

WASHINGTON COLONY CEMETERY DISTRICT

MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE REVISION

Report to the
Fresno Local Agency Formation Commission

MSR 17-15 / SOI-183

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WASHINGTON COLONY CEMETERY DISTRICT

Burial and interment of human remains

Contact Information

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Fresno, CA 93706
Phone: (559) 264-7577
Business hours: Monday through Friday, 8 a.m. to 4:30 p.m.

Management Information

District formation: 1936
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:¹ Own, improve, and maintain cemeteries and provide interment of human remains

Governing body: Three-member board of trustees appointed by Fresno BOS, Districts 1 and 4

	Appointed	Expires
Board members: Delbert Cederquist	01/1/1980	- 01/3/2018
Gaylene Pilcher	10/8/1996	- 01/6/2020
Sherri Nelson	10/11/2016	- 01/7/2019

Board meetings: Held on the second Monday of each month at 1:00 p.m. at the District office.²

Staffing: One Office Manager and two grounds persons

Service Information

Population served: 19,107, estimate
Acres served: 89,296 acres
SOI area: 128,895 acres
Infrastructure: Two cemetery sites; 1) 17-acre cemetery and 2) 9-acre cemetery, building, a vehicle and equipment

Fiscal Information

Budget: \$448,000
Sources of funding: Annual property taxes, endowment, burial plots, and service fees
Rate structure: Fee schedule, plot fee, and endowment

Administrative Policies

Policies/Procedures: No **By-laws:** None **SOI formed:** 1976

SOI revision: 2017 **Other:** Member of California Association of Public Cemeteries
California Special District Association

¹ Pursuant to Government Code sec. 56425(i).

² District Secretary, personal communication, July 31, 2017.

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Figure one – District Map

Washington Colony Cemetery District

Authorized Services: Burial & Interment of Human Remains

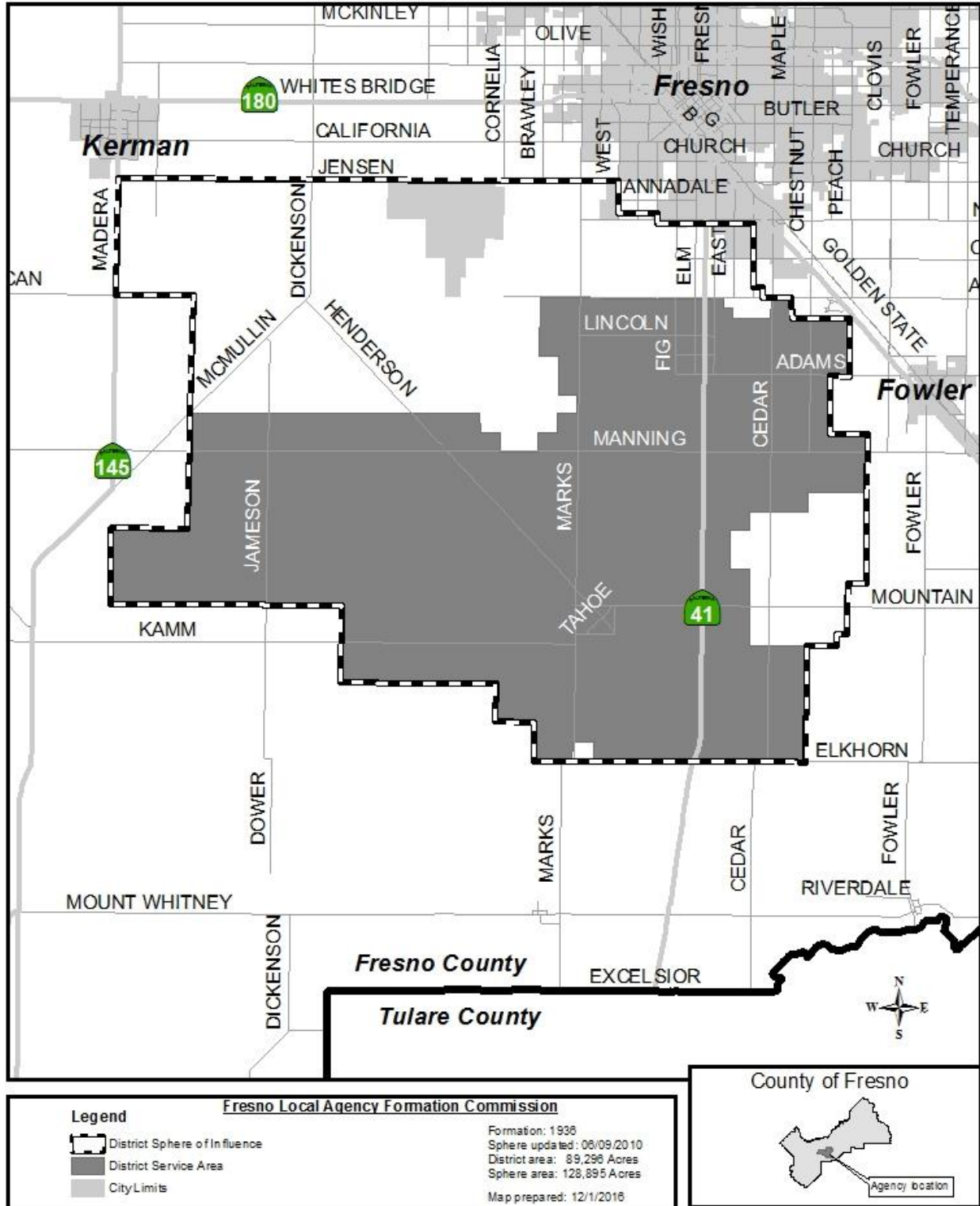


Figure two – DUC Map

Washington Colony Cemetery District

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

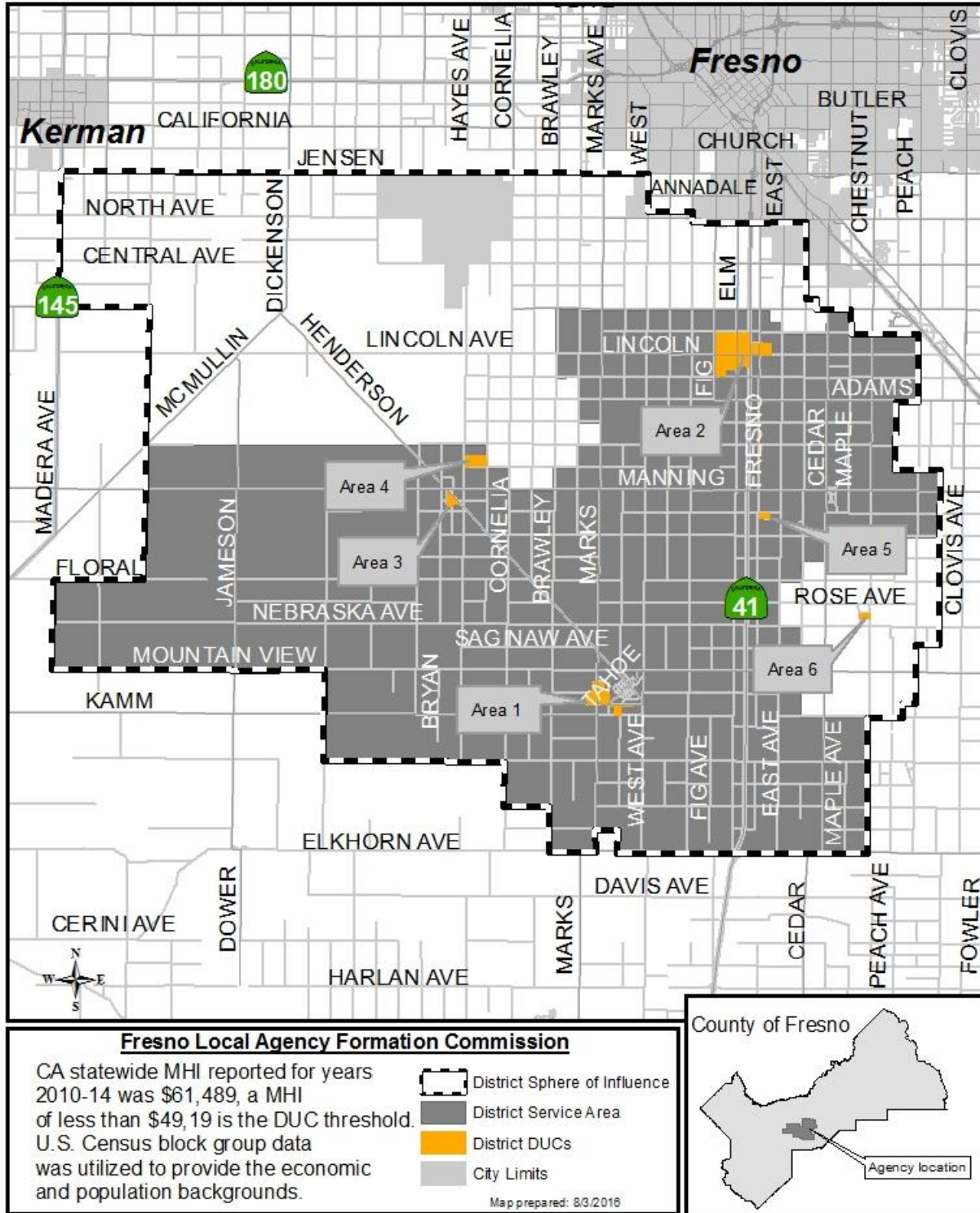
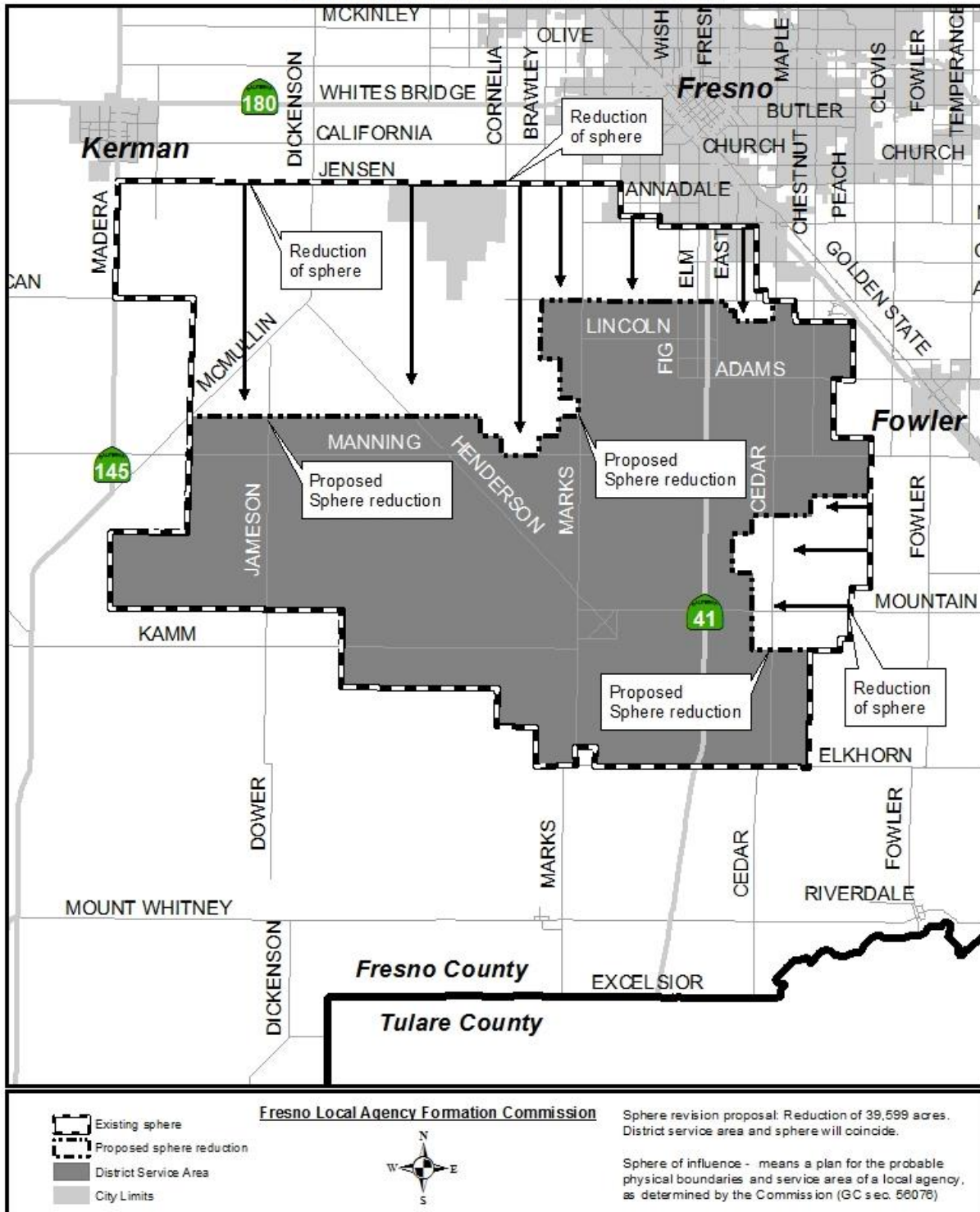


Figure three – Sphere of Influence Revision

Proposed Sphere of Influence Reduction Washington Colony Cemetery District



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.³

The Washington Colony Cemetery District (“District”) was formed in 1936 to provide burial and interment of human remains to meet the cultural, economic, religious, and social needs within the southwest central portion of Fresno County and the unincorporated Communities of Caruthers, Easton and Raisin City. The District is an independent special district governed by a three-member board of trustees. The Fresno County Supervisors representing Districts 1 and 4 appoint 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. Two grounds keepers assist the District’s Office Manager.

DISTRICT SERVICE AREA

The District’s boundaries are rather complex and are generally bounded by Jensen Avenue on the north, south Madera Avenue on the west, Elkhorn Avenue on the south, and South Peach Avenue on the east (see Figure 1). The District service area and sphere of influence (SOI) are not coterminous. The District’s service area encompasses 89,293 acres, while the SOI encompasses 128,895 acres.

The District’s jurisdictional boundaries abut with Fowler Cemetery District to the east, there are no public cemeteries on the north, and Oak Grove Cemetery District to the south. Land immediately north and western of the District is within the District’s SOI. Unlike most other special districts, cemetery districts do not hold a monopoly on services they provide within their 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 roads within the District’s service area include Highway 41, which travels through the District in a North and South direction. East to west classified streets within the District include arterial streets such as Jensen, Kamm, Manning, Mount Whitney, and Mountain View Avenues. Likewise, north to south arterial streets include Jameson, Marks, and Cedar Avenues.

DISTRICT SPHERE OF INFLUENCE, BACKGROUND

Government Code section 56076 defines a "Sphere of influence" as “a plan for the probable physical boundaries and service area of a local agency, as determined by the commission.”

³ Health and Safety Code (HSC) section 9000.

On June 21, 1976, the Commission adopted the first sphere of influence (SOI) for the Washington Colony Cemetery District.⁴ At that time, the District SOI encompassed an area approximately 596,359 acres, bordering the Fresno-Madera County line to the north, Elkhorn Avenue to the south, Peach Avenue to the east, and the Fresno-Merced-San Benito County lines to the west, and including the Cities of Mendota and Firebaugh.

On August 24, 2005, the Commission approved a Municipal Service Review (MSR) and SOI update for the District and recommended that the District and LAFCo initiate discussions to remove a substantial portion of territory inside the 1976 Commission adopted District SOI.

On May 16, 2008, the District submitted an application to LAFCo requesting a reduction of its SOI from approximately 596,359 acres down to 128,895 acres. On July 9, 2008, the Commission adopted LAFCo Resolution No. RSOI-151 approving the SOI revision for the District. The current District SOI is bounded by Jensen Avenue to the north, Elkhorn to the south, Peach Avenue to the east, and State Route 145 to the west, as shown on Figure 1.

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.

⁴ Fresno LAFCo Agenda Item No. 9, Staff Report, July 9, 2008.

FRESNO LAFCo MSR POLICY

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

While the Commission is not required by law to make any changes to a SOI, the Commission may, 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.⁵

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.

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 19,107 people inside the District's boundaries.⁶ These population estimates/projections do not exactly match the boundaries of the District, but they provide a basis for reviewing possible future demands for cemetery services in the areas served by the District.

Population concentrations within the District occur in the unincorporated communities of Easton, Caruthers, and Raisin City. The District's service area lies entirely in the unincorporated areas of Fresno County and there are no incorporated cities within the District's boundaries. The County of Fresno is the land use authority for all territory inside the District's service area.

The Fresno Council of Governments (COG) provides growth projections for Fresno County between years 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.

The Fresno County General Plan designates the majority of the land within the District for agricultural uses with the exception of the unincorporated communities. According the Fresno County General Plan, rural settlement areas surrounded by agricultural and open space, such as

⁵ Fresno Local Agency Commission – Policy 107 – Municipal Service Review Policy.

⁶ Calculated population by LAFCo based on nine US census tracts, 15 block group units within the District, January 31, 2017.

the unincorporated communities described in detail in the following section have historically experienced little growth since their establishments. Substantial population growth in the unincorporated communities is not anticipated in the future. LAFCo observes that majority of the forecasted population growth will be directed to the nearest cities of Fresno, Fowler, Selma, or Kingsburg. Land within the unincorporated communities consist of various land use designations such as low-density residential, public facilities, commercial, or limited industrial.

Unincorporated Community of Caruthers, Fresno County

The unincorporated community of Caruthers is a Census Designated Place by the U.S. Census Bureau. The community of Caruthers is located southeast of the intersection of West Mountain View Avenue and South Marks Avenues. According to the U.S. Census information, Caruthers has a population of 3,128 people and a housing stock of 812 units.⁷ Municipal water and sewer treatment is provided by the Caruthers Community Service District (CCSD).

The CCSD currently serves 750 water and sewer connections and has the ability to serve additional development of up to 50 new connections. The CCSD's water system and sewer systems have a current capacity of 800 connections.

Currently the CCSD is working on a project to increase its infrastructure capacities, which would result in a potential increase of 3,000 new connections for new development. Although the project is in its early stages, based on the CCSD's estimates there project would introduce 305 new units on vacant sites within the CCSD area.⁸

Unincorporated Community of Easton, Fresno County

The unincorporated community of Easton is a Census Designated Place by the U.S. Census Bureau. The unincorporated community of Easton is located south of West American Avenue and East of South Walnut Avenue in Fresno County. According to the U.S. Census, Easton has an estimated population of 1,964 people and a housing stock of 653 units.⁹

The Easton Community Service District (ECSO) provides street lighting and storm drainage services within the community of Easton. Residential units within Easton are on individual groundwater water well and sewer septic tank systems. Based on Fresno County's Housing Element, approximately 101 new units can be accommodated on vacant sites within the Easton area, of which 17 units can be multi-family units up and a the remainder a combination of single family residential and or commercial uses.¹⁰

⁷ U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Caruthers CDP, California. Accessed, July 17, 2017.

⁸ Fresno Multi-Jurisdictional 2015-2023 Housing Element, page 2A-136.

⁹ U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Easton CDP, California. Accessed, July 11, 2017.

¹⁰ Fresno Multi-Jurisdictional 2015-2023 Housing Element, page 2A-136.

Unincorporated Community of Raisin City, Fresno County

The unincorporated community of Raisin City is a Census Designated Place by the U.S. Census Bureau. Raisin City is located south of West Manning Avenue and along South Henderson Road in Fresno County. According to the U.S. Census information, the community of Raisin City has an estimated population of 234 people and a housing stock of 80 units.¹¹

Municipal water, community park maintenance, and street lighting within Raisin City is provided by County Service Area Number 43 (CSA No. 43/W). In 2001, LAFCo authorized CSA 43 to provide municipal water through a public water system that was constructed and activated in 2002. CSA 43's public water system currently has 68 service connections.¹² Minimal to no population growth is anticipated within in Raisin City.

District Interment Rate

Health and Safety Code identifies those authorized to be interred in a cemetery district's facilities.¹³ 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 person's residence.¹⁴

The District's has two non-contiguous cemetery sites. The District's headquarters is located at the Washington Colony Cemetery site located at 7318 South Elm Avenue, Fresno, Ca 93706. The Washington Cemetery site encompasses 23 acres, of which only 11 acres are developed with interments. The District has approximately 10 acres available on reserve for future interments at this facility. The District informed LAFCo that this facility annually averages 75 to 85 interments.¹⁵

The District's second facility is the Raisin City Cemetery. The Raisin City Cemetery encompasses 4.6 acres and is located north of West Dinuba Avenue and west of South Ormus Avenue, approximately a half mile south of Raisin City.¹⁶ Less than one acre is developed with existing interments. This facility has approximately 3.6 acres available on reserve for future interments

¹¹ U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Raisin City CDP, California. Accessed, July 11, 2017.

¹² Report to the Fresno County Board of Supervisors, CSA 43W Raisin City, FY 2017-2018, Page 181.

¹³ HSC section 9060-9069.

¹⁴ HSC section 9061.

¹⁵ LAFCO Phone communication with the District Office Manager.

¹⁶ Assessor Parcel Number 035-360-22T, Washington Colony Cemetery District.

at this facility. The District informed LAFCo that this facility annually averages one to three interments.¹⁷

The District estimates that it has a combined land reserve total of nine acres between both facilities that provide sufficient interment capacity for the next 25 to 50 years.¹⁸ LAFCo communication with the District indicates that it has no plans to annex territory currently located inside the District's SOI, nor request an SOI expansion.¹⁹ The District informed LAFCo that any potential annexations into the District would likely need to be initiated by the landowner requests. LAFCo expects that District growth 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 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.²⁰ 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.

¹⁷ LAFCo Phone communication with the District Office Manager.

¹⁸ District Secretary, personal communication, July 24, 2017.

¹⁹ Communication with District Office Manager, August 11, 2017.

²⁰ US Census Bureau, http://www.census.gov/acs/www/guidance_for_data_users/estimates/.

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 Rural communities of Caruthers, Easton and Raisin City hold the vast majority of the District's population concentration. For the purpose of this MSR, the District's boundaries encompass an area considered by water code as Disadvantaged Communities. LAFCo identified six DUC within the District's boundaries as defined by Fresno LAFCo policy during the preparation of this report.

- Area 1 - The unincorporated community of Caruthers located southeast of the intersection of West Mountain View Avenue and South Marks Avenue. According to the U.S. Census ACS five-year estimates, the Caruthers is located within census tract-75.00 block group 5. During the ACS five-year estimates 2011-14, census tract-75.00 block group 5 reported an MHI of \$44,006. As noted previously, Caruthers CSD provides water and sewer services within the Community of Caruthers.
- Area 2 - The unincorporated community of Easton is located south of West American Avenue and East of South Walnut Avenue in Fresno County. According to the U.S. Census ACS five-year estimates, the Easton is located within census tract-18.00 block group 4.

In 2015, LAFCo identified this Easton as a DUC relying on U.S. census ACS five-year reports for the 2006 to 2010 period. At that time, California's statewide MHI reported for years 2006 through 2010 was \$60,883; therefore, the DUC threshold was \$48,706 for that period. Between 2006 through 2010, this area of concern reported an MHI of \$43,646.

In preparation of this MSR, LAFCo utilized updated ACS datasets for years 2010 through 2014. According to ACS reports, the DUC is located within a census block group unit that reported an MHI level of \$49,893; which is higher than the MHI level previously reported for during years 2006 through 2010. Nevertheless, LAFCo observes that there may be deficiencies in census data to accurately access MHI growth or reductions over time for unincorporated communities. As a result, it is LAFCo's intent to continue identifying this community as a DUC. The Easton Community Service District provides street lighting and storm drainage services within the Community of Easton.

- Area 3 - The unincorporated community of Raisin City located south of West Manning Avenue and along South Henderson Road in Fresno County. According to the U.S. Census information, Raisin City is situated within U.S. census tract-76.00 Block Group 3. U.S. Census ACS five-year estimate indicate that census tract-76.00 block group 3 had a MHI of \$37,351 between years 2010-2014. As mentioned previously, County Service Area 43 provides park maintenance, street lighting, and municipal water within the community of Raisin City.

- Area 4 - is situated north of Raisin City, the community is known as Perrin Colony.²¹ This DUC consists of approximately 46 parcels each containing either a mobile home or single-family unit, or a combination single-family unit and a mobile home. Perrin Colony is situated within the same census geographic unit as Raisin City; however, Perrin Colony is located outside the jurisdictional boundaries of County Service Area 43.²²
- Area 5 – is situated east of State Route 41 and south of Manning Avenue. The community is known as the Carrillo Tract situated at the southeast corner of East Springfield Avenue and South Cherry.²³ The DUC consists of approximately 35 properties located within US Census Tract-76.00 block group 4. U.S. Census ACS five-year estimate indicate that census tract-76.00 block group 4 had a MHI of \$31,226 between years 2010-2014.
- Area 6 – is located at the Northeast corner of South Chestnut Avenue and East Nebraska Avenue. This unincorporated community is known Monmouth, California. The community contains agricultural land uses, ag warehousing, and approximately 45 rural residential properties. Monroe Elementary School District is a k through 12 school located in the community of Monmouth. This DUC is located with U.S. census tract-73.00 block group 1. According to the U.S. Census ACS five-year estimates, census tract-73.00 block group 1 had a MHI of \$41,250 between years 2010-2014.

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

DISTRICT INFRASTRUCTURE

The District's facilities consist of two noncontiguous cemetery locations. The Washington Colony Cemetery and the Raisin City Cemetery. As previously indicated, the District estimates that it has a combined land reserve total of nine acres between both facilities that provide sufficient interment capacity for the next 25 to 50 years.

The District owns machinery, interment equipment, and various tools required to fulfill its responsibilities as a public cemetery. The District's office manager annually reviews and identified the District's infrastructure needs, repairs, and improvements expenditures and allocates funding for the upcoming year.

The District draws its irrigation and facility water sources from two unmetered wells located underground at each cemetery site. The District informed LAFCo that it does not track its groundwater pumping activities. Other than irrigation time management, the District does not quantify the amount of groundwater pumped out of its wells for irrigation.

²¹ Perrin Colony, Plat Bk. 3, Page 66, Fresno County Recorders.

²² U.S. census tract-76.00 Block Group 3.

²³ Carrillo Tract, Tr. 1085, Plat Bk. 15, Page 25, Fresno County Recorders.

One private underground well is located in the Washington Colony cemetery premises, detailed well information was not available at the time this report was prepared.

The Raisin City Cemetery is infrequently irrigated with one underground well located on-site. The District informed LAFCo that during the summer seasons the Raisin City Cemetery designated as a non-irrigated facility. The District informed LAFCo that both wells, respectively, are rated with adequate capacity to continue serving the District's needs.

DISTRICT FINANCES

This section of the MSR includes financial information provided by District management. 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 by the District.

Consistent with the requirements of its principal act, the District prepares and adopts an annual budget on or before August 30th of each year.²⁴ 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.

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. Additionally, 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.²⁵

During fiscal year (FY) 2016-17, the District budget amounted to \$448,000. The District's expenditures amount to approximately \$374,200. The District accounts for various expenditures by budget line items. The District shows \$40,000 as available cash reserves. The District's budget anticipates it would receive approximately \$448,000 from its annual revenue program. For FY 2016-17, the District's total expenses were proportional to its anticipated revenues.

The District provided LAFCo with a current independent auditor's report, financial report, and supplementary information for the fiscal year ending June 30, 2015. The auditor's report provides LAFCo an overview representation on the District's financial practices.

²⁴ HSC sec. 9070-9079 *et seq.*

²⁵ Washington Colony Cemetery District, Report on Audit of Financial Statement for Year Ended June 30, 2015.

According to the auditor's report, 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 with generally accepted accounting principles (GAAP). The District has an established endowment fund that could be used to maintain burial lots and the cemetery in perpetuity. The endowment fund is financed from user fees.

At the end of June 30, 2015, the District's assets exceed its liabilities by \$885,834. There are \$212,612 in the District's unrestricted account available for spending at the discretion of the District. For the year ending on June 30, 2015, total net position increased by \$33,077.

As of the end of June 30, 2015 FY, the District's government funds reported a combined ending fund balance of \$790,282.

During the course of this service review, the District informed LAFCo that it plans to consider raising its plot fees in the future to adjust for the rate of inflation to provide interment services. However, a comprehensive assessment will need to be studied prior to considering any fee increases.

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.²⁶ 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 showed \$760,972 in its Endowment Care Fund at the time the financial audit was performed.

PUBLIC FACILITIES, OPPORTUNITIES FOR SHARED FACILITIES

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

Opportunities for shared facilities are limited for public cemetery districts; however, the District overlaps with the following types of special districts that potentially could present opportunities for future shared facilities:

- Kings River Conservation District
- Caruthers Community Service District
- Easton Community Service District
- County Service Area 43 & 43W
- Fresno County Fire Protection District
- Consolidated Irrigation District

²⁶ Health & Safety Code section 9065.

- Fresno County Library District
- Consolidated Mosquito Abatement District
- West Fresno County Red Scale District
- Raisin City Water District

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. California’s Public Cemetery District Law was last revised in its entirety January 1, 2004.

California HSC section 9000 *et seq.* requires each public cemetery district to have a board of trustees of at least three members to govern the District’s operation. The Fresno County Supervisors from District 1 and 4 are responsible for appointing persons who are registered voters and residents within the District boundaries to serve on the board. Fresno County is not responsible for providing any income or support to the District.

Each trustee is required to take the oath of office prior to being appointed to the District’s Board and file a Form 700s – Statements of Economic Interests—upon taking office, annually, and upon leaving office. 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.²⁷

The District is governed by a three-member board of trustees, and functions independently from the County. The current District board of trustees’ terms are staggered and are set to expire in consecutive years as follows 2019, 2018, and 2020. The District board of trustees do not receive a monthly per diem compensation for attending district board meetings. However, the District compensates its board members by paying the monthly fee for each member’s vision insurance. 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 Office 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 Office Manager is assisted by two cemetery grounds persons.

The Office Manager is responsible for the overall operation of the District, including but not limited to arranging burials, cemetery premises maintenance, and the preparation of the annual district budget. The District’s Office Manager is responsible for financial accounts, billing books, and payroll. The two grounds person are full-time employees and help to maintain the cemetery’s grounds and assist with burial events.

²⁷ HSC section 9022.

Regular board meetings are held at 1:00 p.m. on the second Monday of each month at the Washington Colony Cemetery District office located at 7318 Elm Avenue, Fresno, CA 93706. The 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 board meetings are noticed consisted with the Ralph M. Brown Act.

The District has an adopted mission statement that states the District's goals. Washington Colony Cemetery District's mission statement is, "To provide interment services to families in a respectful and dignified manner." LAFCo notes that having a mission statement is important and valuable because it determines the District's direction, and reminds District personnel and residents of the agency's direction.

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.²⁸ In the District's 2010 MSR, LAFCo noted that the District was working to develop and adopt policies and procedures consistent with statutory requirements. During the preparation of this service review, LAFCo requested various public documents to determine whether the District had adopted measures, policies and procedures that promote government accountability.

LAFCo notes that the District has not adopted either agency policies, bylaws, or ordinances. The District's Office Manager informed LAFCo that the board has specific policies in place, such as a conflict of interest policy, however the District is working on creating a complete District policy document that would memorialize the District's administrative and governmental consistent practice.

Nonetheless, with the participation of District and Office Manager, this service review collected the following information pertaining to the accountability as a public agency. LAFCo considers the information below as the District's longstanding practice:²⁹

- District board meetings are open to the public. Board meetings are held on the second Monday of every month at 1:00 p.m. at the District office on 7318 S. Elm Avenue, Fresno, CA 93706.
- The board of trustees identifies its upcoming board meeting at the conclusion of each board meeting. The board's decisions are reflected in the meeting minutes and by signed resolutions. The District Office Manager provides written notice to each trustee and interested individuals regarding the identified upcoming board meeting.
- A notice of a board meeting is provided 72 hours before each board meeting. The notice includes an agenda and a copy of the previous board meeting minutes. The District Office Manager posts the board meeting's information at the District office in compliance with the Brown Act.

²⁸ HSC section 9044(a).

²⁹ LAFCo communication with District Secretary, July 31, 2017.

- Opportunity to address the board of trustees is provided on each meeting agenda. This provides the public an opportunity to address the legislative body on any items not on the agenda and within the jurisdiction of the District.
- Meeting notices are posted at the District office at a place accessible to the public. All meeting agendas identify items that the District board will consider during the meeting.
- The District board meetings may be called by the Chairperson, or by a majority vote of the District's board of trustees.
- The District's business hours are Monday through Friday, 8 a.m. to 4:30 p.m. Facilities are open to the public generally from sunrise to sunset. The District facilities are occasionally closed during major holidays.

The District informed LAFCo that board members are familiar with the Brown Act, and each trustee is provided a hard copy of the Brown Act. Each board member and District officer receives bi-annual training on the Brown Act and the Fair Political Practices Commission (FPPC). The District attends Brown Act and FPPC trainings provided by either Madera Cemetery District, California Special District Association, or California Association of Public Cemeteries.

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.³⁰ The CSDA is the association that provides a strong voice for all independent special districts in the State by promoting legislative representation, educational resources, and support.

ANY OTHER MATTERS RELATED TO EFFECTIVE OR EFFICIENT SERVICE DELIVERY

Agency Policy, Rules, and Procedures

As noted, the District does not have adopted agency policies, bylaws, or ordinances as required by statute to be adopted after January 2004.³¹ As such, LAFCo encourages the District to prepare and adopt local policies in a timely manner that memorializes existing practices and identifies its governance structure. Such document should include adequate information to educate and orient the general public, existing/incoming trustees, and district personnel on the District's operation; and, as the District sets policy and conducts its business and affairs.

On May 4, 2017, LAFCo contacted the CAPC to enquire about education and legal resources available to its member agencies. CAPC's Executive Officer (EO) informed LAFCo that the association provides various resources to its member agencies; however, the association does not provide its members with legal counsel. The EO informed LAFCo that she is also the general

³⁰ California Association of Public Cemeteries, http://www.capc.info/about_CAPC.html, May 5, 2017.

³¹ HSC sec. 9044 (a).

manager of San Jacinto Valley Cemetery District (SJVCD), and was eager to share a copy of SJVCD's bylaws as an informational item to this MSR. The EO informed LAFCo that SJVCD's bylaws have been reviewed by the District's legal counsel, and recommended that any agency seeking to adopt bylaws should review and consult with their own legal counsel before proceeding forward (Appendix B – outline SJVCD template/example by-laws).

Sustainable Groundwater Management Act

The District's jurisdictional boundaries overlap with the North Kings Groundwater Sustainability Agency, the Central Kings Groundwater Sustainability Agency and the McMullin Groundwater Sustainability Agency ("GSAs").³² However, the District's facilities and underground wells are in the North Kings Groundwater Sustainability Agency (Washington Colony Cemetery site) and the McMullin Groundwater Sustainability Agency (Raisin City Cemetery site). 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.³³ As such, LAFCo anticipates that within the next five years the local GSAs will work with all cemeteries that rely on groundwater pumping to establish recharge programs to offset and balance groundwater usage within the groundwater table.

The North Kings Groundwater Sustainability Agency (NKGSA) is comprised of the following local agencies: Fresno Irrigation District, the County of Fresno, the City of Fresno, the City of Clovis, the City of Kerman, Biola Community Services District, Garfield Water District, and International Water District.

The McMullin Groundwater Sustainability Agency (MMGSA) is comprised of the following local agencies: Fresno County, the Raisin city Water District and the Mid Valley Water District.

These agencies cooperate under the Agency (GSA) board of directors to undertake sustainable groundwater management measures in the portion of the Kings Sub basin underlying the GSA's boundary.³⁴ LAFCo anticipates that Washington Colony Cemetery District will be represented by various GSA agencies as it pertains to participation with future recharge programs, and interaction with the NFKGSA and MMGSA.

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

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

³⁴ 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 District's boundaries are generally bounded by Jensen Avenue on the north, south Madera Avenue on the west, Elkhorn Avenue on the south, and South Peach Avenue on the east, as shown on Figure 1.
- The District service area and sphere of influence are not coterminous. The District's service area encompasses 89,293 acres, while the SOI encompasses 128,895 acres.
- According to the ACS U.S. census tracts/block group units located within the District, there is an estimated total population of 19,107 people inside the District's boundaries.
- Population concentrations within the District occur in the unincorporated communities of Easton, Caruthers, and Raisin City. The District's service area lies entirely in the unincorporated areas of Fresno County and there are no incorporated cities within the District's boundaries.
- The Fresno County General Plan designates the majority of the land within the District for agricultural uses with the exception of the unincorporated communities.
- The County of Fresno is the land use authority for all territory inside the District's service area. 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 the unincorporated communities is not anticipated in the future.
- Communication with the District indicates that it has no plans annex land into the District. 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 six 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 has two non-contiguous cemetery sites: Washington Cemetery site encompasses, and Raisin City Cemetery.
- The District's headquarters is located at the Washington Colony Cemetery site located at 7318 South Elm Avenue, Fresno, Ca 93706.
- The Washington Cemetery site encompasses 23 acres, of which only 11 acres are developed with interments. The District informed LAFCo that this facility annually averages 75 to 85 interments.
- The Raisin City Cemetery encompasses 4.6 acres, of which approximately one acre is developed with burial sites. The Raisin City Cemetery is located north of West Dinuba Avenue and west of South Ormus Avenue, approximately a half mile south of Raisin City. The District informed LAFCo that this facility annually averages one to three interments.
- The District estimates that it has a combined land reserve total of nine acres between both facilities that provide sufficient interment capacity for the next 25 to 50 years.
- The District has interment capacity beyond LAFCo's 20 to 25 year SOI planning horizon.
- The District owns interment equipment, tools, and machinery needed to fulfill its responsibility and interment services. The District maintains an equipment/machinery roster that annually is reviewed by the office manager to identify potential maintenance needs, replacements, or new investments.
- The District draws its irrigation and facility water sources from two unmetered wells located underground at each cemetery site. The District informed LAFCo that it does not track its groundwater pumping activities. Other than irrigation time management, the District does not quantify the amount of groundwater pumped out of its wells for irrigation. The District informed LAFCo that both wells, respectively, are rated with adequate capacity to continue serving the District's needs.

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 30th 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.
- During fiscal year (FY) 2016-17, the District budget amounted to \$448,000. The District's expenditures amount to approximately \$374,200. The District had no outstanding long-term loans or debt during the preparation of this service review.

- 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.
- At the end of June 30, 2015, the District's assets exceed its liabilities by \$885,834. There are \$212,612 in the District's unrestricted account available for spending at the discretion of the District.
- As of the end of June 30, 2015 FY, the District's government funds reported a combined ending fund balance of \$790,282.
- The District's financial practices conformed with generally accepted accounting principles (GAAP).
- The District has an established endowment fund. The District showed \$760,972 in its Endowment Care Fund at the time the financial audit was performed.

5. STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES

- At the time this MSR was prepared, there were no opportunities identified for shared facilities that would present a benefit to the Washington Colony Cemetery District.

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

- The District is governed by a three-member board of trustees, and functions independently from the County.
- The District board of trustees do not receive a monthly per diem compensation for attending district board meetings. The District compensates its board members by paying the monthly fee for each member's vision insurance.
- The board has one appointed District Office 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 Office Manager is assisted by two cemetery grounds persons.
- Regular board meetings are held at 1:00 p.m. on the second Monday of each month at the Washing Colony Cemetery District office located at 7318 Elm Avenue, Fresno, CA 93706.
- The District has not adopted either agency policies, bylaws, or ordinances. The District's office manager informed LAFCo that the board has specific policies in place, such as a conflict of interest policy, however the District is working on creating a complete District policy document that would memorialize the District's administrative and governmental practice.

- 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.
- Regular board meetings are held at 1:00 p.m. on the second Monday of each month at the Washington Cemetery District office on 7318 S. Elm Avenue, Fresno, CA 93706.
- The District is a member of the California Association of Public Cemeteries (CAPC) and California Special District Association (CSDA).
- Each board member and District officer receives bi-annual training on the Brown Act and the Fair Political Practices Commission (FPPC).
- The District’s government structure is appropriate to ensure adequate services are provided and managed.

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

- The District’s jurisdictional boundaries overlap with the North Kings Groundwater Sustainability Agency, the Central Kings Groundwater Sustainability Agency and the McMullin Groundwater Sustainability Agency (“GSAs”). However, the District’s facilities and underground wells are in the North Kings Groundwater Sustainability Agency (Washington Colony Cemetery site) and the McMullin Groundwater Sustainability Agency (Raisin City Cemetery site).
- 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.
- LAFCo anticipates that within the next five years the local GSAs will work with all cemeteries that rely on groundwater pumping to establish recharge programs to offset and balance groundwater usage within the groundwater table.

3. SPHERE OF INFLUENCE REVISION

Fresno LAFCo has prepared this service review consistent with GC sec. 56430 in order to update the District's sphere of influence in accordance with Government Code sec. 56425. The purpose of the service review is to get a "big picture" of the public service provided in the county or specific designated geographic area, determine service need, and make recommendations in order to promote the orderly development of local agencies.

Chapter one of this Municipal Service Review was prepared in conjunction with this proposed sphere update. In summary, the service review found that the District is efficiently providing interment services within its existing service area; however, the District does not plan to annex land currently designated within the District's SOI. The District informed LAFCo that any potential annexations to the District would need to be initiated by landowner interest. The District will need to consider any potential landowner annexation proposals, and the District will require the landowner to finance any expenses associated with annexation.

Since adoption of the District's 1976 SOI, the District in one occasion requested the Commission to reduce its SOI from approximately 596,359 acres down to 128,895 acres. On July 9, 2008, the Commission adopted LAFCo Resolution No. RSOI-151 approving the SOI revision for the District. The current District SOI is bounded by Jensen Avenue to the north, Elkhorn to the south, Peach Avenue to the east, and State Route 145 to the west, as shown on Figure one.

Recommended Sphere of Influence Revision

Chapter one of this MSR provides the foundation for the Commission's SOI determinations. The District's service area encompasses 89,296 acres, while the SOI encompasses 128,895 acres. Reducing the SOI would not impair the District's ability to continue to offer services as it has for many decades. As proposed, the SOI would be reduced by 39,599 acres to coincide with the District's existing service area, which effectively reflects the District's current jurisdictional boundaries. The adjusted District SOI will encompass 89,296 acres.

LAFCo staff reviewed the District's existing sphere boundary in light of the data collected throughout the MSR process, as well as, meeting with the District, and conducting a comprehensive review of previous LAFCo actions/resolutions.

On August 11, 2017, LAFCo staff met with the District Office Manager to discuss the LAFCo's MSR updated process, District's future growth plans and the possibility of annexing land within the current District SOI. The District informed LAFCo that the idea of jurisdictional growth with the 2008 SOI is nonexistent. Since the California's passage of Proposition 13 in 1978, cemetery districts, like most special districts, do not get a share of property taxes from any properties they annex into the District. Therefore, the District has no incentive to annex territory because it is likely that no additional revenue would be gained by the District.

During the preparation of the MSR, the District informed LAFCo that they are amenable to consider any potential landowner initiated annexations; however, the interested landowner will need to finance all expenses associated with annexation into the District. The District informed LAFCo that it does not foresee any annexations in the near future.

On September 11, 2017, the District held its regular board meeting and invited LAFCo staff to present the potential reduction areas to the District's SOI based on the MSR update. At this meeting, the District and LAFCo staff discussed LAFCo's MSR/SOI update process and informed the District of two possible SOI options: preserve the existing SOI and plan for growth, or a possible SOI reduction that would adjust the SOI to coincide with the District's service area. The District board took action in support of LAFCo's preliminary MSR recommendation to reduce the adopted 2008 District SOI to coincide with the District's jurisdiction.³⁵ The District office manager provided LAFCo electronic correspondence on behalf of the District supporting the proposed SOI reduction, as depicted on Figure three of this MSR.³⁶ The District informed LAFCo that District growth will occur through expansion of its existing facilities, which would not require LAFCo's consideration or approval.

When Fresno LAFCO updates 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 District's service area lies completely in the unincorporated areas of Fresno County. The County of Fresno is the land use authority for land located within the District.
- The Fresno County General Plan designates the majority of the land within the District for agricultural uses with the exception of the unincorporated communities: Easton, Caruthers, and Raisin City. The District's service area lies entirely in the unincorporated areas of Fresno County and there are no incorporated cities within the District's boundaries.
- According the Fresno County General Plan, rural settlement areas surrounded by agricultural and open space, such as the unincorporated communities described in detail in the following sections, have historically experienced little growth since their establishments. Substantial population growth in the unincorporated communities is not anticipated in the future.
- Using the Commission's 20 to 25-year planning horizon for SOIs, LAFCo does not expect population growth or need to expand services outside the District's existing boundaries.
- 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. PRESENT AND PROBABLE NEED FOR PUBLIC FACILITIES AND SERVICES IN THE AREA

- The District's has two non-contiguous cemetery sites: Washington Cemetery site encompasses, and Raisin City Cemetery.

³⁵ Washington Colony Cemetery District Board Meeting, September 11, 2011, Item 1 – LAFCo Presentation regarding MSR/SOI update.

³⁶ Appendix A- Washington Colony Cemetery District Support Letter, September 12, 2017.

- The Washington Cemetery site encompasses 23 acres, of which only 11 acres are developed with interments. The Raisin City Cemetery encompasses 4.6 acres, of which approximately one acre is developed with burial sites. The District estimates that it has a combined land reserve total of nine acres between both facilities that provide sufficient interment capacity for the next 25 to 50 years.
- The District has interment capacity beyond LAFCo's 20 to 25 year SOI planning horizon.

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 Easton, Caruthers, and Raisin City 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. Acting as Lead Agency pursuant to California Environmental Quality Act (CEQA) Guidelines, find that the proposed SOI reduction is Categorical Exempt from the provisions of CEQA under Section 15061(b) (3), "General Rule" where it can be seen with certainty that a reduction of the District SOI will not have an effect on the existing environment.
5. Approve the recommended sphere of influence determinations, together with any changes deemed appropriate.
6. Approve a SOI reduction, such that the District's SOI and service area are coterminous.
7. Recommend that the Washington Colony Cemetery District board of trustees adopt local policies and procedures in compliance with Health and Safety Code 9044 (a), in a timely manner.

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>

APPENDIX A – WASHINGTON COLONY CEMETERY DISTRICT’S LETTER OF SUPPORT

Uc, George

From: Washington Colony cemetery <wcolonyc@yahoo.com>
Sent: Thursday, September 14, 2017 12:45 PM
To: Uc, George
Subject: Re: Sphere of Influence

Thank you

Terri

On Thursday, September 14, 2017 11:07 AM, "Uc, George" <guc@co.fresno.ca.us> wrote:

Thank you Terri.

Regards,

George Uc

From: Washington Colony cemetery [mailto:wcolonyc@yahoo.com]
Sent: Tuesday, September 12, 2017 10:05 AM
To: Uc, George <guc@co.fresno.ca.us>
Subject: Sphere of Influence

George,
Washington Colony Cemetery District supported a SOI reduction that would coincide with the District's jurisdiction.
That would be recommended revision via MSR.

Thank you,

Terri Steinhauer
Office Manager
Washington Colony Cemetery District
7318 S. Elm
Fresno, CA 93706
559-264-7577

APPENDIX B – OUTLINE SJVCD TEMPLATE / EXAMPLE BYLAWS

_____ PUBLIC CEMETERY DISTRICT

BYLAWS

GENERAL PROVISIONS AND GOVERNMENT

A. GENERAL

1. Formation. The _____ Public Cemetery District is a public cemetery district formed on _____ by resolution of the _____ County Board of Supervisors and existing under the provisions of the laws of the State of California.

2. Purpose. The provisions of these Bylaws (“Bylaws”) and Policies and Procedures (“Policies”) and Rules and Regulations (“Rules”) enacted by the Board of Trustees of the _____ Public Cemetery District (“District”) are to assist the Board of Trustees of the District as it sets policy and conducts the business and affairs of the District. It is the intent and purpose of these Policies to help clarify and define the responsibilities of the officials of the District. The purpose of these Bylaws is to supplement state law and to provide more specific guidelines for the actions of the Board of Trustees of the District by means which are fair, fiscally responsible, and protective of the interests of the people of the District. These Bylaws express the consensus of the Board as to policy matters covered but are not intended to be exhaustive nor are they intended to restrict the otherwise lawful authority of the Board. Notwithstanding any other term, provision or condition of these Bylaws, no otherwise lawful act of the Board or the officers of the District shall be invalidated by reason of any term, provision or condition of these Bylaws.

3. Roster of Public Agencies. Pursuant to Government Code § 53051, each time a change is made in the name of the District, the address of the District, or a change in the members of the governing board, a statement of facts will be filed with the Secretary of State and the _____ County Clerk within ten (10) days of the change.

4. Applicable Law. That which is contained in the applicable provisions of the California Health and Safety Code and applicable provisions of the California Government Code govern the actions of the District and its Board of Trustees.

B. ORGANIZATION

1. Board of Trustees. The District is governed by a Board of Trustees consisting of five (5) members appointed by the _____ County Board of Supervisors. The Trustees shall hold office for four (4) years and until their reappointment or appointment of their successors. All Trustees’ terms shall commence on the Board’s first meeting in January following appointment and end on December 31. To the extent possible, Trustees’ terms shall be staggered so that no more than two (2) Trustees’ terms expire in the same calendar year.

2. Oath. Each Trustee shall accomplish a notarized "Oath or Affirmation of Allegiance and Affidavit of Citizenship." Two copies of the form will be mailed to the Trustees by the _____ County Board of Supervisors upon his or her appointment. One copy of the executed Oath will be forwarded to the County Clerk and one copy kept on file in the District Office.

3. Officers. The officers of the Board of Trustees shall be Chairperson and Vice Chairperson. The Board may also appoint a Secretary and, in the event any of the District's funds are withdrawn from the County and managed by the District, the Board shall also appoint a Treasurer, which person shall be bonded.

4. Election of Officers. At the first meeting in January of each year the Board shall elect a Chairperson and a Vice Chairperson to serve terms of one year. Upon the occurrence of a vacancy in one or more of the officer positions, the Board shall fill such vacancy in accordance with the law. An interim election for Board Officers may be held upon the written request of the majority of the trustees on the Board at the time.

The office of a member of the Board of Trustees shall become vacant upon:

- a. The death of the incumbent;
- b. The resignation of the incumbent;
- c. The Trustee's ceasing to discharge the duties of his or her office for the period of three (3) consecutive months, except when prevented by sickness;
- d. The physical or mental incapacitation of the incumbent due to disease, illness, or accident for a period of six (6) months or more where the remaining Board members have reasonable cause to believe that the incumbent will not be able to perform the duties of his or her office for the remainder of his or her term;
- e. His or her conviction of a felony or of any offense involving a violation of his or her official duties; or
- f. His or her refusal or neglect to file his or her required oath or required Statement of Financial Interests within the time prescribed.

5. Duties of Trustees - General. The Trustees' duties shall be legislative in nature. They shall formulate and adopt policy, rules and regulations for the operation and management of the District.

a. Open Meetings. The Trustees shall conduct their business for the public benefit, abiding by the California "Open Meeting Law" (Govt. Code §§ 54950 *et seq.*) as interpreted by court decisions and Attorney General opinions, concerning the requirements for open meetings of governmental agencies in California.

b. Sound Judgment. They shall exercise sound and prudent judgment in conducting the business of the District and shall deal always in an ethical, honest, straight-forward, open and above-board manner with the community, the District Manager and the staff.

c. Finances and Budgets. They shall in all ways prudently manage, preserve and account for the District's financial resources. They shall review and approve a

budget annually. They shall provide, within applicable budget limitations, adequate personnel, equipment and materials for the operation and maintenance of the _____ Public Cemetery.

d. Personnel. The Board shall establish Personnel Policies which shall provide for the recruitment, selection, retention, evaluation, discipline and termination of District employees.

e. District Manager. They shall employ a qualified, competent person as District Manager who will manage, administer and supervise the District under the direction of the Board. The Manager shall serve at the will and pleasure of the Board. The Board shall conduct at least annual formal job appraisal reviews of the District Manager pursuant to a formal review process which will be developed and documented.

f. Board Studies. They shall study ways of improving the District and the services the District provides.

g. Collective Action. They shall act collectively and they will not individually involve themselves in the day-to-day operation of the District. They shall function as a Board rather than as individuals to adopt public policies and Board procedures for guidance of the Board and Staff.

h. Community Relations. They shall keep the District Manager informed of community reaction to the District's services and assist in building positive community relations.

i. Official Functions. They shall represent the District at official functions that pertain to the District as required.

j. Litigation. They shall initiate legal action when appropriate, and vigorously defend the District against unwarranted claims or demands.

k. Workshop Meetings. It is the duty of the Chairperson to call a workshop meeting upon the appointment of any new Board Member. This is to benefit the newly appointed Trustees and acquaint them with the law governing public cemetery districts, District Bylaws, Policies and Procedures, Rules and Regulations, the Brown Act (Open Meeting Laws), the District's annual budget, and current issues under study by the Board of Trustees.

6. Clerk of the Board. The Clerk of the Board shall be the District's Office Manager or other person selected by the Board and shall attend each regular meeting of the Board and maintain a record of all proceedings thereof as required by law. If the Clerk of the Board cannot attend a meeting, the Chairperson or the District Manager shall make arrangements to have someone in attendance to properly record the Board's proceedings. It shall be the duty of the Clerk of the Board to attest to all District Resolutions. The Clerk of the Board shall attend all closed sessions of the Board as provided for in Government Code § 54957.2(a). The Clerk of the Board shall also keep a record of Board Agendas and Board Action Synopses. The Clerk is responsible for signing all legal documents and affixing the District Seal as required. The Clerk is responsible for the publication of legal notices,

appropriate action and certification and filing of documents, *e.g.*, budgets, election reports, audits, resolutions, other legal documents. The Clerk is responsible for receiving and answering all official Board correspondence, after appropriate consideration is given to the correspondence by the Board acting collectively.

C. MEETINGS

1. Regular Meetings. The regular meetings of the Board of Trustees shall normally be held on the [second Wednesday] of each month, and shall normally commence at the hour of [7:00 p.m.] at the District Offices. Notwithstanding the foregoing, the starting time of the meeting may be adjusted by order of the Chairperson to accommodate expected business.

2. Special Meetings. Special Meetings may be called at any time by the Board's Chairperson, or by a majority of the Trustees, by delivering personally or by mail, written notice of such meeting to each Trustee and by posting notice and agenda of the meeting at least 24 hours before the time of such meeting. The call and notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered.

3. Emergency Meetings. Emergency Meetings may be called without compliance with the 24-hour notice requirement in the case of any emergency situation involving matters upon which prompt action is necessary as set forth in Government Code § 54956.5.

4. Closed Sessions. Closed sessions may be called during a regular or special meeting. The general reason for a closed session must be made public either before or after the closed session of a regular meeting, and in the advance notice of a special meeting. Closed sessions not expressly authorized by the Brown Act are prohibited.

5. Quorums. A quorum is established as a majority of the total membership of the District Board. The District Board, which has a total membership of five (5) members, requires three (3) members to conduct a meeting and requires three (3) votes in agreement to pass a motion, resolution or ordinance.

6. Meeting Procedures. The Chairperson, when present, shall preside at all meetings of the Board, shall take the chair at the hour appointed for every board meeting and immediately call the members to order and proceed with the business of the Board. The proceedings of the Board shall be conducted in accordance with the provisions of law applicable thereto and generally accepted rules of order and parliamentary procedure, except as otherwise expressly established from time to time by a majority of the total membership of the Board.

7. Meeting Attendance. Each member shall be in his or her respective seat at the hour set for each regular meeting and at the time set for any adjourned or special meeting. Any member not present when the board is called to order shall be designated in the minutes as absent. If a member arrives after a meeting commences, the recording secretary shall note his or her arrival in the minutes.

8. Agenda Organization. The business of each regular meeting of the Board shall be in the order as printed on the agenda or as directed by the Chairperson of the Board. Generally, this shall be as follows:

- a. Call to Order
- b. Pledge to Flag
- c. Public Comment
- d. Correspondence
- e. Announcements
- f. Consent Agenda
- g. Action and Information Items
 - (1) Old Business
 - (2) New Business
- h. Committee Reports
- i. Public Opportunity to Discuss Matters Not on The Agenda but Within District Jurisdiction
- j. Adjournment.

9. Materials for Non-Agenda Items. Any member intending to introduce a special item not contained in the agenda shall deliver copies of such items, if possible, to each Board member and to the public before the opening of the meeting.

10. Board Discussions. When any Board member wishes to speak, the Board member shall address the Chairperson. The Chairperson shall name the member who is first to speak and speakers shall confine their remarks to the questions under debate and avoid disparaging personal attacks or comments. The Chairperson may elect not to recognize a Board member to speak again until all other members have had an opportunity to be heard.

11. Motions and Seconds. Each motion made by any member of the Board shall require a Second. Motions and Seconds may be made by any member of the Board, including the Chairperson.

12. Roll Call Procedure. Roll call will be called in voting upon all resolutions and ordinances which govern the District, while a voice vote may be had on routine motions not affecting the Policies & Procedure, Rules & Regulations or finances of the District.

13. Required Staff Attendance. The District Manager or a representative designated by such the District Manager, shall attend all regular and special meetings of the Board unless otherwise specified by the Board. Only those staff members specifically instructed to attend by the District Manager shall be deemed to be "required to attend" within the meaning of this section.

14. Agenda Preparation. The Chairperson of the Board shall direct the preparation of the agenda by the Clerk of the Board for the regular monthly meetings for delivery and posting no later than three (3) days prior to the date of the meeting (Government Code § 54954.2) or as required by the Board.

15. Agenda Contents. The agenda shall include those matters designated by the Chairperson or any Trustee, complete with all appropriate papers and reports relating to each matter, addressed to the Board for action. The agenda shall list the items for the Board's consideration by number with a brief statement of the subject matter sufficiently defined to apprise the public of the matter to be considered for each of the items. The

agenda may include suggested actions or recommendations. All persons having agenda items shall use their best efforts to have all necessary materials to the Clerk of the Board on or before 12:00 noon on the fourth (4th) business day before the day of the regular meeting.

16. Agenda Distribution. Any written material given to a majority of the Board must be made available to the general public so long as those writings are public records. If these writings are distributed to members of the Board before the meeting, such writings must be made available to the public before the meeting. By the same token, any writings distributed to the Board during the course of the meeting must also be made available to the public at that time and will comply with section 54957.5 of the Government Code. The major exceptions to the obligation to provide the public with access to any writings distributed to members of the Board are those that deal with matters properly discussed in closed sessions or protected under Government Code section 6250 *et. seq.* which are to remain confidential. The Board has adopted a Public Records Policy and has established a reasonable fee schedule for copies of public records pursuant to Government Code section 6257.

17. Audience Comment and Seating. Any member of the public wishing to address the Board shall first identify himself or herself. Unless addressing the Board or entering or leaving the board room, all persons in the audience shall remain seated in the seats provided. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

18. Demonstrations Prohibited. All demonstrations during meetings, including cheering, yelling, whistling, hand clapping, and foot stomping, are prohibited.

19. Meeting Disruptions. The exception to the right of the public to attend all meetings of the Board applies to those who attempt to disrupt the conduct of the meeting. In the event that any meeting is willfully disrupted, by a group or groups of persons, so as to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of the individuals who are willingly interrupting the meeting, the Board may order the meeting room cleared and continue in session. However, only matters appearing on the agenda may be considered in such a session. Duly accredited representatives of the press and other news media, except those participating in the disturbance shall be allowed to attend any session held pursuant to this exception. (Government Code § 54957.9.)

D. POWERS, DUTIES AND COMPENSATION

1. Chairperson. The Chairperson shall possess the powers and perform the duties prescribed as follows:

- a. **General Direction**. Have general direction over the Board room and assign seats for the use of the Board members and members of the staff, if required.
- b. **Management and Supervision**. The Chairperson shall supervise the day to-day activities of the District's management employee(s). No other Trustee shall supervise or direct any employee of the District without delegation by the Chairperson or the Board. The Chairperson shall be responsible for responding to, and taking or

directing others to take appropriate action necessary as a result of, events or occurrences which do not require action by the Board, but which are beyond the authority of the staff, or for which the staff seeks or requires assistance.

- c. Order and Decorum. Preserve order and decorum; prevent demonstrations; and, in accord with law, order removal from the Board room any person whose conduct is deemed objectionable; and order the Board room cleared whenever deemed necessary. (Government Code § 54957.9.)
- d. Length of Time for Public Discussion. Allocate the length of time for public discussion of any matter in advance of such discussion with the concurrence of the Board. (Government Code section 54954.3.)
- e. Other Powers. Other powers as may be prescribed by the Board.
- f. Official Spokesperson. Shall be the official spokesperson for the Board, and the principal contact with other governmental agencies, legal counsel and the press, unless the Board delegates this authority to another.

2. Vice-Chairperson. In the absence or unavailability of the Chairperson to act, the Vice-Chairperson shall act as Chairperson.

3. Trustees. Each Trustee shall be entitled to request information, assistance, and financial or legal advice regarding matters involving the affairs of the District.

4. Board Committees. It shall be the responsibility of each member of a committee appointed by the Board, to be fully informed concerning the business assigned to it by the Board. Each committee shall promptly perform tasks assigned to it and report to the Board such information and recommendations as shall be necessary or proper. It shall be the responsibility of each committee to meet as needed and keep minutes of each meeting, and these minutes be available to all Board members upon their request. Each committee chairperson or designee shall report on the committee's activities at least once monthly at a Regular Board meeting with a brief oral summary. Each committee will define and submit in writing to the full Board, for approval, the scope and definition of the committee's responsibilities and a statement of priorities for each committee.

5. Board Compensation. The Trustees of the Board shall receive one hundred dollars (\$100) for each meeting of the Board of Trustees attended, not to exceed a total of one hundred dollars (\$400) in any calendar month. Trustees shall be allowed actual and necessary traveling and incidental expenses incurred in the performance of official business of the District, as approved by the Board. (Health and Safety Code § 9031.)

6. Notification of Impending Absence. If any member of the Board is unable to attend a meeting, the Board member shall, if possible, notify the Board Chairperson, the District Manager, or Clerk of the Board or designated representative prior to the meeting.

E. PUBLIC HEARING PROCEDURE

Procedures at public hearings shall be as follows:

1. Staff presentation/recommendations;
2. Questions of the staff;
3. Individuals speaking in support;
4. Questions of individuals speaking in support;
5. Individuals speaking in opposition;
6. Questions of individuals speaking in opposition;
7. Rebuttal (if any);
8. Public input (if any);
9. Board questions, discussion and disposition (Vote).

F. DISTRICT EXPENDITURE POLICY

Expenditures of the District shall be made only in accordance with the District's Expenditure Policy as adopted by the Board. Such Expenditure Policy shall include, at a minimum, a contracting, purchasing and disposition of property policy.

G. POLICY AMENDMENTS

Except as otherwise provided by law, any policy guideline contained herein may be suspended or amended at any time, without notice, by action of the Board.

Appendix B – Outline SJVCD Template / Example Bylaws