

Orange County Cemetery District 2023-24 Budget Presentation



June 13, 2023

General Fund Revenue Projections

- Total Projected Revenue - **\$8,136,325**

• Property Tax	\$2,829,039	+1.9%
• Interment Space Sales	\$3,413,581	-21.2%
• Interment & Other Serv.	\$1,112,206	+12%
• Taxable Sales	\$ 255,000	-20.5%
• Misc. Revenue	\$ 126,500	-13.7%
• Interest	\$ 400,000	n/a

% change to 2022-23 proj.

Revenue Projection Factors

- Staff review of projected interments and services based on past 2 years
- Reduced the total interment sales & services due to diminishing inventory and restrictions at El Toro Memorial Park
- Current Secured Property Tax increase of 3.5%
- Factored a 3% increase in Lease Payment for Cell sites
- Interest in 2023-24 is a combined of General Fund and Pre-Need due to GASB required reporting changes – estimating a slight decrease due to a drop in rates

General Fund Expense Projections

- Total Projected Expense - **\$5,141,586**
 - Salaries \$2,251,512 -0.65%
 - Benefits \$ 842,879 +0.36%
 - Services & Supplies \$1,727,500 -2.7%
 - Economic Uncertainty \$ 239,695 n/a
 - Equipment \$ 80,000 n/a
- Capital Improvement Projects - **\$800,000**
- Debt Service - **\$1,221,412**
- Overall General Fund Total Budget - **\$7,162,998**

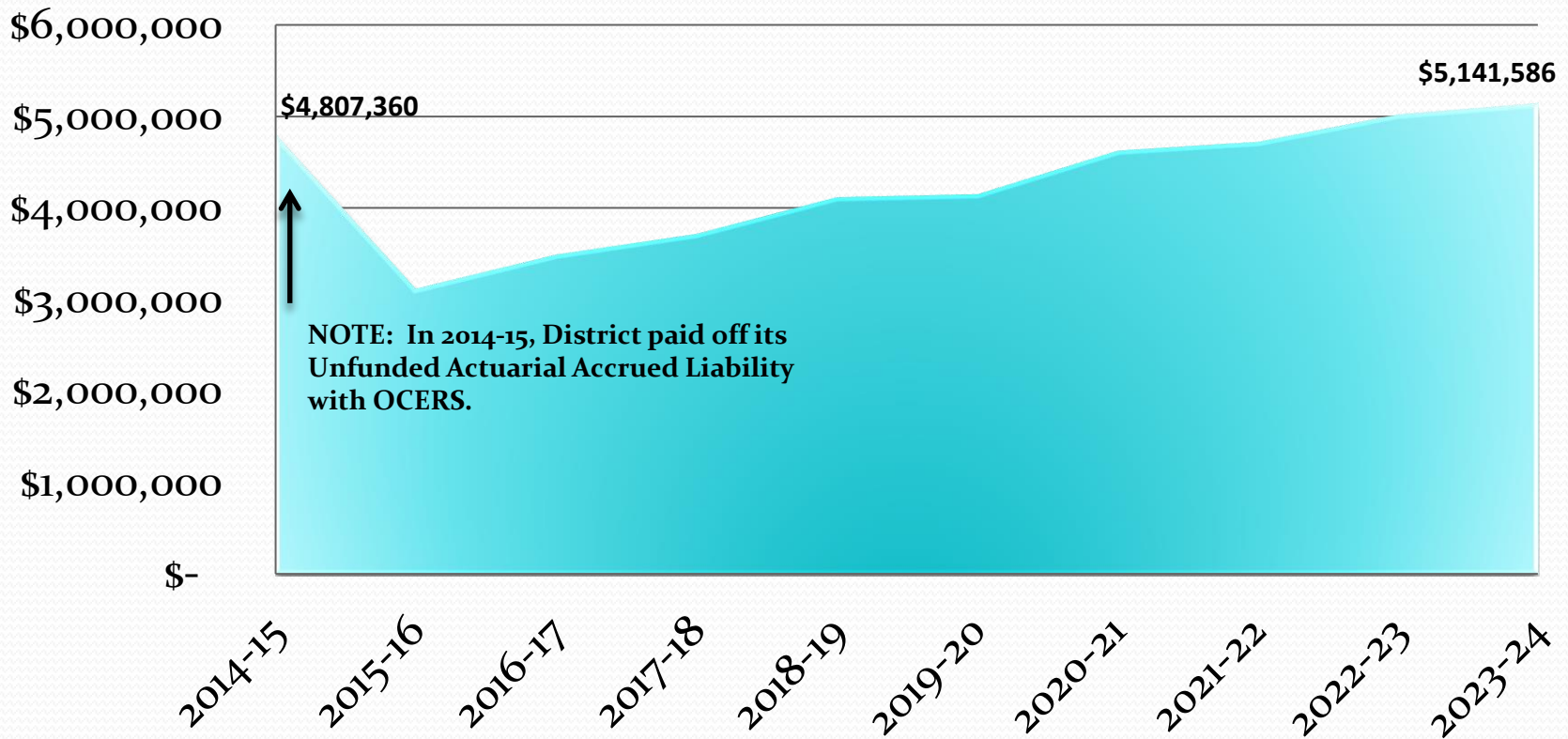
% change to 2022-23 proj.

Expense Projection Factors

- Merit increase factored for all employees due to a 2.5% range adjustment – some employees may receive 5.0%
- Total salaries is reduced by \$14,530, due to a reduction of one groundskeeper position at Santa Ana
- OCERS Employer Contribution Rate is 12.99% (Legacy Emp.) and 13.73% for employees hired after January 1, 2014. This includes a 1.02% UAAL Rate Component
- Total Retirement Benefit is reduced by \$42,474, due to reduction of one position and cost reduction for enrollment in new Health Reimbursement Arrangement for retiree medical plan
- Economic Uncertainty (5% of total S&B and S&S) - \$239,695
- Overall services & supplies budget is reduced by \$47,432, due reduction in maintenance costs, special department expenses and professional services
- Purchase of \$80,000 in equipment due for replacement

10-Year Expenditure Chart

General Fund Expenditure



General Fund Capital Improvements

- Total Projected Expense - **\$800,000**

- El Toro Memorial Park Improvements \$50,000

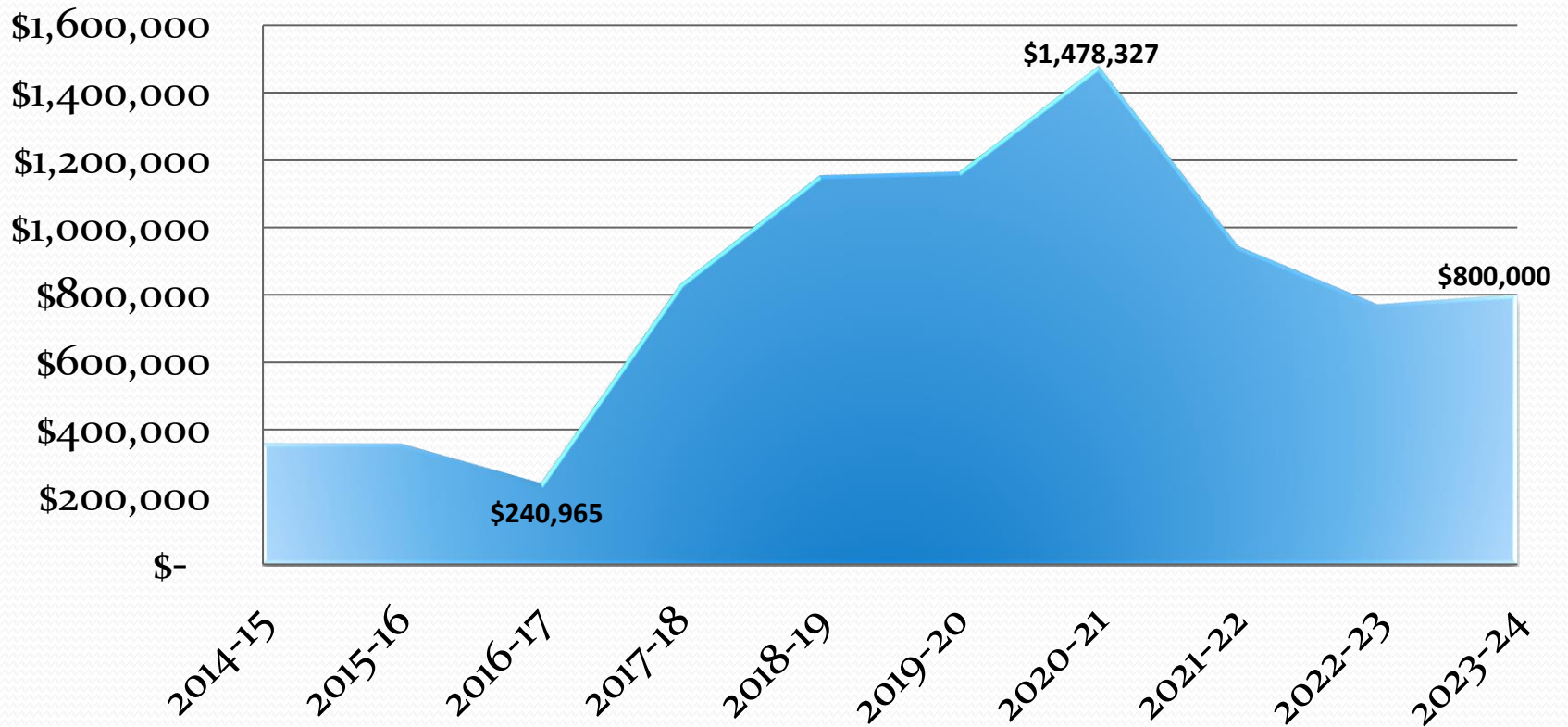
- Santa Ana Cemetery Improvements \$ 50,000

- New Cemetery Development Project \$700,000

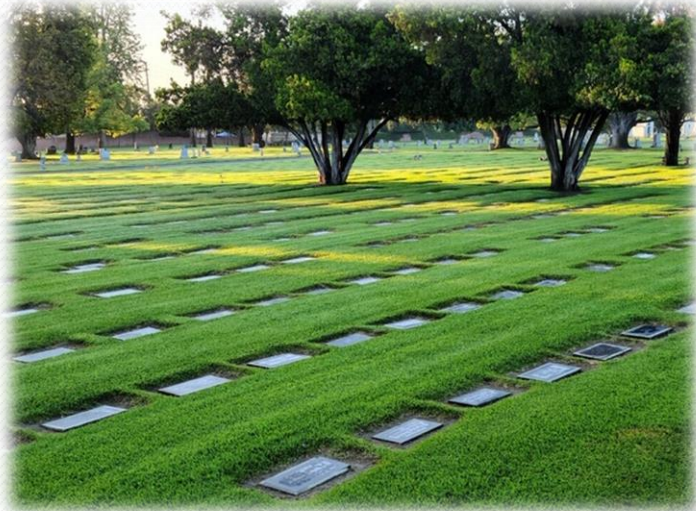


10-Year Capital Improvement Chart

General Fund Capital Improvements



Anaheim Cemetery



Bill Stelter, Cemetery Manager
employee since 1987



Anaheim Cemetery

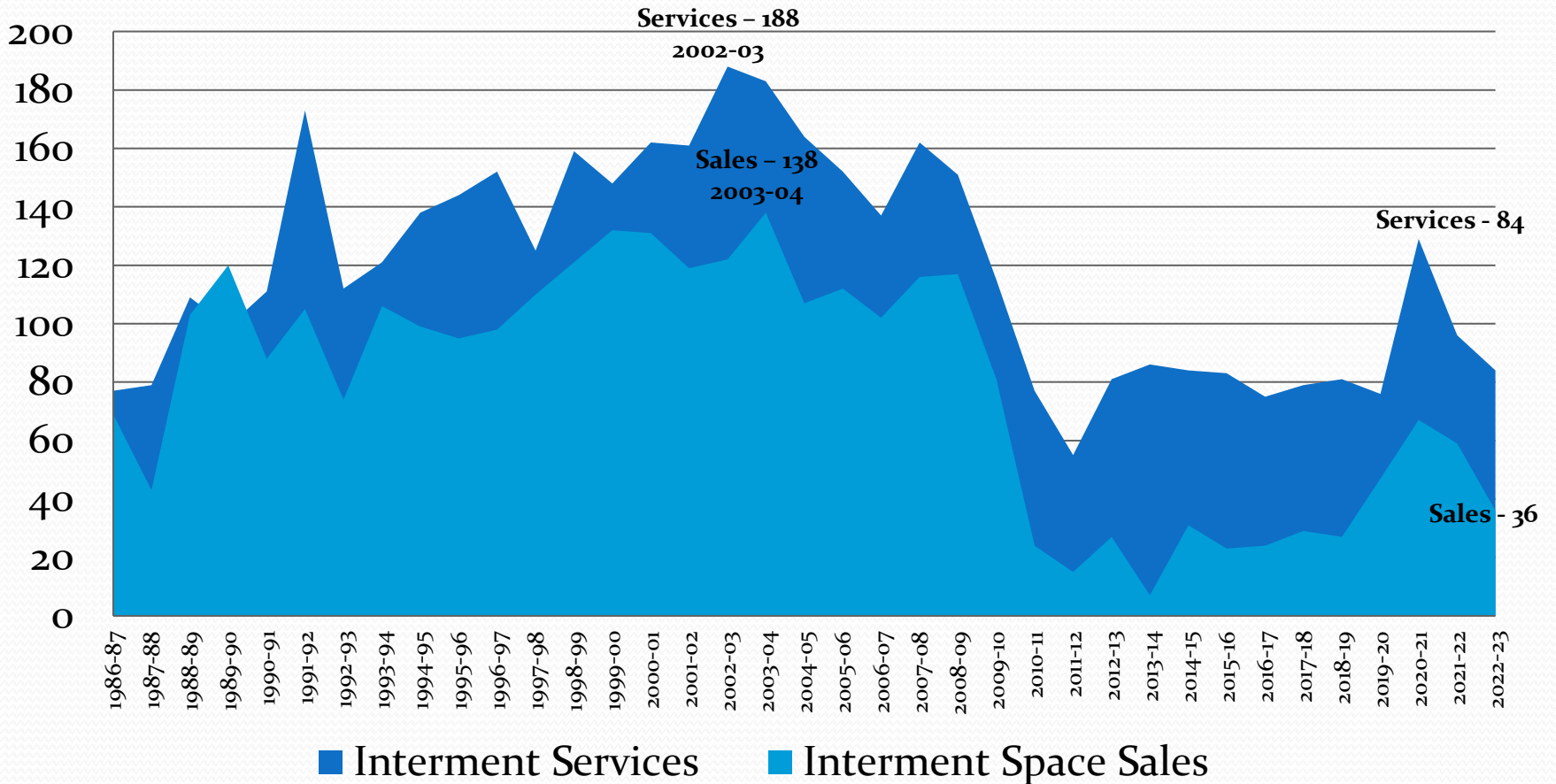
- Andrew Trejo
 - Leadworker since 2017
 - Hired in 2008 – 15 years
- Joe Campos
 - Groundskeeper
 - Hired in 1988 – 35 years



Cemetery Info

- 15 Acres – Including 1 community & 4 private mausolea
- Space Sales Options
 - Niches and in-ground spaces for cremations, along with baby spaces
 - No full casket spaces
- Interment Services (2022-23)
 - Performed on average 7 services per month
 - Full casket and cremation

Anaheim Cemetery



El Toro Memorial Park



Bud Bales
Cemetery Manager
employee since 1995

El Toro Memorial Park

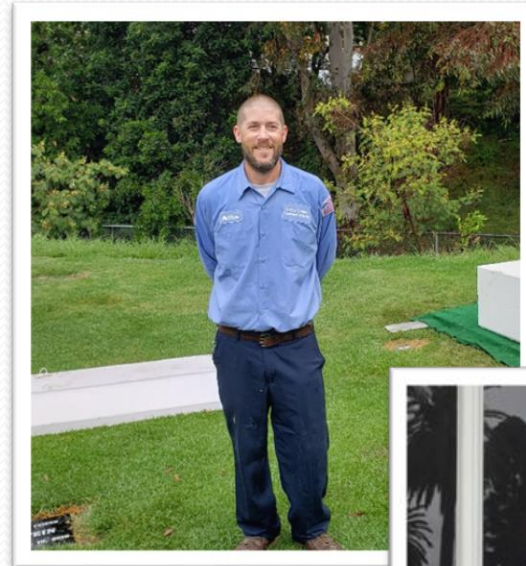
- Juan Lopez
 - Leadworker since 2011
 - Hired in 2004 – 19 years
- Adan Reyes
 - Groundskeeper
 - Hired in 1996 – 27 years



El Toro Memorial Park

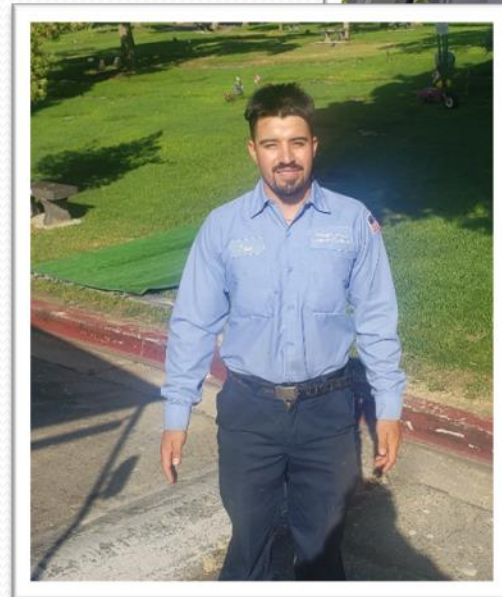
- Matt Lucas
 - Groundskeeper
 - Hired in 2007 – 16 years

- Felipe Romo-Chavez
 - Groundskeeper
 - Hired in 2015 – 8 years



El Toro Memorial Park

- Francisco Cortez
 - Groundskeeper
 - Hired in 2016 – 7 years
- Jose Avila
 - Groundskeeper
 - Hired in 2019 – 4 years

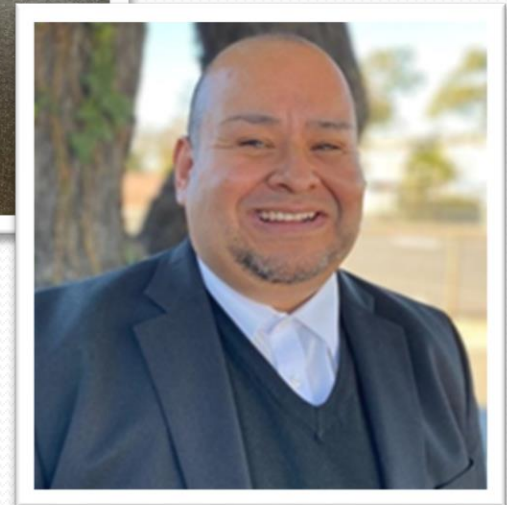


El Toro Memorial Park

- Vacant
 - Groundskeeper
 - Hire dated TBD

El Toro Memorial Park

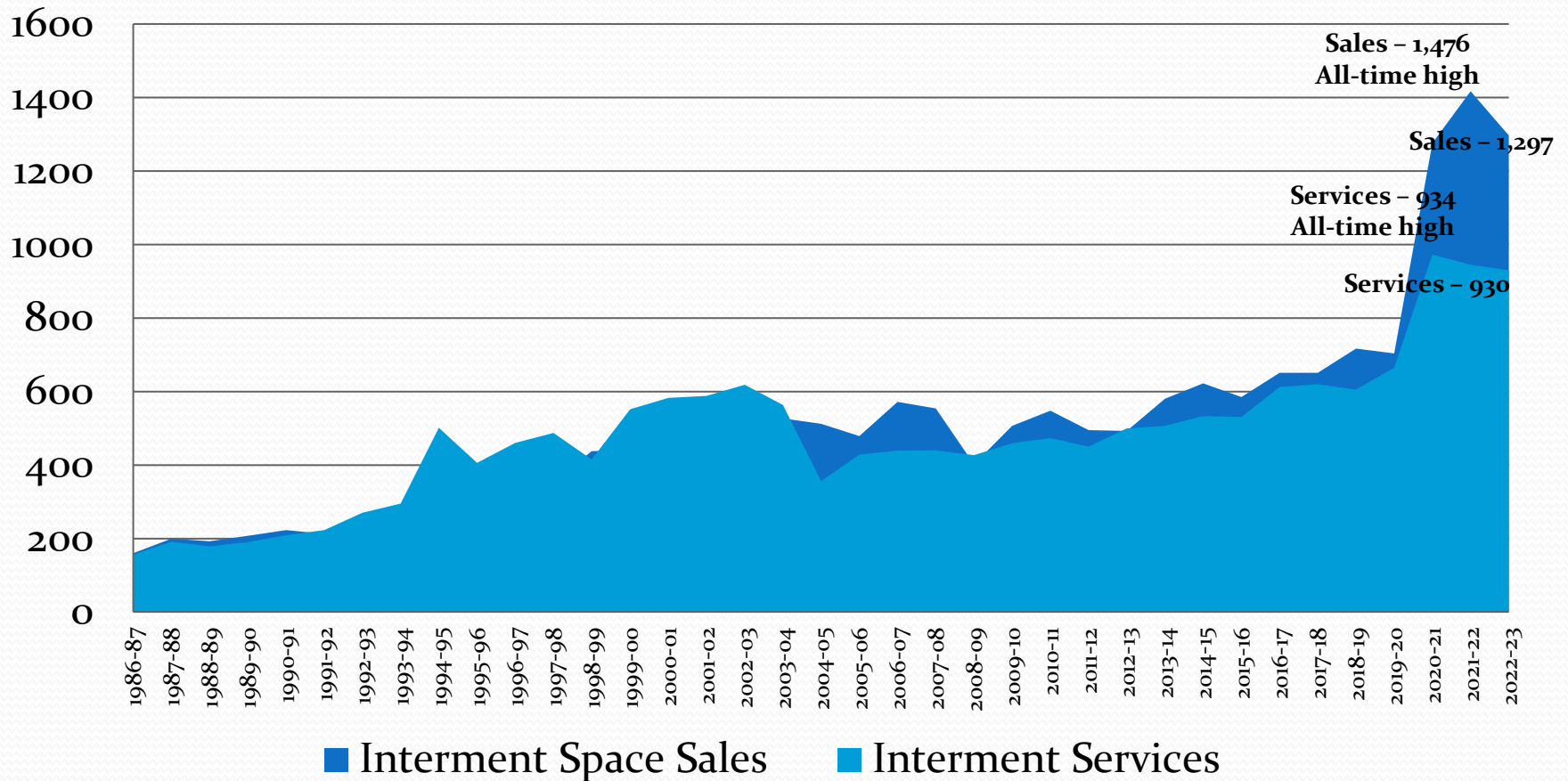
- Kim Eazell
 - Cemetery Assistant
 - Hired in 2017 – 6 years
- Robert Hernandez
 - Cemetery Assistant
 - Hired in 2020 – 3 years



Cemetery Info

- 25 acre parcel of rolling hills
- Space Sales Options
 - Only 1,045 full casket interment spaces remaining (5/1/23)
 - Niches/in-ground spaces for cremations, infant spaces
 - Maureen Rivers Memorial Niche Garden – 299 niches rem.
 - Garden of Innocence
 - Rose Garden for Direct Cremation placement
 - Interment Sales projection for 2022-23 - 1,297 total sales
- Interment Services
 - Projected services for 2022-23 of 930

El Toro Memorial Park



EL Toro Memorial Park

- Capital Improvements for 2023-24
 - Niche additions
 - Office perimeter upgrades
 - Space development investigation



Santa Ana Cemetery



Julio Amarillas
Cemetery Manager
employee since 1998



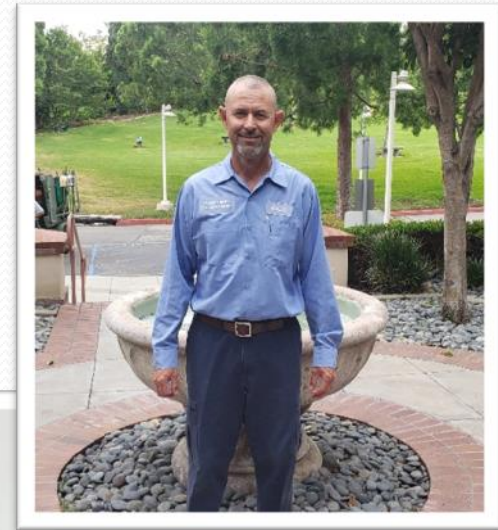
Santa Ana Cemetery

- Tony Gallegos
 - Leadworker since 2011
 - Hired in 1999 – 24 years
- Albert Soltero
 - Groundskeeper
 - Hired in 1989 – 34 years



Santa Ana Cemetery

- Martin Patino
 - Groundskeeper
 - Hired in 1996 – 27 years
- Luis Mejia
 - Groundskeeper
 - Hired in 2016 – 7 years



Santa Ana Cemetery

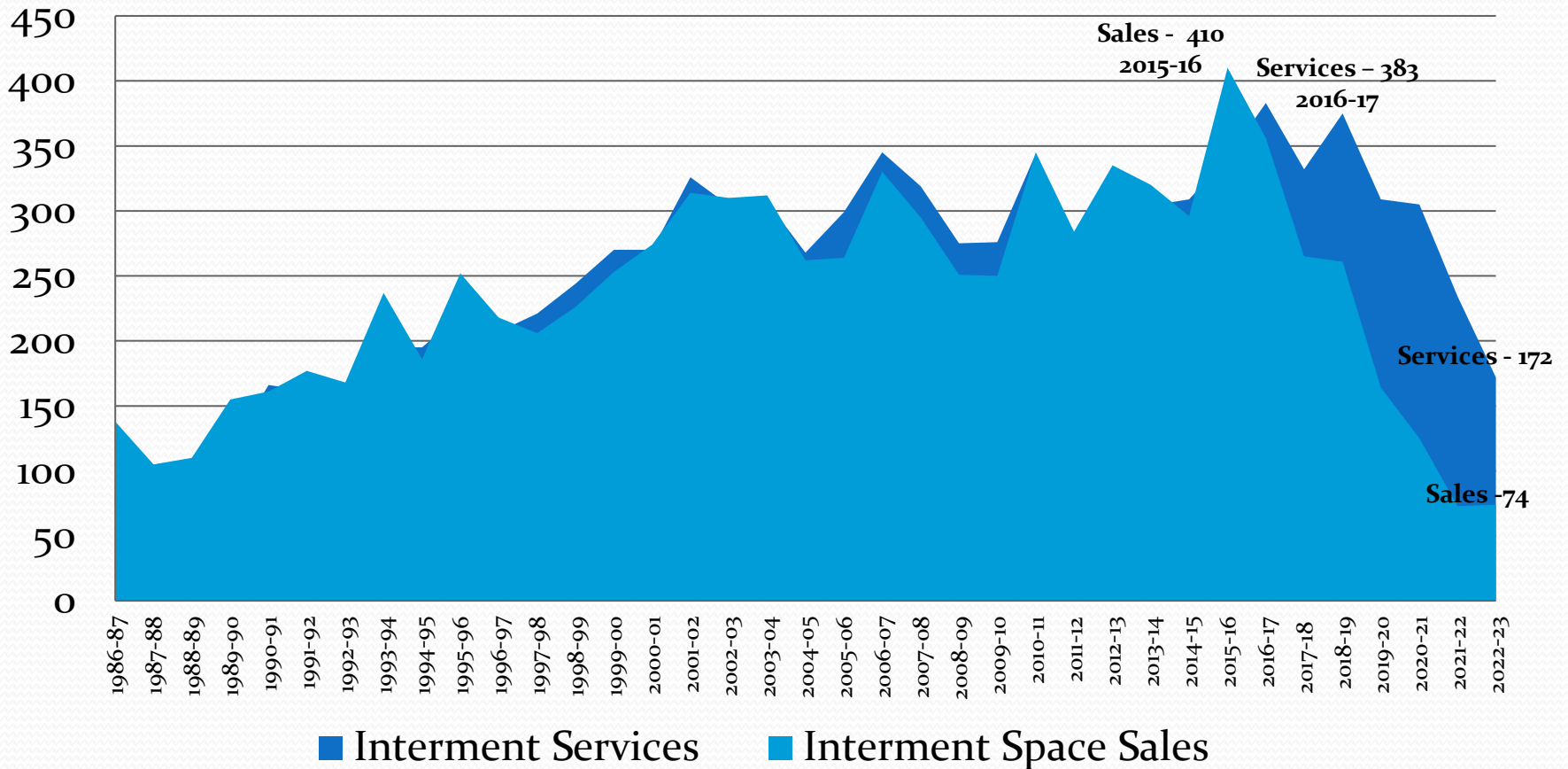
- Brandon Meza
 - Groundskeeper
 - Hired in 2022 – 6 months
- Diane Fuentes
 - Secretary (p/t)
 - Hired in 2017 – 6 years



Cemetery Info

- 29 acres – many upright markers - neighboring cemeteries
- Space Sales Options
 - Niches/in-ground spaces for cremations, and baby spaces
 - Direct Placement of Cremains – Vivien Owen Mem. Garden
- Interment Services
 - Averaging 14 services a month

Santa Ana Cemetery



Santa Ana Cemetery

- Capital Improvements for 2023-24
 - Niche upgrades
 - Asphalt repairs
 - New section development



District Office

- Staff
 - Tim Deutsch, General Manager – 17 years
 - Mary Funk, Administrative Manager. – 9 years
 - Brenda Manriquez, Finance & Acctg. Mgr. – 10 years
 - Iris Tatro, Secretary – 6 years
 - Diana Vosler, Accounting Tech. – 3 years



Districtwide Service Staff

- Fernando Griego
 - Mechanic
 - Hired in 2019 – 4 years
- Martin Galvez
 - Irrigation Specialist
 - Hired in 2003 – 20 years

