

Coachella Valley
Public Cemetery District

2024/2025 FISCAL YEAR BUDGET

July 1, 2024 - June 30, 2025

CVPCD.org

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Transmittal Letter

July 3, 2024

Board of Trustees:

It is my privilege to present the Coachella Valley Public Cemetery District 2024/2025 Fiscal Year Budget. The budget serves as the foundation for the District's fiscal stewardship, emphasizing its commitment to ensuring high-quality customer service by providing residents with affordable interment spaces and services at a well-operated and maintained cemetery.

The 2024/2025 Fiscal Year Budget is based on total revenues of \$4,526,000.00, and total operating expenditures of \$3,605,114.48. The District has capital expenses for the year totaling \$1,506,749.41. The combined total expense for the year is \$5,111,863.89. The District projects it will draw on reserves in the amount of \$585,863.89 to help address deferred capital expenses, primarily to cover needed road repairs. The District's Capital Expense reserve fund has sufficient funds to cover the additional projected capital expenditures where required. Additionally, staff continues to pursue alternative revenue options to assist with financing our capital expenditures, including supplemental state and federal funding for our road construction project.

I want to thank our management team, staff, and professional consultants for their diligence in completing this budget. I also want to thank the Board of Trustees for its leadership and support, and for providing the vision, policies, and resources necessary to develop and implement this budget.

Respectfully submitted,



Joshua R. Bonner
General Manager



About the District



The Coachella Valley Public Cemetery District was formed on August 8, 1927, under Section 8890 of the California Health and Safety Code. District boundaries include approximately 3,450 square miles. Since then, the District has performed more than 22,000 interments and set more than 15,000 grave markers. The District’s property totals 60 acres, with 29 of those acres developed for interments. The current property is expected to meet the needs of the public through 2070.

The Coachella Valley Public Cemetery District is a special district, which is formed to provide specific services not covered by a city or county. The Coachella Valley Public Cemetery is among more than 265 public cemetery districts in California that are supported in part by property taxes. A small portion of the property tax revenue collected from taxpayers within the special district goes toward the District’s annual budget. Individuals who do not reside in or pay property taxes within District boundaries are required by law to pay a surcharge for interment in the cemetery.

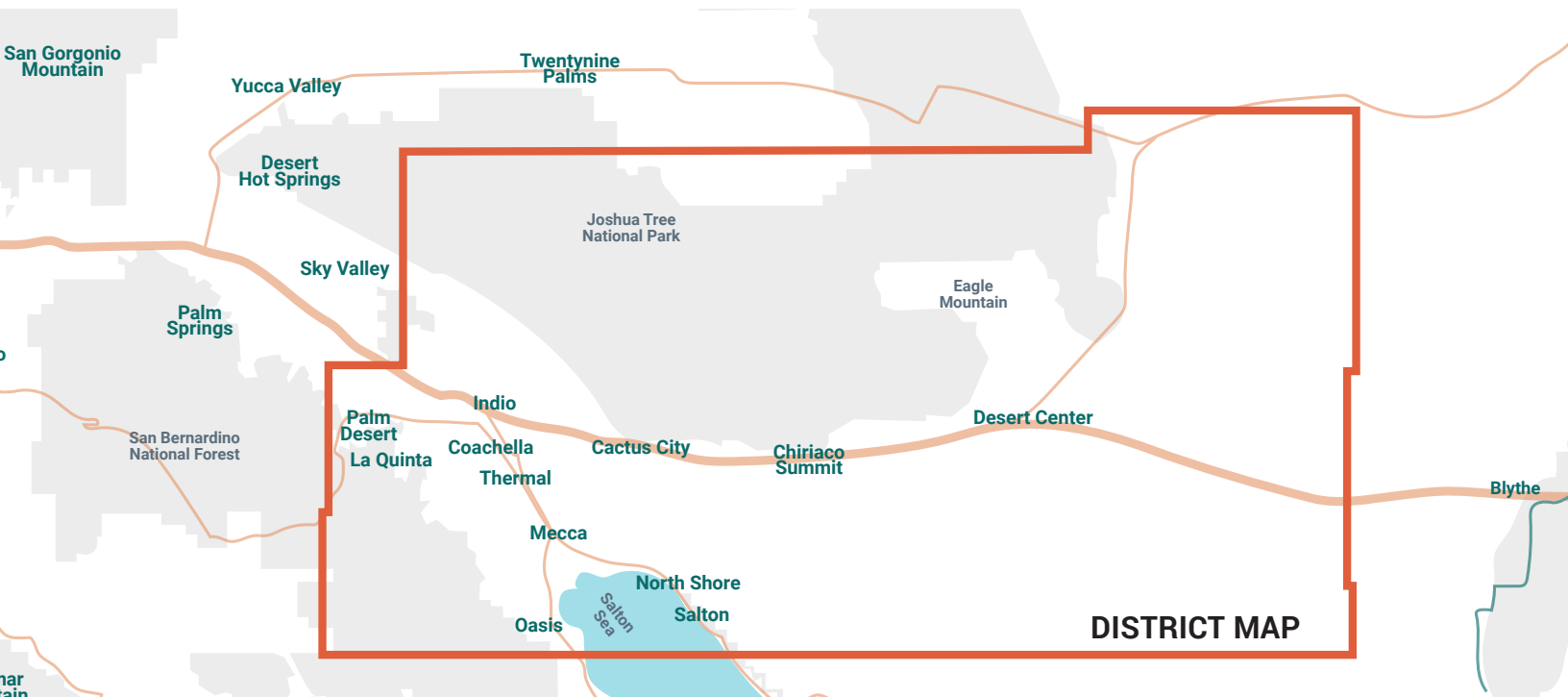
The Coachella Valley Public Cemetery District is governed by a five-member Board of Trustees appointed by the Riverside County Board of Supervisors to four-year terms. The Board meets once a month for regular business meetings. Laws and rules for these meetings and other governance matters are stated in the California Ralph M. Brown Act.

Mission Statement

Within the parameters of our authority, resources and ability, our mission is to provide the needs of those we serve an attractive, safe, and serene environment for our community and staff. In providing this, it is also our mission to do this in the most cost-effective manner possible.

Service Area

The Coachella Valley Public Cemetery District serves the public cemetery needs of an area encompassing nearly 3,444 square miles of Riverside County, including the cities of Coachella, Indio, La Quinta, Indian Wells, and Palm Desert, as well as parts of Rancho Mirage and unincorporated Riverside County.



Governance

Board of Trustees

The Coachella Valley Public Cemetery District is governed by a five-member Board of Trustees. The members of the Board are appointed to serve four-year terms by the Riverside County Board of Supervisors.



Ernesto Rosales, Board Chair



Judy Vossler, Vice-Chair



Marcos Coronel, Jr., Trustee



Dr. Bruce Underwood,
C.N.S., Trustee



John Rios, Trustee

Resolutions & Ordinances

- **Resolution 128** – May 17, 2024 – Board of Trustees Meeting Schedule for July 2024 through June 2025
- **Resolution 127** – December 8, 2023 – Amend Investment Policy to allow for transactions prior to maturity, and allow investment in longer-term securities up to 10 years
- **Resolution 126** – December 8, 2023 – Adjustment to the District policy to permit voluntary supplemental insurance coverage(s) obtained through Colonial Life to be offered under the plan
- **Resolution 125** – September 8, 2023 – Adopting a tickets and passes distribution policy to conform with regulations as enacted by the fair political practices commission
- **Resolution 124** – August 11, 2023 – Adopting an updated investment policy in compliance with SB 1489



Administration

Staff

The District has three departments: Administration, Cemetery Services and Maintenance. The 2024/2025 Fiscal Year Budget allocates funds for 11 full-time employees (FTE), and one part-time employee (PTE).

Administration – 3 FTE, 1 PTE

Cemetery Services – 3 FTE

Maintenance – 5 FTE



Joshua Bonner
General Manager



Sherry Winder
Finance Analyst/
Clerk of the Board

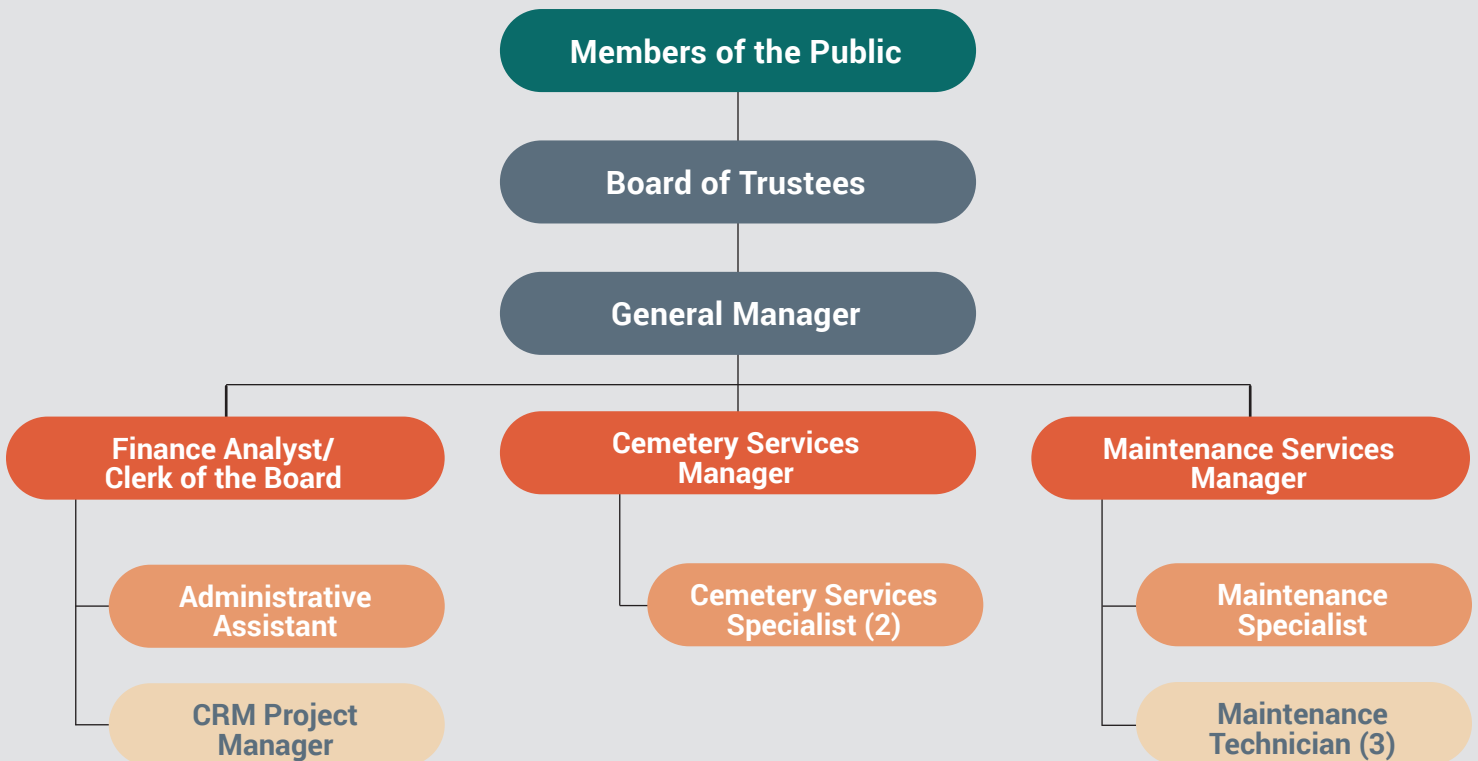


Marlene Navarro-Lupian
Cemetery
Services Manager



Guillermo De La Torre
Maintenance
Services Manager

Organizational Chart



Coachella Valley Public Cemetery District Congratulates

Joshua Bonner

2024 CSDA General Manager of the Year



The Board of Trustees wishes to congratulate our General Manager on this outstanding recognition, and thank our employees, partners, and most importantly our community, for making this success possible. Joshua's commitment to excellent customer service, transparency, sound financial management, and bold innovation, embody our District's commitment to the constituents we serve. Thank you to California Special Districts Association for this recognition, and to all the Special Districts across California that help our communities thrive.

Coachella Valley Public Cemetery District:



2022 SDRMA Earl F. Sayre Excellence in Safety Award



2023 SDFL District of Distinction Accreditation



2024 CSDA Exceptional Public Outreach & Advocacy Award



2022 SDFL District Transparency Certificate of Excellence



2024 CAPC Annual Conference Featured Cemetery District



2024 CSDA General Manager of the Year



Serving Our Community Since 1927
CVPCD.org | 760-398-3221

Coachella Valley Public Cemetery District

2024 CSDA Exceptional Public Outreach & Advocacy Award Winner



On behalf of our District, thank you to our Board of Trustees for your leadership, vision, and steadfast support. Your dedication and service, along with the support of our community, make these awards possible.

Chair Ernesto Rosales • Vice-Chair Judy Vossler

Trustee Marcos Coronel, Jr. • Trustee Bruce Underwood • Trustee John Rios



Serving Our Community Since 1927
CVPCD.org | 760-398-3221

CVPCD Recognized as Featured Cemetery at the California Association of Public Cemeteries Annual Conference

The CAPC annually recognizes one special district as their featured cemetery, allowing that district to present at their Annual Conference. There are 256 cemetery districts located throughout California, many of which send representatives to the annual gathering. This year the Coachella Valley Public Cemetery District received the distinction, sharing many of the advances they have made in safety, operations and customer service.



Advocacy

The Coachella Valley Public Cemetery District believes that building strong relationships lays the foundation for powerful advocacy on behalf of our community. Whether it is attending meetings at the California State Capitol or participating in relevant associations, the District strives to be a voice for our community.

Board Chair Ernesto Rosales serves on the CAPC Board of Directors

The California Association of Public Cemeteries is dedicated to promoting the development of public cemetery districts and public cemetery governance through interactive communication, education and legislative advocacy.



Trustee Bruce Underwood elected to the Riverside County LAFCO in 2024

In this role, Commissioner Underwood is the Special District representative for eastern Riverside County. LAFCOs are state-mandated regulatory agencies established by the Legislature in 1963. LAFCOs were created to help implement State policy of encouraging orderly growth and development through the regulation of local public agency boundaries.

General Manager Joshua Bonner serves on the Board of Directors for the Riverside County SDARC

Special District Association of Riverside County is an affiliated chapter of California Special Districts Association (CSDA) made up of local special district officials seeking to collaborate, learn and network with other local representatives from state, regional, and local entities.



Special Districts Legislative Days Event

The Coachella Valley Public Cemetery District recently took part in the Special Districts Legislative Days event, sponsored by CSDA, in Sacramento. The event provided a platform for public agencies to come together and advocate for the vital services they provide to their respective communities.

Events in the Community

The District hosts several public events throughout the year. As a place of remembrance, the cemetery often serves as a gathering point for the community to honor traditions, ceremonies and public holidays.

Día de los Muertos

The District proudly produces its annual Día de los Muertos celebration at the cemetery. Over two days, close to 10,000 community members visit the cemetery to pay their respects and celebrate the lives of their loved ones through live music, folklórico dances and traditional blessings.



Veterans Day

The District honors all military Veterans of the United States Armed Forces through its annual Veterans Day service. The event is presented in partnership with our local American Legion Post 739. One of the day's unique features is the service branch flags that fly across the cemetery's entrance.

Memorial Day

Each year, we gather on Memorial Day to mourn and pay tribute to the brave men and women of the United States Armed Forces who made the ultimate sacrifice in service to our country. This solemn ceremony is one of the cemetery's most important days of the year. Graves for fallen Veterans are adorned with the United States flag in partnership with the local Scouts BSA. A flyover is held in collaboration with the Palm Springs Air Museum, and other traditional acts of remembrance are observed with the community.



2024-2025 Significant (High Traffic) Dates:

- Día de los Muertos: November 1-2, 2024
- Veterans Day: November 11, 2024
- Christmas: December 25, 2024
- Easter: April 20, 2025
- Mexican Mother's Day: May 10, 2025
- Mother's Day: May 11, 2025
- Memorial Day: May 26, 2025
- Father's Day: June 15, 2025

Focus On Safety

The Coachella Valley Public Cemetery District is committed to providing a safe environment for both our guests and employees. The District continues to be a leader in safety among California Public Cemeteries, innovating both cemetery operations and how we serve our constituents.

Headstone Installation

The District implemented a new zero-lift process for installation of all headstones on District property. From initial delivery to headstone installation, mobile cranes are utilized to lift and transport headstones, which can weigh in excess of 350 pounds. This innovation significantly reduces the risk of workplace injuries and enhances the overall efficiency of the process.



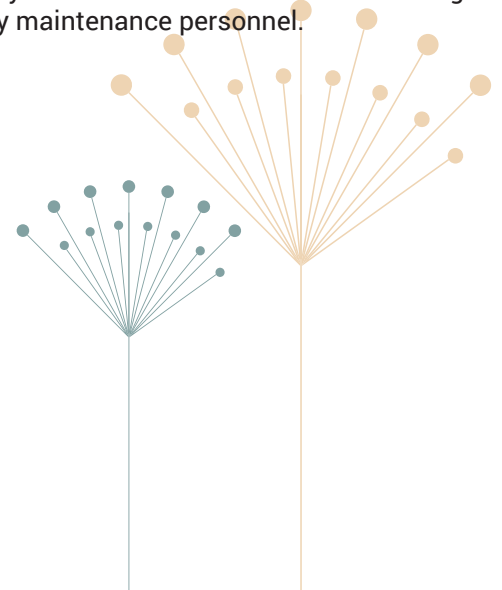
Inclement Weather and Emergency Closing Policy

The Board of Trustees took steps to ensure the public would remain safe during periods of inclement weather, natural disasters, and other threats to public safety with the adoption of new policy guidelines to direct staff action in these conditions. The new 2023 policy helps ensure staff is equipped with proper guidance and authorized to act swiftly in emergency situations.



Shoring and Lowering Kit Safety

The District innovated a way in-ground interments are performed by combining the shoring and lowering kit into one transportable device. This process not only reduces setup and breakdown time required for each service by eliminating the need for equipment disassembly, but also significantly reduces the amount of lifting required by maintenance personnel.



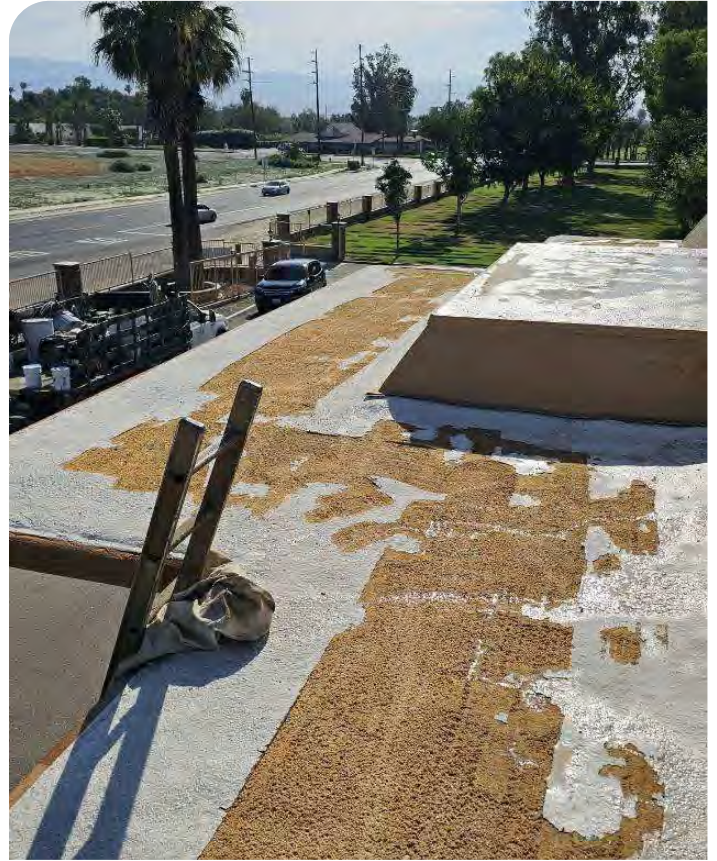
Capital Improvements

The District had a robust capital improvement schedule for the 2023/2024 budget year, successfully completing several projects on time.

2023-2024 Projects

Administration Building Roof

The District completed its roofing maintenance project for the administration building in June of 2024. The project was completed on an expedited schedule over four days, with most of the work being completed in the early morning to mitigate inconvenience to the public. The project involved stripping the preexisting roof coating and replacing it with a new spray foam coat. The new Spray foam roof is expected to have a lifecycle of about 20 years.



Maintenance Equipment

The District updated several of their core operational equipment last year. The new equipment included a new John Deere 310 backhoe, a new Ford F-350 dump truck, and two new tractors, a John Deere 3046R and a New Holland L4802DT utility tractor. The equipment greatly improves the operational efficiency and reliability of the District's maintenance operations.



Services Equipment

The District purchased a new lowering kit used during interment services. This key piece of equipment is used to lower the casket down into the ground vault. The kit enables the casket to be lowered in front of the family, which is traditionally followed by the procession of flowers (dropping flowers into the burial chamber).



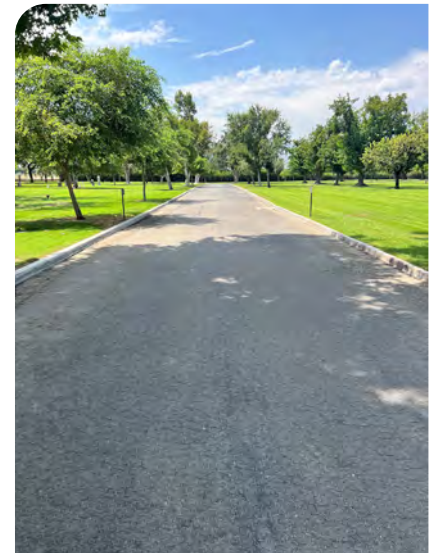
Capital Improvements

Projects for 2024-2025

The District's Board of Trustees allocated \$1,506,749.41 for significant capital improvement projects in 2024/2025. The current budget allocation is in line with the District's approved 10-year Capital Improvement Plan that earmarked \$3.12 million in capital improvement spending between 2022 and 2033.

Road Rehabilitation Project

The District contracted Command Performance Constructors to complete major road rehabilitation work in the fall of 2024 (projected). This project will rehabilitate and substantially improve the surface roads inside the cemetery while addressing much needed repairs to curbs, gutters and underground drainage. The project is budgeted for \$1,314,749.41.



Scheduled Equipment Replacement

The District will invest \$121,800 in needed operational equipment replacement. Funding will include new golf carts that service families on property, shuttling them to and from interment sites during the lot selection process. In addition, the District will purchase two new tractors to be used as part of operations for interments.

Cemetery Irrigation








\$70,200 will be allocated to replace the District's domestic well pump. This key piece of infrastructure services the District administration and executive buildings, as well as the public restrooms located on cemetery grounds. The District draws its water exclusively from wells. In addition to domestic use, we also irrigate the cemetery grounds utilizing ground water.

Future Projects






District operations are a multifaceted effort that requires administrative, customer and operational support. To effectively meet the community's current and future needs, District staff has worked closely with the Board of Trustees to analyze future infrastructure requirements and cost estimates to develop a 10-year Capital Improvement Plan. The District projects a total capital investment of about \$1 million over the next eight years, in conjunction with the investments made since 2022.

The District currently maintains the following capital assets as of July 1, 2023:

Fleet

-  2 Backhoes
-  5 Tractors
-  2 Dump Trucks
-  5 Side-by-sides
-  1 Pickup Truck
-  1 Administrative Vehicle
-  1 Water Truck

Major Infrastructure

-  4 Buildings
 - Administration Building
 - Executive Building and Board Chambers
 - Maintenance Building
 - Columbarium
-  1.1 Miles of Roads and Curbs
-  3 Well Pumps
-  3+ Miles of Irrigation
-  300+ Trees

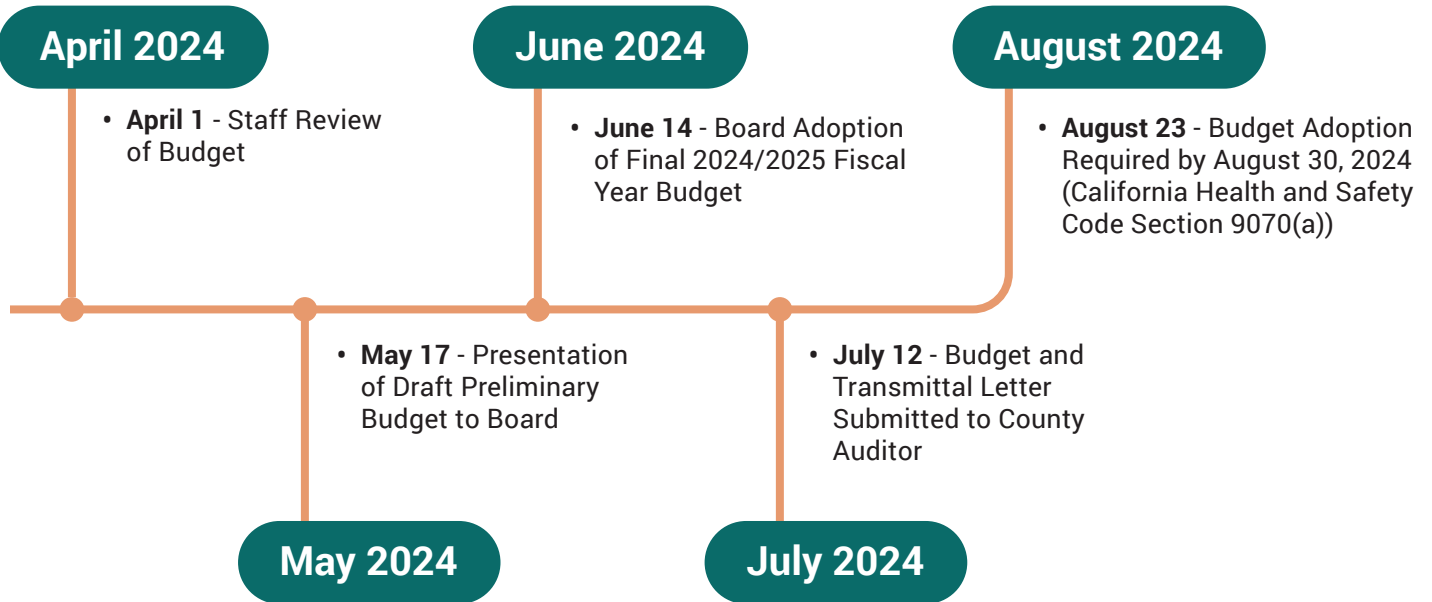
Operations

Interment Totals

Year	Interments	Total Interments	Year	Interments	Total Interments
1968	235	4964	1996	367	13150
1969	241	5205	1997	385	13535
1970	266	5646	1998	378	13913
1971	267	5913	1999	384	14927
1972	277	6190	2000	344	14641
1973	233	6252	2001	370	15011
1974	282	6534	2002	360	15371
1975	214	6748	2003	368	15739
1976	263	7011	2004	410	16149
1977	293	7304	2005	401	16550
1978	259	7563	2006	346	16896
1979	250	7813	2007	339	17235
1980	263	8076	2008	356	17591
1981	256	8332	2009	335	17926
1982	253	8585	2010	328	18254
1983	246	8831	2011	312	18566
1984	280	9111	2012	415	18897
1985	312	9423	2013	400	19228
1986	295	9718	2014	447	19586
1987	286	10004	2015	426	19950
1988	309	10313	2016	486	20310
1989	360	10673	2017	456	20679
1990	350	11023	2018	449	31045
1991	329	11352	2019	447	21401
1992	349	11701	2020	647	21999
1993	353	12054	2021	725	22724
1994	374	12428	2022	589	23313
1995	355	12783	2023	525	23838

Budget

Timeline for 2024



Budget Supplemental Information

Within **Personnel Expense**, the following 12 positions are included in the budget, as shown in the table below.

Department	Job Title
MANAGEMENT	General Manager
	Cemetery Services Manager
	Maintenance Services Manager
	Finance Analyst/Clerk of the Board
ADMINISTRATION	Administrative Assistant
	CRM Project Manager
CEMETERY SERVICES	Cemetery Services Specialist (2)
MAINTENANCE	Maintenance Specialist
	Maintenance Technician (3)

Capital Expense is comprised of seven capital improvement projects and/or purchases as summarized in the following table.

Capital Improvement Project	Expense
Fleet	\$121,800.00
Building & Infrastructure	\$1,384,949.41



Adopted 2024/2025 Budget

Revenue Summary



● Service Fees	\$2,981,000.00
● Property Taxes	\$1,225,000.00
● Investments	\$320,000.00
TOTAL	\$4,526,000.00

REVENUE July 2024 - June 2025	
Property Tax Income	\$ 1,225,000.00
Interest Income	320,000.00
Cemetery Services Revenue	
Grave Interment Rights	640,000.00
Grave Labor	1,380,000.00
Niche Interment Rights	60,000.00
Niche Labor	15,000.00
Niche Vase Revenue	3,500.00
Marker Labor	145,000.00
Engraving	17,500.00
Endowment Revenue	485,000.00
Vaults and Liners	200,000.00
Surcharges-Out of Town	7,500.00
Contract & Administrative Fees	27,500.00
Total Cemetery Services Revenue	\$ 2,981,000.00
Total Income	\$ 4,526,000.00
Gross Profit	\$ 4,526,000.00

Adopted 2024/2025 Budget

Expense Summary



● Payroll	\$1,629,909.48
● Administrative	\$897,750.00
● Operating	\$727,435.00
● Cemetery Services	\$350,020.00
TOTAL	\$3,605,114.48

ADMINISTRATIVE EXPENSES	
Advertising	\$ 17,500.00
Administrative	14,500.00
Audit	24,500.00
Cleaning Services	33,750.00
Cleaning Supplies	3,000.00
Computer Equipment & Software	39,915.00
Communications	45,000.00
Consulting	155,550.00
Financial Fees	122,500.00
General Liability Insurance	36,630.00
IT Support Services	15,000.00
Laundry & Clothing	15,000.00
Legal Services	60,000.00
Memberships & Events	18,805.00
Mileage	500.00
Office Expenses	15,500.00
Special Events	106,100.00
Utilities	100,000.00
Travel & Training	35,000.00
Trustee Stipend	24,000.00
Board Training and Travel	15,000.00
Total Administrative Expenses	\$ 897,750.00

Adopted 2024/2025 Budget

Expense Summary

CEMETERY SERVICES EXPENSES	
Engraving Fees	\$ 10,000.00
Headstone Setting & Repair	7,000.00
Niche Vase Expense	4,000.00
Services Equipment	4,000.00
Vaults	220,000.00
Equipment & Fleet Maintenance	81,820.00
Equipment Fuel	12,000.00
Equipment Leases	6,200.00
Fleet Fuel	
Explorer	4,000.00
F150	1,000.00
Total Fleet Fuel	\$ 5,000.00
Total Cemetery Services Expense	\$ 350,020.00
PAYROLL EXPENSES	
Payroll Expenses	\$ 955,181.71
Payroll Taxes	72,774.14
Overtime - Payroll Expenses	14,300.00
Cafeteria Plan	250,800.00
Other Benefits	116,123.85
Retirement Expense	173,395.78
Unemployment Insurance	7,896.00
Workers Compensation	39,438.00
Total Payroll Expense	\$ 1,629,909.48

Adopted 2024/2025 Budget

Expense Summary

OPERATING EXPENSES	
Arborist Services	\$ 75,835.00
Grounds Maintenance	404,750.00
Outside Services	35,000.00
Security & Safety	176,850.00
Small Tools	10,000.00
Structures & Improvements	25,000.00
Total Operating Expense	\$ 727,435.00
Total Expense	\$ 3,605,114.48
Net Ordinary Income	\$ 920,885.52
CAPITAL IMPROVEMENT BUDGET	
Asphalt Replacement	\$ 1,314,749.41
New Holland TC35	57,240.00
John Deere Gator XUV 560 (1)	17,280.00
John Deere Gator XUV 560 (2)	17,280.00
Well Pump (Domestic)	70,200.00
4-seater Golf Cart	12,550.00
6-seater Golf Cart	17,450.00
Total Capital Improvement Budget	\$ 1,506,749.41
Total Other Expense	\$ 1,506,749.41
Net Other Income	\$ -1,506,749.41
Net Income	\$ -585,863.89

Financial Practices and Fund Structure

The budget is the District’s primary management tool for projecting and measuring revenues and expenditures.

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 of revenue. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

The District has the following funds:

GENERAL FUND

The General Fund is the District’s primary operating fund. It includes all financial resources of the District, except those required to be accounted for in another fund.

ENDOWMENT CARE FUND

The Endowment Care Fund is the District’s permanent fund used to report resources that are legally restricted.

ENDOWMENT INTEREST FUND

Endowment Care earnings (not principal) may be used for purposes which support the cemetery, specifically for the benefit of the cemetery or its citizenry.

CAPITAL PROJECT FUND

The Capital Project Fund is the District’s non-major fund for capital improvement projects.



Financial Practices and Fund Structure

Financial Policies

Currently the District has financial policies encompassing the following areas:

INVESTMENT POLICY

Adopted December 10, 2021 (RESOLUTION NO. 113)

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 is written to be in accordance with California Government Code Sections 53600.6, et seq. and California Health and Safety Code Sections 9066, 9067, 9077 and 9078. The three principle investment factors of Safety, Liquidity, and Return on Investments are to be taken into consideration, in the specific order listed, when making any and all investment decisions.

CREDIT CARD USE POLICY

Adopted July 20, 2020 (RESOLUTION NO. 95)

The purpose of the policy is to establish guidelines for the issuance, accounting, monitoring, retrieval, and general oversight of credit card use by District employees. District credit cards may be used only by those authorized and only for the purchase of goods or services for the official business of the District.

PURCHASING AND CONTRACTING POLICY AND PROCEDURES GUIDELINE

Adopted September 15, 2020 (RESOLUTION NO. 97)

The purpose of the policy is to establish efficient policies and procedures for the procurement of public works projects, general services, professional services, maintenance services, and materials, supplies, and equipment at the lowest possible cost commensurate with quality and need. The policy and procedures define authority for the purchasing function and ensure compliance with applicable laws in a professional and ethical manner.

RESERVE AND FUND BALANCE POLICY

Adopted May 13, 2022 (RESOLUTION NO. 118)

The purpose of this policy is to maintain adequate District reserves to ensure that there are appropriate levels of working capital in the District's funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees.

TRUSTEE AND EMPLOYEE TRAVEL EXPENSE AND REIMBURSEMENT POLICY

Adopted March 4, 2022 (RESOLUTION NO. 117)

The purpose of this policy is to establish the guidelines by which Board members and District employees may be reimbursed for their actual and necessary travel and incidental expenses incurred while on official business, except for attending Board meetings. The policy is established by the authority of California Health and Safety Code Section 9031 and California Government Code Section 53232, et seq.

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 District Board of Trustees.

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.

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.

CAPITAL EQUIPMENT (ASSETS) – Fixed assets such as vehicles, computers, equipment, property, and infrastructure. The District currently defines capital assets with an initial, individual cost of more than \$5,000 and an estimated useful life of one year or more.

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.

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.

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 procedures that define accepted accounting principles.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The primary authoritative body on the application of GAAP to state and local governments.

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.

Glossary of Budget Terms

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.

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 is equal to 1% of its assessed value, unless an additional amount has been approved by voters for special taxes or general obligation bonds. The County of Riverside assesses properties, then bills and collects these property taxes. The County of Riverside 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. County of Riverside property tax records from 1977 show the rate per \$100 of Assessed Value for the District was \$0.022 which is below the established threshold of \$0.125, thus the District is not required to establish an annual appropriations limit as required under Health & Safety Code Section 9072.

TAXABLE SALES – The District purchases interment supplies (i.e. vaults) from vendors and resells 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.





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