



Coachella Valley
Public Cemetery District

2026/2027 FISCAL YEAR BUDGET

July 1, 2026 - June 30, 2027

CVPCD.org

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Transmittal Letter

August 19, 2026

Board of Trustees:

It is my privilege to present the Coachella Valley Public Cemetery District 2026/2027 Fiscal Year Budget Book. The adopted budget serves as the foundation for the District's fiscal stewardship and reflects our continued commitment to providing residents with affordable interment spaces and services while maintaining a well-operated, fiscally responsible, and properly maintained public cemetery.

The 2026/2027 Fiscal Year Budget is based on total revenues of \$4,763,075.00 and total operating expenditures of \$4,611,623.82. The District has also budgeted \$83,550.00 in capital expenditures for the year, bringing combined operating and capital expenditures to \$4,695,173.82. Based on these projections, revenues are expected to exceed combined expenditures by \$67,901.18.

The budget reflects continued growth in District revenues while providing the resources necessary to support cemetery operations, staffing, maintenance, customer service, and the District's long-term needs. Capital investments for the year include renovation work within older sections of the cemetery, landscape improvements in preparation for a new columbarium, additional operational equipment, and two new shade structures for family services. These investments support ongoing improvements to District facilities and services while maintaining a financially sustainable approach to operations.

I want to thank our management team, staff, and professional consultants for their diligence in developing 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 responsibly operate the District and serve the families and communities of the Coachella Valley.

Respectfully submitted,



Joshua R. Bonner
General Manager



About the District



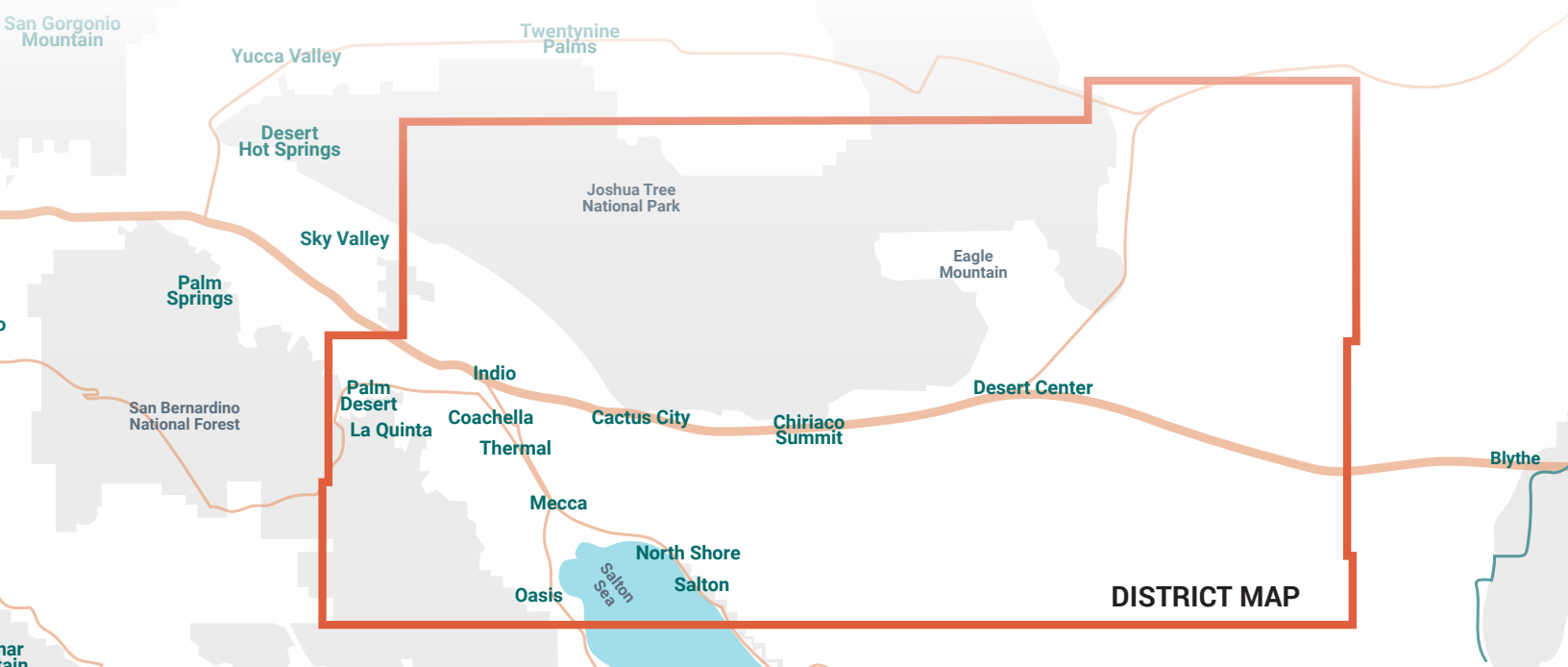
The Coachella Valley Public Cemetery District was formed on August 8, 1927, under Section 8890 of the California Health and Safety Code. District boundaries include approximately 3,450 square miles. Since then, the District has performed more than 25,000 interments and set more than 15,000 grave markers. 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.

Service Area

The Coachella Valley Public Cemetery District serves the public cemetery needs of an area encompassing nearly 3,450 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.



Our Mission and Values

Mission Statement

The Board of Trustees recently updated the District's Mission Statement to provide a clearer and more forward-looking expression of our purpose and values. After reviewing best practices and reflecting on the role of the District, the Board adopted the following:

"The Coachella Valley Public Cemetery District provides reasonably priced cemetery services to residents within the service area. By operating with transparency and sound governance, and serving the needs of a diverse community, the District ensures that the cemetery remains a meaningful space for remembrance, reflection and celebration, designed to serve generations in perpetuity."

This new statement highlights the District's dedication to serving the community, while also ensuring that our cemetery remains a meaningful place for remembrance for generations to come.

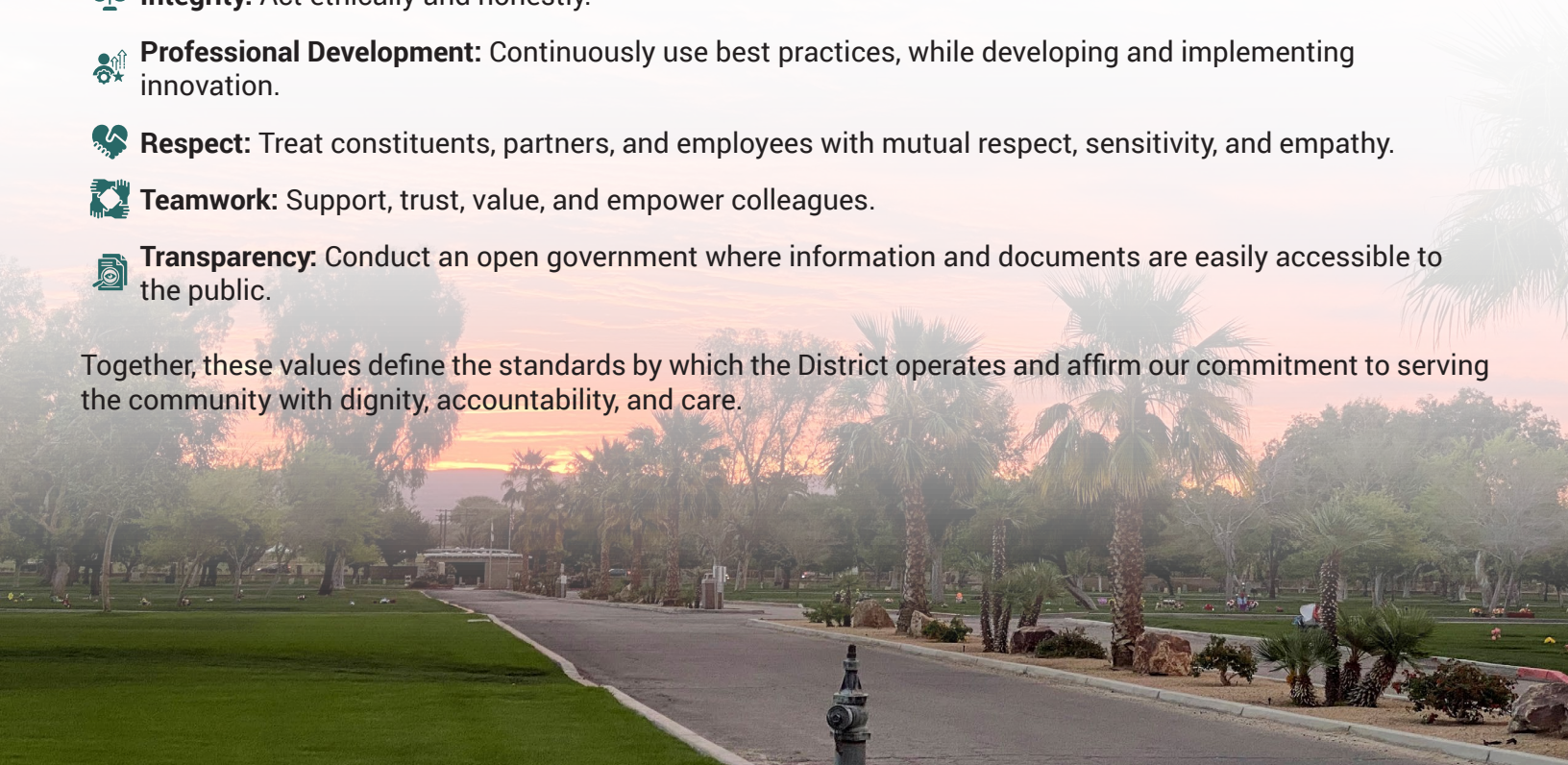
Our Values

Alongside the updated Mission Statement, the Board of Trustees also adopted a set of Core Values to guide the District's service to the community. These values reflect not only what we do, but how we do it, ensuring that our work is carried out with integrity, compassion, and accountability.

Our Core Values are:

-  **Dedication:** Provide services in a manner that is competent, courteous, and responsive.
-  **Excellence:** Strive for excellence through measurable, documented achievements.
-  **Fiduciary Responsibility:** Provide the highest quality service at a fair and equitable fee.
-  **Integrity:** Act ethically and honestly.
-  **Professional Development:** Continuously use best practices, while developing and implementing innovation.
-  **Respect:** Treat constituents, partners, and employees with mutual respect, sensitivity, and empathy.
-  **Teamwork:** Support, trust, value, and empower colleagues.
-  **Transparency:** Conduct an open government where information and documents are easily accessible to the public.

Together, these values define the standards by which the District operates and affirm our commitment to serving the community with dignity, accountability, and care.



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., DPA
Trustee



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



Genoa Meneses, MIS
Trustee

Resolutions & Ordinances

Resolution 137 – February 13, 2026 –Authorizing Acceptance of Anticipated Federal Funding and Delegating Limited Signature Authority

Resolution 138 – June 12, 2026 – Setting the Regular Board of Trustees Meeting Schedule for July 2026 through June 2027



Administration

Staff

The District has two primary departments, Administration and Cemetery Services. The 2026/2027 Fiscal Year Budget allocates funds for 12 full-time employees (FTE).

Administration – 4 FTE

Cemetery Services – 8 FTE



Joshua Bonner
General Manager

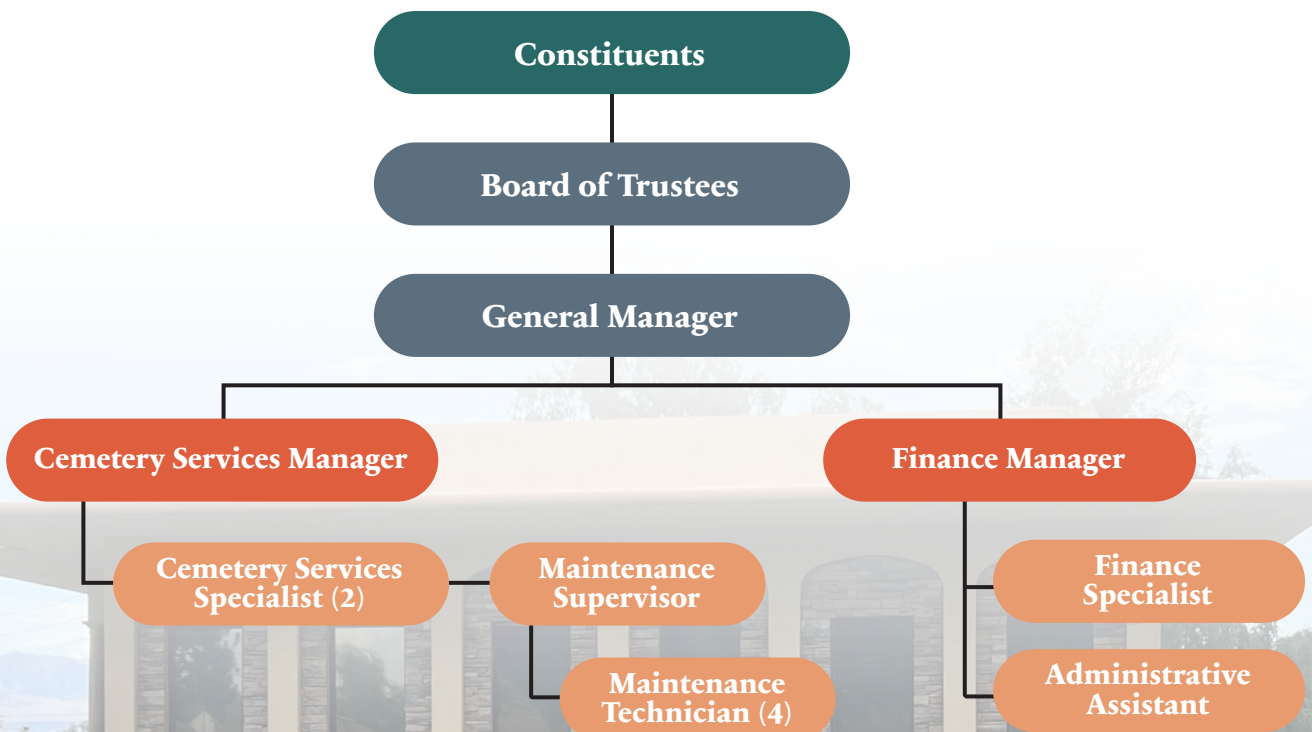


Sherry Winder
Finance Manager/Clerk of the Board



Marlene Navarro-Lupian
Cemetery Services Manager

Organizational Chart



Honoring a Legacy of Service

Trustee John Rios

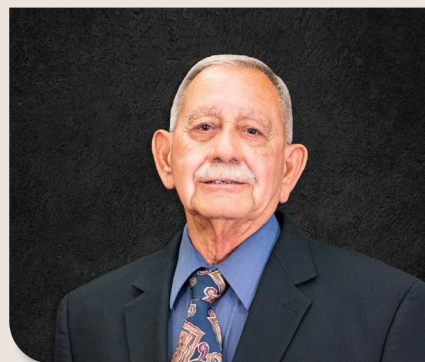
As the District presents its budget for the year ahead, we also reflect on the leadership and stewardship that have helped shape its path forward. This year, we remember Trustee John Rios, who passed away on February 23, 2026, and honor his many contributions to the Coachella Valley Public Cemetery District.

Appointed by the Riverside County Board of Supervisors in 2018, Trustee Rios served for more than seven years, helping guide the District through thoughtful planning, responsible oversight and continued service to the Coachella Valley.

During Trustee Rios' tenure, the District earned recognition for excellence in financial reporting, transparency, public outreach and District governance. These accomplishments reflected the work of the entire organization, with Trustee Rios providing a steady presence and thoughtful perspective during an important period in the District's growth.

His leadership and commitment to public service remain an important part of the District's legacy and will always be remembered.

We are grateful for Trustee Rios' service and lasting contributions to the District and community.



About the Board of Trustees

Members of the Coachella Valley Public Cemetery District Board of Trustees are appointed by the Riverside County Board of Supervisors and serve four-year terms. Trustees provide policy direction, establish goals and objectives, and oversee the District's operations and expenditures.

Meet the Board: Scan the QR code, or visit: www.coachellavalleycemeterydistrict.gov/board-of-trustees



Accomplishments & Community Leadership

Welcome Genoa Meneses to Board of Trustees

The Coachella Valley Public Cemetery District welcomes Indio resident Genoa Meneses, MIS, to its Board of Trustees following her appointment by the Riverside County Board of Supervisors. Trustee Meneses was sworn in during the District's September 11, 2026 Board meeting and will serve through January 2, 2027, filling the seat previously held by Trustee John Rios.



A longtime Coachella Valley resident, Meneses brings a strong connection to the community along with experience in public administration, program management, grant oversight and community service. She holds a Master of Interdisciplinary Studies (MIS) in Business Administration and Writing from Western New Mexico University. Her experience and connection to the community will be a valuable addition to the District. "The Cemetery District exists to support families in our Valley during some of life's most meaningful moments, and I'm committed to serving with transparency, integrity and respect for all communities." – Genoa Meneses, Member.

Federal Funding Supports Cemetery Roadway Improvements

The District welcomed Congressman Raul Ruiz to the cemetery on March 3, 2026, for a site visit recognizing the \$1 million in federal funding approved for roadway improvements. This visit offered an opportunity to highlight the District's infrastructure needs and discuss the importance of continued investment in the cemetery. Funding, which is included in the 2026 federal budget, is anticipated to arrive in late 2027 and will allow the District to move forward with planned road construction and rehabilitation work.



Pictured above, from left to right: Marcos Coronel, Jr., Trustee; Marlene Navarro-Lupian, Cemetery Services Manager; Donna Ayala, Cemetery Services Specialist; Ernesto Rosales, Board Chair; Congressman Raul Ruiz; Judy Vossler, Vice-Chair; Dr. Bruce Underwood, Trustee; and Jason Wilberts, Maintenance Supervisor

Sharing Expertise Across Special Districts

The District's General Manager, Joshua Bonner, shared leadership expertise with special district professionals through two statewide educational opportunities during the year. In partnership with Scott Sears of the Desert Recreation District, Bonner delivered a statewide webinar on Blue Ribbon leadership. The presentation explored the range of awards and recognitions available to special districts and how pursuing these distinctions can strengthen organizational culture and performance. General Manager Bonner also presented at the California Special Districts Association's General Manager Leadership Summit in Newport Beach, leading a session on decision framing for executives. The session explored how general managers can help boards and organizations move from ambiguity to action through clearer staff reports, clearer context, and effective decision-support tools. Approximately 50 special district leaders attended the session. Jeremy Wittie of the Coachella Valley Mosquito and Vector Control District co-presented, bringing an additional perspective from local special district leadership. Trustee Underwood also attended the presentation.



Capital Improvements & Investments

2025-2026 Projects

Enhanced Boundary and Privacy Fencing

The cemetery installed new fencing along its southern and portions of its western boundary. In addition to enhancing security, the new privacy fencing provides a clear boundary between the cemetery grounds and the surrounding properties while improving the overall appearance of the cemetery.



Automated Fertigation System

The District installed a new fertigation system to deliver dissolved fertilizers to the cemetery grounds through the existing irrigation network. Using an injector, the system mixes precise amounts of nutrients into the irrigation water and delivers them directly to plant root zones on a scheduled basis. This improves nutrient efficiency, provides greater control over fertilization, and helps reduce fertilizer waste and runoff.



New Interment Space in Section 27

The District opened Section 27 for lot purchases in January 2026, creating additional interment space for the cemetery. This new expansion provides the District with additional capacity to meet the community's needs through approximately the end of 2027.

Online Scheduling Now Available for Funeral Homes

The District launched a new online scheduling portal exclusively for funeral homes, providing funeral home staff with a convenient way to book appointments for cemetery services. The tool allows users to view available time slots and schedule services in real time, reducing delays and the need for back-and-forth communication with District staff. This streamlined process helps funeral homes coordinate services more efficiently for the families they serve.

Expanding Access in Palm Desert

The District celebrated the opening of its new Executive Office and Trustee Chambers in Palm Desert with a joint ribbon-cutting ceremony on March 24, 2026, hosted in partnership with the Greater Coachella Valley Chamber of Commerce and Palm Desert Chamber of Commerce.

The new office provides the community with a convenient mid-valley location for appointments and services while giving the District additional administrative and meeting space to support its growing workforce and operations.



New Mowing Schedule

The District transitioned to a once-weekly mowing schedule to make cemetery maintenance more convenient for families. The cemetery is now mowed every Tuesday, allowing families with loved ones in multiple sections to visit on a single maintenance day rather than making additional trips based on different mowing schedules.



Front Entrance Landscaping Improvements

The District completed landscaping improvements at the cemetery's front entrance areas in May, adding new decorative rock in front of the administration office and at both entrance locations. The improvements enhance the appearance of these prominent areas to create a more welcoming entry for families and visitors.

Capital Improvements & Investments

2026-2027 Progress & Priorities

Internal Roadway Rehabilitation

The District is preparing for a major rehabilitation of approximately one mile of aging internal cemetery roadways, including areas surrounding the Veterans Memorial. The project will repair and repave deteriorated roadway surfaces throughout the cemetery, improving safety, accessibility, and the overall experience for families and visitors. The approximately \$1.4 million project is supported by \$1 million in federal Community Project Funding secured with the assistance of Congressman Raul Ruiz, significantly reducing the District's share of this important infrastructure investment.

Section 1–7 Regrading and Improvements

Over time, windblown sand has accumulated throughout some of the cemetery's older sections, gradually raising the ground level relative to the surrounding curbs. This buildup can make older headstones appear to be sinking, when in many cases the surrounding ground level has actually risen. Funding allocated for this project will allow the District to lower and regrade portions of Sections 1 through 7, improving the appearance of existing headstones, making these areas easier to maintain and landscape, and helping preserve a well-maintained setting for families and visitors for years to come.

New Outdoor Columbarium

The District has begun planning for a new outdoor columbarium to meet future interment needs. While current columbarium space remains sufficient, the District anticipates that available capacity could be exhausted within the next two years. The planned columbarium will feature an open-air design surrounded by trees and natural landscaping, creating a peaceful setting for families and visitors. Funding included in the 2026-2027 budget will support early site preparation, including tree planting and other landscape improvements, ahead of future columbarium construction.

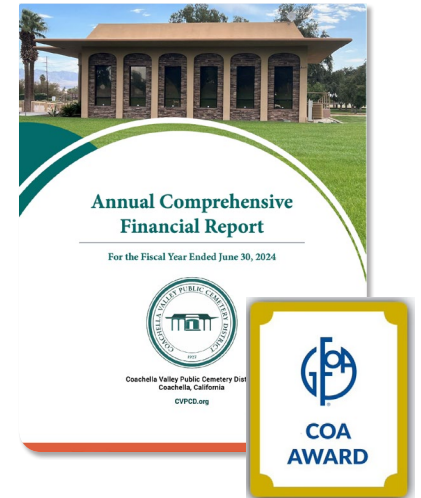


Awards & Accomplishments

Setting a Standard for Financial Reporting

The Coachella Valley Public Cemetery District was recognized for the quality of its financial reporting after its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024, met the high standards established by the Government Finance Officers Association (GFOA) of the United States and Canada.

The District received the Certificate of Achievement for Excellence in Financial Reporting, reflecting its commitment to accurate, transparent, and comprehensive financial reporting.



SDRMA Innovation Award

The District's innovative headstone lift system earned statewide recognition with the inaugural 2026 Safety Innovation Award from the Special District Risk Management Authority (SDRMA). The system eliminates the need for manual lifting of headstones, helping reduce the risk of back injuries and creating a safer approach for cemetery staff.



As the inaugural recipient, the District is among the first two agencies recognized through the new award, which will be presented annually to one small district and one large district in California. The headstone lift system has also been shared with cemetery districts across the state as a practical solution for improving employee safety.

District Leadership in the Spotlight

The District was featured in the March-April issue of California Special Districts magazine in an article highlighting its approach to governance and leadership.

The feature included interviews with Trustees Coronel and Underwood and explored the District's efforts to strengthen transparency, accountability, and board governance. The article provided an opportunity to share the District's experiences and practices with special districts throughout California.



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.

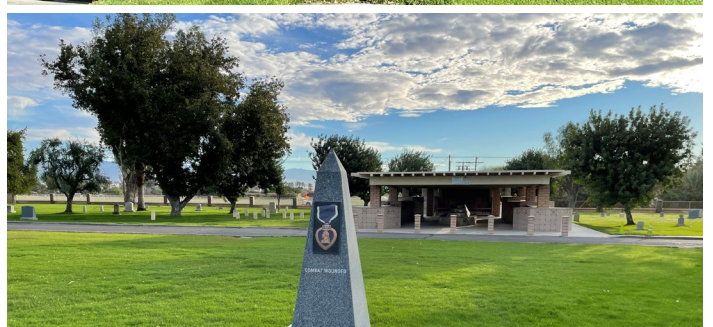
Día de los Muertos

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.

2026-2027 Significant (High Traffic) Dates:

Día de los Muertos: November 1-2, 2026

Veterans Day: November 11, 2026

Christmas: December 25, 2026

Easter: March 28, 2027

Mother's Day: May 9, 2027

Memorial Day: May 31, 2027

Father's Day: June 20, 2027

Operations

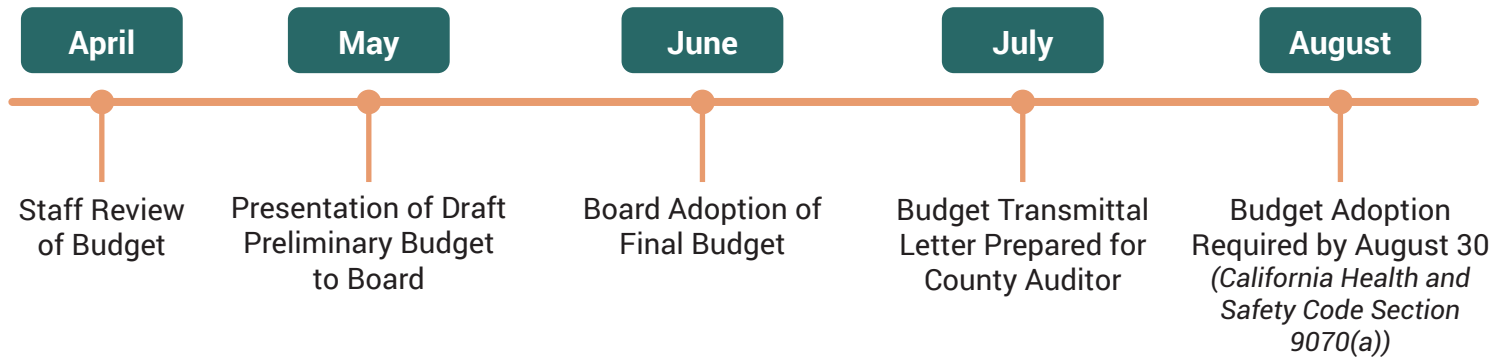
Interment Totals

Year	Interments	Total Interments
1968	235	4,964
1969	241	5,205
1970	266	5,646
1971	267	5,913
1972	277	6,190
1973	233	6,252
1974	282	6,534
1975	214	6,748
1976	263	7,011
1977	293	7,304
1978	259	7,563
1979	250	7,813
1980	263	8,076
1981	256	8,332
1982	253	8,585
1983	246	8,831
1984	280	9,111
1985	312	9,423
1986	295	9,718
1987	286	10,004
1988	309	10,313
1989	360	10,673
1990	350	11,023
1991	329	11,352
1992	349	11,701
1993	353	12,054
1994	374	12,428
1995	355	12,783
1996	367	13,150

Year	Interments	Total Interments
1997	385	13,535
1998	378	13,913
1999	384	14,927
2000	344	14,641
2001	370	15,011
2002	360	15,371
2003	368	15,739
2004	410	16,149
2005	401	16,550
2006	346	16,896
2007	339	17,235
2008	356	17,591
2009	335	17,926
2010	328	18,254
2011	312	18,566
2012	417	18,983
2013	403	19,386
2014	443	19,829
2015	428	20,257
2016	480	20,737
2017	459	21,196
2018	453	21,649
2019	449	22,098
2020	641	22,739
2021	712	23,451
2022	594	24,045
2023	525	24,569
2024	547	25,116
2025	586	25,702

Budget

Timeline for 2026



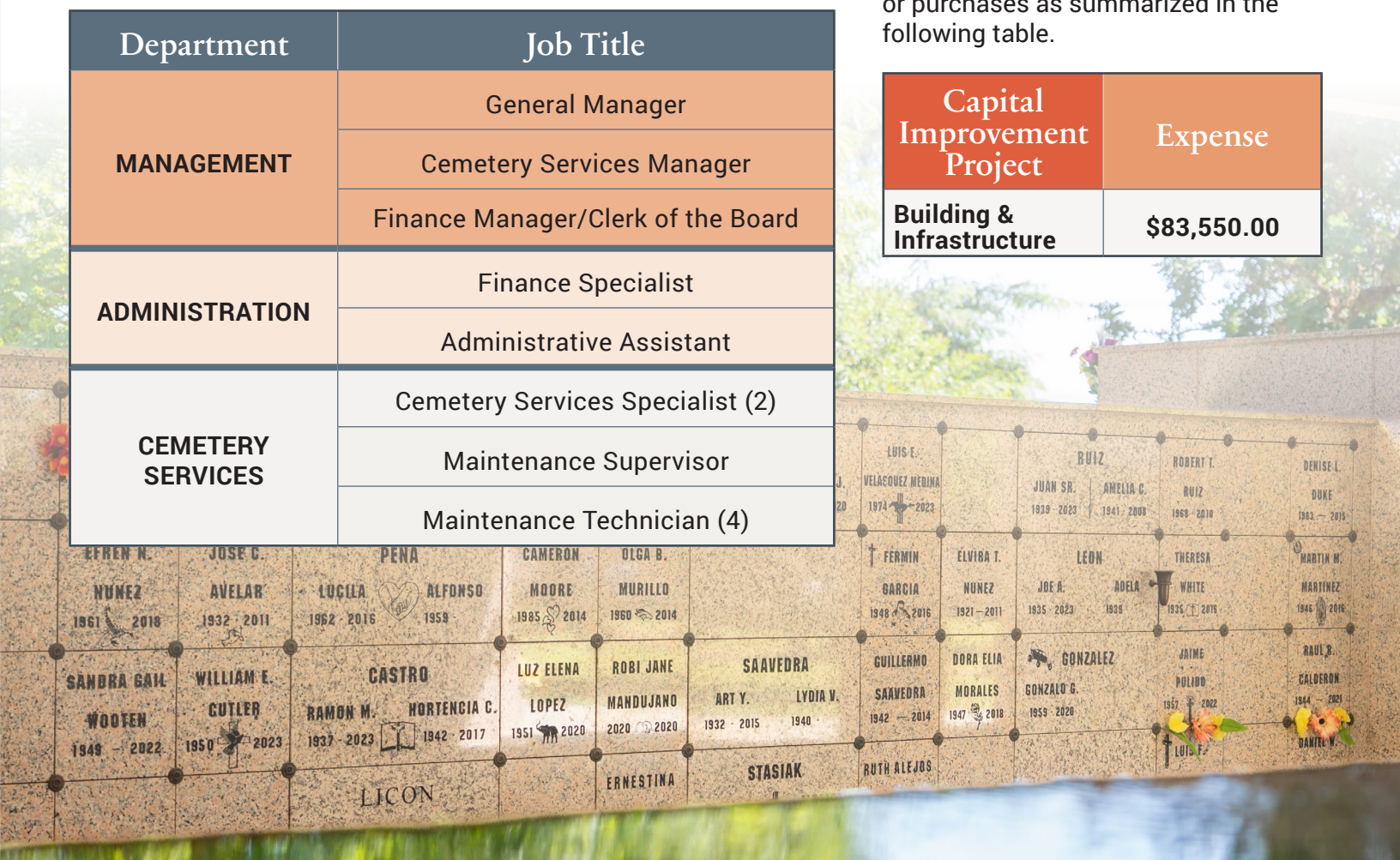
Budget Supplemental Information

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
	Finance Manager/Clerk of the Board
ADMINISTRATION	Finance Specialist
	Administrative Assistant
CEMETERY SERVICES	Cemetery Services Specialist (2)
	Maintenance Supervisor
	Maintenance Technician (4)

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

Capital Improvement Project	Expense
Building & Infrastructure	\$83,550.00



Adopted 2026/2027 Budget

Revenue Summary



● Service Fees	\$2,827,575.00
● Property Taxes	\$1,400,000.00
● Investments	\$535,500.00
TOTAL	\$4,763,075.00

REVENUE July 2026 - June 2027

Property Tax Income	\$ 1,400,000.00
Interest Income	535,500.00
Cemetery Services Revenue	
Grave Interment Rights	619,500.00
Grave Labor	1,590,750.00
Niche Interment Rights	107,100.00
Niche Labor	21,525.00
Niche Vase Revenue	4,000.00
Marker Labor	157,500.00
Engraving	5,000.00
Vaults and Liners	235,200.00
Surcharges-Out of Town	12,000.00
Contract & Administrative Fees	25,000.00
Credit Card Convenience Fees	50,000.00
Total Cemetery Services Revenue	\$2,827,575.00
Total Income	\$4,763,075.00
Gross Profit	\$4,763,075.00

Adopted 2026/2027 Budget

Expense Summary



● Payroll	\$2,053,033.82
● Administrative	\$1,163,190.00
● Operating	\$990,400.00
● Cemetery Services	\$405,000.00

TOTAL **\$4,611,623.82**

ADMINISTRATIVE EXPENSES July 2026 - June 2027

Advertising	\$ 30,000.00
Administrative	19,500.00
Audit	33,500.00
Cleaning Services	37,000.00
Cleaning Supplies	1,500.00
Computer Equipment & Software	103,590.00
Communications	50,000.00
Consulting	105,000.00
Financial Fees	122,500.00
General Liability Insurance	50,000.00
IT Support Services	26,500.00
Laundry & Clothing	16,000.00
Legal Services	130,000.00
Memberships & Events	27,000.00
Mileage	100.00
Office Expenses	17,000.00
Special Events	150,000.00
Utilities	115,000.00
Travel & Training	55,000.00
Trustee Stipend	39,000.00
Board Training and Travel	35,000.00

Total Administrative Expenses **\$1,163,190.00**

Adopted 2026/2027 Budget

Expense Summary

CEMETERY SERVICES EXPENSES

Engraving Fees	\$ 8,000.00
Headstone Setting & Repair	15,000.00
Niche Vase Expense	2,000.00
Services Equipment	6,000.00
Vaults	260,000.00
Equipment & Fleet Maintenance	90,000.00
Equipment Fuel	15,000.00
Equipment Leases	7,000.00
Fleet Fuel	
Chevy Silverado 1500	2,000.00

Total Fleet Fuel	\$2,000.00
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Total Cemetery Services Expense	\$405,000.00
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PAYROLL EXPENSES

Payroll Expenses	\$ 1,091,951.76
Payroll Taxes	80,384.71
Overtime Expense	40,000.00
Cafeteria Plan	259,200.00
HCE Benefits	
CalPERS 457 Plan	10,000.00
Education Development	15,000.00
Health, Dental & Vision	15,000.00
Vehicle Stipend	6,000.00

Total HCE Benefits	\$46,000.00
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Other Benefits	300,208.85
Retirement Expense	192,892.50
Unemployment Insurance	7,896.00
Workers Compensation	34,500.00

Total Payroll Expense	\$2,053,033.82
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Adopted 2026/2027 Budget

Expense Summary

OPERATING EXPENSES

Arborist Services	\$ 100,000.00
Grounds Maintenance	510,000.00
Outside Services	60,000.00
Security & Safety	183,300.00
Small Tools	10,000.00
Structures & Improvements	45,000.00

Palm Desert Office

Rent Expense	56,100.00
NNN Expense	26,000.00

Total Palm Desert Office	\$82,100.00
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Total Operating Expense	\$990,400.00
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Total Expense	\$4,611,623.82
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Net Ordinary Income	\$151,451.18
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CAPITAL IMPROVEMENT BUDGET

Cemetery S 1-7 Renovation	\$ 20,000.00
New Columbarium	30,000.00
Side-by-Side	13,000.00
Two (2) Shade Structures	20,550.00

Total Capital Improvement Budget	\$83,550.00
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Financial Practices & 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 Policies

Currently the District has financial policies encompassing the following areas:

INVESTMENT POLICY

Adopted December 10, 2021 (RESOLUTION NO. 113; Amended RESOLUTION NO. 136)

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; Amended RESOLUTION NO. 133)

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; Amended RESOLUTION NO. 131)

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.

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.

Glossary of Budget Terms *Continued*

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.





Mailing Address: **82925 Avenue 52, Coachella, CA 92236**
Phone: **760-398-3221** • Email: **info@cvpd.org** • Website: **CVPCD.org**