



# Orange County Cemetery District Operating Budget

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*July 1, 2026 – June 30, 2027*

**BUDGET ADOPTION DATE – JUNE 2, 2026**

25751 Trabuco Road  
Lake Forest, CA 92630



*Memorial Day Program  
Santa Ana Cemetery*



*Memorial Day Program  
Anaheim Cemetery*



*Wreaths Across America Program  
El Toro Memorial Park*

**Orange County Cemetery District Operating Budget  
Fiscal Year 2026-2027**

Prepared by District Management  
[occemeterydistrict.com](http://occemeterydistrict.com)



*Orange County Cemetery District*

# **Budget Financial Reports**

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# *BUDGET SUMMARY*

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The District's Administrative staff is pleased to present to the Board of Trustees the Fiscal Year 2026-27 Proposed Budget. This budget proposes general fund revenue for 2026-27 maintenance and improvements and provides the same quality service to the residents of Orange County.

This budget serves many purposes. It is the District's annual financing and spending plan, providing a means for allocating resources to meet the needs and desires of the citizens of Orange County. The annual budget serves as a communication device, a policy document, a resource allocation tool, an accountability tool, and a management tool. The budget document grants spending authority to District staff, as well as providing the spending plan for the Orange County Cemetery District.

In 2024, the District completed a new multi-year strategic plan which includes goals and objectives which will be implemented in this proposed budget and incorporated into future budgets. Some of the key ongoing objectives include:

- Provide interment services and maintain cemetery grounds for the community's benefit
- Maintain a staffing level which provides quality service to the community and prepare for the future
- Increase the District's Financial Stability through reducing liabilities and increasing investment earnings
- Review and adjust District fees based on market changes and inflation
- Review and designate available fund balance for capital improvements or for endowment stability
- Capital Improvement Projects include beautification improvements at all three of the cemeteries along with continued planning and development efforts for a new cemetery

In the development of the attached budget documents, staff used key assumptions to compile and complete the proposed revenue and projected expenditures. A detailed list of assumptions is provided in each budget summary, which includes lot sales and service data, industry data, references to the State and County financial information, salary and benefit costs, as well as operational and capital project funding changes.

The total proposed 2026-27 General Fund Operating Expenditure Budget (which includes salaries, benefits, service, supplies, equipment and a provision for economic uncertainty) is **\$6,407,261** and it includes 29 authorized full-time positions. When compared to the 2025-26 projected expenditures for salaries, benefits, services and supplies, the proposed budget reflects an increase of **\$666,552**. This total includes cost of living adjustments in salaries & increases in some of the benefits, decreases in services & supplies and professional services and an increase in equipment purchases. This increase does account for the inclusion of the economic uncertainty provision in the amount of **\$296,727**. A detailed description of all of the changes to these accounts is explained in the General Fund Expenditure Section of this document.

### **Cemetery Operation & District Information Detail**

The cemetery and district detail present the following information:

- Description of the cemetery property and services offered
- Expenditure summary
- Staffing
- 10-year expenditures summary

### **Capital Improvement Reserve Fund**

This section provides a summary of the proposed capital improvement projects for the fiscal year, with detailed information of each project. Staff reviews a five-year capital improvement plan that is updated each year.

### **Fixed Asset Equipment Purchases**

Staff created a five-year equipment purchase plan, which is updated annually based on the replacement guidelines, maintenance costs and equipment needs.

### **Gann Appropriations Limit**

The Gann Appropriations Limit is established and adopted by resolution prior to the adoption of the District's budget. This section will provide the reader a detail on how this is determined.

**GENERAL FUND REVENUE**

The revenue accounts are broken down into three categories: property tax, operating revenue and other revenue. Overall, the 2026-27 projected total revenue of **\$8,728,673** is **\$77,286** less than the 2025-26 projected actual, due to the lack of inventory of casket spaces at both the El Toro Memorial Park and Santa Ana Cemetery for at-need sales only for the full year.

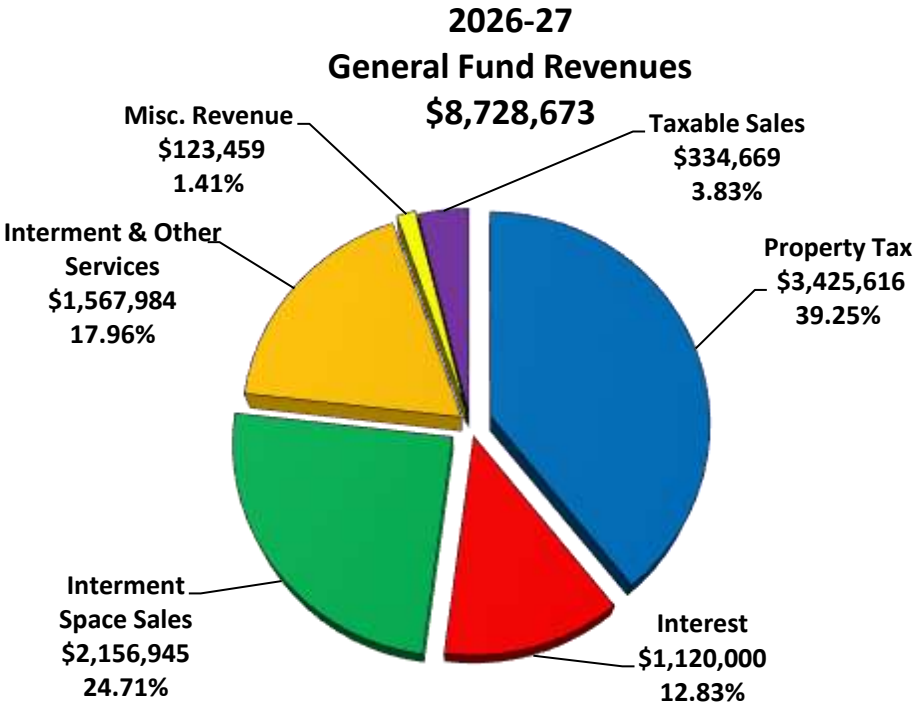
The following assumptions were used to determine the proposed revenues for 2026-27:

- Property tax revenue increase of 3.0%
- Factored an increase in the amount of Interment Space Sales at Santa Ana due to the opening of new sections that were not available until the fall of 2025
- Factored a decrease in the amount of Interment Space Sales at El Toro due to a depleting inventory
- Factored a decrease in the Interment Services revenue due to the depleting inventory at El Toro
- Factored in a slight increase in the space fee amounts (may change with board approval of fees)

*Property Tax* - Property tax includes all current and prior secured and unsecured property taxes, as well as funds received from the County for the former redevelopment agencies. There is also State Homeowners revenue of **\$11,000**. The projected total property tax revenue will be **\$3,425,616**.

*Operating Revenue - Fees for Services, Interment Space Sales & Taxable Sales* - These three revenue accounts make up the District’s operating revenue. Interment space sales and services are projected to be **\$3,724,929**. In addition, the District estimates taxable sales of liners, vaults and vases in the amount of **\$334,669**. Total projected operating revenue for 2026-27 is **\$4,059,598**.

*Other Revenue* - The remaining revenue is interest earned from the County for the General Fund and Pre-Need Fund cash and also miscellaneous revenue from cell site monthly lease payments. Staff is projecting **\$1,120,000** in interest earnings for investments in Cal TRUST, California CLASS and in the Orange County Investment Pool (OCIP). Staff is also projecting **\$123,459** in miscellaneous revenue. A detailed spreadsheet of the revenue section is included in this report.



## **GENERAL FUND EXPENDITURES**

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Operating expenditures are broken down into five sections; Salaries, Benefits, Services & Supplies, Equipment and Economic Uncertainty. The total General Fund operating expenditure budget is projected to be **\$6,407,261**. As compared to the 2025-26 projected actual expenditures for salaries, benefits, services and supplies, the proposed 2026-27 budget is projected to be **\$666,552** more. Staff reviewed all of the accounts and made adjustments based on the maintenance and operational needs. There are some increases in the salary accounts due to the approvals that the Board made in 2025-26. There are some decreases in a few operational accounts as well. A detailed breakdown of the expenditure section of the budget is included later in this report.

The following assumptions were used to determine the projected expenditures for 2026-27:

- Board approved 5% Cost of Living Adjustment (COLA) as part of the Memorandum of Understanding (MOU) with the SEIU represented employees and non-represented employees.
- OCERS employer retirement contribution rates have been adjusted for both groups, which will be 14.68% (Legacy employees) & 13.63% (PEPRA employees) – The UAAL component of 1.72% included on both was increased.
- Economic Uncertainty Account, based on 5% of total Salaries & Benefits and Service & Supplies Account is \$296,727 in 2026-27.

The following is a breakdown of some of the increases or decreases which are attributed to the proposed General Fund expenditure accounts:

- Increase in regular salaries of \$208,416 is due to the cost-of-living increases projected for this year, as well as merit increases for all employees who have not reached their top step of their range.
- Decrease of \$55,547 in overtime as compared to 2025-26 projected, which is reduced due to the potential reduction in services and weekend maintenance.
- Increase of \$52,427 in OCERS contribution expenses overall due to a small contribution rate increase along with the salary increases.
- Increase of \$14,233 in Deferred Compensation due to the Board approval of an increase in the District match amount.
- Increase of \$41,625 in Health Insurance expenses due to increases, coverage changes and the addition of one employee during opening enrollment.
- Decrease of \$118,436 in Maintenance of Buildings/Grounds, as compared to 2025-26 Projected, the elimination of private landscape/irrigation services and reduction of security coverage.
- Decrease of \$11,965 in Maintenance – New Cemetery, due to some one-time reductions from 2025-26 allocation.
- Increase of \$34,135 in the Utilities Account due to energy and water rate increases and anticipation of more usage due to lack of rain.
- Increase of \$149,866 in Equipment budget. This year's allocation will be for one mower, one gator and a work truck for the District mechanic.

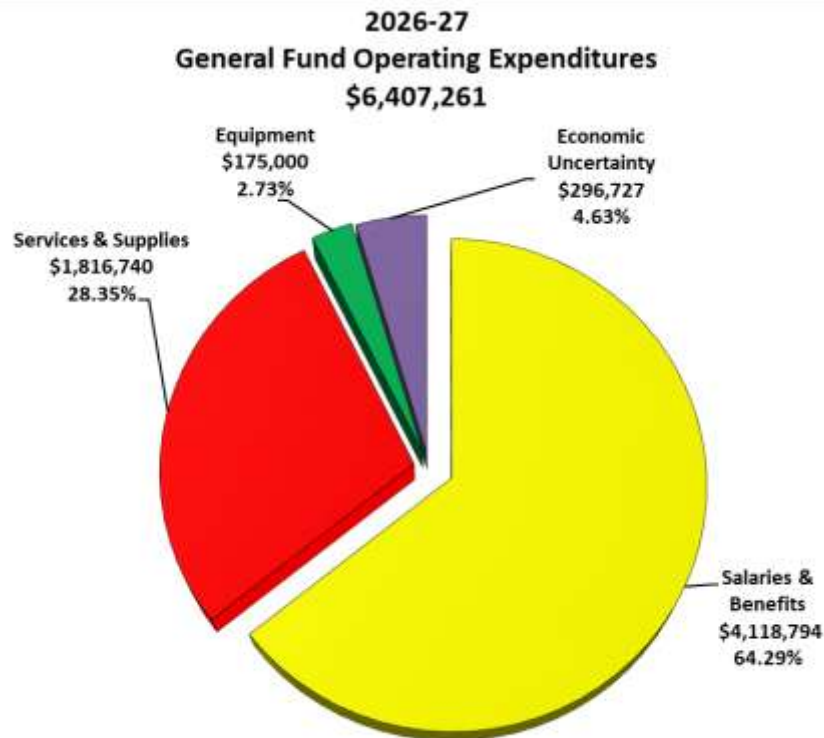
**Salaries** – The increase in salaries is due to Board approved cost-of-living adjustment of 5% as well as the step increases for all employees. The overtime budget has been decreased with less services projected so there will be less overtime for maintenance. The Salaries budget also includes allocations for Board of Trustees meeting expense pay and annual leave payouts totaling **\$2,897,233**.

A summary of the salaries and benefits individually by position as well as the District’s organizational chart are included in this report. There will be a total of 29 full-time District employees that are accounted for in the Salaries budget. The total allocated amount for Salaries is **\$2,602,821**. This is approximately **\$208,416** more than the projected 2025-26 Salaries total.

**Benefits (includes Retirement, Employee Insurance, & Medicare)** – The allocated amount for Benefits is **\$1,221,561** which is an increase of **\$125,068** based on the projected 2025-26 total benefits. The increases are attributed to increases in retirement contributions, deferred compensation and health insurance.

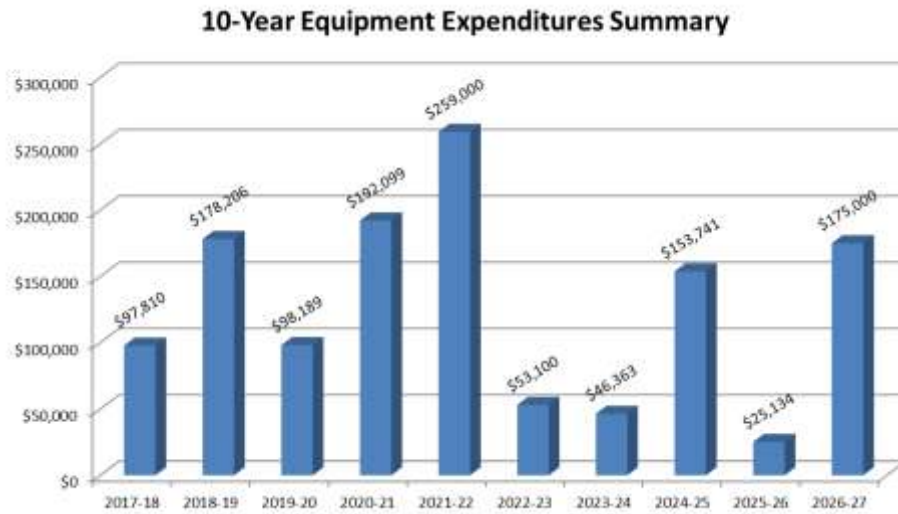
**Services & Supplies** – The overall Services & Supplies budget has decreased by **\$66,838** as compared to the 2025-26 projected actual. Some of the noted decreases are a reduction of **\$118,436** in the Maintenance – Buildings/Grounds account and **\$11,965** in New Cemetery Maintenance account. There is an increase of **\$34,135** in the Utilities fund due to rate increases. The total budget for this section is proposed to be **\$1,816,740**.

**Economic Uncertainty Fund** – This fund allows the ability to set aside funds to help offset any unanticipated cost increases during the fiscal year, rather than transferring funds from the reserve account. The Board approved Reserve Balance and Fund Designation Policy recommend’s placing an amount of 5% of the total of the Salaries & Benefits plus the Services & Supplies Budgets. Should there be a need for staff to utilize these funds, due to unknown cost increases or emergency services, the Board will need to take action to authorize the use of these funds. Funds in this account that are not used will be placed in the fund balance for next year’s budget preparation. An amount of **\$296,727** has been placed into this fund.



**Equipment Expenditures** – Each year staff reviews the equipment list to determine if any vehicles or equipment need to be replaced. Factors that determine replacement are its age, mileage and maintenance issues. Any equipment costing \$5,000 or greater are considered capital expenditures.

A review of the current equipment was made and **\$175,000** will be allocated for the purchase of a recycling mower and utility gator for the El Toro Memorial Park as well as a new truck for the District Mechanic, whose current vehicle will be given to the new Irrigation Specialist. This account varies each year based on need.



## **CAPITAL IMPROVEMENT RESERVE FUND – General Fund**

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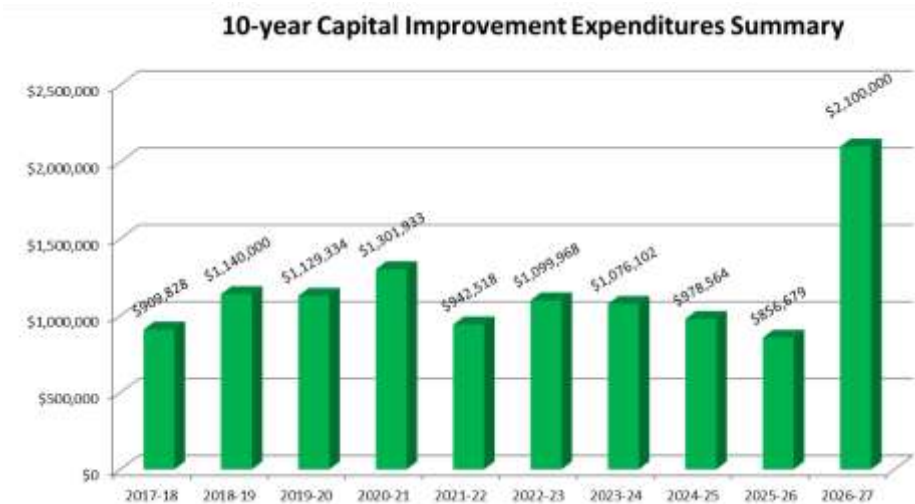
The Cemetery Development Reserve Fund will be approximately **\$14,755,000** on June 30, 2026. This provides for the funding of the fourth cemetery development, as well as for any of the capital improvement projects over the next four years (not funded by current year operating revenues), if needed. Capital improvement projects are defined as any major construction, acquisition or renovations which increase the useful life of the District’s assets or adds to the value of physical assets; any asset costing \$5,000 or greater are considered capital expenditures. To date, no debt has been issued to finance any scheduled capital improvement projects for the three existing cemeteries.

The proposed 2026-27 capital improvements which totals **\$2,100,000**, includes **\$300,000** for Cemetery Improvements and **\$1,800,000** for New Cemetery Development.

New Cemetery Development Project	\$1,800,000
Cemetery Improvements	<u>\$ 300,000</u>
Total	\$2,100,000

A more detailed description of each of the proposed improvement projects is included later in the report behind the [Capital Improvement](#) section. The proposed capital improvement expenditures are funded with current budgeted resources in FY 2026-27.

Below is a 10-year chart of the capital improvement program expenditures totaling **\$11,534,926**.



## OTHER FUNDS

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### ENDOWMENT PRINCIPAL FUND

The District collects an endowment fee for each interment right that is sold to its customers. The endowment fee is placed into the Endowment Principal Fund. Per the Health & Safety Code Section 9065 (e), the Board of Trustees shall not spend the principal of the endowment care fund. The funds are invested by financial advisors based on oversight by the General Manager and the Finance & Investment Committee. Interest earned from the Endowment Principal Fund is transferred into the Endowment Income Fund. The District has established an endowment fee for each type of interment. The Endowment Principal Fund is projected to receive approximately **\$425,000** in new principal for Fiscal Year 2026-27. This revenue amount is based on the projected full casket and cremation interment space and niche sales for all three cemeteries, based on historical sales and available inventory. Projected fund balance at June 30, 2027, will be approximately **\$12,962,054**.

### ENDOWMENT INCOME FUND

The District earns interest from both the Endowment Principal and Income Funds, which is placed directly into the Endowment Income Fund. Per the Health & Safety Code Section 9065 (e), Endowment Income Fund can be spent solely for the care of the cemeteries owned by the District. The funds are invested by financial advisors based on oversight by the General Manager and the Investment Committee. The Endowment Income Fund is projected to receive approximately **\$850,000** in interest income from both Endowment Funds for FY 2026-27. Projected fund balance at June 30, 2027, will be approximately **\$12,645,317**.

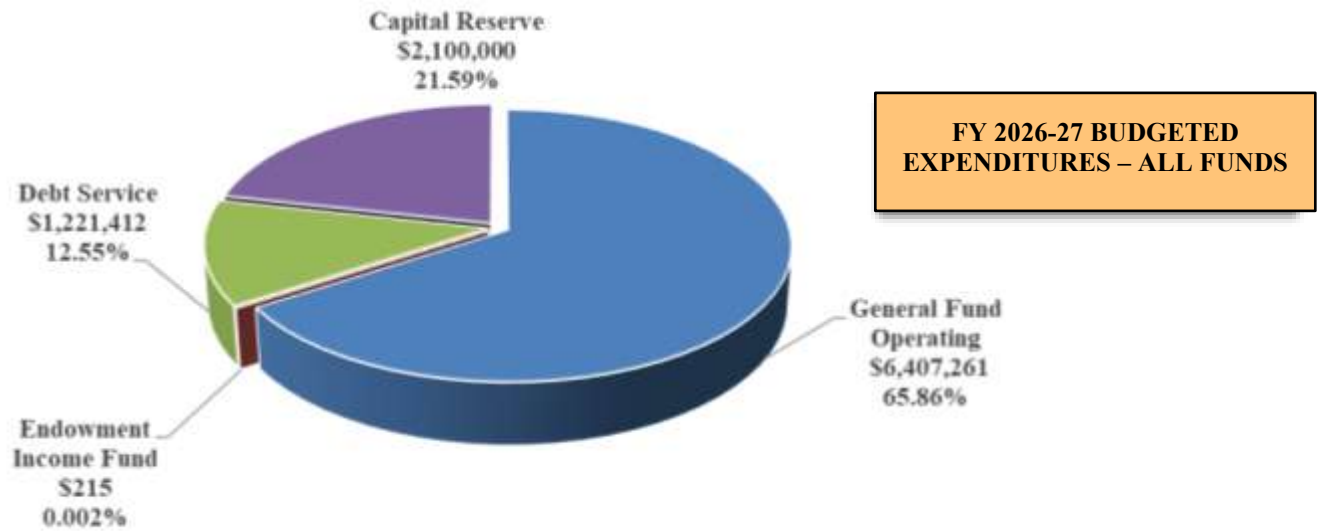
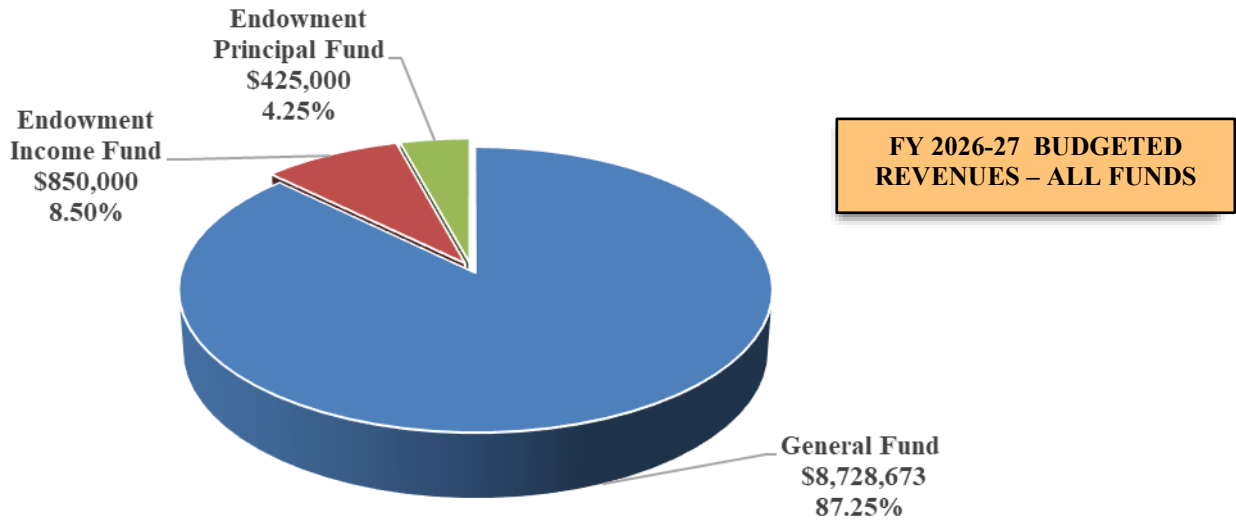


Are you comparing our current budget to previous years' operating budgets? Where did the Pre-Need Fund go?

The District offers families the opportunity to plan ahead and pre-purchase their interment-related services with the cemetery. Historically, funds collected from the families have been placed into the Pre-Need Special Revenue Fund until the future use is necessary, then transferred into the General Fund.

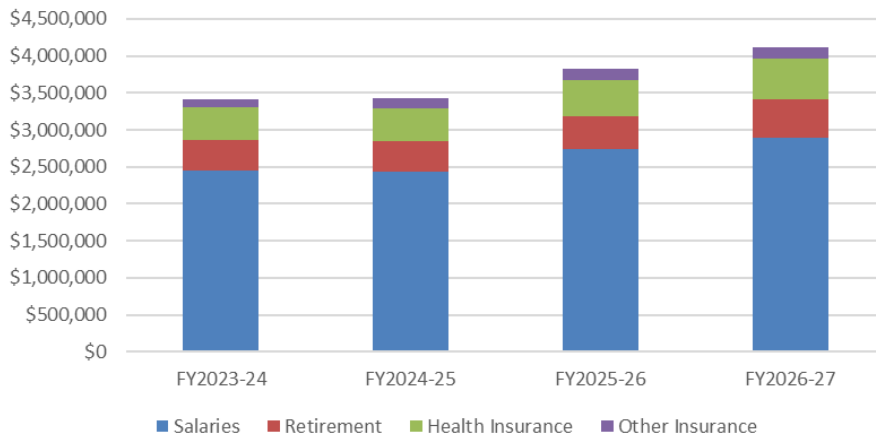
When the District implemented GASB Statement No. 84, *Fiduciary Activities* for the fiscal year ended June 30, 2021, the Pre-Need Special Revenue Fund was no longer presented. All of the existing cash, deposit and fund balance accounts were combined with the General Fund balances at June 30, 2021. Beginning with the FY 2022-23 operating budget, the Pre-Need Investment Income and Investment Administrative Expenses were included within the General Fund's budget.

**SUMMARY OF ALL FUNDS – ILLUSTRATIONS**

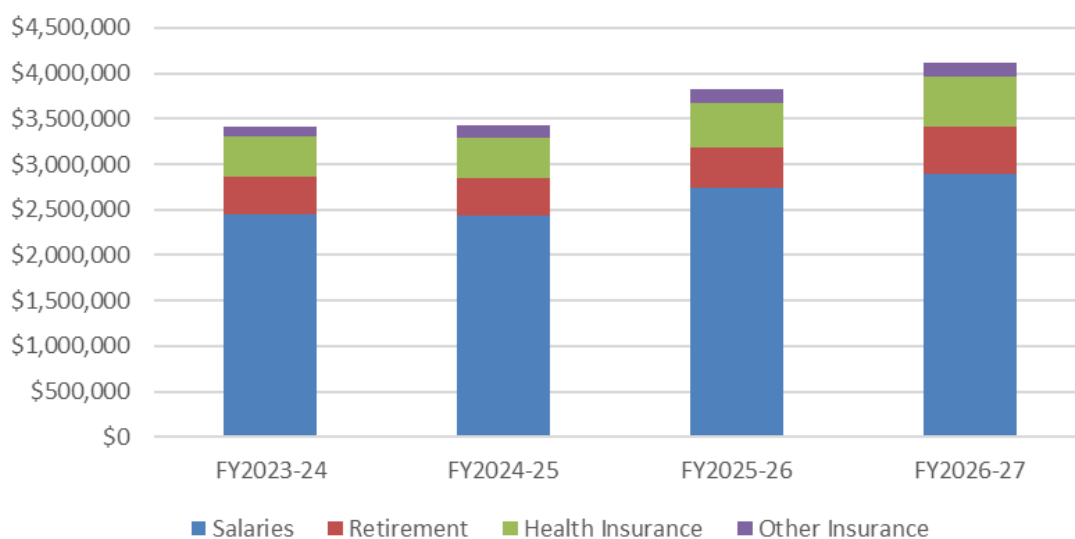


# BUDGET DETAIL SCHEDULES – GENERAL FUND

General Fund 754 Revenue		Final FY2023-24 (Audited)	Final FY2024-25 (Audited)	Budget FY2025-26	Projected FY2025-26	Budget FY2026-27
<b>Property Taxes</b>						
6210	Current secured	\$2,647,428	\$2,765,515	\$2,895,868	\$2,995,786	\$3,085,659
6220	Current unsecured	70,305	87,882	107,887	105,987	\$109,166
6230	Prior year secured	0	0	0	0	0
6240	Prior year unsecured	1,119	1,129	0	0	0
6280	Current supplemental	63,943	65,903	49,868	68,258	70,305
6300	Prior year supplemental	3,705	2,652	2,350	2,056	2,118
6540	Prior year penalties	727	674	650	586	605
6690	State Homeowner's	10,543	10,452	12,000	10,567	11,000
7120	Other - Redevelopment	<u>213,558</u>	<u>263,762</u>	<u>138,895</u>	<u>156,934</u>	<u>146,763</u>
		\$3,011,328	\$3,197,969	\$3,207,518	\$3,340,174	\$3,425,616
<b>Interest Income</b>						
6610	Investment income	\$823,707	\$875,195	\$750,000	\$826,987	\$800,000
6610	Investment income-Preneed	<u>331,617</u>	<u>383,419</u>	<u>300,000</u>	<u>324,486</u>	<u>320,000</u>
		\$1,155,324	\$1,258,614	\$1,050,000	\$1,151,473	\$1,120,000
<b>Operating Revenue</b>						
7590	Interment Space Sales	\$2,823,595	\$1,944,776	\$2,517,628	\$2,159,688	\$2,156,945
	Interment & Other Services	1,195,736	1,571,362	1,425,657	1,637,775	1,567,984
7661	Taxable sales	<u>369,338</u>	<u>411,457</u>	<u>315,000</u>	<u>396,986</u>	<u>334,669</u>
		\$4,388,669	\$3,927,595	\$4,258,285	\$4,194,449	\$4,059,598
<b>Other Revenue</b>						
7662	Other Sales Non-Taxable	\$0	\$0	\$500	\$0	\$0
7670	Other revenues	<u>154,701</u>	<u>131,332</u>	<u>110,567</u>	<u>119,863</u>	<u>123,459</u>
		\$154,701	\$131,332	\$111,067	\$119,863	\$123,459
<b>Total General Fund Revenues</b>		<b><u>\$8,710,022</u></b>	<b><u>\$8,515,510</u></b>	<b><u>\$8,626,870</u></b>	<b><u>\$8,805,959</u></b>	<b><u>\$8,728,673</u></b>



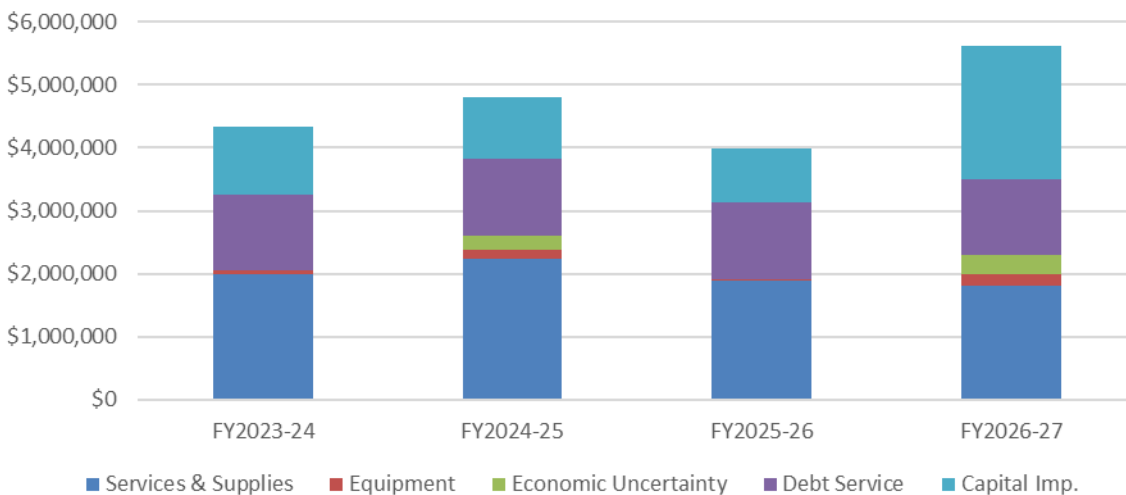
<b>General Fund 754 Expense</b>		Final FY2023-24 (Audited)	Final FY2024-25 (Audited)	Budget FY2025-26	Projected FY2025-26	Budget FY2026-27
<b>Salaries</b>						
0100	Trustees	\$7,900	\$11,500	\$18,000	\$6,600	\$18,000
0101	Regular salaries	2,010,093	2,086,103	2,282,030	2,394,405	2,602,821
0103	Overtime	339,023	328,103	270,000	285,547	230,000
0104	Annual Leave Payoffs	73,385	38,949	46,083	38,549	38,012
0111	Other Pay	10,419	7,542	8,066	5,003	3,000
0402	Auto Allowance	<u>5,400</u>	<u>5,400</u>	<u>5,400</u>	<u>5,400</u>	<u>5,400</u>
	<b>Total</b>	<b>\$2,446,220</b>	<b>\$2,477,597</b>	<b>\$2,629,579</b>	<b>\$2,735,504</b>	<b>\$2,897,233</b>
<b>Retirement</b>						
0200	OCERS Contribution	\$277,671	\$262,1023	\$324,733	\$314,384	\$366,811
0201	Retiree Medical Trust	100,007	60,090	44,460	\$61,616	61,740
0202	Deferred Compensation	<u>42,152</u>	<u>45,167</u>	<u>54,400</u>	<u>72,567</u>	<u>86,800</u>
	<b>Total</b>	<b>\$419,830</b>	<b>\$367,359</b>	<b>\$423,593</b>	<b>\$448,567</b>	<b>\$515,351</b>
<b>Health Insurance</b>						
0301	Unemployment insurance	\$3,208	\$3,437	\$8,000	\$4,865	\$8,000
0305	Salary continuance insurance	19,199	16,094	16,503	15,246	17,176
0306	Health insurance	382,083	423,430	403,536	447,299	488,924
0308	Dental insurance	13,768	17,000	10,651	10,348	11,443
0309	Life insurance	92	92	168	87	168
0310	Accidental D&D insurance	23	25	27	26	27
0319	Other insurance	<u>15,994</u>	<u>16,504</u>	<u>18,811</u>	<u>16,245</u>	<u>17,472</u>
	<b>Total</b>	<b>\$434,367</b>	<b>\$476,582</b>	<b>\$457,696</b>	<b>\$494,116</b>	<b>\$543,210</b>
<b>Workers Compensation Insurance</b>						
0352	Workers Compensation	76,684	87,236	\$123,580	\$117,271	\$125,000
0401	Medicare	<u>34,184</u>	<u>34,312</u>	<u>35,000</u>	<u>36,539</u>	<u>38,000</u>
	<b>Total</b>	<b>\$110,868</b>	<b>\$121,548</b>	<b>\$158,580</b>	<b>\$153,810</b>	<b>\$163,000</b>
<b>Total Salaries and Benefits</b>		<b>\$3,411,284</b>	<b>\$3,443,087</b>	<b>\$3,669,448</b>	<b>\$3,831,997</b>	<b>\$4,118,794</b>



<b>General Fund 754 Expense</b>		Final FY2023-24 (Audited)	Final FY2024-25 (Audited)	Budget FY2025-26	Projected FY2025-26	Budget FY2026-27
<b>Services and Supplies</b>						
0600	Clothing	\$23,674	\$19,942	\$25,000	\$24,876	\$26,350
0701	Communications	30,290	26,682	26,000	24,675	26,890
1100	Insurance	81,386	70,034	85,000	70,843	82,000
1300	Maintenance of equipment	107,685	136,230	135,000	126,754	135,000
1400	Maintenance - build/grounds	711,621	819,642	600,000	718,436	600,000
1410	Maintenance - New Cemetery	243,817	91,977	50,000	81,965	70,000
1600	Memberships	15,553	16,162	18,000	19,648	20,000
1800	Office	76,865	82,963	65,000	82,865	75,000
1900	Prof. and specialized services	173,399	536,176	270,000	228,058	230,000
1920	Special Events & Programs	12,867	8,416	12,000	12,564	15,000
2000	Publications/legal notices	612	1,651	2,000	654	1,000
2300	Small tools	20,995	12,520	16,000	14,567	16,000
2400	Special dept. expense	285,436	315,140	260,000	261,577	270,000
2600	Transportation - mileage reimb.	1,955	2,340	1,500	875	1,500
2700	Transportation - meetings/conf.	31,283	19,555	18,000	19,356	18,000
2800	Utilities	<u>179,341</u>	<u>210,411</u>	<u>230,000</u>	<u>195,865</u>	<u>230,000</u>
	<b>Total Services and Supplies</b>	<b>\$1,996,788</b>	<b>\$2,369,841</b>	<b>\$1,813,500</b>	<b>\$1,883,578</b>	<b>\$1,816,740</b>
<b>Equipment &amp; Economic Uncertainty</b>						
4000	Equipment	\$47,864	\$174,829	\$20,000	\$25,134	\$175,000
5200	Economic Uncertainty	<u>0</u>	<u>0</u>	<u>274,147</u>	<u>0</u>	<u>296,727</u>
	<b>Total</b>	<b>\$47,864</b>	<b>\$174,829</b>	<b>\$294,147</b>	<b>\$25,134</b>	<b>\$471,727</b>
<b>Total Operational Expenditures</b>		<b>\$5,455,936</b>	<b>\$5,987,758</b>	<b>\$5,777,095</b>	<b>\$5,740,709</b>	<b>\$6,407,261</b>

**Non-Operational Expenditures**

3030	Debt Service	\$1,221,412	\$1,221,412	\$1,221,412	\$1,221,412	\$1,221,412
4200	Structures and improvements	1,076,102	713,495	1,000,000	856,679	2,100,000
	<b>Total</b>	<b>\$2,297,514</b>	<b>\$1,934,907</b>	<b>\$2,221,412</b>	<b>\$2,078,091</b>	<b>\$3,321,412</b>



# ORANGE COUNTY CEMETERY DISTRICT

## SALARY & BENEFIT SUMMARY

TITLE	SALARY	OVERTIME	LEAVE PAYOUT	OTHER COMP*	INSURANCE COSTS	RETIREMENT COSTS	TOTAL COMP
<b><u>District Office</u></b>							
General Manager	\$227,442	\$0	\$8,748	\$5,400	\$37,315	\$41,265	\$320,170
Assistant General Manager	\$135,038	\$0	\$5,194	\$0	\$23,325	\$22,114	\$185,670
Finance & Accounting Manager	\$121,114	\$0	\$0	\$0	\$22,812	\$19,508	\$163,434
Accounting Clerk	\$51,596	\$0	\$0	\$0	\$28,167	\$3,000	\$82,763
Secretary/Cemetery Assistant	\$81,132	\$500	\$0	\$0	\$17,262	\$14,058	\$112,952
Equip Mechanic	\$90,605	\$3,000	\$0	\$0	\$23,579	\$15,349	\$132,533
Irrigation Specialist	\$82,218	\$7,000	\$3,162	\$0	\$21,250	\$14,637	\$128,267
Project & Safety Coordinator	\$83,425	\$0	\$3,209	\$0	\$40,800	\$15,718	\$143,152
<b><u>Anaheim Cemetery</u></b>							
Cemetery Assistant	\$81,256	\$1,000	\$0	\$0	\$22,146	\$14,075	\$118,478
Lead Worker	\$100,575	\$18,000	\$0	\$600	\$32,920	\$17,853	\$169,948
Groundskeeper	\$74,772	\$1,500	\$0	\$0	\$26,142	\$10,977	\$113,390
<b><u>El Toro Memorial Park</u></b>							
Cemetery Manager	\$135,300	\$0	\$0	\$600	\$31,054	\$22,950	\$189,904
Cemetery Assistant	\$81,256	\$1,000	\$0	\$0	\$23,185	\$14,075	\$119,516
Cemetery Assistant	\$75,344	\$1,000	\$0	\$0	\$17,790	\$13,269	\$107,403
Lead Worker	\$100,575	\$25,000	\$3,868	\$600	\$21,340	\$18,420	\$169,804
Groundskeeper	\$74,772	\$25,000	\$2,876	\$0	\$32,538	\$13,583	\$148,769
Groundskeeper	\$59,858	\$12,000	\$0	\$0	\$20,721	\$11,159	\$103,737
Groundskeeper	\$74,635	\$18,000	\$0	\$0	\$32,514	\$13,173	\$138,321
Groundskeeper	\$74,772	\$11,000	\$0	\$0	\$20,925	\$13,977	\$120,674
Groundskeeper	\$64,464	\$12,000	\$0	\$0	\$20,743	\$11,786	\$108,993
Groundskeeper	\$74,772	\$25,000	\$2,876	\$0	\$20,897	\$13,583	\$137,128
<b><u>Santa Ana Cemetery</u></b>							
Cemetery Manager	\$135,300	\$0	\$5,204	\$600	\$38,144	\$23,714	\$202,962
Cemetery Assistant	\$73,491	\$1,000	\$0	\$0	\$28,090	\$13,017	\$115,597
Lead Worker	\$100,575	\$12,000	\$0	\$600	\$40,854	\$17,853	\$171,882
Groundskeeper	\$64,361	\$7,000	\$0	\$0	\$20,735	\$11,772	\$103,869
Groundskeeper	\$74,772	\$14,000	\$0	\$0	\$25,818	\$13,977	\$128,566
Groundskeeper	\$74,772	\$14,000	\$0	\$0	\$23,675	\$13,191	\$125,638
Groundskeeper	\$59,858	\$7,000	\$0	\$0	\$20,674	\$11,159	\$98,690
Groundskeeper	\$74,772	\$14,000	\$2,876	\$0	\$32,538	\$14,399	\$138,584
<b>SUBTOTAL</b>	<b>\$2,602,821</b>	<b>\$230,000</b>	<b>\$38,012</b>	<b>\$8,400</b>	<b>\$767,950</b>	<b>\$453,611</b>	<b>\$4,100,794</b>
Trustee Meeting Compensation (\$100 per meeting with a maximum of \$800 per month)							\$18,000
<b>TOTAL SALARIES &amp; BENEFITS</b>							<b>\$4,118,794</b>

## *OTHER FUNDS - ENDOWMENT*

<b>Endowment Principal Fund 755</b>		Final FY2023-24 (Audited)	Final FY2024-25 (Audited)	Budget FY2025-26	Projected FY2025-26	Budget FY2026-27
<b>Beginning Fund Balance</b>		\$ 10,616,337	\$ 11,378,864	\$ 12,075,054	\$ 12,075,054	\$ 12,537,054
<b>Revenue</b>						
7590	Endowment Care Fees	570,750	443,465	495,000	462,000	425,000
	Net increase (decrease) FMV	191,777	252,725	0	0	0
	<b>Total Revenue</b>	<b>762,527</b>	<b>696,190</b>	<b>495,000</b>	<b>462,000</b>	<b>425,000</b>
<b>Expenditures</b>		0	0	0	0	0
<b>Ending Fund Balance</b>		<b>\$ 11,378,864</b>	<b>\$ 12,075,054</b>	<b>\$ 12,570,054</b>	<b>\$ 12,537,054</b>	<b>\$ 12,962,054</b>

<b>Endowment Income Fund 756</b>		Final FY2023-24 (Audited)	Final FY2024-25 (Audited)	Budget FY2025-26	Projected FY2025-26	Budget FY2026-27
<b>Beginning Fund Balance</b>		\$ 9,060,969	\$ 9,951,249	\$ 10,862,330	\$ 10,862,330	\$ 11,795,532
<b>Revenue</b>						
6610	Interest	777,867	910,463	850,000	933,417	850,000
	Net increase (decrease) FMV	112,571	710	0	0	0
	<b>Total Revenue</b>	<b>890,438</b>	<b>911,173</b>	<b>850,000</b>	<b>933,417</b>	<b>850,000</b>
<b>Expenditures</b>						
1912	Investment Admin Fees	158	92	215	215	215
	<b>Total Expenditures</b>	<b>158</b>	<b>92</b>	<b>215</b>	<b>215</b>	<b>215</b>
<b>Ending Fund Balance</b>		<b>\$ 9,951,249</b>	<b>\$ 10,862,330</b>	<b>\$ 11,712,115</b>	<b>\$ 11,795,532</b>	<b>\$ 12,645,317</b>

# GANN APPROPRIATIONS LIMIT

The Appropriations Limit, established by the State of California per Article XIII B of the California State Constitution, sets a limit for the annual appropriations of tax proceeds for all municipalities.

Article XIII B was amended by Proposition 111 to change the method of calculating the annual appropriations limit. Prior to Proposition 111, the appropriations limit was adjusted annually by the change in the cost of living or by the change in California per capita personal income, whichever was less, and by the percentage change in the population of the County.

Under the guidelines set forth by Proposition 111, the annual appropriations limit will not exceed a base year adjusted by the change in population of the City or the County combined with either the change in California per capita personal income or the change in the local assessment roll due to local non-residential construction. Starting with a base year limit of \$1,868,927 for 1987-88 and increasing it to the 2026-27 limit by using the guidelines set forth in Proposition 111, the calculation would be as follows:

<b>Appropriations Subject to Limitation for Fiscal Year 2026-2027</b>	
Proceeds from Taxes	\$4,225,616
Less: Current Year Limit (FY 26/27)	\$ 12,283,283
<b>Excess of Appropriations limit over proceeds of taxes</b>	<b>\$ (8,057,667)</b>
<i>* District is well below appropriations limit for FY 26/27</i>	

Section 9710 of the California Government Code, added in 1980 by the State legislature, requires the District to adopt the District’s Gann appropriations limits for the following year by resolution. Accordingly, **Resolution 2026-\_\_\_** was adopted by the Board of Trustees on June 2, 2026. Below is information for five years on the appropriations limit:

<b>Fiscal Year</b>	<b>Prior Year’s Limit</b>	<b>Add Change in Inflation Factor<sup>1</sup></b>	<b>Add Change in Population<sup>2</sup></b>	<b>Appropriation Limit</b>
2022-23	\$9,502,473	1.0755%	0.9977%	\$10,196,404
2023-24	\$10,196,404	1.0444%	0.9954%	\$10,600,138
2024-25	\$10,600,138	1.0362%	1.0031%	\$11,017,913
2025-26	\$11,017,913	1.0644%	1.0017%	\$11,747,403
<b>2026-27</b>	<b>\$11,747,403</b>	<b>1.0495%</b>	<b>0.9963%</b>	<b>\$12,283,283</b>

<sup>1</sup> Based on California per capital income increases as provided by the California Department of Finance, May 2026

<sup>2</sup> Based on the County of Orange population growth as provided by the California Department of Finance, May 2026



*Orange County Cemetery District*

# Capital Budget

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*CAPITAL IMPROVEMENT PROGRAM FY 2026-27 PROJECTS*

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*Gypsum Canyon Memorial Park – Electrical Utilities to Serve the Future Development and American Flag*

**Department**  
Capital Projects

**Funding Sources**  
General Fund 754

**Acct No.** 4200      **Project Name** *New Cemetery Development (Gypsum Canyon)*

**Budget Backup**

**PROJECT PURPOSE**

The purpose of this project is completion of the development and construction documents for the 283.3 acres of land that the District was given by the County of Orange for the purposes of the development of a new public cemetery and a future State Veterans Cemetery.

- **Effects on current and future budgets:** The construction of a new cemetery will substantially increase the revenue capacity of the District. Currently, one of the three District's cemeteries is sold out of in-ground casket interment spaces and the inventory of the remaining two cemeteries is projected to only last for the next 18-24 months. The cemeteries are currently only selling casket spaces to families that have a current need for an interment. There are no pre-need sales of casket spaces permitted at the three exiting cemeteries.

**PROJECT DETAILED DESCRIPTION**

The Board of Trustees approved consultant agreements for the assessment of the 283.3-acre parcel for the development of a public and State Veterans Cemetery. These services will be included as part of the overall project costs. There will be consulting services to complete the development and construction plans, pull municipal permits and complete resource agency requirements for the site. In addition, the Anaheim Public Utilities Electrical Division will need an approval for the development of plans and specifications for the substation and line extension to serve the cemetery development for both operators. Costs associated with the design will initially be paid for by the District, however once the cost sharing agreement is completed, the District will be reimbursed by the County or CalVet for their share of the utility costs. District consultant team will begin preparing plan and specifications for the water line and connection to serve the cemetery development. These costs will also be included in the shared cost summary. There will be a down payment to Anaheim Public Utilities for the electrical line extension which will be \$1,000,000 and will be part of the shared cost that the District will be reimbursed for within the fiscal year.

**PROJECT FUNDING**

<b>General Fund</b>	\$ 1,800,000
	<b>\$ 1,800,000</b>

<b>Is this a Recurring Operating Expenditure?</b>	No
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**PROJECT FUNDING & EXPENDITURES SCHEDULE**

Funding Source	Fiscal Year				
	Prior Years	26/27	27/28	28/29	29/30
General Fund	\$ 4,000,000	\$ 1,800,000	\$ 25,000,000	\$ 25,000,000	\$ 1,000,000
<b>Totals</b>	<b>\$ 4,000,000</b>	<b>\$ 1,800,000</b>	<b>\$ 25,000,000</b>	<b>\$ 25,000,000</b>	<b>\$ 1,000,000</b>

**Department**  
Capital Projects

**Funding Sources**  
General Fund 754

**Acct No.**                      **Project Name**  
4200                              *Cemetery Improvements*

**Budget Backup**

**PROJECT PURPOSE**

The purpose of this project is to perform minor improvements or beautification at the cemeteries.

- **Effect on current and future budgets:** No effect on budget as this capital expense will be covered by projected revenues for the fiscal year.

**PROJECT DETAILED DESCRIPTION**

This project will focus on continuing to improve the look and experience of each cemetery. This year’s project will include repairs to some of the asphalt at El Toro and Santa Ana. There will also be repairs completed at Santa Ana to the niche garden. We will be preparing plans and specifications for new niches at El Toro Memorial Park to be advertised then awarded in June for FY2027-28 installation.

<b>PROJECT FUNDING</b>	
General Fund	\$ 300,000
	<b>\$ 300,000</b>



Is this a Recurring Operating Expenditure?	No
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<b>PROJECT FUNDING &amp; EXPENDITURES SCHEDULE</b>					
Funding Source	Fiscal Year				
	Prior Years	25/26	26/27	27/28	28/29
General Fund	\$ 1,000,000	\$ 300,000	\$ 0	\$ 0	\$ 0
<b>Totals</b>	<b>\$ 1,000,000</b>	<b>\$ 300,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# *FIVE-YEAR CAPITAL IMPROVEMENT SCHEDULE*

Project Title	2026-27	2027-28	2028-29	2029-30	2030-31
New Cemetery Development	\$1,800,000	\$25,000,000	\$25,000,000	\$1,000,000	\$0
Improvements at the Santa Ana Cemetery	\$150,000	\$0	\$0	\$0	\$0
Improvements at El Toro Memorial Park	\$150,000	\$0	\$0	\$0	\$0
Improvements at Anaheim Cemetery	\$0	\$0	\$0	\$0	\$0
Water Well Rehabilitation Project	\$0	\$0	\$0	\$0	\$400,000
Cemetery Fence Replacement Program	\$0	\$0	\$0	\$150,000	\$150,000
Niche Installation Project	\$0	\$500,000	\$0	\$200,000	\$0
<b>Totals</b>	<b>\$2,100,000</b>	<b>\$25,500,000</b>	<b>\$25,000,000</b>	<b>\$1,350,000</b>	<b>\$550,000</b>



*New Cemetery Development  
2026-27*

# *FIVE-YEAR EQUIPMENT REPLACEMENT SCHEDULE*

<b>Fixed Assets</b>	<b>2026-27</b>		<b>2027-28</b>		<b>2028-29</b>		<b>2029-30</b>		<b>2030-31</b>	
Mowers	\$50,000	(1)	\$0		\$120,000	(3)	\$28,000	(1)	\$0	
Utility Vehicles	\$50,000	(1)	\$45,000	(1)	\$180,000	(5)	\$0		\$45,000	
Backhoes	\$0		\$0		\$220,000	(2)	\$0		\$0	
Tractor	\$0		\$0		\$100,000	(1)	\$0		\$0	
Truck	\$75,000	(1)	\$0		\$45,000	(1)	\$0		\$0	
Trailers	\$0		\$0		\$70,000	(3)	\$0		\$0	
Misc. Small Equipment (Golf Cart)	\$0		\$0		\$20,000		\$0		\$0	
	<b>\$175,000</b>		<b>\$45,000</b>		<b>\$755,000</b>		<b>\$28,000</b>		<b>\$45,000</b>	

**NOTE:** In 2028-29, the purchases are equipment for new cemetery.



*Utility Vehicle – El Toro Memorial Park*



*Orange County Cemetery District*

# Budget Forecast

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# FIVE-YEAR GENERAL FUND PROJECTIONS

<b>EXPENSES</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
<b>Salaries and Benefits</b>	\$3,831,997	\$4,118,794	\$4,427,704	\$5,210,535	\$5,366,851
<b>Services and Supplies</b>	\$1,883,578	\$1,816,740	\$1,907,577	\$3,014,804	\$3,105,248
<b>Economic Uncertainty</b>	\$0	\$296,727	\$0	\$0	\$0
<b>Project Financing</b>					
Debt Service	1,221,412	1,221,412	1,221,412	1,221,412	2,221,412
Pre-Need Repayment	0	0	0	0	0
Endowment Income Repayment	0	0	0	0	0
<b>Project Financing Totals</b>	<u>1,221,412</u>	<u>1,221,412</u>	<u>1,221,412</u>	<u>1,221,412</u>	<u>2,221,412</u>
<b>Fixed Assets/Equipment</b>	\$25,134	\$175,000	\$45,000	\$755,000	\$28,000
<b>TOTAL OPERATIONAL EXPENDITURES</b>	<u>\$6,962,121</u>	<u>\$7,628,673</u>	<u>\$7,601,693</u>	<u>\$10,201,751</u>	<u>\$10,721,511</u>
<b>Capital Improvement Expenditures</b>					
Structure & Improvements	\$856,679	\$300,000	\$500,000	\$0	\$350,000
New Cemetery Development Project	\$0	\$1,800,000	\$25,000,000	\$25,000,000	\$1,000,000
<b>TOTAL EXPENDITURES</b>	<u>\$7,818,800</u>	<u>\$9,728,673</u>	<u>\$33,101,693</u>	<u>\$35,201,751</u>	<u>\$11,071,511</u>
<b>REVENUES</b>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
<b>Operating Revenues</b>					
Interment Space Sales	\$2,159,688	\$2,156,945	\$1,818,049	\$4,907,924	\$4,992,951
Interment & Other Services	1,637,775	\$1,567,984	\$1,511,529	\$1,682,289	\$1,570,158
Taxable Sales	<u>396,986</u>	<u>334,669</u>	<u>320,000</u>	<u>323,200</u>	<u>326,432</u>
<b>Operating Revenues Total</b>	<u>\$4,194,449</u>	<u>\$4,059,598</u>	<u>\$3,649,578</u>	<u>\$6,913,412</u>	<u>\$6,889,542</u>
<b>Non-Operating Revenues</b>					
6210 Property Tax - Current Secured	\$2,995,786	\$3,085,659	\$3,178,229	\$3,273,576	\$3,371,783
6220 Property Tax - Current Unsecured	105,987	109,166	111,349	113,576	115,848
6230-6300 Property Tax - Supplemental	70,314	72,423	73,871	75,349	76,856
6290, 6540 Other Taxes & Redevelopment	<u>157,520</u>	<u>147,368</u>	<u>150,315</u>	<u>153,322</u>	<u>156,388</u>
<b>Property Tax Revenues</b>	<u>\$3,329,607</u>	<u>\$3,414,616</u>	<u>\$3,513,765</u>	<u>\$3,615,822</u>	<u>\$3,720,875</u>
<b>General &amp; Pre Need Fund Interest</b>	\$1,151,473	\$1,120,000	\$750,000	\$378,500	\$397,425
<b>State Revenue</b>	\$10,567	\$11,000	\$11,330	\$11,670	\$12,020
<b>Other Revenues</b>	\$119,863	\$123,459	\$127,163	\$130,978	\$134,907
<b>TOTAL REVENUE</b>	<u>\$8,805,959</u>	<u>\$8,728,673</u>	<u>\$8,051,836</u>	<u>\$11,050,382</u>	<u>\$11,154,768</u>
<b>New Cemetery Development Fund Use</b>					
Land Development Reserve Fund		\$1,000,000	\$11,000,000	\$2,755,000	
General Fund			\$4,000,000	\$3,500,000	
Debt Proceeds			\$10,000,000	\$9,955,043	
Pre-Need Fund				\$5,000,000	
<b>Other Fund Uses</b>					
Endowment Funds for Operational Expenses	\$0	\$0	\$4,000,000	\$3,000,000	\$0
Revenue Surplus (Deficit)	<u>\$987,159</u>	<u>\$0</u>	<u>\$3,950,143</u>	<u>\$58,674</u>	<u>\$83,257</u>
<b>District Fund Balances (FY Ending)</b>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
Debt Proceeds	\$19,955,043	\$19,955,043	\$9,955,043	\$0	\$0
General Fund	\$6,223,557	\$7,210,716	\$3,210,716	\$3,660,859	\$3,869,533
Land Development Reserve Fund	\$14,755,000	\$13,755,000	\$2,755,000	\$0	\$0
Endowment Income Fund	\$11,531,964	\$11,811,964	\$8,111,964	\$5,511,964	\$5,931,964
Pre-Need Fund	\$9,200,813	\$9,250,813	\$9,350,813	\$4,400,813	\$4,450,813
Total	<u>\$61,666,377</u>	<u>\$61,983,536</u>	<u>\$33,383,536</u>	<u>\$13,573,636</u>	<u>\$14,252,310</u>

**FOOTNOTES:**

- 1- Principal and Interest Payments in the amount of \$1,221,412, for debt in the amount of \$20,000,000 issued for new cemetery development.
- 2- Transfer of Endowment Income Funds of \$7,000,000 to be used for operational costs will begin 2027-28.
- 3- New Development Funds of \$25,000,000 for the project - consisting of Debt Proceeds \$10,000,000 and use of Land Development Reserve Fund \$11,000,000 and General Fund \$4,000,000
- 4- New Development Funds of \$25,000,000 for the project - consisting of Debt Proceeds \$9,955,043, Land Development Reserve Fund \$2,755,000, General Fund Reserves \$3,500,000, Pre-need Funds \$5,000,000 and Endowment Funds \$3,000,000.