

Orange County Cemetery District 2024-25 Budget Presentation



June 5, 2024

General Fund Revenue Projections

- Total Projected Revenue - **\$8,091,592**

• Property Tax	\$3,104,680	-0.01%
• Interment Space Sales	\$2,561,037	-0.09%
• Interment & Other Serv.	\$1,115,000	-1.7%
• Taxable Sales	\$ 315,000	+10.3%
• Misc. Revenue	\$ 135,875	-2.2%
• Interest	\$ 950,000	-12%

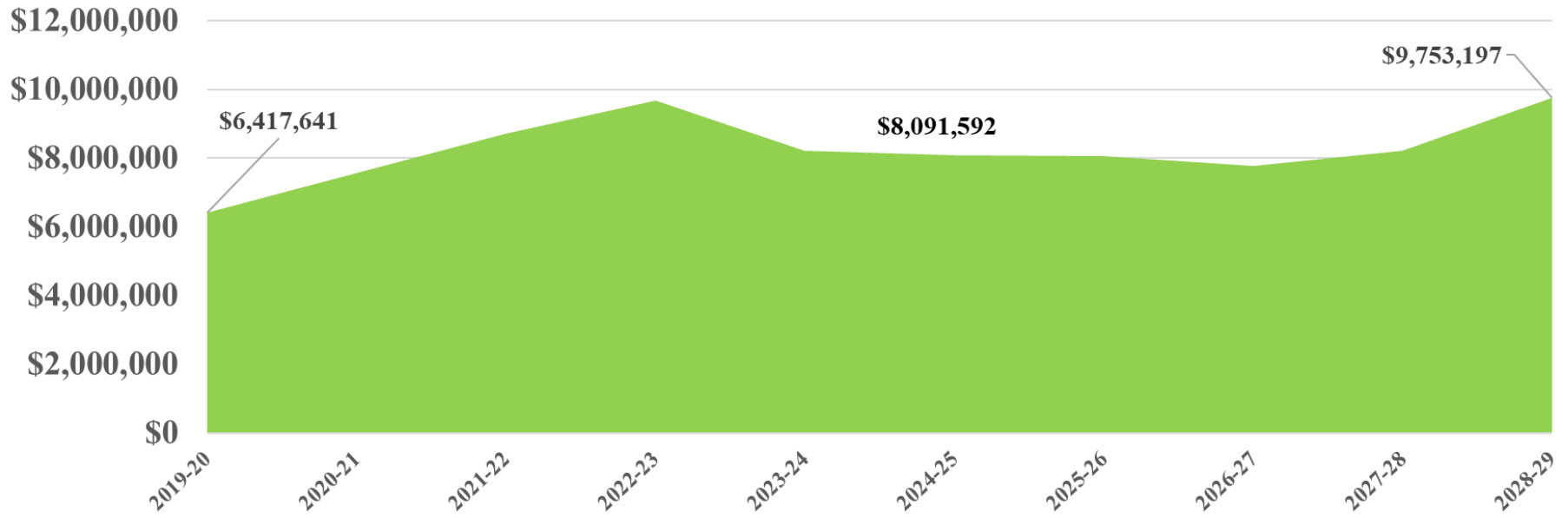
% change to 2023-24 proj.

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%
- Factored a 3% increase in Lease Payment for Cell sites
- Interest estimating a slight decrease due to potential drop in rates

10-Year Revenue Chart

General Fund Revenue



General Fund Expense Projections

- Total Projected Expense - **\$5,428,532**
 - Salaries \$2,384,749 -1.5%
 - Benefits \$ 963,377 +3.4%
 - Services & Supplies \$1,634,000 -11.9%
 - Economic Uncertainty \$ 249,106 n/a
 - Equipment \$ 197,300 n/a
- Capital Improvement Projects - **\$1,200,000**
- Debt Service - **\$1,221,412**
- Overall General Fund Total Budget - **\$7,849,944**
- Projected Fund Balance Change - **\$241,648 - \$490,754 proj. surplus**

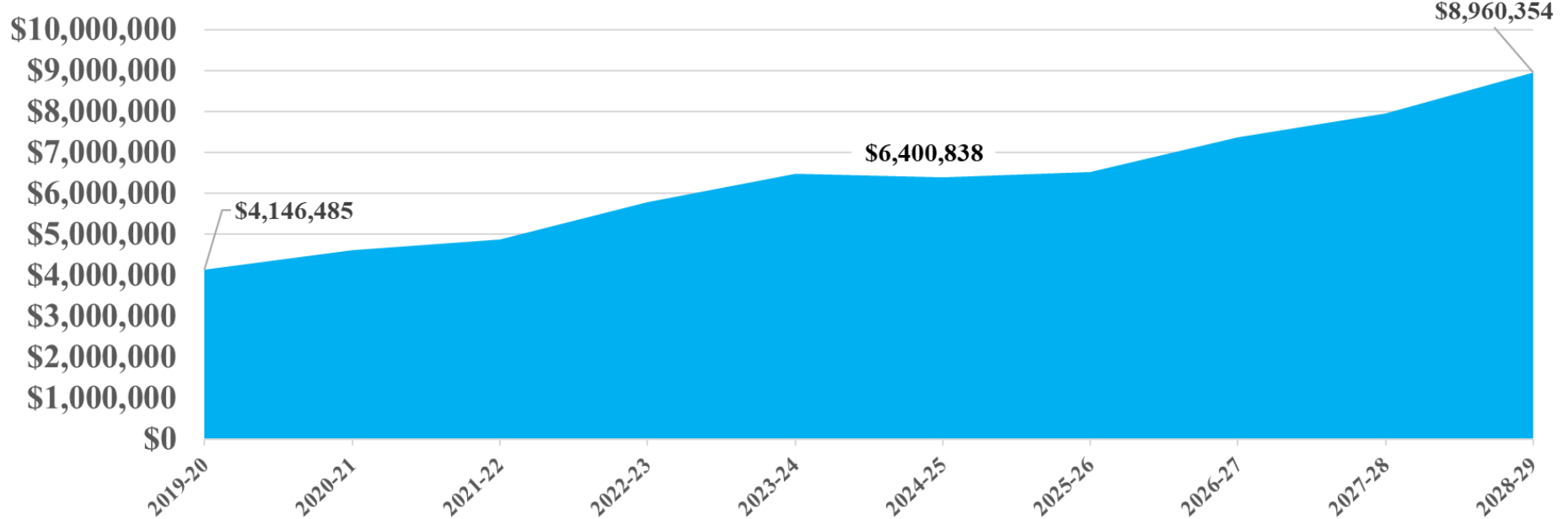
% change to 2023-24 proj.

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 \$35,501, due to a reduction in overtime and based on changes to two positions
- OCERS Employer Contribution Rate is 15.12% (Legacy Emp.) and 14.49% for employees hired after January 1, 2014. This includes a 2.45% UAAL Rate Component
- Total Retirement Benefit is reduced by \$25,502, due to implementation of new Health Reimbursement Arrangement for retiree medical plan and deferred compensation participation
- Economic Uncertainty (5% of total S&B and S&S) - \$249,106
- Overall services & supplies budget is reduced by \$221,873, due reduction in liability insurance, maintenance services at the existing and new cemetery grounds and small tools.
- Purchase of \$197,300 in equipment due for replacement, which includes one piece of equipment ordered in 2023-24.

10-Year Expenditure Chart

General Fund Expenditure

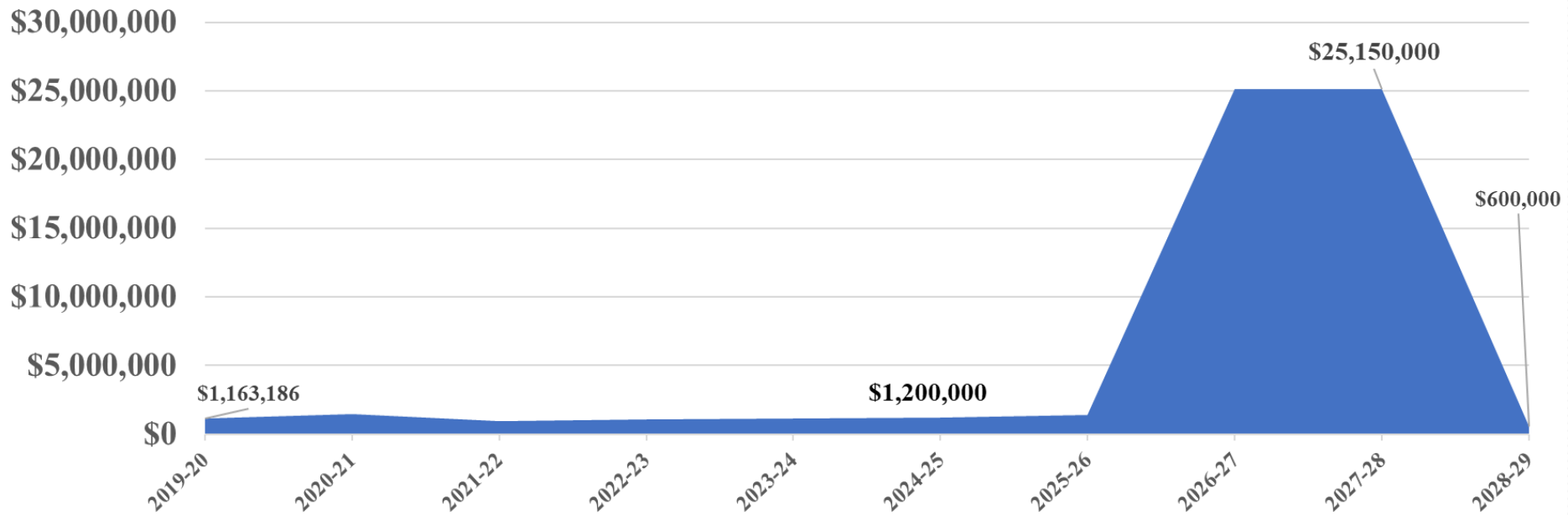


General Fund Capital Improvements

- 
- Total Projected Expense - **\$1,200,000**
 - El Toro Memorial Park Improvements **\$250,000**
 - Santa Ana Cemetery Improvements **\$ 150,000**
 - New Cemetery Development Project **\$800,000**

10-Year Capital Improvement Chart

General Fund Capital Improvements



Anaheim Cemetery



Julio Amarillas, Cemetery Manager
employee since 1987



Anaheim Cemetery

- Andrew Trejo
 - Leadworker since 2017
 - Hired in 2008 – 16 years
- Joe Campos
 - Groundskeeper
 - Hired in 1988 – 36 years



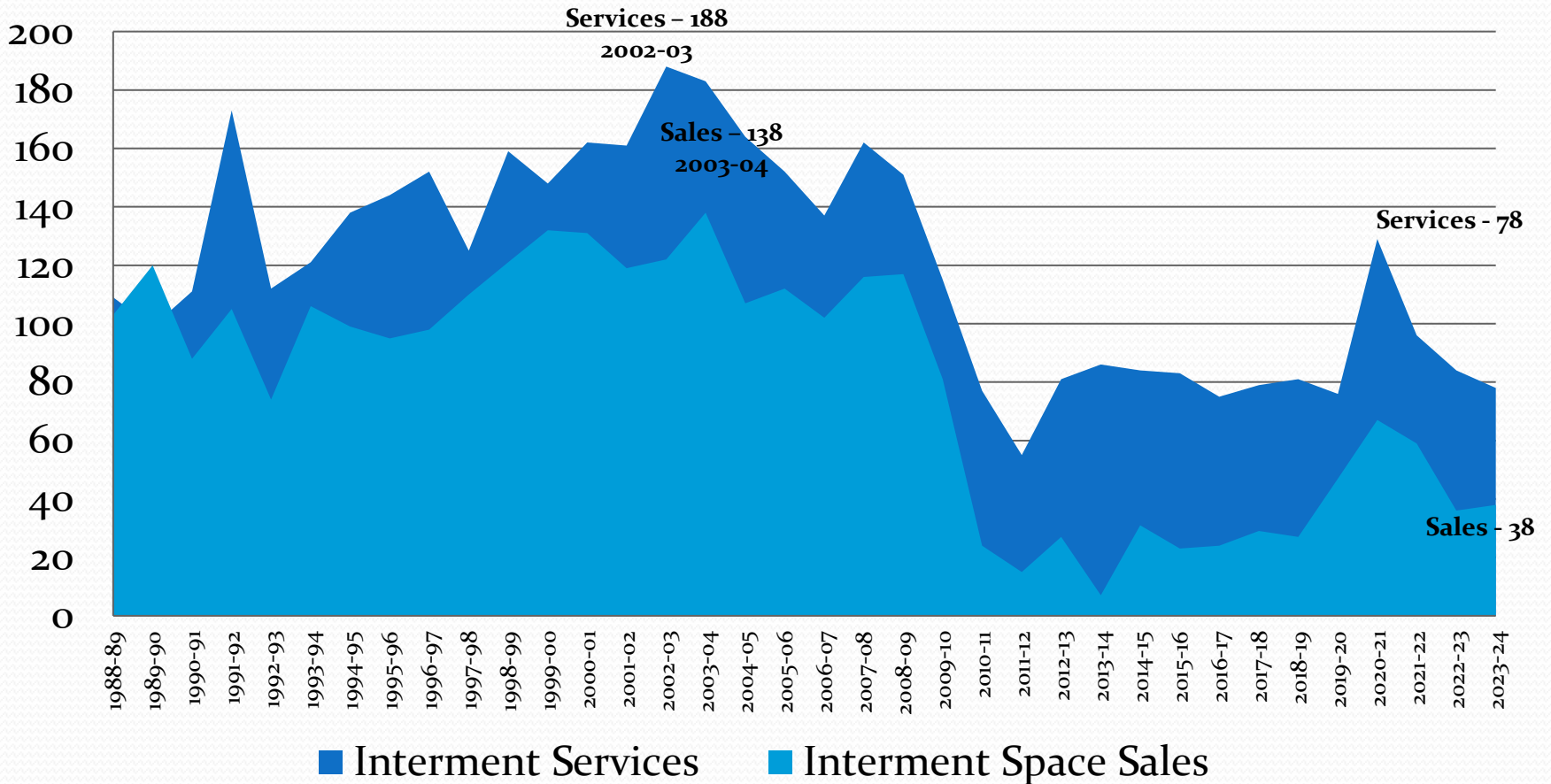
Cemetery Info

- 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
 - Average 3-4 interment sales per month
- Interment Services (2023-24)
 - Performed on average 7 services per month
 - Full casket and cremation

Operational Changes:

- Cemetery Manager Bill Stelter retired March 21, 2024
- Julio Amarillas will be managing both the Santa Ana Cemetery and Anaheim Cemetery
 - Anaheim Cemetery office hours – 1:00 pm to 5:00 pm
 - Leadworker will be in “acting” role in Manager’s absence
 - Santa Ana staff assist as needed on large services

Anaheim Cemetery



El Toro Memorial Park



Bud Bales
Cemetery Manager
employee since 1995

El Toro Memorial Park

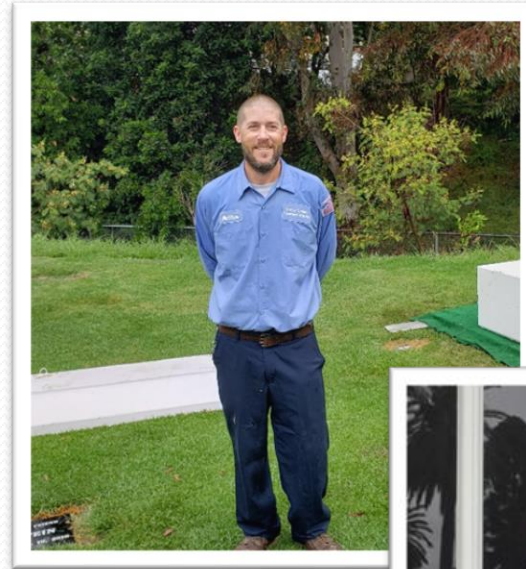
- Juan Lopez
 - Leadworker since 2011
 - Hired in 2004 – 20 years
- Adan Reyes
 - Groundskeeper
 - Hired in 1996 – 28 years



El Toro Memorial Park

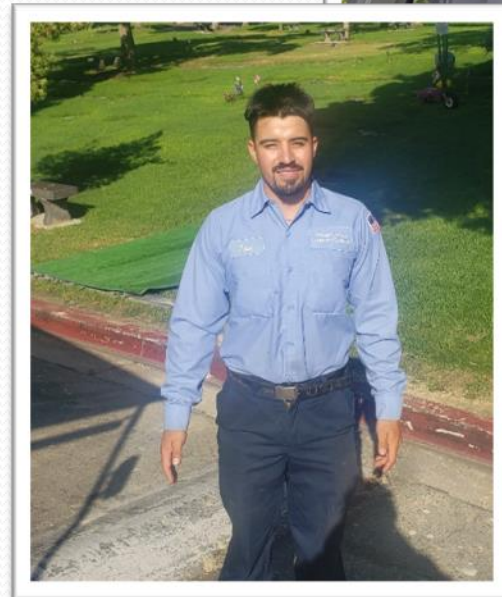
- Matt Lucas
 - Groundskeeper
 - Hired in 2007 – 17 years

- Felipe Romo-Chavez
 - Groundskeeper
 - Hired in 2015 – 9 years



El Toro Memorial Park

- Francisco Cortez
 - Groundskeeper
 - Hired in 2016 – 8 years
- Jose Avila
 - Groundskeeper
 - Hired in 2019 – 5 years



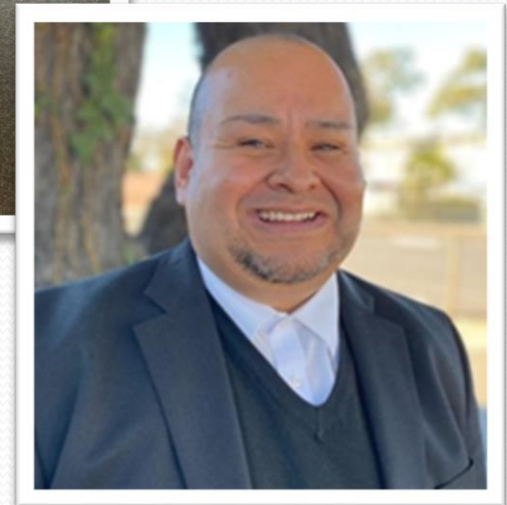
El Toro Memorial Park

- Brandon Meza
 - Groundskeeper
 - Hired in 2022 – 2 years



El Toro Memorial Park

- Kim Eazell
 - Cemetery Assistant
 - Hired in 2017 – 7 years
- Robert Hernandez
 - Cemetery Assistant
 - Hired in 2020 – 4 years



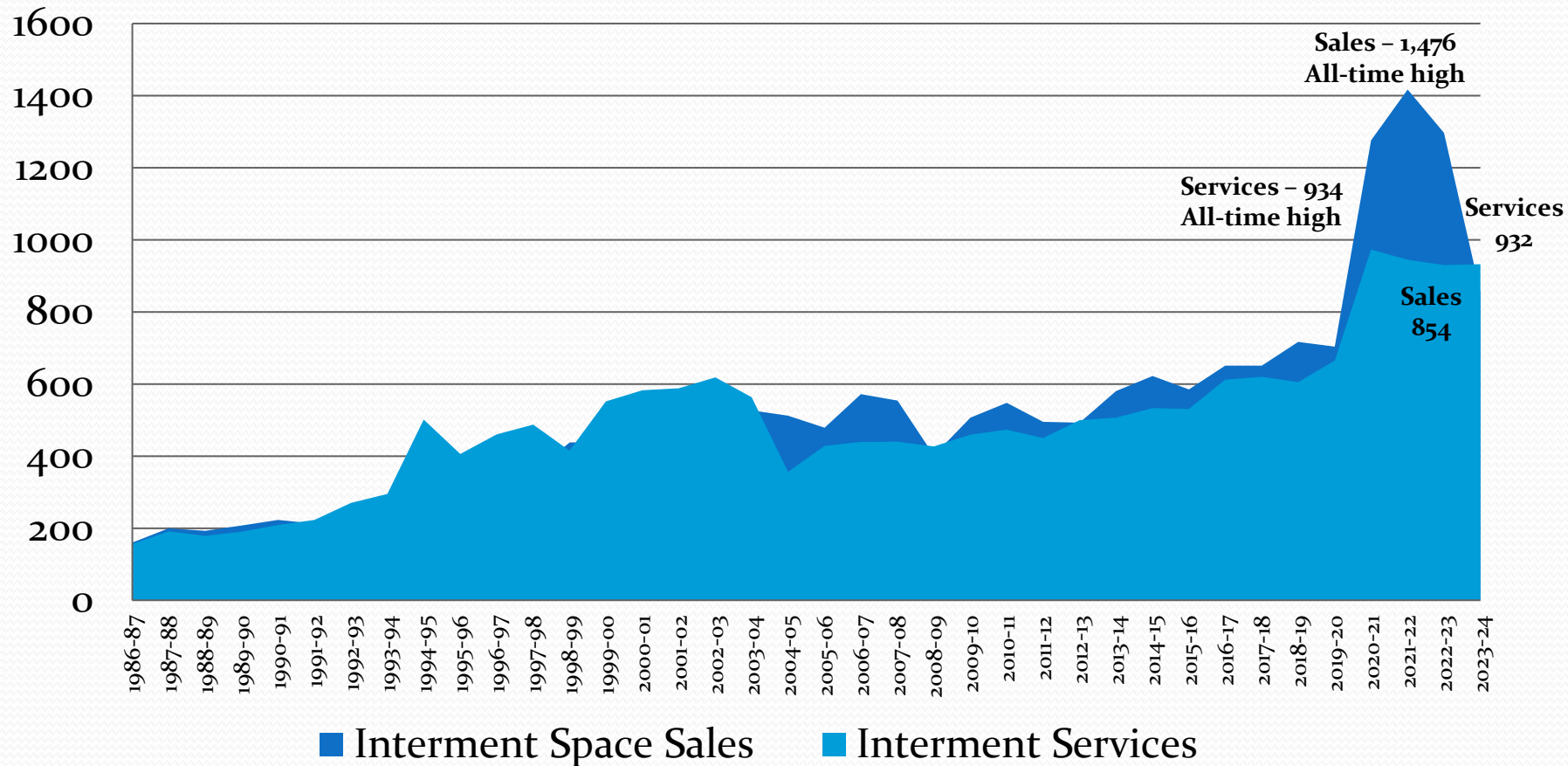
Cemetery Info

- 25 acre parcel of rolling hills
- Space Sales Options
 - Only 654 full casket interment spaces remaining (5/1/24)
 - Niches/in-ground spaces for cremations, infant spaces
 - Maureen Rivers Memorial Niche Garden – 147 niches avail.
 - Garden of Innocence
 - Rose Garden for Direct Cremation placement
 - Interment Sales projection for 2023-24 - 854 total sales
- Interment Services
 - Projected services for 2023-24 of 932

Operational Changes

- Organization is status quo to handle continued busy interment schedule and maintenance
- Coordinating with Santa Ana staff as needed for weekend service coverage and maintenance needs
- Use of private maintenance service company to assist with the following tasks:
 - Irrigation repairs
 - Maintenance of slopes and specialty areas
 - Assisting trimming of markers and general areas

El Toro Memorial Park



EL Toro Memorial Park

- Capital Improvements for 2024-25
 - Niche additions
 - Office perimeter upgrades
 - Space abandonment investigation



Santa Ana Cemetery



Julio Amarillas
Cemetery Manager
employee since 1998



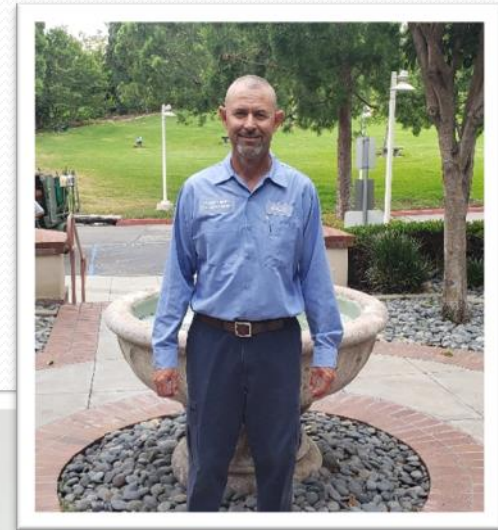
Santa Ana Cemetery

- Tony Gallegos
 - Leadworker since 2011
 - Hired in 1999 – 25 years
- Albert Soltero
 - Groundskeeper
 - Hired in 1989 – 35 years



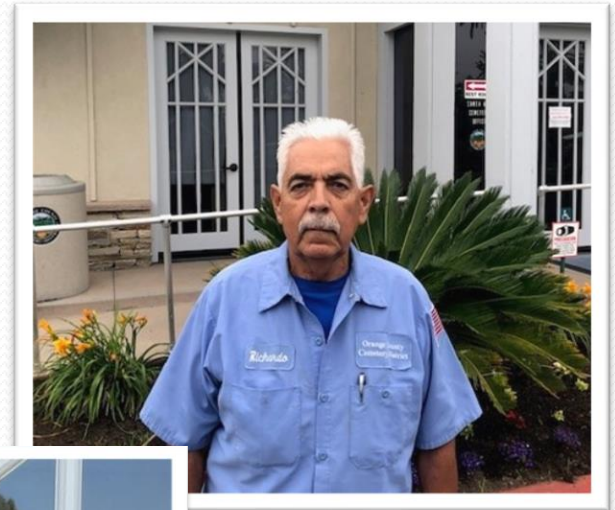
Santa Ana Cemetery

- Martin Patino
 - Groundskeeper
 - Hired in 1996 – 28 years
- Luis Mejia
 - Groundskeeper
 - Hired in 2016 – 8 years



Santa Ana Cemetery

- Ricardo Bautista
 - Groundskeeper
 - Hired in 2023 – 9 months
- Diane Fuentes
 - Secretary (p/t)
 - Hired in 2017 – 7 years
 - Total of 37 years of service
 - Will be retiring June 2024
 - New employee July 2024



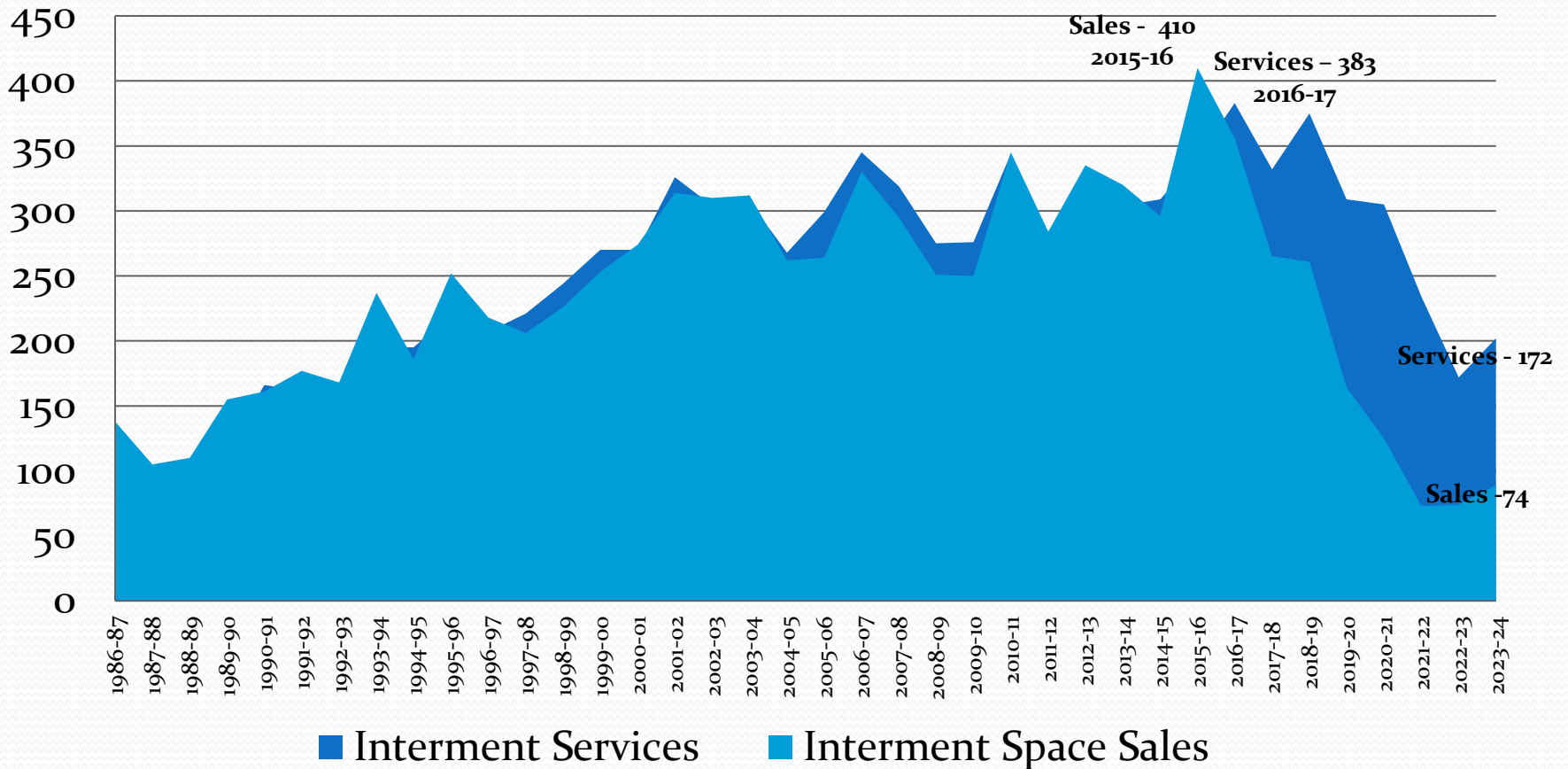
Cemetery Info

- 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
 - Average 7-8 interment sales per month
 - Future opening of casket areas by end of summer
- Interment Services
 - Averaging 19 services a month

Operational Changes:

- Julio Amarillas will be managing both the Santa Ana Cemetery and Anaheim Cemetery
 - Santa Ana Cemetery office hours – 7:00 am to 12:00 pm
 - Leadworker will be in “acting” role in Manager’s absence
 - Santa Ana staff will provide assistance when available at El Toro MP and Anaheim Cemetery
 - New Cemetery Assistant position – will be full-time vs. previous part-time position
 - Will assist families with customer service issues
 - Will assist Cemetery Manager with scheduling of services
 - Act on behalf of Cemetery Manager in his absence

Santa Ana Cemetery



Santa Ana Cemetery

- Capital Improvements for 2024-25
 - Niche upgrades
 - Asphalt repairs
 - New section development



Gypsum Canyon Memorial Park



Cemetery Manager

TBD 2026-27

Cemetery Info

- 283.3 Total acres
 - Construction to commence in 2026
 - Public Cemetery – 80-85 acres at build out
 - State Veterans Cemetery – 85-90 acres at build out
- Maintenance Programs
 - Entrance maintenance & cleaning
 - Flag pole, flag & electrical service needs
 - Road maintenance and trimming service
 - Dirt placement and grading
- Staffing provided by Santa Ana & Anaheim staff as needed

District Office

- Staff
 - Tim Deutsch, General Manager – 18 years
 - Mary Funk, Administrative Manager. – 10 years
 - Brenda Manriquez, Finance & Acct. Mgr. – 11 years
 - Iris Tatro, Secretary – 7 years
 - Diana Vosler, Accounting Tech. – 4 years

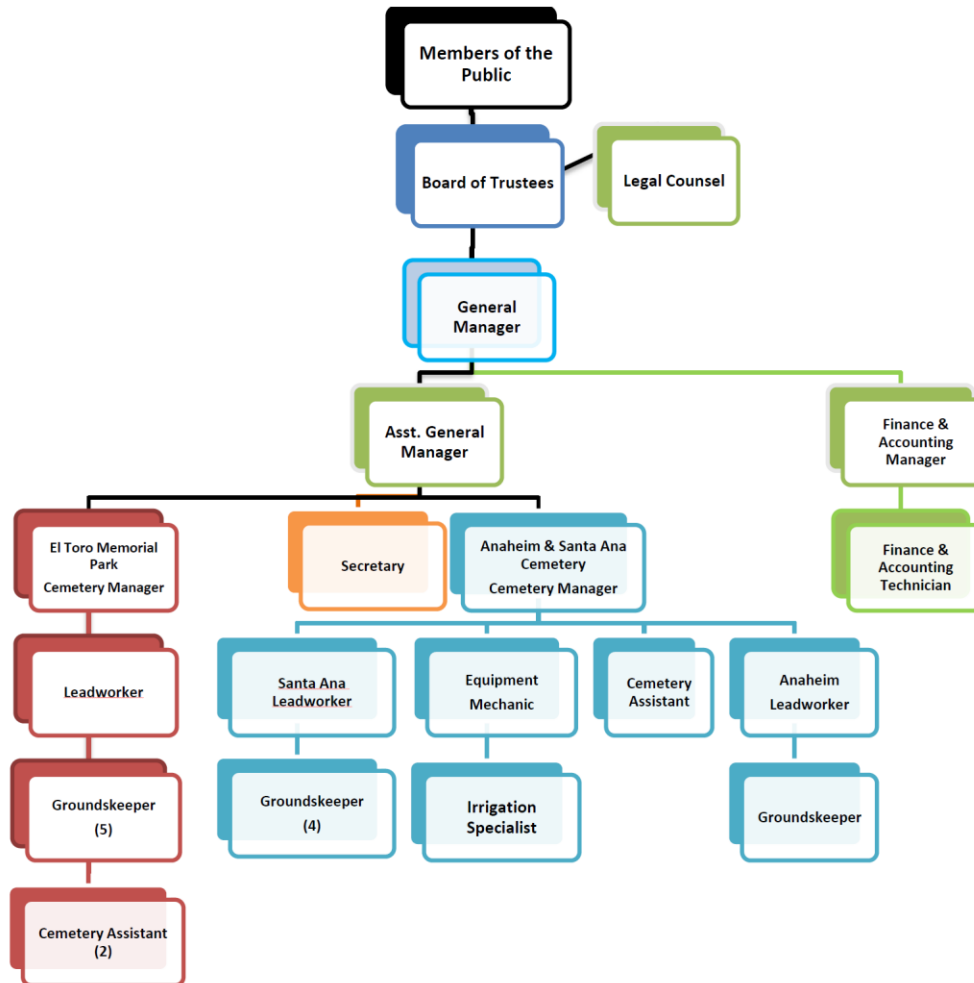


Districtwide Service Staff

- Fernando Griego
 - Mechanic
 - Hired in 2019 – 5 years
- Martin Galvez
 - Irrigation Specialist
 - Hired in 2003 – 21 years



Current Organizational Chart



Future Organizational Chart

