

# **PARLIER CEMETERY DISTRICT**

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

Report to the  
Fresno Local Agency Formation Commission

MSR 17-11 / SOI-179

David E. Fey, Executive Officer  
George W. Uc, Senior Analyst  
Juan Lara, Analyst I  
Amanda Graham, Office Assistant  
Derek Sylvester, Intern  
2607 Fresno Street, Suite B  
Fresno, CA 93721

August 23, 2017

# PARLIER CEMETERY DISTRICT

Burial and interment of human remains

## Contact Information

**Manager:** Nanci Tapia, General Manager  
**Officer address:** 7932 South Mendocino Avenue  
Parlier, CA 93648  
**Mailing address:** P.O. Box 307,  
Parlier, CA 93648  
**Phone:** (559) 646-2440

## Management Information

**District formation:** 1926  
**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 District 4

	<b>Appointed</b>	<b>Expires</b>
<b>Board members:</b> Guadalupe P. Barela	1/31/2017	1/4/2021
Barbara J. Garcia	1/31/2017	1/4/2021
Dorothy Garza	1/12/2010	1/7/2019
Pedro Cortez	2/25/2003	1/2/2018
Vacant Seat	--/--/----	--/--/----

**Board meetings:** Each fourth Monday of each month at 5 p.m., at the District office.

**Staffing:** Three full-time employees

## Service Information

**Population served:** 17,334 people, est.  
**Acres served:** 12,681 acres  
**Infrastructure:** One 11-acre cemetery facility, a building, a vehicle, and equipment

## Fiscal Information

**Budget:** \$241,600  
**Sources of funding:** Annual property taxes, burial plots, endowment, and service fees  
**Rate structure:** Fee schedule, plot fee, and endowment

## Administrative Policies

**Policies/Procedures:** Yes      **By-laws:** No      **SOI formed:** 1976  
**SOI updated:** 2017      **other:** Member of California Association of Public Cemeteries

---

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

## Table of Contents

<b>1. MUNICIPAL SERVICE REVIEW .....</b>	<b>6</b>
Principal Act.....	6
District Service Area.....	6
Authorized District Services.....	6
Fresno LAFCo MSR Policy Designation.....	7
District Growth and Population Projections .....	7
Disadvantaged Unincorporated Communities .....	9
District Infrastructure .....	11
District Finances.....	11
Public Facilities, Opportunities for shared Facilities .....	14
Government Accountability.....	14
Any Other Matters.....	17
<b>2. MSR DETERMINATIONS .....</b>	<b>19</b>
<b>3. SPHERE OF INFLUENCE UPDATE .....</b>	<b>23</b>
<b>4. RECOMMENDATIONS .....</b>	<b>24</b>
<b>5. ACKNOWLEDGEMENTS .....</b>	<b>25</b>

Figure 1 – District Map

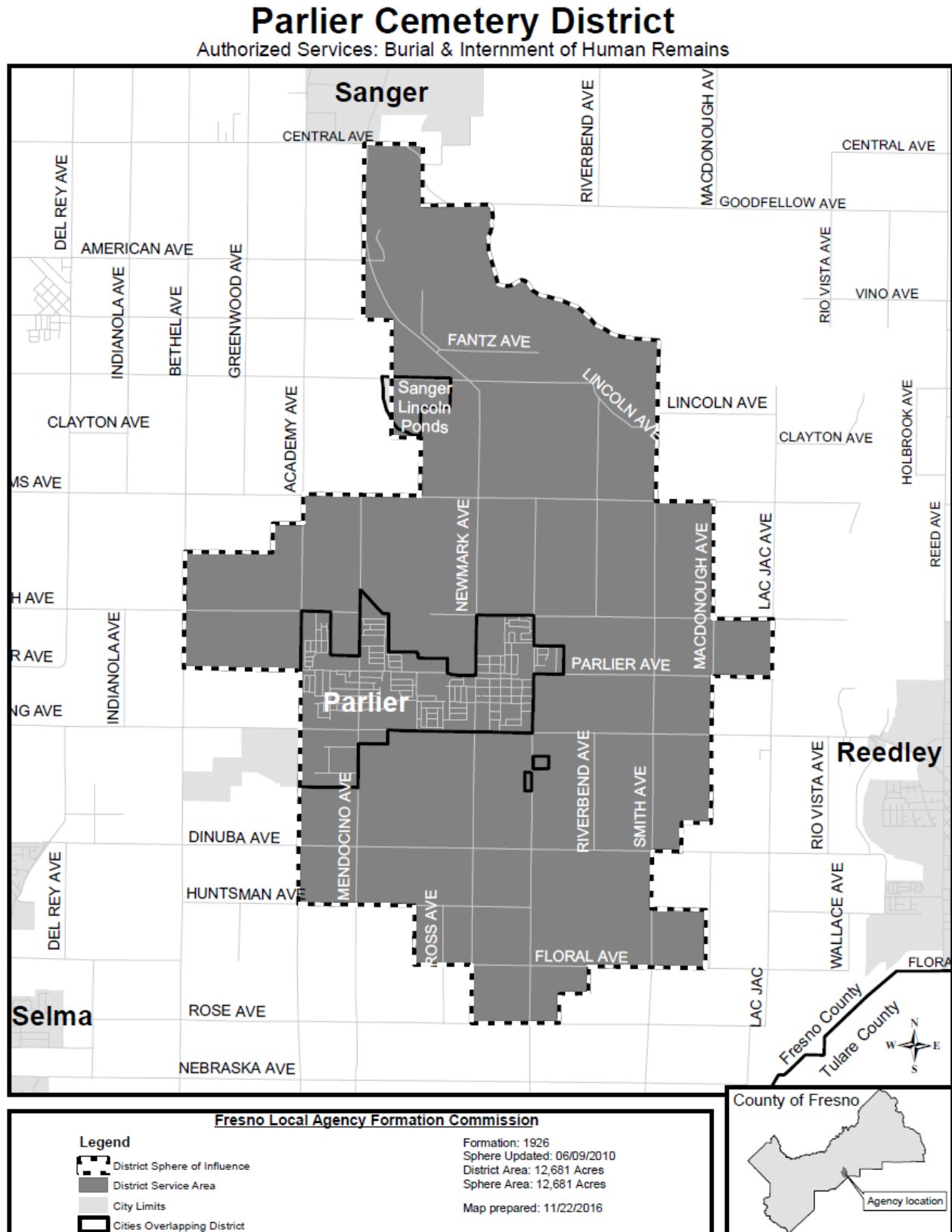
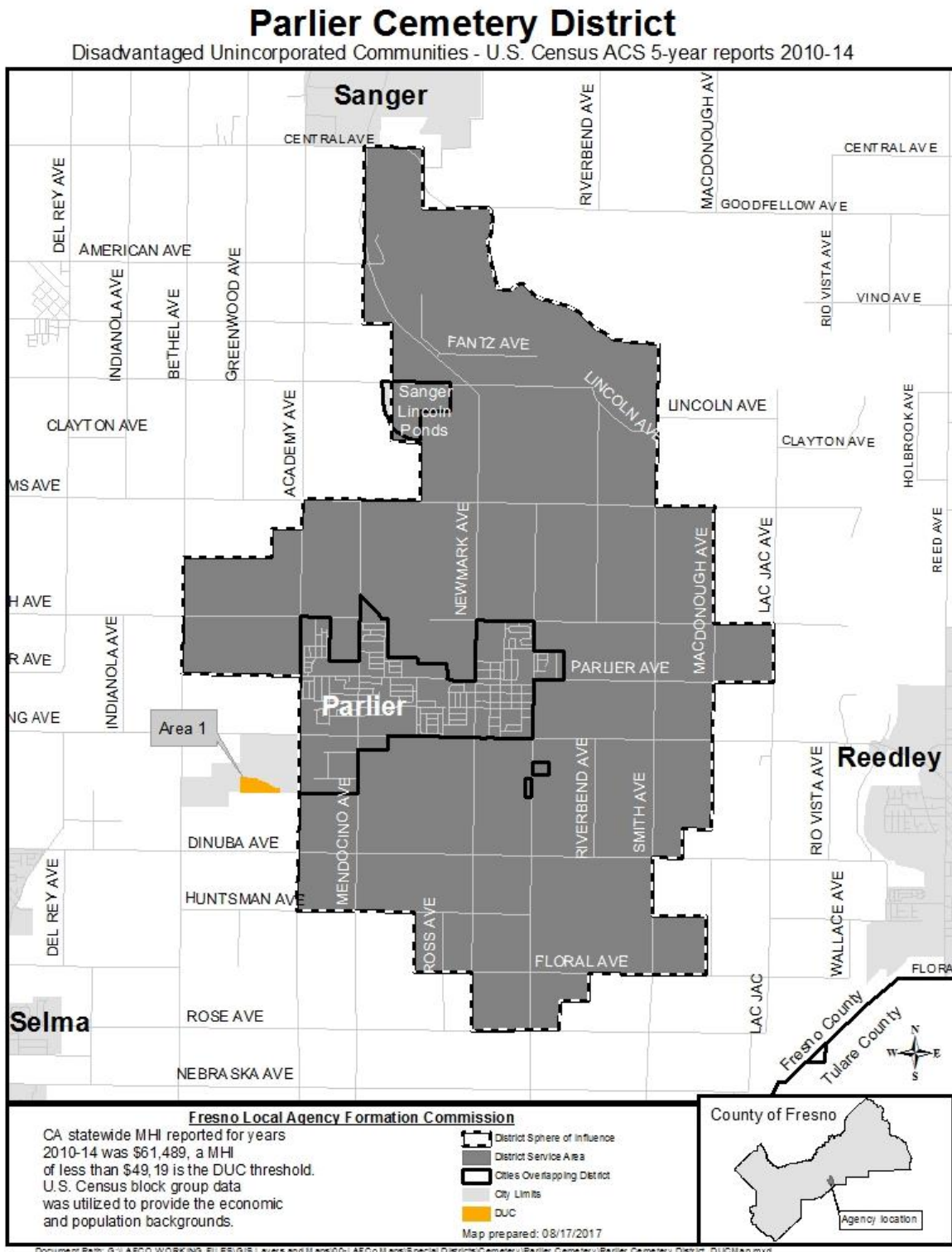


Figure 2 – DUC Map



# 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 Public Cemetery District Law provides broad statutory authority for public cemetery districts to own, improve, expand, and operate public cemeteries.<sup>2</sup>

The Parlier Cemetery District (“District”) was formed in 1926 to provide burial and interment of human remains to meet the cultural, economic, religious, and social needs within the Parlier area. The District is an independent special district governed by a five-member board of trustees. The Fresno County Board of Supervisor representing District four appoints eligible trustees to four-year terms. Candidates eligible to serve as trustees must be a registered voter and resident within the District’s service area boundaries. The board of trustees is solely responsible for all aspects of the District’s operations. State legislation authorizes the board of trustees to appoint a general manager to oversee the District’s daily operations. The District’s general manager is assisted by two grounds persons.

## DISTRICT SERVICE AREA

The District is located in south central Fresno County. The District’s boundaries are generally bounded by Central Avenue on the north, Bethel Avenue on the west, Rose Avenue on the south, and Lac Jac Avenue on the east (see Figure 1). The District’s service area and sphere of influence (SOI) are coterminous and encompasses 12,681 acres.

The District is enclosed by similar public cemetery district on all of its sides. The District abuts with Sanger-Del Rey Cemetery District to the north, Selma Cemetery District to the west, and Reedley Cemetery to the east, and Kingsburg Cemetery to the south. 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.

Main east to west classified streets within the District are primarily arterial streets that include but not limited to Jefferson Avenue, Lincoln Avenue, Adams Avenue, Manning Avenue, and Rose Avenue. Likewise, north to south arterial streets include Academy Avenue, Newmark Avenue, Zediker Avenue, Academy Avenue, and Smith Avenue.

## 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

---

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

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 the 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
- 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, 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.

## **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.

---

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

The County of Fresno and City of Parlier are the land use authorities for territory inside the District's service area. The Fresno County General Plan designates majority of the land within the District for agricultural uses. Parlier's General Plan Land Use Element designates urban uses for the areas inside the City and its SOI.

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 17,334 people inside the District's boundaries.<sup>4</sup> These population estimates/projections do not exactly match the boundaries of the District, but they do provide a basis for reviewing possible future demands for cemetery services in the areas served by the District.

### **City of Parlier**

The City of Parlier's incorporated boundaries include 1,499 acres, while the Parlier's SOI encompasses 5,516 acres. There are 4,017 acres within Parlier's SOI suitable for future urban development. Approximately 220 acres of land west of Academy Avenue, south of Parlier Avenue down to Huntsman Avenue are outside the District's service area and inside Selma Cemetery 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>5</sup>

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 0.8 percent annual population growth rate assumption to forecast population growth outside the existing city limits and within Parlier's SOI.<sup>6</sup> Fresno COG anticipates that Parlier can reach a population of 15,870 by 2020, and 16,640 by 2025. The average household size in Parlier was 4.34 in 2015, and anticipated to reach 4.36 by 2025.<sup>7</sup>

### **Unincorporated Fresno County**

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

---

<sup>4</sup> Calculated Population by LAFCo; 4 US census tracts, 11 block group units within the District. January 31, 2017.

<sup>5</sup> U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Parlier city, California. Accessed, January 31, 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).

<sup>7</sup> Table 105- Population trends and projections Parlier SOI: 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).



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>8</sup> According the Fresno County general plan, rural settlement areas surrounded by agricultural and open space have historically experienced little growth since their establishments. Substantial population growth in these areas is not anticipated in the future.<sup>9</sup>

### **District Interment Rate**

Health and Safety Code identifies those authorized to be interred in a cemetery district's facilities.<sup>10</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 it annually averages 50 to 60 interments. The District only provides in-ground interments, disinterment, monument setting, and associated cemetery services. The District informed LAFCo that it currently does perform cremations. LAFCo observes that cremation rates have increased within the Fresno area in the past ten years; this trend is attributed to a shift in the region's traditional interment practice.<sup>11</sup>

LAFCo notes that cremation urns are significantly smaller in comparison to coffins cases, which assists the District maintain a larger plot area inventory for future interments. As such, cremation trends can influence interment capacity availability for public cemeteries in Fresno County.

## **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.

---

<sup>8</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>9</sup> County of Fresno, General Plan Agriculture and Land Use Element, page 2-26.

<sup>10</sup> HSC section 9060-9069.

<sup>11</sup> Communication with Clovis Cemetery District General Manager, MSR-2017-06, feedback on Fresno Country's regional interment trends.

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 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>12</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.

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. Fresno LAFCo observes that services provided by the District would not present a direct benefit to a DUC.

LAFCo observes that majority of the Districts is rural agricultural land, while the City of Parlier holds the majority of the District's population. For the purpose of this MSR, the District serves an area considered by Water Code as a Disadvantaged Community. LAFCo staff has identified one area that meets the DUC definition per Fresno LAFCo policy, shown on Figure 2. The DUC is immediately outside the District's boundaries, south of Parlier's city limits, and inside the Selma Cemetery District's service area.

- Area 1 is located west of South Academy Avenue and south East Manning Avenue, immediately south of Parlier's city limits and east of Parlier's Wastewater Treatment Plant. 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.

---

<sup>12</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/).

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. For the purpose of this MSR, LAFCo presumes that the DUCs is inhabited in the absence of a complete application filed with Fresno LAFCo.

## **DISTRICT INFRASTRUCTURE**

The District's infrastructure consist of one 11-acre cemetery facility located at 7932 South Mendocino Avenue, Parlier, CA 93648. The District informed LAFCo that the cemetery facility has a 20-year capacity.

Additionally, the District owns two land parcels with approved permits for future cemetery use. The first parcel encompasses 0.63 acres and is situated immediately northwest of the District's existing cemetery site.<sup>13</sup> The second parcel encompasses 2.1 acres and is situated immediately south of the existing cemetery facility.<sup>14</sup> The District informed LAFCo that assessor parcel number 355-381-02T was donated to the District by Walling's Parlier Funeral Home in the early 1980s. The District intends to grow south after capacity has been met at the existing facility. The District has a combined total of 2.7-acres reserved for future development.

The District owns its office building, a shop, equipment, and machinery needed to provide burial and interment services.

The cemetery obtains its irrigation water sources from one underground well located at the cemetery's premise. The District informed LAFCo that its 11-acre facility is sectioned into 10 divisions for irrigation purposes. The District informed LAFCo that it irrigates one division at a time for approximately a half hour and irrigates about three divisions per day. The District irrigates Mondays, Wednesdays, and Fridays from 6:00 a.m. to 12:00 p.m. During the dry years, the District reduces its watering schedule. The District informed LAFCo other than irrigation time management, it does not track specific information as it relates to groundwater pumping.

## **DISTRICT FINANCES**

This section of the MSR includes financial information provided by the District's Management on behalf of the District. The District provided financial data to LAFCo so that it can determine if the District has sufficient revenues and financial systems to continue its provision of services to its customers. The following information and analysis is based on annual budgets, and supportive documents made available through the District's participation with the Commission's MSR Program.

The District prepares and adopts an annual budget on or before August 30<sup>th</sup>, of each year consistent with the District's principal act.<sup>15</sup> The District reports its financial activities using two major governmental funds:

---

<sup>13</sup> Assessor Parcel Number - 353-040-42T, land reserved for future use.

<sup>14</sup> Assessor Parcel Number - 355-381-02T, land reserved for future use.

<sup>15</sup> HSC sec. 9070-9079 et. seq.

- General Fund – is 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.

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>16</sup>

During fiscal year (FY) 2015-2016, the District budget amounted to \$241,600. The District’s expenditures amount to approximately \$241,198. At the time this MSR was prepared, the District had no outstanding long-term loans or debt.

The District on average has approximately \$423,563 in cash with the Fresno County Treasury, and approximately \$10,497 cash in its bank account not in reserve. The District’s annual total available cash average is approximately \$434,060.

The District’s annual property tax revenue amounts to an average of approximately \$55,600. Additional revenues are generated from interest rates earned on District bank accounts and the endowment fund. The District’s budget identifies \$1,000 earned from its intergovernmental activities. The District’s revenue program anticipates \$185,000 to be generated from goods and services provided by the District. As previously indicated, the District’s FY 2015-16 budget amounted to \$241,600.

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 \$139,029 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 \$102,169, which allocates funding toward household expenses, liability insurance, and facility maintenance and operational costs. Under the District’s fixed assets category, the District shows a fix total of \$241,198. The District’s total expenditures for FY 2015-16 amount to approximately \$241,198.

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.

---

<sup>16</sup> Parlier Cemetery District, Report on Audit of Financial Statement for Year Ended June 30, 2015.

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.

In the auditor’s report dated June 30, 2015, the District’s assets exceeded its liabilities by \$550,060. Of this amount, an unrestricted net position of \$70,058 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 \$523,295 with unrestricted net position equaling \$75,727. Total net position increased by \$26,765 for the year ended June 30, 2015. For the year ended June 30, 2014, total net position increased by \$2,675.

Net position may serve over time as a useful indicator of a government’s financial position. As of June 30, 2015, the District’s fixed assets increased by a net of \$16,137. The increase was attributed to the purchase of fixed assets less depreciation.

As of June 30, 2015, the District’s assets exceeded its liabilities by \$550,060. A significant portion of the District’s net position (22 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding.<sup>17</sup> Capital assets are used to provide services to customers and they are not available for future spending. The District’s net position (65 percent) represents an asset that is restricted for the ongoing maintenance of the cemetery property.

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>18</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 \$380,160 in its nonspendable and restricted fund balance at the time the financial audit was performed.

As of June 30, 2015, the District’s governmental funds reported combined ending fund balances of \$428,401, an increase of \$17,149 in comparison to the prior year, FY 2013-14. Of the combined ending fund balance, \$48,241 is unassigned and available for spending at the District’s discretion, and \$114,233 of it is restricted for specific future use.

---

<sup>17</sup> Parlier Cemetery District, Report on Audit of Financial Statements for Year Ended, June 30, 2015.

<sup>18</sup> Health & Safety Code section 9065.

The District's general fund budget ending in June 30, 2016, projected a surplus of \$402. District revenue is increase by \$6,193 compared to 2014/2015. The District does not anticipate user rates to increase from earlier years.

At the time this service review update was prepared, the District appeared to have the necessary financial resources to fund its ongoing operation costs. Based on available financial information, the District is financially sound and demonstrates characteristics an agency that appropriately monitors its finances and adjust rates when deemed necessary.

## **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 overlaps with the following types of special districts that potentially could present opportunities for future shared facilities:

- City of Parlier
- Kings River Conservation District
- Kings River Water District
- Fresno County Fire Protection District
- Sierra-Kings Hospital District
- Consolidated Irrigation District
- Fresno County Library District
- Consolidated Mosquito Abatement District
- West Fresno County Red Scale District

Due to the District's geographic location being enclosed by four similar cemetery districts, LAFCo notes that opportunities for shared facilities are limited to equipment, cemetery site, agency personnel, or office buildings. In the spirit of cooperation, the District in the past has worked with neighboring cemeteries when assistance is needed or requested.

## **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 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>19</sup>

The District is governed by a five-member board of trustees, and functions independently from the County. At the time this report was prepared there were four active trustees, and one vacant seat on the District board. LAFCo encourages the District to seek interested candidates that can contribute additional skills, expertise, and ideas to the District's governance body.

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>20</sup> The current District board of trustees' terms are staggered and are set to expire in consecutive years as follows 2018, 2019, 2021, 2021, and one vacancy. The District board of trustees receive a monthly \$100 per diem compensation for attending district board meetings.<sup>21</sup> 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 two cemetery grounds persons. The District's daily operations are performed by three full-time employees. The District has adopted policy that defines the District's personnel structure and its administrative hierarchy.

As of 2016, the District board updated and adopted its mission statement that identifies the District's goals. The District's mission statement states,

*Parlier Cemetery District professionals excel at helping families create meaningful tributes that truly celebrate the lives of the individuals they represent. We're dedicated to helping families through one of the most challenging times in life, the loss of a loved one. The professionals at the Parlier Cemetery will help you create a truly personalized ceremony to celebrate a special life and cherished family traditions. Parlier Cemetery District offers several types of burial option to help you memorialize the lives of your loved ones for year to come. Having a permanent place - in a cemetery, mausoleum that can be visited regularly by family and friends is an essential part of the time following a death. It becomes a focal point of memorialization, and gives everyone a special place to go to remember your loved one, or to commemorate important occasions.*

LAFCo notes that having a mission statement is important because it determines the District's direction, and reminds the community why the District exists and reminds District staff of the direction the agency strives to meet and exceed.

---

<sup>19</sup> HSC section 9022.

<sup>20</sup> HSC section 9024.

<sup>21</sup> Communication with district office assistant July 17, 2017.

Regular board meetings are held at 5:00 p.m. on the fourth Monday of each month at the Parlier Cemetery District office located at 7932 South Mendocino Avenue, Parlier, CA 93648. 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 meetings of the board are noticed consistent 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 exterior. 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.<sup>22</sup> If a public member desires to present to the board, the person should to contact the District general manager in advance.

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>23</sup> The District provided LAFCo with the District's policies and rules of order that outline the District's government structure. Additionally, the District has adopted internal governance guidelines that identify the District's purpose, roles and responsibilities, government culture, and structure and process.

One full-time general manager is responsible for the daily operations of the District, with the support of two cemetery grounds persons. The general manager is responsible for arranging burials, cemetery premises maintenance, and the preparation of the annual district budget and is responsible for financial accounts, billing books, and payroll. The two grounds persons are full-time employees and help maintain the grounds and assist with burial events.

The District is a member of the California Association of Public Cemeteries (CAPC) and California Special District Association (CSDA). 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>24</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 special district support and collaboration.

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 Parlier area.

---

<sup>22</sup> Communication with District General Manager, July 17, 2017.

<sup>23</sup> HSC section 9044.

<sup>24</sup> California Association of Public Cemeteries, [http://www.capc.info/about\\_CAPC.html](http://www.capc.info/about_CAPC.html), May 5, 2017.



### *District Management*

In 2015, the District experienced various challenges including but not limited to deficiencies with cemetery facility maintenance, communication with the community, record keeping, and organizing board meetings.<sup>25</sup> The District was also the subject to multiple break-ins; District equipment was vandalized and/or stolen.

During early 2016, the District board sought assistance to improve the District's conditions from neighboring cemetery districts, Fresno County Supervisor Mendes, and Fresno LAFCO. LAFCO staff met with the general manager to inquire about the community dissatisfaction and attended several board meetings to provide comments and guidance to the board and to observe the board in action. Shortly thereafter, the District underwent a change in management: the general manager resigned, and the board appointed a new general manager. LAFCO observes that the new manager has enhanced the District's performance by establishing a new District mission statement, established record keeping procedures and internal agency controls, introduced a District budget (annually updated), improved District transparency, and updated the District's rules and regulations.

### **ANY OTHER MATTERS**

#### *Sustainable Groundwater Management Act*

The District's jurisdictional boundaries overlap with the Central Kings Groundwater Sustainability Agency and the South Kings Groundwater Sustainability Agency ("CKGA").<sup>26</sup> During the preparation of this MSR, the District informed LAFCo that it does not actively engage in groundwater recharge programs, nor has it entered into any Participation Agreements with any of the GSAs overlapping the District's boundaries. 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 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 Parlier Cemetery District will be represented by various water management agencies such as Consolidated Irrigation District, City of Parlier, and Fresno County as it pertains to participation with future recharge programs, and interaction with the CKGSA.<sup>28</sup> The CKGSA and its member

---

<sup>25</sup> [http://www.reedleyexponent.com/the\\_parlier\\_post/news/cemetery-upkeep-upsets-residents/article\\_ec2bae04-920f-5bdf-8737-ed61e87acd71.html](http://www.reedleyexponent.com/the_parlier_post/news/cemetery-upkeep-upsets-residents/article_ec2bae04-920f-5bdf-8737-ed61e87acd71.html)

<sup>26</sup> California Department of Water Resources, SGMA Portal, <http://sgma.water.ca.gov/portal/gsa/print/211>.

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

<sup>28</sup> LAFCo communication with CID General Manager, May 4, 2017.

agencies together will undertake the implementation of state legislation within the portion of the Kings Sub basin underlying the GSA's boundary.<sup>29</sup>

---

<sup>29</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

- Population concentrations within the District occur in the City of Parlier.
- The County of Fresno and City of Parlier are the land use authorities for territory inside the District's service area.
- The City of Parlier's incorporated boundaries include 1,499 acres, while the Parlier's SOI encompasses 5,516 acres. There are 4,017 acres within Parlier's SOI suitable for future urban development.
- According to the ACS U.S. census tracts/block group units located within the District, there is an estimated total population of 17,334 people inside the District's boundaries.
- The District informed LAFCo that it annually averages 50 to 60 interments. The District only provides in-ground interments, disinterment, monument setting, and associated cemetery services. The District informed LAFCo that the cemetery facility has a 20-year capacity.
- Communication with the District indicates that it has no plans to request an SOI expansion or annex any future territory. The District's growth is restricted on all boundary sides by other cemetery districts. 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 staff has identified one area that meets the DUC definition per Fresno LAFCo policy, shown on Figure 2. The DUC is immediately outside the District's boundaries, south of Parlier's city limits, and inside the Selma Cemetery District's service area
- 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 one 11-acre cemetery facility located at 7932 South Mendocino Avenue, Parlier, CA 93648. The District owns two land parcels: parcel

one encompasses 0.63 acres located northwest of the District's existing cemetery site; parcel two encompasses 2.1 acres and is situated immediately south of the existing cemetery facility.

- The District informed LAFCo that assessor parcel number 355-381-02T was donated to the District by Walling's Parlier Funeral Home in the early 1980s. The District intends to grow south after capacity has been met at the existing facility. The District has a combined total of 2.7-acres reserved for future development.
- 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 obtains its irrigation water sources from one underground well located at the cemetery's premise. The District's cemetery facility is sectioned into 10 irrigation divisions. The District irrigates Mondays, Wednesdays, and Fridays from 6:00 a.m. to 12:00 p.m. During the dry years, the District reduces its watering schedule.
- The District informed LAFCo that it irrigates one division at a time for 30 minutes and irrigates about three divisions per day.

#### **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).
- The District budget amounted to \$241,600 during fiscal year (FY) 2015-2016. At the time this MSR was prepared, the District had no outstanding long-term loans or debt.
- The District on average has approximately \$423,563 in cash with the Fresno County Treasury, and approximately \$10,497 cash in its bank account not in reserve. The District's annual total available cash average is approximately \$434,060.

- 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 has an established endowment fund. The District shows approximately \$380,160 in its endowment fund, which is nonspendable and restricted fund balance at the time the financial audit was performed.
- At the time this service review update was prepared, the District appeared to have the necessary financial resources to fund its ongoing operation costs. Based on available financial information, the District is financially sound and demonstrates characteristics an agency that appropriately monitors its finances and adjust rates when deemed necessary.

#### **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 Parlier 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. At the time this report was prepared there were four active trustees, and one vacant seat on the District board.
- The District board of trustees receive a monthly \$100 per diem compensation for attending district board meetings.
- 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 daily operations are performed by three full-time employees.
- The District has adopted 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).
- The District's government structure appears to be appropriate to ensure adequate services are managed and provided to its ratepayers, and within the Parlier area.

**7. ANY OTHER MATTERS 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. LAFCo anticipates that within the next five years the local GSAs will work with all local agencies and public 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 County of Fresno and City of Parlier are the land use authorities for territory inside the District's service area. The Fresno County General Plan designates majority of the land within the District for agricultural uses. Parlier's General Plan Land Use Element designates urban uses for the areas inside the City and its SOI.
- The Fresno County General Plan designates a majority of the land within the District for agricultural uses with the exception of City of Parlier
- Parlier incorporated city limits include 1,499 acres, while the Parlier's SOI encompasses 5,516 acres. There are 4,017 acres within Parlier's SOI suitable for future urban development. Approximately 220 acres of land west of Academy Avenue, south of Parlier Avenue down to Huntsman Avenue are outside the District's service area and inside Selma Cemetery District's service area.

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

- The District's infrastructure consist of one 11-acre cemetery facility located at 7932 South Mendocino Avenue, Parlier, CA 93648. Additionally, the District owns two neighboring land parcels with approved permits for future cemetery use. The District has a combined total of 2.7-acres reserved for future development. The District informed LAFCo that the cemetery facility has a 20-year capacity.
- The cemetery obtains its irrigation water sources from one underground well located at the cemetery's premise.
- 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's facilities are adequate to continue supporting burial and interment of human remains within the Parlier 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 Parlier Cemetery District SOI.
6. Recommend that the District seek interested candidates to fill the vacancy on the District's board.



## 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.fresnolafco.org/default.asp>

G:\LAFCo Projects\Districts\CemD\Parlier CD\MSR Update\PR\_Parlier CD MSR\_08232017.doc