaries. Private cemeteries, both religious and secular, can and do compete with public cemeteries particularly in more urbanized areas. As such, various private cemeteries can exist inside the jurisdictional boundaries of a public cemetery district.

Classified street access through the District’s service area include State Route (SR) 99, SR 43, McCall Avenue, West Mountain View Avenue, Manning Avenue, and Conejo Avenue. State Route 41 is located within 10 miles west of the District, while SR 180 is located within 20 miles north of the District.

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<sup>3</sup> Health and Safety Code (HSC) 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 DESIGNATION**

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, at its discretion, opt to reaffirm, expand, delete 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>4</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>4</sup> Fresno Local Agency Commission – Policy 107 – Municipal Service Review Policy.

## DISTRICT GROWTH AND POPULATION PROJECTIONS

In this section of the MSR, 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 is used to estimate population growth within the District's service area.

Geographic Information System (GIS) files were derived from the U.S. Census Bureau to estimate a current population for territory inside the District. According to the ACS U.S. census tracts/block group units located within the District, there is an estimated total population of 27,440 people inside the District's boundaries.<sup>5</sup> These population estimates do not exactly match the boundaries of the District, but provides a basis for reviewing possible future demands for cemetery services in the areas served by the District.

The City of Selma is located entirely within the District as well as a portion of the City of Parlier. The balance of the District's service area is unincorporated and in rural residential and agricultural land uses. The bulk of the District's population is inside the Cities of Selma and of the City of Parlier's Westside.

Within the District's service area, the County of Fresno is the land use authority for unincorporated territory, and the Cities of Fowler and Parlier are the land use authorities within their respective incorporated territories.

The Fresno County General Plan designates a majority of the land within the District for agricultural uses with the exception of the Cities of Selma and Parlier. The City of Selma's General Plan designates urban uses for the area inside the Selma SOI. Likewise, the City of Parlier's general plan designates urban uses for the land in the southwest area of the City and its SOI. The City of Parlier's SOI overlaps 1,340 acres with the District, while only approximately 230 acres of Parlier's city limits are inside the District service area. The Parlier/District overlap occurs west of Academy Avenue and south of Manning Avenue.

### **Unincorporated Fresno County**

The Fresno County General Plan designates a majority of the land within the District for agricultural uses with the exception of the incorporated areas.

The Fresno Council of Governments (COG) provides growth projections for Fresno County and the spheres of influence of each of its cities between 2015 and 2050. The Fresno COG forecasts a 0.4 percent annual population growth rate assumption to forecast population growth in unincorporated areas outside of cities SOIs.<sup>6</sup> According the Fresno County general plan, rural settlement areas surrounded by agricultural and open space have historically experienced little

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<sup>5</sup>Calculated population by LAFCo based on nine US census tracts, 18 block group units within the District. August 11, 2017.

<sup>6</sup>Table 21- Projection of Total Population: Fresno County and Local Jurisdictions: 2015-2050, Fresno County 2050 Growth Projections, Fresno Council of Governments, [http://www.fresnocog.org/sites/default/files/publications/RTP/2018\\_RTP/Fresno\\_COG\\_2050\\_Projections\\_Final\\_Report\\_050417.pdf](http://www.fresnocog.org/sites/default/files/publications/RTP/2018_RTP/Fresno_COG_2050_Projections_Final_Report_050417.pdf).



growth since their establishments. Substantial population growth in these areas is not anticipated in the future.<sup>7</sup>

### **City of Selma**

City of Selma is the only fully incorporated area within the District's service area. The City of Selma's incorporated boundaries amount to 3,283 acres, while the Selma SOI encompasses 8,154 acres. There are 4,871 acres within the Selma SOI suitable for future urban development. According to the U.S. Census information, the City of Selma has an estimated population of 24,017 people and a housing stock of 6,984 units.<sup>8</sup>

According to the Selma 2035 General Plan, Selma anticipates reaching a population of 64,600 by 2035 based on an average four percent growth rate per year, or 50,250 people at a three percent annual growth rate.

As previously noted, the Fresno Council of Governments (COG) provides growth projections for Fresno County and the spheres of influence of each of its cities between 2015 and 2050. The Fresno COG projects a 0.9% growth rate for areas within the City of Selma's SOI. According to Fresno COG's estimates, the City of Selma is anticipated to reach a population of 28,250 by 2020. Fresno COG further projects that Selma would reach a population of 32,640 by 2035, and 36,550 by 2050.<sup>9</sup>

### **City of Parlier**

The City of Parlier's incorporated boundaries amount to 1,499 acres, while the Parlier SOI encompasses 5,516 acres. There are 4,017 acres within the Parlier SOI suitable for future urban development. Approximately 1,340 acres of Parlier SOI overlaps with the District's service area. At the time this service review was prepared, only 230 acres of Parlier's city limits were inside the District's service area.

According to the U.S. Census information, the City of Parlier has an estimated population of 14,870 people and a housing stock of 3,844 units.<sup>10</sup> The city area overlapping with the District consists of sporadic rural residential units, and the Parlier's wastewater treatment plant situated near the Bethel Avenue and Dinuba Avenue intersection.

The Fresno COG projects a 0.8% growth rate for areas within the Parlier SOI. According to Fresno COG's estimates, the City of Parlier is anticipated to reach a population of 15,870 by

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<sup>7</sup> County of Fresno, General Plan Agriculture and Land Use Element, page 2-26.

<sup>8</sup> U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Selma City, California. Accessed, July 31, 2017.

<sup>9</sup> Table 21- Projection of Total Population: Fresno County and Local Jurisdictions: 2015-2050, Fresno County 2050 Growth Projections, Fresno Council of Governments, [http://www.fresnocog.org/sites/default/files/publications/RTP/2018\\_RTP/Fresno\\_COG\\_2050\\_Projections\\_Final\\_Report\\_050417.pdf](http://www.fresnocog.org/sites/default/files/publications/RTP/2018_RTP/Fresno_COG_2050_Projections_Final_Report_050417.pdf).

<sup>10</sup> U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Parlier City, California. Accessed, July 31, 2017.

2020. Fresno COG further projects that Parlier would reach a population of 18,040 by 2035, and 19,980 by 2050.<sup>11</sup>

### **District Interment Rate**

Health and Safety Code identifies those 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 in the District providing the trustees have determined there is adequate space available to meet the foreseeable needs of the District and a non-resident fee is paid. 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 informed LAFCo that petitioning non-residents are also required to have a family member already interred in any of the District's facilities to qualify as a non-resident burial.

The District informed LAFCo that it annually averages 161 to 180 interments. The District's Floral Memorial Cemetery encompasses approximately 25.6 acres, of which approximately 23 acres are developed with burial sites. The Floral Memorial Cemetery site has approximately 2.6 acres of land available for future burial plot expansions.<sup>13</sup> The District estimates that its existing cemetery sites will reach full capacity in the next five to eight years, circa 2025.

Communication with the District indicates that it has no plans to request an SOI expansion or annex any future territory into the District. The District's growth is restricted on all sides by other similar cemetery districts. LAFCo expects that growth of District facilities will occur through expansion of its existing facilities or the purchase/lease of real property within the District boundaries.

## **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.

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

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<sup>11</sup> Table 21- Projection of Total Population: Fresno County and Local Jurisdictions: 2015-2050, Fresno County 2050 Growth Projections, Fresno Council of Governments, [http://www.fresnocog.org/sites/default/files/publications/RTP/2018\\_RTP/Fresno\\_COG\\_2050\\_Projections\\_Final\\_Report\\_050417.pdf](http://www.fresnocog.org/sites/default/files/publications/RTP/2018_RTP/Fresno_COG_2050_Projections_Final_Report_050417.pdf).

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

<sup>13</sup> Combined Acreage – North Selma Cemetery and Selma Cemetery Sites, APNs- 388-020-71T and 358-090-23T.

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 a city or special district.

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>14</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.

There are seven areas inside the District boundaries that satisfy two or more DUC indicators.<sup>15</sup> The following information identifies the areas of concern:

- Area 1 is located north of East Dinuba Avenue at the intersection with South Shaft Avenue. The DUC consists of approximately 130 residential parcels located within US census tract 70.03 block group 1. The US Census ACS five-year estimate reports indicate that census tract 70.03-block group 1 had a MHI of \$45,921 between years 2010-2014. The entire census tract 70.03 block group 1 boundaries encompass approximately 698 households with a population of 2,632 people.
- Area 2 is located south of East Dinuba Avenue and east of Leonard Avenue, west of Area 1. The DUC consists of approximately 131 parcels located within US census tract 70.03 block group 1. Sewer treatment in this area is provided by Selma-Kingsburg-Fowler County Sanitation, however this area has not been formally annexed into the District. LAFCo identifies this area as “out-of-District boundary customers” meaning, that these parcels are receiving District service without the benefit of LAFCo’s authorization.
- Area 3 is located south of East Manning Avenue and west of McCall Avenue. The DUC consists of approximately 17 parcels located within US census tract 70.03 block group 1.
- Area 4 is located at the intersection of McCall Avenue and Blaine Avenue. The DUC consists of approximately 21 parcels located within US census tract 71.00 block group 3.

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<sup>14</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/).

<sup>15</sup> Fresno LAFCO DUC Policy – 106.

The U.S. Census ACS five-year estimate reports indicate that census tract 71.00 block group 3 had a MHI of \$36,111 between years 2010-2014. The entire census tract 71.00 block group 3 boundaries encompass approximately 200 households with a population of 539 people.

- Area 5 is located near the intersection of E. Floral and Temperance Avenues, approximately one mile and a half west of the City of Selma limits. The DUC consists of approximately 22 parcels located in census tract 73.00 block group 2. The US Census ACS five-year estimate reports indicate that census tract 73.00 block group 2 had a MHI of \$48,409 between years 2010-2014. Although the DUC is substantially smaller than the census geographic unit, the entire census tract 73.00 block group 2 boundaries encompass approximately 372 households with a population of 1,320 people.
- Area 6 is located along Floral Avenue between the Sunnyside Avenue alignment extending east past Fowler Avenue. The DUC consists of approximately 28 parcels located in two census tracts: Census tract 73.00 block group 2 and census tract 73.00 block group 1. The U.S. Census ACS five-year estimate reports indicate that census tract 73.00 block group 2 had a MHI of \$48,409 between years 2010-2014 and census tract 73.00 block group 1, had a MHI of \$41,250 for the same period. Although the DUC is substantially smaller than the census geographic unit boundaries, census tract 73.00-block group 2 data indicates that this unit contains approximately 372 households with a population of 1,320 people, while census tract 73.00-block group 1 encompasses approximately 254 households with a population of 714 people.
- Area 7 is located outside of the City of Parlier west of South Academy Avenue and south East Manning Avenue. The DUC consists of 16 unincorporated rural parcels consisting of approximately 21 dwelling units. Parlier's city limits are immediately north of the DUC area. The DUC area is located inside U.S. Census tract 85.01-block group 1. Between 2010 through 2014, this area of concern reported an MHI of \$29,600. The census block group is geographically larger than the specific DUC area; however, available data shows that census tract 85.01-block group 1 reported an approximate population of 1,258 people.

District services are limited to interment and maintenance of its public facilities. For the purpose of this MSR, the DUC is located within Selma Cemetery District and is eligible to receive Selma Cemetery District services. LAFCo presumes that, for the purpose of this MSR, the DUCs identified within District's service area is presumed to be inhabited in the absence of a complete application filed with Fresno LAFCo.

## **DISTRICT INFRASTRUCTURE**

The District's infrastructure consist of three noncontiguous cemetery facilities located within the Selma area: Floral Memorial Cemetery, North Selma Cemetery and West Selma Cemetery. The District office is located on the 18.7-acre Floral Memorial Cemetery facility located at 2430 Floral Avenue, Selma, Ca 93662. The District's North Selma Cemetery encompasses 6.9 acres situated south of Floral Avenue and west of Thompson Avenue, immediately southwest of Floral Memorial Cemetery.

The District informed LAFCo that its North Selma Cemetery has reached interment capacity, however the site's newborn/infant section still has interment capacity to accept infant burials. The Floral Memorial and North Selma Cemetery facilities are irrigated cemeteries with one existing on-site underground well, respectively. The Floral Memorial Cemetery's well is at a depth of approximately 300-feet; well size and capacity information is currently unknown. The District informed LAFCo that the well is powered with a 25-horsepower submersible pump. Groundwater is drawn for irrigation purposes during the night hours, and the District follows the City of Selma's watering schedule. Water to the District office, public restrooms, and the equipment shop is provided by the City of Selma via the California Water Company.

The District also owns Selma West Cemetery located north of Valley View Street and west of Thompson Avenue. Selma West Cemetery encompasses approximately 5.5 acres, of which nearly the entire property has been developed with burial sites. This facility site is an irrigated cemetery with one above ground tank, tank size and mechanical capacity is relatively unknown. Water to this site's buildings and shop are plumbed to the City of Selma via California Water Company.

The District estimates that its existing three cemetery sites will reach full capacity in the next five to eight years, circa 2025.

The District's irrigation schedule follows the City of Selma's watering restrictions.<sup>16</sup> The District irrigates at night times on Mondays, Wednesdays, and Fridays. During the dry years, the District is conservative and reduces its watering schedule. The District informed LAFCo other than irrigation time management and compliance with the City's watering restrictions, it does not track specific groundwater pumping data.

The District's facilities are located within Selma city limits and inside the Consolidated Irrigation District's (CID) boundaries. The Selma Cemetery District does not receive water from CID but pays an annual assessment to the CID in lieu of receiving CID water.

The District informed LAFCo that in 2014 it purchased a 17.7-acre agricultural parcel situated south of East Nebraska Avenue and west of South Bethel Avenue.<sup>17</sup> The 17-acre parcel is approximately one mile east of the City of Selma. The parcel contains one existing rural residential unit equipped with a residential/agriculture underground well and a septic tank system. The District plans that this land will accommodate future interment demand in the Selma vicinity. As planned, the District will developed this lot in two phases over a period of 20-years; the land will have a future capacity of 30,000 burial plots and 264 columbarium niches.

In 2015, the District initiated the land use and environmental review process to secure a permit from the Fresno County Board of Supervisors. The District paid over \$15,359 in land use processing fees to Fresno County for the processing of the Initial Study No. 6948 and

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<sup>16</sup> City of Selma, Water Restrictions for Selma, <http://www.cityofselma.com/PDFs/Web%20Site%20Applications/WATER%20RESTRICTIONS%20FOR%20SELMA%202014.pdf>.

<sup>17</sup> APN 393-071-18.

Unclassified Conditional Use Permit No. 3488.<sup>18</sup> The CUP application was denied by the Fresno County Planning Commission on September 10, 2015. On November 3, 2015, the Fresno County Board of Supervisors denied the District's appeal of the Planning Commission's action.<sup>19</sup>

Several public concerns attributed to the District's application denial. Among several concerns, neighboring landowners were focused on the site's incompatibility with surrounding agricultural land uses. The neighboring property owners were concern that a proposed cemetery site would disrupt agricultural operations, present a potential nuisance to farming operations, and farmers would need to adjust spraying schedules to comply with public safety measures.

The District informed LAFCo that prior to purchasing the land, the District held various community meetings to disclose to neighboring property owners of its interest to purchase the lot planned to be used as a future cemetery facility. The District's management met with local residents over the course of several months and made the investment based on no opposition, affordability and location. Nonetheless, the Fresno County land entitlement process was unsuccessful. The District informed LAFCo during the MSR process that the District plans to continue its search for a new cemetery location, will re-evaluate its potential options, and either sell the property or retain the property and hold it in reserve.<sup>20</sup> The District would likely to consider buying land nearby or within the City of Selma; and, continue working with the Selma community, Fresno County, City of Selma, and elected officials to inform and gain support to build a new District cemetery site.

LAFCo observes that the 17.7-acre property will help meet future demand for burial spaces in the Selma area; however, without approval of the land use authority, County of Fresno, the District owns land not unauthorized for intended cemetery use. Although the District anticipates that community opposition may follow anywhere the District decides to buy land, District residents need to be aware that in eight to ten years there may not be enough interment spaces available to purchase at the District's cemetery facilities. At that point, interments will likely have to be performed at a cemetery outside of the District or at a private facility.

The District also owns vehicles, equipment and machinery needed to provide burial and interment services. The District management maintains an equipment/machinery roster that annually is reviewed by the general manager to identify potential maintenance needs, replacements, or new investments.

## 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 and financial systems in place to continue providing services

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<sup>18</sup> Fresno County Board of Supervisors, November 3, 2015, Hearing Board Agenda Item 6-Staff Report (File No. 15-1627).

<sup>19</sup> Fresno County Board of Supervisors, November 3, 2015, Hearing information, accessed August 8, 2017. <https://fresnocounty.legistar.com/LegislationDetail.aspx?ID=2504582&GUID=C56CA6D0-8E97-4F1E-964F-6CD9ADF3C4D1&Options=&Search=>.

<sup>20</sup> August 21, 2017 LAFCo meeting with District General Manager.

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

Consistent with the requirements of its principal act, the District prepares and adopts an annual budget on or before August 30<sup>th</sup> of each year.<sup>21</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.
- Endowment Care Fund – a legislatively mandated fund that accounts for maintenance activities of District facilities.
- Main Purchase Fund- the District maintains a separate reserve fund for major property and equipment purchases.

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>22</sup>

During fiscal year (FY) 2016-2017, the District budget amounted to \$3,296,465. The District's expenditures amount to approximately \$613,309. At the time this MSR was prepared, the District's budget showed \$2,284,718 in its total reserves. The District had no outstanding long-term loans or debt.

The District on average has approximately \$186,226 in cash with the Fresno County Treasury, and approximately \$7,586 in cash deposits (Bank of America), approximately \$35,182 as cash on hand or deposits. The District's annual total cash and equivalents totals \$228,994.<sup>23</sup>

The District's annual property tax revenue amounts to an average of approximately \$184,514. The District generates approximately \$401,228 in fees and services and approximately \$79,079 in interest earned from its bank accounts.

The District's FY 2016-17 budget identifies several expenditures that are summarized in two large categories: Employee salaries, benefits and expenditures. The District's FY 2016-17 budget show \$407,863 under salaries and benefits, and \$271,169 as total expenses. The District's salaries and benefits line item includes the District's payroll, group health insurance, employee retirement plans, workers compensation, retirement, and insurance costs. The District's expenditures line item allocates funding toward household expenses, liability insurance, and facility maintenance and operational costs.

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<sup>21</sup> HSC sec. 9070-9079 et. seq.

<sup>22</sup> Selma Cemetery District, Report on Audit of Financial Statement for Year Ended June 30, 2015.

<sup>23</sup> Ibid.

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.

The District has an established endowment fund. California law requires public cemetery districts to maintain an Endowment Care Fund and to collect an endowment care contribution for every interment right sold in a public district cemetery.<sup>24</sup> The purpose of the Endowment Care Fund is to create a fund, the principal of which may never be used for any purpose, but which generates interest income, which is then used for the perpetual care and maintenance of district cemeteries. Once deposits are made into the Endowment Care Fund, they can never be withdrawn or refunded to contributors. The District shows approximately \$1,203,830 in its nonspendable and restricted fund balance at the time the financial audit was performed. The fund earns interest each month, which is maintained in an unreserved account and is available for the District; the interest balance for the unreserved portion is \$1,370,168.<sup>25</sup>

The District also maintains a separate reserve fund for main purchases. The District identifies this fund as its maintenance purchase fund that is strictly reserved for capital improvement projects and property purchases. The District showed a Main Purchase Fund balance of \$557,106 at the time the District had its audited financials prepared.

## **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 efficiencies in service provisions within the region. The District's boundaries overlap with the following agencies:

- City of Selma
- City of Parlier
- Selma Kingsburg Fowler County Sanitation District
- Kings River Conservation District
- Fresno County Fire Protection District

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<sup>24</sup> Health & Safety Code section 9065.

<sup>25</sup> Selma Cemetery District, Report on Audit of Financial Statements for Year Ended, June 30, 2015.



- Consolidated Irrigation District
- Consolidated Mosquito Abatement District
- West Fresno County Red Scale District
- Selma Health Care District

At the time this MSR was prepared, there were no apparent opportunities for potential sharing of facilities with other agencies. It is noted that much of the work and equipment used in the performance of the District’s duties is unique and specific to the District. In the past, the District’s general manager has mentored and has provided staff assistance to neighboring public cemetery districts that needed guidance and mentorship.

## 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’s 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 Supervisor from District four is 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>26</sup>

The District is 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>27</sup>

The current District board of trustees’ terms are staggered and are set to expire in consecutive years in 2018, 2019, 2020 and 2021. Members of the board serve on the board as volunteers, and do not receive a per diem for attending monthly meeting. The District reimburses travel mileage and hospitality costs to its board members for attending professional development conferences, District functions, and board member trainings workshops/seminars.

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

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<sup>26</sup> HSC section 9022.

<sup>27</sup> HSC section 9024.

daily supervision of staff and facilities, and administer the District's expenditures. The District General Manager is assisted by a part-time District Office Assistant, a Grounds Supervisor, and three grounds persons. The District's daily operations are performed by five full-time employees and one part-time employee. The District has adopted policies that define the District's personnel structure and its administrative hierarchy. The District also has adopted Rules and Regulations for its cemetery facilities for guests to adhere when visiting the District's facilities. A copy of the District's Rules and Regulation are posted at the main entryway at each cemetery facility.

The District has an official website (<http://www.selmacem1.com/index.html>) that provides a wide array of District informational resources such as Board and Staff information, District Fees Schedule, Board Meeting Information Agendas and Minutes, Annual District Budgets and Audited Financial Statements, Rules and Regulations, and District Contact Information.

The District's office hours of operation are from 7:00 a.m. through 4:00 p.m., Monday through Friday, excluding major holidays. The District office is closed Saturdays and Sundays. Regular board meetings are held on the fourth Thursday of each calendar month at 4:30 p.m. at the Selma Cemetery District office located at 2430 Floral Avenue, Selma, CA 93662. The 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, the general manager prepares an agenda listing all items to be transacted by the board 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 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 Superintendent in advance. The District's website also provides upcoming board meeting information and archived board meeting agendas and minutes.

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>28</sup> The District provided LAFCo a copy of the District's rules and regulations. The District's rules and regulations identifies agency procedures as it relates to care of graves and cemetery grounds, burials, fees and charges, legal provisions, and liabilities.

The District is a member of the California Association of Public Cemeteries (CAPC), California Special District Association (CSDA), Public Cemetery Alliance (PCA) and active founding member of the Central Valley Local Chapter of CSDA (CVLC). 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>29</sup> The CSDA is the association that provides a strong voice for all independent special

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<sup>28</sup> HSC section 9044(a).

<sup>29</sup> California Association of Public Cemeteries, [http://www.capc.info/about\\_CAPC.html](http://www.capc.info/about_CAPC.html), August 5, 2017.

districts in the State by promoting legislative representation, educational resources, and special district support and collaboration. The purpose of the PCA is also provide a source of specializing services that relate directly to the operation of California Public Cemetery Districts and to assist them in providing quality cemetery services within their respective communities.<sup>30</sup> As of April 2017, the CVLC was formed which encompasses all of Fresno, Kings and Tulare counties to provide a local forum for member districts to discuss and consider issues of importance to special districts. The CVLC provides local workshops, educational seminars, and programs of mutual interest and benefit to its members. CVLC is CSDA's 14th affiliated chapter in California.<sup>31</sup>

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 Selma area.

### **ANY OTHER MATTERS RELATED TO EFFECTIVE OR EFFICIENT SERVICE DELIVERY**

#### *Sustainable Groundwater Management Act*

The District's jurisdictional boundaries overlap with the Central Kings Groundwater Sustainability Agency.<sup>32</sup> During the preparation of this MSR, the District informed LAFCo that it does not actively engage in groundwater recharge programs. However, the District currently pays an annual assessment to the Consolidated Irrigation District that funds the CIDs efforts to create water recharge programs. 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>33</sup> As such, LAFCo anticipates that within the next five years the local GSAs will work with all cemeteries within the GSA boundaries that rely on groundwater pumping to establish recharge programs to offset and balance groundwater usage within the groundwater table.

The CKGSA is comprised of Consolidated Irrigation District, Fresno County, Kings County, and Tulare County, cities of Parlier, Selma, Kingsburg, Fowler, and Sanger. LAFCo anticipates that Selma Cemetery District will be represented by various water management agencies such as Consolidated Irrigation District, City of Selma, and Fresno County as it pertains to participation with future recharge programs, and interaction with the CKGSA.<sup>34</sup> The CKGSA and its member agencies together will undertake the implementation of state legislation within the portion of the Kings Sub basin underlying the GSA's boundary.<sup>35</sup>

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<sup>30</sup> Public Cemetery Alliance, <http://www.publiccemeteryalliance.com/> August 5, 2017

<sup>31</sup> Central Valley Local Chapter of CSDA, <http://www.csda.net/about-csda/csda-chapters/central-valley-local-chapter-csda/>.

<sup>32</sup> California Department of Water Resources, SGMA Portal, <http://sgma.water.ca.gov/portal/gsa/print/211>.

<sup>33</sup> California Department of Water Resources, SGM Sustainable Groundwater Management, <http://www.water.ca.gov/groundwater/sgm/gsa.cfm>.

<sup>34</sup> LAFCo communication with CID General Manager, May 4, 2017.

<sup>35</sup> California Department of Water Resources, SGMA Portal, <http://sgma.water.ca.gov/portal/gsa/all>.

## 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

- The City of Selma and a portion of the City of Parlier, are the only incorporated areas located within the District. A substantial portion of the District service area is unincorporated rural residential and agricultural land.
- The County of Fresno is the land use authority for unincorporated territory inside the District's service area, and the Cities of Selma and Parlier are the land use authorities for their respective incorporated territories.
- According to the ACS U.S. census tracts/block group units located within the District, there is an estimated total population of 27,440 people inside the District's boundaries.
- The City of Selma's incorporated boundaries amount to 3,283 acres, while the Selma SOI encompasses 8,154 acres. There are 4,871 acres within the Selma SOI suitable for future urban development. The City of Selma anticipates reaching a population of 64,600 by 2035 based on an average four percent growth rate per year, or 50,250 people at a three percent annual growth rate.
- The District informed LAFCo that it annually averages 161 to 180 interments. The District's Floral Memorial Cemetery encompasses approximately 25.6 acres, of which approximately 23 acres are developed with burial sites. The Floral Memorial Cemetery site has approximately 2.6 acres of land available for future burial plot expansions.
- 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 seven DUCs within the District's boundaries as defined by Fresno LAFCo policy during the preparation of this report.
- 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 consist of three noncontiguous cemetery facilities located within the Selma area; North Selma Cemetery, Floral Memorial Cemetery, and Selma West Cemetery. The District office is located on the 18.7-acre Floral Memorial Cemetery facility located at 2430 Floral Avenue, Selma, Ca 93662.
- The District informed LAFCo that its North Selma Cemetery has reached interment capacity, however the site's newborn/infant area still has interment capacity to accept infant burials. This facility site is an irrigated cemetery with one existing on-site underground well at a depth of approximately 300-feet; well size and capacity information is currently unknown.
- Selma West Cemetery is located north of Valley View Street and West of Thompson Avenue. West Cemetery encompasses approximately 5.5 acres, of which nearly all have been developed with burial sites. This facility site is an irrigated cemetery with one above ground tank, tank size and mechanical capacity is relatively unknown.
- The District's irrigation schedule follows the City of Selma's watering restrictions. The District irrigates at night times on Mondays, Wednesdays, and Fridays.
- The District estimates that its existing three cemetery sites will reach full capacity in the next five to eight years, circa 2025.
- The District informed LAFCo that in 2014 it purchased a 17.7-acre parcel situated south of East Nebraska Avenue and west of South Bethel Avenue. The District plans that this land will accommodate future interment demand in the Selma vicinity. As planned, the District will developed this lot in two phases, and it will have a capacity of 30,000 burial plots and 264 columbarium niches.
- On November 3, 2015, the County Board of Supervisors motioned (4-1) to support the denial of the appeal consistent with Fresno County Planning Commission September 10, 2015, recommendation to deny the District's Unclassified Conditional Use Permit No. 3488 application request.
- LAFCo observes that the 17.7-acre property will help meet future demand for burial spaces in the Selma area; however, without approval of the land use authority, County of Fresno, the District holds unauthorized land for cemetery use.
- The District's general manager annually reviews and identifies the District's infrastructure needs, repairs, and improvements expenditures and allocates funding for the upcoming year.

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

- Consistent with the requirements of its principal act, 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).
- During fiscal year (FY) 2016-2017, the District budget amounted to \$3,296,465. The District's expenditures amount to approximately \$613,309. At the time this MSR was prepared, the District's budget showed \$2,284,718 in its total reserves. The District had no outstanding long-term loans or debt.
- The District has an established endowment fund. The District shows approximately \$1,203,830 in its nonspendable and restricted fund balance at the time the financial audit was performed. The fund earns interest each month, which is maintained in an unreserved account and is available for the District; the interest balance for the unreserved portion is \$1,370,168.
- The District also maintains a separate reserve fund for main purchases. The District showed a Main Purchase Fund balance of \$557,106 at the time the District had its audited financials prepared.
- At the time this service review was prepared, the District's financial activity indicated that its total operating revenues are greater than its anticipated total operating expenditures.

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

- Opportunities for shared facilities are limited to the District's administration and/or public facilities given that the District is the only public cemetery in the Selma area.

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

- The District is governed by a five-member board of trustees, and functions independently from the County.

- Members of the board serve on the board as volunteers, and do not receive a per diem for attending monthly meeting. The District reimburses travel mileage and hospitality costs to its board members for attending professional development conferences, District functions, and board member trainings workshops/seminars.
- 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 General Manager is assisted by a part-time District Office Assistant, a Grounds Supervisor, and three grounds persons.
- The District has adopted policies that define the District's personnel structure and its administrative hierarchy. The District also has adopted Rules and Regulations for its cemetery facilities for guests to adhere when visiting the District's facilities.
- The District has an official website (<http://www.selmacem1.com/index.html>) that provides a wide array of District informational resources.
- The District is a member of the California Association of Public Cemeteries (CAPC), California Special District Association (CSDA), Public Cemetery Alliance (PCA) and active founding member of the Central Valley Local Chapter of CSDA (CVLC).
- The District's government structure appears to be appropriate to ensure adequate services are managed and provided to its ratepayers, and within the Selma area.

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

- The District's jurisdictional boundaries overlap with the Central Kings Groundwater Sustainability Agency. 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.
- The District informed LAFCo that it does not actively engage in groundwater recharge programs. However, the District currently pays an annual assessment to the Consolidated Irrigation District that funds the CIDs efforts to create water recharge programs.
- The District purchased property for a future cemetery. The use permit was denied by the Fresno County Planning Commission and the District's appeal of this decision was upheld by the Board of Supervisors. The District will be resolving whether to renew its request for a use permit for this site or to purchase other territory.

### 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 County of Fresno is the land use authority for unincorporated territory inside the District’s service area, and the Cities of Selma and Parlier are the land use authorities for their respective incorporated territories.
- City of Selma is the only fully incorporated area within the District’s service area. The City of Selma’s incorporated boundaries amount to 3,283 acres, while the Selma SOI encompasses 8,154 acres. There are 4,871 acres within the Selma SOI suitable for future urban development.
- The City of Selma’s General Plan designates urban uses for the area inside the Selma’s SOI that overlaps with the District.
- The City of Parlier’s incorporated city boundaries amount to 1,499 acres, while the Parlier SOI encompasses 5,516 acres. There are 4,017 acres within the Parlier SOI suitable for future urban development. Of which, approximately 1,340 acres of Parlier SOI overlaps with the District’s service area. At the time this service review was prepared, only 230 acres of Parlier’s city limits were inside the District’s service area.

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

- The District’s infrastructure consist of three noncontiguous cemetery facilities located within the Selma area; North Selma Cemetery, Floral Memorial Cemetery, and Selma West Cemetery. The District office is located on the 18.7-acre Floral Memorial Cemetery facility located at 2430 Floral Avenue, Selma, Ca 93662.
- The District informed LAFCo that its North Selma Cemetery has reached interment capacity, however the site’s newborn/infant area still has interment capacity to accept infant burials.
- The District estimates that its existing three cemetery sites will reach full capacity in the next five to eight years, circa 2025.
- In 2014, the District purchased a 17.7-acre parcel situated south of East Nebraska Avenue and west of South Bethel Avenue. The District plans that this land will accommodate future interment demand in the Selma vicinity. As planned, the District will developed this lot in two phases, and it will have a capacity of 30,000 burial plots and 264 columbarium niches. However, the District needs approval of the land use authority, County of Fresno, to utilize the land as a future cemetery site.



- The District’s irrigation schedule follows the City of Selma’s watering restrictions. The District irrigates at night times on Mondays, Wednesdays, and Fridays.
- 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.

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

- The District estimates that its existing three cemetery sites will reach full capacity in the next five to eight years, circa 2025.
- The District plans to continue its search for a new cemetery location, will re-evaluate its potential options, and either sell the 17.7-acre property or retain the property and hold it as a land reserve.
- The District informed LAFCo that it is likely to consider buying land nearby or within the City of Selma. Although the District anticipates that community opposition may follow them anywhere the District decides to buy land; Selma residents need to be aware that in eight to ten years there are not going to be enough interment spaces to purchase at the District’s cemetery facilities. The District intends to continue working with Fresno County and City.

**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 Selma Cemetery District SOI.
6. Recommend that the Selma Cemetery District continue its search for a new cemetery location, re-evaluate its potential options and either sell the property or retain the property.
7. Recommend that the Selma Cemetery District work with the Selma community, Fresno County, City of Selma, and elected officials to inform them on services provided by the District in efforts to gain support to build a new District cemetery site.

## 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>