



Orange County Cemetery District Operating Budget

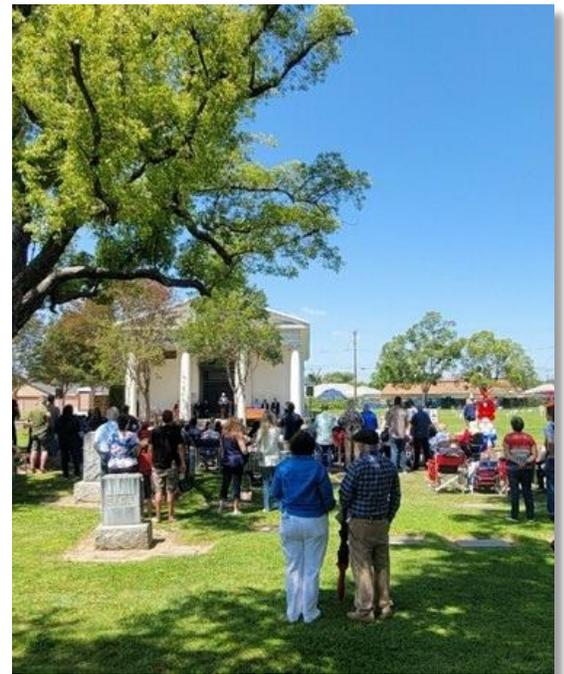
July 1, 2022 – June 30, 2023

BUDGET ADOPTION DATE – JUNE 7, 2022

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 2022-2023**

Prepared by District Management
www.occemeterdistrict.com

TABLE OF CONTENTS

INTRODUCTION.....	1
DISTRICT VISION, MISSION & VALUES.....	2
DISTRICT OFFICIALS	3
DISTRICT PROFILE.....	4
DISTRICT FACILITIES	5
DISTRICT OPERATIONS.....	6
<i>DISTRICT STRATEGIC PLAN.....</i>	<i>7</i>
<i>LONG-TERM FINANCIAL PLANS.....</i>	<i>7</i>
<i>ANNUAL INTERMENT SPACE SALES AND INTERMENT SERVICE SUMMARY.....</i>	<i>8</i>
BUDGET PROCESS & SCHEDULE.....	9
FINANCIAL PRACTICES & FUND STRUCTURE.....	10
FINANCIAL POLICIES	11
BUDGET RESOLUTION.....	13
BUDGET AWARD	16
BUDGET FINANCIAL REPORTS.....	17
BUDGET SUMMARY.....	18
<i>GENERAL FUND REVENUE.....</i>	<i>20</i>
<i>GENERAL FUND EXPENDITURES.....</i>	<i>21</i>
<i>CAPITAL IMPROVEMENT RESERVE FUND – General Fund.....</i>	<i>24</i>
<i>OTHER FUNDS.....</i>	<i>25</i>
<i>BUDGET SUMMARY – ILLUSTRATIONS.....</i>	<i>26</i>
<i>FUND BALANCE PROJECTIONS.....</i>	<i>26</i>
FUND BALANCE RESERVES – GENERAL FUND.....	27
BUDGET DETAIL SCHEDULES – GENERAL FUND.....	28
OTHER FUNDS - ENDOWMENT.....	32
OTHER FUNDS – PRE-NEED	ERROR! BOOKMARK NOT DEFINED.
GANN APPROPRIATIONS LIMIT	33
CEMETERY OPERATIONS	38
STAFFING SUMMARY.....	40
ANAHEIM CEMETERY.....	41
<i>FY 2020-21 Accomplishments: Anaheim Cemetery.....</i>	<i>42</i>
<i>FY 2021-22 Goals: Anaheim Cemetery.....</i>	<i>42</i>
EL TORO MEMORIAL PARK.....	43
<i>FY 2020-21 Accomplishments: El Toro Memorial Park.....</i>	<i>44</i>
<i>FY 2021-22 Goals: El Toro Memorial Park.....</i>	<i>44</i>
SANTA ANA CEMETERY	45
<i>FY 2020-21 Accomplishments: Santa Ana Cemetery.....</i>	<i>46</i>
<i>FY 2021-22 Goals: Santa Ana Cemetery.....</i>	<i>46</i>
DISTRICT OFFICE	47
<i>FY 2020-21 Accomplishments: District Office.....</i>	<i>48</i>
<i>FY 2021-22 Goals: District Office.....</i>	<i>48</i>
BOARD OF TRUSTEES	49
<i>FY 2020-21 Accomplishments: Board of Trustees.....</i>	<i>49</i>
CAPITAL BUDGET	52
CAPITAL IMPROVEMENT PROGRAM	53
FY 2021-22 PROJECTS.....	53
FIVE-YEAR CAPITAL IMPROVEMENT SCHEDULE	56
FIVE-YEAR EQUIPMENT REPLACEMENT SCHEDULE	57
BUDGET FORECAST.....	58

FIVE-YEAR GENERAL FUND PROJECTIONS	59
TEN-YEAR HISTORICAL FINANCES.....	60
STATISTICS & TRENDS.....	61
DISTRICT INFORMATION	62
<i>Price Comparison with Local Cemeteries.....</i>	<i>62</i>
<i>Orange County Cemetery District - Historical Interment Space Sales.....</i>	<i>63</i>
<i>Orange County Cemetery District - Historical Interment Services.....</i>	<i>64</i>
COUNTY OF ORANGE INFORMATION	65
OTHER INFORMATION	71
GLOSSARY OF BUDGET TERMS	72
GLOSSARY OF ACRONYMS.....	75



Orange County Cemetery District

Introduction

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 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 Deusch
General Manager



Mary Funk
Administrative Manager

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 set records high in sales and services; 1,596 interment spaces were sold and 1,282 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 FACILITIES

The District operates four cemeteries within Orange County. The District headquarter offices are located at the El Toro Memorial Park.



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 plan review and environmental assessment stage and is tentatively expected to be opened within the next three to four years.

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



FY 2020-21 BOARD APPROVED RESOLUTIONS & POLICIES

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

- Resolution 2021-08, Authorize General Manager to Request Funding for Cemetery Dev.
- Resolution 2021-09, AB 361 Continuation of Remote Meetings
- Resolution 2022-01, Limit of One Casket Space Sale per Residence at El Toro Memorial Park
- Resolution 2022-02, District Overhead Rate 2022-23
- Resolution 2022-03, Annual Maximum Appropriations Limit for FY 2022-23 (GANN Limit)
- Resolution 2022-04, Designation of Reserves as committed for Cemetery Development
- Resolution 2022-05, District Master Fee Schedule, (Effective 7-7-22)
- Resolution 2022-06, Approval of FY 2022-23 Budget

DISTRICT STRATEGIC PLAN

The Board of Trustees was in the process of the selection of a strategic plan consultant to carry out the District's next 5-year strategic plan and then due to COVID-19, staff and Board of Trustees were unable to gather in person for further discussions, selection and development of the plan. It was decided by the Board of Trustees to postpone the selection procedures until the Board of Trustees has the ability to safely meet in person with the consultants and staff. It is anticipated that the process will resume sometime in 2022-23, with a new 5-year plan which will coincide to future fiscal years.

LONG-TERM FINANCIAL PLANS

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.

Capital Expenditures

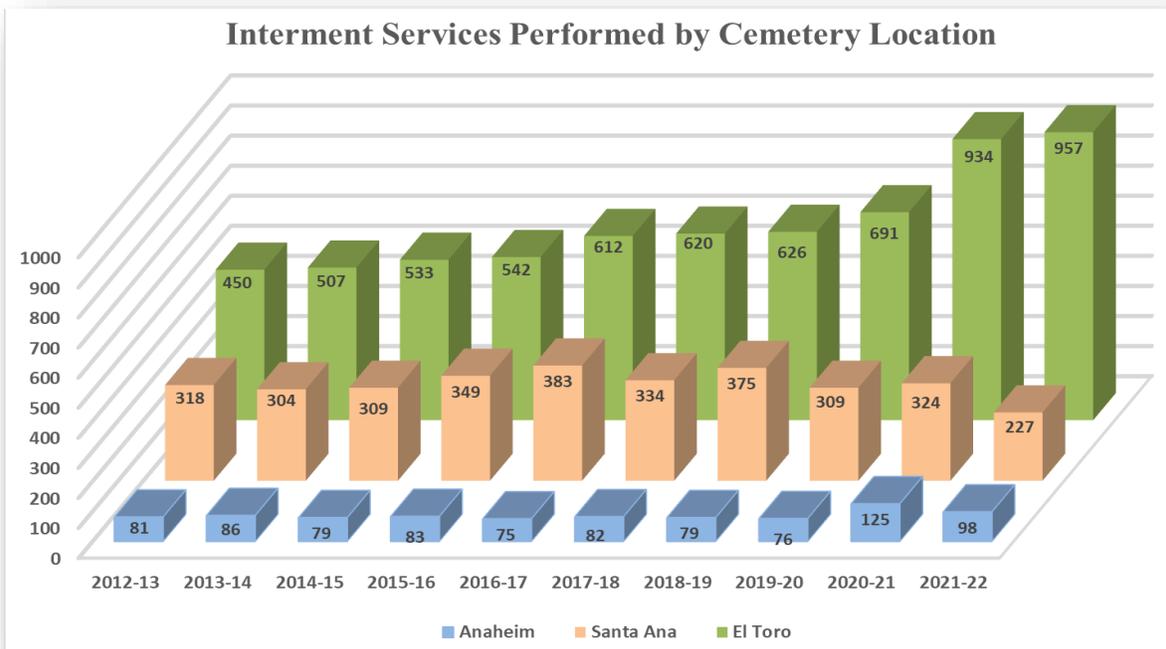
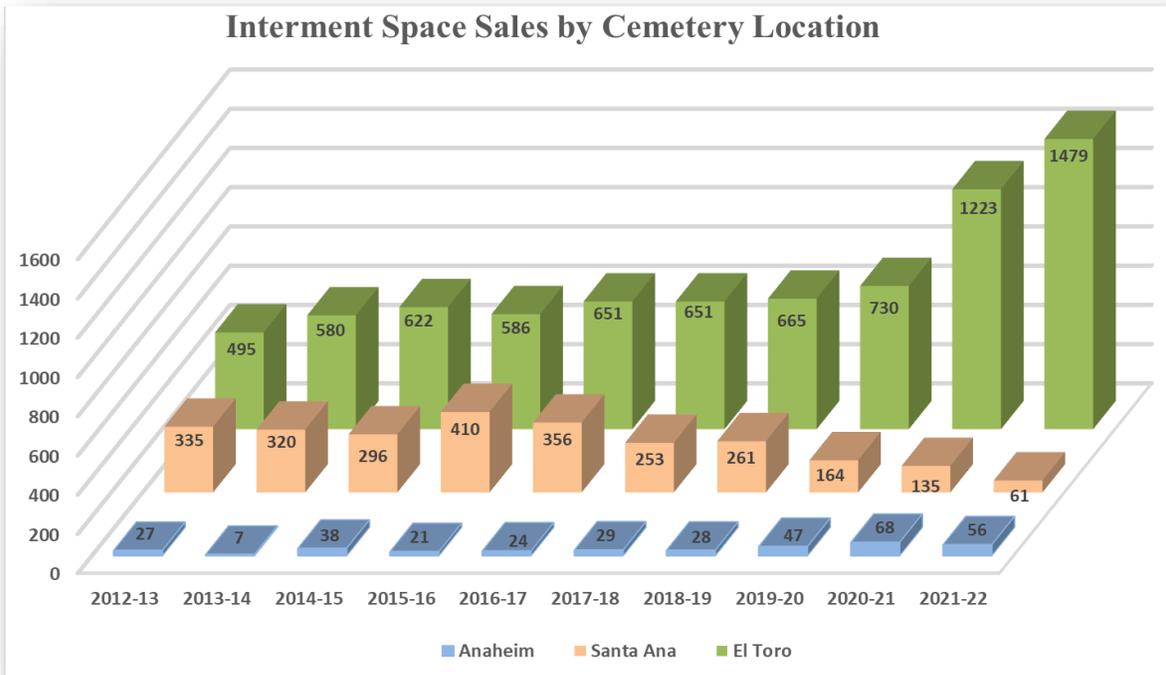
The District has developed 5-year plans for [Capital Expenditures](#) and [Equipment Replacement](#). The repairs and replacements are based on estimated useful lives of District buildings/structures and equipment. This plan is a work in progress that is updated and reviewed by the Board of Trustees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

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 approved in June 2021 and work started on the study in August 2021; the update will include the fourth cemetery revenue and expense projections.

ANNUAL INTERMENT SPACE SALES AND INTERMENT SERVICE SUMMARY

Below is a chart of the interment space sales and interment services performed for all three of the operational District cemeteries for the last 10 years. The District typically averages between 900-1,000 interment space sales and between 900-1,000 interment services per year. At the El Toro Memorial Park, there has been an increase over the last eight years in interment services. This year, due to Pre-Need sales, the District has reached all-time highs for both sales (1,479) and services (957) for FY 2021-22. Santa Ana has begun to see decreases in both interment space sales and interment services this past year.



BUDGET PROCESS & SCHEDULE

During the budget process, the General Manager, Accountant 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, Accountant and Administrative Manager begin to assemble the budget documents in March. Then in April, the General Manager meets with the Cemetery Managers to review the current budget and discuss items to be included in the proposed budget. Their review includes analyzing the operational costs, equipment and capital improvements. Then beginning in May, the Finance & Investment Committee meets to review the appropriation requests and projects in the proposed budget. The last step is at the June Board meeting when the budget is presented to the Board for their review and adoption by resolution.

FY 2022-23 Budget Calendar

- February 2 - General Manager met virtually with Cemetery Managers to discuss current year projects and requested input on operational needs for the 2022-23 budget
- February 23 - Communications & Public Relations Committee Meeting was held to discuss events for 2022-23, which will need funding allocated to be included in the 2022-23 budget.
- March 9 - 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 11 - Review preliminary operations budget, capital improvement budget and fees analysis with Cemetery Managers and Management staff
- May 25 - Finance & Investment Committee virtually met and reviewed the Gann Limit, preliminary budget, proposed fee adjustments, reserves and fund balance summary and supported recommendation for staff to present to Board at June 7 Board Meeting
- June 7 - Board reviewed and approved the Gann Appropriations Limit, Fee Adjustments and the 2022-23 Fiscal Year Budget.

Budget Adoption Date

The budget is required by law to be adopted prior to August 30th (H&S Code Section 9070(a)). For FY 2022-23, a budget with operating expenditures less than operating revenues was adopted on June 7, 2022.

Budget Amendments

The budget is reviewed mid-year (usually February) 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. For overages in 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 whenever this action is taken.

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.

Funds are organized into two major categories: Governmental and Permanent.

Governmental Funds	General Fund, Pre-Need Special Revenue Fund, Endowment Income Special Revenue Fund
Permanent Fund	Endowment Principal Fund

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 Funds and Permanent Fund. These special funds include the Endowment Principal Fund (permanent fund), Endowment Income Fund and Pre-Need Fund. Each fund type is described in this report and a financial summary is provided for each.

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 complete Board Policy Manual can be found on our website at www.occemeterydistrict.com/section.cfm?id=110.

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

- Purchasing Policy
- Public Works Contracts Policy
- Investment Policy
- Reserves Policy
- Setting and Reviewing of Fees

Purchasing Policy – Adopted August 2015

The purpose of the policy is to standardize the purchasing procedures of the District, thereby securing advantages of a uniform purchasing policy, saving the taxpayers money and increasing public confidence in the procedures for District purchasing; to promote the fair and equitable treatment of all customers and suppliers, and to set forth the duties and responsibilities of the General Manager and District staff. The purchasing policy is reviewed periodically and updated as deemed appropriate by the Board of Trustees.

A summary of the Purchasing Policy, as adopted in August 2015

- Less than \$3,000 Managed by procedures established by the General Manager
- \$3,000 - \$25,000 Requires price quotes and approval of the General Manager
- Exceeding \$25,000 Requires Board approval

Public Works Contracts Policy – Adopted August 2015

The purpose of the policy is to guide staff in the implementation of public bidding procedures for public works projects. It is also intended to provide all qualified bidders with a fair opportunity to enter the bidding process, to eliminate favoritism, fraud, and corruption in the awarding of public contracts.

The District has elected to use the California Uniform Construction Cost Accounting Procedures, referred to in the Uniform Public Construction Cost Accounting Act (Public Contract Code Sections 22000 et seq.) as non-binding guidelines for bidding and awarding of public works contracts. The guidelines are as follows:

- Less than \$60,000 May be performed by District employees or contractors
- \$60,000 - \$200,000 May be let to contract by informal procedures
- Exceeding \$200,000 Let to contract by formal bidding procedures

Investment Policy – Adopted March 2022

The purpose of this policy is to provide guidelines for ensuring the safety of funds invested while maximizing investment interest income to the District. The policy and procedures are written to be in accordance with California Government Code Sections 53600 et seq. and 53635 et seq. The three principle investment factors of Safety, Liquidity, and Yield are to be taken into consideration, in the specific order listed, when making any and all investment decisions.

Reserves and Fund Balance Policy – Adopted January 2015

The purpose of this policy is to protect the District’s customers, taxpayers, investments in various assets and commitments under numerous financial, regulatory, and contractual obligations. The efficient management of these reserves, when combined with their appropriate fortification, add additional assurance that current levels of safety, service reliability, and quality will continue into the future. The District’s policy also defines fund balance classifications in compliance with GASB Statement No. 54.

Reserves are broken down into three areas: Operations, Capital Outlay, and Economic Uncertainty.

- Operating reserves has a goal of six months of operations, based on the current operating expenditures budget.
- Capital Improvement has a goal of the next four years of the “Five-Year Capital Improvement Schedule”
- Economic Uncertainty has a goal of 5% of the total operating expenditures budget to fund any unforeseen, unbudgeted operational needs.

In addition to the above reserves, the Board of Trustees annually reviews unassigned fund balance for funds that are not immediately needed for operations, and commits them toward Land Acquisition (for future cemetery purchase and development). These commitments can be eliminated at any point by the Board if the funds are needed for current operations.

Schedule of Fees and Costs Policy – Adopted January 2015

The purpose of this policy is to establish a schedule of fees for interments in District cemeteries and for other necessary services and products pursuant to all applicable laws governing a public cemetery district. All fees have been adopted to be in compliance with the California Health & Safety Code Section 9068(a) and are reviewed annually during the budget process.

BUDGET RESOLUTION

RESOLUTION NO. 2022- 07

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE ORANGE COUNTY CEMETERY DISTRICT, CALIFORNIA, ADOPTING THE BUDGET FOR THE FISCAL YEAR 2022-2023

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 7, 2022, regular meeting in the context of a noticed and open public meeting a preliminary budget for Fiscal Year 2022-2023 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; (4) Pre-Need Fund; as permitted pursuant to the provisions of section 9070(b) of the Health and Safety Code; and

WHEREAS, the June 7, 2022, regular Board meeting agenda in which the proposed budget for Fiscal Year 2022-2023 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 7, 2022, regular Board meeting, the public was offered an opportunity to comment on the proposed budget for Fiscal Year 2022-2023 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 2022-2023.

That the budget of the Orange County Cemetery District for the Fiscal Year 2022-2023 is hereby adopted, with a total appropriations limit of \$5,715,910.

Section 3. Categories.

That the budget appropriations for Fiscal Year 2022-2023 is hereby divided into the following categories:

(1)	General Fund	\$5,715,695
(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	12 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.

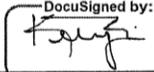
Section 8. Certification.

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 2022-2023 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 7th day of June, 2022.

DocuSigned by:


091055588734108
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. 2022-07 adopted by the Board of Trustees of the Orange County Cemetery District, at a regular meeting thereof, held on the 7th day of June 2022, by the following vote:

AYES: 4

NOES: 0

ABSTAIN: 0

ABSENT: 1 (Trustee Marroquin-Waldram absent.)

(SEAL)



MARY FUNK
BOARD SECRETARY

BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Orange County Cemetery District
California**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Orange County Cemetery District, California, for its Annual Budget for the fiscal year beginning July 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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 2022-23 Proposed Budget. This budget proposes general fund revenue which will fund 2022-23 maintenance and improvements. This budget includes to provide the same quality service to the residents of Orange County.

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 2022-23 General Fund Expenditure Budget (which includes salaries, benefits, service, supplies, equipment and a provision for economic uncertainty) is **\$5,015,695** and it includes 26 authorized full-time and 2 part-time positions. When compared to the 2021-22 projected expenditures for salaries, benefits, services and supplies, the proposed budget reflects an increase of **\$300,434**. 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 **\$232,176**. A detailed description of all of the changes to these accounts is explained in the General Fund Expenditure Section of this document.

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.

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 service 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.

GENERAL FUND REVENUE

The revenue accounts are broken down into three categories: property tax, operating revenue and other revenue. Overall, the 2022-23 projected total revenue of **\$6,849,310** is **\$1,262,125** less than the 2021-22 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 2022-23 Operating revenue is projected below the 2021-22 projected actual, due to this issue as it will affect interment services as well.

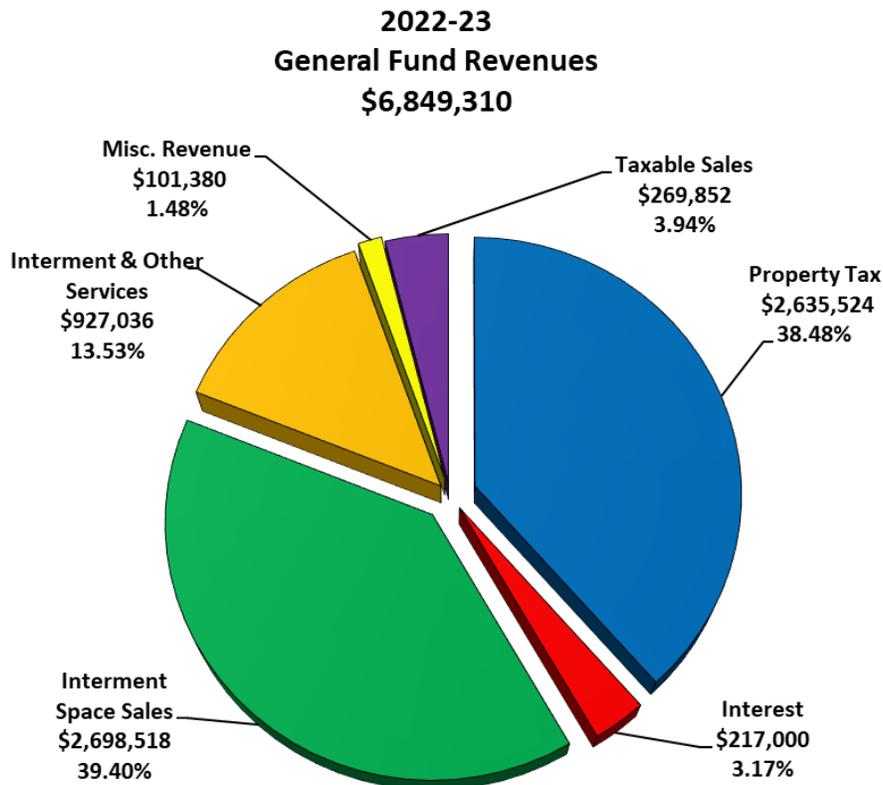
The following assumptions were used to determine the proposed revenues for 2022-23:

- Property tax revenue increase of 3%
- Factored in a decrease in the amount of Interment Space Sales and Interment Services
- 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 **\$2,635,524**.

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 **\$3,625,554**. In addition, the District estimates taxable sales of liners, vaults and vases in the amount of **\$269,852**. Total projected operating revenue for 2022-23 is **\$3,895,406**.

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 **\$217,000** in interest earnings for investments in Cal TRUST and in the Orange County Investment Pool (OCIP). Staff is also projecting **\$100,380** 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 **\$5,015,695**. As compared to the 2021-22 projected actual expenditures for salaries, benefits, services and supplies, the proposed 2022-23 budget will be **\$300,434** 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 2022-23:

- OCERS employer retirement contribution rate will be 15.68% (Legacy employees) & 14.65% (PEPRA employees) – Higher this year due to the UAAL component of 2.85% included on both.
- Purchase of equipment in the amount of \$140,000 to cover a tractor, truck, utility vehicle, and a transport/dump trailer.
- Economic Uncertainty Account, based on 5% of total Salaries & Benefits and Service & Supplies Account (Included \$232,176 in 2022-23, but \$222,819 not shown as used in 2021-22 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 a few reasons this year: estimated merit increases for some employees (with a placeholder for potential salary step adjustments).
- Decrease of \$47,687 in overtime as compared to 2021-22 projected, which was much higher due to more weekend services and more maintenance performed after hours and on weekends.
- Increase of \$38,913 in Retirement expense due to an increase in the OCERS Employer Contribution rate due to UAAL rate inclusion.
- Decrease of \$39,319 in Health Insurance expense due to adjustments in insurance rate coverage and premiums.
- Decrease of \$4,000 in Maintenance of Buildings/Grounds, as compared to 2021-22 Projected
- Increase of \$22,802 in Special District Expense due to the need for keeping up with inventory or vaults for services.
- Increase of \$12,155 in Utilities costs as compared to 2021-22 due to rate increases.
- Decrease of \$50,844 in the purchase of equipment. This year's allocation will include a few less pieces of equipment than last fiscal year.

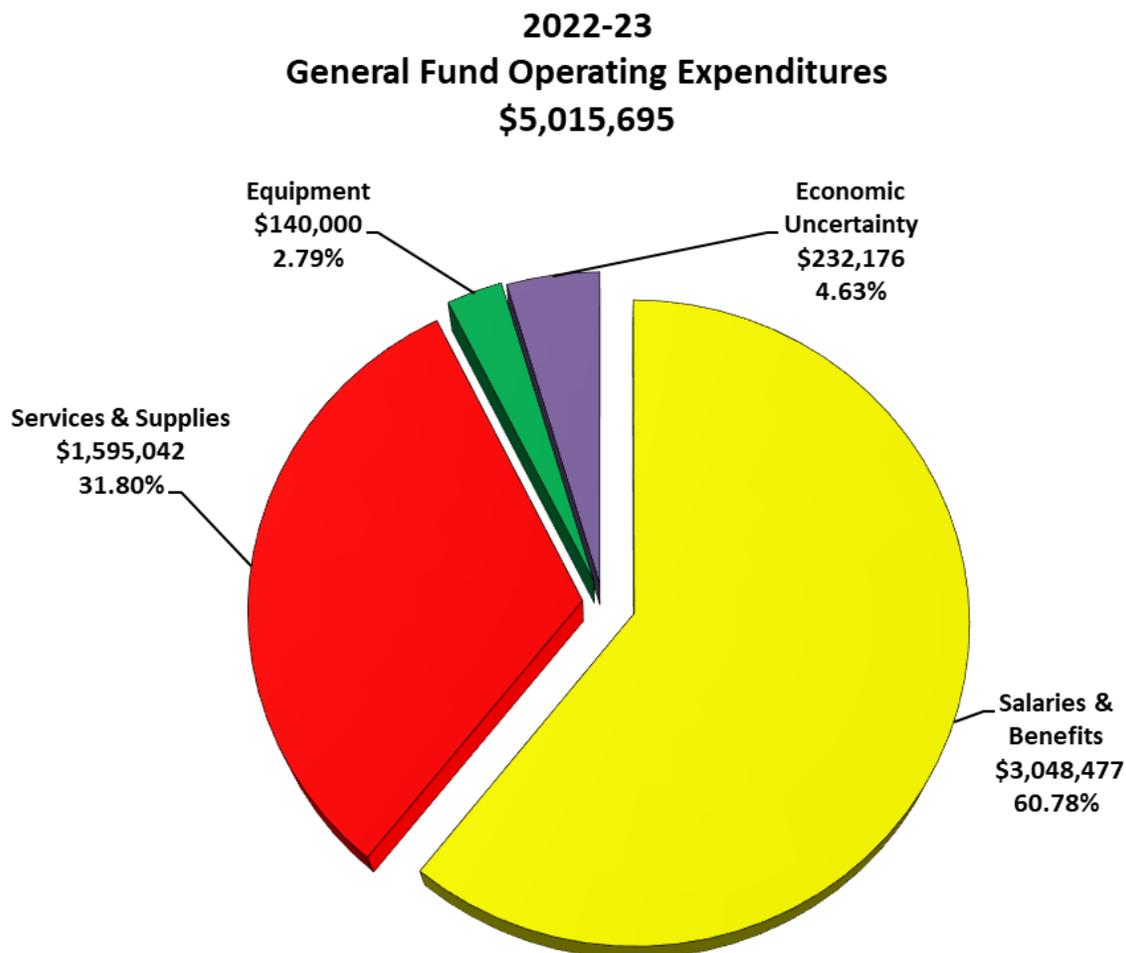
Salaries – In addition to the changes described on the previous page, there are some merit increases factored in the budget for employees. The Salaries budget also includes allocations for overtime, Board of Trustees meeting expense pay and annual leave payouts, for a total of **\$2,214,134**.

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 26 Full-Time and 2 Part-Time District employee that are accounted for in the salaries budget. The total allocated amount for Salaries is **\$1,964,985**. This is approximately **\$107,717** more than the projected 2021-22 salaries total.

Benefits (includes Retirement, Employee Insurance, & Medicare) – The allocated amount for Benefits is **\$834,343** which is an decrease of **\$53,581** over the projected 2021-22 total benefits.

Services & Supplies – The overall services and supplies budget has increased slightly by **\$100,336** as compared to the 2021-22 projected actual. The biggest change is an increase of **\$39,965** in the Maintenance – New Cemetery due to lack of maintenance needs last year along with an increase for additional requirements next year. There is a decrease of **\$16,244** for the Professional & Specialized Services Expense fund. There is also a small increase of **\$12,155** in the Utilities Account due to rate increases. There is also a proposed increase of **\$22,802** in resale items in the Special Department Expense fund. The total budget for this section is proposed to be **\$1,595,042**.

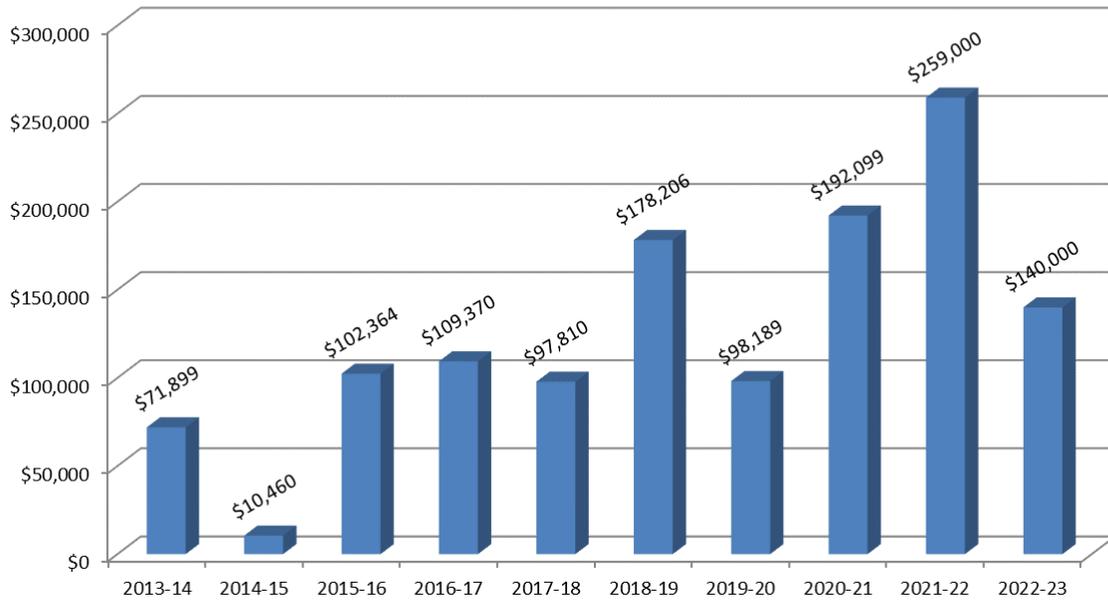
Economic Uncertainty Fund – This fund allows the ability to set aside funds to help offset any unanticipated cost increases during the fiscal year, rather than transferring funds from the reserve account. The Board approved Reserve Balance and Fund Designation Policy recommends placing an amount of 5% 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 **\$232,176** 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 **\$140,000** will be allocated for the purchase of a backhoe, mower, utility vehicle and a golf cart. This account varies each year based on equipment need.

10-Year Equipment Expenditures Summary



CAPITAL IMPROVEMENT RESERVE FUND – General Fund

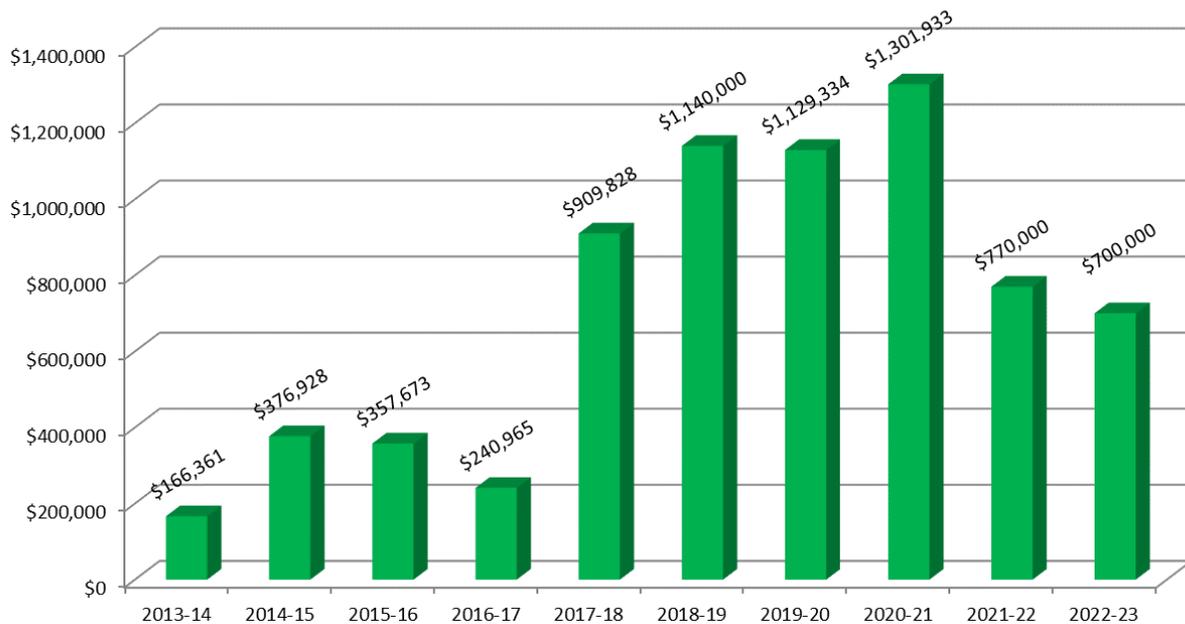
The newly formed Cemetery Development Reserve Fund will be approximately **\$15,155,000** on June 30, 2022. This provides for a portion of the funding of the fourth cemetery development, as well as for any of the capital improvement projects over the next four years, if needed. Capital improvement projects 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 capital improvement projects.

The proposed 2022-23 capital improvements which totals **\$700,000**, includes **\$100,000** for Cemetery Improvements and **\$600,000** for New Cemetery Development.

New Cemetery Development Project	\$600,000
Cemetery Improvements	<u>\$100,000</u>
Total	\$700,000

A more detailed description of each of the proposed improvement projects is included later in the report behind the Capital Improvement section. Below is a 10-year chart of the capital improvement program totaling **\$7,093,022**.

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 **\$507,225** in new principal for Fiscal Year 2022-23. 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, 2023, will be approximately **\$11,161,576**.

ENDOWMENT INCOME FUND

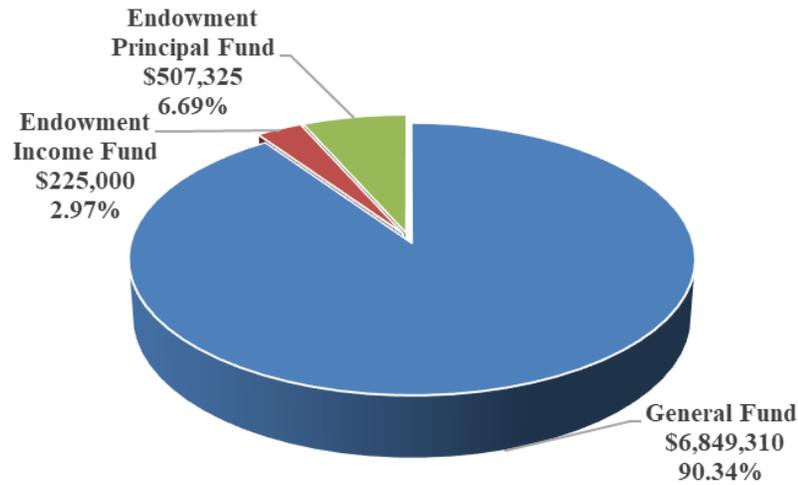
The District earns interest from both the Endowment Principal and Income Funds, which is placed directly into the Endowment Income Fund. Per the Health & Safety Code Section 9065 (e), Endowment Income Fund can be spent solely for the care of the cemeteries owned by the District. The funds are invested by financial advisors based on oversight by the General Manager and the Investment Committee. The Endowment Income Fund is projected to receive approximately **\$225,000** in interest income from both Endowment Funds for FY 2022-23. Projected fund balance at June 30, 2023, will be approximately **\$9,220,115**.

CHANGE IN ACCOUNTING & BUDGET TREATMENT OF PRE-NEED FUND

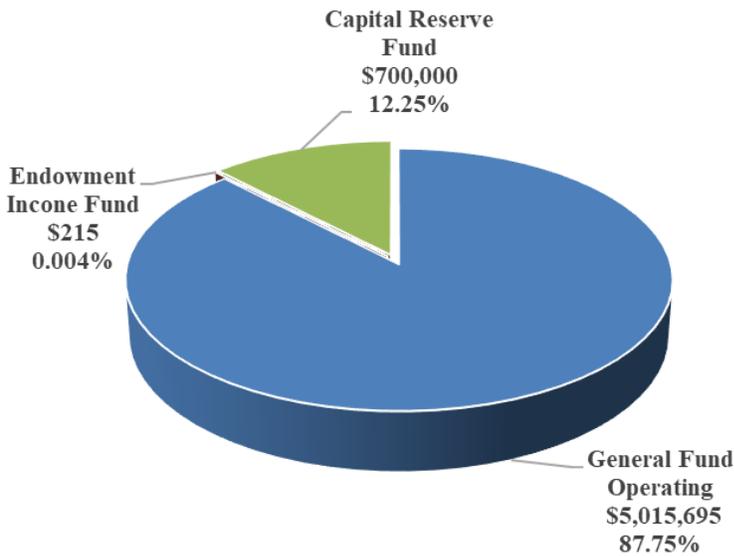
The District offers families the opportunity to plan ahead and pre-purchase their interment-related services with the cemetery. Historically, funds collected from the families have been placed into the Pre-Need Special Revenue Fund until the future use is necessary, then transferred into the General 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 this budget, the Pre-Need Investment Income and Investment Administrative Expenses will be included within the General Fund's budget.

BUDGET SUMMARY – ILLUSTRATIONS



FY 2022-23 BUDGETED REVENUES – ALL FUNDS



FY 2022-23 BUDGETED EXPENDITURES – ALL FUNDS

FUND BALANCE PROJECTIONS

	Estimated Balances 7/1/22	22/23 Budget Revenues	22/23 Operating Expenditures	22/23 Capital Reserve Exp	Estimated Balances 6/30/23
General Fund *	\$ 18,838,618	\$ 6,849,310	\$ 5,015,695	\$ 700,000	\$ 19,972,233
Endowment Principal	\$ 10,654,251	\$ 507,325	\$ -	\$ -	\$ 11,161,576
Endowment Income	\$ 8,995,330	\$ 225,000	\$ 215	\$ -	\$ 9,220,115
	<u>\$ 38,488,199</u>	<u>\$ 7,581,635</u>	<u>\$ 5,015,910</u>	<u>\$ 700,000</u>	<u>\$ 40,353,924</u>

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

FUND BALANCE CLASSIFICATIONS – GENERAL FUND

The District’s Fund Balance is 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.

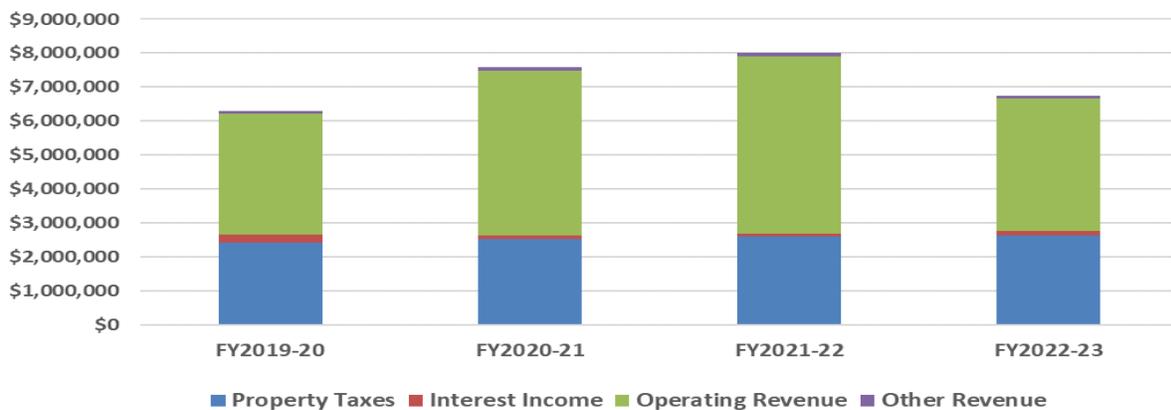
Estimated General Fund Balance Classifications at June 30, 2022

<u>Committed</u>	
Cemetery Development	\$ 15,155,000 *
<u>Assigned</u>	
Compensated Absences	264,100 *
Pre-Need Investments	1,019,278 *
Unassigned	2,400,240 *
Total Net Position	\$ 18,838,618

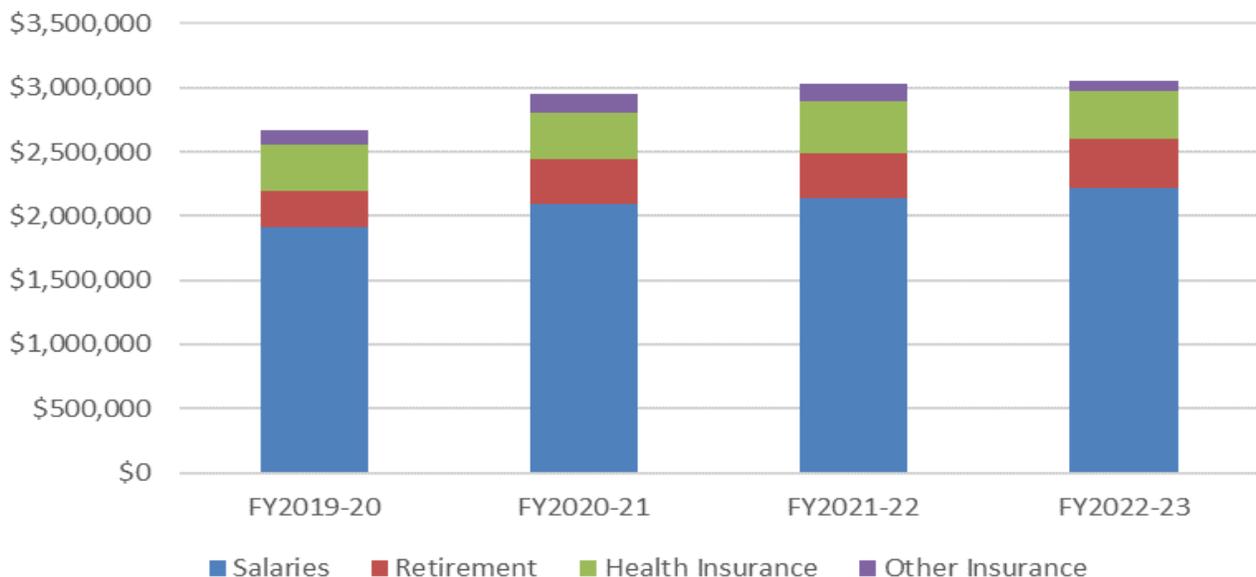
* Estimated balances as of June 30, 2022 prior to year-end audit of financial statements

BUDGET DETAIL SCHEDULES – GENERAL FUND

General Fund 754 Revenue		Final FY2019-20	Final FY2020-21	Budget FY2021-22	Projected FY2021-22	Budget FY2022-23
		(Audited)	(Audited)			
Property Taxes						
6210	Current secured	\$2,151,035	\$2,252,363	\$2,302,848	\$2,340,148	\$2,410,352
6220	Current unsecured	64,650	65,464	59,282	75,346	\$76,099
6230	Prior year secured	0	0	0	1,243	0
6240	Prior year unsecured	508	866	0	0	586
6280	Current supplemental	42,571	42,566	46,335	47,589	\$48,065
6300	Prior year supplemental	1,485	1,967	1,915	2,515	\$2,540
6540	Prior year penalties	383	552	429	536	536
6690	State Homeowner's	10,896	10,676	11,000	10,853	11,000
7120	Other - Redevelopment	<u>144,004</u>	<u>151,743</u>	<u>86,345</u>	<u>125,875</u>	<u>86,345</u>
		\$2,415,532	\$2,526,197	\$2,508,154	\$2,604,105	\$2,635,524
Interest Income						
6610	Investment income	\$250,046	\$104,572	\$118,342	\$89,251	\$125,000
6610	Investment income-Preneed	<u>0</u>	<u>43,849</u>	<u>92,000</u>	<u>114,800</u>	<u>92,000</u>
		\$250,046	\$148,421	\$210,342	\$204,051	\$217,000
Operating Revenue						
7590	Interment Space Sales	\$2,241,450	\$3,703,513	\$2,844,754	\$3,965,023	\$2,698,518
	Interment & Other Services	1,048,915	786,937	796,244	935,007	927,036
7661	Taxable sales	<u>262,606</u>	<u>364,682</u>	<u>275,214</u>	<u>305,793</u>	<u>269,852</u>
		\$3,552,971	\$4,855,132	\$3,916,211	\$5,205,823	\$3,895,406
Other Revenue						
7662	Other Sales Non-Taxable	\$0	\$0	\$1,000	\$0	\$1,000
7670	Other revenues	<u>86,185</u>	<u>97,389</u>	<u>93,234</u>	<u>97,456</u>	<u>100,380</u>
		\$86,185	\$97,389	\$94,234	\$97,456	\$101,380
Total General Fund Revenues		\$6,304,733	\$7,627,139	\$6,728,941	\$8,111,435	\$6,849,310



General Fund 754 Expense		Final FY2019-20 (Audited)	Final FY2020-21 (Audited)	Budget FY2021-22	Projected FY2021-22	Budget FY2022-23
Salaries						
0100	Trustees	\$13,800	\$7,200	\$18,000	\$11,200	\$18,000
0101	Regular salaries	1,669,972	1,782,911	1,888,563	1,857,268	1,964,985
0103	Overtime	175,784	273,947	146,200	227,187	179,500
0104	Annual Leave Payoffs	43,379	29,258	40,481	38,932	44,449
0402	Auto/Phone Allowance	<u>5,400</u>	<u>5,400</u>	<u>7,200</u>	<u>7,200</u>	<u>7,200</u>
	Total	\$1,908,335	\$2,098,717	\$2,100,444	\$2,141,787	\$2,214,134
Retirement						
0200	OCERS Contribution	\$212,498	\$263,204	\$278,281	\$260,210	\$299,123
0201	Retiree Medical Trust	\$57,931	\$56,424	\$62,109	\$56,858	\$62,729
0202	Deferred Compensation	<u>\$13,152</u>	<u>\$23,062</u>	<u>\$26,398</u>	<u>\$32,378</u>	<u>\$26,398</u>
	Total	\$283,581	\$342,689	\$366,788	\$349,445	\$388,249
Health Insurance						
0301	Unemployment insurance	\$3,706	\$3,902	\$3,800	\$4,255	\$4,800
0305	Salary continuance insurance	4,480	14,053	14,131	13,589	15,230
0306	Health insurance	310,876	319,536	390,422	365,478	326,159
0308	Dental insurance	6,825	8,803	9,231	9,256	8,224
0309	Life insurance	112	92	184	88	184
0310	Accidental D&D insurance	25	23	27	22	27
0319	Other insurance	<u>33,076</u>	<u>21,990</u>	<u>17,472</u>	<u>11,245</u>	<u>17,472</u>
	Total	\$359,100	\$368,399	\$435,269	\$403,933	\$372,094
Workers Compensation Insurance						
0352	Workers Compensation	\$88,471	\$109,210	\$87,000	\$105,372	\$46,000
0401	Medicare	<u>26,435</u>	<u>29,238</u>	<u>28,000</u>	<u>29,173</u>	<u>28,000</u>
	Total	\$114,906	\$138,448	\$115,000	\$134,545	\$74,000
Total Salaries & Benefits		\$2,665,922	\$2,948,253	\$3,017,502	\$3,029,710	\$3,048,477



General Fund 754 Expense		Final FY2019-20	Final FY2020-21	Budget FY2021-22	Projected FY2021-22	Budget FY2022-23
		(Audited)	(Audited)			
Services and Supplies						
0600	Clothing	\$17,430	\$22,273	\$22,525	\$22,264	\$24,000
0701	Communications	30,617	29,458	25,500	24,679	27,000
1100	Insurance	35,637	46,452	51,850	46,491	64,542
1300	Maintenance of equipment	117,429	127,296	112,000	103,568	110,000
1400	Maintenance - build/grounds	419,861	480,270	430,000	504,000	500,000
1410	Maintenance - New Cemetery	11,600	10,431	35,000	10,035	50,000
1600	Memberships	12,639	13,837	18,000	13,738	16,000
1800	Office	54,541	66,086	60,000	54,374	58,000
1900	Prof. and specialized services	210,134	184,181	190,000	271,244	255,000
1920	Special Events & Programs	8,135	3,000	10,000	10,000	10,000
2000	Publications/legal notices	1,577	1,312	1,500	650	1,500
2100	Equipment rental	159	9,498	8,000	5,100	8,000
2300	Small tools	8,842	12,332	12,000	6,500	10,000
2400	Special dept. expense	281,733	313,682	250,000	227,198	250,000
2600	Transportation - mileage reimb.	2,242	417	2,500	500	1,000
2700	Transportation - meetings/conf.	20,828	6,660	15,000	11,520	15,000
2800	Utilities	<u>150,822</u>	<u>169,835</u>	<u>195,000</u>	<u>182,845</u>	<u>195,000</u>
	Total	\$1,384,226	\$1,497,019	\$1,438,875	\$1,494,706	\$1,595,042
Equipment & Economic Uncertainty						
4000	Equipment	\$96,337	\$175,833	\$259,000	\$190,844	\$140,000
5200	Economic Uncertainty	<u>0</u>	<u>0</u>	<u>222,819</u>	<u>0</u>	<u>232,176</u>
	Total	\$96,337	\$175,833	\$481,819	\$190,844	\$372,176
Total Operational Expenditures		\$4,146,485	\$4,621,105	\$4,938,196	\$4,715,260	\$5,015,695

Capital Improvement Expenditures

4200	Structures and improvements	\$1,163,186	\$1,478,327	\$770,000	\$770,000	\$700,000
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SALARY & BENEFIT SUMMARY

TITLE	SALARY	OVERTIME	LEAVE PAYOUT	OTHER COMP*	INSURANCE COSTS	RETIREMENT COSTS	TOTAL COMP
<u>District Office</u>							
General Manager	\$173,310	\$0	\$6,666	\$5,400	\$30,506	\$30,267	\$246,149
Administrative Manager	\$83,407	\$0	\$3,208	\$0	\$26,818	\$13,889	\$127,322
Finance & Accounting Manager	\$90,358	\$0	\$0	\$0	\$17,035	\$14,437	\$121,830
Accounting Clerk	\$37,377	\$0	\$0	\$0	\$1,822	\$1,200	\$40,399
Secretary - District	\$57,649	\$500	\$0	\$0	\$13,191	\$8,446	\$79,785
Equip Mechanic	\$58,269	\$0	\$0	\$0	\$16,914	\$9,137	\$84,319
Irrigation Specialist	\$74,641	\$13,000	\$2,871	\$0	\$29,271	\$13,354	\$133,137
<u>Anaheim Cemetery</u>							
Cemetery Manager	\$108,523	\$0	\$4,174	\$600	\$17,142	\$18,965	\$149,404
Lead Worker	\$76,789	\$10,000	\$0	\$0	\$18,645	\$13,240	\$118,675
Groundskeeper	\$59,973	\$5,000	\$0	\$0	\$17,850	\$9,404	\$92,227
<u>El Toro Memorial Park</u>							
Cemetery Manager	\$108,523	\$0	\$4,174	\$600	\$24,370	\$18,965	\$156,632
Cemetery Assistant	\$62,047	\$7,500	\$0	\$0	\$21,706	\$10,290	\$101,543
Secretary - El Toro	\$59,055	\$2,000	\$0	\$0	\$15,465	\$9,852	\$86,372
Lead Worker	\$80,677	\$17,000	\$3,103	\$0	\$15,102	\$14,337	\$130,218
Groundskeeper	\$55,692	\$17,000	\$2,142	\$0	\$22,288	\$8,473	\$105,595
Groundskeeper	\$59,973	\$17,000	\$2,307	\$0	\$22,490	\$10,965	\$112,735
Groundskeeper	\$59,973	\$17,000	\$0	\$0	\$17,547	\$10,604	\$105,123
Groundskeeper	\$59,973	\$3,500	\$0	\$0	\$14,124	\$9,404	\$87,000
Groundskeeper	\$51,717	\$17,000	\$1,989	\$0	\$13,734	\$9,068	\$93,508
Groundskeeper	\$55,692	\$17,000	\$2,142	\$0	\$13,921	\$9,673	\$98,428
<u>Santa Ana Cemetery</u>							
Cemetery Manager	\$108,523	\$0	\$4,174	\$600	\$29,612	\$18,965	\$161,874
Secretary (P/T)	\$26,743	\$0	\$0	\$0	\$929	\$0	\$27,672
Lead Worker	\$80,677	\$3,000	\$3,103	\$0	\$25,930	\$14,337	\$127,047
Groundskeeper	\$54,294	\$6,000	\$0	\$0	\$15,262	\$9,154	\$84,710
Groundskeeper	\$46,847	\$4,000	\$0	\$0	\$13,503	\$8,063	\$72,413
Groundskeeper	\$59,973	\$3,000	\$0	\$0	\$14,124	\$10,604	\$87,700
Groundskeeper	\$54,338	\$10,000	\$2,090	\$0	\$17,034	\$9,467	\$92,928
Groundskeeper	\$59,973	\$10,000	\$2,307	\$0	\$22,490	\$10,965	\$105,735
<hr/>							
SUBTOTAL	\$1,964,985	\$179,500	\$44,449	\$7,200	\$508,824	\$325,521	\$3,030,477
Trustee Meeting Compensation (\$100 per meeting with a maximum of \$800 per month)							\$18,000
TOTAL SALARIES & BENEFITS							\$3,048,477

OTHER FUNDS - ENDOWMENT

Endowment Principal Fund 755	Final FY2019-20 (Audited)	Final FY2020-21 (Audited)	Budget FY2021-22	Projected FY2021-22	Budget FY2022-23
Beginning Fund Balance	\$ 8,599,736	\$ 8,599,736	\$ 9,831,363	\$ 9,831,363	\$ 10,654,251
Revenue					
7590 Endowment Care Fees	411,632	777,090	440,000	812,586	507,325
Net increase (decrease) FMV	185,038	(142,133)	0	0	0
Total Revenue	596,670	634,957	440,000	812,586	507,325
Expenditures	0	0	0	0	0
Ending Fund Balance	\$ 9,196,406	\$ 9,831,363	\$ 10,271,363	\$ 10,654,251	\$ 11,161,576

Endowment Income Fund 756	Final FY2019-20 (Audited)	Final FY2020-21 (Audited)	Budget FY2021-22	Projected FY2021-22	Budget FY2022-23
Beginning Fund Balance	\$ 7,644,922	\$ 8,225,393	\$ 8,538,288	\$ 8,538,288	\$ 8,995,330
Revenue					
6610 Interest	426,768	446,577	425,000	457,404	225,000
Net increase (decrease) FMV	153,854	(133,273)	0	0	0
Total Revenue	580,622	313,304	425,000	457,404	225,000
Expenditures					
1912 Investment Admin Fees	151	409	220	362	215
Total Expenditures	151	409	220	362	215
Ending Fund Balance	\$ 8,225,393	\$ 8,538,288	\$ 8,963,068	\$ 8,995,330	\$ 9,220,115

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 2022-23 limit by using the guidelines set forth in Proposition 111, the calculation would be as follows:

Appropriations Subject to Limitation for Fiscal Year 2022-2023	
Proceeds from Taxes	\$2,760,524
Less: Current Year Limit (FY 22/23)	\$ 10,196,404
Excess of Appropriations limit over proceeds of taxes	\$ (7,435,880)
<i>* District is well below appropriations limit for FY 22/23</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 2021-## was adopted by the Board of Trustees on June 7, 2022. 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
2018-19	\$8,033,786	1.0367%	1.0069%	\$8,386,093
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

¹ Based on California per capital income increases as provided by the California Department of Finance, May 2022

² Based on the County of Orange population growth as provided by the California Department of Finance, May 2022

RESOLUTION NO. 2022-03

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ORANGE COUNTY CEMETERY DISTRICT, CALIFORNIA,
ADOPTING THE ANNUAL MAXIMUM APPROPRIATIONS
LIMITATION FOR FISCAL YEAR 2022-2023**

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 2022-2023 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 2021-2022, the Board hereby declares the maximum appropriation limitation for the District for Fiscal Year 2022-2023 shall be \$10,196,404, 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 2022-2023 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 2022-2023 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.

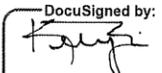
That the Secretary of the Board of Trustees shall certify to the passage and adoption of this resolution, enter the same in the book for original resolutions of the District, and make a minute of passage and adoption thereof in the records of the proceedings of the Board of Trustees, in the minutes of 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 7th day of June, 2022.

ATTEST:



MARY FUNK,
BOARD SECRETARY

DocuSigned by:

KELLY RIVERS, CHAIR
BOARD OF TRUSTEES

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. 2022-03 adopted by the Board of Trustees of the Orange County Cemetery District, at a regular meeting thereof, held on the 7th day of June 2022, by the following vote:

AYES: 4

NOES: 0

ABSTAIN: 0

ABSENT: 1 (Trustee Marroquin-Waldram absent.)



MARY FUNK
BOARD SECRETARY

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Orange County Cemetery District

Cemetery Operations

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STAFFING SUMMARY

Fiscal Year Ending	2019	2020	2021	2022	2023
<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	0.5	0.5	0.5	0.5	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	6.5	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**	-	-	1.0	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	9.0	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	5.0	5.0	5.0	5.0	5.0
Total Santa Ana	7.5	7.5	7.5	7.5	7.5
TOTAL STAFF					
	26.0	26.0	27.0	27.0	27.5

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

** Position was approved in December 2020 by Board Action

ANAHEIM CEMETERY

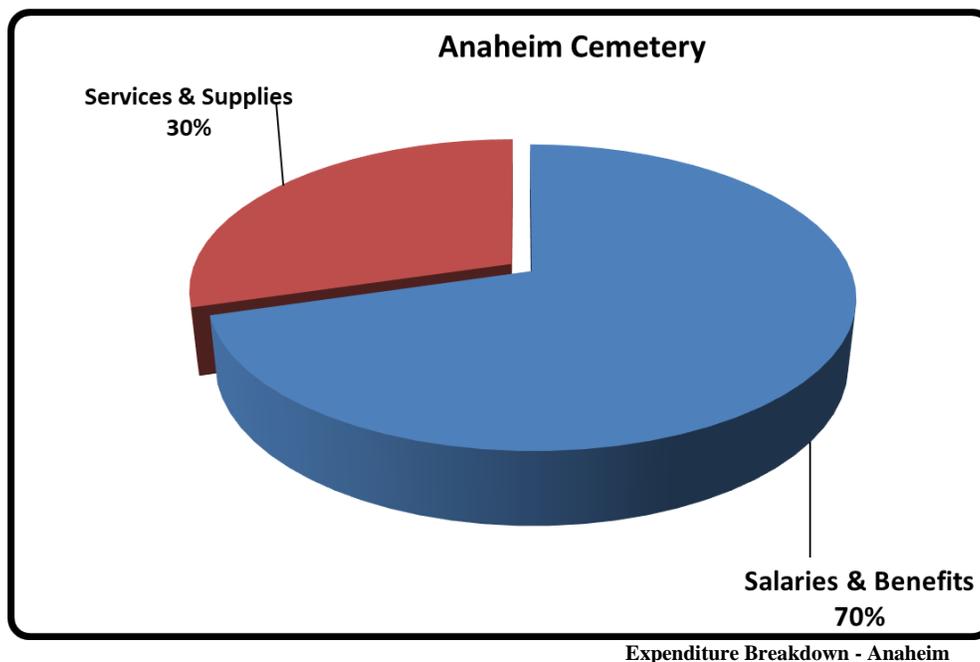
The Anaheim Cemetery staff consists of a cemetery manager, lead worker and one groundskeeper, who are responsible for the care and maintenance of the grounds. Staff also works with customers on the arrangement of interment services. The Anaheim Cemetery is limited to just cremation interment options for new customers, because there are currently no available full-casket spaces. Last year, staff performed a total of 98 interment services and 56 interment space sales (primarily niches & in-ground cremation spaces). These totals are slightly less than last year.

Staffing Summary

Fiscal Year Ending	2019	2020	2021	2022	2023
Total FTE	3.0	3.0	3.0	3.0	3.0

Anaheim Cemetery Operating Budget

	2019-20	2020-21	(Unaudited) 2021-22	(Budget) 2022-23
Salaries	\$227,522	\$241,857	\$249,079	\$265,059
Benefits	\$85,352	\$75,449	\$83,751	\$95,247
Total S&B	\$303,201	\$317,306	\$332,830	\$360,306
Services & Supplies	\$148,478	\$148,932	\$157,313	\$151,250
Equipment	\$0	\$0	\$0	\$0
Total Expenditures	\$434,354	\$466,238	\$490,143	\$511,556
Structure & Improvements	\$0	\$6,000	\$78,919	\$0



FY 2021-22 Accomplishments: Anaheim Cemetery

Operations:

- Improvements were completed on the staff breakroom area with new flooring, paint, cabinets and the installation of an air conditioning unit.

Events:

- In light of the pandemic, staff offered free marigold bouquets, pan de muertos, and kids craft kits at a Dia de los Muertos “To Go” event on November 2, 2021.
- Community volunteers and staff placed flags for Memorial Day, and an in-person Memorial Day Program was held after a two-year absence due to COVID-19.

FY 2022-23 Goals: Anaheim Cemetery

- Complete Unmapped Reports for use in Cemsites Program
- Refurbish and paint wrought iron fence and gates
- Host Memorial Day event
- Notification sign upgrade program
- Update Annual Tree Trimming & Maintenance Program

EL TORO MEMORIAL PARK

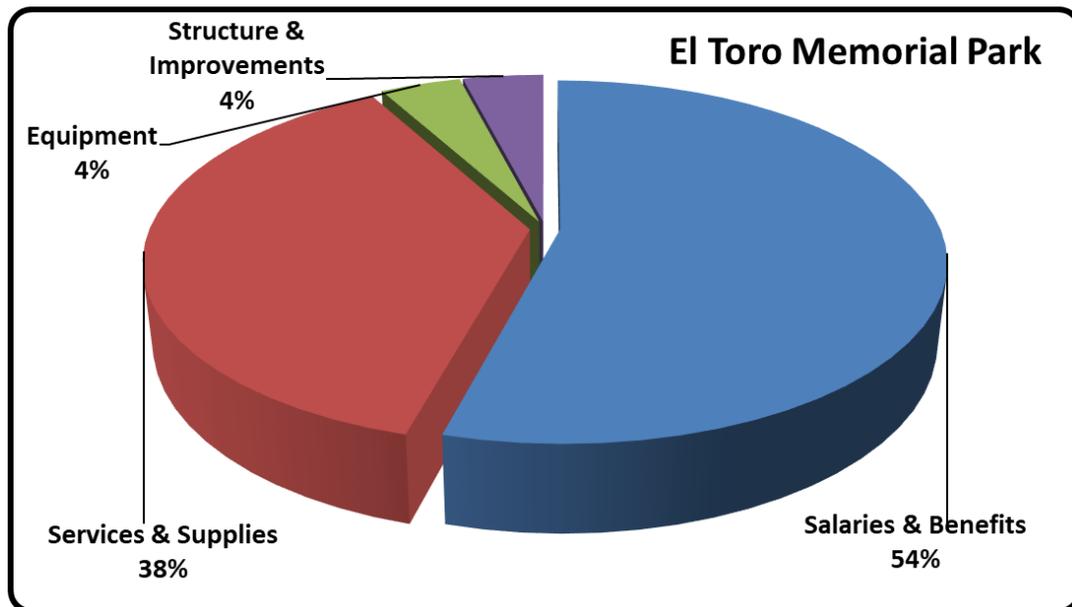
The El Toro Memorial Park staff consists of a cemetery manager, lead worker and six groundskeepers, who are responsible for the care and maintenance of the grounds. Staff also works with customers on the arrangement of interment services. The cemetery offers a full range of options including traditional 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 a record high of 957 interment services and had a record high of 1,479 interment space sales. This cemetery typically averages between 650-725 lots sales and services per year, so this year was again busier than normal.

Staffing Summary

Fiscal Year Ending	2019	2020	2021	2022	2023
Total FTE	9.0	9.0	9.0	10.0	10.0

El Toro Memorial Park Operating Budget

	2019-20	2020-21	(Unaudited) 2021-22	(Budget) 2022-23
Salaries	\$661,422	\$859,814	\$890,760	\$784,778
Benefits	\$243,820	\$265,670	\$295,949	292,375
Total S&B	\$896,242	\$1,125,484	\$1,186,709	\$1,077,153
Services & Supplies	\$420,085	\$644,554	\$778,957	\$748,937
Equipment	\$53,322	\$141,037	\$44,167	\$80,000
Total Expenditures	\$1,360,459	\$1,911,075	\$2,009,833	\$1,906,090
Structure & Improvements	\$282,030	\$441,199	\$83,664	\$80,000



Expenditure Breakdown – El Toro

FY 2021-22 Accomplishments: El Toro Memorial Park

Operations:

- El Toro Memorial Park received a Toro Proline H800 Rotary Mower for a purchase price of \$33,080.
- The Board approved the purchase of a John Deere ProGator 2030A from Deere & Company in the amount of \$32,117.71 for El Toro Memorial Park.
- The Board approved the proposal by Treemith Enterprises, Inc for park-wide tree-trimming services at El Toro Memorial Park in the amount of \$42,525 with work completed the last week of April 2022.
- The exterior of the Cemetery Office building was improved with better drainage to prevent water seepage into the building after heavy rains. The weather-damaged wooden window frames were also restored.

Events:

- In light of the pandemic, staff offered free marigold bouquets, pan de muertos, and kids craft kits at a Dia de los Muertos “To Go” event on November 2, 2021.
- Flags were placed on Veterans graves and an in-person program resumed with the 32nd Annual Veterans Day Program.
- The Angel of Hope Candlelight Vigil was held in-person at El Toro Memorial Park on December 6, 2021.
- Wreaths Across America distributed over 1,200 wreaths on Veterans graves on December 18th, and held an in-person wreath ceremony at El Toro Memorial Park.
- Community volunteers and staff placed flags for Memorial Day, and an in-person Memorial Day Program was held after a two-year absence due to COVID-19.

Service Awards:

- El Toro Memorial Park Groundskeeper, Adan Reyes, received 25-year service award.
- El Toro Memorial Park Groundskeeper, Francisco Cortez, Jr., received 5-year service award.

FY 2022-23 Goals: El Toro Memorial Park

- Complete Water Line Improvement Project
- Complete section marking project
- Complete the annual slope clearing and maintenance project
- Host Veterans Day Program on November 11, 2022
- Host Angel of Hope Candlelight Vigil on December 6, 2022
- Host Wreaths Across America Program and wreath placement on December 17, 2022
- Host Memorial Day Program on May 29, 2023

SANTA ANA CEMETERY

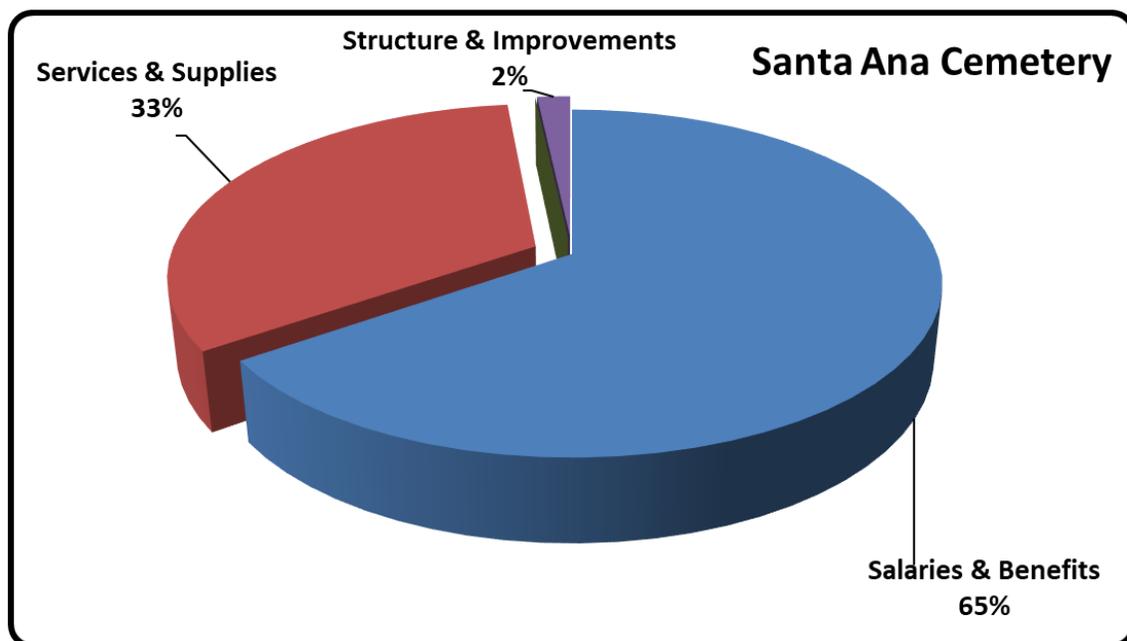
The Santa Ana Cemetery staff consists of a cemetery manager, lead worker and five groundskeepers, who are responsible for the care and maintenance of the grounds. Staff also works with customers on the arrangement of interment services. There are no available full-casket spaces available for sale. There 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 227 interment services but had only 61 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	2019	2020	2021	2022	2023
Total FTE	7.5	7.5	7.5	7.5	7.5

Santa Ana Cemetery Operating Budget

	2019-20	2020-21	(Unaudited) 2021-22	(Budget) 2022-23
Salaries	\$458,493	\$343,026	\$385,860	\$539,641
Benefits	\$196,349	\$152,629	\$175,869	\$220,437
Total S&B	\$644,842	\$495,655	\$561,729	\$760,078
Services & Supplies	\$488,671	\$487,694	\$398,803	\$383,434
Equipment	\$44,867	\$34,796	\$107,967	\$0
Total Expenditures	\$1,130,780	\$1,018,145	\$1,068,499	\$1,143,512
Structure & Improvements	\$541,116	\$483,385	\$133,541	\$20,000



Expenditure Breakdown – Santa Ana

FY 2021-22 Accomplishments: Santa Ana Cemetery

Operations:

- Santa Ana Cemetery received a New Holland Backhoe for a purchase price of \$93,372.
- Santa Ana Cemetery received a new John Deere Gator for a purchase price of \$14,392.
- The employee breakroom area was enlarged and improved with new paint, flooring, cabinets, and better lighting. Safety improvements were also made on the stairs leading to the second-floor meeting area and duct work in this loft space was wrapped with new insulation.

Events:

- In light of the pandemic, staff offered free marigold bouquets, pan de muertos, and kids craft kits at a Dia de los Muertos “To Go” event on November 2, 2021.
- With the support of the Santa Ana Elks Lodge, the second Wreaths Across America Ceremony was held. This year it was an in-person program and 351 wreaths were placed on Veteran graves at Santa Ana Cemetery.
- Community volunteers and staff placed flags for Memorial Day, and an in-person Memorial Day Program was held after a two-year absence due to COVID-19.

Service Awards:

- Santa Ana Cemetery Groundskeeper, Martin Patino, received 25-year service award.
- Santa Ana Cemetery Groundskeeper, Luis Mejia, received 5-year service award.

FY 2022-23 Goals: Santa Ana Cemetery

- Complete Unmapped Reports for use in Cemsites Program
- Complete section marking project
- Niche Resurfacing Project
- Complete Fence & Gate Repairs for Maintenance Facility
- Refurbish and paint wrought iron fence and gates
- Host Memorial Day Program on May 29, 2023

DISTRICT OFFICE

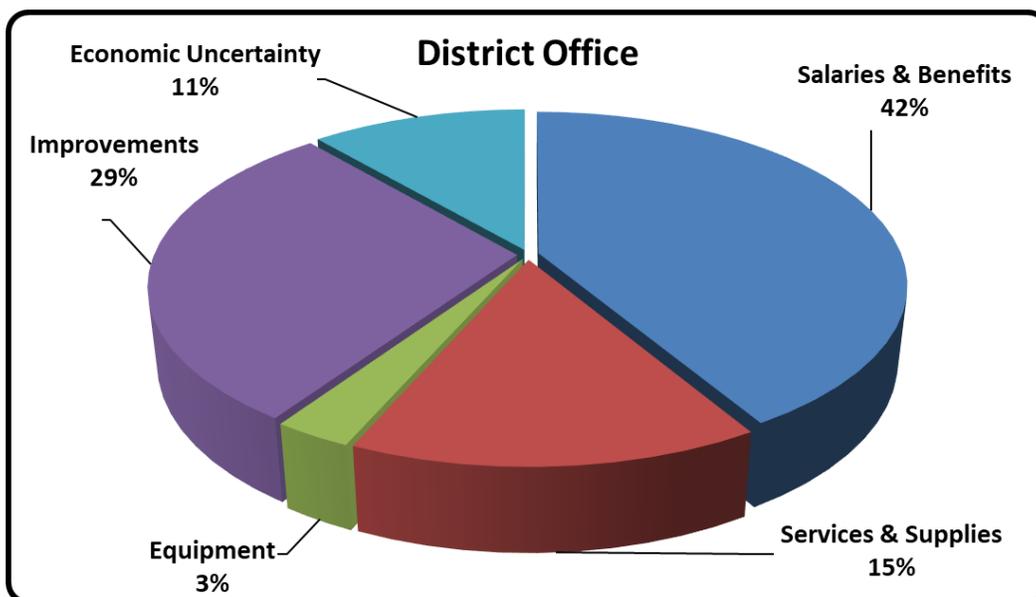
The District staff consists of the general manager, finance & accounting manager, administrative manager, district secretary and a part-time finance staff, who are responsible for all aspects of the administration and finance for the District. This includes customer service, human resources, finance & 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	2019	2020	2021	2022	2023
Total FTE	6.5	6.5	6.5	6.5	7.0

District Office Operating Budget

	2019-20	2020-21	(Unaudited) 2021-22	(Budget) 2022-23
Salaries	\$560,898	\$654,437	\$641,070	\$624,654
Benefits	\$232,066	\$261,057	\$283,930	\$226,286
Total S&B	\$794,286	\$915,494	\$925,000	\$850,940
Services & Supplies	\$326,991	\$266,366	\$323,904	\$311,421
Equipment	\$0	\$0	\$0	\$60,000
Economic Uncertainty	\$0	\$0	\$0	\$232,176
Total Expenditures	\$1,085,261	\$1,181,860	\$1,248,904	\$1,454,537
Structure & Improvements	\$310,848	\$360,370	\$560,248	\$600,000



Expenditure Breakdown – District Office

FY 2021-22 Accomplishments: District Office

Operations:

- All three cemeteries continued to safely operate and serve families as the COVID pandemic continued while reaching historically high numbers for both interment space sales and interment services.
- Orange County Cemetery District Master Plan and New Cemetery Development Business Plan Approved By County of Orange Board of Supervisors on June 28, 2022.
- The District secured \$40,155 in reimbursements for COVID-19 related expenses made available to Special Districts through the efforts of legislative advocacy by CSDA.
- The District earned the maximum points available in the SDRMA cost savings program, saving the District \$3,391.89 on property/liability premiums and \$10,355.90 in Workers' Compensation premiums. The District also received a \$1,000 rebate used to for staff training expense.
- Staff training throughout the year: Annual pesticide application and certification; CPR and AED training; Safety Orientation; Housekeeping; Heat Stress and Heat Illness Prevention; It's About Respect; Defensive Driving; Outdoor Hazards; Blood Borne Pathogens.

Events:

- GM Deutsch provided a tour with Assemblymember Steven Choi of the Gypsum Canyon site in September 2021.
- GM Deutsch and staff assisted in the Groundbreaking and Flag Unfurling event at the Gypsum Canyon site hosted by Supervisor Wagner in December 2021.
- GM Deutsch met with Supervisor Do in February 2022 to discuss the Allied Veterans Section in the new public cemetery at Gypsum Canyon.
- GM Deutsch provided a tour of the Gypsum Canyon site to Assemblymember Sharon Quirk-Silva in February 2022.

Awards:

- General Manager, Tim Deutsch, received 15-year service award.
- The District received the GFOA Distinguished Budget Presentation Award and the Comprehensive Annual Financial Report (CAFR) award.

FY 2022-23 Goals: District Office

- Hire a consultant to perform a 5-year District Strategic Plan
- Continued planning and preparation for the Development of the District's 4th Public Cemetery and an Orange County Veterans Cemetery
- Coordinate a CAPC Local Area Meeting in February/March 2023
- Update the District's Operational Policies and Procedures Manual
- Update the District's Personnel Manual and Employee Handbook

BOARD OF TRUSTEES

FY 2021-22 Accomplishments: Board of Trustees

Governance - Internal:

- The Board approved an Environmental Consulting Proposal from LSA for the Gypsum Canyon site in the amount of \$52,900.
- The Board completed the General Manager annual evaluation.
- The Board approved pre-paying the employer's contribution to OCERS in the amount of \$284,436.90.
- The Board awarded Horizon's Construction Company a contract for \$207,437 for office and breakroom improvements to all three of the District cemeteries.
- Trustee Nelson was elected as the Board Chair for 2022, but passed away on January 14, 2022. Trustee Rivers who had been elected to serve as Board Vice Chair for 2022, was elected to complete 2022 as Board Chair.
- Trustee Ward was elected as the Board Vice Chair for 2022.
- Trustee Marroquin-Waldram was given a plaque in honor of completing her first term as Board Chair in 2021.
- Kinnaly Soukhaseum with Eide Bailly presented the Board with the financial statements and auditor's report for fiscal year ending June 30, 2021. The firm issued a clean opinion with no exceptions found and no instances of non-compliance.
- The Board approved the 2022 Investment Policy at the March 2022 Board Meeting.
- The Board approved the agreement for special legal services by Liebert, Cassidy, Whitmore for upcoming union negotiations.
- The Board approved the establishment of a section up to ten acres in the new public cemetery at Gypsum Canyon for the interment of Orange County Police and Fire Personnel, and authorized the GM to provide a response to the County of Orange addressing any concerns or restrictions about the development and administration of the reserved section.
- The Board approved the proposal from GMU for supplemental geotechnical site investigation and mass grading design services for the Gypsum Canyon site, not to exceed \$125,000.
- The Board welcomed new Trustee Vladimir A. Anderson, appointed on 4-12-22 by 3rd District County of Orange Supervisor Donald Wagner.
- The Board approved the proposal from James Mickartz Architect for building and chapel architectural services for the new public cemetery at Gypsum Canyon in the amount of \$38,500.
- The Board approved the proposal from Huitt-Zollars for supplemental grading and utility feasibility services for the Gypsum Canyon site in an amount of \$196,500.

- The Board approved the creation of an annual leave program for part-time employees.
- The Board approved new fees for interment services and interment spaces, effective July 7, 2022.
- The Board approved the transfer of \$3.5 million from the General Fund OCIP to the General Fund CalTRUST Medium Term Fund.
- The Board approved the transfer of \$1.2 million from the Pre-Need OCIP to the Pre-Need CalTRUST Medium Term Fund.
- The Board approved a five-year agreement with Eide Bailly, LLP to conduct an independent audit of the District for the fiscal years ending June 30, 2022 through June 30, 2026.
- Throughout 2021-22 the Board of Trustees have been actively researching funding options for the development of the fourth public cemetery.

Governance – External:

- U.S. Army Veteran Ron Bengochea, thanked the Trustees at the July 2021 Board Meeting for all the District’s efforts to establish a Veterans Cemetery in Orange County.
- The Board approved the selection of Jo-Anne Martin of Placentia Library District for the CSDA Southern Network Director for 2022-24.
- The Board approved the purchase of a 100-foot flagpole and two additional flags to be erected at the Gypsum Canyon Cemetery site in the amount of \$30,768.40.
- The Board approved the purchase of the lighting and housing units to illuminate the American Flag at the Gypsum Canyon Cemetery site from South Coast Lighting & Design at a cost of \$27,603.48.
- The Board approved the proposal from Pacific Interior Electric in the amount of \$41,700 to install the electrical and lighting units to illuminate the flag pole at the Gypsum Canyon site.
- Trustee Rivers was re-elected to the Board of Directors for the California Association of Public Cemeteries for a term ending 2024.
- The Board approved the selection of Don Bartz of Phelan Pinon Hills Community Services District for the CSDA Southern Network Director for 2023-25.
- The Board approved the proposal to Finn Construction and Development for the installation of a 100’ flagpole at the Gypsum Canyon site, in the amount of \$251,885.43.

Events and Training:

- Vice Chair Nelson and GM Deutsch attended a State Veterans Cemetery Press Conference on July 1, 2021 to support the development of a Veterans Cemetery at Gypsum Canyon.
- Trustee Hatch and Vice Chair Nelson attended a tour of Gypsum Canyon site with Assembly member Steven Choi on September 24, 2021.
- Chair Marroquin attended the California Association of Public Cemeteries Education and Area Meeting in San Luis Obispo on October 8-9, 2021.

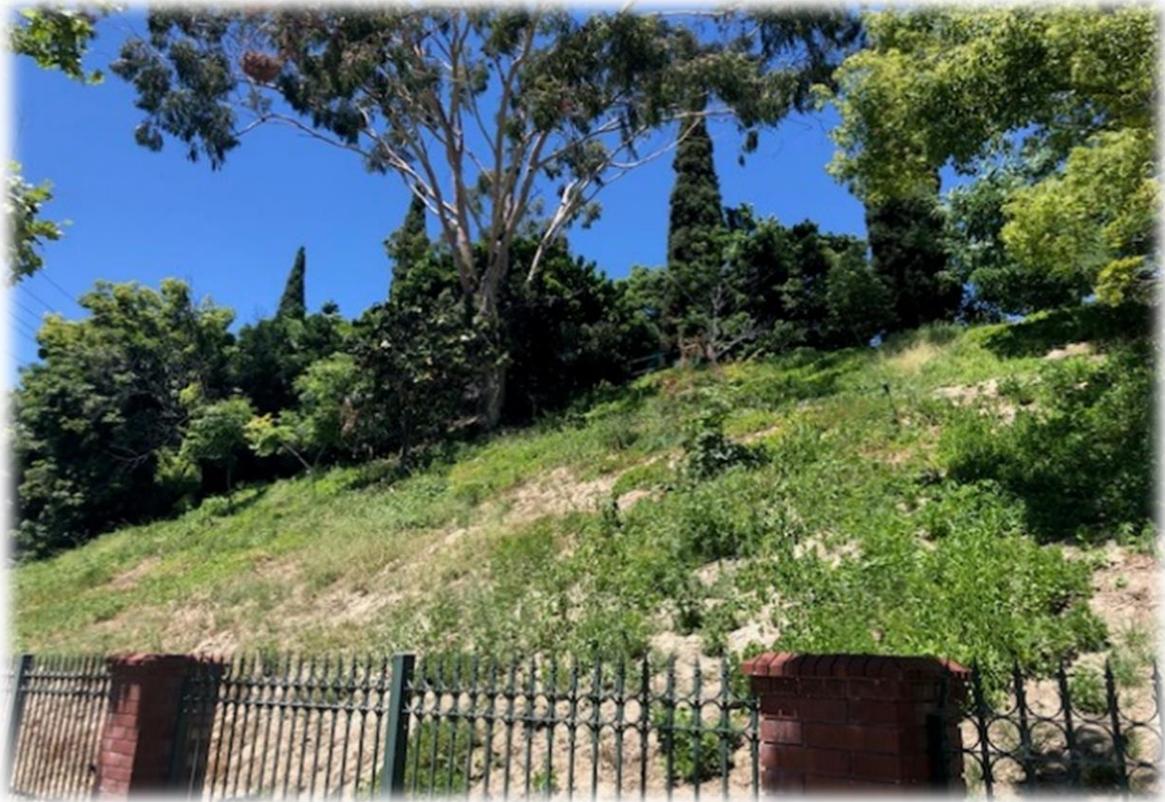
- Chair Marroquin-Waldram attended the Dia de los Muertos “To Go” event at Santa Ana Cemetery. Trustee Rivers attended the Dia de los Muertos “To Go” event at El Toro Memorial Park.
- Chair Marroquin-Waldram, Trustee Rivers and Trustee Hatch all attended the Veterans Day Observance at El Toro Memorial Park on November 11, 2021.
- Trustee Rivers attended the Angel of Hope Candlelight Vigil at El Toro Memorial Park on December 6, 2021.
- Trustee Rivers attended the Groundbreaking/Flag Unfurling event for the new Veterans Cemetery on December 8, 2021 at the Gypsum Canyon site hosted by Supervisor Wagner.
- Trustee Rivers and Trustee Hatch attended the Wreaths Across America event at El Toro Memorial Park on December 18, 2021.
- Trustee Ward attended the Anaheim Cemetery Memorial Day Observance on May 30, 2022.
- Trustee Rivers, Trustee Anderson and Trustee Hatch attended the Memorial Day Observance at El Toro Memorial Park on May 30, 2022.
- Trustee Rivers regularly attended planning and Board Meetings for the California Association of Public Cemeteries.
- The Trustees and GM Deutsch regularly attended virtual ISDOC Quarterly Meetings.



Orange County Cemetery District

Capital Budget

CAPITAL IMPROVEMENT PROGRAM
FY 2022-23 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.

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	\$ 600,000
	\$ 600,000



PROJECT FUNDING & EXPENDITURES SCHEDULE

Funding Source	Fiscal Year				
	Prior Years	22/23	23/24	24/25	25/26
General Fund	\$ 800,000	\$ 600,000	\$ 17,000,000	\$ 25,000,000	\$ 1,000,000
Totals	\$ 800,000	\$ 600,000	\$ 17,000,000	\$ 25,000,000	\$ 1,000,000

Department
Capital Projects

Funding Sources
General Fund 754

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

Budget Backup

PROJECT PURPOSE

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

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



PROJECT FUNDING & EXPENDITURES SCHEDULE					
Funding Source	Fiscal Year				
	<i>Prior Years</i>	<i>22/23</i>	<i>23/24</i>	<i>24/25</i>	<i>25/26</i>
General Fund	\$ 350,000	\$ 100,000	--	--	--
Totals	\$ 350,000	\$ 100,000	--	--	--

FIVE-YEAR CAPITAL IMPROVEMENT SCHEDULE

Project Title	2022-23	2023-24	2024-25	2025-26	2026-27
New Cemetery Development	\$600,000	\$17,000,000	\$25,000,000	\$1,000,000	\$0
Improvements at the Santa Ana Cemetery	\$20,000	\$0	\$0	\$0	\$0
Improvements at El Toro Memorial Park	\$80,000	\$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	\$700,000	\$17,100,000	\$25,550,000	\$1,150,000	\$400,000



*New Cemetery Development
2023-24*

FIVE-YEAR EQUIPMENT REPLACEMENT SCHEDULE

Fixed Assets	2022-23	2023-24	2024-25	2025-26	2026-27
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	\$40,000 (1)	\$0	\$45,000 (1)	\$0	\$0
Trailers	\$20,000	\$30,000	\$70,000 (3)	\$0	\$0
Misc. Small Equipment	\$0	\$0	\$20,000	\$0	\$0
	<u>\$140,000</u>	<u>\$90,000</u>	<u>\$675,000</u>	<u>\$28,000</u>	<u>\$45,000</u>

NOTE: In 2024-25, 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 2020-21	Approved 2021-22	2022-23	2023-24	2024-25	2025-26
EXPENSES						
Salaries and Benefits	\$2,948,253	\$3,017,502	\$3,048,477	\$3,201,268	\$3,425,163	\$3,888,418
Services and Supplies	\$1,497,019	\$1,438,875	\$1,595,042	\$1,544,116	\$2,158,000	\$2,229,740
Project Financing						
Debt Service	0	0	610,706 ¹	1,221,412 ¹	1,221,412 ¹	1,221,412 ¹
Pre-Need Repayment	0	0	0	0	0	0
Endowment Income Repayment	0	0	0	0	0	0
Project Financing Totals	0	0	610,706	1,221,412	1,221,412	1,221,412
Fixed Assets/Equipment	\$175,833	\$259,000	\$140,000	\$45,000	\$450,000	\$200,000
TOTAL OPERATIONAL EXPENDITURES	\$4,621,105	\$4,715,377	\$5,394,225	\$6,011,796	\$7,254,575	\$7,539,570
Capital Improvement Expenditures						
Structure & Improvements	\$1,478,327	\$770,000	\$700,000	\$1,800,000	\$0	\$100,000
New Development Funded From Reserves/Proceeds		\$0	\$0	\$0	\$35,000,000 ³	\$10,000,000 ⁴
TOTAL EXPENDITURES	\$6,099,432	\$5,485,377	\$6,094,225	\$7,811,796	\$7,254,575	\$7,639,570

	Unaudited 2020-21	Approved 2021-22	2022-23	2023-24	2024-25	2025-26
REVENUES						
Operating Revenues						
Interment Space Sales	\$3,703,513	\$2,844,754	\$2,698,518	\$2,521,863	\$2,108,969	\$2,815,892
Interment & Other Services	786,937	796,244	927,036	\$963,398	1,104,217	1,137,564
Taxable Sales	<u>364,682</u>	<u>275,214</u>	<u>269,852</u>	<u>\$283,345</u>	<u>380,000</u>	<u>383,800</u>
Operating Revenues Total	\$4,855,132	\$3,916,211	\$3,895,406	\$3,768,606	\$3,593,186	\$4,337,256
Property Tax Revenues	\$2,515,521	\$2,497,154	\$2,624,524	\$2,578,902	\$2,656,131	\$2,735,703
General Fund Interest	148,421	210,342	217,000	162,750	105,788	111,077
State Revenue	\$10,676	\$11,000	\$11,000	\$11,221	\$11,333	\$11,447
Other Revenues	\$97,389	\$94,234	\$101,380	\$98,911	\$101,879	\$104,935
TOTAL REVENUE	\$7,627,139	\$6,728,941	\$6,849,310	\$6,620,390	\$6,468,316	\$7,300,418

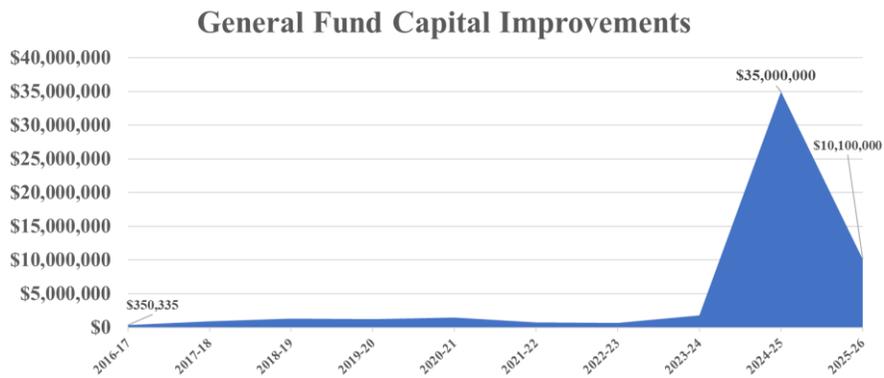
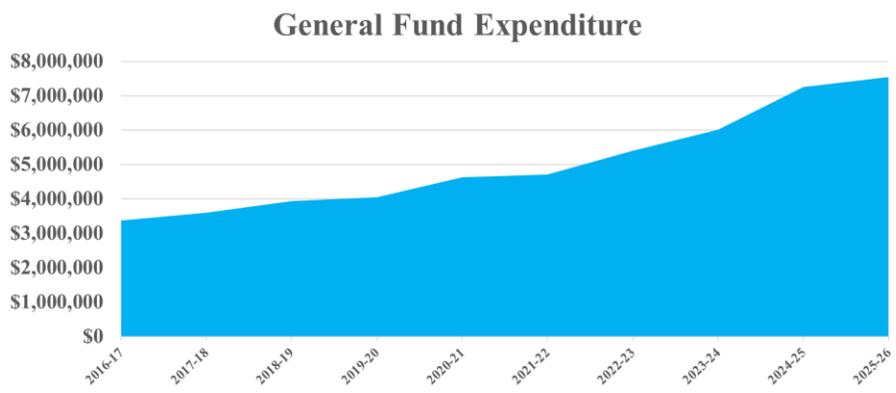
Use of Endowment Funds for Operational Expenses	\$0	\$0	\$0	\$4,000,000	\$4,000,000 ²	\$1,000,000 ²
Revenue Surplus (Deficit)	\$1,527,707	\$1,243,565	\$755,085	\$2,808,595	\$3,213,741	\$660,848

Capital Improvement Financing (balances)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Debt Proceeds	\$0	\$0	\$20,000,000 ¹	\$20,000,000 ¹	\$0 ³	\$0
Capital Improvement Reserve Fund	\$13,766,908	\$15,155,000	\$15,910,085	\$18,718,680	\$6,932,421 ³	\$1,593,269 ⁴
Endowment Income Fund	\$8,525,150	\$8,590,181	\$8,940,181	\$5,215,181	\$1,320,181 ²	\$520,181 ²
Pre-Need Fund	\$4,775,632	\$4,541,128	\$4,601,128	\$4,661,128	\$4,721,128	\$771,128 ⁴
Total	\$27,067,690	\$28,286,309	\$49,451,394	\$48,594,989	\$12,973,730	\$2,884,578

FOOTNOTES:

- ¹ Principal and Interest Payments in the amount of \$1,221,412, for debt in the amount of \$20,000,000 issued for new cemetery development.
- ² Transfer of Endowment Income Funds of \$9,000,000 to be used for operational costs will begin 2023-24.
- 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.

TEN-YEAR HISTORICAL FINANCES





Orange County Cemetery District

Statistics & Trends

DISTRICT INFORMATION

The District has identified several statistics and trends that represent additional information that is useful in understanding the operations.

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 July 7, 2022.

Interment Price Comparison (June 2022)

		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	\$2,635
	M	\$8,248	\$9,350	\$6,495	\$8,248	\$8,300	\$23,245	\$10,345	\$8,248	\$10,310	\$3,285
	H	\$9,995	\$10,500	\$7,995	\$9,995	\$10,100	\$34,995	\$15,195	\$9,995	\$13,596	\$4,350
<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	\$2,375

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	720	0	261	1,009
2020-21	67	1,276	0	125	1,468
2021-22	56	1,479	0	61	1,596
Total	2,891	17,798	329	8,664	29,682

*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
Total	4,407	17,080	486	9,340	31,313

*First year of consolidation

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

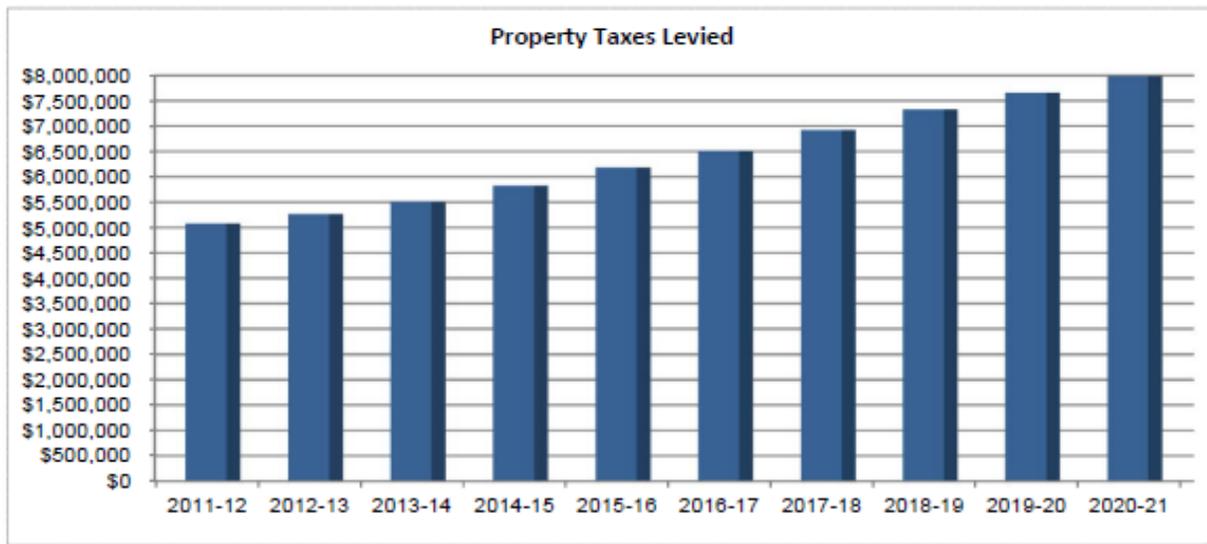
Source: Orange County Cemetery District Records

COUNTY OF ORANGE INFORMATION

Since the District serves the entire County of Orange, the following information is useful to look at a County-wide level. All information presented was obtained from the audited **County of Orange FY 2020-21 Annual Comprehensive Financial Report**. The complete Annual Comprehensive Financial Report can be located at www.ac.ocgov.com/reports/acfrreports/.

**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
2020-21	\$ 7,989,930	\$ 7,896,700	98.83%	\$ -- ⁽⁴⁾	\$ 7,896,700	98.83%
2019-20	7,664,009	7,567,252	98.74%	58,658	7,625,910	99.50%
2018-19	7,333,137	7,252,952	98.91%	55,351	7,308,303	99.66%
2017-18	6,925,546	6,855,493	98.99%	51,595	6,907,088	99.73%
2016-17	6,511,944	6,446,780	99.00%	51,003	6,497,783	99.78%
2015-16	6,183,862	6,119,771	98.96%	53,784	6,173,555	99.83%
2014-15	5,828,106	5,759,699	98.83%	60,499	5,820,198	99.86%
2013-14	5,509,379	5,444,912	98.83%	54,615	5,499,527	99.82%
2012-13	5,265,844	5,194,193	98.64%	59,766	5,253,959	99.77%
2011-12	5,079,589	5,002,490	98.48%	84,405	5,086,895	100.14%



- 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⁾**

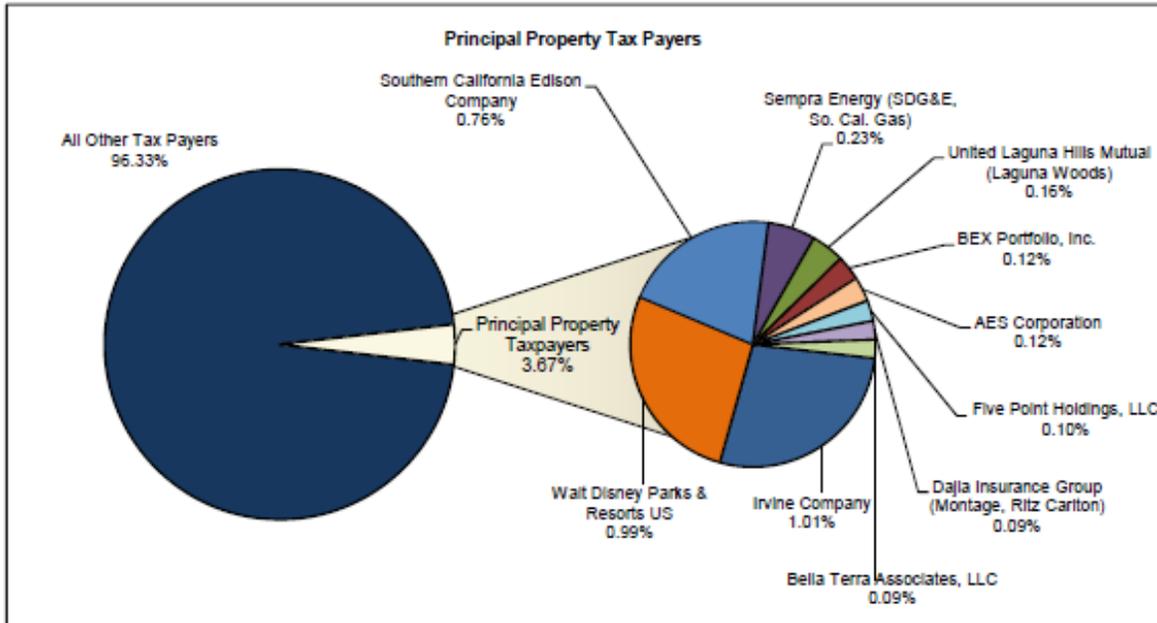
Fiscal Year	Direct Rate ⁽¹⁾	Overlapping Rates ⁽²⁾				Total Direct & Overlapping Rates
	County General	School Districts	Local Special Districts	Cities	Public Utility	
2020-21	1.00000	0.05622	0.00847	0.00676	0.00363	1.07508
2019-20	1.00000	0.05358	0.01202	0.00678	0.00326	1.07564
2018-19	1.00000	0.05515	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 market value at time of ownership change and the market 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 Tax Payers
Current Year and Nine Years Ago**

Taxpayer	2021			2012		
	Actual Taxes Levied	Rank	Percentage of Total Taxes Levied	Actual Taxes Levied	Rank	Percentage of Total Taxes Levied
Irvine Company	\$ 76,379	1	1.01%	\$ 98,462	1	1.94%
Walt Disney Parks & Resorts US	74,313	2	0.99%	50,122	2	0.99%
Southern California Edison Company	57,143	3	0.76%	29,544	3	0.58%
Sempra Energy (SDG&E, So. Cal. Gas)	17,484	4	0.23%			
United Laguna Hills Mutual (Laguna Woods)	11,857	5	0.16%	7,177	8	0.14%
BEX Portfolio, Inc.	8,776	6	0.12%			
AES Corporation	8,669	7	0.12%			
Five Point Holdings, LLC	7,425	8	0.10%			
Dajia Insurance Group	7,147	9	0.09%			
Bella Terra Associates, LLC	6,497	10	0.09%			
Irvine Apartment Communities				9,946	4	0.20%
Irvine Community Development Co.				8,581	5	0.17%
Pacific Bell Telephone Company				8,013	6	0.16%
Kaiser Foundation Hospitals				7,510	7	0.15%
Heritage Fields El Toro LLC				6,624	9	0.13%
Oxy USA Inc.				6,003	10	0.12%
Total	\$ 275,690		3.67%	\$ 231,982		4.58%



Note: The base used for the Percentage of Total Taxes Levied for 2021 includes total secured taxes of \$7,537,669.

Source: Treasurer-Tax Collector, County of Orange

**Principal Employers
Current Year and Nine Years Ago**

2021

Employer	Number of Employees	Rank	Percentage of Total County Employment
Walt Disney Co.	28,000	1	1.77%
University of California, Irvine	25,512	2	1.61%
County of Orange	17,769	3	1.12%
Providence	12,866	4	0.81%
Albertsons	8,159	5	0.52%
Kaiser Permanente	8,050	6	0.51%
Hoag Memorial Hospital	6,710	7	0.42%
Walmart Inc.	6,400	8	0.40%
Target Corporation	6,000	9	0.38%
Yum Brands Inc.	5,600	10	0.35%

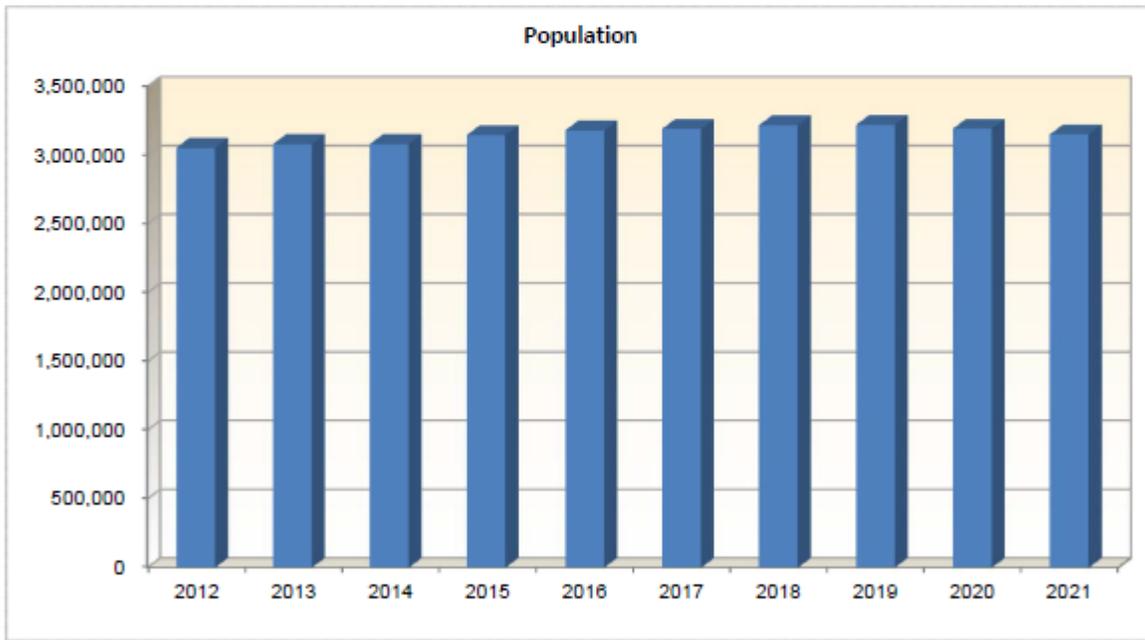
2012

Employer	Number of Employees	Rank	Percentage of Total County Employment
Walt Disney Co.	22,000	1	1.48%
University of California, Irvine	21,291	2	1.43%
County of Orange	17,321	3	1.16%
St. Joseph Health System	12,048	4	0.81%
Boeing Co.	7,700	5	0.52%
Bank of America Corporation	6,300	6	0.42%
Yum Brands Inc.	6,300	7	0.42%
Kaiser Permanente	5,968	8	0.40%
Target Corporation	5,527	9	0.37%
Cedar Fair LP	5,200	10	0.35%

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⁾	Per Capita Personal Income (Absolute Dollars) ⁽²⁾	Median Age ⁽³⁾	Public School Enrollment (In Thousands) ⁽⁴⁾	Unemployment Rate ⁽⁵⁾
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%
2013	3,081,804	168,966,400	54,827	36.2	501,801	6.7%
2012	3,055,792	166,345,500	54,436	36.7	502,195	8.1%



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 2019, <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 and fund liabilities 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.

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



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