



Orange County Cemetery District Operating Budget

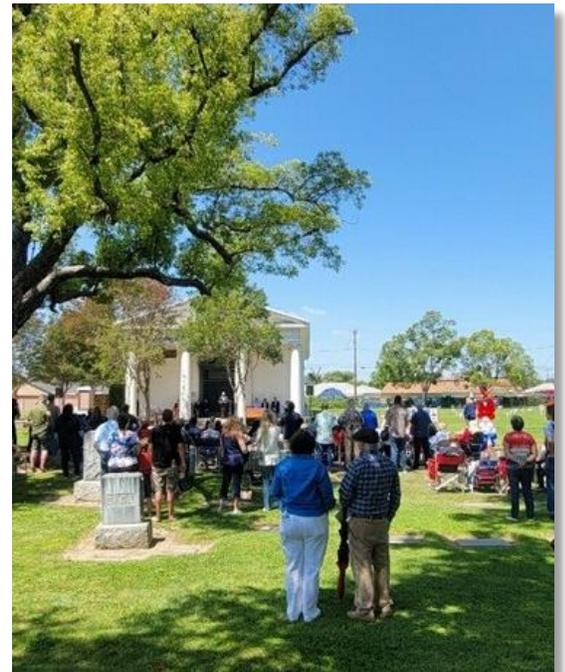
July 1, 2023 – June 30, 2024

BUDGET ADOPTION DATE – JUNE 13, 2023

25751 Trabuco Road
Lake Forest, CA 92630



*Wreaths Across America Program
Santa Ana Cemetery*



*Memorial Day Program
Anaheim Cemetery*



*Memorial Day Program
El Toro Memorial Park*

**Orange County Cemetery District Operating Budget
Fiscal Year 2023-2024**

Prepared by District Management
occemeterydistrict.com

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Orange County Cemetery District

Introduction

TRANSMITTAL LETTER

Board of Trustees

Noel Hatch
Maribel Marroquin
Vladimir Anderson
Kelly Rivers
Cynthia Ward



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Lake Forest, CA 92630-4348
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September 1, 2023

To the Board of Trustees:

On behalf of the Orange County Cemetery District and its staff, I am pleased to present the Operating Budget for Fiscal Year 2023-24. This budget has been prepared to meet the challenges facing the District, including inflation and cost of living increases, depleting inventory and capital construction costs for the District's fourth cemetery. The budget reflects the District's dedication to provide high-quality customer service with a commitment to prudent fiscal management by developing policies and processes that are efficient and cost effect.

The most significant topics facing the District in FY 2023-24 are:

- Inflation is a crucial factor for both the operations and customers of the District. Inflation has resulted in cost increases in the District's operating expenses for fuel, equipment maintenance, grounds maintenance, utilities, and re-sale inventory (i.e. vaults, vases, urns). As a result of inflation, the costs of interment services are increased in this budget to match the Consumer Price Index (CPI).
- Continued impacts of depleting in-ground interment space inventory. In order to slow the depletion of in-ground interment space inventory, pre-need customer purchases were limited to one in-ground casket space per Orange County address beginning in April 2022. Currently, only El Toro Memorial Park is selling at-need in-ground interment spaces and all families from Anaheim and Santa Ana Cemetery are being referred to El Toro Memorial Park for full casket burials. Staff is investigating the closure of existing roads to create additional casket spaces at the El Toro Memorial Park and Santa Ana Cemetery. It is anticipated that the in-ground casket interment space inventory is projected to be sold out by the end of 2026.
- Ongoing development of the fourth District cemetery is contingent upon plan approvals by the City of Anaheim Planning Commission and City Council. The fourth cemetery is currently projected to be operational in FY 2026-27.

FY 2023-24 Financial Outlook

The Fiscal Year 2023-24 Budget is based on total revenues of \$8,936,325 and total operating expenses of \$5,141,801. General Fund is comprised of \$8,136,325 in revenues and \$5,141,586 in operating expenditures; Endowment Revenue is comprised of endowment fees of \$475,000, endowment interest revenue of \$325,000 and minimal investment administrative expenditures.

General Fund revenues are estimated to decrease as a result of decreased pre-need interment space purchases due to depleted full casket space inventory, offset by increased fees for interment services and taxable sales, and increased level of interment services at El Toro Memorial Park. Property Tax revenues are projected to increase by approximately 3% based on the quantity of property sales and market increases in property values. General Fund expenditures are estimated to decrease as a result of reduction in salary and benefit costs, grounds maintenance, professional services, and special department expenses (resale items).

I want to thank District staff for their efforts in prudent management of District resources, enabling the District to streamline processes and reduce expenses whenever possible without reducing the levels of service necessary to meet the demands of exceptional customer service and responsible facilities maintenance.

I want to thank the Finance and Investment Committee for their leadership and stewardship of the District's finances. I also want to thank the Board of Trustees for their leadership and support of the highest level of prudent fiscal management, and for providing the vision, policies, and resources to develop and implement this budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Tim Deutsch', enclosed within a hand-drawn oval shape.

Tim Deutsch
General Manager

DISTRICT VISION, MISSION & VALUES

Vision Statement: The Orange County Cemetery District maintains four cemetery properties with the collective capacity to accommodate the future needs of County residents. All facilities and operations consistently meet a prescribed set of requirements known as The District Standard, and sound financial management has assured that the Endowment Fund, all existing and projected capital expansion priorities, and all ongoing operating expenses are fully funded. The District attracts and retains a highly qualified, stable workforce and the Trustees are highly skilled in policymaking, oversight and the evaluation of emerging opportunities and challenges. Enjoying a reputation for a caring commitment to the families they serve, the District regularly engages the public and has built positive relationships with appropriate local governments and special districts, and with every mortuary serving Orange County.

Mission Statement: To manage and maintain Orange County's public cemeteries in a manner that preserves their beauty, dignity, historical and cultural values, and offers affordable interment service for county residents.

Values: The trustees and employees of the Orange County Cemetery District are committed to the following values:

Integrity Respect Accountability Responsiveness
Empathy Transparency Appreciation of Diverse Needs

DISTRICT PROFILE

For over a century our cemeteries have been chosen as the final resting place for County residents and their loved ones. The early settlers and pioneers of Orange County are memorialized by the many monuments located throughout the grounds.

The four cemeteries, Anaheim Cemetery, El Toro Memorial Park, Santa Ana Cemetery and the new Anaheim Hills property, are owned and operated by the District, and are among the County's oldest and most established, with each having recorded burials prior to 1900. Although privately owned in the beginning, the cemeteries were formed into separate independent districts in 1926. In 1985 the districts were consolidated under one governing board to create the Orange County Cemetery District.

The Orange County Cemetery District is an independent special district governed by an appointed Board of Trustees who serve four-year terms. Our boundaries encompass the entire County of Orange and include cemetery locations in Anaheim, Lake Forest and Santa Ana.

Orange County residents may purchase interment rights from an authorized representative of the District at the business office located on the cemetery grounds. In the past year, the District continued its high sales and services; 1,442 interment spaces were sold and 1,213 interment services were performed. The District provides residents with a selection of services including traditional ground burials, niches, rose garden cremation burials and specially designed urn gardens.

The District receives property tax revenue, which helps keep the cost of interment spaces more affordable to Orange County residents and taxpayers as compared to private cemeteries around the County.

The District cemeteries are “endowment care” cemeteries. This means that the District collects an endowment fee for each interment space or niche which is placed into an investment fund strictly for the perpetual care and maintenance of the grounds.

DISTRICT OFFICIALS

Board of Trustees



Maribel Marroquin
Trustee – District 1



Kelly Rivers - Chair
Trustee – District 2



Vladimir Anderson
Trustee – District 3



Cynthia Ward – Vice Chair
Trustee – District 4



Noel Hatch
Trustee – District 5

District Management



Brenda Manriquez
Finance Manager



Tim Deutsch
General Manager



Mary Funk
Administrative Manager

DISTRICT OPERATIONS

The Orange County Cemetery District has four cemeteries which operate independently, under the overall District budget. There is a manager, lead worker and groundskeepers at each location who are responsible for the day-to-day activities.

ORGANIZATIONAL CHART



DISTRICT FACILITIES



Anaheim Cemetery

The Anaheim Cemetery is located at 1400 E. Sycamore Street. This 15-acre park-like cemetery was founded in 1866. The Cemetery provides visitors with historical ties to the early development of Anaheim and Orange County. This historical landmark is home to the oldest community mausoleum on the west coast (built in 1914) and four private family mausoleums of prominent local families. Taking a stroll through the cemetery under the majestic camphor trees, you will see interments dating back to the late 1800's as indicated by the fantastic upright monuments, stones and markers.

El Toro Memorial Park

The El Toro Memorial Park is located at 25751 Trabuco Road in the City of Lake Forest. With gentle rolling hills and a serene park like setting, this beautiful 25-acre cemetery offers some beautiful scenery and majestic California Oaks, which pre-date the original development of the cemetery in 1896. This cemetery also serves as the home to the District Office.



Santa Ana Cemetery

The Santa Ana Cemetery is located at 1919 E. Santa Clara Avenue. Founded in 1870, the 29 acres that make up Santa Ana Cemetery is a silent testimonial to the history of this community. The grounds hold the interments of hundreds of early settlers, pioneers, and veterans; several historic Orange County families are interred at the cemetery. The monuments, lawns and majestic trees provide a beautiful setting that combines the old with the new at this historic site. The cemetery shares its border with two other private cemeteries.

Fourth Cemetery – Anaheim Hills

As of April 2, 2019, the District took possession of an Anaheim Hills property that was transferred from the County of Orange. The 283.3-acre property is in the planning review phase with the City of Anaheim and ongoing meetings are taking place with the site development team. The cemetery is tentatively expected to be opened within the next two to three years.

STRATEGIC & LONG-RANGE FINANCIAL PLANS

STRATEGIC PLAN

The District conducted a full-scale strategic planning process in 2014 that resulted in a guiding principles document for the next five years. This strategic plan included detailed plans and goals through 2019, at which time, a follow-up assessment was scheduled to begin immediately preceding the COVID-19 pandemic. At that time, the Board of Trustees and District management opted to postpone the strategic plan update until in-person meetings recommenced. Regardless, the original 2014 strategic plan has continued to serve as the vision, mission, values and goals for the District.

The Strategic Plan consists of the [Vision, Mission and Values](#) and specific goals in order to fulfill them. Detailed information of the eight strategic vision statements, associated core strategies and status of the District's progress are included as [Appendix A](#).

LONG-RANGE FINANCIAL PLANS

The District's strategic planning and budgeting decisions are based on a number of statistical, economic and financial models. The specific tools used include but are not limited to:

- ***General Fund Operating Projections***

The District has developed a 5-year plan for general fund cemetery operations based on multiple assumptions and estimates as documented in the [Five-Year General Fund Projections](#) schedules.

In addition, the District developed a 30-year revenue and expenditure forecast to determine the feasibility of borrowing for the development of the fourth cemetery. This analysis was presented to the Board of Trustees as part of the [New Cemetery Development Financing](#) July 2022 agenda packet.

Risks: While these plans use the most current estimates and data available, there are inherent risks to long-term projections. Some of the significant risks include:

- Decline in available interment space inventory
- Unforeseen capital needs
- Compensation and benefit package increases
- Increases in pension and OPEB costs (including unfunded liabilities)
- Decrease in interest rates causing reduced interest income

Mitigating Factors: The District has developed these strategies to mitigate the risks:

- Add niche spaces to existing cemeteries
- Development of fourth cemetery
- Annual analysis of Pension UAAL for potential pre-payment
- Lump sum pre-payment of current year pension contributions at discounted rate
- Invest available endowment principal and interest funds in 5-year ladder to take advantage of increasing returns

- ***Endowment Study***

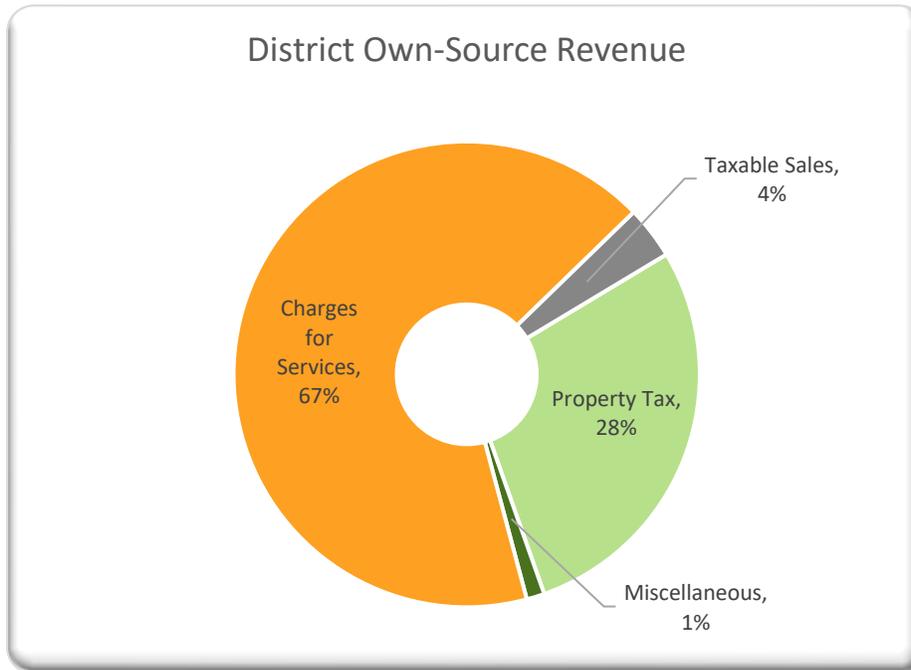
In 2016, the District approved an update to the “Actuarial Analysis of the Financial Obligations of the Orange County Cemetery District” as it pertains to the Cemetery Endowment Fund. The purpose of the original study and update was to analyze the District’s ability to fulfill its perpetual care obligation for the three District cemeteries. After analyzing all of the operational revenue and expense, consideration of the use of the Endowment Income Fund and ongoing recommended inflationary adjustments, it was determined that the District will be able to pay all of its obligations including perpetual care, for the 100-year time horizon in the study. An update to the endowment study was completed in May 2022 and included the fourth cemetery revenue and expenditure forecast and loan repayment requirements.

- ***Capital Expenditures***

The District has developed 5-year plans for [Capital Expenditures](#) and [Equipment Replacement](#). The repairs and replacements are based on estimated useful lives of District buildings/structures and equipment. This plan is a work in progress that is updated and reviewed by the Board of Trustees as part of the annual budget process.

DISTRICT REVENUE SOURCES

The District has multiple revenue sources including property taxes, charges for services, taxable sales, interest earnings and miscellaneous revenue. The breakdown of these revenue sources are depicted as the applicable percentage of total revenues for FY 2022-23 for all funds



Source: OC Cemetery District FY 2022-23 unaudited financial statements

Forecasting Method by Type of Revenue

Property Tax	Prior year actuals + % increase (as supplied by County of Orange Department of Finance)
Charges for Services	Prior year actuals adjusted for available sellable inventory & current interment trends at District properties
Taxable Sales	Prior year actuals adjusted for current interment trends at District properties
Miscellaneous	Primary revenue source is cell tower leases Prior year actual + contracted annual increase (3% for Crown Castle & CPI % for AT&T)

FINANCIAL PRACTICES & FUND STRUCTURE

The District’s accounting and budgetary records are maintained using a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when “measurable and available” and expenditures are recognized when the liability is incurred, with the exception of certain accrued liabilities not liquidated with current funds. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. For this purpose, the District considers revenues to be available if they are collected within a 60-day period to pay current liabilities at the end of the fiscal year. The budget detailed in this document is used as a management tool for projecting and measuring revenues and expenditures.

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The District presents three funds; details of these funds are included in the following table.

Fund Name	Fund Type	Major Fund	Budget Summary Presented	
			Revenues	Expenditures
General Fund	Governmental	Yes	Yes	Yes
Endowment Income Fund	Governmental – Special Revenue	Yes	Yes	Yes
Endowment Principal Fund	Permanent	Yes	Yes	No ⁽¹⁾

⁽¹⁾ Endowment Principal Fund cannot be legally expended by the District

General Fund

The General Fund is the primary revenue source of the services that each of the District cemeteries offer; the cemeteries include the Anaheim Cemetery, El Toro Memorial Park and the Santa Ana Cemetery.

Other Funds

The other funds include the Special Revenue Fund and Permanent Fund. These special funds include the Endowment Income Fund (special revenue fund) and the Endowment Principal Fund (permanent fund). Each fund type is described in this report and a budgetary financial summary is provided for each.

Comparison Between Budget and Financial Reporting

The Annual Comprehensive Financial Report (ACFR) of the District shows the status of the City’s finances on the basis of GAAP. In most cases this conforms to the way in which the District prepares its budget. There are some exceptions that are listed in the following table:

Reporting Differences	ACFR	Operating Budget
Compensated Absences	Liabilities expected to be liquidated with expendable available financial resources are accrued as earned by employees Recorded as long-term liability on “Statement of Net Position”	Liabilities expended when paid
Capital Outlay	Recorded as Capital Assets on “Statement of Net Position”	Recorded as General Fund current year expenditures
Depreciation Expense	Recorded as expense on “Statement of Activities”	Not recorded
Gain and losses on disposal of fixed assets	Recorded on GAAP basis on “Statement of Activities”	Not recorded
Expenses	Recorded on GAAP full accrual basis	Recorded on modified accrual basis
Revenues	Recorded on GAAP full accrual basis	Recorded on modified accrual basis
Interest Income	Recorded on GAAP basis with interest receivable and accrued interest income	Recorded in the period interest is expected to be received

FINANCIAL POLICIES

Orange County Cemetery District financial policies include many of the District's financial management practices that are used by District staff as guidelines for operational and strategic decision making related to current and future financial matters. The purpose of establishing these policies is to set parameters in which the District can operate to best serve its community. Some policies are flexible when they are utilized by District staff as management tools to monitor the District's finances, while others are restrictive to emphasize accountability.

These policies are drafted as living documents to maintain their effectiveness in order to accommodate changes. District staff and Board Trustees review these policies periodically to accommodate minor changes to the existing policy or major changes in financial priorities as approved by the Board of Trustees at its sole discretion. The District's FY 2023-24 Annual Operating Budget is in compliance with the relevant financial policies, as identified below.

The District's primary financial policies encompass the following areas:

- Purchasing and Public Works Contracts
- Budgeting and Capital Asset Management
- Investments
- Reserves and Fund Balance
- Setting and Reviewing of Fees (Revenue)
- Debt Management

Several of the Financial Policies have direct impact on the construction of the budget:

- Reserves – District maintains an operating reserve at least equal to 50% of budgeted annual operating expenses, excluding capital expenditures and debt service.
- Fund Balance – District reviews unassigned fund balance for funds that are not immediately needed of operations and commits them toward Cemetery Development (for development of future 4th cemetery). These commitments can be eliminated or re-distributed by resolution at any point by the Board of Trustees for current operations.
- Liquidity – District maintains a liquidity reserve to ensure adequate cash is on hand to cover expenses in those months where expenses outpace revenues. Property tax payments (accounting for 40% of total revenue) are received in December and in April through property tax assessment allocations from the County of Orange.
- Capital Asset Management – District protects its investment in its capital assets by budgeting for their adequate maintenance and replacement as a priority (as detailed in the “Five-Year Capital Improvement Schedule”)
- Budget Monitoring/Management – District maintains an economic uncertainty fund in each year's operating budget that equals 5% of the total operating expenditures budget to fund any unforeseen, unbudgeted operational needs.
- Revenues – District sets fees annually to cover current and perpetual care costs and to comply with the California Health & Safety Code Section 9068(a).

Policies for Future Consideration

Due to the District's expansion to a fourth cemetery, the nature and complexity of the financial oversight will be changing and additional formal financial policies are being considered for adoption and implementation.

The new policies for consideration during Fiscal Year 2023-24 encompass the following areas:

- Structurally Balanced Budget
- Revenue
- Expenditures
- Long-term Financial Planning
- Accounting and Financial Reporting
- Risk Management and Internal Controls
- Pension and OPEB Funding



The complete current Board Policy Manual can be found on our website at:
<https://occemeterydistrict.com/BoardPolicy>

BUDGET PROCESS & SCHEDULE

During the budget process, the General Manager, Finance & Accounting Manager and Administrative Manager work with staff and the Finance & Investment Committee to develop and review the current and proposed budgets. Board and staff work together to establish budget goals. The General Manager, Finance & Accounting Manager and Administrative Manager begin to assemble the budget documents in March.

FY 2023-24 Budget Calendar

- February 8 - General Manager met virtually with Cemetery Managers to discuss current year projects and requested input on operational needs for the FY 2023-24 budget
- March 8 - General Manager met with Cemetery Managers to review proposed projects, staffing levels, maintenance needs and equipment purchases
- April - General Manager and Finance & Accounting Manager worked to gather information and to prepare for the Gann Limit, preliminary budget, fee review summary, reserves and fund balances
- May 10 - Review preliminary operations budget, capital improvement budget and fees analysis with Cemetery Managers and management staff
- May 25 - Finance & Investment Committee was scheduled, however cancelled due to a lack of quorum. Committee Chair recommended staff provide a full presentation at the June 13 Board meeting
- June 13 - Board reviewed and approved the GANN Appropriations Limit, Fee Adjustments and the 2023-24 Fiscal Year Budget.

Note: Finance & Investment Committee meeting on May 25, 2023 and Board of Trustees Regular meeting on June 13, 2023 were both publicly noticed meetings in compliance with the Brown Act. Both meetings allowed for public comments, but no public comment was offered regarding the budget for or at either meeting.

Budget Adoption Date

The budget is required by law to be adopted prior to August 30th (H&S Code Section 9070(a)). For FY 2023-24, a budget with operating expenditures less than operating revenues was adopted on June 13, 2023.

Budget Amendments

The budget is reviewed mid-year by the Finance and Investment Committee to identify any potential overages in the total appropriations that would require a budget amendment. If amendments are recommended, the action is taken to the Board of Trustees at the following regular monthly meeting.

Balanced Budget

The budget shall be balanced for each budgeted fund. The District considers the budget balanced when total expenditures are equal to total revenues. However, the budget is also balanced in situations where total expenditures are less than total revenues, which is technically a surplus. There are also instances when the District might plan to spend fund balances from previous years on one-time or non-routine expenditures. The District considers the budget to be balanced in this case also, provided the funding from previous years is available, and a plan is in place to not build ongoing expenditures into this type of funding. This type of balanced budget is especially prevalent when capital projects are budgeted using proceeds from the issuance of debt.

Scenario One: revenues = expenditures
Scenario Two: revenues > expenditures
Scenario Three: revenues + appropriated fund balance = expenditures
Scenario Four: revenues + appropriated fund balance > expenditures

For FY 2023-24, the District’s budget is balanced under scenario two.

Budgetary Level of Control

Management is authorized to approve appropriation transfers between accounts; however, appropriations between funds must be approved by the Board of Trustees. Accordingly, the lowest level of budgetary control exercised by the District’s governing body is the fund level.

For overages in General Fund budget expenditure line items, the General Manager has the discretion to use the Economic Uncertainty Fund; a status report is presented to the Board of Trustees following the end of the fiscal year, if this action is taken.

Five-Year General Fund Projections

The [Five-Year General Fund Projections](#) shall be prepared in conjunction with the annual budget process for the General Fund.

The forecast assesses long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the District’s goals.

The forecast will:

- a. Provide an understanding of available funding
- b. Evaluate financial risk
- c. Assess the likelihood that services can be sustained
- d. Assess the level at which capital investment can be made
- e. Identify future commitments and resource demands
- f. Identify the key variables that may cause change in the level of revenue.

The forecast will be used to identify anticipated financial issues so that a plan can be developed to address those issues. The assumptions used to prepare the five-year projection shall be consistent with those used to prepare the annual operating budget.

BUDGET RESOLUTION

RESOLUTION NO. 2023-05

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE ORANGE COUNTY CEMETERY DISTRICT, CALIFORNIA, ADOPTING THE BUDGET FOR THE FISCAL YEAR 2023-2024

WHEREAS, the Orange County Cemetery District (the “District”) is a special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*; and

WHEREAS, the District’s General Manager prepared and submitted to the Board of Trustees (“Board”) at the Board’s June 13, 2023, regular meeting in the context of a noticed and open public meeting a preliminary budget for Fiscal Year 2023-2024 for its review and consideration; and

WHEREAS, section 9070(a) of the Health and Safety Code provides that on or before August 30 of each year, the Board must adopt a final budget which conforms to the accounting and budgeting procedures for special districts; and

WHEREAS, the annual budget was divided into the following categories: (1) General Fund; (2) Endowment Care Principal Fund; (3) Endowment Care Income Fund; as permitted pursuant to the provisions of section 9070(b) of the Health and Safety Code; and

WHEREAS, the June 13, 2023, regular Board meeting agenda in which the proposed budget for Fiscal Year 2023-2024 was noticed pursuant to the notice provisions of the Ralph M. Brown Act, as codified in section 54950 *et seq.* of the California Government Code; and

WHEREAS, at the June 13, 2023, regular Board meeting, the public was offered an opportunity to comment on the proposed budget for Fiscal Year 2023-2024 prior to the Board taking action on the matter.

NOW, THEREFORE, be it resolved by the Board of Trustees of the Orange County Cemetery District as follows:

Section 1. Recitals.

That the Recitals set forth above are true and correct.

Section 2. Approval of Budget for Fiscal Year 2023-2024.

That the budget of the Orange County Cemetery District for the Fiscal Year 2023-2024 is hereby adopted, with a total appropriations limit of \$7,163,213.

Section 3. Categories.

That the budget appropriations for Fiscal Year 2023-2024 is hereby divided into the following categories:

(1)	General Fund	\$7,162,998
(2)	Endowment Care Income Fund	\$215

Section 4. Approved Positions

The following positions are hereby authorized as a part of the Fiscal Year 2022-23 budget:

• General Manager	1 position
• Administrative Manager	1 position
• Finance & Accounting Manager	1 position
• Account Clerk	1 position
• Cemetery Manager	3 positions
• Cemetery Assistant	1 position
• Secretary	2 position
• Secretary (Part-Time)	½ position
• Equipment Mechanic	1 position
• Irrigation Specialist	1 position
• Lead Worker	3 positions
• Groundskeeper	11 positions

Section 5. Severability.

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this policy be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this policy as hereby adopted shall remain in full force and effect.

Section 6. Repeal of Conflicting Provisions.

That all the provisions heretofore adopted by the Board of Trustees that are in conflict with the provisions of this Resolution are hereby repealed.

Section 7. Effective Date.

That this Resolution shall take effect immediately upon its adoption.

Section 8. Certification.

That the Secretary of the Board of Trustees shall certify to the passage and adoption of this resolution, enter the same in the book for original resolutions of the District, and make a minute of passage and adoption thereof in the records of the proceedings of the Board of Trustees, in the minutes of the meeting at which this resolution is passed and adopted.

Section 9. Transmittal to County Auditor.

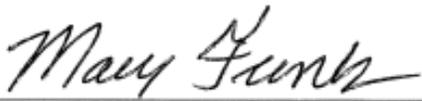
That the General Manager or his designee shall transmit a certified copy of this resolution and a copy of the approved final budget for Fiscal Year 2023-2024 to the Office of the Orange County Auditor as required pursuant to section 9070(c) of the Health and Safety Code.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the Board of Trustees of the Orange County Cemetery District held this 13th day of June, 2023.



KELLY RIVERS, CHAIR
BOARD OF TRUSTEES

ATTEST:



MARY FUNK,
BOARD SECRETARY

STATE OF CALIFORNIA }
COUNTY OF ORANGE } ss.

I, MARY FUNK, Secretary of the Orange County Cemetery District, do hereby certify that the foregoing is a true and correct copy of Resolution No. 2023-05 adopted by the Board of Trustees of the Orange County Cemetery District, at a regular meeting thereof, held on the 13th day of June 2023, by the following vote:

AYES: 5

NOES: 0

ABSTAIN: 0

ABSENT: 0

(SEAL)



MARY FUNK
BOARD SECRETARY



Orange County Cemetery District

Budget Financial Reports

BUDGET SUMMARY

The District's Administrative staff is pleased to present to the Board of Trustees the Fiscal Year 2023-24 Proposed Budget. This budget proposes general fund revenue which will fund 2023-24 maintenance and improvements. This budget includes to provide the same quality service to the residents of Orange County.

This budget serves many purposes. It is the District's annual financing and spending plan, providing a means for allocating resources to meet the needs and desires of the citizens of Orange County. The annual budget serves as a communication device, a policy document, a resource allocation tool, an accountability tool, and a management tool. The budget document grants spending authority to District staff, as well as providing the spending plan for the Orange County Cemetery District.

The District is in the process of resuming its search for a consultant that help guide the district in the development of a new multi-year strategic plan which will include goals and objectives which will be implemented in this proposed budget and incorporated into future budgets. Some of the key ongoing objectives include:

- Provide interment services and maintain cemetery grounds for the community's benefit
- Maintain a staffing level which provides quality service to the community
- Increase the District's Financial Stability through reducing liabilities and increasing investment earnings
- Review and adjust District fees based on market changes and inflation
- Review and designate available fund balance for capital improvements or for endowment stability
- Capital Improvement Projects include beautification and notification improvements at all three of the cemeteries along with continued planning and development efforts for a new cemetery

In the development of the attached budget documents, staff used key assumptions to compile and complete the proposed revenue and projected expenditures. A detailed list of assumptions is provided in each budget summary following, which includes lot sales and service data, industry data, references to the State and County financial information, salary and benefit costs, as well as operational and capital project funding changes.

The total proposed 2023-24 General Fund Expenditure Budget (which includes salaries, benefits, service, supplies, equipment and a provision for economic uncertainty) is **\$5,141,586** and it includes 25 authorized full-time and 2 part-time positions. When compared to the 2022-23 projected expenditures for salaries, benefits, services and supplies, the proposed budget reflects an increase of **\$202,065**. This total includes slight increases in salaries & benefits as well as in services & supplies. A major portion of this increase is for an annual economic uncertainty provision in the amount of **\$239,695**. A detailed description of all of the changes to these accounts is explained in the General Fund Expenditure Section of this document.

Cemetery Operation & District Information Detail

The cemetery and district detail present the following information:

- Description of the cemetery property and services offered
- Expenditure summary
- Staffing
- 10-year expenditures summary

Capital Improvement Reserve Fund

This section provides a summary of the proposed capital improvement projects for the fiscal year, with detailed information of each project. Staff reviews a five-year capital improvement plan that is updated each year.

Fixed Asset Equipment Purchases

Staff created a five-year equipment purchase plan, which is updated annually based on the replacement guidelines, maintenance costs and equipment needs.

Gann Appropriations Limit

The Gann Appropriations Limit is established and adopted by resolution prior to the adoption of the District's budget. This section will provide the reader a detail on how this is determined.

Summary of Changes Between Proposed and Adopted Budget

The initial budget proposed to the Finance & Investment Committee did not include the following changes; however, the final adopted budget did incorporate these changes.

- Increase endowment fee by \$50 per interment space sale.
- Increase interment space fees by 5.0% to cover the Consumer Price Index (CPI) increase.
- Increase interment service fees by 5.0% to 20.0% based on specific service-related costs (largest increases due to weekend overtime fees). Price lists for the cemeteries are located here:
[OC Cemetery District Fees](#)

GENERAL FUND REVENUE

The revenue accounts are broken down into three categories: property tax, operating revenue and other revenue. Overall, the 2023-24 projected total revenue of **\$8,136,325** is **\$789,231** less than the 2022-23 projected actual, due to decreases in interment space sales and services, due to limited amount of casket spaces in inventory and the restrictions on how many a household can purchase. The overall 2023-24 Operating revenue is projected below the 2022-23 projected actual, due to this issue as it will affect interment services as well.

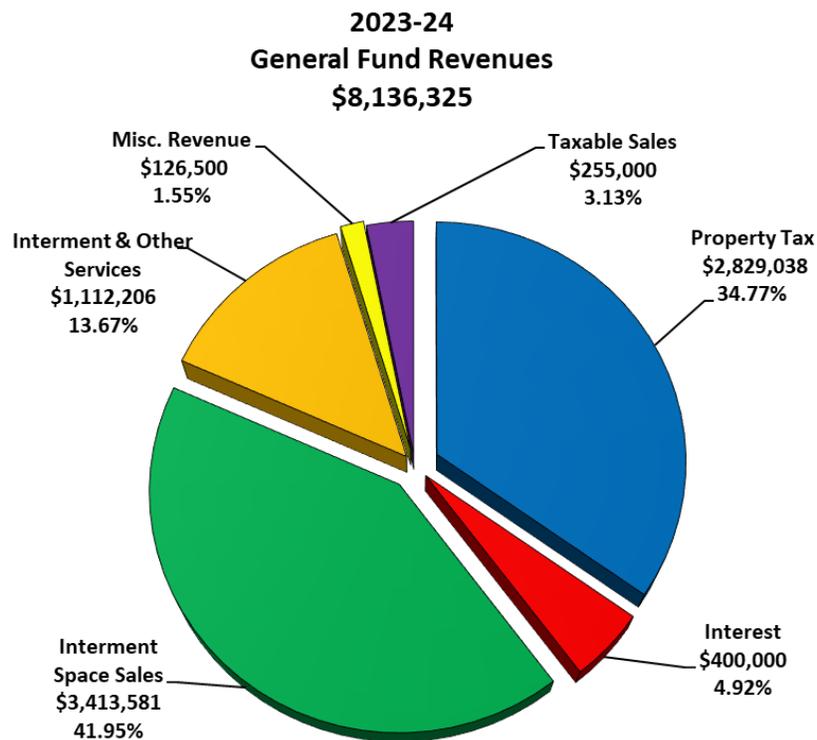
The following assumptions were used to determine the proposed revenues for 2023-24:

- Property tax revenue increase of 3.5%
- Factored in a decrease in the amount of Interment Space Sales
- Factored in an increase in the Interment Services revenue due to internal cost of service increases
- Factored a 3% increase in Other Revenue which is due to projected adjustments as included in the Telecommunication Site Lease Agreements with Crown Castle and AT&T

Property Tax - Property tax includes all current and prior secured and unsecured property taxes, as well as funds received from the County for the former redevelopment agencies. There is also State Homeowners revenue of **\$11,000**. The projected total property tax revenue will be **\$2,829,038**.

Operating Revenue - Fees for Services, Interment Space Sales & Taxable Sales - These three revenue accounts make up the District's operating revenue. Interment space sales and services are projected to be **\$4,525,787**. In addition, the District estimates taxable sales of liners, vaults and vases in the amount of **\$255,000**. Total projected operating revenue for 2023-24 is **\$4,780,787**.

Other Revenue - The remaining revenue is interest earned from the County for the General Fund and Pre-Need Fund cash and also miscellaneous revenue from cell site monthly lease payments. Staff is projecting **\$400,000** in interest earnings for investments in Cal TRUST and in the Orange County Investment Pool (OCIP). Staff is also projecting **\$125,500** in miscellaneous revenue and **\$1,000** in non-taxable sales. A detailed spreadsheet of the revenue section is included in this report.



GENERAL FUND EXPENDITURES

Operating expenditures are broken down into five sections; Salaries, Benefits, Services & Supplies, Equipment and Economic Uncertainty. The total General Fund operating expenditure budget is projected to be **\$5,141,586**. As compared to the 2022-23 projected actual expenditures for salaries, benefits, services and supplies, the proposed 2023-24 budget will be **\$202,065** more. There are some changes in certain budget accounts (explained below), however it does amount to the overall increase. A detailed spreadsheet of the expenditure section of the budget is included in this report.

The following assumptions were used to determine the projected expenditures for 2023-24:

- OCERS employer retirement contribution rate will be 13.73% (Legacy employees) & 12.99% (PEPRA employees) – The UAAL component of 1.02% included on both. Both of these are a reduction compared to the rates for FY 2022-23.
- Purchase of equipment in the amount of \$80,000 to cover a tractor and a utility vehicle.
- Economic Uncertainty Account, based on 5% of total Salaries & Benefits and Service & Supplies Account (Includes \$239,695 in 2023-24, but \$232,176 not shown as used in 2022-23 Projected)
- Increase in Security services at all three cemeteries, which is reflected in the Maintenance of Building & Grounds account.

The following is a breakdown of some of the increases and decreases which are attributed to the proposed General Fund expenditure accounts:

- Increase in salaries is due to estimated merit increases for all employees, a minimum of 2.5%.
- Decrease of \$60,409 in overtime as compared to 2022-23 projected, which was much higher due to more weekend services and more maintenance performed after hours and on weekends.
- Decrease of \$42,474 in Retirement expenses due to a decrease in the OCERS Employer Contribution rate and a decrease in retiree medical contribution rate.
- Increase of \$26,698 in Health Insurance expense due to adjustments in insurance rate coverage and premiums.
- Decrease of \$25,856 in Maintenance of Buildings/Grounds, as compared to 2022-23 Projected
- Decrease of \$31,209 in Special District Expense due to a reduction in purchase of resale items
- Increase of \$39,311 in Utilities costs as compared to 2022-23 due to rate increases and prior year rain/conservation.
- Decrease of \$60,000 in Equipment budget. This year's allocation will include a few less pieces of equipment than last fiscal year's budget.

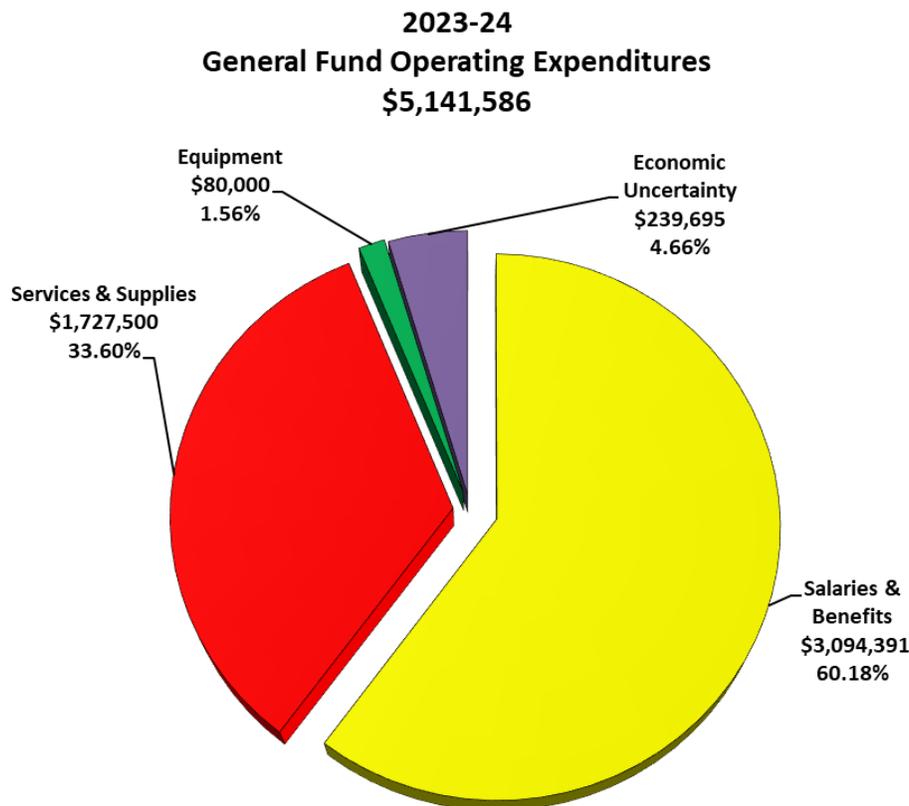
Salaries – In addition to the changes described on the previous page, there are some merit increases factored in the budget for employees. The Salaries budget also includes allocations for overtime, Board of Trustees meeting expense pay and annual leave payouts, for a total of **\$2,251,512**.

A summary of the salaries and benefits individually by position as well as the District’s Organizational Chart are included in this report. There is a total of 25 Full-Time and 2 Part-Time District employee that are accounted for in the salaries budget. This is a reduction of one full-time groundskeeper position at the Santa Ana Cemetery. The total allocated amount for Salaries is **\$2,011,742**. This is approximately **\$47,201** more than the projected 2022-23 salaries total.

Benefits (includes Retirement, Employee Insurance, & Medicare) – The allocated amount for Benefits is **\$842,879** which is a slight decrease of **\$3,108** based on the projected 2022-23 total benefits.

Services & Supplies – The overall services and supplies budget has decreased slightly by **\$47,432** as compared to the 2022-23 projected actual. There are some adjustments based on 2022-23 usage. Some of the noted changes are a slight decrease in the Maintenance – Buildings/Grounds of **\$25,000** and a decrease of \$18,000 in the Professional & Specialized Services fund. There is also an increase of **\$39,311** in the Utilities fund due to rate increases and prior year conservation due to rain. There is also a proposed decrease of **\$31,209** in resale items in the Special Department Expense fund. The total budget for this section is proposed to be **\$1,727,500**.

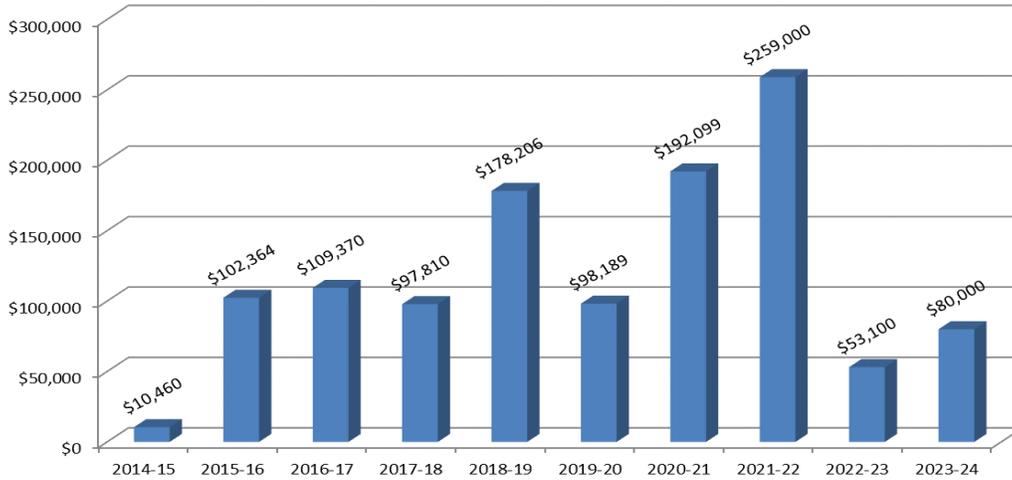
Economic Uncertainty Fund – This fund allows the ability to set aside funds to help offset any unanticipated cost increases during the fiscal year, rather than transferring funds from the reserve account. The Board approved Reserve Balance and Fund Designation Policy recommends placing an amount of 5% of the total of the Salaries & Benefits plus the Services & Supplies Budgets. Should there be a need for staff to utilize these funds, due to unknown cost increases or emergency services, the Board will need to take action to authorize the use of these funds. Funds in this account that are not used will be placed in the fund balance for next year’s budget preparation. An amount of **\$239,695** has been placed into this fund.



Equipment Expenditures – Each year staff reviews the equipment list to determine if any vehicles or equipment need to be replaced. Factors that determine replacement are its age, mileage and maintenance issues. Any equipment costing \$5,000 or greater are considered capital expenditures.

A review of the current equipment was made and **\$80,000** will be allocated for the purchase of a tractor and a utility vehicle. This account varies each year based on equipment need.

10-Year Equipment Expenditures Summary



CAPITAL IMPROVEMENT RESERVE FUND – General Fund

The newly formed Cemetery Development Reserve Fund will be approximately **\$16,755,000** on June 30, 2023. This provides for a portion of the funding of the fourth cemetery development, as well as for any of the capital improvement projects over the next four years (not funded by current year operating revenues), if needed. Capital improvement projects are defined as any major construction, acquisition or renovations which increases the useful life of the District’s assets or adds to the value of physical assets; any asset costing \$5,000 or greater are considered capital expenditures. To date, no debt has been issued to finance any scheduled capital improvement projects for the three existing cemeteries.

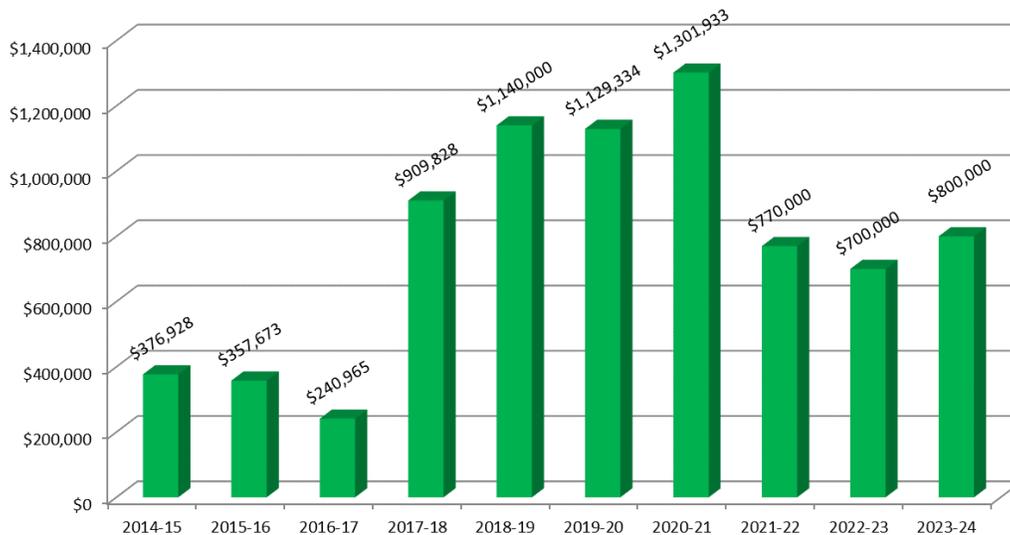
The proposed 2023-24 capital improvements which totals **\$800,000**, includes **\$100,000** for Cemetery Improvements and **\$700,000** for New Cemetery Development.

New Cemetery Development Project	\$700,000
Cemetery Improvements	<u>\$100,000</u>
Total	\$800,000

A more detailed description of each of the proposed improvement projects is included later in the report behind the Capital Improvement section. The proposed capital improvement expenditures are funded with current budgeted resources in FY 2023-24.

Below is a 10-year chart of the capital improvement program expenditures totaling **\$7,726,661**.

10-year Capital Improvement Expenditures Summary



OTHER FUNDS

ENDOWMENT PRINCIPAL FUND

The District collects an endowment fee for each interment right that is sold to its customers. The endowment fee is placed into the Endowment Principal Fund. Per the Health & Safety Code Section 9065 (e), the Board of Trustees shall not spend the principal of the endowment care fund. The funds are invested by financial advisors based on oversight by the General Manager and the Finance & Investment Committee. Interest earned from the Endowment Principal Fund is transferred into the Endowment Income Fund. The District has established an endowment fee for each type of interment. The Endowment Principal Fund is projected to receive approximately **\$475,000** in new principal for Fiscal Year 2023-24. This revenue amount is based on the projected full casket and cremation interment space and niche sales for all three cemeteries, based on historical sales and available inventory. Projected fund balance at June 30, 2024, will be approximately **\$11,041,896**.

ENDOWMENT INCOME FUND

The District earns interest from both the Endowment Principal and Income Funds, which is placed directly into the Endowment Income Fund. Per the Health & Safety Code Section 9065 (e), Endowment Income Fund can be spent solely for the care of the cemeteries owned by the District. The funds are invested by financial advisors based on oversight by the General Manager and the Investment Committee. The Endowment Income Fund is projected to receive approximately **\$325,000** in interest income from both Endowment Funds for FY 2023-24. Projected fund balance at June 30, 2024, will be approximately **\$9,291,763**.



Are you comparing our current budget to previous years' operating budgets? Where did the Pre-Need Fund go?

The District offers families the opportunity to plan ahead and pre-purchase their interment-related services with the cemetery. Historically, funds collected from the families have been placed into the Pre-Need Special Revenue Fund until the future use is necessary, then transferred into the General Fund.

When the District implemented GASB Statement No. 84, *Fiduciary Activities* for the fiscal year ended June 30, 2021, the Pre-Need Special Revenue Fund was no longer presented. All of the existing cash, deposit and fund balance accounts were combined with the General Fund balances at June 30, 2021. Beginning with the FY 2022-23 operating budget, the Pre-Need Investment Income and Investment Administrative Expenses were included within the General Fund's budget.

FUND BALANCE

What is fund balance?

In governmental funds, equity is reported as fund balance. Fund balance is calculated as follows:

$$\text{Fund balance} = (\text{Assets} + \text{deferred inflows of resources}) - (\text{Liabilities} + \text{deferred inflows of resources})$$

What do the fund balance classifications mean?

The District's Fund Balances are classified in accordance with GASB issued Statement No. 54, which classifies net position into five different components:

- Nonspendable: Resources that are not in spendable form or required to be maintained.
- Restricted: Resources that are subject to externally enforceable legal restrictions; these restrictions are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.
- Committed: Resources that are constrained to specific purposes by a formal action of the Board of Trustees, such as an ordinance or resolution. The constraint remains binding unless removed in the same formal manner by the Board. Board action to commit net position must occur within the fiscal reporting period while the amount committed may be determined subsequently.
- Assigned: Amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed.
- Unassigned: Any residual positive net resources of the General Fund in excess of those portions of net position classified in one of the other four categories of net position.

Why does the District have annual surpluses?

An endowment study, initially conducted in 2009 and subsequently updated in 2016 and 2022, identified the need for periodic increases in endowment, interment space and interment service fees to meet increasing cost of services for future perpetual care. Additionally, the District was aware that our existing three cemeteries would sell out and a fourth cemetery would be required to continue providing lower cost interment services to the citizens of Orange County. Surpluses began in 2012 and were committed by the Board of Trustees to finance the development of the fourth cemetery.

Fund Balance Projections – FY 2023-24

	Estimated Balances 7/1/23	23/24 Budget Revenues	23/24 Operating Expenditures	23/24 Capital & Debt Svc Exp	Estimated Balances 6/30/24
General Fund *	\$ 20,646,160	\$ 8,136,325	\$ 5,141,586	\$ 2,021,412	\$ 21,619,487
Endowment Principal	\$ 10,566,896	\$ 475,000	\$ -	\$ -	\$ 11,041,896
Endowment Income	\$ 8,966,978	\$ 325,000	\$ 215	\$ -	\$ 9,291,763
	<u>\$ 40,180,034</u>	<u>\$ 8,936,325</u>	<u>\$ 5,141,801</u>	<u>\$ 2,021,412</u>	<u>\$ 41,953,146</u>

*General Fund includes all Preneed fund balance as of 6/30/21 due to implementation of GASB 84, Fiduciary Activities

Note: All funds individually increased by < 10% for FY 2023-24. All additions to fund balance are primarily due to increases in the number of services and sales coupled with increased prices.

Projected General Fund Balance Classifications

<u>Committed</u>	
Cemetery Development	\$ 15,155,000 *
<u>Assigned</u>	
Compensated Absences	264,100 *
Pre-Need Investments	917,620 *
Unassigned	<u>4,309,440 *</u>
Total Fund Balance at 6/30/23	<u>\$ 20,646,160</u>

* Estimated balances are prior to year-end audit of financial statements

Projected Endowment Fund Balances Classifications

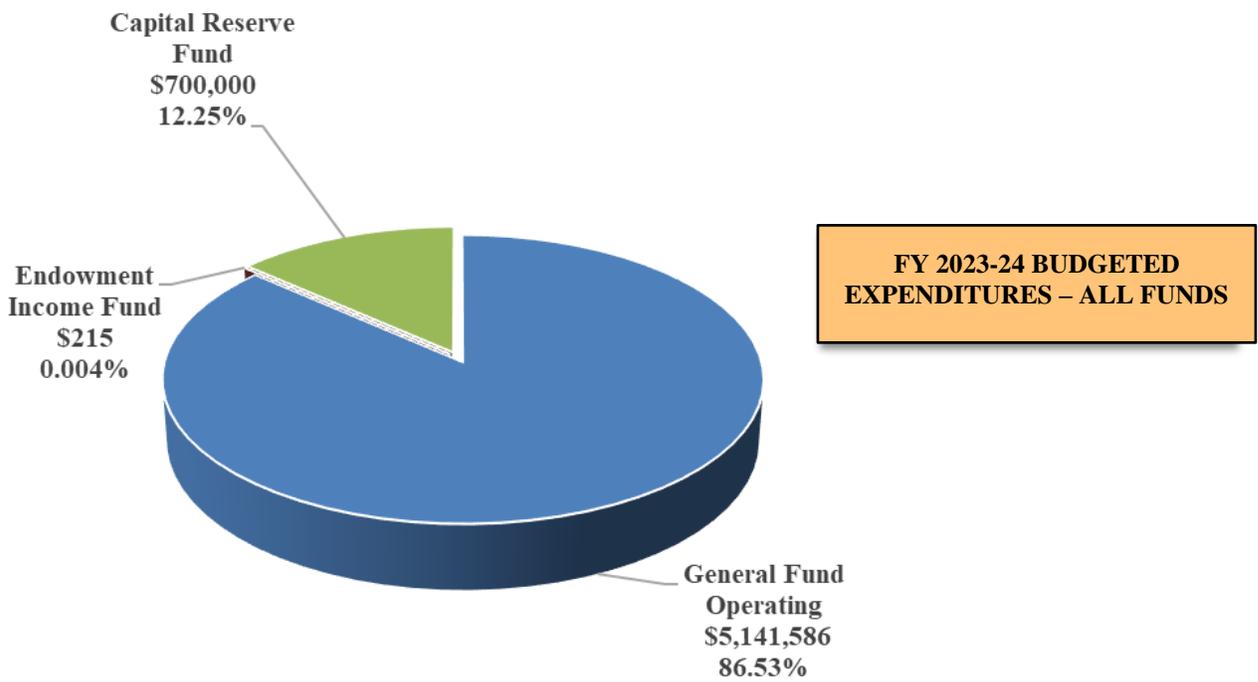
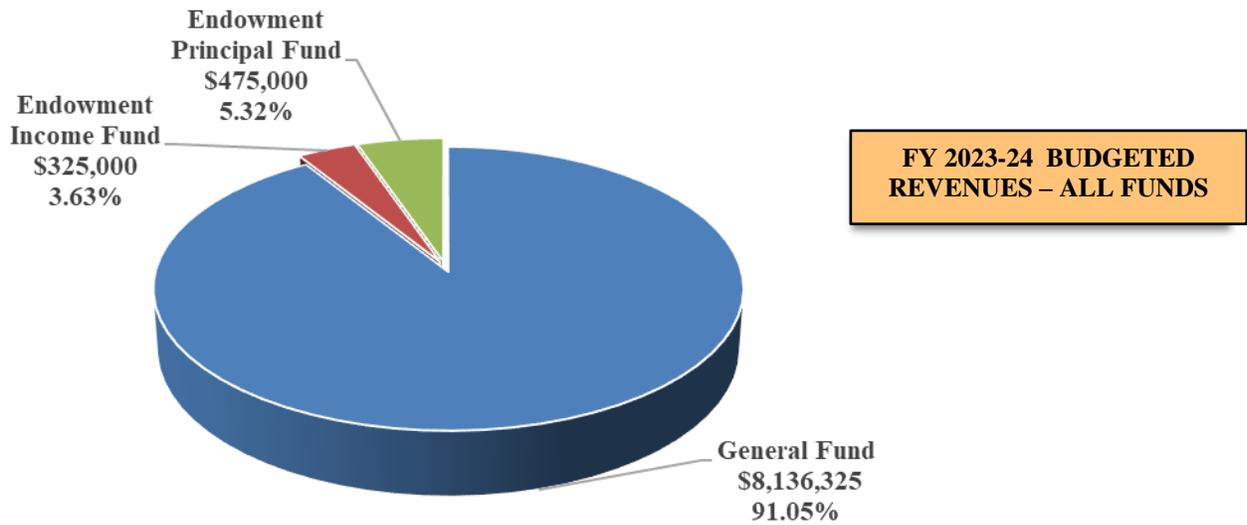
<u>Nonspendable Fund Balance at 6/30/23</u>	
Endowment Principal	<u>\$ 10,566,896 *</u>
<u>Restricted Fund Balance at 6/30/23</u>	
Endowment Income	<u>\$ 8,966,978 *</u>

* Estimated balances are prior to year-end audit of financial statements

SUMMARY OF ALL FUNDS BY FUND TYPE

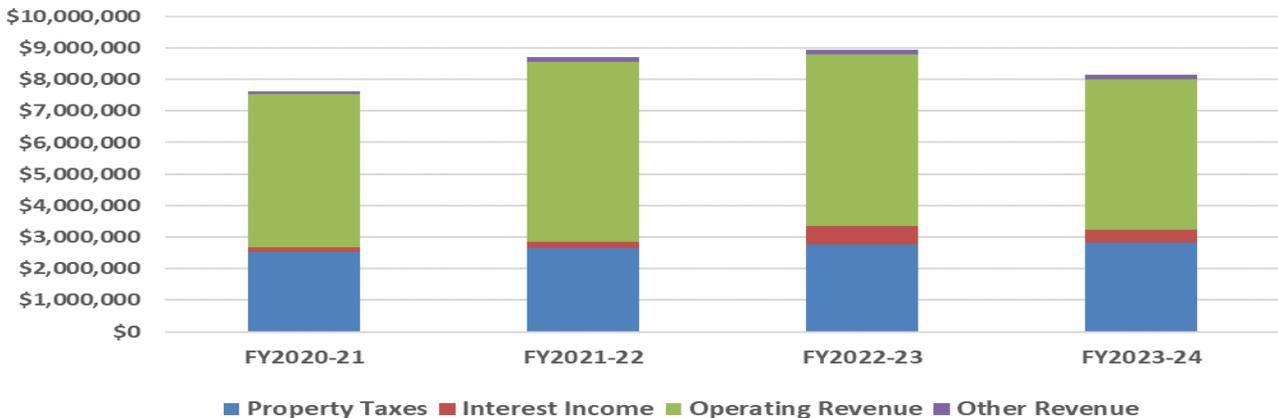
<i>2023-2024 Adopted Budget</i>	Governmental Funds		Permanent Fund	All Funds
	General Fund	Special Revenue		
<i>Revenues</i>				
Property Taxes	\$ 2,829,038	\$ -	\$ -	\$ 2,829,038
Charges for Services	4,525,787	-	475,000	5,000,787
Taxable Sales	255,000	-	-	255,000
Interest Income	400,000	325,000	-	725,000
Other Revenue	126,500	-	-	126,500
Total Revenues	8,136,325	325,000	475,000	8,936,325
<i>Expenditures</i>				
Salaries and Benefits	3,094,391	-	-	3,094,391
Services and Supplies	1,727,500	215	-	1,727,715
Debt Service	1,221,412	-	-	1,221,412
Capital - Equipment	80,000	-	-	80,000
Capital - Structures	800,000	-	-	800,000
Economic Uncertainty	239,695	-	-	239,695
Total Expenditures	7,162,998	215	-	7,163,213
Net Increase (Decrease) in Fund Balance	973,327	324,785	475,000	1,773,112
Projected Fund Balances, Beginning	41,504,724	8,966,978	10,566,896	61,038,598
Projected Fund Balances, Ending	\$ 42,478,051	\$ 9,291,763	\$ 11,041,896	\$ 62,811,710

SUMMARY OF ALL FUNDS – ILLUSTRATIONS

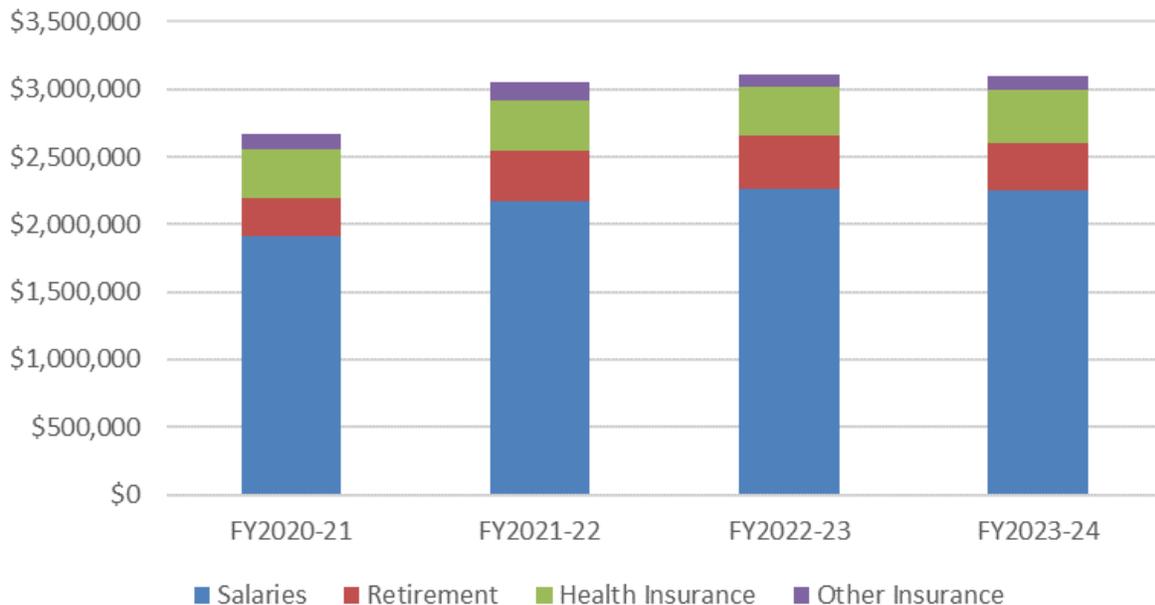


BUDGET DETAIL SCHEDULES – GENERAL FUND

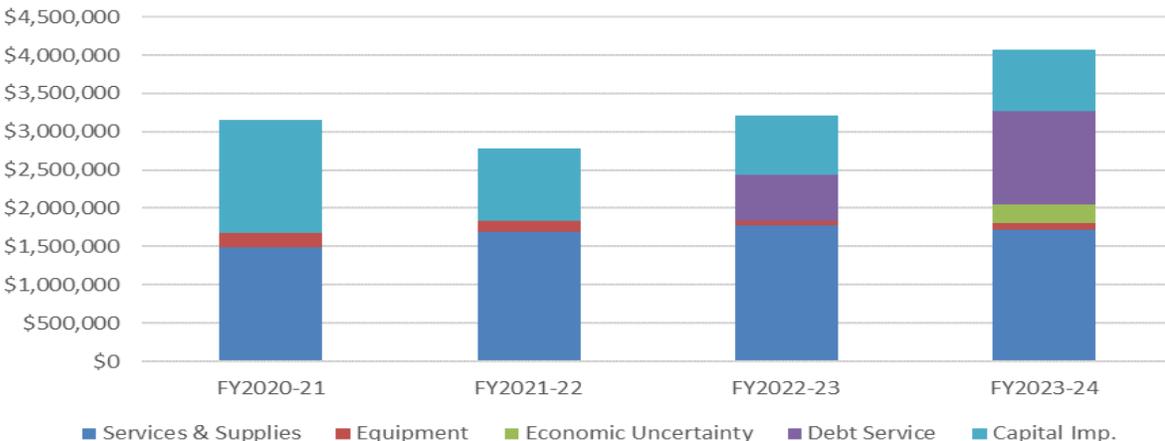
General Fund 754 Revenue		Final FY2020-21 (Audited)	Final FY2021-22 (Audited)	Budget FY2022-23	Projected FY2022-23	Budget FY2023-24
Property Taxes						
6210	Current secured	\$2,252,363	\$2,335,752	\$2,410,352	\$2,483,303	\$2,570,219
6220	Current unsecured	65,464	71,028	76,099	72,806	\$75,354
6230	Prior year secured	0	0	0	0	0
6240	Prior year unsecured	866	1,577	586	0	785
6280	Current supplemental	42,566	51,680	48,065	83,995	58,905
6300	Prior year supplemental	1,967	1,498	2,540	2,748	1,560
6540	Prior year penalties	552	406	536	505	650
6690	State Homeowner's	10,676	10,582	11,000	10,784	11,000
7120	Other - Redevelopment	<u>151,743</u>	<u>167,848</u>	<u>86,345</u>	<u>120,658</u>	<u>110,565</u>
		\$2,526,197	\$2,640,371	\$2,635,524	\$2,774,799	\$2,829,038
Interest Income						
6610	Investment income	\$104,572	\$93,015	\$125,000	\$379,013	\$275,000
6610	Investment income-Preneed	<u>43,849</u>	<u>117,828</u>	<u>92,000</u>	<u>188,905</u>	<u>125,000</u>
		\$148,421	\$210,843	\$217,000	\$567,918	\$400,000
Operating Revenue						
7590	Interment Space Sales	\$3,703,513	\$4,228,479	\$2,698,518	\$4,139,021	\$3,413,581
	Interment & Other Services	786,937	1,137,009	927,036	992,687	1,112,206
7661	Taxable sales	<u>262,606</u>	<u>342,349</u>	<u>269,852</u>	<u>307,181</u>	<u>255,000</u>
		\$4,855,132	\$5,707,837	\$3,895,406	\$5,438,889	\$4,780,787
Other Revenue						
7662	Other Sales Non-Taxable	\$0	\$0	\$1,000	\$0	\$1,000
7670	Other revenues	<u>97,389</u>	<u>148,557</u>	<u>100,380</u>	<u>143,851</u>	<u>125,500</u>
		\$97,389	\$148,557	\$101,380	\$143,851	\$126,500
Total General Fund Revenues		\$7,627,139	\$8,707,608	\$6,849,310	\$8,925,457	\$8,136,325



General Fund 754 Expense		Final FY2020-21 (Audited)	Final FY2021-22 (Audited)	Budget FY2022-23	Projected FY2022-23	Budget FY2023-24
Salaries						
0100	Trustees	\$7,200	\$13,000	\$18,000	\$11,200	\$18,000
0101	Regular salaries	1,782,911	1,860,133	1,964,985	1,964,541	2,011,742
0103	Overtime	273,947	254,317	179,500	238,409	178,000
0104	Annual Leave Payoffs	29,258	37,908	44,449	44,692	35,070
0402	Auto/Phone Allowance	<u>5,400</u>	<u>5,400</u>	<u>7,200</u>	<u>7,200</u>	<u>8,700</u>
	Total	\$2,098,717	\$2,170,757	\$2,214,134	\$2,266,042	\$2,251,512
Retirement						
0200	OCERS Contribution	\$263,204	285,242	\$299,123	\$287,758	\$267,097
0201	Retiree Medical Trust	\$56,424	\$58,647	\$62,729	\$58,644	\$40,560
0202	Deferred Compensation	<u>\$23,062</u>	<u>30,285</u>	<u>\$26,398</u>	<u>46,729</u>	<u>\$43,000</u>
	Total	\$342,689	\$374,174	\$388,249	\$393,131	\$350,657
Health Insurance						
0301	Unemployment insurance	\$3,902	\$3,230	\$4,800	\$4,255	\$4,000
0305	Salary continuance insurance	14,053	15,411	15,230	13,589	15,469
0306	Health insurance	319,536	332,845	326,159	324,519	346,419
0308	Dental insurance	8,803	8,691	8,224	6,856	7,628
0309	Life insurance	92	92	184	87	184
0310	Accidental D&D insurance	23	23	27	22	27
0319	Other insurance	<u>21,990</u>	<u>12,589</u>	<u>17,472</u>	<u>15,196</u>	<u>17,495</u>
	Total	\$368,399	\$372,881	\$372,094	\$364,524	\$391,222
Workers Compensation Insurance						
0352	Workers Compensation	\$109,210	100,654	\$46,000	\$56,360	\$73,000
0401	Medicare	<u>29,238</u>	<u>30,175</u>	<u>28,000</u>	<u>31,972</u>	<u>28,000</u>
	Total	\$138,448	\$130,829	\$74,000	\$88,332	\$101,000
Total Salaries and Benefits		\$2,948,253	\$3,048,641	\$3,048,477	\$3,112,029	\$3,094,391



General Fund 754 Expense		Final FY2020-21	Final FY2021-22	Budget FY2022-23	Projected FY2022-23	Budget FY2023-24
		(Audited)	(Audited)			
Services and Supplies						
0600	Clothing	\$22,273	\$25,436	\$24,000	\$20,270	\$25,000
0701	Communications	29,458	28,142	27,000	27,283	27,000
1100	Insurance	46,452	52,238	64,542	68,057	80,000
1300	Maintenance of equipment	136,794	124,792	118,000	135,465	121,000
1400	Maintenance - build/grounds	480,270	616,906	500,000	625,856	600,000
1410	Maintenance - New Cemetery	10,431	11,176	50,000	128,666	120,000
1600	Memberships	13,837	14,148	16,000	14,817	16,000
1800	Office	66,086	59,014	58,000	63,587	58,000
1900	Prof. and specialized services	184,181	272,108	255,000	218,482	200,000
1920	Special Events & Programs	3,000	3,952	10,000	8,032	10,000
2000	Publications/legal notices	1,312	334	1,500	768	1,500
2300	Small tools	12,332	13,608	10,000	5,625	8,000
2400	Special dept. expense	313,682	262,311	250,000	261,209	230,000
2600	Transportation - mileage reimb.	417	1,668	1,000	367	1,000
2700	Transportation - meetings/conf.	6,660	11,539	15,000	20,759	15,000
2800	Utilities	<u>169,835</u>	<u>190,269</u>	<u>195,000</u>	<u>175,689</u>	<u>215,000</u>
	Total Services and Supplies	\$1,497,019	\$1,685,372	\$1,595,042	\$1,774,932	\$1,727,500
Equipment & Economic Uncertainty						
4000	Equipment	\$175,833	\$152,134	\$140,000	\$53,100	\$80,000
5200	Economic Uncertainty	<u>0</u>	<u>0</u>	<u>232,176</u>	<u>0</u>	<u>239,695</u>
	Total	\$175,833	\$152,134	\$372,176	\$53,100	\$319,695
Total Operational Expenditures		\$4,621,105	\$4,886,147	\$5,015,695	\$4,939,521	\$5,141,586
Non-Operational Expenditures						
3030	Debt Service	0	0	0	610,706	1,221,412
4200	Structures and improvements	1,478,327	942,518	700,000	770,000	800,000
	Total	\$1,478,327	\$942,518	\$700,000	\$1,380,706	\$2,021,412



ORANGE COUNTY CEMETERY DISTRICT

SALARY & BENEFIT SUMMARY

TITLE	SALARY	OVERTIME	LEAVE PAYOUT	OTHER COMP*	INSURANCE COSTS	RETIREMENT COSTS	TOTAL COMP
<u>District Office</u>							
General Manager	\$182,968	\$0	\$7,037	\$5,100	\$30,620	\$31,988	\$257,714
Administrative Manager	\$89,806	\$0	\$3,454	\$0	\$23,569	\$13,914	\$130,744
Finance & Accounting Manager	\$94,936	\$0	\$0	\$0	\$18,310	\$14,132	\$127,378
Accounting Clerk (P/T)	\$39,442	\$0	\$0	\$0	\$3,195	\$1,800	\$44,437
Secretary - District	\$60,570	\$500	\$0	\$0	\$14,337	\$7,868	\$83,275
Equip Mechanic	\$69,276	\$2,000	\$0	\$0	\$17,658	\$10,799	\$99,734
Irrigation Specialist	\$80,376	\$2,000	\$1,546	\$0	\$30,896	\$13,048	\$127,866
<u>Anaheim Cemetery</u>							
Cemetery Manager	\$111,312	\$0	\$4,281	\$600	\$16,267	\$17,753	\$150,213
Lead Worker	\$82,708	\$6,000	\$0	\$600	\$20,358	\$13,238	\$122,905
Groundskeeper	\$63,043	\$5,000	\$0	\$0	\$20,085	\$8,656	\$96,784
<u>El Toro Memorial Park</u>							
Cemetery Manager	\$111,312	\$0	\$4,281	\$600	\$24,041	\$17,753	\$157,987
Cemetery Assistant	\$65,171	\$5,000	\$0	\$0	\$18,129	\$10,266	\$98,565
Secretary - El Toro	\$63,598	\$2,000	\$0	\$0	\$17,073	\$10,061	\$92,732
Lead Worker	\$84,811	\$22,000	\$1,631	\$600	\$16,276	\$13,751	\$139,069
Groundskeeper	\$59,973	\$22,000	\$1,153	\$0	\$25,161	\$9,740	\$118,027
Groundskeeper	\$63,043	\$22,000	\$1,212	\$0	\$25,203	\$10,622	\$122,081
Groundskeeper	\$61,508	\$22,000	\$0	\$0	\$20,782	\$10,245	\$114,535
Groundskeeper	\$61,508	\$5,500	\$0	\$0	\$15,952	\$10,245	\$93,205
Groundskeeper	\$55,692	\$22,000	\$1,071	\$0	\$15,871	\$9,174	\$103,807
Groundskeeper	\$59,973	\$7,000	\$1,153	\$0	\$15,930	\$9,740	\$93,797
<u>Santa Ana Cemetery</u>							
Cemetery Manager	\$111,312	\$0	\$4,281	\$600	\$28,859	\$17,753	\$162,805
Secretary (P/T)	\$28,121	\$0	\$0	\$0	\$2,296	\$0	\$30,417
Lead Worker	\$84,811	\$6,000	\$1,631	\$600	\$27,078	\$13,751	\$133,871
Groundskeeper	\$49,227	\$6,000	\$0	\$0	\$15,781	\$6,395	\$77,403
Groundskeeper	\$55,692	\$7,000	\$0	\$0	\$25,101	\$7,234	\$95,027
Groundskeeper	\$58,509	\$7,000	\$1,125	\$0	\$18,751	\$9,547	\$94,932
Groundskeeper	\$63,043	\$7,000	\$1,212	\$0	\$25,203	\$10,622	\$107,081
SUBTOTAL	\$2,011,742	\$178,000	\$35,070	\$8,700	\$532,782	\$310,097	\$3,076,391
Trustee Meeting Compensation (\$100 per meeting with a maximum of \$800 per month)							\$18,000
TOTAL SALARIES & BENEFITS							\$3,094,391

OTHER FUNDS - ENDOWMENT

Endowment Principal Fund 755		Final FY2020-21 (Audited)	Final FY2021-22 (Audited)	Budget FY2022-23	Projected FY2022-23	Budget FY2023-24
Beginning Fund Balance		\$ 8,599,736	\$ 9,831,363	\$ 10,074,126	\$ 10,074,126	\$ 10,566,896
Revenue						
7590	Endowment Care Fees	777,090	806,300	507,325	492,770	475,000
	Net increase (decrease) FMV	(142,133)	(563,537)	0	0	0
	Total Revenue	634,957	242,763	507,325	492,770	475,000
Expenditures		0	0	0	0	0
Ending Fund Balance		\$ 9,831,363	\$ 10,074,126	\$ 10,581,451	\$ 10,566,896	\$ 11,041,896

Endowment Income Fund 756		Final FY2020-21 (Audited)	Final FY2021-22 (Audited)	Budget FY2022-23	Projected FY2022-23	Budget FY2023-24
Beginning Fund Balance		\$ 8,225,393	\$ 8,538,288	\$ 8,600,193	\$ 8,600,193	\$ 8,966,978
Revenue						
6610	Interest	446,577	468,704	225,000	367,000	325,000
	Net increase (decrease) FMV	(133,273)	(406,038)	0	0	0
	Total Revenue	313,304	62,665	225,000	367,000	325,000
Expenditures						
1912	Investment Admin Fees	409	760	215	215	215
	Total Expenditures	409	760	215	215	215
Ending Fund Balance		\$ 8,538,288	\$ 8,600,193	\$ 8,824,978	\$ 8,966,978	\$ 9,291,763

GANN APPROPRIATIONS LIMIT

The Appropriations Limit, established by the State of California per Article XIII B of the California State Constitution, sets a limit for the annual appropriations of tax proceeds for all municipalities.

Article XIII B was amended by Proposition 111 to change the method of calculating the annual appropriations limit. Prior to Proposition 111, the appropriations limit was adjusted annually by the change in the cost of living or by the change in California per capita personal income, whichever was less, and by the percentage change in the population of the County.

Under the guidelines set forth by Proposition 111, the annual appropriations limit will not exceed a base year adjusted by the change in population of the City or the County combined with either the change in California per capita personal income or the change in the local assessment roll due to local non-residential construction. Starting with a base year limit of \$1,868,927 for 1987-88 and increasing it to the 2023-24 limit by using the guidelines set forth in Proposition 111, the calculation would be as follows:

Appropriations Subject to Limitation for Fiscal Year 2023-2024	
Proceeds from Taxes	\$3,104,038
Less: Current Year Limit (FY 23/24)	\$ 10,600,138
Excess of Appropriations limit over proceeds of taxes	\$ (7,496,100)
<i>* District is well below appropriations limit for FY 23/24</i>	

Section 9710 of the California Government Code, added in 1980 by the State legislature, requires the District to adopt the District’s Gann appropriations limits for the following year by resolution. Accordingly, Resolution 2023-## was adopted by the Board of Trustees on June 13, 2023. Below is information for five years on the appropriations limit:

Fiscal Year	Prior Year’s Limit	Add Change in Inflation Factor¹	Add Change in Population²	Appropriation Limit
2019-20	\$8,386,093	1.0385%	1.0029%	\$8,734,214
2020-21	\$8,734,214	1.0373%	1.0004%	\$9,063,624
2021-22	\$9,063,624	1.0573%	0.9916%	\$9,502,473
2022-23	\$9,502,473	1.0755%	0.9977%	\$10,196,404
2023-24	\$10,196,404	1.0444%	0.9954%	\$10,600,138

¹ Based on California per capital income increases as provided by the California Department of Finance, May 2023

² Based on the County of Orange population growth as provided by the California Department of Finance, May 2023

RESOLUTION NO. 2023-03

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ORANGE COUNTY CEMETERY DISTRICT, CALIFORNIA,
ADOPTING THE ANNUAL MAXIMUM APPROPRIATIONS
LIMITATION FOR FISCAL YEAR 2023-2024**

WHEREAS, the Orange County Cemetery District (the “District”) is a special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*; and

WHEREAS, on November 6, 1979, the voters of California adopted Proposition 4, which added Article XIII B to the California Constitution that places limits on the amount of proceeds of taxes that local governmental agencies such as the District can receive and spend each year (“maximum appropriation limitation”), which was modified by the passage of Proposition 111 on June 5, 1990; and

WHEREAS, each year, pursuant to Article XIII B of the California Constitution and applicable statutory law, the District must adopt, by resolution, the total annual appropriations limit which shall not exceed the appropriations limit for the prior year adjusted for the change in the cost of living and the change in population, except as otherwise provided in Article XIII B; and

WHEREAS, the District has determined the total adjustment factor by the percentage change in California per capita personal income from the preceding year. The population factor is based on the increase in population of the County of Orange. The inflation factor is based on the increase in per capita personal income for the State of California. These factors were derived from data provided by the State of California Department of Finance.

NOW, THEREFORE, be it resolved by the Board of Trustees of the Orange County Cemetery District as follows:

Section 1. Recitals.

That the Recitals set forth above are true and correct.

Section 2. Fiscal Year 2023-2024 Maximum Appropriation Limitation.

That in accordance with Article XIII B of the California Constitution and applicable statutory law, based on the cost of living data provided by the State of California, and population and per capita personal income data for the County of Orange, provided by the State Department of Finance for Fiscal Year 2023-2024, the Board hereby declares the maximum appropriation limitation for the District for Fiscal Year 2023-2024 shall be \$10,600,138, which does not exceed the limitations imposed by Article XIII B.

Section 3. Financial Audit.

That the data and documentation used to calculate and determine the maximum appropriation limitation for the District for Fiscal Year 2023-2024 shall be subject to review by the District’s auditor and reviewed by the District’s auditor during the annual financial audit.

Section 4. Documentation.

That the data and documentation used to calculate and determine the maximum appropriation limitation for the District for Fiscal Year 2023-2024 shall be made available for public inspection to any interested member of the public.

Section 5. Severability.

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this policy be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this policy as hereby adopted shall remain in full force and effect.

Section 6. Repeal of Conflicting Provisions.

That all the provisions heretofore adopted by the Board of Trustees that are in conflict with the provisions of this Resolution are hereby repealed.

Section 7. Effective Date.

That this Resolution shall take effect immediately upon its adoption.

Section 8. Certification.

That the Secretary of the Board of Trustees shall certify to the passage and adoption of this resolution, enter the same in the book for original resolutions of the District, and make a minute of passage and adoption thereof in the records of the proceedings of the Board of Trustees, in the minutes of the meeting at which this resolution is passed and adopted.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the Board of Trustees of the Orange County Cemetery District held this 13th day of June, 2023.



KELLY RIVERS, CHAIR
BOARD OF TRUSTEES

ATTEST:



MARY FUNK,
BOARD SECRETARY

STATE OF CALIFORNIA }
COUNTY OF ORANGE } ss.

I, MARY FUNK, Secretary of the Orange County Cemetery District, do hereby certify that the foregoing is a true and correct copy of Resolution No. 2023-3__ adopted by the Board of Trustees of the Orange County Cemetery District, at a regular meeting thereof, held on the 13th day of June 2023, by the following vote:

AYES: 5

NOES: 0

ABSTAIN: 0

ABSENT: 0



MARY FUNK
BOARD SECRETARY



Orange County Cemetery District

Cemetery Operations

STAFFING SUMMARY

Fiscal Year Ending	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024
<u>DISTRICT OFFICE</u>					
General Manager	1.0	1.0	1.0	1.0	1.0
Finance & Accounting Manager	1.0	1.0	1.0	1.0	1.0
Administrative Manager	1.0	1.0	1.0	1.0	1.0
Secretary	1.0	1.0	1.0	1.0	1.0
Accountant ⁽²⁾	0.5	0.5	0.5	1.0	1.0
Irrigation Specialist	1.0	1.0	1.0	1.0	1.0
Equipment Mechanic	1.0	1.0	1.0	1.0	1.0
Total District	6.5	6.5	6.5	7.0	7.0
<u>ANAHEIM CEMETERY</u>					
Cemetery Manager	1.0	1.0	1.0	1.0	1.0
Lead Groundskeeper	1.0	1.0	1.0	1.0	1.0
Groundskeeper	1.0	1.0	1.0	1.0	1.0
Total Anaheim	3.0	3.0	3.0	3.0	3.0
<u>EL TORO MEMORIAL PARK</u>					
Cemetery Manager	1.0	1.0	1.0	1.0	1.0
Cemetery Assistant	1.0	1.0	1.0	1.0	1.0
Secretary ⁽¹⁾	-	1.0	1.0	1.0	1.0
Lead Groundskeeper	1.0	1.0	1.0	1.0	1.0
Groundskeeper	6.0	6.0	6.0	6.0	6.0
Total El Toro	9.0	10.0	10.0	10.0	10.0
<u>SANTA ANA CEMETERY</u>					
Cemetery Manager	1.0	1.0	1.0	1.0	1.0
Secretary	0.5	0.5	0.5	0.5	0.5
Lead Groundskeeper	1.0	1.0	1.0	1.0	1.0
Groundskeeper ⁽³⁾	5.0	5.0	5.0	5.0	4.0
Total Santa Ana	7.5	7.5	7.5	7.5	6.5
TOTAL STAFF	26.0	27.0	27.0	27.5	26.5

⁽¹⁾ Position was initially filled as a part-time receptionist and was reclassified to a Cemetery Assistant in FY 2017-18.

⁽²⁾ Position was approved in December 2020 by Board Action

⁽³⁾ One Groundskeeper position has been eliminated due to a reduction in sales, services and workload.

ANAHEIM CEMETERY

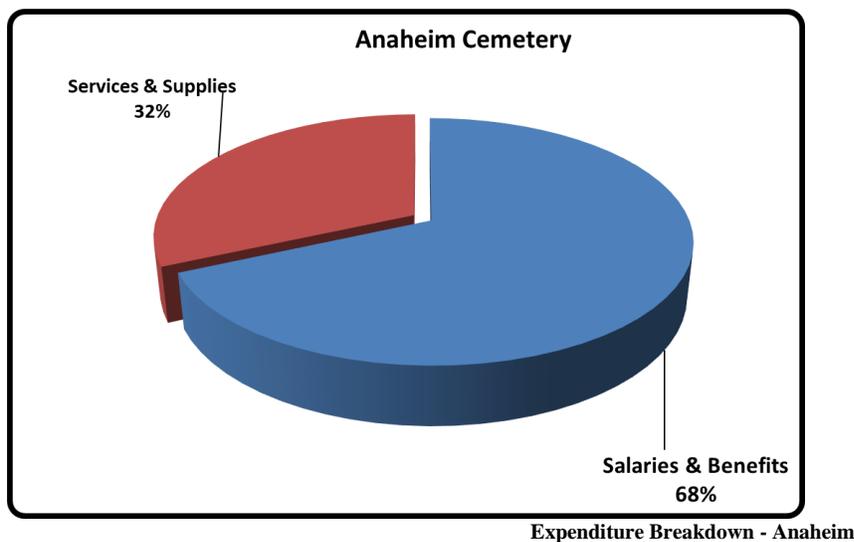
The Anaheim Cemetery staff consists of a cemetery manager, lead worker and one groundskeeper, who are responsible for the care and maintenance of the grounds. Staff also works with customers on the arrangement of interment services. The Anaheim Cemetery is limited to just cremation interment options for new customers, because there are currently no available full-casket spaces. Last year, staff performed a total of 87 interment services and 40 interment space sales (primarily niches & in-ground cremation spaces). These totals are slightly less than last year.

Staffing Summary

Fiscal Year Ending	2020	2021	2022	2023	2024
Total FTE	3.0	3.0	3.0	3.0	3.0

Anaheim Cemetery Operating Budget

	2020-21	2021-22	(Unaudited) 2022-23	(Budget) 2023-24
Salaries	\$241,857	\$249,082	\$292,825	\$273,544
Benefits	\$75,449	\$83,748	\$92,185	\$96,357
Total S&B	\$317,306	\$332,830	\$385,010	\$369,901
Services & Supplies	\$157,311	\$157,311	\$167,971	\$171,301
Equipment	\$0	\$0	\$0	\$0
Total Expenditures	\$434,354	\$490,141	\$552,981	\$541,202
Structure & Improvements	\$6,000	\$78,919	\$4,425	\$0



FY 2023-24 Goals: Anaheim Cemetery

- Improve customer access to grounds
 - Upgrade maps and kiosk for use by visitors
 - Notification sign upgrade program
- Maintain cemetery grounds at District standard
 - Refurbish and paint wrought iron fence and gates
 - Monthly marker trimming program
- Host public special events (i.e. Memorial Day, Dia de Los Muertos events)

FY 2022-23 Performance Measures: Anaheim Cemetery

Strategic Goal Supported	Success Measure	Goal	FY22-23 Results
#1 - Capacity to deliver services	Full-casket and cremation inventory is measured routinely; Monthly Activity Report prepared and presented to Board of Trustees	Monthly report	12 months of reports
#2 – Meet the District Standard	Complete 100% of staff performance evaluations	Annually in June	All completed in June 2023
#4 – Highly qualified and stable workforce	Staff performance reviews earn a rating that is above the average performance level	75%	90%
#4 – Highly qualified and stable workforce	Annually adjusted District turnover rate does not exceed 5%	<5%	0%
#7 – Public engagement	Host or participate in at least one community program per year.	1 program	2

EL TORO MEMORIAL PARK

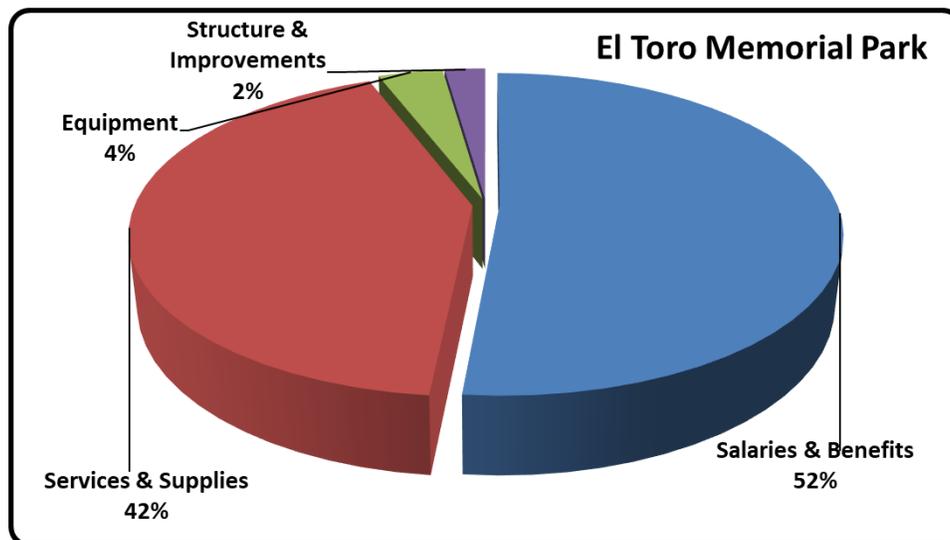
The El Toro Memorial Park staff consists of a cemetery manager, lead worker and six groundskeepers, who are responsible for the care and maintenance of the grounds. Staff also works with customers on the arrangement of interment services. The cemetery offers a full range of options including traditional lawn interments, niches, urn burials and the direct placement of cremains in the rose garden. The El Toro Memorial Park is the busiest of the three cemeteries. Last year, staff performed 938 interment services and had 1,326 interment space sales. Over the past three year, this cemetery has averaged 1,360 lots sales and 956 services per year.

Staffing Summary

Fiscal Year Ending	2020	2021	2022	2023	2024
Total FTE	9.0	10.0	10.0	10.0	10.0

El Toro Memorial Park Operating Budget

	202-021	2021-22	(Unaudited) 2022-23	(Budget) 2023-24
Salaries	\$859,814	\$890,760	\$917,974	\$827,790
Benefits	\$265,670	\$295,949	\$275,512	\$306,015
Total S&B	\$1,125,484	\$1,186,709	\$1,193,486	\$1,133,805
Services & Supplies	\$644,554	\$778,957	\$885,612	\$934,806
Equipment	\$141,037	\$44,167	\$53,100	\$80,000
Total Expenditures	\$1,911,075	\$2,009,833	\$2,132,198	\$2,148,611
Structure & Improvements	\$441,199	\$441,199	\$78,799	\$50,000



Expenditure Breakdown – El Toro

FY 2023-24 Goals: El Toro Memorial Park

- Improve customer access to grounds
 - Add service directional arrow notices throughout grounds
 - Upgrade maps and kiosk for use by visitors
- Maintain cemetery grounds at District standard
 - Complete Office Drainage Improvement Project
 - Complete the annual slope clearing and maintenance project
 - Create additional interment spaces for future at-need families
- Host various public special events
 - Veterans Day Program
 - Angel of Hope Candlelight Vigil
 - Host Wreaths Across America Program and wreath placement ceremony
 - Memorial Day Program
 - Dia de los Muertos

FY 2022-23 Performance Measures: El Toro Memorial Park

Strategic Goal Supported	Success Measure	Goal	FY22-23 Results
#1 - Capacity to deliver services	Full-casket and cremation inventory is measured routinely; Monthly Activity Report prepared and presented to Board of Trustees	Monthly report	12 months of reports
#2 – Meet the District Standard	Complete 100% of staff performance evaluations	Annually in June	All completed in June 2023
#4 – Highly qualified and stable workforce	Staff performance reviews rating average is above the average performance level for the position	75%	88%
#4 – Highly qualified and stable workforce	Annually adjusted District turnover rate does not exceed 5%	<5%	0%
#7 – Public engagement	Host or participate in at least two community program per year.	2 programs	5

SANTA ANA CEMETERY

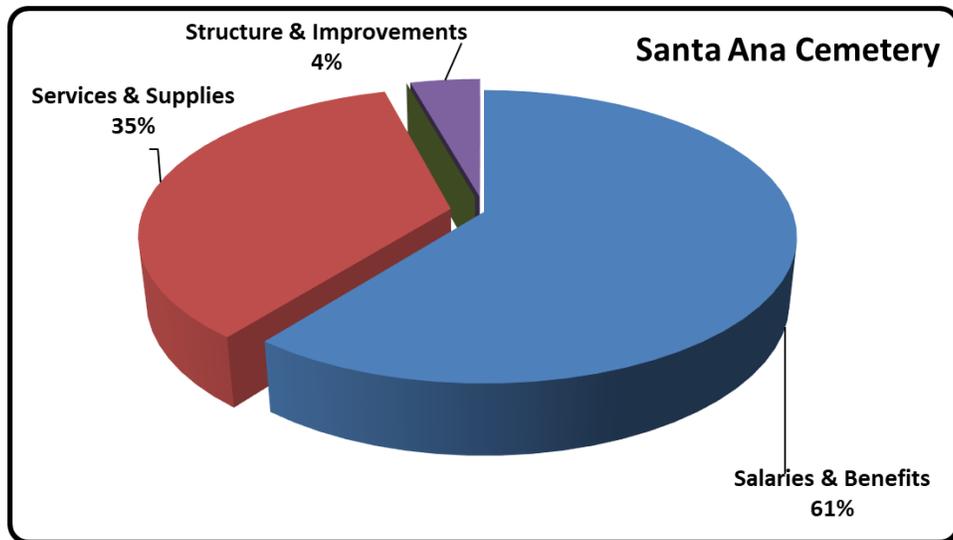
The Santa Ana Cemetery staff consists of a cemetery manager, lead worker and five groundskeepers, who are responsible for the care and maintenance of the grounds. Staff also works with customers on the arrangement of interment services. There are no available full-casket spaces available for sale. There is full range of cremation options available including niches, urn burials and the direct placement of cremains in the rose garden. Last year, staff performed 188 interment services but had only 76 interment space sales, due to the limitations. Due to the lack of available inventory, the sales and service projections for future years will continue to decrease.

Staffing Summary

Fiscal Year Ending	2020	2021	2022	2023	2024
Total FTE	7.5	7.5	7.5	7.5	6.5

Santa Ana Cemetery Operating Budget

	2020-21	2021-22	(Unaudited) 2022-23	(Budget) 2023-24
Salaries	\$343,026	\$385,860	\$515,622	\$493,165
Benefits	\$152,629	\$175,869	\$200,140	\$208,370
Total S&B	\$495,655	\$561,729	\$715,702	\$701,535
Services & Supplies	\$487,694	\$398,803	\$385,431	\$406,841
Equipment	\$34,796	\$107,967	\$0	\$0
Total Expenditures	\$1,018,145	\$1,068,499	\$1,101,133	\$1,108,376
Structure & Improvements	\$483,385	\$133,541	\$0	\$50,000



Expenditure Breakdown – Santa Ana

FY 2023-24 Goals: Santa Ana Cemetery

- Improve customer access to grounds
 - Upgrade maps and kiosk for use by visitors
 - Complete section marking project
- Maintain cemetery grounds at District standard
 - Niche Resurfacing Project
 - Refurbish and paint wrought iron fence and gates
 - Create additional interment spaces for future at-need families
- Host public special events (i.e. Memorial Day Program, Dia de los Muertos)

FY 2022-23 Performance Measures: Santa Ana Cemetery

Strategic Goal Supported	Success Measure	Goal	FY22-23 Results
#1 - Capacity to deliver services	Full-casket and cremation inventory is measured routinely; Monthly Activity Report prepared and presented to Board of Trustees	Monthly report	12 months of reports
#2 – Meet the District Standard	Complete 100% of staff performance evaluations	Annually in June	All completed in June 2023
#4 – Highly qualified and stable workforce	Staff performance reviews rating average is above the average performance level for the position	75%	88%
#4 – Highly qualified and stable workforce	Annually adjusted District turnover rate does not exceed 5%	<5%	0%
#7 – Public engagement	Host or participate in at least one community program per year.	1 program	2

DISTRICT OFFICE

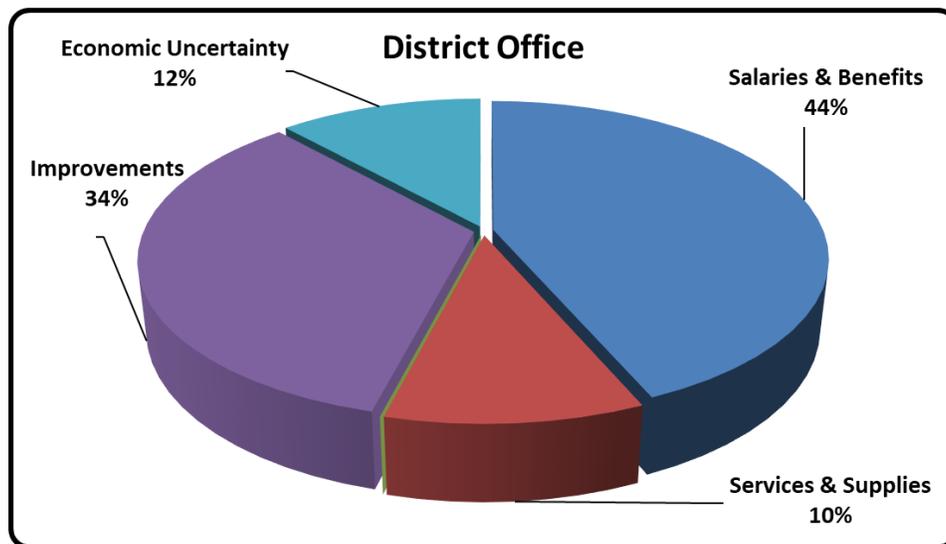
The District staff consists of the general manager, finance & accounting manager, administrative manager, district secretary and a part-time finance staff, who are responsible for all aspects of the administration and finance for the District. This includes customer service, human resources, finance & accounting, investment, public relations and they work directly with the Board of Trustees. The district budget also includes the funding of a district wide mobile Equipment Mechanic and an Irrigation Specialist who both work to support all three cemetery locations. The District office budget also includes a provision for the District's legal counsel and compensation for trustees meeting attendance.

Staffing Summary

Fiscal Year Ending	2020	2021	2022	2023	2024
Total FTE	6.5	6.5	6.5	7.0	7.0

District Office Operating Budget

	2020-21	2021-22	(Unaudited) 2022-23	(Budget) 2023-24
Salaries	\$654,437	\$641,070	\$654,757	\$657,012
Benefits	\$261,057	\$283,930	\$285,041	\$232,136
Total S&B	\$915,494	\$925,000	\$939,798	\$889,148
Services & Supplies	\$266,366	\$323,904	\$197,575	\$214,552
Equipment	\$0	\$0	\$0	\$0
Economic Uncertainty	\$0	\$0	\$0	\$239,695
Total Expenditures	\$1,181,860	\$1,248,904	\$1,137,373	\$1,343,395
Structure & Improvements	\$360,370	\$560,248	\$1,052,756	\$700,000



Expenditure Breakdown – District Office

FY 2023-24 Goals: District Office

- Strategic Plan - Develop and release RFP, select consultant to perform a 5-year District Strategic Plan
- Development - Continued planning and preparation for the Development of the District’s 4th Public Cemetery and an Orange County Veterans Cemetery
- Outreach to public and industry professionals
 - Coordinate a CAPC Local Area Meeting in February & November 2024
 - Engage consultant to assist with messaging and public outreach for new cemetery
 - Staff to attend training related to specific job duties
- Policies and Procedures
 - Update the District’s Operational Policies and Procedures Manual
 - Update the District’s Personnel Manual, Injury & Illness Prevention Plan and Safety Manual

FY 2022-23 Performance Measures: District Office

Strategic Goal Supported	Success Measure	Goal	FY22-23 Results
#1 - Capacity to deliver services	Complete forecast to determine future demand for full casket and cremation interments	5 year	Completed with FY22-23
#1 – Capacity to deliver services	Complete inventory sales and forecast number of spaces available for 30 years	30 year Sales & Services Projection	Completed in May 2023
#2 – Meet the District Standard	Complete 100% of staff performance evaluations	Annually in June	All completed in June 2023
#3 – Sound financial management	Review and revise, as needed, District investment strategy with Finance and Investment Committee	Review at least 1 x per year	Strategy reviewed in February 2023
#3 – Sound financial management	Revise and monitor the Endowment Fund	Complete update of Endowment Study	Completed May 2023
#3 – Sound financial management	Receive unqualified audit opinion	Yes	Yes
#3 – Sound financial management	Receive GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Received for 6 prior fiscal years
#3 – Sound financial management	Receive GFOA Distinguished Budget Presentation Award	Yes	FY23-24 not yet rated; received for 6 prior fiscal years
#3 – Sound financial management	Month-end unaudited financial reports prepared for monthly Board meeting agenda by the 25 th of each month	100%	100%

#4 – Highly qualified and stable workforce	Annually adjusted District turnover rate does not exceed 5% of total employees	<5%	0%
#5 – Board of Trustees oversight/support	Maintain all Boards and Committee meeting minutes up to date; Percentage of meeting minutes completed and available up to date	100%	100%
#5 – Board of Trustees oversight/support	Percentage of agendas and packets posted 72 hours in advance of the scheduled meetings.	100%	100%
#6 – Caring commitment to families	Groundskeeping staff attends annual safety training	100%	100%
#6 – Caring commitment to families	Family complaints recorded by District or cemetery offices	<5%	1%
#4 – Highly qualified and stable workforce	Review District compensation and benefit package to comparable roles in governmental agencies and private sector	Complete a salary study	Salary study completed Spring 2022
#7 – Public engagement	Prepare and distribute bi-monthly District newsletter	6 times per year	6
#7 – Public engagement	News releases produced and posted to OC Cemetery District website which is available 24/7/365	Yes	Yes
#8 – Positive relationships	At least one District staff member to attend at least one industry conference or monthly/quarterly association meetings (i.e. CSDA, CAPC, ISDOC, CSMFO, GFOA)	1 staff at 1 conference per year	5

FY 2022-23 Performance Measures: Board of Trustees

Strategic Goal Supported	Success Measure	Goal	FY22-23 Results
#1 – Capacity to deliver services	Review and approve inventory sales and forecast number of spaces available for 30 years	30 year Sales & Services Projection	Reviewed and accepted June 2023
#3 – Sound financial management	Review and revise, as needed, District investment strategy with Finance and Investment Committee	Review at least 1 x per year	Strategy reviewed in February 2023
#3 – Sound financial management	Revise and monitor the Endowment Fund	Complete update of Endowment Study	Completed May 2023
#5 – Highly skilled Board of Trustees	All Trustees attend at least one conference, educational class (virtual or in-person) per year.	1 per Trustee per year (total 5)	4
#5 – Highly skilled Board of Trustees	Complete General Manager performance evaluation and execute contract within 90 days following fiscal year end	90 days after fiscal year-end	Completed September 2023
#5 – Highly skilled Board of Trustees	Conduct annual review of Board Policy Manual	Annual Review	Completed
#5 – Highly skilled Board of Trustees	District applies for and receives the CSDA District of Distinction and maintains “Platinum” status criteria	Platinum District of Distinction award	Platinum District of Distinction award
#8 – Build positive relationships	Support Orange County Board of Supervisors in promoting the potential Veteran’s Cemetery at Gypsum Canyon (attendance at events, tours, etc)	At least 1 Trustee at each County event	Completed



Orange County Cemetery District

Capital Budget

CAPITAL EXPENDITURE PROCESS OVERVIEW

DEFINITION OF CAPITAL EXPENDITURE:

The use of funds or assumption of a liability in order to obtain or upgrade physical assets. The intent is for these assets to be used for productive purposes for at least one year.

- **District's Asset Capitalization Policy**

Capital improvement projects are defined as any major construction, acquisition or renovations which increases the useful life of the District's assets or adds to the value of physical assets; any asset costing \$5,000 or greater are considered capital expenditures.

- **Funding Methods**

Capital expenditures are funded by either current year revenues or by a transfer from the Capital Improvement Reserve Fund. Capital expenditures for FY 2023-24 are completely funded by FY 2023-24 budgeted revenues.

- Historically, transfers from the Capital Improvement Reserve Fund have not been required and the existing \$15,155,000 in the reserve fund has been committed towards the construction of the fourth District cemetery.

- **Capital Improvement Plan Cycle**

Incorporates these key phases into the annual budget development cycle and calendar.

Phase	Steps Included
Planning	<ol style="list-style-type: none"> 1. Review District long-term vision and goals 2. Review Board of Trustees' annual goals 3. Review District's prior year Capital Improvement Plan; re-appropriate monies for projects not completed in prior year 4. Meet with Cemetery management to determine urgent projects
Defining/Formulating	<ol style="list-style-type: none"> 1. Identify needs based on planning phase review 2. Identify project funding (current year resources vs. reserve transfer) 3. Identify a reasonable cost estimate based on current economic conditions
Decision-Making	<ol style="list-style-type: none"> 1. Specific project proposal released (RFP) 2. Evaluate submissions against project proposal needs/plans 3. Approval of vendor selection and funding method by Board of Trustees
Implementation	<ol style="list-style-type: none"> 1. Project started, operated and maintained 2. Notice of completion filed with the County of Orange upon completion of project

CAPITAL IMPROVEMENT PROGRAM FY 2023-24 PROJECTS



El Toro Memorial Park – Entrance Improvements

Department
Capital Projects

Funding Sources
General Fund 754

Acct No. **Project Name**
4200 *New Cemetery Development*

Budget Backup

PROJECT PURPOSE

The purpose of this project is studying the 283.3 acres of land that the District was given by the County of Orange for the purposes of the development of a new public cemetery and a future State Veterans Cemetery. This will be the third of six years with the goal of opening a new public cemetery.

- **Effects on current and future budgets:** The construction of a new cemetery will substantially increase the revenue capacity of the District. Currently, two of the three District’s cemeteries are sold out of in-ground casket interment spaces and the third is severely restricted with current inventory expected to last less than 24 months.

PROJECT DETAILED DESCRIPTION

The Board of Trustees approved consultant agreements for the assessment of the 283.3-acre parcel for the development of a public and State Veterans Cemetery. These services will be included as part of the overall project costs. There will be consulting services to address California Environmental Quality Act (CEQA) activities on the site in advance of submitting final development plans to the City of Anaheim.

PROJECT FUNDING	
General Fund	\$ 700,000
	\$ 700,000

Is this a Recurring Operating Expenditure?	No
--	----



PROJECT FUNDING & EXPENDITURES SCHEDULE					
Funding Source	Fiscal Year				
	Prior Years	23/24	24/25	25/26	26/27
General Fund	\$ 1,400,000	\$ 700,000	\$ 1,000,000	\$ 25,000,000	\$ 20,000,000
Totals	\$ 1,400,000	\$ 700,000	\$ 1,000,000	\$ 25,000,000	\$ 20,000,000

Department
Capital Projects

Funding Sources
General Fund 754

Acct No. 4200 **Project Name** Cemetery Improvements

Budget Backup

PROJECT PURPOSE

The purpose of this project is to perform minor improvements or beautification at the cemeteries.

- Effect on current and future budgets:** Increased signage and curb/roadway markings will decrease the need for office and groundskeeping staff to assist customers.

PROJECT DETAILED DESCRIPTION

This project will focus on continuing to improve the look and experience of each cemetery. This years project will include continued beautification and improved signage to assist families in finding their loved ones interment locations through the assistance of markings on the curb and roadways.

PROJECT FUNDING	
General Fund	\$ 100,000
	\$ 100,000



Is this a Recurring Operating Expenditure?	No
--	----

PROJECT FUNDING & EXPENDITURES SCHEDULE					
Funding Source	Fiscal Year				
	Prior Years	23/24	24/25	25/26	26/27
General Fund	\$ 450,000	\$ 100,000	--	--	--
Totals	\$ 450,000	\$ 100,000	--	--	--

FIVE-YEAR CAPITAL IMPROVEMENT SCHEDULE

Project Title	2023-24	2024-25	2025-26	2026-27	2027-28
New Cemetery Development	\$700,000	\$1,000,000	\$25,000,000	\$20,000,000	\$0
Improvements at the Santa Ana Cemetery	\$50,000	\$0	\$0	\$0	\$0
Improvements at El Toro Memorial Park	\$50,000	\$0	\$0	\$0	\$0
Improvements at Anaheim Cemetery	\$0	\$0	\$100,000	\$0	\$0
Water Well Rehabilitation Project	\$0	\$0	\$0	\$0	\$400,000
Cemetery Fence Replacement Program	\$0	\$0	\$150,000	\$150,000	\$0
Niche Installation Project	\$0	\$100,000	\$300,000	\$0	\$0
Totals	<u>\$800,000</u>	<u>\$1,100,000</u>	<u>\$25,550,000</u>	<u>\$20,150,000</u>	<u>\$400,000</u>



*New Cemetery Development
2023-24*

FIVE-YEAR EQUIPMENT REPLACEMENT SCHEDULE

Fixed Assets	2023-24	2024-25	2025-26	2026-27	2027-28
Mowers	\$0	\$35,000 (1)	\$90,000 (3)	\$28,000 (1)	\$0
Utility Vehicles	\$35,000 (1)	\$25,000 (1)	\$150,000 (5)	\$0	\$45,000
Backhoes	\$0	\$0	\$200,000 (2)	\$0	\$0
Tractor	\$45,000 (1)	\$0	\$100,000 (1)	\$0	\$0
Truck	\$0	\$0	\$45,000 (1)	\$0	\$0
Trailers	\$0	\$30,000	\$70,000 (3)	\$0	\$0
Misc. Small Equipment	\$0	\$0	\$20,000	\$0	\$0
	\$80,000	\$90,000	\$675,000	\$28,000	\$45,000

NOTE: In 2025-26, the purchases are equipment for new cemetery.



John Deere ProGator Utility Vehicle - Santa Ana Cemetery



Orange County Cemetery District

Budget Forecast

FIVE-YEAR GENERAL FUND PROJECTIONS

	Unaudited 2021-22	Projected 2022-23	Proposed 2023-24	2024-25	2025-26	2026-27
EXPENSES						
Salaries and Benefits	\$3,048,641	\$3,112,029	\$3,066,391	\$3,097,561	\$3,190,487	\$3,840,202
Services and Supplies	\$1,685,372	\$1,730,032	\$1,627,500	\$1,676,325	\$1,726,615	\$2,578,413
Project Financing						
Debt Service	0	610,706 ¹	1,221,412 ¹	1,221,412 ¹	1,221,412 ¹	1,221,412
Pre-Need Repayment	0	0	0	0	0	0
Endowment Income Repayment	0	0	0	0	0	0
Project Financing Totals	0	610,706	1,221,412	1,221,412	1,221,412	1,221,412
Fixed Assets/Equipment	\$152,134	\$16,000	\$80,000	\$60,000	\$80,000	\$500,000
TOTAL OPERATIONAL EXPENDITURES	<u>\$4,886,147</u>	<u>\$5,468,767</u>	<u>\$5,995,303</u>	<u>\$6,055,298</u>	<u>\$6,218,514</u>	<u>\$8,140,027</u>
Capital Improvement Expenditures						
Structure & Improvements	\$942,519	\$770,000	\$800,000	\$400,000	\$100,000	\$100,000
New Development Funded From Reserves/Procced:	\$0	\$0	\$0	\$0 ³	\$35,000,000 ⁴	\$15,000,000
TOTAL EXPENDITURES	<u>\$5,828,666</u>	<u>\$6,238,767</u>	<u>\$6,795,303</u>	<u>\$6,455,298</u>	<u>\$6,318,514</u>	<u>\$8,240,027</u>
REVENUES						
	Unaudited	Projected	2023-24	2024-25	2025-26	2026-27
Operating Revenues						
Interment Space Sales	\$2,844,754	\$4,139,021	\$3,413,581	\$2,541,946	\$2,060,702	\$4,395,033
Interment & Other Services	796,244	992,687	\$1,112,206	969,894	999,185	\$1,029,360
Taxable Sales	<u>275,214</u>	<u>307,181</u>	<u>\$255,000</u>	<u>262,650</u>	<u>265,277</u>	<u>267,929</u>
Operating Revenues Total	\$3,916,211	\$5,438,889	\$4,780,787	\$3,774,490	\$3,325,164	\$5,692,323
Non-Operating Revenues						
6210 Property Tax - Current Secured	\$2,302,848	\$2,348,905	\$2,419,372	\$2,491,954	\$2,566,712	\$2,643,714
6220 Property Tax - Current Unsecured	59,282	60,468 #	62,282	63,527	64,798	66,094
6230-6300 Property Tax - Supplemental	46,335	47,261 #	48,679	49,653	50,646	51,659
6290, 6540 Other Taxes & Redevelopment	<u>86,345</u>	<u>64,759</u>	<u>48,569</u>	<u>50,998</u>	<u>53,547</u>	<u>56,225</u>
Property Tax Revenues	\$2,497,154	\$2,764,015	\$2,818,038	\$2,888,489	\$2,960,701	\$3,034,719
General Fund Interest	210,342	379,013	275,000	178,750	187,688	197,072
State Revenue	\$11,000	\$10,784	\$11,000	\$11,333	\$11,447	\$11,561
Other Revenues	\$94,234	\$143,851	\$126,500	\$101,879	\$104,935	\$108,083
TOTAL REVENUE	<u>\$6,728,941</u>	<u>\$8,736,552</u>	<u>\$8,011,325</u>	<u>\$6,954,941</u>	<u>\$6,589,934</u>	<u>\$9,043,757</u>
Use of Endowment Funds for Operational Expenses	\$0	\$0	\$0	\$4,000,000 ²	\$4,000,000 ²	\$1,000,000
Revenue Surplus (Deficit)	\$900,275	\$2,497,785	\$1,216,022	\$4,499,643	\$4,271,420	\$1,803,730
Capital Improvement Financing (balances)						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Debt Proceeds	\$0	\$20,000,000 ¹	\$20,000,000 ¹	\$20,000,000 ³	\$0	\$0
Capital Improvement Reserve Fund	\$15,155,000	\$17,652,785	\$18,868,807	\$23,368,450 ³	\$12,639,870 ⁴	\$3,443,601
Endowment Income Fund	\$8,590,181	\$8,940,181	\$5,215,181	\$1,320,181 ²	\$520,181 ²	\$800,181
Pre-Need Fund	\$4,541,128	\$4,601,128	\$4,661,128	\$4,721,128	\$4,771,128 ⁴	\$821,128
Total	<u>\$28,286,309</u>	<u>\$51,194,094</u>	<u>\$48,745,116</u>	<u>\$49,409,759</u>	<u>\$17,931,179</u>	<u>\$5,064,910</u>

FOOTNOTES:

- ¹ Principal and Interest Payments in the amount of \$1,221,412, for debt in the amount of \$20,000,00 issued for new cemetery development.
- ² Transfer of Endowment Income Funds of \$9,000,000 to be used for operational costs will begin 2024-25.
- ³ New development funds of \$35,000,000 for the first year of the project - consisting of funds from the issuance of debt \$20,000,000 and use of Capital Project Reserves \$15,000,000.
- ⁴ New development funds of \$10,000,000 for the second year of the project - consisting of use of Capital Project Reserves \$6,000,000 and Pre-need Funds \$4,000,000.

DEBT ISSUANCE AND MANAGEMENT

In August 2022, the Board of Trustees authorized the issuance of \$20,000,000 in long-term funding with Holman Capital Group for the development of a fourth public cemetery. The type of debt issued is a 30-year private loan placement with American Riviera Bank. The final private loan agreement was signed and the escrow account with American Riviera Bank was funded on September 14, 2022.

The Board of Trustees approved [Resolution No. 2022-08](#) on July 5, 2022 to enter into the private funding agreement. The Resolution describes the agreement as follows:

“...WHEREAS, the financing will be accomplished by (i) the Corporation’s entering into a site lease (the “Site Lease”) with the District, whereby the District will lease certain real property owned by the District to the Corporation in exchange for an advance rental; and (ii) the Corporation’s leasing the property leased under the Site Lease back to the District pursuant to a leaseback agreement (the “Lease/Purchase Agreement”), under which the District will be obligated to make Rental Payments (as such phrase is defined In the Lease/Purchase Agreement) to the Corporation; and

WHEREAS, the District has paid, or expects to pay certain Project costs prior to the delivery of the Lease/Purchase Agreement, the District’s obligations under which will be considered debt for federal income tax purposes, which will be used to finance the Project costs on a long-term basis, the principal amount of which is expected to be not greater than \$20,000,000...”

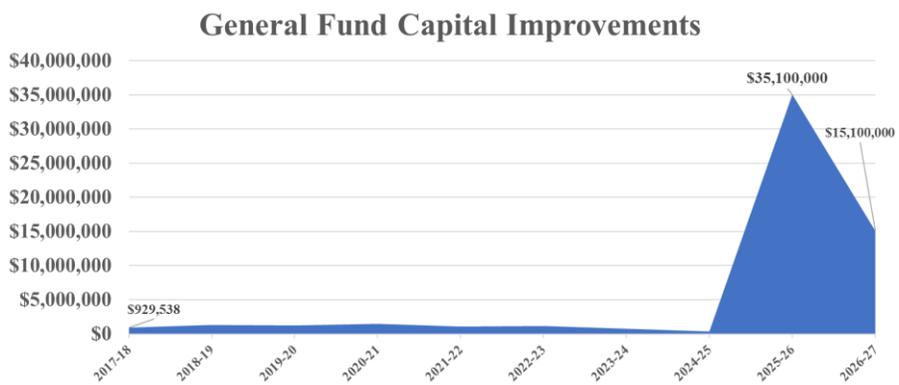
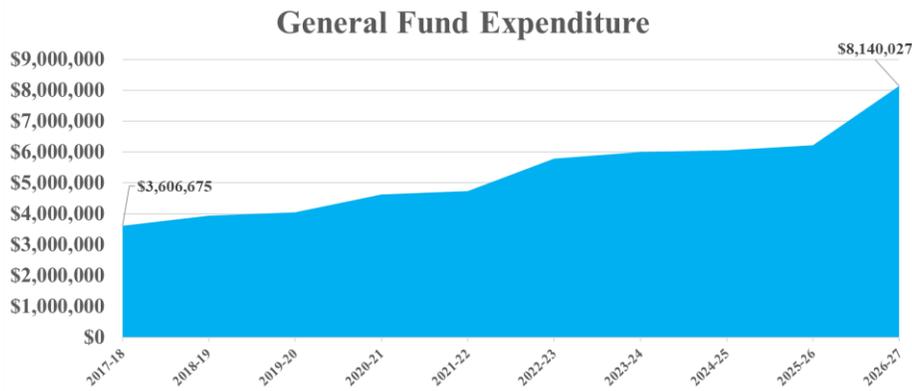
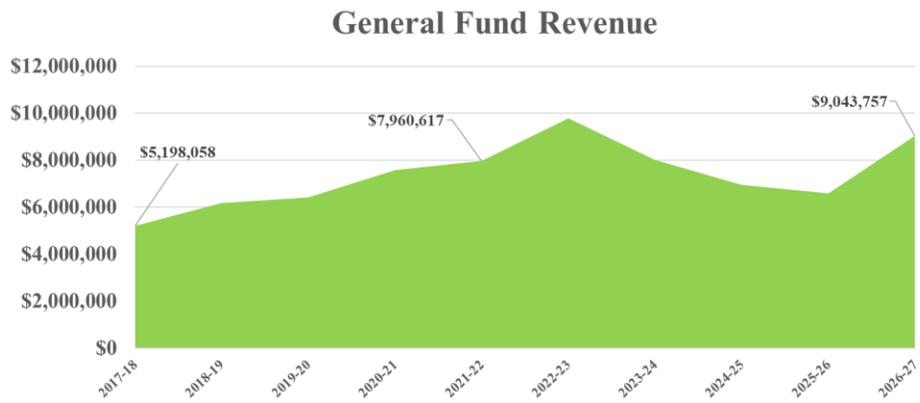
The loan repayment (or rental payment) is included in the FY 2023-24 Operating Budget as payments of \$610,706 made semi-annually in March and September for a total of \$1,221,412. The full debt service repayment schedule is located in the [Statistics Section](#) of this document.

The [Long-Range Financial Report](#) which included a 30-year Sales & Service Projections and a 30 year Financial Projection was updated to include the actual annual debt service payments once the agreement was finalized.

The following table was considered when deciding how to finance the project:

	Pay-As-You-Go	Debt Financing
Advantages:	No interest costs. Interest savings can be used to finance additional projects	Allows for shorter time period for financing and constructing major projects
	No legal or bond covenant requirements	Allocates costs to citizens who receive related benefits
	No debt service payments required	Expands capital improvement program
	Conserve debt capacity and achieve a more favorable credit rating	Usually required for revenue generating facilities
Disadvantages:	Long savings period to finance major construction projects	Interest costs
	Allocates costs of project to customers that may not benefit	Special tax may be required to repay debt
	Limits capital improvement program to funds available	Legal restrictions set by statute on debt issuance
	Reserves cannot be established before the construction of revenue generating facilities	Bond or Loan covenant requirements
	Inflationary costs	Voter approval may be required

TEN-YEAR HISTORICAL FINANCES





Orange County Cemetery District

Statistical Information

The District has identified several statistics and trends that represent additional information that is useful in understanding the operations. These schedules are separated by District information and County of Orange information.

District information covers the Charges for Services categories, while County of Orange information covers applicable Property Tax and Demographic information since the District serves the entire County of Orange population.

District Operations Schedules

- Price Comparison with Local Cemeteries
- Historical Interment Space Sales and Interment Services Summary
 - Interment Space Sales Summary by Cemetery
 - Interment Services Summary by Cemetery
- Schedule of Loan Repayment

County of Orange Schedules*

- Property Tax Levies and Collections
- Direct and Overlapping Property Tax Rate
- Principal Property Tax Payers
- Principal Employers
- Demographic and Economic Statistics

*All County of Orange information presented was obtained from the audited **County of Orange FY 2022-23 Annual Comprehensive Financial Report**. The complete Annual Comprehensive Financial Report can be located at www.ocgov.com/reports/acfrreports/.

Price Comparison with Local Cemeteries

Annually, District staff reviews all comparable cemeteries within Orange County in order to assess its own fee structure. Since the District receives property tax, the fee is offset to make prices more affordable to Orange County residents that are already contributing a portion of their property tax towards the District services.

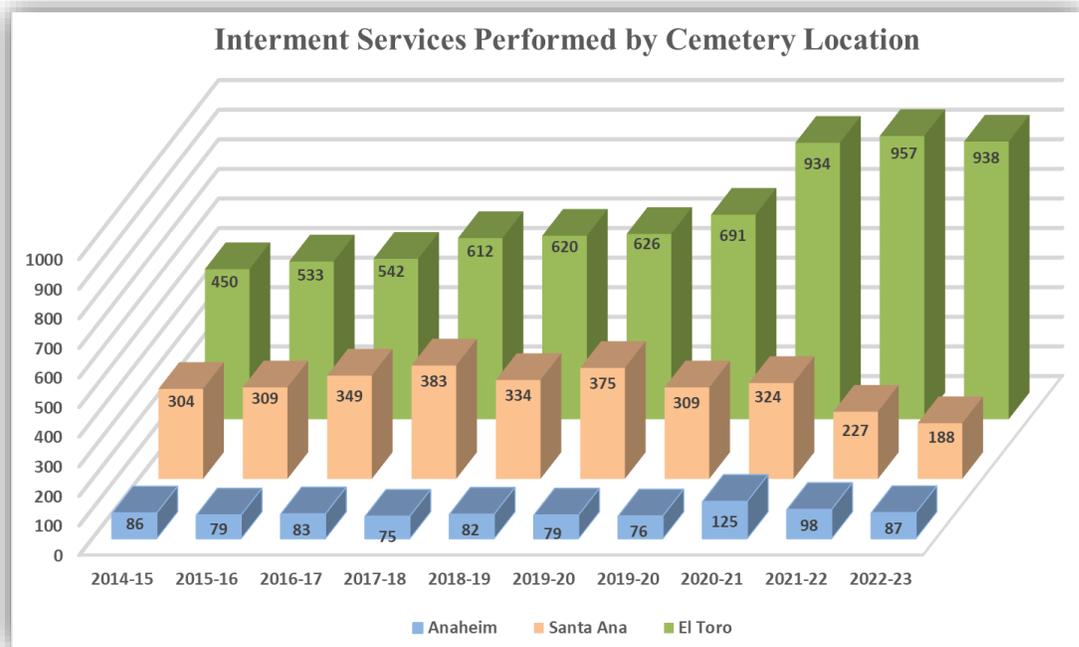
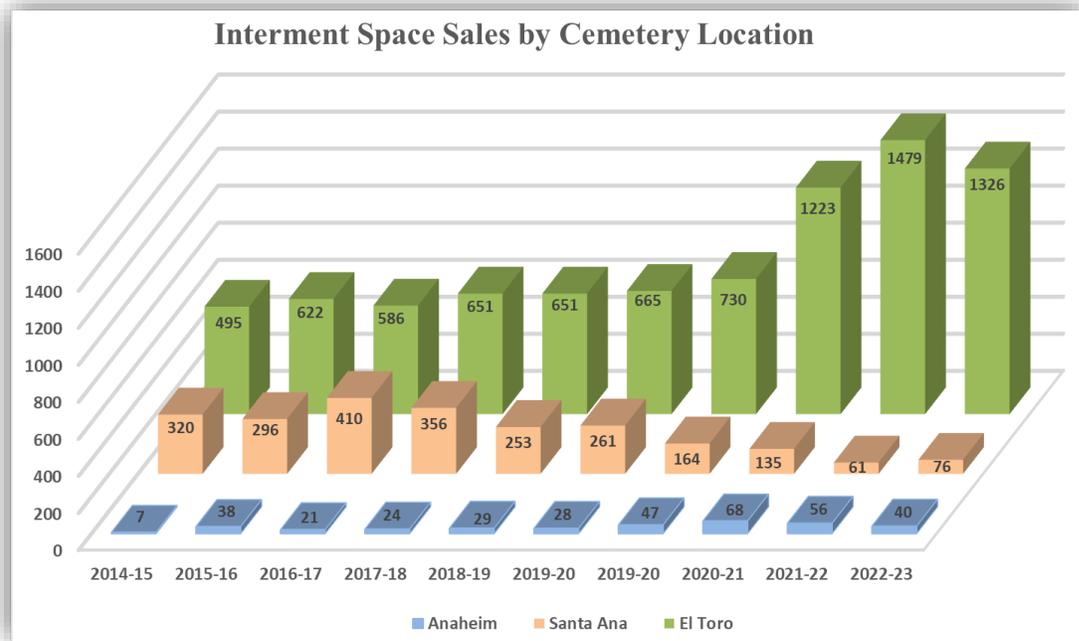
The District current fee became effective June 6, 2023.

Interment Price Comparison (May 2023)

		Ascension	Loma Vista	Harbor Lawn	Good Shepherd	Memory Gardens	Fairhaven	Westminster Memorial	Holy Sepulcher	All comps Average	District Proposed Fee
<u>Burial Space</u>											
Space Fee	L	\$6,500	\$8,200	\$4,995	\$6,500	\$6,300	\$11,495	\$5,495	\$6,500	\$6,998	\$2,800
	M	\$8,248	\$9,350	\$6,495	\$8,248	\$8,300	\$23,245	\$10,345	\$8,248	\$10,310	\$3,500
	H	\$9,995	\$10,500	\$7,995	\$9,995	\$10,100	\$34,995	\$15,195	\$9,995	\$13,596	\$4,600
<u>Niche</u>											
Niche Fee	L	\$2,500	\$4,900	\$2,575	\$2,500	\$2,450	\$1,995	\$3,295	\$2,500	\$2,839	\$1,250
	M	\$4,688	\$5,550	\$3,125	\$4,688	\$3,925	\$7,245	\$4,395	\$4,688	\$4,788	\$1,975
	H	\$6,875	\$6,200	\$3,675	\$6,875	\$5,400	\$12,495	\$5,495	\$6,875	\$6,736	\$3,135
<u>Urn Burial</u>											
Space Fee	L	\$2,875	\$6,500	\$3,675	\$2,875	\$3,150	\$4,995	\$2,995	\$2,875	\$3,743	\$1,375
	M	\$3,968	\$6,500	\$4,400	\$3,968	\$3,150	\$9,745	\$4,895	\$3,968	\$5,074	\$1,885
	H	\$5,060	\$6,500	\$5,125	\$5,060	\$3,150	\$14,495	\$6,795	\$5,060	\$6,406	\$2,376

Historical Interment Space Sales and Interment Service Summary

Included are schedules and charts depicting the historical quantity of interment space sales and interment services performed for all three of the operational District cemeteries since the inception of the District.



- The District typically averages between 900-1,000 interment space sales and between 900-1,000 interment services per fiscal year. Due to Pre-Need sales, the District continued its high marks for interment space sales (1,463) and services (1,213) in FY 2022-23. At the El Toro Memorial Park, there has been an increase over the last ten years in interment services.
- Santa Ana Cemetery has begun to see decreases in interment space sales this past fiscal year, while Anaheim Cemetery saw a slight decrease as well.

Orange County Cemetery District - Historical Interment Space Sales

<i>Year</i>	<i>Anaheim</i>	<i>El Toro</i>	<i>Magnolia</i>	<i>Santa Ana</i>	<i>Total</i>
1986-87	69	160	54	138	421
1987-88	43	200	42	105	390
1988-89	103	193	47	110	453
1989-90	120	207	44	155	526
1990-91	88	223	25	161	497
1991-92	105	213	38	177	533
1992-93	74	260	35	168	537
1993-94	106	272	43	237	658
1994-95*	99	335	1	186	621
1995-96	95	345	0	252	692
1996-97	98	357	0	218	673
1997-98	110	353	0	206	669
1998-99	121	438	0	226	785
1999-00	132	440	0	253	825
2000-01	131	441	0	274	846
2001-02	119	433	0	314	866
2002-03	122	544	0	310	976
2003-04	138	527	0	312	977
2004-05	107	512	0	262	881
2005-06	112	479	0	264	855
2006-07	102	572	0	330	1,004
2007-08	116	554	0	295	965
2008-09	117	402	0	251	770
2009-10	81	507	0	250	838
2010-11	24	548	0	345	917
2011-12	15	495	0	284	794
2012-13	27	493	0	335	855
2013-14	7	580	0	320	907
2014-15	38	622	0	296	956
2015-16	21	586	0	410	1,017
2016-17	24	651	0	356	1,031
2017-18	29	651	0	253	933
2018-19	28	720	0	261	1,009
2019-20	47	730	0	164	941
2020-21	67	1,276	0	125	1,468
2021-22	56	1,479	0	61	1,596
2022-23	40	1,326	0	76	1,442
Total	2,931	19,124	329	8,740	31,124

*Magnolia Memorial Park sold. No district interments after 8/30/94.

Source: Orange County Cemetery District Records

Orange County Cemetery District - Historical Interment Services

<i>Year</i>	<i>Anaheim</i>	<i>El Toro</i>	<i>Magnolia</i>	<i>Santa Ana</i>	<i>Total</i>
1985-86*	85	161	66	98	410
1986-87	77	156	55	102	390
1987-88	79	191	52	86	408
1988-89	109	179	62	103	453
1989-90	99	190	49	117	455
1990-91	111	209	41	166	527
1991-92	173	223	48	162	606
1992-93	112	270	54	160	596
1993-94	121	295	53	195	664
1994-95**	138	501	6	195	840
1995-96	144	406	0	220	770
1996-97	152	460	0	207	819
1997-98	125	487	0	221	833
1998-99	159	415	0	244	818
1999-00	148	552	0	270	970
2000-01	162	583	0	270	1015
2001-02	161	588	0	326	1075
2002-03	188	618	0	304	1110
2003-04	183	563	0	307	1053
2004-05	164	356	0	268	788
2005-06	152	428	0	299	879
2006-07	137	439	0	345	921
2007-08	162	440	0	319	921
2008-09	151	427	0	275	853
2009-10	115	459	0	276	850
2010-11	77	473	0	344	894
2011-12	55	450	0	248	753
2012-13	81	500	0	318	899
2013-14	86	507	0	304	897
2014-15	79	533	0	309	921
2015-16	83	542	0	349	974
2016-17	75	612	0	383	1,070
2017-18	82	620	0	334	1,036
2018-19	79	626	0	375	1,080
2019-20	76	691	0	309	1,076
2020-21	129	973	0	305	1,407
2021-22	98	957	0	227	1,282
2022-23	87	938	0	188	1,213
Total	4,494	18,018	486	9,528	32,526

*First year of consolidation

**Magnolia Memorial Park sold. No district interments after 8/30/94

Source: Orange County Cemetery District Records

Schedule of Loan Repayment

SCHEDULE OF RENTAL PAYMENTS

LESSOR: HOLMAN CAPITAL CORPORATION
COMMENCEMENT: 30-Sep-2022
TERM: 10 YEARS
1ST PAYMENT DUE: 14-Mar-2023
RATE: 4.17%

Payment No.	Date	Payment	Interest Component	Principal Balance	Purchase Option Price
0	9/30/2022			\$ 20,000,000.00	
1	3/14/2023	\$ 610,706.55	\$379,933.36	\$19,769,226.81	\$20,658,842.02
2	9/14/2023	\$ 610,706.55	\$412,188.37	\$19,570,708.63	\$20,451,390.52
3	3/14/2024	\$ 610,706.55	\$408,049.27	\$19,368,051.35	\$20,239,613.66
4	9/14/2024	\$ 610,706.55	\$403,823.90	\$19,161,168.70	\$20,023,421.29
5	3/14/2025	\$ 610,706.55	\$399,510.38	\$18,949,972.53	\$19,802,721.29
6	9/14/2025	\$ 610,706.55	\$395,106.93	\$18,734,372.91	\$19,577,419.69
7	3/14/2026	\$ 610,706.55	\$390,611.68	\$18,514,278.04	\$19,347,420.55
8	9/14/2026	\$ 610,706.55	\$386,022.71	\$18,289,594.20	\$19,112,625.94
9	3/14/2027	\$ 610,706.55	\$381,338.05	\$18,060,225.70	\$18,872,935.86
10	9/14/2027	\$ 610,706.55	\$376,555.73	\$17,826,074.88	\$18,628,248.25
11	3/14/2028	\$ 610,706.55	\$371,673.67	\$17,587,042.00	\$18,378,458.89
12	9/14/2028	\$ 610,706.55	\$366,689.84	\$17,343,025.29	\$18,123,461.43
13	3/14/2029	\$ 610,706.55	\$361,602.11	\$17,093,920.85	\$17,863,147.29
14	9/14/2029	\$ 610,706.55	\$356,408.24	\$16,839,622.54	\$17,597,405.55
15	3/14/2030	\$ 610,706.55	\$351,106.13	\$16,580,022.12	\$17,326,123.12
16	9/14/2030	\$ 610,706.55	\$345,693.47	\$16,315,009.04	\$17,049,184.45
17	3/14/2031	\$ 610,706.55	\$340,167.96	\$16,044,470.45	\$16,766,471.62
18	9/14/2031	\$ 610,706.55	\$334,527.21	\$15,768,291.11	\$16,477,864.21
19	3/14/2032	\$ 610,706.55	\$328,768.88	\$15,486,353.44	\$16,183,239.34
20	9/14/2032	\$ 15,809,243.92	\$322,890.48	\$0.00	\$0.00
Total		\$27,412,668.37	\$7,412,668.37	\$ 20,000,000.00	

Effective Interest Rate: Initially 4.17% until September 14, 2032.

If the Lease is extended in accordance with Section 4.10, the Interest Rate will adjust upon expiration of the Initial Lease Term and upon expiration of the first Extension Term to the 10-year Constant Maturity Treasury rate, plus a spread of 200 basis points, multiplied by (one (1) minus the then-prevailing corporate tax rate), or such other mutually agreeable and market rate the Corporation and District may agree upon, but such rate that is reset shall not exceed 8.00% per annum and shall not be less than 4.170% per annum, which rate shall be fixed for ten (10) years. The foregoing interest rate reset formula is predicated on interest on the Lease Obligations remaining excludable from gross income for federal income tax purposes.

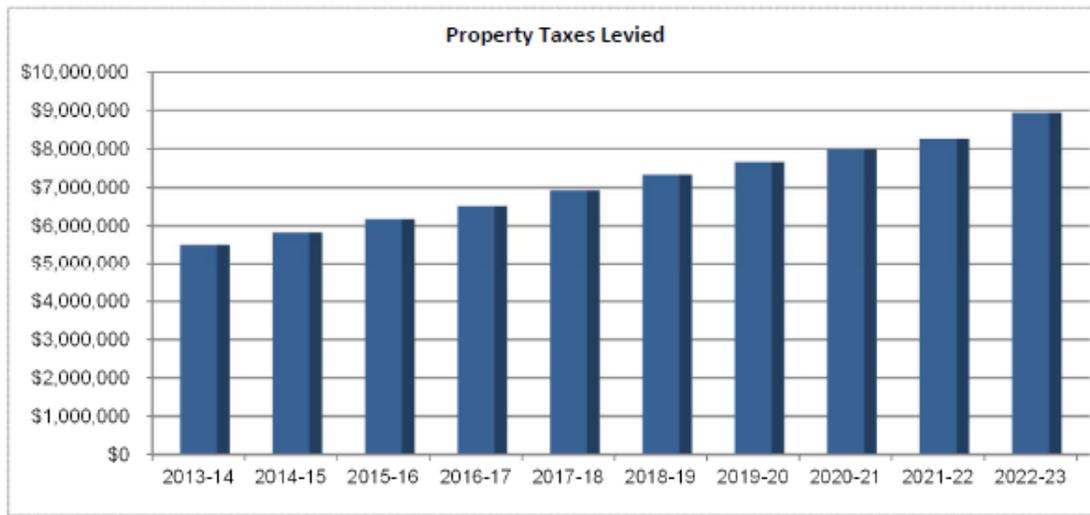
If the Corporation either (i) receives notice, in any form, from the Internal Revenue Service or (ii) reasonably determines, based on an opinion of nationally recognized independent tax counsel selected by the Corporation, that the Corporation may not exclude any Interest paid under any Lease from its Federal gross income (each an "Event of Taxability"), the District shall pay to the Corporation upon demand (x) an amount which, with respect to Rental Payments previously paid under the Lease and taking into account all penalties, fines, interest and additions to tax (including all federal, state and local taxes imposed on the Interest due through the date of such event), will restore to Lessor its after-tax yield (assuming tax at the highest marginal tax rate and taking into account the time of receipt of such Rental Payments and reinvestment at the after-tax yield rate) on the transaction evidenced by such Lease through the date of such event and (y) as additional Rental Payments to the Corporation on each succeeding Payment Date such amount as will maintain such after-tax yield to the Corporation.

County of Orange Property Tax Schedules

Statistical Section
(Dollar Amounts in Thousands)

Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year ⁽¹⁾	Collections Within the Fiscal Year of the Levy ⁽²⁾		Collections of Delinquent Taxes from Prior Years	Total Collections for the Fiscal Year ⁽³⁾	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2022-23	\$ 8,946,855	\$ 8,834,593	98.75%	\$ _ ⁽⁴⁾	8,834,593	98.75%
2021-22	8,265,313	8,179,665	98.96%	48,133	8,227,798	99.55%
2020-21	7,989,930	7,896,700	98.83%	63,686	7,960,386	99.63%
2019-20	7,664,009	7,567,252	98.74%	78,762	7,646,014	99.77%
2018-19	7,333,137	7,252,952	98.91%	64,997	7,317,949	99.79%
2017-18	6,925,546	6,855,493	98.99%	57,551	6,913,044	99.82%
2016-17	6,511,944	6,446,780	99.00%	54,911	6,501,691	99.84%
2015-16	6,183,862	6,119,771	98.96%	55,549	6,175,320	99.86%
2014-15	5,828,106	5,759,699	98.83%	61,661	5,821,360	99.88%
2013-14	5,509,379	5,444,912	98.83%	54,979	5,499,891	99.83%



- Notes:
- (1) Total tax levy includes secured, supplemental, unsecured and former redevelopment agency increment, including penalties.
 - (2) Total tax collections include penalties.
 - (3) Total collections include collections of current year taxes and collections related to prior year levies.
The percentage of levy represents the ratio of total collections to the taxes levied for that fiscal year.
 - (4) No amounts are shown because the property taxes levied will be collected in the following year.

Source: Auditor-Controller, County of Orange

**Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Rate Per \$1,000 of Assessed Value) ⁽⁴⁾**

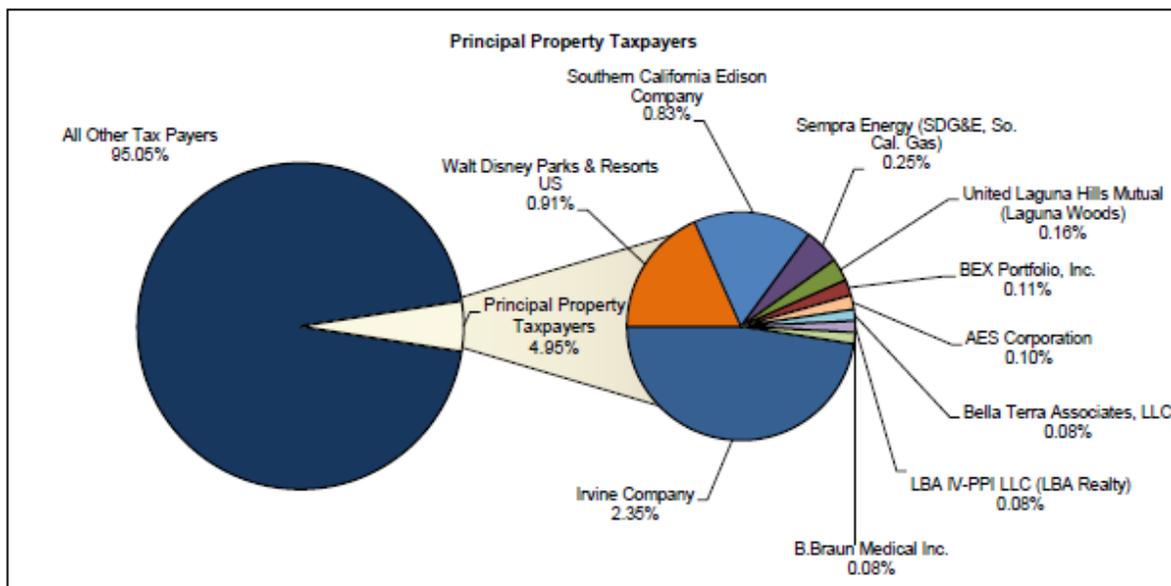
Fiscal Year	Direct Rate ⁽¹⁾	Overlapping Rates ⁽²⁾				Total Direct & Overlapping Rates
	County General	School Districts	Local Special Districts	Cities	Public Utility	
2022-23	1.00000	0.05149	0.00825	0.00667	0.00388	1.07029
2021-22	1.00000	0.05285	0.00828	0.00674	0.00359	1.07146
2020-21	1.00000	0.05622	0.00847	0.00676	0.00363	1.07508
2019-20	1.00000	0.05358	0.01202	0.00678	0.00326	1.07564
2018-19	1.00000	0.05515	0.01216	0.00687	0.00317	1.07735
2017-18	1.00000	0.05366	0.01289	0.00713	0.00259	1.07627
2016-17	1.00000	0.04840	0.01316	0.00659	0.00270	1.07085
2015-16	1.00000	0.05101	0.01455	0.00670	0.00227	1.07453
2014-15	1.00000	0.04579	0.04438	0.00681	-- ⁽³⁾	1.09698

- Notes:
- (1) Article XIII A, added to the California Constitution by Proposition 13 in 1978, fixed the base valuation of property subject to taxes at the full cash value appeared on the Assessor's 1975-76 assessment roll. The full cash value can be increased to reflect the annual inflation up to 2 percent, the current fair value at time of ownership change and the fair value for new construction. Estimated actual value of taxable property cannot easily be determined as the property in the County is not reassessed annually. Reassessment normally occurs when ownership changes.
 - (2) These overlapping rates are in addition to the County General rate, but only apply to taxpayers within the borders of the school districts, local special districts, cities, and public utilities that lie within the County.
 - (3) No rate was available for Public Utility in FY 2014-15.
 - (4) The schedule is presented to show information for 10 years. However, a full 10-year trend is not currently available; the County will be adding years in the future.

Source: Auditor-Controller, County of Orange

**Principal Property Taxpayers
Current Year and Nine Years Ago**

Taxpayer	2023			2014		
	Actual Taxes Levied	Rank	Percentage of Total Taxes Levied	Actual Taxes Levied	Rank	Percentage of Total Taxes Levied
Irvine Company	\$ 194,997	1	2.35%	\$ 114,098	1	2.22%
Walt Disney Parks & Resorts US	75,440	2	0.91%	51,568	2	1.00%
Southern California Edison Company	68,683	3	0.83%	33,028	3	0.64%
Sempra Energy (SDG&E, So. Cal. Gas)	20,322	4	0.25%			
United Laguna Hills Mutual (Laguna Woods)	13,003	5	0.16%	7,072	6	0.14%
BEX Portfolio, Inc.	9,030	6	0.11%			
AES Corporation	8,497	7	0.10%			
Bella Terra Associates, LLC	6,573	8	0.08%			
LBA IV-PPI LLC (LBA Realty)	6,459	9	0.08%			
B.Braun Medical Inc.	6,435	10	0.08%			
Pacific Bell Telephone Company				8,223	5	0.16%
OC/SD Holdings LLC				4,653	9	0.09%
Heritage Fields El Toro LLC				10,107	4	0.20%
Oxy USA Inc.				6,175	7	0.12%
Southern California Gas Company				4,358	10	0.08%
Linn Western Operating Inc.				4,690	8	0.09%
Total	\$ 409,439		4.95%	\$ 243,968		4.74%



Note: The base used for the Percentage of Total Taxes Levied for 2023 includes total secured taxes of \$8,289,903

Source: Treasurer-Tax Collector, County of Orange

County of Orange Demographic and Economic Schedules

Principal Employers Current Year and Nine Years Ago

2023

Employer	Number of Employees	Rank	Percentage of Total County Employment
The Walt Disney Co.	34,000	1	2.11%
University of California, Irvine	24,867	2	1.54%
County of Orange	18,576	3	1.15%
Providence Southern California	13,037	4	0.81%
Kaiser Permanente	9,592	5	0.59%
Hoag Memorial Hospital Presbyterian	7,888	6	0.49%
Albertsons	7,633	7	0.47%
Target Corp.	6,000	8	0.37%
Allied Universal	5,929	9	0.37%
Walmart Inc.	5,900	10	0.37%

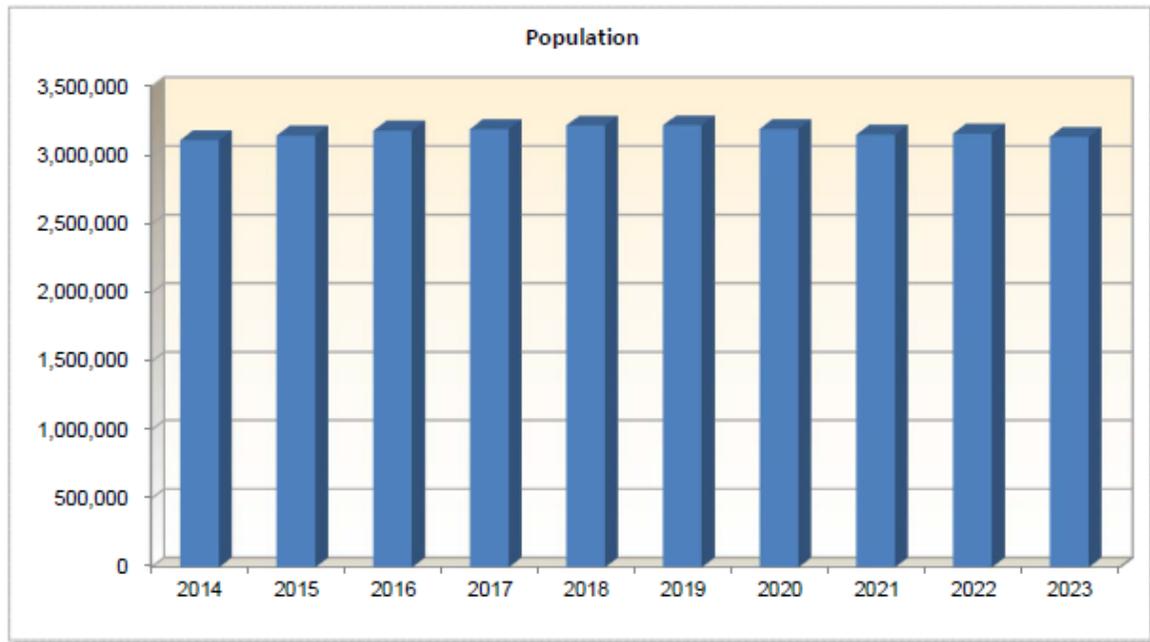
2014

Employer	Number of Employees	Rank	Percentage of Total County Employment
Walt Disney Co.	25,000	1	1.56%
University of California, Irvine	22,253	2	1.39%
County of Orange	18,035	3	1.12%
St. Joseph Health System	12,062	4	0.75%
Boeing Co.	6,890	5	0.43%
Kaiser Permanente	6,040	6	0.38%
Bank of America Corporation	6,000	7	0.37%
Walmart	6,000	8	0.37%
Memorial Care Health System	5,635	9	0.35%
Target Corporation	5,400	10	0.34%

Source: Orange County Business Journal Book of Lists - County of Orange
<http://www.labormarketinfo.edd.ca.gov>

**Demographic and Economic Statistics
Last Ten Calendar Years**

Year	Population ⁽¹⁾	Personal Income ⁽²⁾ (In Thousands)	Per Capita Personal Income (Absolute Dollars) ⁽²⁾	Median Age ⁽³⁾	Public School Enrollment ⁽⁴⁾	Unemployment Rate ⁽⁵⁾
2023	3,137,164	\$ 266,043,000	\$ 84,804	39.5	441,246	3.6%
2022	3,162,245	267,143,000	84,479	39.2	448,728	2.8%
2021	3,153,764	258,933,000	82,103	38.6	456,571	6.3%
2020	3,194,332	226,531,000	70,917	38.6	473,612	12.3%
2019	3,222,498	230,180,000	71,429	37.8	478,823	3.0%
2018	3,221,103	215,479,000	66,896	37.5	485,835	3.1%
2017	3,194,024	199,492,000	62,458	37.3	490,430	4.2%
2016	3,183,011	190,978,000	59,999	37.1	493,030	4.4%
2015	3,147,655	185,500,000	58,933	36.7	497,116	4.0%
2014	3,113,991	177,412,900	56,973	36.4	500,487	5.4%



Sources:

- (1) California Department of Finance, Demographic Research Unit, <http://www.dof.ca.gov>
- (2) Chapman University Economic & Business Review.
- (3) U.S. Census Bureau, American Community Survey, <http://www.census.gov>
- (4) California Department of Education, <http://www.cde.ca.gov>
- (5) State of California, Employment Development Department, <http://www.edd.ca.gov/>



Orange County Cemetery District

Other Information

GLOSSARY OF BUDGET TERMS

Accrual basis – Method of accounting recognizing transactions when they occur without regard to the timing of cash receipts and disbursements.

Adopted budget – Financial plan that is the basis for appropriations and is adopted by the governing body.

Appropriation – Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

Approved budget – The final budget document that has been approved by the District Board of Trustees.

Audit – Generally used in reference to the Financial Statement Audit; an audit is the process used by an independent third party to provide reasonable assurance that the financial statements are fairly presented (in all material respects).

Balanced Budget – A balanced budget occurs when total expected revenues are equal to or greater than total planned expenses.

Basis of Budgeting – Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The District uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles (GAAP).

Beginning (or Available) Fund Balance – Fund balance available in a fund from the end of the prior year for use in the following year.

Budget – Written report showing the District’s comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

Cal TRUST – Investment pool (established as a Joint Powers Authority) created by public agencies in 2005 to provide a convenient method for public agencies to pool their assets for investment purposes.

Capital Equipment (Assets) – Fixed assets such as vehicles, computers, equipment, technical instruments, etc., which have a life expectancy of more than two years and a value over \$5,000.

Capital Improvement Project – Major construction, acquisition, or renovation which increases the useful life of the District’s assets or adds to the value of physical assets.

Economic Uncertainty Fund – This is appropriated on the assumption that unforeseen spending may become necessary or a reduction in anticipated revenues may occur. A resolution by the Board of Trustees must be passed before any of the economic uncertainty funds can be transferred to an expenditure category to be spent.

Endowment Care Fee – A flat, one-time fee collected by a cemetery for perpetual care of cemetery grounds after the site is full or closed and no further interments are allowed.

Endowment Principal – Permanent fund established to hold and invest all endowment care fees collected with purchase of interment spaces. Principal funds are legally restricted and must remain whole in perpetuity; however, interest earned on the principal is transferred to Endowment Interest funds for future use.

Endowment Interest – Special revenue fund established to hold all earned interest from both the Endowment Principal fund and the existing balance of Endowment Interest fund. The Endowment Interest funds are available for future use, but are restricted for direct cemetery operations use only.

Expenditures – The outflow of cash, a promise to pay, or other financial resources in return for goods and services that have been received.

Finance and Investment Committee – Fiscal planning board of the District, consisting of two members of the Board of Trustees, as appointed by the full Board.

Fiscal Year – The typical period covered by an agency’s budget and financial statements. The District operates on the 12-month fiscal year beginning July 1st and ending June 30th of every year.

Fund – A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, all segregated for specific, regulated activities and objectives.

Fund Balance – The difference between fund assets plus deferred outflows of resources and fund liabilities plus deferred inflows of resources of governmental funds.

General Fund – The primary fund of the District used to account for most fiscal activities, except for those activities required or determined by the Board of Trustees to be accounted for in another fund. For the District, the General Fund accounts for administration and finance, strategic planning and design, cemetery materials and operations.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for guidelines for external financial accounting including the reporting of financial statements. GAAP encompasses the conventions, rules, and procedure that define accepted accounting principles.

Governmental Accounting Standards Board (GASB) – The primary authoritative body on the application of GAAP to state and local governments.

Governmental Finance Officers Association (GFOA) – Professional association with a purpose to enhance and promote the professional management of governments for the public benefit. The GFOA accomplishes this mission by identifying and developing financial policies and practices, and promoting them through education, training and leadership.

Governmental Fund – The type of fund used to account for activities primarily supported by taxes, grants, and similar revenue sources.

Interment – The disposition of human remains by burial in a cemetery.

Interment Service Fees – The fees related to the interment of remains in the Cemetery. This includes, but is not limited to, site setup, marker and vase installation, and non-resident fees

Interment Space Fees – The cost of the actual interment location for in-ground interment or above ground inurnment.

Major Fund – GASB defines major funds as those meeting both following criteria: a) Total assets, liabilities, revenues or expenditures of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds in that category (governmental funds) or of that type (enterprise funds), and b) Total assets, liabilities, revenues or expenditures of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Niche – A space for placement of cremains, housed in an urn, in a wall or columbarium.

Permanent Fund – A fund used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs (for the benefit of the government or its citizenry).

Perpetual Care – In the cemetery industry, perpetual care means the providing of funds from which the income earned is to be expended in ongoing maintenance of cemetery grounds, mausoleums, crypts and other operational aspects of a cemetery.

Pre-need services – The District offers pre-purchase of interment spaces and interment fees. These spaces and services are held as deposits by the District until the need for the service becomes immediate. At the time of use, the pre-need is eliminated and recognized as current revenue. Once purchased as a pre-need space/service, the cost is locked in regardless of what the fees are at the time of use.

Property Tax – California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property equal 1% of its assessed value, unless an additional amount has been approved by voters for special taxes or general obligation bonds. The County of Orange assesses properties, bills and collects these property taxes. The County of Orange remits the District’s share, including all penalties and interest.

Resolution – A formal order of a governing body; lower legal status than an ordinance.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than special assessment, expendable trusts, or major capital projects) that are legally or Board restricted to expend for specific purposes.

Spending Limitation (Gann Limit) – Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the district is allowed to expend in one fiscal year. The amounts of appropriations subject to the limit are budgeted proceeds of taxes and cannot exceed the total appropriations limit. Annually, local governments may increase the appropriations limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

Taxable Sales – The District purchases interment supplies (i.e. vaults, liners) from vendors and re-sells to customers at a slight increase over cost. These types of sales incur sales tax and are therefore recorded separately. The associated sales tax is remitted to the State of California on a regular basis.

GLOSSARY OF ACRONYMS

CAPC	California Association of Public Cemeteries
CPI	Consumer Price Index
CSDA	California Special District Association
FMV	Fair Market Value
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
H&S Code	Health and Safety Code
ISDOC	Independent Special Districts of Orange County
OCERS	Orange County Employee Retirement System
OCIP	Orange County Investment Pool
SDRMA	Special District Risk Management Association
UAAL	Unfunded Actuarial Accrued Liability

DISTRICT CONTACTS

The following are platforms and tools used by the District to communicate with the public. The District encourages the public to find the District on each of these platforms and engage in two-way communications.

PUBLIC MEETINGS Find the next public meeting at [Board Meetings, Agendas & Minutes](#)

EMAIL Find staff emails for the following locations at [Contact Us](#)

PHONE Find individual cemetery and District office phone numbers at [Contact Us](#)

IN PERSON Find staff at Anaheim Cemetery, Santa Ana Cemetery and El Toro Memorial Park/District Office; Addresses for each are located on our website at [Our Cemeteries](#)

WEBSITE The District's website provides all contact, event and pricing information for the public. www.occemeterydistrict.com

NEWSLETTER The District publishes a bi-monthly newsletter (both by mail and e-mail) that provides information on visiting hours, upcoming events, articles of interest related to District operations and Board of Trustees upcoming meetings schedule. Sign up [here](#).

FACEBOOK Find the District on Facebook at www.facebook.com/OrangeCountyCemeteryDistrict

BOARD RESOLUTIONS

District Board of Trustees Resolutions adopted during FY 2022-23:

- *Resolution 2022-08*, Approval of Lease/Purchase Agreement, Escrow Agreement for Development Funding
- *Resolution 2022-09*, Amend and Adopt Various 2022 Policies
- *Resolution 2023-01*, Allowing Remote Public Participation in Board Meetings
- *Resolution 2023-02*, District Overhead Rate 2023-24
- *Resolution 2023-03*, Annual Maximum Appropriations Limit for FY 2023-24 (GANN Limit)
- *Resolution 2023-04*, District Master Fee Schedule, (Effective 7-5-23)
- *Resolution 2023-05*, Approval of FY 2023-24 Budget

All Board Resolutions and meeting minutes can be viewed at www.occemeterdistrict.com

STAFF SERVICE MILESTONES

CONGRATULATIONS TO ALL OF THE DISTRICT'S STAFF WHO CELEBRATED MILESTONE SERVICE ANNIVERSARIES DURING FY 2022-23.



Kim Eazell – El Toro Memorial Park Cemetery Assistant
Mary Diane Fuentes – Santa Ana Cemetery Secretary
Iris Tatro – District Secretary



Matt Lucas – El Toro Memorial Park Groundskeeper



Martin Galvez – District Irrigation Specialist



Bill Stelter – Anaheim Cemetery Manager
Joesph Campos – Anaheim Cemetery Groundskeeper



Orange County Cemetery District

Appendix A: Strategic Plan

Strategic Plan Document:

As mentioned previously in this report, the Strategic Plan was developed and implemented in 2014 and covered five fiscal years. The full plan can be opened by clicking on the following icon:



Strategic Plan Status Summary:

The individual Strategic Visions and Core Strategies have been summarized in the following tables and include the status of and steps taken to fulfill those strategies.

STRATEGIC VISION # 1	
Maintain four cemetery properties with the collective capacity to accommodate the future needs of County residents	
Core Strategies	Status
Forecast District's share of future County demand for full casket and cremation interments	Completed 30-year forecast of sales for all four cemeteries
Forecast optimum remaining capacity for full casket and cremation interment in existing District cemeteries	Monthly Activity Report detailing monthly sales and remaining inventory by type and location. Additional niche space added as needed.
Partner with commercial and County of Orange real estate professionals to identify appropriate properties	Board of Trustees and General Manager met with County of Orange Real Estate office, Board of Supervisors and CEO office multiple times until current property at Gypsum Canyon was identified as a feasible location for a fourth public cemetery.

STRATEGIC VISION # 2

Facilities and operations consistently meet a prescribed set of requirements known as The District Standard

<u>Core Strategies</u>	<u>Status</u>
Identify District operations and facilities in need of governance by standards	Customers were surveyed to determine what areas of operations were meeting, exceeding or lacking the District Standard. Quarterly surveys responses continue to be tracked.
Define ideal operating and performance standards, with input from stakeholders	Components of the District Standard were defined and approved by the Board of Trustees in 2019. Those components were added to the documents included in the informational packets distributed to customers.
Define processes for auditing operations and facilities, and for taking corrective action.	District Standard was incorporated into staff performance evaluations in 2018. Also, regular meetings between the General Manager and Cemetery Managers identify areas of improvement and plans to implement.

STRATEGIC VISION # 3

Sound financial management = Endowment Funds, existing and projected capital expansion priorities, and ongoing operating expenses are fully funded

<u>Core Strategies</u>	<u>Status</u>
Develop and implement a District investment strategy	Investment strategy was implemented and is updated annually, or more frequently as needed, by the Finance & Investment Committee
Develop and implement a long-range District capital improvement plan	Long-range District capital improvement plan for 5-year, 10-year, and 30-year timeframes completed
Revise and monitor the Endowment Fund plan	Updates have been performed on the Endowment Feasibility Study in 2016 and 2022. Endowment Income Fund growing at 4-6% each year; annual District revenue has exceeded expenditures for the last eight years.

STRATEGIC VISION # 4

Attract and retain a highly-qualified and stable workforce

<u>Core Strategies</u>	<u>Status</u>
Review the District compensation and benefit package relative to comparable roles in governmental agencies and the private sector	Salary study completed in FY 2021-22; additional benefits have been added to maintain competitive benefit packages over last three years.
Establish the definitio of "highly qualified" for each job classification	New job descriptions completed in 2017 refined the specific technical and educational requirements for each position.
Revise the District performance management process to support the "highly qualified" standards	New staff evaluations were implemented in 2019 to identify above average performance for each position.

STRATEGIC VISION # 5

Board of Trustees is highly skilled in policymaking, oversight, and the evaluation of emerging opportunities and challenges

<u>Core Strategies</u>	<u>Status</u>
Define standards for District Board performance	Trustees follow the CSDA standards for performance; District received the CSDA District of Distinction in 2015 and received and maintained Platinum status since 2017. Platinum status indicates that all five trustees have completed the education requirements.
Establish annual District Board development goals	Trustees are required to attend at least one conference, educational class (virtual or in-person) per year; District Counsel also periodically updates Trustees on new legal requirements at meetings.
Define and implement guidelines for District General Manager and District Board communications	Incorporated into General Manager's contract and performance evaluation in 2015.

STRATEGIC VISION # 6

Enjoy a reputation for a caring commitment to the families the District serves

Core Strategies

Identify and document traditions, rituals and beliefs of each major religious and ethnic group represented in Orange County

Identify existing District policies that conflict with ethnic or religious traditions, rituals or beliefs and determine appropriate ways to revise those policies.

Educate District staff in the traditions, rituals and beliefs of each major religious and ethnic group and in ways to use this knowledge to serve the families in a caring and responsive

Status

Specific documentation has not been completed, but research into the groups within Orange County was completed. This will be assessed with next strategic plan.

Policies are reviewed, updated and adopted by the Board of Trustees each year.

Specific education has not been completed, but will be assessed for feasibility with next strategic plan.

STRATEGIC VISION # 7

Regularly engage the public

Core Strategies

Establish a visual public profile for the District

Define and communicate potential community uses for District facilities, staff and other assets

Status

District hosts at least two community programs per year; District participates in at least three community programs per year.

Included in customer information packets; additional uses such as memorial services, filming, and historic tours are included on the District website.

STRATEGIC VISION # 8

Build positive relationships with local governments and special districts, and with mortuaries and memorial providers serving Orange County

Core Strategies

Define public relations objectives for each District stakeholder group

Define the parameters of positive relationships with each District stakeholder group

Status

District refined the quarterly surveys to align with the strategic plan in 2015.

Quarterly surveys sent to customers to rate performance of the various aspects of the District's responsibilities. Since this standard was adopted, the District has a 90% positive rating.



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