

**SANGER DEL REY
CEMETERY DISTRICT**

**MUNICIPAL SERVICE REVIEW AND
SPHERE OF INFLUENCE REVISION**

Report to the
Fresno Local Agency Formation Commission

MSR-17-08 / SOI-176

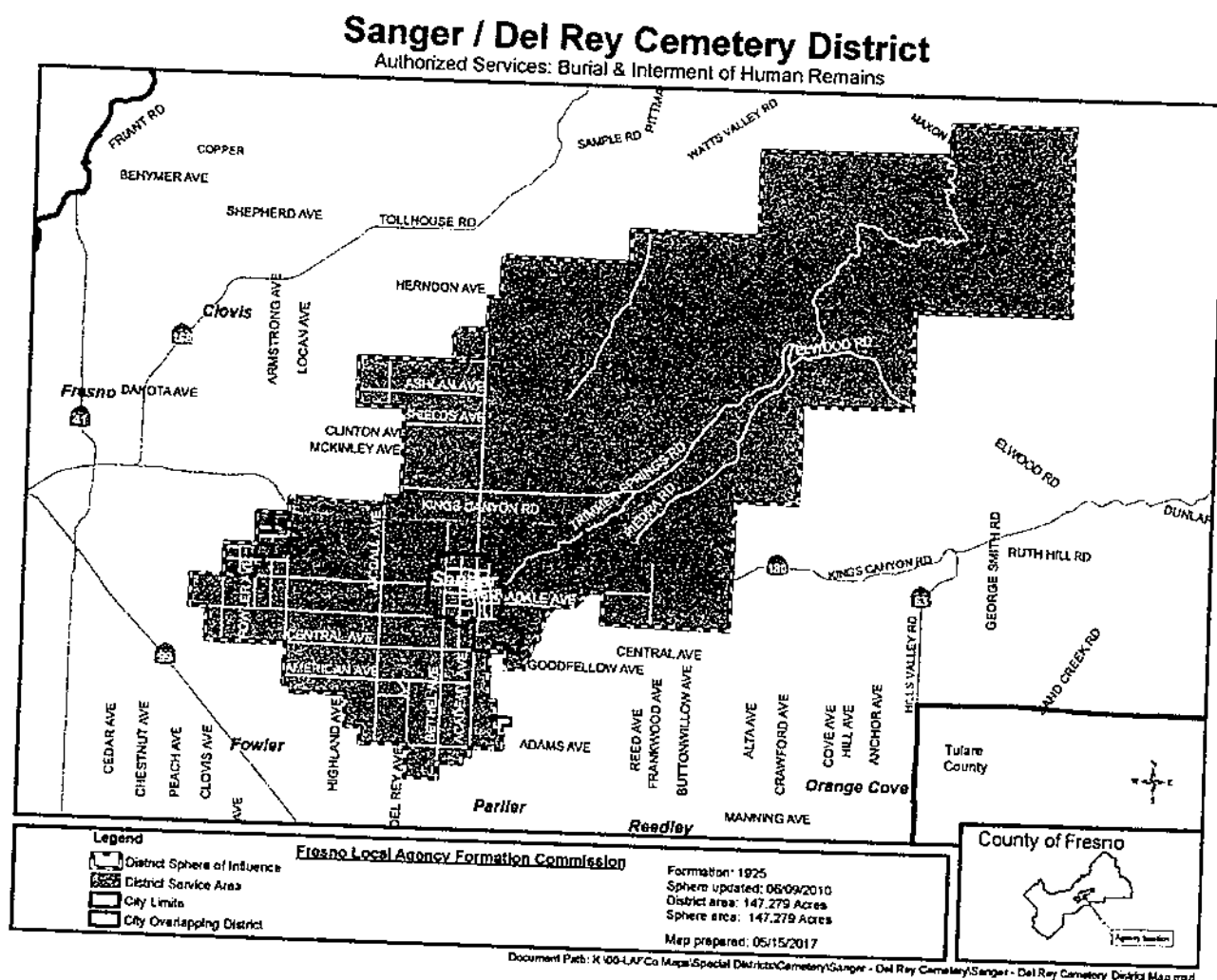
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Figure 1 – District Map

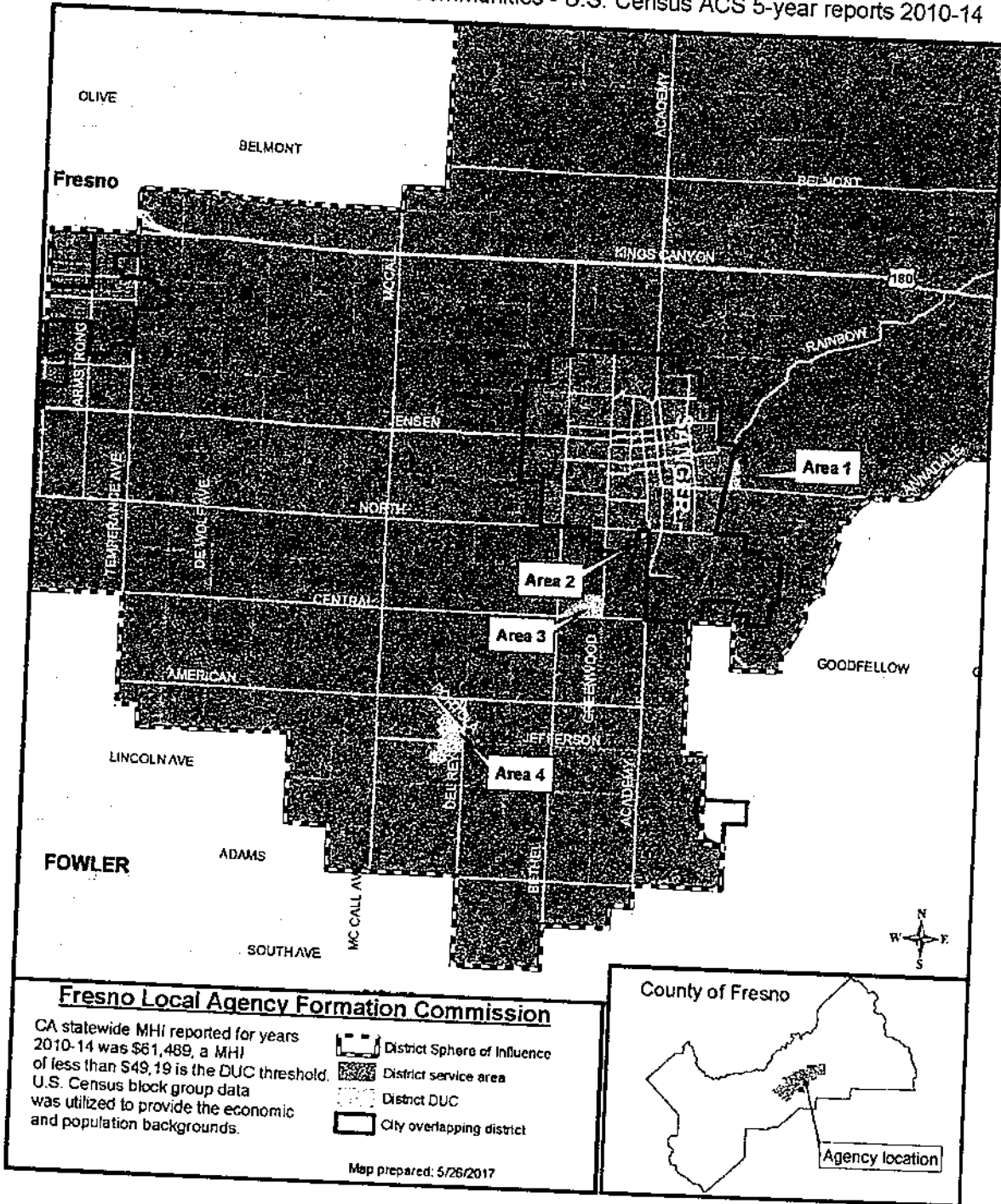


MSR and Sphere update

Figure 2 – DUC Map

Sanger/Del Rey Cemetery District

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



MSR and Sphere update

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.²

The Sanger/Del Rey Cemetery District operates under California Public Cemetery District Law, (Health and Safety Code section 9000 *et seq.*). The District is an independent special district governed by a three-member board of trustees. The Board of Trustees is solely responsible for all aspects of the District's operations. The Fresno County Supervisors representing Districts four and five appoint trustees to four-year terms. Candidates eligible to serve as trustees must be a registered voter and resident within the District's boundaries.

CONSOLIDATION BACKGROUND

The Fresno County Board of Supervisors formed the Sanger Cemetery District on April 8, 1925, to provide burial and interment of human remains within the Sanger area. At that time, the Sanger Cemetery District's boundaries encompassed 147,000 acres and it did not include the Del Rey community. Sanger Cemetery District owned four cemetery locations: Sanger, Bethel, Fairview, and Akers Cemeteries.

The Fresno County Board of Supervisors formed the Del Rey Cemetery District in 1929. The Del Rey Cemetery District's boundaries encompassed less than 5,000 acres and primarily served the unincorporated community of Del Rey. The District owned two cemetery facilities: Del Rey Cemetery and Salem Cemetery. In the 1990s, Del Rey Cemetery District experienced operational deficiencies and financial turmoil.³ During this time, the Del Rey Cemetery's administration was provided through contract with the Del Rey Community Service District, and ground maintenance was provided through contract with a private contractor.

In 1993, after many years of discussion, both agencies agreed to submit a proposal to LAFCo to consolidate Del Rey Cemetery with Sanger Cemetery Districts. The proposal had mutual agency support, and accompanied with respective resolutions initiating LAFCo proceedings. At its October 27, 1993, hearing, LAFCo approved the "Sanger/Del Rey Cemetery District Consolidation" with no public protest.⁴ The consolidation included the successor district inheriting ownership of all public facilities, local governance authority, and care and maintenance over the six cemeteries. The successor district was designated as Sanger/Del Rey Cemetery District ("District").

² Health and Safety Code (HSC) section 9000.

³ Local Agency Formation Commission, File No. CD-93-2, Consolidation of Sanger/Del Rey Cemeteries.

⁴ LAFCo File No. CD-93-02, Sanger Del Rey Consolidation.

DISTRICT SERVICE AREA

The District is located in the central portion of the County of Fresno. The District's boundaries are rather complex and are generally bounded by Watts Valley Road on the north, Peach Avenue on the west, South Avenue on the south, and the Sierra Nevada foothills to the east (see Figure 1). The District's service area and sphere of influence (SOI) are coterminous and encompass 147,279 acres. The District's northern and eastern boundaries abut with the Clovis Cemetery District.

The largest population concentration within the District occurs inside the City of Sanger. The majority of the District's service area encompasses unincorporated agricultural land and rural residential communities. The District encompasses the following unincorporated communities and/or rural settlements: Centerville, Del Rey, Quail Lake Estates, and Wildwood Estates. A portion of City of Clovis' Southeast Urban Center - Loma Vista Specific Plan is located within the District's boundaries.

Other public cemetery districts surround the District: Clovis Cemetery District to the north, Fowler Cemetery and Selma Cemetery Districts to the west and south. Parlier Cemetery, Reedley Cemetery, and Squaw Valley Cemetery Districts all border the District's southern boundary. 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 include Academy Avenue, which travels through the center of the District in a north to south direction. State Route 180/Kings Canyon Road also travels through the District in a west to east direction. Trimmer Springs Road, east of City of Sanger, travels through the foothill areas in the District in a northeast direction.

AUTHORIZED DISTRICT SERVICES

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

- To acquire by purchase, eminent domain, grant, gift, lease any real property;
- To sell, lease, or otherwise dispose of any real or personal property ;
- To donate any surplus real or personal property to any public agency or nonprofit organizations;
- Engage necessary employees, to define their qualifications and duties, and to provide a schedule of compensation for performance of their duties;
- To engage counsel and other professional services;

- To enter into and perform all necessary contracts;
- To adopt and enforce rules and regulations for the administration, maintenance, operation, and use of cemeteries;
- To enter joint powers agreements ;
- To appoint advisory committees to make recommendations for the ownership, improvement, expansion, and the operation of cemeteries owned by the district and the provision of interment services; and
- Burial and interment of human remains.

FRESNO LAFCO MSR POLICY DESIGNATION

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

While the Commission is not required by law to make any changes to a SOI, the Commission may, at its discretion, opt to reaffirm, expand, delete a SOI, or approve, deny, or approve with conditions any changes of organization or reorganization affecting 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 65,883 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 City of Sanger, the unincorporated communities of Centerville, Del Rey, Quail Lake Estates, and Wildwood Estates. A substantial portion of the District's service area lies in the unincorporated areas of Fresno County.

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

⁶ Calculated population by LAFCo based on nine US census tracts, 33 block group units within the District. May 19, 2017.

Within the District's service area, the County of Fresno is the land use authority for unincorporated territory, and the City of Sanger is the land use authority for the incorporated territory.

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 Sanger. Sanger's General Plan designates urban uses for the area inside the City's SOI.

Unincorporated Communities in Fresno County

The Fresno Council of Governments 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.⁷ According to the County's general plan, rural settlement areas surrounded by agricultural and open space have historically experienced little growth since their establishments. Substantial population growth in these areas is not anticipated in the future.⁸

- **Centerville** is identified by the U.S. Census Bureau as a Census Designated Place. Centerville is located three miles east of City of Sanger, near the intersection of South Smith Avenue and SR 180/Kings Canyon Road. According to the U.S. Census information, the community of Centerville has a population of 404 people, and a housing stock of 167 units.⁹
- **Del Rey** is identified by the U.S. Census Bureau as a Census Designated Place. Del Rey is located three miles southwest of City of Sanger, near the intersection of South Del Rey Avenue and East American Avenue. According to the U.S. Census information, the community of Del Rey has a population of 1,457 people, and a housing stock of 379 units.¹⁰ The Del Rey Community Service District provides street lighting, water, sewer, storm drainage, solid waste, and park maintenance within the community of Del Rey.
- **Quail Lake Estates** is not designated as a Census Designated Place by the U.S. Census Bureau. This small community is located approximately two miles east of Clovis, along Shaw Avenue, east of McCall Avenue. The Quail Lake Estates community is subdivided into 707 residential lots, a clubhouse lot, 1 school, and 1 commercial lot. Approximately 129 residential lots are undeveloped. County Service Area No. 47 provides retail water and sewer services within the subdivision.

⁷ Table 21- Projection of Total Population: Fresno County and Local Jurisdictions: 2015-2050, Fresno County 2050 Growth Projections, Fresno Council of Governments, [http://www.fresnocog.org/sites/default/files/publications/RTP/2018 RTP/Fresno COG 2050 Projections Final Report 050417.pdf](http://www.fresnocog.org/sites/default/files/publications/RTP/2018_RTP/Fresno_COG_2050_Projections_Final_Report_050417.pdf).

⁸ County of Fresno, General Plan Agriculture and Land Use Element, page 2-26.

⁹ U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Centerville CDP, California. Accessed, May 16, 2017.

¹⁰ U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Del Rey CDP, California. Accessed, May 16, 2017.

- **Wildwood Estates** is not designated as a Census Designated Place by the U.S. Census Bureau. This small community is located east side of the Kings River, near the intersection of State Route 180 (SR) and North Piedra Road. The Wildwood Estates is a subdivision with a housing stock of 147 units and an estimated population of 485 residents. County Service Are No. 5 provides retail water service and park maintenance services within the subdivision.

City of Sanger

The City of Sanger's incorporated boundaries encompasses 3,680 acres; and, Sanger's SOI encompasses 6,873 acres. There are 3,193 acres inside the existing Sanger SOI available for future annexation and urban development. According to the U.S. Census information, the City of Sanger has an estimated population of 24,700 people, and a housing stock of 7,350 units.¹¹ According to the City of Sanger's general plan, over the course of a 20-year planning period, the City's growth rate has maintained a steady 2.3% growth rate.¹² Sanger's general plan anticipates reaching 30,000 residents by 2025.¹³ More recent, Fresno Council of Governments released new population projection percentages for its local jurisdictions. As of May 4, 2017, Fresno COG shows City of Sanger reaching a population of 29,410 by 2025, which assumes a growth rate of 0.9%.¹⁴

City of Fresno, portion-overlapping District

A small portion of the District overlaps with the City of Fresno's SOI, known by the City of the Southeast Development Area (SEDA). The overlap is generally bounded by Jensen Avenue to the north, between Peach Avenue and Temperance Avenue. Fresno's General Plan projects that the area within the Fresno's SOI will accommodate an additional population growth of approximately 226,000 new residents by 2035, which equates to an average growth rate of 1.24 percent.¹⁵

Territory inside SEDA within the District's boundaries can develop after certain conditions of the City-County memorandum of understanding and the 2006 LAFCo resolution are satisfied by the City of Fresno. In 2006, the Commission conditioned future annexations of territory within SEDA upon the adoption of a specific or community plan, preparation and adoption of a master service delivery plan, and preparation, and adoption and implementation of a program for annexing open space areas and rural residential areas.¹⁶ The City of Fresno anticipates SEDA planning between 2018 and 2019, which is within the plan horizon for the City's 2016 SOI.¹⁷

¹¹ U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Sanger City, California. Accessed, May 18, 2017.

¹² City of Sanger, 2025 General Plan, Land Use and Urban form Element. Page 2.1.

¹³ Ibid.

¹⁴ Table 21- Projection of Total Population: Fresno County and Local Jurisdictions: 2015-2050, Fresno County 2050 Growth Projections, Fresno Council of Governments, adopted May 4, 2017.

¹⁵ City of Fresno 2016 MSR update, page 74. Adopted by Fresno LAFCo July 13, 2016.

¹⁶ City of Fresno 2016 MSR update, page 29. Adopted by Fresno LAFCo July 13, 2016.

¹⁷ City of Fresno, City Council Resolution No. 2016-105, adopted June 9, 2016.

District Interment Rate

Health and Safety Code identifies authorized individuals to be interred in a cemetery district's facilities.¹⁸ The deceased must have been a resident or taxpayer of the district, or former resident or taxpayer of the district, who purchased burial plots prior to leaving the area. Family members are eligible for interment, but are limited to spouses, parents, grandparents, children, and siblings.

Qualified non-residents may be interred in any cemetery in the District providing the trustees have determined there is adequate space available to meet the foreseeable needs of the District and a non-resident fee is paid. In addition, any person not otherwise eligible may be interred in a District cemetery if private facilities are not available within a radius of 15 miles of the deceased's residence.

In 2008, the District completed a "Public Facilities Impact Fee Study" that outlined the District's anticipated facility impacts created by future residential development in the Cities of Sanger, Fresno, and surrounding unincorporated communities. The Study proposed the implementation of Public Facilities Impact Fee of \$165 that would be added to developers' costs for each new home constructed within the District.¹⁹

The Study anticipated that the District's population will reach 118,000 residents by 2025.²⁰ According to the Study, the District interred an annual average of 133 resident burials and 15 resident cremations. The District uses a ratio of 2.43 burials per 1,000 residents and a cremation ratio of 0.28 cremations per 1,000 residents.²¹ Assuming an industry standard planning estimate of 550 plots per acre, the District informed LAFCo that Sanger Cemetery alone has over 28 acres available for future development. The 28-acre land reserve would accommodate about 15,400 future interments. After the District develops all of its existing five facilities and land reserves, the District expects a total capacity of 21,992 plots for interment.²²

By 2025, the District anticipates that it will bury approximately 2,397 to 4,444 residents throughout the District's facilities. The District provides in-ground interment services, cremations (inurnments), monument setting, and disinterment of remains. 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 interment practice.²³ 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. The District informed LAFCo that its cemetery facilities have sufficient interment capacity for the next 20 to 25 years.

¹⁸ HSC section 9060-9069.

¹⁹ Report to Fresno County Board of Supervisors, Subject: Sanger/Del Rey Cemetery District Public Facilities Impact Fees, September 9, 2008, <http://www.co.fresno.ca.us/viewdocument.aspx?id=30487>

²⁰ Sanger Del Rey Cemetery District, Public Facilities Impact Fee Study, May 2, 2008.

²¹ Sanger Del Rey Cemetery District, Public Facilities Impact Fee Study, May 2, 2008.

²² Sanger Del Rey Cemetery District, Public Facilities Impact Fee Study, May 2, 2008.

²³ Communication with Clovis Cemetery District Manager, Municipal Service Review 2017-06.

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.²⁴

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.²⁵ 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.

During the preparation of this service review, LAFCo identified four areas that satisfied at least three DUC criteria as defined by Commission Policy. These areas are shown on figure two and described below:

- Area 1 – is located within the Sanger's SOI, east of the Sanger city limits. The DUC is located east of Newmark Avenue and north of East Annadale Avenue. Roads within the DUC area include East Buck Avenue, South Lewis Lane, and South Madsen Avenue. The DUC consists of approximately 44 residential unincorporated parcels situated within Census Tract 62.02-Block Group 1. The DUC encompasses a small section of the census block group that spans a larger geographic area. Census Tract 62.02-Block Group 1 contains approximately 1,820 residents with a reported MHI of \$37,083.

²⁴ GC sec. 56425(e)(5).

²⁵ US Census Bureau, http://www.census.gov/acs/www/guidance_for_data_users/estimates/.

- Area 2 – is located within the Sanger’s SOI, south of the Sanger city limits. The DUC is located south of North Avenue between Nile Avenue and Sanger Avenue. Roads within the DUC area include Orchid Avenue and Lime Avenue. The DUC consists of approximately 19 residential unincorporated parcels situated within Census Tract 61.00-Block Group 2. The DUC encompasses a small section of Census Tract 61.00 Block Group 2. Census Tract 61.00-Block Group 2 contains approximately 1,473 residents with a reported MHI of \$22,188.
- Area 3 – is located outside the Sanger’s SOI, approximately half a mile south of the Sanger city limits. This area is known as Tombstone Territory (TT). The DUC is located north of Central Avenue between South Greenwood and the both sides of South Fairbanks Avenue. Roads within the DUC area include Cottle Avenue, South Tinoco Avenue, South Fairbanks Avenue, and unpaved county dirt roads. The DUC consists of approximately 58 rural residential parcels. LAFCo staff was made aware of TT through collaboration with PolicyLink’s GIS specialist/cartographer. PolicyLink is a national research and action institute whose stated purpose is to advance economic and social equity.²⁶ LAFCo’s DUC Policy provides for additional “Information Sources” to be used in its efforts to identify DUCs in Fresno County.²⁷

LAFCo reviewed both ACS five-year reports for years 2006-10 and 2009-14, however TT is not inside a census tract/block group unit that meets the MHI DUC threshold, per water code. LAFCo notes that PolicyLink applied Census Tract datasets for the TT that also captures large demographics from both City of Sanger and areas near TT, Fresno County. TT encompasses a small section of Census Tract 61.00. According to ACS, Census tract 61.00 contains approximately 8,047 residents with a reported MHI of \$44,043.

- Area 4 – is the unincorporated community of Del Rey. Del Rey is located near the South Del Rey Avenue at East Jefferson Avenue intersection. The U.S. Census information, the community of Del Rey has a population of 1,457 people, and a housing stock of 379 units.²⁸ Del Rey is situated within Census Tract 69.00-Block Group 1. Census Tract 69.00-Block Group 1 contains approximately 1,489 residents with a reported MHI of \$31,222. The Del Rey Community Service District provides street lighting, water, sewer, storm drainage, solid waste, and park maintenance within the community of Del Rey.

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 presumed to be inhabited in the absence of a complete application filed with Fresno LAFCo.

²⁶ Jake Mann, GIS Specialist/Cartographer, private electronic email correspondence with LAFCo Staff – Draft DUCs for Fresno County, February 11, 2015.

²⁷ Policylink is a non-profit corporation based in Oakland, California.

²⁸ U.S. Census, American Fact Finder – American Community Survey 5 year estimates, 2011-15, Del Rey CDP, California. Accessed, May 16, 2017.

DISTRICT INFRASTRUCTURE

The District's infrastructure consists of five noncontiguous cemeteries. The District has a combined cemetery land inventory of approximately 66 acres. The District also owns facilities, equipment, and machinery distributed throughout the various cemeteries. The District management maintains an equipment/machinery roster that annually is reviewed by the general manager to identify potential maintenance needs, replacements, or new invests. The following list provides cemetery site-specific information:

- **Sanger Cemetery**, the site encompasses 61 acres and is located on 568 S. Rainbow Avenue, Sanger, CA 93619. This site is the largest facility owned by the District. The District notes that of the 61 acres, only 26 acres are developed with burial sites, and the District has 35 acres available for future expansion of this facility. The District conducts an average of 172 interments per year and an average of 46 inurnments per year at this site. The District informed LAFCo that there is adequate capacity for the next 30 years, specifically if cremation trends in Fresno County continue to rise.

This facility is an irrigated cemetery with one existing on-site well. Groundwater is drawn for irrigation purposes using a 40 horsepower turbine pump.

- **Del Rey Cemetery**, the site encompasses approximately one acre and is located along McCall Avenue approximately one-quarter mile south of East American Avenue. The District conducts an average of two interments per year and one inurnment service per year at this site. The District informed LAFCo that all plots at this facility have been sold. Burials are limited for individuals that previously purchased a plot area at this facility.

This facility is ~~a non-irrigated~~ with groundwater obtained from cemetery; however, ~~there is~~ one existing on-site well. Groundwater is drawn using a seven horsepower turbine pump. This facility does not have an office building or a shop on site.

- **Salem Cemetery**, this site encompasses less than half an acre and is located along Muscat Avenue and west of McCall Avenue. ~~The District designates this cemetery as a non-irrigated facility.~~ The District conducts an average of one interment service per year and no inurnments at this facility.

This facility is ~~a non-irrigated cemetery~~; however, ~~there is~~ with groundwater obtained from one existing on-site well. Groundwater is drawn using a two horsepower submersible pump. This facility does not have an office building or a shop on site

- **Fairview Cemetery**, this site encompasses approximately one acre located on East McKinley Avenue approximately a quarter mile east of Bethel Avenue. The District conducts an average of one inurnment service every two years at this facility.

This facility is ~~a non-irrigated cemetery~~. ~~This facility has~~ with groundwater obtained from one existing on-site well. Groundwater is drawn using a five horsepower turbine pump. This facility does not have an office building or a shop on site

- **Bethel Cemetery**, this site encompasses less than two acres located along East Central Avenue immediately east of South Indianola Avenue. The District informed LAFCo that

there were no services held at this facility during fiscal year 2015-16. This facility does not have an office building or a shop on site

This facility is irrigated with groundwater obtained from a non-irrigated cemetery. This facility has one existing on-site well. Groundwater is drawn using a seven horsepower turbine pump.

As noted earlier, the District informed LAFCo that each cemetery site has one underground private well. The District informed LAFCo that well capacity data and well size specifications are limited, an unknown at this time. ~~The District informed LAFCo that~~ Primary water usage at each cemetery site is for office or shop uses irrigating lawn areas within the facilities. The District informed LAFCo that each well provides adequate capacity.

The District informed LAFCo that ~~Only Sanger Cemetery draws groundwater for irrigation purposes. That well irrigation pumps within this facility is~~ on an automatic timer. The District tracks its irrigation water usage by monitoring pump run times. During the dry years, the District reduces its well pump run time by 25 percent.

Previous Cemetery under District Ownership – Akers Cemetery

Akers cemetery is a site previously under the District's jurisdiction. In 2006, the District sold this site to a private landowner and the District relinquished its responsibilities sustaining this cemetery site. Akers cemetery encompassed approximately two acres within Fresno County Assessor Parcel Number, 333-330-13. This previous cemetery site is located along Timmer Springs Road, near the Belmont Avenue and Timmer Springs Road intersection.

According to the Cemetery Preservation Alliance (CPA), the original cemetery site was owned by Harvey Akers circa 1854. At that time, Mr. Akers owned majority of the land surrounding the current cemetery site. Prevalent families near the cemetery's vicinity included the Akers, Caldwell, and Hill families.²⁹ According to CPA, there are 55 known burial plots within the former Akers cemetery site.³⁰

In 1955, the then Sanger Cemetery District assumed responsibility of Akers Cemetery due to lack of knowledge and management of interment records.³¹ Akers Cemetery was under the Sanger Cemetery District jurisdiction for approximately 50 years. During this service review, the District informed LAFCo that this cemetery site had been inactive for several years prior to being sold in 2006.³²

²⁹ Interment.net, Cemetery Public Records, http://www.interment.net/data/us/ca/fresno/akers_troad/akers_trimmer.htm

³⁰ Ibid.

³¹ Cemetery Preservation Public Alliance. <http://www.savinggraves.net/index.php/california/118-endangered-california-cemetery-reports/258-akers-cemetery-centerville-fresno-county>

³² LAFCo communication with District General Manager, June 13, 2017

DISTRICT FINANCES

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

The District prepares and adopts an annual budget on or before August 30th of each year in a manner consistent with the requirements of its principal act.³³ The District's budget projects anticipated revenues and expenditures using line items for the upcoming fiscal year. The District reports its financial activities using two major governmental funds:

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

The District's primary source of revenue is the annual property tax charged to all parcels within the District's boundaries. The District receives its share of the 1% property tax based on its pre-Proposition 13 level of taxation through the Fresno County Auditor-Controller/Treasurer-Tax Collector. The District also receives revenue from plot sales, services rendered, intergovernmental agreements, and land interest generated by sold plots, operation grant funding, contributions, and capital grants.³⁴

During fiscal year (FY) 2015-2016, the District budget amounted to \$1,581,010. The District's expenditures amount to approximately \$883,239. At the time this MSR was prepared, the District had not outstanding long-term loans or debt.

The District on average has approximately \$607,773, in cash with the Fresno County Treasury, and approximately \$89,997 cash in its bank account not in reserve. The District's annual total available cash average is approximately \$697,771.

The District's annual property tax revenue amounts to an average of approximately \$289,208. Additional revenues are generated from interest rates earned on District bank accounts and the endowment fund. The District's budget identifies \$5,770 of interest earned from its bank accounts, and \$13,292 in all other revenue sources. The District's revenue program anticipates \$574,969 to be generated from goods and services provided by the District. As previously indicated, the District's FY 2015-16 budget amounted to \$1,581,010.

The District's budget identifies several expenditures that are summarized in three large categories: Employee Salaries, Service and Supplies, and Fixed Assets. The District's employee salary and benefits category is the largest expenditure at \$600,885 of the District's budget. It includes the District's payroll, social security, employee retirement plans, workers

³³ HSC sec. 9070-9079 *et seq.*

³⁴ Sanger Cemetery District, Report on Audit of Financial Statement for Year Ended June 30, 2015.

compensation, and insurance costs. The District's service and supplies budgets identifies \$208,854, which allocates funding toward household expenses, liability insurance, and facility maintenance and operational costs. Under the District's fixed assets category, \$73,500 are allocated toward District equipment, improvement of cemetery sites, and property purchases. The District's total expenditures for FY 2015-16 amount to approximately \$883,239.

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

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

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

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

In the auditor's report dated June 30, 2015, the District's assets exceeded its liabilities by \$2,728,475. Of this amount, unrestricted net position of \$299,599 may be used to meet the District's ongoing obligations to customers and creditors.

At the end of June 30, 2014, the District's assets exceeded its liabilities by \$2,565,230 with unrestricted net position equaling \$219,846. Total net position increased by \$163,245 for the year ended June 30, 2015. For the year ended June 30, 2014, total net position increased by \$118,305.

Net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2015, the District's assets exceeded liabilities by \$2,728,475. A significant portion of the District's net position (38 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding.³⁵ Capital assets are used to provide services to customers and they are not available for future spending. The District had \$1,405,360 (52 percent) of the District's net position restricted for specific uses and is not available for future spending.

As of June 30, 2015, the District's governmental funds reported combined ending fund balances of \$2,056,825, an increase of \$143,367 in comparison to the prior year, FY 2014-15. Of the

³⁵ Sanger Del Rey Cemetery District, Report on Audit of Financial Statements for Year Ended, June 30, 2015.

combined ending fund balance, \$640,778 is unassigned and available for spending at the District's discretion.

According to the Auditor's report, the District's general fund budget for the year ending June 30, 2016, does not project neither a surplus in revenue nor a revenue deficit.³⁶ Compared to the current year, revenue is anticipated to decrease by \$18,673 while expenditures are expected to increase by \$39,055. Capitol overlay is expected to increase by \$27,133, salaries, wages and employee benefits are expected to increase by \$44,873, and services and supplies are expected to decrease by \$32,951 compared to the previous year. According to the District, service rates charged customers were not anticipated to increase in the 2015-16 fiscal year.³⁷

LAFCo notes that the District contributes to the California Public Employees' Retirement System (PERS), an agent multiple employer public employee retirement system that acts as a common investment and administrative agent for participating public agencies in California. For year ended on June 30, 2015, the District's total payroll for all employees totaled \$349,886.³⁸ Payments by the District to the PERS plan during the same year aggregated to \$52,723. As of June 2015, the District is working with PERS to address the unfunded pension obligation of \$303,841 for its proportionate share of the net pension obligation.

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.

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

- Del Rey Community Service District
- Kings River Conservation District
- County Service Area #5 (Wildwood Estates)
- County Service Area #47 (Quail Lake Estates)
- Fresno County Fire Protection District
- Consolidated Irrigation District
- Fresno Irrigation District
- West Fresno Red Scale Protection District
- Sierra Resource Conservation District
- Kings River Water District
- City of Sanger
- City of Fresno

Outside of district consolidation or joint use of cemeteries, the opportunities for shared facilities are limited to administration and/or equipment.

³⁶ Ibid.

³⁷ Ibid.

³⁸ Sanger Del Rey Cemetery District, Notes to the Financial Statements for the Year Ended June 30, 2015.

GOVERNMENT ACCOUNTABILITY

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

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

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

Fresno County is not responsible for providing any income or support to the District. Public Cemetery District Law requires trustees to exercise their independent judgment on behalf of the interests of the residents, property owners, and the public as a whole and to represent the interests of the public as a whole and not solely the interests of the Board of Supervisors.³⁹

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.⁴⁰ The current District board of trustees' terms are staggered and are set to expire in consecutive years as follows; term ends 2019, 2020, and 2021. The District's board of trustees may receive a monthly "Trustee Fee" in the amount of \$100 for attending each meeting not to exceed four meetings per month. None of the District's board of trustees participate in the optional stipend.⁴¹ 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 full-time ~~an~~ office assistant, one grounds supervisor, and four cemetery grounds men. The District's daily operations are performed by seven full-time employees. The District has adopted policy that defines the District's personnel structure and its administrative hierarchy.

Regular board meetings are held on the third Wednesday of each calendar month at 1:30 p.m. at the Sanger Del Rey Cemetery District office located at 568 South Rainbow Avenue, Sanger, CA 93657. 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

³⁹ HSC section 9022.

⁴⁰ HSC section 9024.

⁴¹ Mailed communications with District GM June 12, 2017

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. If a public member desires to present to the board, the person should to contact the District general manager in advance.

The District has a website (<http://www.sangerdelreycemetery.com/>) that includes its mission statement, contact information, business hours, agency history, cemetery rules, grave locator data, agency budget and financial data, and board meeting information including meeting minutes and agendas. If an individual cannot find specific District information on the website, he/she is encouraged to contact the District's general manager.

One full-time general manager is responsible for the daily operations of the District, with the support of one part-time office assistant, one grounds supervisor, and four cemetery grounds men. The general manager is responsible for arranging burials, cemetery premises maintenance, and the preparation of the annual district budget. The District's office assistant is responsible for financial accounts, billing books, and payroll. The five grounds men are full-time employees and help maintain the District's ground facilities and assist with burial events.

As of January 1, 2004, statute requires that all public cemeteries adopt policies and procedures, including bidding regulations, governing the purchase of supplies and equipment.⁴² 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 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.⁴³ The CSDA is the association that provides a strong voice for all independent special districts in the State by promoting legislative representation, educational resources, and special district support and collaboration.

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

⁴² HSC section 9043.

⁴³ California Association of Public Cemeteries, http://www.capc.info/about_CAPC.html, May 5, 2017.

ANY OTHER MATTERS RELATED TO EFFECTIVE OR EFFICIENT
SERVICE DELIVERY

Sustainable Groundwater Management Act

The District's jurisdictional boundaries overlap with the North Kings Groundwater Sustainability Agency and Central Kings Groundwater Sustainability Agency (GSA).⁴⁴ However, the District's facilities and underground wells are in solely in the Central Kings Groundwater Sustainability Agency (CKGSA). 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.⁴⁵ 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 Central Kings Groundwater Sustainability Agency (CKGSA) is comprised of Consolidated Irrigation District (CID), Fresno County, Kings County, and Tulare County. Sanger Del Rey Cemetery District is represented by CID and Fresno County as it pertains to participation with future recharge programs, and interaction with the CKGSA.⁴⁶ Likewise, CKGSA and its member agencies together will undertake the implementation of state legislation within the portion of the Kings Sub basin underlying the GSA's boundary.⁴⁷

The District's five facilities are noncontiguous throughout the Sanger Del Rey area. Underground wells are located at all cemeteries facilities within the District's jurisdiction. During the preparation of this MSR, the District informed LAFCo that it does not track its underground pumping with respect to volume; gallons per minute, gallons per hour, or acre-feet. ~~As previously mentioned only Sanger Cemetery draws water for irrigation purposes.~~

Sanger Del Rey Cemetery District Public Feasibility Impact Fee Study

As indicated earlier, in 2008 the District completed a "Public Facilities Impact Fee Study" that outlined the District's anticipated impacts on its facilities generated by future residential development in the cities of Sanger, Fresno, and surrounding unincorporated communities. As envisioned, the District would need support of local jurisdictions with land use authority to

⁴⁴ California Department of Water Resources, SGMA Portal, <http://sgma.water.ca.gov/portal/gsa/print/211>.

⁴⁵ California Department of Water Resources, SGM Sustainable Groundwater Management, <http://www.water.ca.gov/groundwater/sgm/gsa.cfm>.

⁴⁶ LAFCo communication with CID General Manager, May 4, 2017.

⁴⁷ California Department of Water Resources, SGMA Portal, <http://sgma.water.ca.gov/portal/gsa/all>.

implement and collect the proposed impact fees. The Study was adopted by the District with the recommendation to present the Study's findings and fee program to the Fresno County board of supervisors (BOS). On September 9, 2008, the District presented to the Fresno County BOS as an informational item; the BOS took no action. LAFCo notes that the proposed impact fee of \$165 on each new home constructed inside the District's boundaries did not receive County BOS support.⁴⁸ LAFCo observes that the District's Study presents a valid concern, and remedy to financial challenges that many special districts in Fresno County experience annually. LAFCo encourages the District to consider reemploying a similar type of Study that can ultimately be implementable.

⁴⁸ Report to Fresno County Board of Supervisors, Subject: Sanger/Del Rey Cemetery District Public Facilities Impact Fees, September 9, 2008, <http://www.co.fresno.ca.us/viewdocument.aspx?id=30487>.

2. MSR DETERMINATIONS

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

1. GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA

- Population concentrations within the District occur in the City of Sanger, the unincorporated communities of Centerville, Del Rey, Quail Lake Estates, and Wildwood Estates. A substantial portion of the District's service area lies in the unincorporated areas of Fresno 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 Sanger. Sanger's General Plan designates urban uses for the area inside the City's SOI.
- According to the ACS U.S. census tracts/block group units located within the District, there is an estimated total population of 65,883 people inside the District's boundaries.
- By 2025, the District anticipates that it will bury approximately 2,397 to 4,444 residents throughout the District's facilities.
- 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

- During the preparation of this service review, LAFCo identified four areas that satisfied at least three DUC criteria as defined by Commission Policy. These areas are shown on figure two and described in 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.

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

- The District's infrastructure consists of five noncontiguous cemeteries. The District has a combined cemetery land inventory of approximately 66 acres. The District's five cemeteries are Sanger, Del Rey, Salem, Fairview, and Bethel cemeteries.
- The District owns approximately 66 acres of cemetery facility land intended for future District use. The District informed LAFCo that each of its facilities has adequate interment capacities for the next 20 to 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 informed LAFCo that each cemetery site has one underground private well. The District informed LAFCo that well capacity data and well size specifications are limited, an unknown at this time.
- The District informed LAFCo that primary water usage at each cemetery site is for office ~~or shop~~ irrigation of lawn areas. The District informed LAFCo that each well provides adequate capacity.
- ~~Only Sanger Cemetery draws groundwater for irrigation purposes.~~ The irrigation pumps within this each facility is on an automatic timer. The District tracks its irrigation water usage by monitoring pump run times. During the dry years, the District reduces its well pump run time by 25 percent.

4. FINANCIAL ABILITY OF AGENCY TO PROVIDE SERVICES

- 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.
- The District receives revenue from plot sales and services, intergovernmental agreements, and land interest generated by sold plots, from fees charged for services provided, operation grant funding, contributions, and capital grants.
- The District's financial practices conformed with generally accepted accounting principles (GAAP). The District has an established endowment fund that could be used to maintain burial lots and the cemetery in perpetuity. The fund is financed from user fees that have been kept to a minimum.

5. STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES
- Outside of district consolidation or joint use of cemeteries, the opportunities for shared facilities are limited to administration and/or equipment.
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's board of trustees may receive a monthly "Trustee Fee" in the amount of \$100 for attending each meeting not to exceed four meetings per month. None of the District's board of trustees participate in the optional stipend.
 - 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. The District's General Manager is assisted by an office assistant, one grounds supervisor, and four cemetery grounds men. The District's daily operations are performed by seven full-time employees.
 - The District is a member of the California Association of Public Cemeteries (CAPC), California Special District Association (CSDA).
 - 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 and Central Kings Groundwater Sustainability Agency (GSA). However, the District's facilities and underground wells are in solely in the Central Kings Groundwater Sustainability Agency.

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 Sanger. Sanger's General Plan designates urban uses for the area inside the City's SOI.
- Population concentrations within the District occur in the City of Sanger, the unincorporated communities of Centerville, Del Rey, Quail Lake Estates, and Wildwood Estates. The largest population concentration within the District occurs inside the City of Sanger. A substantial portion of the District's service area lies in the unincorporated areas of Fresno County.
- Within the District's service area, the County of Fresno is the land use authority for unincorporated territory, and the City of Sanger is the land use authority for the incorporated territory.
- The City of Sanger's incorporated boundaries encompasses 3,680 acres; and, Sanger's SOI encompasses 6,873 acres. There are 3,193 acres inside the existing Sanger SOI available for future annexation and urban development. According to the City of Sanger's general plan, over the course of a 20-year planning period, the City's growth rate has maintained a steady 2.3% growth rate. Sanger's general plan anticipates reaching 30,000 residents by 2025.

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

- The District has combined cemetery facilities interment area of approximately 66 acres. The District informed LAFCo that each of its facilities have adequate interment capacities for the next 20 to 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.
- In 2008, the District completed a "Public Facilities Impact Fee Study" that outlined the District's anticipated facility impacts created by future residential development in the Cities of Sanger, Fresno, and surrounding unincorporated communities. The Study anticipated that the District's population will reach 118,000 residents by 2025.
- The District informed LAFCo that each cemetery site has one underground private well. The District informed LAFCo that well capacity data and well size specifications are limited, an unknown at this time. The District informed LAFCo that primary water usage

at each cemetery site is for ~~office or shop~~ uses irrigation of lawn areas within the facilities. The District informed LAFCo that each well provides adequate capacity.

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 Sanger Del Rey 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 Sanger Del Rey Cemetery District SOI.
6. LAFCo encourages the District to consider reemploying a similar type of Study as the 2008 Sanger Del Rey Cemetery District "Public Facilities Impact Fee Study" that can ultimately be implementable.

5. ACKNOWLEDGEMENTS

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

Available Documentation – documents used for the preparation of this report consist of public records and are available at the Fresno Local Agency Formation Commission Office located at:
Fresno Local Agency Formation Commission
2607 Fresno Street, Suite B
Fresno, California 93721

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

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