

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

131



FROM: Executive Office

SUBMITTAL DATE:
October 29, 2008

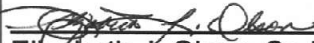
SUBJECT: Report on the Elsinore Valley and Wildomar Cemetery Districts

RECOMMENDED MOTION: That the Board of Supervisors

1. Receive and file the attached report;
2. Request that the Auditor-Controller audit the administrative and financial practices at both cemetery districts, and;
3. Request that the Local Area Formation Commission (LAFCO) update boundary and consolidation information and present that information to each cemetery's Board of Trustees.

BACKGROUND: In September, the Board of Supervisors directed the Executive Office to analyze the operations, administration, oversight and boundaries of the Wildomar and Elsinore Valley Cemetery Districts and to prepare a report and recommendations for the Board's review. The attached report provides a basic analysis of the districts and suggests areas for further review.

Departmental Concurrence


Elizabeth J. Olson, Sr. Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	

SOURCE OF FUNDS: N/A	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE

County Executive Office Signature  BY: Kathryn Field

- Policy
- Policy
- Consent
- Consent

Dept't Recomm.:
Per Exec. Ofc.:

3.11

Report: The Elsinore Valley and Wildomar Cemetery Districts

**County Executive Office
October 2008**

*Lives are commemorated; deaths are recorded; families are reunited;
memories are made tangible and love is undisguised. This is a
cemetery.*

*Communities accord respect; families bestow reverence;
historians seed information and our heritage is thereby
enriched.*

*Testimonies of devotion, pride and remembrance are
carved in stone to pay warm tribute to accomplishments
and to the life, not the death, of a loved one. The cemetery
is a homeland for family memorials that are a
sustaining source of comfort to the living.*

*A cemetery is a history of people; a perpetual record of
yesterday and sanctuary of peace and quiet today. A
cemetery exists because every life is worth loving and
remembering, always.*

*Author unknown, seen at the office of a monument
dealer in West Union, Iowa.*

Introduction

At its September 30, 2008 meeting (item 3.82) the Board of Supervisors directed the Executive Office to prepare an analysis addressing the operations, administration, oversight and boundaries of the Elsinore Valley and Wildomar Cemetery Districts. The Board also directed staff to review the qualifications and training of the trustees and staff, and make recommendations on the adequacy of existing practices, policies and procedures. The timeframe was 30 days.

The majority of each public cemetery district's land is in the First Supervisorial District although portions of the Elsinore Valley Cemetery are also in the Third and Fifth Districts (see map: Attachment A). Each cemetery district is to have three trustees appointed by the Board of Supervisors. At the time of the Board's directive there were two trustee vacancies on the Elsinore Valley Board of Trustees and one vacancy, and one more anticipated, on the Wildomar Cemetery District Board of Trustees.

Methodology

In order to complete the analysis as directed by the Board of Supervisors, analysts from the Executive Office:

- Visited both cemeteries and toured the public cemetery grounds.
- Interviewed trustees from each public cemetery district. Harry Yanover was the trustee interviewed for the Wildomar Cemetery District and Dick Staley was the trustee interviewed for the Elsinore Valley Cemetery District.
- Met with personnel from each public cemetery district. Office managers spoken with were Gary Koch for the Wildomar Cemetery District and Diana Russell for the Elsinore Valley Cemetery District. Sharon Hunter and Kurt Schrader were additional personnel interviewed from Wildomar Cemetery District.
- Reviewed public cemetery district policies and procedures and well as each district's personnel lists with job titles and descriptions.
- Reviewed public records related to both public cemetery districts including the minutes of trustee meetings from July 1, 2006 through September 30, 2008, Local Area Formation Commission (LAFCO) analysis and reports, burial price lists, and annual burial count reports.
- Reviewed financial data including revenue, expenditure, and budget reports maintained by the Auditor/Controller's Office.
- Reviewed independent financial audit reports including the report for the year ended June 30, 2007.
- Reviewed maps prepared by the Department of Transportation and Land Management GIS unit.

History

In 1909, the California Legislature authorized the creation of public cemetery districts to assume responsibility for the ownership and operation of cemeteries and to provide interment services to deceased residents of a designated geographic region. California Health and Safety Code, Sections 9000 through 9093 Code regulate public cemetery districts. Legislative intent was for public cemetery districts to "own, improve, expand and operate public cemeteries that provide respectful and cost-effective interments."

Public cemetery districts are independent special districts when governed by a board of trustees. Riverside County has ten public cemetery districts; boards of trustees govern nine districts; these trustees were appointed by the Board of Supervisors. The County Board became the trustees for the Perris Valley Cemetery District on January 29, 2002.

Public cemetery districts collect taxes from property owners within their boundaries and use that revenue for maintenance costs. For the most part, only those residents within a district's boundaries may be buried in the district. There are exceptions (e.g. family members, former residents who still own property, pre-paid burials by someone who once lived in the district area, veterans) and all public cemetery districts in the county add a fee for those who resided outside of a district's boundary lines and do not meet any of the exception criteria.

Elsinore Valley Cemetery District

The Elsinore Valley Cemetery District is located at 18170 Collier Avenue, Lake Elsinore, California 92530.

In May 1926, the initial public property was purchased from a private owner. Today the district serves a 96 square mile area including most of the City of Lake Elsinore, approximately 95% of the City of Canyon Lake, the northern portion of the City of Wildomar including Secdo Hills (above Bundy Canyon Road), an section known as The Farm near the eastern boundary of the City of Wildomar, and unincorporated area including Lakeland Village, Meadowbrook and Quail Valley. Most Elsinore Valley Cemetery District land is in the First Supervisorial District, however, portions of both the Third and Fifth Districts are included in the public cemetery district's boundaries. The cemetery proper includes 26 acres of land; 20 acres are developed. The district conducted 75 burials in FY 2006/07 and 66 burials in FY 2007/08. Six employees work at the district: Manager, Secretary, Foreman, Assistant Foreman and two grounds workers. The FY 2008/09 operating budget is \$812,000.

The Elsinore Valley Cemetery's property was adversely impacted by flooding in the years 2004 and 2005 when water coursed down the main drive and out what was then the front gate. Water also flowed along the northern and southern

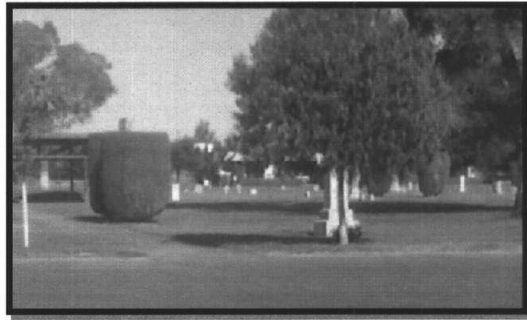
boundaries of the property. Flood channels remain in place today. Trustee Richard Staley gave credit to the Riverside County Flood District for assistance with mitigation efforts and he also explained how the district utilized Federal Emergency Management Assistance (FEMA) funds to prepare for any future flooding.



Elsinore Valley has implemented an innovative watering system monitored by satellites that indicate when the ground reaches a specified level of dryness. The district also effectively uses well water, and, under terms with the water district, is able to keep monthly bills at \$1,500. This is clearly a great accomplishment for a Southern California property the size of the cemetery.

The property includes a variety of new, young and very old trees. The hard water adversely affects headstones however families and friends can obtain pumice based cleaners to do essential maintenance. The property is locked daily at 4:00 p.m., which has discouraged vandalism. There is a permanent structure for funeral staging and the overall ambiance is peaceful; this is surprising given the cemetery's proximity to I-15.





The western quadrant of the property was once the Home of Peace, a formerly private Jewish cemetery. This unique property with its formal, cement slabs and raised markers maintained on swept dirt paths is a testament to the Jewish families who settled in the Elsinore Valley decades ago. This area has additional space that can accommodate more burials in the tradition of the Jewish faith.



Elsinore Valley has had a lease agreement with American Pacific Truss on the northern end of the property. It is unclear if a current enforceable lease exists on this property; this raises concerns and should be investigated. In the past, trustees have attempted to purchase the property on which a recycling center is located but efforts to date have proven unsuccessful.

Elsinore Valley has developed and implemented the use of guidelines for the various aspects of public cemetery district operations. Although the analysts were able to complete a general review of these guidelines, time constraints prevented comprehensive testing of the public cemetery district's compliance with its policies and procedures.

Based on inquiry of the general manager and review of operation guidelines and handbooks, some of the public cemetery district's policies and procedures need improvement. The areas identified for improvement are as follows:

- The handbook should clarify the meaning of sick and personal leave. Cemetery personnel use the terms "sick leave" and "personal leave" interchangeably. Based on the general manager's understanding, these terms are used to categorize paid time off for absences related to illness, injury, and preventative care appointments.

The employee handbook defines sick leave and personal leave separately. Personal leave is a leave of absence, "...without pay to eligible employees who wish to take time off from work duties to fulfill personal obligations..." According to the employee handbook, personal leave may be granted for a period of up to ten calendar days every one year. Sick or vacation leave may be used for personal leave with the supervisor's approval. The employee handbook does not reflect the public cemetery district policy for use of sick/vacation leave versus personal leave.

- The employee handbook does not define the term "day" as related to vacation and sick leave benefits. This term should be defined in hourly units, as employees will more than likely use leave in hourly increments. Additionally, defining this term in hourly units will reduce confusion and misunderstanding if alternate work schedules are used.
- The cemetery has a policy in which its personnel are cross-trained with personnel from other public cemetery districts. The assumption is that the districts are managed in the same manner, with similar policies and procedures. The general manager explained that this allows the cemetery employees to serve as a stand-in if personnel is absent from another public cemetery. There are several concerns with this policy:
 - Public cemetery districts are managed by separate trustee boards that may hold conflicting point of views regarding cemetery operations. Cross-training personnel may cause confusion and conflict between district trustees and personnel.
 - Payment to employees who work at or provide training at another public cemetery district may violate the Public Cemetery District Law. For example, in November 2007 Wildomar Cemetery District personnel trained a new hire for Elsinore Valley Cemetery District. The Wildomar Board of Trustees authorized the employee to be compensated for the time spent training the employee from Elsinore Valley. If the training took place at Elsinore Valley and the Wildomar Cemetery District was not reimbursed for the amount, the trustees may have inadvertently authorized services outside its boundaries. This may exceed the powers given to any public cemetery district's board of trustees per the Public Cemetery District Law.
 - Assuming that the current level of staffing is the minimum needed to perform cemetery operations, allowing an Elsinore Valley employee to stand-in for an employee at another public cemetery district may reduce the level of service to Elsinore Valley patrons.
 - Allowing an individual not employed by the public cemetery district to utilize the public cemetery district's equipment may needlessly expose the district to legal action. For example, an Elsinore Valley employee given unrestricted access to files on a Wildomar

computer may inadvertently access information protected by state and federal privacy laws for employees.

- Allowing an individual who is not employed by the public cemetery district to perform duties on behalf of the district may expose the district to liabilities not covered by insurance. For example, if an Elsinore Valley employee were injured while standing-in for a Wildomar employee, which district would handle the workers' compensation claim? Would Wildomar's insurance cover the Elsinore Valley employee claim?

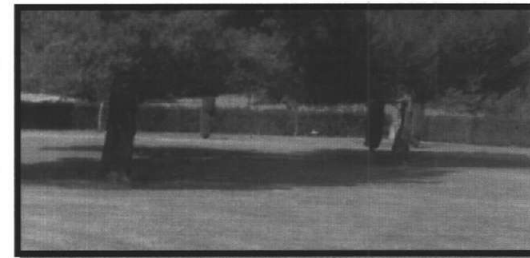
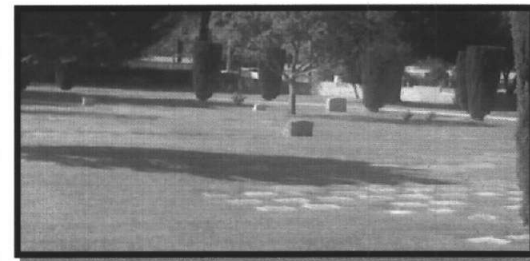
The new members of the Board of Trustees may wish to make a complete review of the policies and procedures contained in each of the cemetery's handbooks, perhaps by discussing a section at a time at each of their upcoming meetings.

Wildomar Cemetery District

The Wildomar Cemetery District is located at 21400 Palomar Road, Wildomar, California 92595.

The district was formed on March 28, 1955 and serves a 23-square-mile area that includes approximately 70% of the City of Wildomar. Approximately 30% of the district is unincorporated Riverside County. The district owns 10 acres. A 5.5 acre section is developed while three acres are undeveloped and leased to the Little League through 2008. In March 2008, the district purchased an additional 1.5 acres from the Eastern Municipal Water District for \$200,000. The newest property is immediately adjacent to an unimproved section of the property. Eventually the office and maintenance buildings will be constructed in this area and the land where the present office and maintenance building are located will be used for plots. The Wildomar Cemetery District is located in the First Supervisorial District. In FY 2006/07 there were 30 burials; 25 burials occurred in FY 2007/08. Wildomar has six filled positions: General Manager, Office Manager/District Secretary, three Grounds Workers and an individual who has held a temporary position working on a special project. The FY 2008/09 operating budget is \$403,800.

Kurt Schrader, the head groundskeeper, has developed and maintained a property that could rival a park. The lawn is lush and trees are beautifully shaped. On the day Executive Office staff visited roses bloomed in weed-free gardens where the dirt had been raked smooth. The shop area is meticulously organized and the equipment is pristine. The funeral staging area is artfully situated and bordered by manicured shrubbery. The cemetery is fully surrounded by large trees and although repairs to the outside wall could be made, inside the walls the property is picturesque. It should also be noted that Mr. Schrader has effectively utilized temporary workers from the Sheriff's work-release program.



Wildomar Cemetery District has developed a manual outlining its operating policies and procedures. Although the analysts were able to complete a general review of this manual, time constraints prevented comprehensive testing of the public cemetery district's compliance with its policies and procedures. Based on a general review of the manual and inquiry with its general manager, a few areas for improvement have been identified:

- The policies and procedures manual should include guidelines related to the fiscal operations of the public cemetery district. Including these items in the manual will ensure it is clearly communicated to future employees. Some examples of fiscal matters not addressed include:
 - The handling of cash and cash equivalent notes collected on behalf of the public cemetery district.
 - The authorization of expenditures on behalf of the public cemetery district.
 - The documentation of fiscal transactions.
 - The regular review of revenues and expenditures made on behalf of the public cemetery district.
 - The guidelines for preparation and processing of payroll-related expenditures.

- The manual should define the term “day” as related to vacation and sick leave benefits. This term should be defined in hourly units as employees will more than likely use leave in hourly increments. Additionally, defining this term in hourly units will reduce confusion and misunderstanding if alternate work schedules are used.
- The distinction between personal, sick, and vacation time is not clearly stated in the manual. It is also not clear if personal time is time off with pay. This may cause confusion and conflict regarding the accrual and use of sick and vacation time.
- The cemetery has a policy in which its personnel are cross-trained with personnel from other public cemetery districts. Concerns related to this policy have been outlined in the Elsinore Valley Cemetery District section of this report.

The trustees may wish to address these areas at future Board meetings.

Personnel Costs and Areas of Concern

Staffing at both Elsinore Valley and Wildomar cemeteries (salaries and benefits) is the greatest single contribution to the per-burial cost. The following are benefits offered to employees of both public cemetery districts:

Elsinore benefits:

- Health insurance
- Life insurance
- Cell phones for some employees
- Employees can voluntarily contribute to a retirement plan; the district does not make a contribution
- Christmas bonus

Wildomar benefits:

- Public Employees Retirement Plan (2% at age 55)
- PERS Health insurance
- Dental and Vision insurance
- Option for cash payout of vacation leave
- Cell phones for some employees
- Christmas bonus

While most of the benefits are allowable under state and federal legislation, the analysts believe Christmas bonuses might be viewed as a gift of public funds and should be discontinued.

Based on multiple conversations with public cemetery district personnel and visits to each site, the analysts developed serious concerns about interpersonal relationships among cemetery office personnel. Failure to effectively

communicate and apply the use of conflict resolution techniques has resulted in an environment of distrust and hostility. The level of distrust by office personnel was demonstrated to Executive Office personnel by the use of voice recorders during meetings at each location. Office personnel made no effort to inform meeting attendees the meeting was being recorded, nor did they inquire if there were any objections to the use of these devices.

This environment will, if it has not already, result in non-service related distractions that will reduced the productivity of employees and diminish the quality of service to cemetery patrons. Additionally, this environment has had a negative impact on the professional judgment of office personnel, resulting in misunderstandings and increased exposure to future legal liabilities. Training for office personnel, including topics related conflict resolution and human resource laws, may be in order.

In light of potentially lessened revenues due to property foreclosures and delinquencies, an operational audit of both cemeteries should be completed regardless of any decisions about consolidation or boundaries. This may result in recommendations that provide a cost savings to the public cemetery districts. The Executive Office recommends that the County Auditor-Controller be directed to undertake this task. The Executive Office further believes that a reconfiguration of staffing, hours of operation, and elimination of generous benefits will further reduce costs.

Consolidation History

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Section 56001 of the Government Code, provides for the "modification of boundaries of local agencies, with a preference granted to accommodating additional growth within, or through the expansion of, the boundaries of those local agencies which can best accommodate and provide necessary governmental services. . .for persons and families of all incomes in the most efficient manner feasible."

The Board of Supervisors ordered the consolidation of the Banning-Cabazon and Beaumont Cemetery Districts on June 25, 1996 (item 7.1) following a recommendation from the Local Agency Formation Commission (LAFCO). Prior to the Board action LAFCO adopted Resolution 15-96 approving the consolidation after determining that consolidation would result in cost savings in the areas of staffing, payroll services, audit and general accounting fees, insurance premiums, combining equipment and economies of scale. LAFCO's decision to support the consolidation followed votes in favor of consolidation by the Banning-Cabazon and Beaumont Cemetery District Boards of Trustees. The consolidation became effective July 1, 1996.

On May 26, 2005, LAFCO initiated state-mandated Sphere of Influence reviews that occur every five years. As a result, LAFCO recommended that the Elsinore Valley Cemetery District sphere of influence expand to include all of the Cities of Lake Elsinore and Canyon Lake. LAFCO further recommended that since the Elsinore Valley Cemetery District includes significant portions of Wildomar and that the Wildomar Cemetery District has a small service area relative to other public cemetery districts it would be reasonable to consolidate the districts.

LAFCO strongly endorsed the consolidation of the cemeteries that are 8.75 miles apart. Consolidation of common resources including administration, finance and maintenance could save money. While LAFCO did not recommend reducing staff size, it is likely that greater efficiency would result from a combined district. LAFCO recommended that any staffing changes be considered by the consolidated trustee board. The rationale for this aspect of consolidation was cost savings and flexibility. LAFCO recommended economies of scale savings including bundling of communication services, bulk buying and shared equipment. Were the cemeteries consolidated, LAFCO recommended retaining the existing trustees and adding a member to have an odd number. Although a minimum of five members must sit on a consolidated board of trustees, seven would be possible and would alleviate removing any of the trustees at that time. The Board of Supervisors could reduce the number to five through future attrition.

LAFCO further recommended maintaining separate endowment funds, requiring each district to handle existing debt and maintaining individual cemetery identity. Burial fees could be standardized. The LAFCO recommendation would have reduced the non-residential surcharge since residents would have a choice of cemeteries in which to be buried.

Each district's Board of Trustees opposed consolidation and notified LAFCO by letter; Wildomar's is dated July 19, 2006 and Elsinore Valley's is dated July 20, 2006. These letters were reviewed at the LAFCO public hearing on August 6, 2006. LAFCO voted 6/1 in favor of pursuing consolidation primarily due to economies of scale. Computations per burial were determined by LAFCO utilizing salaries and benefits for employees, as well as the cost of services and supplies. At the time the average cost of a burial at the Wildomar Cemetery was more than \$10,000, considerably higher than the next highest cost per burial, \$3,970 at Summit Cemetery District and \$3,800 at Elsinore Valley. In late 2007 LAFCO ceased pursuing consolidation as efforts to incorporate Wildomar proceeded. Wildomar became a city effective July 1, 2008.

One of the primary concerns expressed by LAFCO still exists: burial costs remain high. Using the LAFCO formula of total expenditures for staff and operations during the FY 2007/08 year, the per-burial cost was \$17,729 at Wildomar Cemetery and \$6,514 at Elsinore Valley. Wildomar charges \$1,900 for each funeral for an individual from the district; Elsinore \$1,750. The taxpayers supported the additional costs that were \$15,829 at Wildomar and \$4,764 at

Elsinore Valley. As a point of reference, the Perris Valley Cemetery buried 129 people during FY 2007/08 with a per-burial cost of \$2,408. The Perris Valley Cemetery District currently charges \$1,695 per burial. A comparison of all Riverside County public cemetery districts supports the conclusion that burial costs may unreasonable high (see attachment B) due to inefficient use of public cemetery district resources.

Two of the trustees who voted against the LAFCO recommendation remain on the Boards for each cemetery. Richard Staley has served on the Elsinore Board since 1999 and remains adamantly opposed to any consolidation effort or boundary change. Mr. Staley pointed out that sharing equipment would necessitate purchasing additional equipment to move items such as the backhoe between cemeteries and that an effort of this nature would be expensive. His position is that cost savings would not follow equipment sharing.

Harry Yanover is also unwilling to consider consolidation. He has served more than 30 years on the Wildomar Board and is willing to discuss the boundary changes now that Wildomar is a city. He states many residents approached him about wanting to be buried at the Wildomar Cemetery although they live in the Elsinore Valley district. The Board of Supervisors appointed two new members to the Elsinore Valley Board of Trustees on October 21, 2008 (items 2.38 and 2.39). The district now has a complete board. A second trustee was appointed to the Wildomar Cemetery Board on October 28, 2008 (item 2.1); the third member of the Wildomar Board has submitted a letter of resignation to Supervisor Buster.

Minimally, it may be reasonable to consider adding the incorporated sections of the Cities of Lake Elsinore and Canyon Lake (now within the boundaries of the Menifee and Perris Valley Cemetery Districts) to the Elsinore Valley Cemetery District. Short of a consolidation effort or of changing the boundaries through the City of Wildomar it might be reasonable to ask both boards of trustees to enter into an agreement which allows residents of Wildomar who live in the Elsinore Valley Cemetery District to be buried at Wildomar without the imposition of an additional fee.

Perhaps the greatest benefit from a consolidation effort or a boundary change would be that Wildomar residents living in the Elsinore Cemetery District could be buried at Wildomar Cemetery. While this could be accomplished with a boundary change, the Elsinore district will lose revenue if the Wildomar incorporated area is moved into the Wildomar district. This loss will not be offset by the Elsinore Valley district adding the remaining City of Lake Elsinore and Canyon Lake sections currently outside of the district's boundaries.

The Executive Office recommends that Board of Supervisors ask LAFCO to revisit boundary and consolidation issues for both districts.

County Oversight

The County of Riverside has developed some expertise since the Board adopted the role of Perris Valley Cemetery Trustees in 2002. Staff also recently worked with Supervisor Wilson and the trustees at the Palo Verde Cemetery to begin the process of rehabilitating that district's finances. Appointed trustees are working to ensure the continuation of that district as a viable entity separate from county oversight.

A county's involvement in public cemetery districts is specified in sections of the California Health and Safety Code.

- 9023 (a) Each person appointed by a board of supervisors to be a member of a board of trustees shall be a voter in the district.
- 9028 (c) Except as provided in section 9077, the county treasurer of the principal county shall act as the district treasurer.
- 9055 (c) When the trustees plan to convey a cemetery owned by the district to any other cemetery district they send the resolution of their intention to the board of supervisors of the principal county and the board holds a public hearing on the proposed conveyance.
- 9070 The board of trustees shall forward a copy of the final budget to the auditor of each county in which the district is located.
- 9073 The auditor of each county in which a district is located shall allocate to the district its share of property tax revenue pursuant to Chapter 6, commencing with Section 95 of Part 0.5 of Division 1 of the Revenue and Taxation Code.
- 9076 All claims against a district shall be audited, allowed, and paid by the board of trustees by warrants drawn on the county treasurer. Note: Section 9077 provides that a district with annual revenues exceeding five hundred thousand dollars (\$500,000) may withdraw its funds from the county treasury.

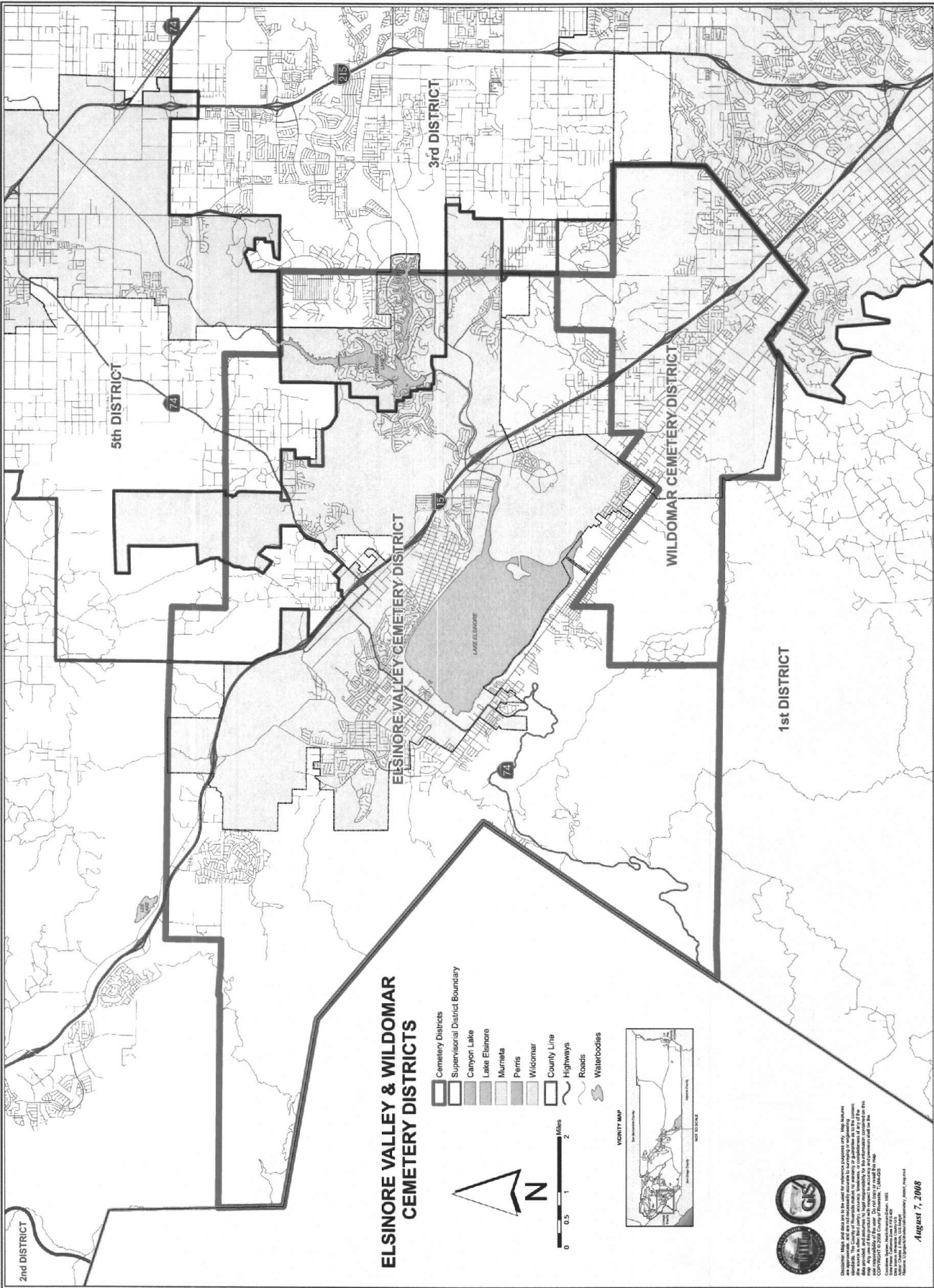
One way the Board of Supervisors could strengthen the public cemetery districts' boards of trustees across the county would be to provide training on the Ralph M. Brown Act. This act requires that meetings of local government legislative bodies be "open and public" thus ensuring the public's access to information so that the public can be informed and in control of the instruments publicly created. Trustees should also be encouraged to attend training presented by the California Public Cemeteries Association and the California Special Districts Association. The CSDA offers programs specifically geared toward those who are new to serving on boards and commissions.

In light of the findings that trustees and employees at both Elsinore Valley and Wildomar Cemetery Districts encountered problems and perpetuated practices that could have been better it is reasonable to consider providing oversight through a county administrator who could assist trustees. This individual could assist trustees with operational questions, provide insight into best practices for cemetery management and make recommendations for training opportunities. Districts could be assessed a fee for this assistance.

Conclusions and Recommendations

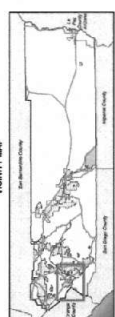
- The Executive Office recommends that boundaries and consolidation be revisited through the LAFCO process.
- The Executive Office recommends that each trustee board collaborate with its personnel to update its policies and procedures and make any revisions necessary to ensure assets are adequately safeguarded, resources are utilized in the most efficient manner, and exposure to liabilities due to legislative violations and lawsuits are minimized
- The Executive Office recommends that all trustees attend training beyond that offered by the California Association of Public Cemeteries including conflict resolution, employee oversight and evaluation, budgeting and the Ralph M. Brown Act. Staff would benefit from the same training as well as the ethics training now mandated for boards. It is further advised that the office staff be trained to accurately record and transcribe the minutes of trustee minutes.
- The Executive Office recommends that trustees review staffing and benefits with the aim of reducing costs.
- While physical properties at both cemeteries are well maintained, Wildomar is outstanding. The ardent effort and dedication of grounds keeping personnel to the maintenance of the cemetery grounds is unmistakable by the immaculately manicured property. Executive Office personnel observed the grounds keeping personnel at work during the visit to the cemetery. They appeared to be hard at work the entire time Executive Office personnel were present.
- The Executive Office recommends that the Auditor-Controller conduct an operational audit of both cemeteries.
- Elsinore Valley has had a lease agreement with American Pacific Truss on the northern end of the property. It is unclear if a current enforceable lease exists on this property; this raises concerns and the Executive Office recommends that the trustees investigate this issue.
- The Executive Office recommends that the Board consider providing oversight and assistance to the public cemetery districts through an administrator supported by a charge to the districts.

Attachment A



ELSINORE VALLEY & WILDOMAR CEMETERY DISTRICTS

- Cemetery Districts
- Supervisory District Boundary
- Canyon Lake
- Lake Elsinore
- Murreleta
- Perris
- Wildomar
- County Line
- Highways
- Roads
- Waterbodies



Disclaimer: Maps and data are to be used for reference purposes only. Map users should verify the accuracy of the information shown on this map. The City of Elsinore makes no warranty or guarantee as to the accuracy, completeness, or timeliness of the information shown on this map. All provided information is for informational purposes only and is not intended to be used for any other purpose. The City of Elsinore and the City of Wildomar are not responsible for any errors or omissions in this map. © 2008 City of Elsinore and City of Wildomar. All rights reserved.

August 7, 2008

Attachment B – Public Cemetery District Comparison

Cemetery District	Cemetery Size (in acres)	Number of Personnel	Charge for Single Burial	Burials 2007/08	Budget 2007/08	Expenditures 2007/08	Expenditures/ Burial	Budget 2008/09
Coachella Valley	56	7	2,075	354	800,000	967,946	2,734	845,000
Elsinore Valley	20	6	1,750	66	738,884	429,116	6,514	814,000
Murrieta Valley	10	3	2,235	69	508,800	442,482	6,413	485,600
Palm Springs	42 [†]	5	1,540	292	959,681	147,866	506	922,115
Palo Verde	10	1 [†]	2,925	91	---	163,151	1,793	249,200
Perris Valley	20	5	1,695	129	405,989	310,633	2,408	346,464
San Jacinto Valley	50	9	2,715	273	958,987	803,005	2,941	966,559
Summit	47	16	2,135	201	1,584,250	1,251,995	6,229	1,778,300
Wildomar	5.5	4 ^{**}	1,900	25	464,700	443,222	17,729	423,800

* All figures except Wildomar and Elsinore Valley are based on report from LAFCO 5/26/2005 –Cemetery SOI Reviews. Represents developed sections.

† Two cemeteries – Welwood Murray Cemetery on West Chino and Desert memorial Cemetery on East Ramon Road.

‡ Does not include volunteers who also perform work.

§ Data not available

** Does not include temporary workers from the Sheriff Work-Release Program