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October 12, 2022

7a | Public
Hearing

TO: Local Agency Formation Commission
of Orange County

FROM: Executive Officer
Policy Analyst

SUBJECT: Municipal Service Review and Sphere of Influence Review
for Orange County Cemetery District (MSR 21-11 and SOI
21-12)

BACKGROUND

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act) was amended 22 years ago to include Municipal Service Reviews (MSR). The mandate (Government Code Section 56430) by the State Legislature requires LAFCOs to conduct comprehensive, regional studies on future growth and how local agencies are planning for their municipal services and infrastructure systems. To meet this mandate, OC LAFCO is required to conduct MSRs for 34 cities and 34 independent and dependent special districts providing services throughout Orange County. In conjunction with conducting MSRs, the Commission is required to review each agency's sphere of influence (SOI) every five years. An SOI is a tool used by LAFCOs to determine the probable physical boundaries and service area for a city or a special district.

Since 2000, OC LAFCO has completed and prepared three cycles of MSRs and SOI reviews. The Commission has streamlined this process by establishing regional study areas to include multiple agencies and the clustering of municipal services. Each cycle has incorporated the collaborative participation of representatives from the County, cities, special districts, and community members, as appropriate, and involved the review of how Orange County agencies deliver and plan to deliver municipal services effectively and efficiently.

A schedule was previously established by the Commission for completing the fourth MSR cycle, and an MSR for the Orange County Cemetery District (OCCD) has been prepared in line with that timeline. The MSR addresses each of the areas required in accordance with State law and is attached to this staff report. A summary of the MSR and SOI determinations and staff recommendations for OCCD are discussed in the next section of this report.

MSR Summary

OCCD includes approximately 800 square miles, and the District's boundary is coterminous with the County of Orange's boundary, serving 3.2 million residents. OCCD was formed in 1926 to provide affordable and low-cost interment services through the maintenance and operating of three cemeteries located in the Cities of Anaheim, Lake Forest and Santa Ana. The key services provided by OCCD include traditional casket ground burials, niches, rose gardens, and designated urn gardens.

Prior MSRs for OCCD were conducted by the Commission in 2005, 2008, and 2013. In each MSR, it was noted and reconfirmed that the District was experiencing space availability for interment services at each of the three cemeteries served by OCCD. The Anaheim Cemetery provides limited interment services and the cemeteries located in the Cities of Lake Forest and Santa Ana would reach its maximum space availability in the next 15-20 years. The 2022 MSR report notes the District's efforts in addressing the decreasing capacity with the current planning of an additional public cemetery to its service area to be located in the City of Anaheim. The new cemetery is expected to open in 2025 and will provide 11,485 casket spaces, 1,200 cremation spaces, 1,050 niches, and rose gardens for the direct placement of cremains. The addition of the fourth cemetery will facilitate the delivery of interment services over the next 50 years and beyond.

SOI Summary

The Commission first established an SOI for OCCD in 1984, and the respective sphere was last reviewed and reconfirmed in 2013. The District's SOI is coterminous with the County of Orange's boundary, and as there were no issues noted within the SOI determinations, staff is recommending that OCCD's SOI be reaffirmed.

AGENCY/PUBLIC COMMENTS

A 30-day review and comment period (July 27 through August 27, 2022) was conducted for the Public Draft MSR for OCCD. Each Orange County city and special district was notified of the review period and the publishing of the draft MSR on the OC LAFCO website. No written comments had been received at the publishing of the regular meeting agenda on October 5, 2022.

ENVIRONMENTAL REVIEW

OC LAFCO is the lead agency under the California Environmental Quality Act (CEQA) for the MSR and SOI reviews for OCCD. Staff reviewed the CEQA Guidelines and recommend the Commission find the MSR and SOI reviews exempt from CEQA under CEQA Guidelines § 15262 (Feasibility and Planning Studies).

RECOMMENDED ACTIONS

Staff recommends the Commission:

1. Receive and file Municipal Service Review for the Orange County Cemetery District (**Attachment 1**).

2. Approve OC LAFCO Resolution No. MSR 21-11 adopting the Municipal Service Review Statement of Determinations for the Orange County Cemetery District (**Attachment 2**).
3. Approve OC LAFCO Resolution No. SOI 21-12 adopting the Sphere of Influence Statement of Determinations and reaffirming the Sphere of Influence for the Orange County Cemetery District (**Attachment 3**).
4. Approve the Notices of Exemption for MSR 21-11 and SOI 21-12 (**Attachment 2, Exhibit 1 and Attachment 3, Exhibit 2**).

Respectfully Submitted,



CAROLYN EMERY



GAVIN CENTENO

Attachments:

- 1: Public Draft Municipal Service Review for the Orange County Cemetery District
- 2: OC LAFCO Resolution No. MSR 21-11 – Orange County Cemetery District
- 3: OC LAFCO Resolution No. SOI 21-12 – Orange County Cemetery District

2022

PUBLIC DRAFT MUNICIPAL SERVICE REVIEW

OC CEMETERY DISTRICT



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ACRONYMS AND ABBREVIATIONS

| | |
|-----------------|--|
| BOS | Board of Supervisors |
| CKH Act | Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 |
| DUC | Disadvantaged Unincorporated Community |
| FY | Fiscal Year |
| G.C. | Government Code |
| LAFCO | Local Agency Formation Commission |
| OC | Orange County |
| OCCD | Orange County Cemetery District |
| OC LAFCO | Orange County Local Agency Formation Commission |
| MSR | Municipal Service Review |
| SOI | Sphere of Influence |
| SDLF | Special District Leadership Foundation |

INTRODUCTION

OC LAFCO is required to conduct a Municipal Service Review (MSR) for all cities and special districts within Orange County. OC LAFCO's policy for this process involves preparing future-oriented studies that are educational and valuable to stakeholders and the public by raising awareness about effective service delivery and opportunities to provide municipal services efficiently, equitably, and reliably. Since 2003, OC LAFCO has responded to this mandate by routinely completing a review of each Orange County city and special district sphere of influence (SOI) and preparing focused and regional MSRs.

Purpose of Municipal Service Review

This Municipal Service Review (MSR) provides a comprehensive review of the Orange County Cemetery District (OCCD) and its sphere of influence. The OCCD was formed under the Public Cemetery District Law of 1921. The District's service area is county-wide, which includes all 34 cities within Orange County. OCCD is an independent special district whose five Board of Trustees are appointed by the Board of Supervisors of Orange County. This MSR has been prepared to assist OC LAFCO in meeting the requirements of G.C. Sections 56425 and 56430 and does not require OC LAFCO or the County of Orange to initiate changes of organization based on the service review findings.

The Public Draft of the MSR was made available to the Commission and placed on the OC LAFCO website for review and comment by affected agencies and the public on July 27, 2022. No written comments were submitted during the comment period.

Organization of the MSR Report

This report is organized as follows:

- Chapter One:** **History and Mission of Local Agency Formation Commissions** – *Provides background on the mission, powers and authorities of LAFCOs, discussion on the SOI and MSR determinations, and a general overview of OC LAFCO's local mission and composition.*
- Chapter Two:** **Municipal Service Review** – *Provides background and history of cemetery districts. Reviews the seven determinations required for MSRs and the five determinations required for SOIs.*
- Chapter Three:** **"What We Learned"** – *Includes notable areas discovered during the conducting of the MSR. Additionally, this section highlights areas that were noted in previous MSRs for OCCD and if those areas have since been addressed.*
- Works Referenced:** *Includes a list of sources and websites used in preparation of the MSR report.*

CHAPTER ONE:

HISTORY AND MISSION OF LOCAL AGENCY FORMATION COMMISSIONS

Local Agency Formation Commissions (LAFCOs) were created in 1963 by the California Legislature to oversee the logical formation and determination of local agency boundaries that encourage orderly growth and development which are essential to the social, fiscal, and economic well-being of the State. LAFCOs' authority to carry out this legislative charge is codified in the Cortese-Knox Hertzberg Reorganization Act of 2000 ("CKH Act"). For nearly 60 years, the CKH Act has been refined and amended to give more direction to LAFCOs and, in some cases, expand the authorities of the Commissions. One of the most important revisions to the CKH Act by the Legislature occurred in 2000. Among those revisions was a requirement that LAFCOs update the spheres of influence for all cities and special districts every five years, and in conjunction with this responsibility, prepare comprehensive studies that are known as "municipal service reviews."

Authority and Powers of LAFCOs

Codified within the CKH Act are the procedures and processes for LAFCOs to carry out their purposes that have been established by the Legislature. LAFCOs' purposes are guided and achieved through their regulatory and planning powers and acknowledge that the local conditions of the 58 California counties shall be considered in the Commissions' decision making. A description of these powers is described below.



CKH ACT (G.C. SECTION 56301) – PURPOSES OF LAFCOS

"Among the purposes of a commission are discouraging urban sprawl, preserving open-space and prime agricultural lands, encouraging the efficient provision of government services, and encouraging the orderly formation and development of local agencies based upon local conditions and circumstances."

REGULATORY AUTHORITIES

LAFCOs' regulatory authority includes the reviewing, approving, amending or denying of proposals to change the jurisdictional boundaries of cities and special districts. Specifically, these types of boundary changes commonly referred to as "changes of organization," include:

- City Incorporation
- City Disincorporation
- District Formation
- District Dissolution
- City and District Annexations and Detachments
- City and District Consolidations
- Merger of a City and District
- Establishment of a Subsidiary District
- Activation of new or different functions or classes of services, or divestiture of power to provide services for special districts

Additionally, LAFCOs' regulatory authority includes overseeing the process for a city or special district to provide new or extended services by contract or agreement outside its jurisdictional boundaries. In addition to the laws under which they are governed, many LAFCOs have established local policies and procedures to support the efficient and effective processing of these changes of organization.

PLANNING AUTHORITY

LAFCOs' planning authority is carried out, in part, through the establishment and updating of agencies' spheres of influence. A sphere of Influence (SOI) is a tool used by LAFCOs to define a city or special district's future jurisdictional boundary and service areas. Through the reform of the CKH Act in 2000, the preparation of comprehensive studies (Municipal Service Reviews or MSRs) that analyze service or services within the county, region, subregion, or other designated geographic area was added to the LAFCO's planning responsibility. The determinations that LAFCOs must review, analyze and adopt for SOIs and MSRs are discussed below.

Sphere of Influence

In order to encourage the orderly development and coordination of local governmental agencies, LAFCOs are required to establish and determine the sphere of influence (SOI) of each city and special district in their respective county. SOIs are established to identify the long-term, probable jurisdictional boundaries and service areas for these affected agencies. State law requires that all changes of organization (i.e., annexation, detachment) be consistent with the SOI independently established by the Commission for each city and special district. The statute further requires SOIs to be reviewed every five years and updated as conditions warrant.

With each SOI that is established, amended or updated, LAFCOs are required to consider and prepare written statements of its determinations with respect to the following factors codified in GC Section 56425:

1. Present and planned land uses in the area, including agricultural and open-space lands.
2. Present and probable need for public facilities and services in the area.
3. Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.
4. Existence of any social or economic communities of interest in the area.
5. If a city or special district provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

Municipal Service Reviews

Municipal Service Reviews (MSRs) are the core of LAFCOs planning responsibility and are generally prepared in conjunction with SOI reviews and updates. MSRs involve comprehensive reviews and regional studies on future growth and identify how local agencies are planning for their municipal services and infrastructure systems. These studies are prepared before or in conjunction with the establishment, review or update of an SOI. MSRs are generally intended to address the efficiency and effectiveness of municipal service delivery given projected population growth, evaluate service infrastructure and agency finances, address government structure alternatives if feasible, and assist LAFCOs in the review and initiation of changes of organization.

In accordance with GC Section 56430, with each MSR that is prepared, LAFCOs are required to prepare written statements of its determinations with respect to each of the following:

1. Growth and population projections for the affected area.
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the affected sphere of influence.
3. Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the affected sphere of influence.
4. Financial ability of agencies to provide services.
5. Status of, and opportunities for, shared facilities.
6. Accountability for community service needs, including governmental structure and operational efficiencies.
7. Any other matter related to effective or efficient service delivery, as required by commission policy.

Orange County Local Agency Formation Commission

The Orange County Local Agency Formation Commission (OC LAFCO) is responsible for overseeing the boundaries, establishing and updating SOIs, and preparing MSRs for the County's 34 cities and 34 independent and dependent special districts. Since its creation, the Commission has formed nine cities, approved multiple changes of organization and reorganization involving cities and special districts, and encouraged orderly development through the establishment of agency SOIs and preparation of numerous studies. OC LAFCO has also provided proactive leadership on efficient government through its Unincorporated Islands Program and an innovative presence through its Shared Services and Fiscal Indicators Web-based programs. In addition to State law, the Commission's authority is guided through adopted policies and procedures that assist in the implementation of the provisions of the CKH Act and consideration of the local conditions and circumstances of Orange County.



OUR MISSION:

OC LAFCO serves Orange County cities, special districts, and the county to ensure effective and efficient delivery of municipal services.

COMMISSION COMPOSITION

OC LAFCO is comprised of 11 members, with seven serving as regular members and four serving as alternate members. The members include: three county supervisors, three city council members, three independent special district members, and two at-large representatives of the general public. All members serve four-year terms and there are no term limits. In accordance with the statute, while serving on the Commission, all commission members shall exercise their independent judgement on behalf of the interests of residents, property owners, and the public as a whole. The following table depicts the current members of the Commission and their respective appointing authority and term.

Table 1: 2022 OC LAFCO Commission Roster (as of July 1, 2022)

| Commissioners | Appointing Authority | Current Term |
|---|---|--------------|
| Regular Members | | |
| Douglas Davert , <i>Chair</i> Special District Member | Independent Special District Selection Committee | 2022–2026 |
| Donald P. Wagner , <i>Vice Chair</i> County Member | Board of Supervisors | 2022–2026 |
| Derek J. McGregor , <i>Immediate Past Chair</i> Public Member | Commission | 2022–2026 |
| Lisa Bartlett , County Member | Board of Supervisors | 2019–2023 |
| Wendy Bucknum , City Member | City Selection Committee | 2020–2024 |
| James Fisler , Special District Member | Independent Special District Selection Committee | 2020–2024 |
| Peggy Huang , City Member | City Selection Committee | 2022–2026 |
| Alternate Members | | |
| Andrew Do , Alternate County Member | Board of Supervisors | 2019–2023 |
| Kathryn Freshley , Alternate Special District Member | Independent Special District Selection Committee | 2022–2026 |
| Lou Penrose , Alternate Public Member | Commission | 2021–2025 |
| <i>Vacant</i> , Alternate City Member | City Selection Committee | 2020–2024 |
| Carolyn Emery, Executive Officer Scott C. Smith, General Counsel | | |

MEETING AND CONTACT INFORMATION

The Commission's regular meetings are generally held on the second Wednesday of the month at 8:15 a.m. Currently, the meetings are conducted at County Administration North (CAN) First Floor Multipurpose Room 101 400 W. Civic Center Drive, Santa Ana, CA 92701. The Orange LAFCO administrative offices are centrally located at 2677 North Main Street, Suite 1050, Santa Ana, CA 92701. Commission staff may be reached by telephone at (714) 640-5100. The agency's agendas, reports and other resources are available online at www.oclafco.org.

CHAPTER TWO – MUNICIPAL SERVICE REVIEW

Currently, there are 16 cemeteries, 13 owned and operated by private entities and three public cemeteries owned and operated by the Orange County Cemetery District (OCCD). OCCD was formed in 1926 for the preservation and maintenance of abandoned cemeteries. Formed under the Public Cemetery District Law of 1921 to provide affordable and low-cost interment services to Orange County's 3.2 million residents, the District's service area includes 34 cities and unincorporated Orange County. Key services provided by OCCD include traditional casket ground burials, niches, rose gardens, and designated urn gardens. Upon the consolidation of the three independent cemetery districts in 1985, OCCD became the sole provider for various types of interment services. OCCD is an independent special district whose five Board of Trustees are appointed by the Board of Supervisors of Orange County.

Under the State's Health and Safety Code, public cemetery districts were first formed under the Public Cemetery District Law enacted in 1909. Government Code Section 9000 (Public Cemetery District Law) establishes the governing board, outlines election requirements and identifies the range and limits of a public cemetery district's functions. The purpose of a public cemetery district is to provide a respectful and cost-effective interment of human remains to meet the

cultural, economic, religious, and social needs of California's diverse communities. In 1926, the California Legislature approved legislation allowing counties to form cemetery districts in the State for the preservation and maintenance of abandoned cemeteries. During the 1920's many of the cemeteries throughout the state of California were neglected and in disrepair. The legislation resulted from growing public concern for the cemeteries' state. For Orange County, the legislation resulted in the formation of three independent public cemetery districts:

1. Cemetery District No. 1 (Santa Ana Cemetery and El Toro Memorial Park)
2. Cemetery District No.2 (Anaheim Cemetery)
3. Magnolia Memorial Park Cemetery District

After OC LAFCO conducted a sphere of influence review process for the three public cemetery districts in 1984, concerns were voiced by many cities regarding the sharing of the tax burden to assist in the funding of the districts since, in some cases, the boundary of the districts only included a small portion of a city's jurisdictional boundary. This led to growing concern and lack of support involving how cemeteries were funded by the public in Orange County.



DISTRICT MISSION STATEMENT:

"To manage and maintain Orange County's public cemeteries in a manner that preserves their beauty, dignity, historical, and cultural values, and offers affordable interment service for county residents."

In response to the concerns raised by the public and identified inefficiencies within the operations of the Districts, on June 6, 1984, OC LAFCO approved the consolidation of Cemetery Districts No.1 and No.2 and established a successor agency, now known as the Orange County Cemetery District (OCCD). In addition to addressing public concerns and past issues of the former districts, the consolidation was approved to improve the efficient delivery of cemetery services through the formation of a single special district governed by the Board of Trustees. By the mid-1990s, Magnolia Memorial Park had reached its capacity and was sold to a private organization. This left OCCD with three public cemeteries located in the cities of Anaheim, Lake Forest, and Santa Ana.

Today, OCCD continues to operate the same cemeteries, serving more than 3.2 million Orange County residents. In 2005, a comprehensive MSR was prepared for the District and noted that there are capacity issues at each of the locations served by OCCD. Specifically, the report noted that the Anaheim Cemetery had reached capacity, and the cemeteries located in Lake Forest and Santa Ana would also reach capacity in the next 15 to 20 years. This MSR includes a discussion of how the District is addressing the dwindling capacity and the current planning to add a fourth public cemetery to its service area to be located in the City of Anaheim. The next sections provide additional background on each cemetery location and the District's profile.

Anaheim Cemetery

The Anaheim Cemetery is generally located in the northeast portion of the City of Anaheim. Founded in 1866, the 15-acre park-like cemetery is the final resting place for over 600 war veterans, several thousand early settlers of Orange County and members of families living in and around the immediate area. This historical landmark is home to the oldest community mausoleum on the west coast (built in 1914). Of the three cemeteries within OCCD's jurisdictional boundary, Anaheim Cemetery is the oldest and smallest and now only provides cremation and infant interment options to the County's families.



El Toro Memorial Park

The El Toro Memorial Park is generally located centrally in the City of Lake Forest. The 25-acre property contains majestic landscaping dating back to 1896. The cemetery also serves as the home to the OCCD Administrative Headquarters.



Santa Ana Cemetery

The Santa Ana Cemetery is generally located in the northeast portion of the City of Santa Ana. Founded in 1870, the 29-acre property includes burial monuments and scenic greenery that are the resting places of early settlers and other interments. The monuments, lawns and majestic trees provide a beautiful setting that combines the old with the new at this historic site.



Table 2: Orange County Cemetery District Profile

| Table 2: Orange County Cemetery District Profile | |
|---|---|
| Agency Type | Independent Special District |
| Date Formed | 1926 |
| Principal Act | Public Cemetery District Law (Govt. Code §9000 et. seq) |
| Governance | Board of Trustees |
| Services Funded | Interment Services |
| Area Served | Countywide agency, encompassing approximately 800 square miles that are coterminous with the geographic boundary of the County of Orange. |
| Land Use | Residential, Commercial, Industrial, Institutional, and Open Space. |
| Last MSR Conducted | February 13, 2013 |

Growth and Population Projections

The efficient delivery of municipal services is dependent upon the deliberative planning for the existing population and expected growth within the affected area. Understanding the impacts of the existing and future levels of demands for services assist service providers with the planning, maintaining, and expanding of adequate service infrastructure.

| Table 3: OCCD Population and Death Rates | | |
|--|------------|--------------|
| Year | Population | Total Deaths |
| 2017 | 3,180,125 | 20,190 |
| 2018 | 3,186,254 | 20,475 |
| 2019 | 3,185,378 | 20,440 |
| 2020 | 3,180,491 | 25,549 |
| 2021 | 3,153,764 | 24,922 |

Source: Orange County Progress Report 2022

The OCCD service area includes approximately 3.2 million Orange County residents and is expected to increase by an additional 200,000 residents over the next 10 years. While population growth may be a factor in the impacts to the services OCCD provides, it is the projected death rates that are directly related to the future demand for services that are provided by the District. In 2021, there were a total of 24,922 recorded deaths in Orange County. Prior to the COVID-19 pandemic, OCCD would typically provide approximately 50 interment services within a single month. Today, the requests for these services have nearly doubled, and in fiscal year 2020-21, the District set record highs as it pertains to interment services, with an average of 100 interment services per month. The increase in the demand for services provided by OCCD has accelerated the already diminishing capacity at all cemetery locations noted in the District's 2005 MSR. The current capacity and adequacy of OCCD's facilities and services and future opportunities are discussed in the next section of this MSR.

Capacity and Adequacy of Public Facilities and Services

The capacity to serve the public and adequacy of services is a critical component to providing public services efficiently. For OCCD, this involves maintaining and acquiring adequate facilities in order to provide final resting places for Orange County residents and their loved ones. However, the principal act (Government Code Section 9000 - Public Cemetery District Law 1921) under which public cemeteries are established limits the services provided to minimize the competition between public and private cemeteries. For example, State law prohibits public cemeteries from operating mortuaries and crematoriums, constructing mausoleums, or selling caskets, markers, or benches. Rather, a publicly operated cemetery district, such as OCCD, may only provide interment services. The limiting of these services allows the District to operate cemetery facilities and provide products and services in the most cost effective and efficient manner to Orange County residents.

CAPACITY

The capacity of cemetery space is a critical component in how services are adequately provided by OCCD. In the agency's last comprehensive MSR, prepared in 2005, it was noted that the available burial space would only provide for another 20 years and that the District would be facing challenges of availability beyond 2025. Based on current trending data, available casket interment spaces in all OCCD cemeteries would completely run out in fiscal year 2027-2028. The District's average utilization of interment spaces ranges between 850-950 spaces per year. OCCD offers a wide array of services to the public, which includes casket spaces (traditional inground burials), niches, rose gardens, and designated urn gardens and cremation spaces. The following table represents the current interment capacity for each cemetery location.

| Table 4: Interment Capacity (as of February 2022) | | | | |
|---|---------------|-------------------------------|------------|---------------|
| Cemetery | Casket Spaces | Urn Garden & Cremation Spaces | Niches | Infant Spaces |
| Anaheim | 0 | 255 | 163 | 10 |
| El Toro | 2,377 | 745 | 473 | 575 |
| Santa Ana | 0 | 90 | 322 | 234 |
| Remaining Inventory | 2,377 | 1,090 | 958 | 819 |
| Source: Orange County Cemetery District 2022 | | | | |

Over the past two years, the average of interment spaces and services being utilized has increased significantly. In large part, the District attributes this to the COVID-19 pandemic. Nonetheless, the availability of interment options in each of the three cemeteries has been dramatically reduced. As noted in the 2005 OCCD MSR, casket spaces within the Anaheim and Santa Ana Cemeteries were completely depleted in 2010 and 2020, respectively. However, both cemetery locations have the capacity to accept loved ones for niches, infant, urn, and cremation spaces.

The table indicates that El Toro Memorial Park is the only cemetery that has available casket spaces for residents. The Memorial Park also has the capacity to utilize its other interment spaces, such as the niches, infant, urn, and cremation spaces. At its current utilization trend, the Park is projected to be completely depleted of casket spaces by 2027-2028.

When necessary, all cemetery locations have the capacity to add niches and urn gardens and cremation spaces once the need arises. These cremation-based options are projected to last for another 30 to 40 years. Although not referenced within the table, another type of space available for residents to utilize is the rose gardens which are located in each of the cemetery locations. Additionally, OCCD is currently planning for the development of an additional cemetery to serve the public. OCCD is working collaboratively with the County of Orange in this effort discussed in a later section of this MSR.

PRODUCTS

For customers of the District who chose inground casket burials, the District requires concrete or polypropylene vaults to protect and provide stability of the grave. These vaults are offered by OCCD, and the prices offered are generally more affordable than through an outside vendor. The customers are not restricted to purchase from OCCD and have the option to purchase from private vendors. The option for casket burials is only offered at El Toro Memorial Park. In addition to the vaults, customers have an option to purchase above-ground and in-ground flower vases for use. The District provides the service of installing the vases. Lastly, urns that are used to hold cremated ashes for loved ones can be purchased from the District if an urn brought from home does not fit for placement into the niches. A basic metal urn sized to fit the niches can be provided for the families. Each cemetery location has designated areas that have developed cremation spaces sized for the placement of two urn vaults. The flower vases and urns are provided at all cemetery locations.



Burial Vaults



Flower Vase



Urn

SERVICES

There are various types of interment services provided by OCCD. Customers are charged an interment service fee for inground casket and urn burial services each time a space is opened and used for burial. Furthermore, cemetery staff provide a dignified service, which includes a graveside service with a canopy and chairs. Another service provided by the District are niches, these structures are above-ground burial spaces to place urns that hold cremated remains. The niches are typically housed in the form of a columbarium, above-ground vault, or niche wall. Each cemetery location has designated areas for the purpose of direct placement of cremains in the soil of the garden. Once it is placed in the ground, it is not retrievable. A designated memorial plaque is placed at the rose garden to allow families to memorialize their loved ones.



Canopy



Niches



Urn Garden & Cremation Spaces

FUTURE CAPACITY

As noted within this report, one of the key challenges for OCCD is land availability, and the District has for some time identified land acquisition as a key and necessary goal in order to continue to carry out its mission and key services to county residents. The increase in the demand for services has led to reduced interment capacity within all three cemeteries, and for more than two decades, the District staff has been tasked by the Board of Trustees to seek out potential development opportunities for a fourth public cemetery location.

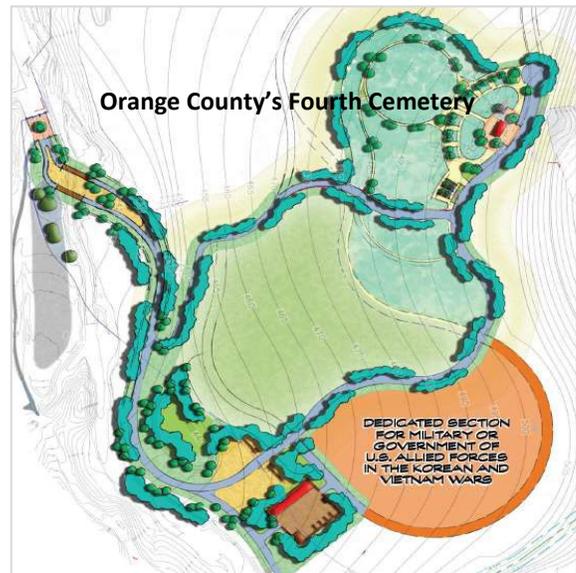
While OCCD explored multiple locations for the development of a new cemetery, in 2014, an opportunity of approximately 2,500 acres of permanent open space land donated by the Irvine Company to the County of Orange was identified as the most feasible site. The area is located within the city limits of Anaheim, along Santa Ana Canyon and Gypsum Canyon Roads, and in 2019, was deeded by the County to OCCD for the development of Orange County's fourth public cemetery. In order to maintain ownership of the land, the deed contains the following key covenants the District must:

- Operational (business) plan for the new cemetery shall be approved by the Orange County Board of Supervisors prior to any such use of the property.
- Use of cemetery must be active within 10 years from the transfer of the property.
- At least half of the developable acreage shall be provided or reserved for the development and operation of a State Veterans Cemetery.

In part to the development process, OCCD will survey the portion of the developable land that will operate as a State Veterans Cemetery and, in accordance with the above covenants, deed the appropriate acreage to the State of California. OCCD will be solely responsible for the maintenance and operations of the County public cemetery, and the State will assume the fiscal and operations responsibilities and functions associated with the veterans cemetery. In order to maintain the timeline of the covenants, the District staff participates in ongoing collaborative discussions with the County and key stakeholders for the planning stages of the cemetery development. As part of the process, a business plan was prepared for the County of Orange Board of Supervisors. The Master Plan and New Cemetery Development Business Plan (Business Plan) indicates that as part of the new cemetery's first buildout phase, there will be approximately 11,485 casket spaces, 1,200 cremation spaces, 1,050 niches, and rose gardens for the direct placement of cremains. In addition to the spaces mentioned, the District will allocate acreage for two dedicated sections for Orange County residents who were either First Responders (Police & Fire) or for those who served in the military or government of U.S. allied forces in the Korean and Vietnam Wars.



For the District, there are two phases of the cemetery build-out (Phase 1A & Phase 1B). The commencement of Phase 1a will begin with demolition, grading, installation of utility infrastructure, bridges, and the construction of the entry access to the cemetery. Phase 1b will complete the cemetery’s first phase, and this will include acres of manicured lawns for in-ground caskets, cremation space, niche garden, rose garden, parking, and circulation roads for access through the property. The rendering to the left depicts the cemetery’s first phase of build-out.



According to OCCD’s Business Plan, the development costs for the new cemetery are projected at \$40,142,080 with a 20 percent contingency and a three percent escalation plan to account for inflation or rising material costs. The District has accounted for all the costs involved for both phases and will fund the development of the cemetery through the funds shown on the table below.

| Table 5: Orange County’s Fourth Cemetery Development Costs | |
|---|---------------------|
| Cemetery Development Reserve Fund | \$16,000,000 |
| Endowment Income Fund | \$8,000,000 |
| Pre-need Fund | \$4,000,000 |
| Debt Proceeds | \$14,000,000 |
| Total Costs: | \$42,000,000 |
| Source: OCCD’s Master Plan and New Cemetery Development Business Plan | |

The Cemetery Development Reserve Fund was established by the Board of Trustees through the merging of the Capital Improvement Reserve Fund and the Cemetery Acquisition and Development Reserve Fund. This new fund, along with the other funds indicated above, will be used for the development of the Orange County's fourth public cemetery. The newly formed Cemetery Development Reserve Fund, Endowment Income and Pre-need funds will be expended over the next two years for the completion of Phases 1A and 1B. The current development reserve fund balance is slightly above \$15 million. The District is scheduled to transfer \$ 1 million to the development fund to reach its goal of \$16 million by this fiscal year.

As a component of the business plan, the District has prepared a 30-year financial projection to ensure that the operations and funding of the new cemetery is fiscally sustainable in the long term. Several factors were used to develop the projections that include salaries and benefits, services and supplies, fixed assets and equipment, as well as capital improvement projects.

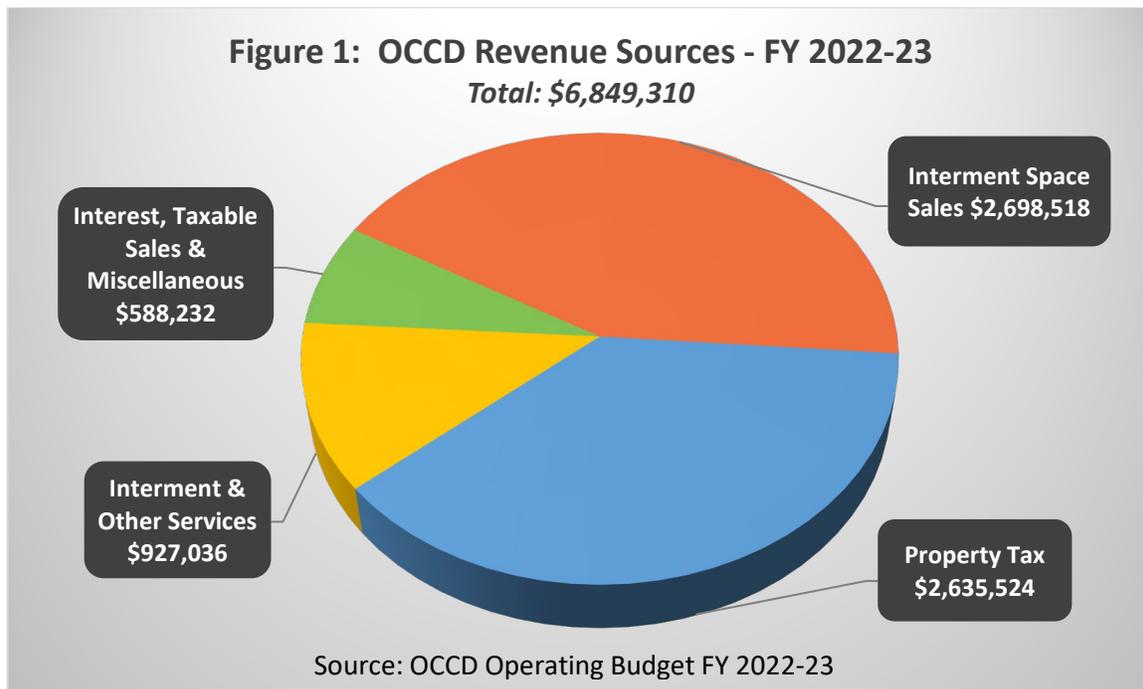
The table below provides the five-year financial projections representing the operation of all four cemetery locations.

| Table 6: OCCD 5-Year Financial Projections | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|
| | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 |
| Total Revenues | \$8,299,734 | \$8,987,400 | \$8,624,344 | \$8,886,061 | \$9,043,579 |
| Total Expenditures | \$7,298,158 | \$7,839,053 | \$8,131,042 | \$8,389,326 | \$8,827,115 |
| Total Balance | \$1,001,576 | \$1,148,347 | \$493,302 | \$496,735 | \$216,464 |
| Source: OCCD's Master Plan and New Cemetery Development Business Plan | | | | | |

As shown on the table, the total revenues continue to be above the estimated expenditures and depicts the feasibility of maintaining the operations of four public cemeteries by OCCD through FY 2029-30. Additional details of the District's financial ability to provide cemetery services are discussed in the next section of this MSR.

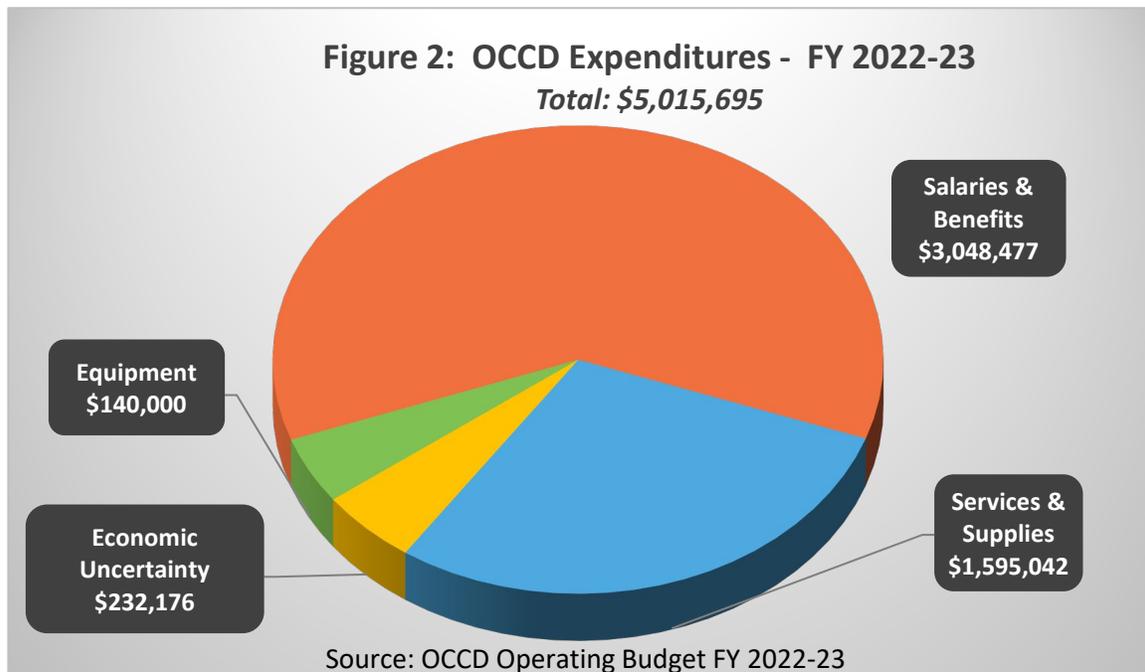
Financial Ability to Provide Cemetery Services

On June 7, 2022, OCCD adopted the agency's budget for Fiscal Year 2022-23. The approved budget totals \$6,849,310 and has been established to support the resources required by the District to efficiently provide cost-effective and quality levels of services to OCCD's customers. Figures 1 and 2 depict the District's revenue sources and the use of those sources for the 2022-23 fiscal year.



The District's key funding sources include the following:

- **Interment Space Sales** – The sales of casket spaces (traditional in ground burials), niches, rose gardens, and designated urn gardens and cremation spaces. Represents approximately 40% of the District's total budget.
- **Property Taxes** – OCCD's share of the one percent ad valorem property tax is 0.0005%. The tax share also includes revenue and former redevelopment agency revenue. Represents approximately 40% of the District's total budget.
- **Interment and Other Services** – Fees collected for burial services, such as opening and closing of burial site services. Represents approximately 12% of the District's total budget.
- **Interest, Taxable Sales, and Miscellaneous Revenue** – Interest earned from the District's investment portfolio and products sold related to interment services. Represents approximately 8% of the District's total budget.



OCCD's expenditures for fiscal year 2022-23 total \$5,015,695 and include the following key uses:

- **Salaries and Benefits** – Board and employee compensation and benefits.
- **Services and Supplies** – Maintenance of cemetery grounds and agency operational expenses (Insurance, legal expenses, and professional fees).
- **Equipment** – Vehicles (backhoes, trucks, mowers, and utility vehicles) utilized on cemetery grounds.
- **Economic Uncertainty** – Utilized to offset any unanticipated cost increases during the fiscal year.

DEBT ADMINISTRATION

According to OCCD's financial statements, the District has no outstanding debt as of June 30, 2021. Additionally, no debt obligation has been issued in the past five years. However, the District does anticipate establishing future debt in fiscal year 2022-23. OCCD anticipates obtaining a private bank loan with a 25-year repayment program to assist with the development of a new cemetery within the City of Anaheim. The loan amount is unknown at this time and is currently being assessed by the District's financial consultants.

FUND BALANCES AND RESERVES

OCCD's reserve policy has been established to assist the District's board and management with the effective development of annual budgets and maintaining of sufficient funding for operations and infrastructure. The District continually reviews its reserve policy with the most recent review completed in 2019. The reserve policy follows the best practices for industry standards and specifically sets guidelines for the appropriate level of fund balance to mitigate current and future risks that may affect the District's operational finances. The policy follows the standards of the Governmental Accounting Standards Board and best practices developed by organizations such as the Government Finance Officers Association and the California Special Districts Association.

There are three major fund balances in addition to the General Fund: Endowment Principal Fund, Endowment Income Fund, and the Pre-Need Fund. These funds are unique to public cemetery districts in the State, and the endowment funds are mandated by the California Health and Safety Code. The Health and Safety Code restricts the use of the two Endowment Funds and must meet established criteria for use of the funds. The following is a summary description of each fund balance:

- **Endowment Principal Fund** – Endowment fees are collected for each interment sale, as mandated by State law. The principal fund is restricted to the extent that only earnings, not principal, may be used for purposes that support District operations.
- **Endowment Income Fund** – The income fund may only be expended for the sole purpose of care and maintenance of the cemetery grounds, facilities, and buildings, as mandated by State law.
- **Pre-Need Fund** – The pre-need fund allows families the opportunity to plan ahead for their interment-related services. Families may pay for services, such as the opening and closing of the space, weekend service fees, vaults, liners, or vases.

Depicted in the table on below are the balances of the three funds for five fiscal year cycles. The table on the next page shows increases ranging from five percent to twelve percent for each of the funds.

| Table 7: OCCD 5-year Fund Balances | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Endowment Principal Fund | \$8,511,359 | \$8,848,118 | \$9,359,736 | \$10,269,931 | \$11,161,576 |
| Endowment Income Fund | \$7,602,576 | \$7,874,858 | \$8,445,547 | \$9,085,749 | \$9,220,115 |
| Pre-Need Fund | \$2,802,753 | \$3,133,409 | \$4,563,228 | \$5,024,283 | \$5,309,688 |
| Total | \$18,916,688 | \$19,856,385 | \$22,368,511 | \$24,379,963 | \$25,691,379 |
| Source: OCCD Operating Budget FY 2018-23 | | | | | |

Increases of approximately 20 percent to both endowment funds since 2017 are indicative of the District's effort to increase these fund balances in anticipation of the District adding a fourth public cemetery to its operations. The pre-need fund is a long-term planning option for residents and can fluctuate from year to year. However, the pre-need fund has increased more due to the related circumstances of the COVID-19 pandemic. As mentioned in an earlier section of this report, these funds anticipated to be borrowed for use of the cemetery development are expected to reach targeted goals by 2023 and aligns with the opening of the new cemetery in 2025.

Funds allocated to the General Reserve Fund may be utilized to assist with the District's capital improvement projects or compensated absences. Most notably, a majority of the reserves are allocated for the development of the new cemetery. As OCCD has recognized for many years the need for an additional cemetery to accommodate an increase in the demand for services, the District has designated each year a portion of the unallocated fund balance to the reserve fund since 2012. As a result, the reserve fund has increased by 36% over the past five years and will reach its targeted funding goals for the development of the cemetery. This fund will contribute to bringing the new cemetery into operation as planned. The table below shows the increases in the reserve fund from 2018-2023.

| Table 8: Five-Year OCCD General Reserve Fund Balances | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Total Reserves | \$11,391,051 | \$12,468,216 | \$13,589,992 | \$15,251,862 | \$18,838,618 |
| Source: OCCD Operating Budget FYs 2018-23 | | | | | |

Status of and Opportunities for Shared Facilities

The sharing of resources, which may include staffing, facilities, and programs, may result in the reduction of service costs, and potentially improve efficiencies of service delivery. Sharing of resources through the excess system and other capacities may also decrease duplicative efforts and result in a more cost-effective function of services. As the sole provider of public cemetery services in Orange County, shared opportunities for OCCD are limited.

However, the District does regularly explore potential shared opportunities involving the areas of landscaping, water infrastructure, and equipment repairs with other public agencies to increase efficiency and cost-effectiveness.

ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS

OCCD is an independent special district established in 1926 under the Public Cemetery District Law of 1909. With a service area that is coterminous with the County of Orange’s geographic boundary.

The District is governed by the Board of Trustees, and the internal operations and board-approved policies are supported and implemented by OCCD’s 26 full-time and 1 part-time employees. The District’s accountability to community service needs and its governmental structure and operational efficiencies are reviewed in the following key areas: 1) Accessibility, 2)Accountability and Transparency, and 3) Member Agency and Public Outreach.

ACCOUNTABILITY AND TRANSPARENCY

OCCD’s Board is comprised of five trustees who are appointed by the County Supervisor of the respective district to staggered four-year terms. There are no term limits for the board seats, and Trustees may be reappointed by the respective County Supervisor. The District’s current board members and compensation are provided in the Table below.

| Table 9: OCCD Board of Trustees | | | |
|----------------------------------|----------|-------------------------------------|---|
| Date Formed: | | March 6, 1909 | |
| Principal Act: | | Public Cemetery District Law (1909) | |
| Board Meetings: | | 1 st Tuesday, 10:00 a.m. | |
| Board of Trustees | District | Term Expiration | Compensation |
| Maribel Marroquin-Waldram | 1 | 2024 | \$100 per meeting (up to four meetings per calendar month). Benefits available: The Board of Trustees do not receive benefits. |
| Kelly Rivers, Chair | 2 | 2026 | |
| Vladimir Anderson | 3 | 2026 | |
| Cynthia Ward, Vice Chair | 4 | 2026 | |
| Noel Hatch | 5 | 2024 | |

OCCD has been acknowledged for its commitment to transparency by the Special District Leadership Foundation (SDLF). SDLF is an independent, non-profit organization formed to promote good governance and best practices among California’s special districts. OCCD continues to provide information on the District’s website to assist the public and other interested parties in understanding the District’s resources and how it operates. In October 2018, the District was awarded the Platinum District of Distinction as SDLF’s highest level of recognition for a district. This was due to the District’s completion of all SDLF programs, demonstrating a comprehensive approach to excellence in district management and governance.

This included the full Board of Trustees and General Manager's completion of the Special Districts' Governance Program, Transparency Certificate of Excellence, Certified Special District Manager Program, and the District of Distinction.

The following key documents are available on the District's website:

- Organizational Chart
- Board and Staff Compensation
- Audited Financial Statements (FYs 2016-20)
- Policies: Board and Personnel Manuals, Reimbursement and Compensation Policy and, Reserves and Fund Balance Policy

In addition to the SDLF certificates, the District received the Government Finance Officers Association's Distinguished Budget Presentation Award for each fiscal year beginning with its Fiscal Year 2018-19 Budget. Public agencies that have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America are given this honor. The District also received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for each fiscal year beginning with its Fiscal Year 2017-18 Annual Comprehensive Financial Report. This program recognizes individual governments that succeed in going beyond the minimum requirements of generally accepted accounting principles (GAAP) to prepare annual comprehensive financial reports.

Public Outreach

In addition to the District's standard operations, the District holds community programs and events that are free to the public and honors fallen or celebrated loved ones. Some of these programs include Memorial Day, Day of the Dead (Día De Los Muertos), Veterans Day, Angel of Hope Candlelight Vigil, and Wreaths Across America. One of the most popular programs held by the District is Día De Los Muertos. Since 2016, this annual event has been held at the Anaheim Cemetery since and usually attracts between 500-600 attendees. With attendance increasing every year, the event is held during evening hours with a program that includes a brief service for loved ones, entertainment by Folkloric dancers, a live band, and free arts and crafts for the youth.



MSR Statement of Determinations

In accordance with Government Code Section 56430, the following MSR Statement of Determinations as shown in Exhibit 1A has been prepared for OCCD.

EXHIBIT 1A: MSR STATEMENT OF DETERMINATIONS for the Orange County Cemetery District

DETERMINATION 1: GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA.

OCCD currently provides interment services to more than 3.3 million Orange County residents. Over the next ten years, the population within the District's service area is expected to experience a modest increase of six percent and by 2040, OCCD's service boundary is projected to include a population of 3.5 million residents. Most of the population growth is expected to occur in the Cities of Laguna Niguel, Stanton, and the County unincorporated areas. The population projections for this MSR are based on data provided by the Center for Demographic Research (CDR) at California State University Fullerton (CSUF).

DETERMINATION 2: THE LOCATION AND CHARACTERISTICS OF ANY DISADVANTAGED UNINCORPORATED COMMUNITIES WITHIN OR CONTIGUOUS TO THE AFFECTED SPHERE OF INFLUENCE.

There are seven disadvantaged unincorporated communities (DUCs) located within the service boundary of OCCD. These DUCs are adjacent to and located within the spheres of influence of the cities of Anaheim, Stanton, and Westminster and include residential, commercial, and recreational land uses.

DETERMINATION 3: PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES, ADEQUACY OF PUBLIC SERVICES, AND INFRASTRUCTURE NEEDS OR DEFICIENCIES INCLUDING NEEDS OR DEFICIENCIES RELATED TO SEWERS, MUNICIPAL AND INDUSTRIAL WATER, AND STRUCTURAL FIRE PROTECTION IN ANY DISADVANTAGED, UNINCORPORATED COMMUNITIES WITHIN OR CONTIGUOUS TO THE AFFECTED SPHERE OF INFLUENCE.

OCCD maintains and operates three cemeteries located in the Cities of Anaheim, Lake Forest and Santa Ana. The service capacity of El Toro Memorial Park, located in the City of Lake Forest, provides all types of interments, including casket in-ground burials. However, the remaining cemeteries' service capacity is limited to interment services that only includes niches, infant, urn and cremation spaces. As all three cemeteries operated by OCCD are nearing available capacity for their respective services, the District is currently developing a fourth cemetery located in the Gypsum Canyon area within the City of Anaheim. The addition of a fourth cemetery will address the District's foreseen issues involving adequate infrastructure and provide additional capacity of public facilities to facilitate the delivery of interment services over the next fifty and beyond years.

**EXHIBIT 1A: MSR STATEMENT OF DETERMINATIONS
for the Orange County Cemetery District**

DETERMINATION 4: FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES.

In June 2022, OCCD adopted the fiscal year 2022-2023 budget of \$6,849,310. The District's budget reflects the required resources to provide adequate public cemetery services to the residents of Orange County. Approximately 40% of the (\$2,698,518) District's total revenues are attributed to interment space sales. The other 40% is funded through a portion of the ad valorem property tax and the remaining 20% of the revenues are from other general cemetery services that OCCD provides. In order to ensure the development and operation of its newest cemetery, the District prepared a 30-year financial projection. The projection accounted for salaries and benefits, services and supplies, fixed assets and equipment, as well as capital improvement projects. In its projections, the District has demonstrated its financial ability to provide maintenance and interment services to all cemetery locations.

DETERMINATION 5: STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES.

As the sole provider of public cemetery services in Orange County, shared opportunities for OCCD are limited. However, the District is committed to regularly exploring potential shared opportunities involving the areas of landscaping, water infrastructure, and equipment repairs with other public agencies to increase efficiency and cost-savings, if applicable.

DETERMINATION 6: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES.

OCCD is an independent special district that provides countywide public cemetery services. The District's service area is geographically divided into five districts that is governed by a five-member Board of Trustees. The Trustees are appointed to a four-year term by the respective County Supervisor of the trustee's District and there are no term limits. The District is accountable to the service needs of its community through board-approved policies that support the efficient and transparent operations of the agency. The Board of Trustees conducts meetings once a month and maintains an agency website that contains a wide range of information on the District's programs, services, and financial affairs. The meetings are open to the public and are conducted in accordance with the provisions of the Ralph M. Brown Act.

DETERMINATION 7: ANY OTHER MATTER RELATED TO EFFECTIVE OR EFFICIENT SERVICE DELIVERY, AS REQUIRED BY COMMISSION POLICY.

No other matters were identified during the conducting of the District's MSR .

Sphere of Influence Review

The sphere of influence (SOI) for OCCD was established by the Commission in 1977. In accordance with Government Code Section 56425, the following SOI Statement of Determinations as shown in Exhibit 2A has been prepared for OCCD in part to this MSR. Additionally, the SOI map for OCCD is shown in Exhibit 2B.

EXHIBIT 2A: SOI STATEMENT OF DETERMINATIONS for the Orange County Cemetery District

DETERMINATION 1: THE PRESENT AND PLANNED LAND USES IN THE AREA, INCLUDING AGRICULTURAL AND OPEN-SPACE LANDS.

OCCD's SOI boundary is coterminous with the County of Orange's jurisdictional boundary and includes the 34 cities located within the County. Land use throughout the District's SOI and service area is governed by the County and respective cities and includes residential, commercial, industrial, public, park and recreation, and agricultural and open space lands. OCCD addresses the present and future needs of the population served through the adoption and implementation of a Capital Improvement Program, Master Plan, New Cemetery Development Business Plan, and other planning efforts.

DETERMINATION 2: THE PRESENT AND PROBABLE NEED FOR PUBLIC FACILITIES AND SERVICES IN THE AREA.

All three public cemeteries located in the Cities of Anaheim, Lake Forest and Santa Ana currently provide interment services for customers throughout Orange County. The services provided at the cemeteries in Anaheim and Santa Ana are limited to niches, infant, urn and cremation spaces. The cemetery located in the City of Lake Forest provides all types of interments including in-ground casket burials. Due to the decrease in capacity at the current cemetery locations, OCCD, in partnership with the County, is planning the addition of a fourth cemetery by 2025. Adding an additional cemetery will increase the capacity of interment services to adequately serve Orange County residents over the following 50 to 100 years following the opening of the new cemetery.

DETERMINATION 3: THE PRESENT CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES THAT THE AGENCY PROVIDES OR IS AUTHORIZED TO PROVIDE.

The three public cemeteries operated by OCCD are at or near capacity and the development of an additional cemetery in the City of Anaheim will support the adequate and efficient delivery of interment services by OCCD to residents of Orange County.

DETERMINATION 4: THE EXISTENCE OF ANY SOCIAL OR ECONOMIC COMMUNITIES OF INTEREST IN THE AREA, IF THE COMMISSION DETERMINES THAT THEY ARE RELEVANT TO THE AGENCY.

There is a community of interest countywide for ensuring that public cemetery resources are reliable and available concurrent with needs.

EXHIBIT 2A: SOI STATEMENT OF DETERMINATIONS
for the Orange County Cemetery District

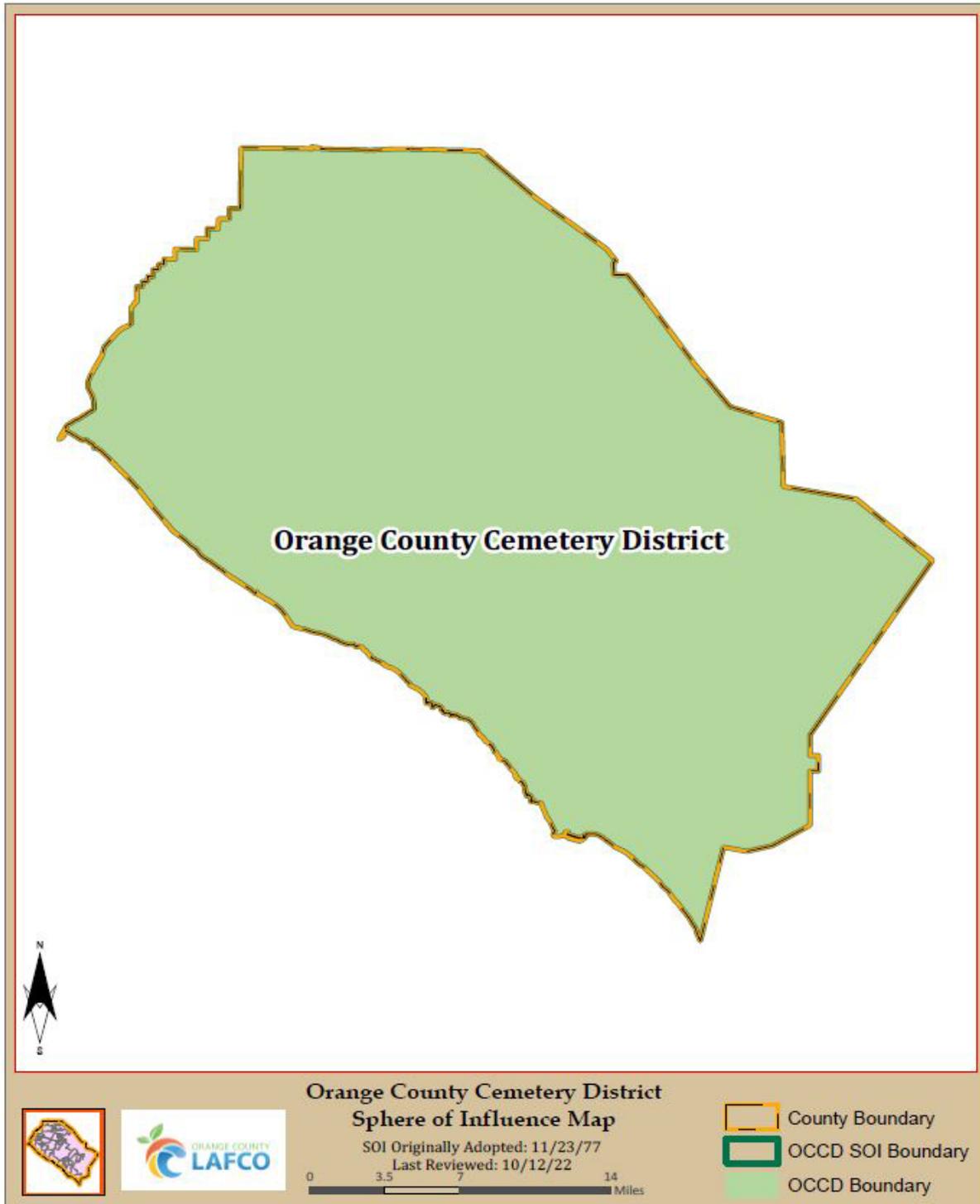
DETERMINATION 5: IF A CITY OR SPECIAL DISTRICT PROVIDES PUBLIC FACILITIES OR SERVICES RELATED TO SEWERS, MUNICIPAL AND INDUSTRIAL WATER, OR STRUCTURAL FIRE PROTECTION, THE PRESENT AND PROBABLE NEED FOR THOSE FACILITIES AND SERVICES OF ANY DISADVANTAGED UNINCORPORATED COMMUNITIES WITHIN THE EXISTING SPHERE OF INFLUENCE.

There are a total of seven disadvantaged unincorporated communities (DUCs) identified within the boundary of OCCD during this review. As the District does not provide public facilities or services related to sewers, municipal and industrial water, or structural fire protection services to the DUC areas, no determinations were made for this area. However, the services provided by OCCD to County residents are equally available and accessible to residents of the seven DUCs located within the District's SOI.

RECOMMENDED ACTION

Staff recommends the Commission adopt the MSR Statement of Determinations and SOI Statement of Determinations for Orange County Cemetery District and reaffirm the District's SOI.

EXHIBIT 2B



CHAPTER THREE – “WHAT WE LEARNED”

During the conducting of the MSR for Orange County Cemetery District there were notable areas discovered:

- Over the past two years, the average utilization of interment spaces has increased significantly due to the COVID-19 pandemic. Prior to the pandemic, OCCD would typically provide approximately 50 interment services within a single month. Over the past two years, the District has experienced the processing of approximately 100 interment services per month. A conclusion may be drawn here that the capacity of interment services provided by OCCD may be impacted by future pandemics or otherwise public health emergencies that require these services.
- In 2010 and 2020, two of the District's cemeteries, Anaheim and Santa Ana's casket space capacity were completely depleted. The two cemeteries do, however, have the capacity to provide services involving niches, infant, urn, and cremation spaces.
- Based on data provided by OCCD, it is expected that available casket interment spaces in all OCCD cemeteries will be completely depleted by fiscal year 2027-2028.
- In 2019, the County of Orange deeded land to OCCD for the sole purpose of the development of OC's fourth public cemetery expected to be open to the public by 2025. Since then, the District has made significant progress involving the cemetery development through the preparation of a Master Plan and New Cemetery Development Plan that indicates it's the financial ability of the District to adequately fund and operation a total of four public cemeteries.

WORKS REFERENCED

California State University, Fullerton Center for Demographics Research. (February 2022). 2022 Orange County Progress Report.

Orange County Cemetery District. Annual Adopted Budget FYs 2018-23.

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Orange County Cemetery District. Retrieved April-May 2022 online from www.occemeterydistrict.com.

Orange County Cemetery District. (2022) Master Plan and New Cemetery Development Business Plan

Orange County Local Agency Formation Commission. (2005) Municipal Service & Sphere of Influence Review Report for the Orange County Cemetery District (MSR 05-49 & SOI 05-50).

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Orange County LAFCO. MSR Survey 2021.

Special District Leadership Foundation. Retrieved June 2022 online from <https://www.sdlf.org/about/about-sdlf>.



2677 North Main Street, Suite 1050
Santa Ana, CA 92705

OCLAFCO.ORG

MSR 21-11

**RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION
OF ORANGE COUNTY, CALIFORNIA
MAKING DETERMINATIONS AND APPROVING THE
MUNICIPAL SERVICE REVIEW FOR THE
ORANGE COUNTY CEMETERY DISTRICT**

October 12, 2022

On motion of Commissioner _____, duly seconded and carried, the following resolution was adopted:

WHEREAS, California Government Code Section 56430 requires that in order to prepare and to update Spheres of Influence, the Commission shall conduct Municipal Service Reviews (MSRs) prior to or in conjunction with action to update or adopt a sphere of influence; and

WHEREAS, the Local Agency Formation Commission of Orange County (OC LAFCO) has completed three MSR cycles, and has prepared a Municipal Service Review for the Orange County Cemetery District to address the seven MSR determinations; and

WHEREAS, the 2022 MSR identified in this Resolution (MSR 21-11) contains a statement of determinations as required by California Government Code Section 56430 for the Orange County Cemetery District; and

WHEREAS, copies of the 2022 MSR and Statement of Determinations in this resolution are available for public review in the OC LAFCO offices and on the OC LAFCO website; and

WHEREAS, the Executive Officer, pursuant to Government Code Section 56427, set October 12, 2022 as the hearing date on the 2022 MSR and Statement of Determinations and gave the required notice of public hearing; and

WHEREAS, the Executive Officer, pursuant to Government Code Section 56430, has prepared a report, including her recommendations thereon, and has provided a copy of this report to each affected agency entitled to a copy; and

WHEREAS, the report consists of the adoption of the MSR Statement of Determinations for the Orange County Cemetery District; and

WHEREAS, this Commission called for and held a public hearing on the 2022 MSR on October 12, 2022, and at the hearing this Commission received all written comments submitted with respect to this MSR and the report of the Executive Officer; and

WHEREAS, pursuant to the California Environmental Quality Act, the 2022 MSR for the Orange County Cemetery District was determined to be exempt from CEQA under State CEQA Guidelines §15262, Feasibility and Planning Studies.

NOW, THEREFORE, the Local Agency Formation Commission of Orange County DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. Compliance with the California Environmental Quality Act.

- a) The “Municipal Service Review for the Orange County Cemetery District (MSR 21-11)” together with the written Statement of Determinations are determined by the Commission to be exempt from the California Environmental Quality Act (CEQA) under State CEQA Guidelines §15262, Feasibility and Planning Studies.
- b) The Commission directs the Executive Officer to file a Notice of Exemption, shown as “Exhibit 1,” with the Orange County Clerk-Recorder within five working days of adopting of this Resolution.

Section 2. OC LAFCO Findings and Determinations.

- a) This review is assigned the following distinctive short-form designation: “Municipal Service Review for the Orange County Cemetery District (MSR 21-11).”
- b) The Executive Officer’s staff report and recommendation for the approval of the MSR for the Orange County Cemetery District, dated October 12, 2022, are hereby approved.
- c) The Commission has adopted the accompanying Statement of Determinations for the Orange County Cemetery District, shown as “Exhibit 1A.”

Section 3. Mail Copy of Resolution.

The Executive Officer is hereby authorized and directed to mail copies of this resolution as provided in Section 56882 of the Government Code.

EXHIBIT: 1

NOTICE OF EXEMPTION

| | |
|---|--|
| <p>TO:</p> <p><input type="checkbox"/> Office of Planning and Research P. O. Box 3044, Room 113 Sacramento, CA 95812-3044</p> | <p>FROM: Local Agency Formation Commission of Orange County (Lead Agency)</p> <p>(Public Agency)</p> |
| <p><input checked="" type="checkbox"/> Clerk of the Board of Supervisors or County Clerk County of: Orange Address: 601 N. Ross Street Santa Ana, CA 92701</p> | <p>Address 2677 North Main Street Suite 1050 Santa Ana, CA 92705</p> |

| | |
|---|---|
| <p>1. Project Title:</p> | <p>“Municipal Service Review for the Orange County Cemetery District (MSR 21-11)”</p> |
| <p>2. Project Applicant:</p> | <p>Local Agency Formation Commission of Orange County</p> |
| <p>3. Project Location – Identify street address and cross streets or attach a map showing project site (preferably a USGS 15’ or 7 1/2’ topographical map identified by quadrangle name):</p> | <p>The Municipal Service Review includes the boundary of the Orange County Cemetery District. The District’s service boundary is coterminous with the County of Orange’s jurisdictional boundary encompassing 799.8 square miles and 3.176 million residents.</p> |
| <p>4. (a) Project Location – District</p> | <p>Orange County Cemetery District</p> |
| <p>(b) Project Location – County</p> | <p>Orange</p> |
| <p>5. Description of nature, purpose, and beneficiaries of Project:</p> | <p>Conduct a review of the municipal services provided by the Orange County Cemetery District and adopt the MSR Statement of Determinations.</p> |
| <p>6. Name of Public Agency approving project:</p> | <p>Local Agency Formation Commission of Orange County</p> |
| <p>7. Name of Person or Agency undertaking the project, including any person undertaking an activity that receives financial assistance from the Public Agency as part of the activity or the person receiving a lease, permit, license, certificate, or other entitlement of use from the Public Agency as part of the activity:</p> | <p>Local Agency Formation Commission of Orange County</p> |
| <p>8. Exempt status: (check one)</p> | |

ATTACHMENT 2

| | | | |
|-----|---|--|---|
| (a) | <input type="checkbox"/> | Ministerial project. | (Pub. Res. Code § 21080(b)(1); State CEQA Guidelines § 15268) |
| (b) | <input type="checkbox"/> | Not a project. | |
| (c) | <input type="checkbox"/> | Emergency Project. | (Pub. Res. Code § 21080(b)(4); State CEQA Guidelines § 15269(b), (c)) |
| (d) | <input type="checkbox"/> | Categorical Exemption. State type and section number: | One single-family residence, or second dwelling unit in residential zone. Class 3 § 15303(a) |
| (e) | <input type="checkbox"/> | Declared Emergency. | (Pub. Res. Code § 21080(b)(3); State CEQA Guidelines § 15269(a)) |
| (f) | <input checked="" type="checkbox"/> | Statutory Exemption. State Code section number: | CEQA Guidelines §15262 (Feasibility and Planning Studies) |
| (g) | <input type="checkbox"/> | Other. Explanation: | |
| 9. | Reason why project was exempt: | | The Municipal Service Review and Statement of Determinations are exempt from CEQA under CEQA Guidelines Section 15262: Feasibility and Planning Studies. A project involving only feasibility or planning studies for possible future actions which the agency, board or commission has not approved, adopted or funded does not require the preparation of an EIR or Negative Declaration. |
| 10. | Lead Agency Contact Person: | | Gavin Centeno, Policy Analyst II |
| | Telephone: | | (714) 640-5100 |
| 11. | If filed by applicant: Attach Preliminary Exemption Assessment (Form "A") before filing. | | |
| 12. | Has a Notice of Exemption been filed by the public agency approving the project? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | | |
| 13. | Was a public hearing held by the Lead Agency to consider the exemption? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If yes, the date of the public hearing was: October 12, 2022 | | |

Signature: _____ Date: _____ Title: Executive Officer

Name:

Signed by Lead Agency Signed by Applicant

Date Received for Filing: _____

(Clerk Stamp Here)

Authority cited: Sections 21083 and 21110, Public Resources Code. Reference: Sections 21108, 21152, and 21152.1, Public Resources Code

EXHIBIT 1A: MSR STATEMENT OF DETERMINATIONS
for the Orange County Cemetery District

DETERMINATION 1: GROWTH AND POPULATION PROJECTIONS FOR THE AFFECTED AREA.

OCCD currently provides interment services to more than 3.3 million Orange County residents. Over the next ten years, the population within the District's service area is expected to experience a modest increase of six percent, and by 2040, OCCD's service boundary is projected to include a population of 3.5 million residents. Most of the population growth is expected to occur in the Cities of Laguna Niguel, Stanton, and the County unincorporated areas. The population projections for this MSR are based on data provided by the Center for Demographic Research (CDR) at California State University Fullerton (CSUF).

DETERMINATION 2: THE LOCATION AND CHARACTERISTICS OF ANY DISADVANTAGED UNINCORPORATED COMMUNITIES WITHIN OR CONTIGUOUS TO THE AFFECTED SPHERE OF INFLUENCE.

There are seven disadvantaged unincorporated communities (DUCs) located within the service boundary of OCCD. These DUCs are adjacent to and located within the spheres of influence of the cities of Anaheim, Stanton, and Westminster and include residential, commercial, and recreational land uses.

DETERMINATION 3: PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES, ADEQUACY OF PUBLIC SERVICES, AND INFRASTRUCTURE NEEDS OR DEFICIENCIES INCLUDING NEEDS OR DEFICIENCIES RELATED TO SEWERS, MUNICIPAL AND INDUSTRIAL WATER, AND STRUCTURAL FIRE PROTECTION IN ANY DISADVANTAGED, UNINCORPORATED COMMUNITIES WITHIN OR CONTIGUOUS TO THE AFFECTED SPHERE OF INFLUENCE.

OCCD maintains and operates three cemeteries located in the Cities of Anaheim, Lake Forest and Santa Ana. The service capacity of El Toro Memorial Park, located in the City of Lake Forest, provides all types of interments, including casket in-ground burials. However, the remaining cemeteries' service capacity is limited to interment services that include niches, infant, urn and cremation spaces. As all three cemeteries operated by OCCD are nearing available capacity for their respective services, the District is currently developing a fourth cemetery located in the Gypsum Canyon area within the City of Anaheim. The addition of a fourth cemetery will address the District's foreseen issues involving adequate infrastructure and provide additional capacity of public facilities to facilitate the delivery of interment services over the next fifty and beyond years.

DETERMINATION 4: FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES.

In June 2022, OCCD adopted the fiscal year 2022-2023 budget of \$6,849,310. The District's budget reflects the required resources to provide adequate public cemetery services to the residents of Orange County. Approximately 40% of the (\$2,698,518) District's total revenues are attributed to interment space sales. The other 40% is funded through a portion of the ad valorem property tax and the remaining 20% of the revenues are from other general cemetery services that OCCD provides. In order to ensure the development and operation of its newest cemetery, the District prepared a 30-year financial projection. The projection accounted for salaries and benefits, services and supplies, fixed assets and equipment, as well as capital improvement projects. In its projections, the District has demonstrated its financial ability to provide maintenance and interment services to all cemetery locations.

**EXHIBIT 1A: MSR STATEMENT OF DETERMINATIONS
for the Orange County Cemetery District**

DETERMINATION 5: STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES.

As the sole provider of public cemetery services in Orange County, shared opportunities for OCCD are limited. However, the District is committed to regularly exploring potential shared opportunities involving the areas of landscaping, water infrastructure, and equipment repairs with other public agencies to increase efficiency and cost-savings, if applicable.

DETERMINATION 6: ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES.

OCCD is an independent special district that provides countywide public cemetery services. The District's service area is geographically divided into five districts that are governed by a five-member Board of Trustees. The Trustees are appointed to a four-year term by the respective County Supervisor of the trustee's District and there are no term limits. The District is accountable to the service needs of its community through board-approved policies that support the efficient and transparent operations of the agency. The Board of Trustees conducts meetings once a month and maintains an agency website that contains a wide range of information on the District's programs, services, and financial affairs. The meetings are open to the public and are conducted in accordance with the provisions of the Ralph M. Brown Act.

DETERMINATION 7: ANY OTHER MATTER RELATED TO EFFECTIVE OR EFFICIENT SERVICE DELIVERY, AS REQUIRED BY COMMISSION POLICY.

No other matters were identified during the conducting of the District's MSR.

SOI 21-12

**RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION OF
ORANGE COUNTY, CALIFORNIA
MAKING DETERMINATIONS AND REAFFIRMING THE
SPHERES OF INFLUENCE FOR THE
ORANGE COUNTY CEMETERY DISTRICT
OCTOBER 12, 2022**

On motion of Commissioner _____, duly seconded and carried, the following resolution was adopted:

WHEREAS, California Government Code Section 56425 requires that a Local Agency Formation Commission (LAFCO) adopt Spheres of Influence (SOI) for all agencies in its jurisdiction and to review, and update as necessary, those spheres every five years; and

WHEREAS, the SOI is the primary planning tool for LAFCO and defines the probable physical boundaries and service area of a local agency as determined by LAFCO; and

WHEREAS, proceedings for adoption, update and amendment of an SOI are governed by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Section 56000 et seq. of the Government Code; and

WHEREAS, the California Government Code Section 56430 requires that in order to prepare and to update an SOI, the Commission shall conduct Municipal Service Reviews (MSR) prior to or in conjunction with action to update or adopt an SOI; and

WHEREAS, the Local Agency Formation Commission of Orange County (OC LAFCO) has previously reviewed and adopted an SOI as required by Government Code Section 56425 for the Orange County Cemetery District; and

WHEREAS, on October 12, 2022, OC LAFCO adopted a new Statement of Determinations for the SOI review conducted for the Orange County Cemetery District as part of the fourth MSR/SOI review cycle; and

WHEREAS, the information and findings contained in the SOI review for the Orange County Cemetery District identified in this Resolution are current and do not raise any significant boundary issues; and

WHEREAS, copies of the MSR and SOI report, SOI map, and Statement of Determinations for the Orange County Cemetery District identified in this Resolution have been reviewed by the

ATTACHMENT 3

Commission and are available for public review in the OC LAFCO offices and on the OC LAFCO website; and

WHEREAS, the Executive Officer, pursuant to Government Code Section 56427, set October 12, 2022 as the hearing date of the SOI review and gave the required notice of public hearing; and

WHEREAS, the Executive Officer, pursuant to Government Code Section 56425, has prepared a report, including her recommendations thereon, and has provided this report to each affected agency entitled to a copy; and

WHEREAS, the review consists of the reaffirming of the SOI for the Orange County Cemetery District; and

WHEREAS, this Commission called for and held a public hearing on the SOI review for the Orange County Cemetery District on October 12, 2022, and at the hearing this Commission received all written comments submitted with respect to the SOI review and report of the Executive Officer; and

WHEREAS, this Commission considered the factors determined by the Commission to be relevant to this review, including factors specified in Government Code Sections 56425 and 56430; and

WHEREAS, pursuant to the California Environmental Quality Act, the SOI review and reaffirming of the SOI for the Orange County Cemetery District were determined to be exempt from CEQA under State CEQA Guidelines §15262, Feasibility and Planning Studies.

NOW, THEREFORE, the Local Agency Formation Commission of Orange County DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. Compliance with the California Environmental Quality Act.

- a) The “Sphere of Influence Review for the Orange County Cemetery District (SOI 21-12)” together with the written Statement of Determinations are determined to be exempt from the California Environmental Quality Act (CEQA) under State CEQA Guidelines §15262, Feasibility and Planning Studies.
- b) The Commission directs the Executive Officer to file a Notice of Exemption, shown as “Exhibit 2,” with the Orange County Clerk-Recorder within five working days of adopting of this Resolution.

EXHIBIT: 2

NOTICE OF EXEMPTION

| | |
|---|---|
| <p>TO:</p> <p><input type="checkbox"/> Office of Planning and Research P. O. Box 3044, Room 113 Sacramento, CA 95812-3044</p> | <p>FROM: Local Agency Formation Commission of Orange County (Lead Agency) (Public Agency)</p> |
| <p><input checked="" type="checkbox"/> Clerk of the Board of Supervisors or County Clerk County of: Orange Address: 601 N. Ross Street Santa Ana, CA 92701</p> | <p>Address 2677 North Main Street Suite 1050 Santa Ana, CA 92705</p> |

| | |
|--|---|
| 1. Project Title: | “Sphere of Influence Review for the Orange County Cemetery District (SOI 21-12)” |
| 2. Project Applicant: | Local Agency Formation Commission of Orange County |
| 3. Project Location – Identify street address and cross streets or attach a map showing project site (preferably a USGS 15’ or 7 1/2’ topographical map identified by quadrangle name): | The Sphere of Influence includes the boundary of Orange County Cemetery District. The District’s service boundary is coterminous with the County of Orange’s jurisdictional boundary encompassing 799.8 square miles and 3.176 million residents. |
| 4. (a) Project Location – District | Orange County Cemetery District |
| (b) Project Location – County | Orange |
| 5. Description of nature, purpose, and beneficiaries of Project: | Conduct a review of the Orange County Cemetery District’s Sphere of Influence and adopt respective Statement of Determinations. |
| 6. Name of Public Agency approving project: | Local Agency Formation Commission of Orange County |
| 7. Name of Person or Agency undertaking the project, including any person undertaking an activity that receives financial assistance from the Public Agency as part of the activity or the person receiving a lease, permit, license, certificate, or other entitlement of use from the Public Agency as part of the activity: | Local Agency Formation Commission of Orange County |
| 8. Exempt status: (check one) | |
| <input type="checkbox"/> Ministerial project. | (Pub. Res. Code § 21080(b)(1); State CEQA Guidelines § 15268) |
| <input type="checkbox"/> Not a project. | |
| <input type="checkbox"/> Emergency Project. | (Pub. Res. Code § 21080(b)(4); State CEQA Guidelines § 15269(b), (c)) |
| <input type="checkbox"/> Categorical Exemption. State type and section number: | One single-family residence, or second dwelling unit in residential zone. Class 3 § 15303(a) |

ATTACHMENT 3

| | | |
|-------------------------------------|---|---|
| <input type="checkbox"/> | Declared Emergency. | (Pub. Res. Code § 21080(b)(3); State CEQA Guidelines § 15269(a)) |
| <input checked="" type="checkbox"/> | Statutory Exemption. State Code section number: | CEQA Guidelines §15262 (Feasibility and Planning Studies) |
| <input type="checkbox"/> | Other. Explanation: | |
| 9. | Reason why project was exempt: | The Sphere of Influence Review and Statement of Determinations are exempt from CEQA under CEQA Guidelines Section 15262: Feasibility and Planning Studies. A project involving only feasibility or planning studies for possible future actions which the agency, board or commission has not approved, adopted or funded does not require the preparation of an EIR or Negative Declaration. |
| 10. | Lead Agency Contact Person: | Gavin Centeno, Policy Analyst II |
| | Telephone: | (714) 640-5100 |
| 11. | If filed by applicant: Attach Preliminary Exemption Assessment (Form "A") before filing. | |
| 12. | Has a Notice of Exemption been filed by the public agency approving the project? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | |
| 13. | Was a public hearing held by the Lead Agency to consider the exemption? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If yes, the date of the public hearing was: October 12, 2022 | |

Signature: _____ Date: _____ Title: Executive Officer

Name:

Signed by Lead Agency Signed by Applicant

Date Received for Filing: _____

(Clerk Stamp Here)

Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

EXHIBIT 2A: SOI STATEMENT OF DETERMINATIONS
for the Orange County Cemetery District

DETERMINATION 1: THE PRESENT AND PLANNED LAND USES IN THE AREA, INCLUDING AGRICULTURAL AND OPEN-SPACE LANDS.

OCCD's SOI boundary is coterminous with the County of Orange's jurisdictional boundary and includes the 34 cities located within the County. Land use throughout the District's SOI and service area is governed by the County and respective cities and includes residential, commercial, industrial, public, park and recreation, and agricultural and open space lands. OCCD addresses the present and future needs of the population served through the adoption and implementation of a Capital Improvement Program, Master Plan, New Cemetery Development Business Plan, and other planning efforts.

DETERMINATION 2: THE PRESENT AND PROBABLE NEED FOR PUBLIC FACILITIES AND SERVICES IN THE AREA.

All three public cemeteries located in the Cities of Anaheim, Lake Forest and Santa Ana currently provide interment services for customers throughout Orange County. The services provided at the cemeteries in Anaheim and Santa Ana are limited to niches, infant, urn and cremation spaces. The cemetery located in the City of Lake Forest provides all types of interments including in-ground casket burials. Due to the decrease in capacity at the current cemetery locations, OCCD, in partnership with the County, is planning the addition of a fourth cemetery by 2025. Adding an additional cemetery will increase the capacity of interment services to adequately serve Orange County residents over the following 50 to 100 years following the opening of the new cemetery.

DETERMINATION 3: THE PRESENT CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES THAT THE AGENCY PROVIDES OR IS AUTHORIZED TO PROVIDE.

The three public cemeteries operated by OCCD are at or near capacity and the development of an additional cemetery in the City of Anaheim will support the adequate and efficient delivery of interment services by OCCD to residents of Orange County.

DETERMINATION 4: THE EXISTENCE OF ANY SOCIAL OR ECONOMIC COMMUNITIES OF INTEREST IN THE AREA, IF THE COMMISSION DETERMINES THAT THEY ARE RELEVANT TO THE AGENCY.

There is a community of interest countywide for ensuring that public cemetery resources are reliable and available concurrent with needs.

DETERMINATION 5: IF A CITY OR SPECIAL DISTRICT PROVIDES PUBLIC FACILITIES OR SERVICES RELATED TO SEWERS, MUNICIPAL AND INDUSTRIAL WATER, OR STRUCTURAL FIRE PROTECTION, THE PRESENT AND PROBABLE NEED FOR THOSE FACILITIES AND SERVICES OF ANY DISADVANTAGED UNINCORPORATED COMMUNITIES WITHIN THE EXISTING SPHERE OF INFLUENCE.

There are a total of seven disadvantaged unincorporated communities (DUC) identified within the boundary of OCCD during this review. As the District does not provide public facilities or services related to sewers, municipal and industrial water, or structural fire protection services to the DUC areas, no determinations were made for this area. However, the services provided by OCCD to County residents are equally available and accessible to residents of the seven DUCs located within the District's SOI.

EXHIBIT 2B

