

# **REEDLEY CEMETERY DISTRICT**

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

Report to the  
Fresno Local Agency Formation Commission

MSR-17-07 / SOI-175

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# REEDLEY CEMETERY DISTRICT

Burial and interment of human remains

## Contact Information

**Manager:** William C. Conrad, General Manager  
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**Address:** 2185 S. Reed Avenue  
Reedley, CA 93654  
**Phone:** (559) 638-2731  
**Website:** [Reedleycemtery.com](http://Reedleycemtery.com)

## Management Information

**District formation:** 1941  
**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:** Three trustees, appointed by Fresno County BOS, District 4

**Board members:** Kenneth C. Dale, Jr. Appointed 1/31/2017 - Expires 1/4/2021  
Michael Thomas Llewellyn Appointed 4/23/2013 – Expires 1/3/2018  
Maurice N. Tabutol Jr. Appointed 5/25/2004 - Expires 1/6/2020

**Board meetings:** Each third Monday of each month at 7 p.m., at the District office

**Staffing:** Six full-time employees

## Service Information

**Population served:** 41,739 people, est.  
**Acres served:** 75,967 acres (Multiple County District, Fresno-Tulare Counties)

**Infrastructure:** One 41-acre cemetery facility, buildings, a vehicle, machinery and equipment

## Fiscal Information

**Budget:** \$2,116,705  
**Sources of funding:** Annual property taxes, endowment, burial plots, 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  
California Special District Association  
Public Cemetery Alliance

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

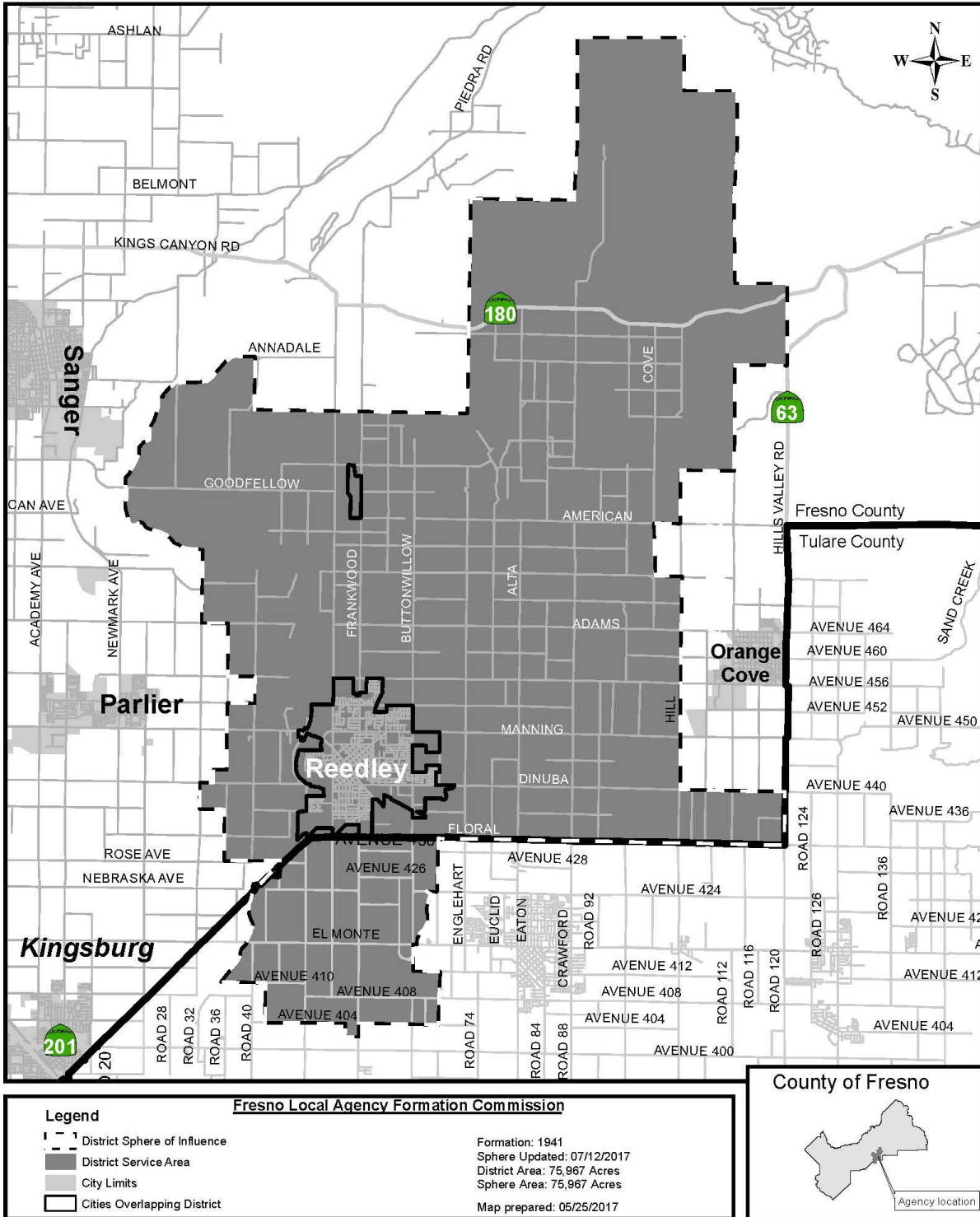
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Figure 1 – District Map

# Reedley Cemetery District

Authorized Services: Burial & Interment of Human Remains

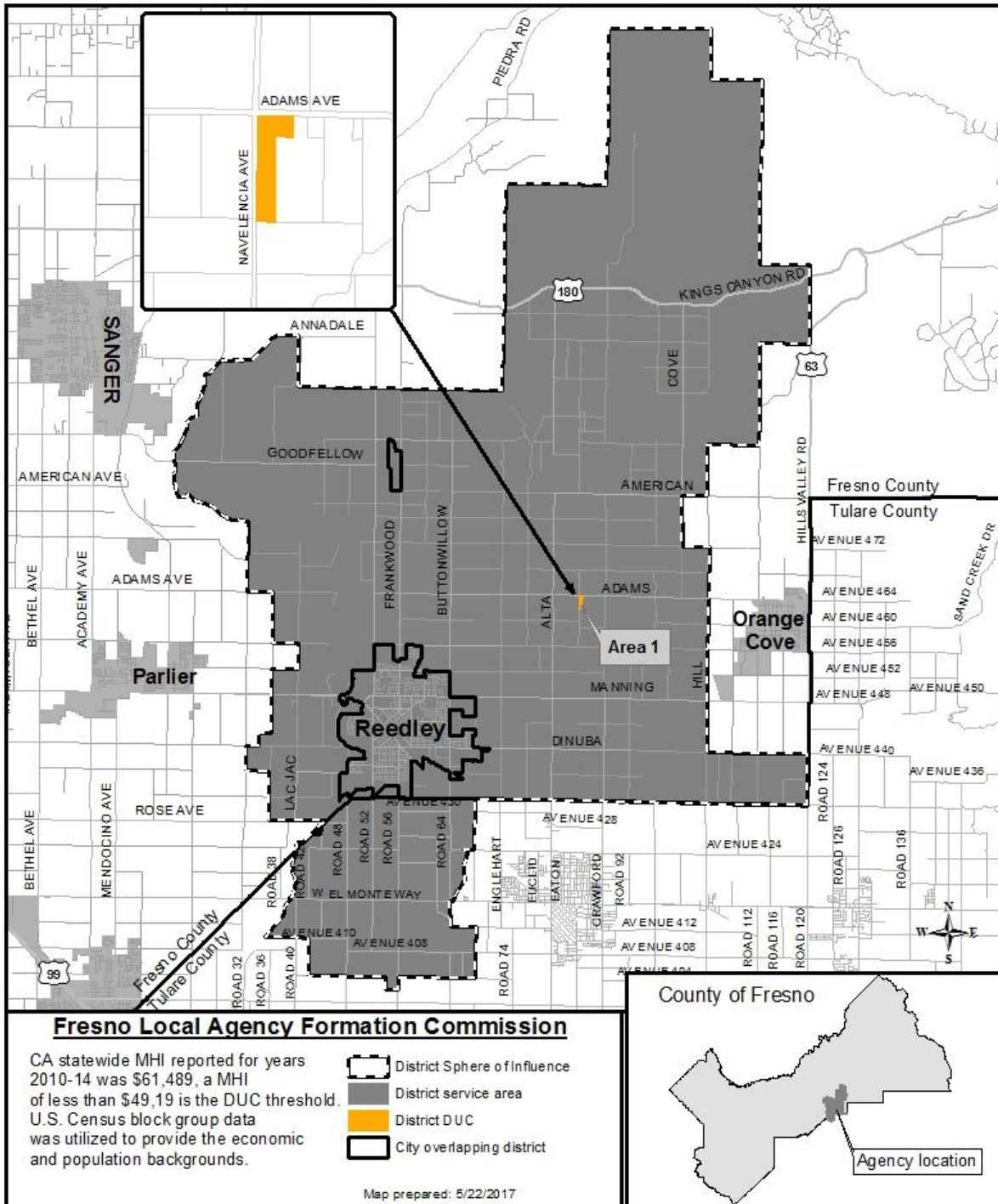


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Figure 2 – DUC Map

# Reedley Cemetery District

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



# 1. MUNICIPAL SERVICE REVIEW

## PRINCIPAL ACT

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

The Reedley Cemetery District (“District”) was formed in 1941 to provide burial and interment of human remains to meet the cultural, economic, religious, and social needs within the Reedley and northern Tulare County area. The District is an independent special district governed by a three-member board of trustees. The Fresno County Board of Supervisor representing District 4 appoints eligible trustees to four-year terms. Candidates eligible to serve as trustees must be a registered voter and resident within the District’s 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 one administrative assistant and four grounds men.

## DISTRICT SERVICE AREA

The District’s service area includes territory in both Fresno and Tulare Counties. The District’s service area and SOI boundary are coterminous. The 2010 MSR presented the District’s service area and SOI as 68,636 acres but in Fresno County only. This figure represented only the territory within Fresno County and incorrectly omitted District land inside Tulare County. In the current MSR, LAFCo has taken the effort to accurately depict the entire District service area in both Fresno and Tulare Counties. LAFCo staff obtained sufficient geographic information systems (GIS) data to identify the entire District’s service area in both counties. According to GIS estimates, the entire District boundary and SOI encompass approximately 75,967 acres; 68,636 acres in Fresno County and 7,331 acres in Tulare County. The District is a multiple-county special district, and Fresno County is the Principal County.

The District informed LAFCo that its service area covers 107 square miles in Fresno County and 11 square miles in Tulare County, for a total service area of 75,666 acres. Although there is a slight difference between LAFCo and the District estimates, LAFCo notes that the margin of error is less than 1%, which is generally accepted and ultimately reconciles previous LAFCo’s 2010 District size estimates.

The District’s boundaries generally are bounded by North Piedra Road approximately a half mile to the north, South Smith Avenue to the west, Avenue 404 to the south (in Tulare County), and Hills Valley Road to the east (see Figure 1).

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<sup>2</sup> Health and Safety Code (HSC) section 9000.

Population concentrations within the District primarily occur in the City of Reedley. Incidental rural residential areas exist within the unincorporated zones in the District.

The District's boundaries abut Sanger-Del Rey Cemetery District to the north, Parlier Cemetery District to the west, Alta Cemetery District and Squaw Valley Cemetery District to the east. 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 roads within the District include East Manning Avenue, East Dinuba Avenue, and East Adams Avenue. Main north to south roads within the District include South Frankwood Avenue, South Reed Avenue, South Alta Avenue, and South Crawford 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 district is authorized by its principal act to exercise all rights and power, expressed or implied under HSC section 9040-9056. A cemetery district may own, operate, improve, and maintain cemeteries and provide interment services within its boundaries. The District has exclusive jurisdiction and control over its facilities maintenance and management. According to District's principal act, public cemeteries have broad authority to exercise the following powers:

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

### **FRESNO LAFCo MSR POLICY DESIGNATION**

A Municipal Service Review (MSR) is required in order to prepare or update a local agency's sphere of influence. It is LAFCo's observation that many special districts within Fresno County

typically do not request or experience modifications to their service area or request an update or revisions to the Commission’s adopted SOI for the subject agency.

While the Commission is not required by law to make any changes to a SOI, the Commission may at its discretion opt to reaffirm, expand, 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.

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 41,739 people inside the District’s boundaries.<sup>4</sup> 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.

The Counties of Fresno and Tulare are the land use authorities for the unincorporated areas within the District, respectively. The City of Reedley is the only incorporated city within the District’s boundaries, and Reedley is the land use authority within the incorporated boundaries. Reedley’s General Plan designates urban uses for the area inside the City’s SOI.

### **Unincorporated Fresno County and Tulare County**

The Fresno County General Plan designates a majority of the land within the District for agricultural uses with the exception of the unincorporated communities and the City of Reedley. Likewise, the Tulare County General plan designates land within the District for agricultural uses.

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>5</sup> According the Fresno County general plan, rural

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

<sup>4</sup> Calculated population by LAFCo based on five census tract block group units within the District. March 30, 2017.

<sup>5</sup> Table 21- Projection of Total Population: Fresno County and Local Jurisdictions: 2015-2050, Fresno County 2050 Growth Projections, Fresno Council of Governments,



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>6</sup>

According to the Tulare County General Plan, the Tulare County Association of Governments (TCAG) anticipates that the percentage of Tulare County's population living in unincorporated areas will decrease by 2030.<sup>7</sup> The TCAG provides growth projections for Tulare County between 2007 and 2030. The TCAG forecasts a 1.3 percent annual population growth rate assumption to forecast population growth in unincorporated Tulare County.<sup>8</sup> The City of Dinuba and the Communities of Orosi and Cutler are the nearest communities outside the District's service area in Tulare County.

### **City of Reedley**

The City of Reedley's incorporated boundaries include 3,457 acres, and the Reedley SOI encompasses 4,762 acres. There are 1,305 acres within the Reedley SOI suitable for future urban development. According to the U.S. Census information, the City of Reedley has an estimated population of 25,092 people, and a housing stock of 7,240 units.<sup>9</sup>

According to Reedley's 2013, General Plan Update report, the City experienced an average annual growth rate of 2.54 percent over the last ten years (2003 to 2013), but over the last five years (2008 to 2013), an average annual growth rate of 3.59 percent.<sup>10</sup> The Reedley General Plan assumes an average three percent annual population growth rate based upon the annual growth rate over the last 10 years. Under the general plan's buildout conditions, Reedley anticipates to reach 34,821 residents by 2030.

### **District Interment Rate**

Health and Safety Code identifies those authorized to be interred in a cemetery district's facilities.<sup>11</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

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[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>6</sup> County of Fresno, General Plan Agriculture and Land Use Element, page 2-26.

<sup>7</sup> Population Projections, Tulare County General Plan, page 2-30.

<sup>8</sup> Table 2-15 Projected Annual Growth Rates, Tulare County General Plan, page 2-30.

<sup>9</sup> U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Reedley CDP, California. Accessed, May 19, 2017.

<sup>10</sup> City of Reedley, Reedley General Plan 2030, SCH#2010031106, page 1-20.

<sup>11</sup> HSC section 9060-9069.

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 180 to 200 interments on a yearly basis. The District only provides in-ground interments, disinterment, monument setting, and associated cemetery services. The District informed LAFCo that it currently does not 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>12</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.

For any update of 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 U.S. 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>13</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

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<sup>12</sup> Communication with Clovis Cemetery District General Manager, Municipal Service Review 2017-06.

<sup>13</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/).

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 District is rural agricultural land, while the City of Reedley holds the majority of the District's population. For the purpose of this MSR, the District serves an area considered by water code as Disadvantaged Communities, LAFCo staff has also identified one area that meets the DUC definition per Fresno LAFCo policy, shown on Figure 2.

- Area 1 is located at the south of East Adams Avenue and east of Navelencia Avenue. The City of Reedley is three miles southeast of the DUC, and City of Orange Cove is three miles east of the DUC. The DUC is situated beyond three miles outside of the cities SOIs, respectively. The DUC consists of 16 unincorporated rural residential parcels with approximately 28 residential units surrounded by agricultural land. The DUC area is located inside U.S. Census Tract 63.00-Block Group 4. In 2015, LAFCo identified this DUC relying on U.S. census ACS five-year reports for 2006-10 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 \$47,639.

At the time this MSR was prepared, 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;<sup>14</sup> which is much higher than the MHI level previously reported for years 2006-10. 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.

For the purposes of this section, services provided by the District do not support growth or induce population growth. The DUC is located within the District, and residents are eligible to request District services.

## **DISTRICT INFRASTRUCTURE**

The District's infrastructure consist of one 41-acre cemetery facility located at 2185 South Reed Avenue, Reedley, CA 93654. The District also owns the District office building, a shop, equipment, and machinery needed to provide burial and interment services. The District management maintains an equipment/machinery roster that annually is reviewed by the general manager to identify potential maintenance needs, replacements, or new invests.

The District informed LAFCo that of the 41-acre cemetery, only 30 acres are developed with burial sites and 11 acres are available to the District for future expansion. The District conducts

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<sup>14</sup> American Community Survey reports 2010-14, U.S. Census Tract 63.00 block group 4, Median Household Income

an average of 180 to 200 interment services per year and this cemetery has adequate capacity for the next 25 years. As noted earlier, if cremation trends continue to rise in the Fresno County region, this facility could have a longer capacity timeline.

The cemetery obtains its irrigation water source from an underground well located at the cemetery's premises. The District informed LAFCo that it does not monitor its groundwater pumping. Among many other items, the District also owns:

- Golf carts (used within cemetery premises)
- District pick-up trucks/vehicles
- A backhoes

## DISTRICT FINANCES

This section of the MSR summarizes and evaluates financial information provided by District management. The District provided its financial data to assist LAFCo staff determine whether the District has sufficient revenue streams and financial systems in place to continue providing services to its residents. The following information and analysis is based on the District's annual budgets and supportive documents made available to LAFCo.

Consistent with the requirements of its principal act, the District prepares and adopts an annual budget on or before August 30<sup>th</sup> of each year.<sup>15</sup> The District's budget projects anticipated revenues and expenditures using line items for the upcoming fiscal year. The District reports its financial activities using two major governmental funds:

- General Fund – the District's major operation fund that accounts for all the agency's financial activities.
- Endowment Care Fund – a legislatively mandated fund that accounts for maintenance activities of District facilities.

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. 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.<sup>16</sup>

At the time this service review was prepared, the District financial activity indicated that its total operating revenues are greater than its anticipated total operating expenditures.

During fiscal year (FY) 2015-2016, the District budget amounted to \$2,116,705. The District's expenditures amount to approximately \$438,117. At the time this MSR was prepared, the District had no outstanding long-term loans or debt.

The District on average has approximately \$28,937 in cash with the Fresno County Treasury, and approximately \$4,815 cash in its bank account not in reserve. The District's annual total

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

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

available cash average is approximately \$33,752. The District's 2015-16 budget shows \$908,698 as total cash in the bank.

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 annual property tax revenue amounts to an average of approximately \$458,254. Additional revenues are generated from interest rates earned on District bank accounts and the endowment fund. The District's budget identifies \$63,340 of interest earned from its bank accounts and \$17,271 in all other revenue sources. The District's revenue program anticipates \$669,142 to be generated from goods and services provided by the District. As previously indicated, the District's FY 2015-16 budget amounted to \$2,116,705.

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.

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 with generally accepted accounting principles (GAAP). The District has an established endowment fund that could be used to maintain burial lots and the cemetery in perpetuity. The fund is financed from user fees that have been kept to a minimum.

In the auditor's report dated June 30, 2015, the District's assets exceeded its liabilities by \$3,606,545. Of this amount, unrestricted net position of \$1,126,239 may be used to meet the District's ongoing obligation to customers and creditors. For the year ending on June 30, 2015, total net position increased by \$221,137.

As of the end of June 30, 2015 FY, the District's government funds reported a combined ending fund balance of \$2,434,088. Of this amount, \$303,124 is unassigned and available for spending, with none of it designated for specific future use by the Board of Trustees of the District.

LAFCo notes that the District contributes to the California Public Employees' Retirement System (PERS). PERS is a public employee retirement system that acts as a common investment and administrative agent for participating public agencies in California. For the year ended on June 30, 2015, the District's total payroll for all employees totaled \$226,924.<sup>17</sup> Payments by the District to the PERS plan during the same year aggregated to \$216,955. As of June 2015, the District is working with PERS to address the unfunded pension obligation of \$13,064 for its proportionate share of the net pension obligation.

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<sup>17</sup> Reedley Cemetery District, Notes to the Financial Statements for the Year Ended June 30, 2015.

## **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. At the time this MSR was prepared, there were opportunities identified that would present a benefit within the Reedley Cemetery District area.

The District overlaps with the following types of local agencies that potentially could present opportunities for future shared facilities:

- Kings River Conservation District
- Fresno County Fire Protection District
- Alta Irrigation District
- Consolidated Irrigation
- Fresno County Library District
- Consolidated Mosquito Abatement District
- West Fresno County Red Scale District
- City of Reedley
- Sierra-Kings Hospital District
- Central Valley Pest Control
- County of Tulare

## **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>18</sup>

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<sup>18</sup> HSC section 9022.

The District is an independent special district governed by a three-member board of trustees, and functions independently from the County. The terms of trustees must be staggered by appointments to terms of less than four years; otherwise, the term of office for trustees is four years.<sup>19</sup> The current District board of trustees' terms are staggered and are set to expire in consecutive years as follows 2018, 2020, and 2021. The District board of trustees receive a monthly \$100 per diem compensation for attending district board meetings.<sup>20</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 one office assistant and four cemetery grounds men. The District's daily operations are performed by six full-time employees. The District has adopted policy that defines the District's personnel structure and its administrative hierarchy.

The District has a website (<http://www.reedleycemetery.com/index.html>) that includes its mission statement, District services, contact information, business hours, agency history, staff names, and board of trustees' term information. If an individual cannot find specific District information on the website, he/she is encouraged to contact the District's general manager.

Regular board meetings are held at 7:00 p.m. on the third Monday of each month at the Reedley Cemetery District office located at 2185 South Reed Avenue, Reedley, Ca 93654. The District board has the discretion to shift the date, time and place of its regular board meetings provided that there is adequate notice provided to the public. Special meetings may be called by the board chair or by a majority vote of the board of trustees. All meeting of the board are noticed consisted with the Ralph M. Brown Act.

Prior to any District board meeting, an agenda listing all items to be transacted by the board is prepared as specified by the District's Policy, and posted 72 hours in advance for public review at the District office. Agendas for special meetings are posted at least 24 hours before the meeting, and interested parties are contacted 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>21</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>22</sup> The District provided LAFCo a copy of the District's policies and rules of order that outlines 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. The District also has an adopted mission statement.

One full-time general manager is responsible for the daily operations of the District, with the support of one administrative assistant, and four cemetery grounds men. The general manager

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<sup>19</sup> HSC section 9024.

<sup>20</sup> Communication with district office assistant May 17, 2017

<sup>21</sup> Communication and electronic mail with District General Manager, May 24, 2017

<sup>22</sup> HSC section 9044(a).

is responsible for arranging burials, cemetery premises maintenance, and the preparation of the annual district budget. The District's administrative assistant is responsible for financial accounts, billing books, and payroll. The four grounds men are full-time employees and help to maintain the grounds and assist with burial events.

The District is a member of the California Association of Public Cemeteries (CAPC), California Special District Association (CSDA), and the Public Cemetery Alliance (PCA). 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>23</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 purpose of the PCA is also provide a source of specializing services that relate directly to the operation of California Public Cemetery Districts and to assist them in providing quality cemetery services within their respective communities.<sup>24</sup>

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

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

### *Sustainable Groundwater Management Act*

The District's jurisdictional boundaries overlap with the Central Kings Groundwater Sustainability Agency and Kings River East Groundwater Sustainability Agency (GSA).<sup>25</sup> The District's facilities and underground wells are in solely in the Kings River East Groundwater Sustainability Agency. The District informed LAFCo that it does not track its underground pumping, and at the present time does not 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>26</sup> As such, LAFCo anticipates that within the next five years the local GSAs will work with all cemeteries that rely on groundwater pumping to establish recharge programs to offset and balance groundwater usage within the groundwater table.

The Kings River East Groundwater Sustainability Agency (KREGSA) is comprised of: Alta Irrigation District, City of Reedley, City of Orange Cove, City of Dinuba, Orange Cove Irrigation District, Hills

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<sup>23</sup> California Association of Public Cemeteries, [http://www.capc.info/about\\_CAPC.html](http://www.capc.info/about_CAPC.html), May 5, 2017.

<sup>24</sup> Public Cemetery Alliance, <http://www.publiccemeteryalliance.com/>

<sup>25</sup> California Department of Water Resources, SGMA Portal, <http://sgma.water.ca.gov/portal/gsa/print/211>.

<sup>26</sup> California Department of Water Resources, SGM Sustainable Groundwater Management, <http://www.water.ca.gov/groundwater/sgm/gsa.cfm>.



Valley Irrigation District, Tri-Valley Water District, Cutler Public Utilities District, East Orosi Community Service District, London Community Service District, Orosi Public Utilities District, Sultana Community Service District, County of Fresno, and County of Tulare.<sup>27</sup>

Reedley Cemetery District will be represented by various water agencies that overlap the District's boundaries. These water agencies include City of Reedley, Alta Irrigation District, Orange Cove Irrigation, and Fresno County. These water agencies will represent the District as it pertains to participation with future recharge programs, and interaction with the KREGSA. Likewise, KREGSA and its member agencies together will undertake the implementation of state legislation within the portion of the Kings Sub basin underlying the GSA's boundary.<sup>28</sup>

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<sup>27</sup> Memorandum of understanding for implementation of SGMA in the Kings Groundwater Basin, Kings River East GSA, [http://www.reedley.com/departments/city\\_clerk/agreements\\_contracts\\_and\\_leases/PDFs/MOU%20for%20Implementation%20of%20the%20Sustainable%20Groundwater%20Management%20Act%20-%20October%202015.pdf](http://www.reedley.com/departments/city_clerk/agreements_contracts_and_leases/PDFs/MOU%20for%20Implementation%20of%20the%20Sustainable%20Groundwater%20Management%20Act%20-%20October%202015.pdf).

<sup>28</sup> California Department of Water Resources, SGMA Portal, <http://sgma.water.ca.gov/portal/gsa/all>.

## 2. MSR DETERMINATIONS

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

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

- The Counties of Fresno and Tulare are the land use authorities for the unincorporated areas within the District, respectively. The City of Reedley is the only incorporated city within the District's boundaries, and Reedley is the land use authority within the incorporated boundaries.
- According to the ACS U.S. census tracts/block group units located within the District, there is an estimated total population of 41,739 people inside the District's boundaries.
- Communication with the District indicates that it has no plans to request an SOI expansion or annex any future territory. LAFCo expects that District growth will occur through expansion of its existing facilities or the purchase/lease of real property within the District boundaries.

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

- LAFCo identified one DUC within the District's boundaries as defined by Fresno LAFCo policy during the preparation of this report.
- District services are limited to burial and interment of human remains, setting of headstones and maintenance of its public cemeteries. For the purposes of this section, services provided by the District do not support growth or induce population growth.

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

- The District's infrastructure consist of one 41-acre cemetery facility located at 2185 South Reed Avenue, Reedley, CA 93654.
- The District informed LAFCo that of the total 41-acre cemetery, only 30 acres are developed with burial sites and 11 acres are available to the District for future expansion. This cemetery conducts an average of 180 to 200 interment services per year and has adequate capacity for the next 25 years.
- The District's general manager annually reviews and identified the District's infrastructure needs, repairs, and improvements expenditures and allocates funding for the upcoming year.

- The District draws its irrigation and facility water sources from one unmetered private well located within the cemetery premises. The District informed LAFCo that it does not monitor its groundwater pumping.

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

- Consistent with the requirements of its principal act, the District prepares and adopts an annual budget on or before August 30<sup>th</sup> of each year. The District’s budget projects anticipated revenues and expenditures using line items for the upcoming fiscal year.
- The District’s primary source of revenue is the annual property tax charged to all parcels within the District’s boundaries. The District receives its share the 1% property tax based on its pre-Proposition 13 level of taxation through the Fresno County Auditor-Controller/Treasurer–Tax Collector.
- The District receives revenue from plot sales and services, intergovernmental agreements, and land interest generated by sold plots, from fees charged for services provided, operation grant funding, contributions, and capital grants.
- The District’s financial practices conformed with generally accepted accounting principles (GAAP).
- During fiscal year (FY) 2015-2016, the District budget amounted to \$2,116,705. The District’s expenditures amount to approximately \$438,117. At the time this MSR was prepared, the District had no outstanding long-term loans or debt.
- As of June 2015, the District is working with PERS to address the unfunded pension obligation of \$13,064 for its proportionate share of the net pension obligation.
- At the time this service review was prepared, the District’s financial activity indicated that its total operating revenues are greater than its anticipated total operating expenditures.

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

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

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

- The District is an independent special district governed by a three-member board of trustees, and functions independently from the County. The District board of trustees receive a monthly \$100 per diem compensation for attending district board meetings.
- The board has an appointed District General Manager tasked to carry out District policy, direct the agency’s operations, provide daily supervision of staff and facilities, and administer the District’s expenditures with the support of one secretary and four full-time grounds men employees.

- The District has adopted policy that defines the District’s personnel structure and its administrative hierarchy. The District has adopted internal governance guidelines that identify the District’s purpose, roles and responsibilities, government culture, and structure and process. The District also has an adopted mission statement.
- The District is a member of the California Association of Public Cemeteries (CAPC), California Special District Association (CSDA), and a member of the Public Cemetery Alliance (PCA).
- The District’s government structure appears to be appropriate to ensure adequate services are managed and provided to its ratepayers, and within the Reedley 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 and Kings River East Groundwater Sustainability Agency (GSA). The District’s facilities and underground wells are in solely in the Kings River East Groundwater Sustainability Agency.
- The 2010 MSR presented the District’s service area and SOI as 68,636 acres but in Fresno County only. This figure represented only the territory within Fresno County and incorrectly omitted District land inside Tulare County. According to GIS estimates, the entire District boundary and SOI encompass approximately 75,967 acres; 68,636 acres in Fresno County and 7,331 acres in Tulare County. The District is a multiple-county special district, and Fresno County is the Principal County.

### 3. SPHERE OF INFLUENCE UPDATE

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

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

- The Fresno County General Plan designates a majority of the land within the District for agricultural uses with the exception of the unincorporated communities and the City of Reedley. Likewise, the Tulare County General plan designates land within the District for agricultural uses.
- Fresno and Tulare Counties are the land use authority for unincorporated territory, and the City of Reedley is land use authority for the incorporated territories. The City of Reedley's General Plan designates urban uses for the area inside the Reedley SOI that overlaps with the District.

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

- The District's infrastructure consist of one 41-acre cemetery facility located at 2185 South Reed Avenue, Reedley, CA 93654. The District informed LAFCo that 30 acres are developed with burial sites, and the District has 11 acres available for future expansion. This cemetery conducts an average of 180 to 200 interment services per year and has adequate capacity for the next 25 years.
- The District informed LAFCo that it annually averages 180 to 200 interments on a yearly basis. The District only provides in-ground interments, disinterment, monument setting, and associated cemetery services. The District informed LAFCo that it currently does not 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 community's traditional interment practice.
- 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 internment of human remains within the Reedley 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 Reedley Cemetery District SOI.

## 6. 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>