



ORANGE COUNTY CEMETERY DISTRICT

MEMORANDUM

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Date: March 3, 2026
To: Board of Trustees
From: Tim Deutsch, General Manager
Brenda Manriquez, Finance & Accounting Manager
Subject: 2026-27 Fiscal Year Budget Preparation Discussion

As we get set to begin preparation of the 2026-27 Fiscal Year Budget, I wanted to provide you with a timeline for the 2026-27 budget packet. I have listed some proposed dates and meetings that need to be scheduled over the course of the next 4 months:

- February 25th – General Manager met with all Managers to discuss upcoming budget, projects and staffing and requested that they begin to inquire with staff if there are any operational needs to include in budget.
- March 18th - GM to meet with all Managers to begin review of projects, maintenance needs and equipment purchases.
- April – Work with District Accountant to review budget document, funds and begin to establish Gann Appropriations Limit and preliminary budget document.
- April (week of April 20th-24th) - Review preliminary budget and proposed projects with managers.
- May – Finance & Investment Committee Meeting to review Gann Limit & preliminary budget, proposed fee adjustments, reserves and fund balances. Committee to review calendar and pick date for meeting.
- June 2nd – Board review and approval of Gann Appropriations Limit and 2026-27 Fiscal Budget & any proposed fee adjustments.

For the 2025-26 Fiscal Year, the Board approved an 3% increase to all of interment space/niche fees and an increase of \$25 to the Endowment fees, which were included in the 2025-26 budget. There were no initial modifications to the service fees since the Union contract had not been completed and implemented so no cost-of-living increases & overheard rate increase was made. Once the salary increases were implemented, the Board took action in October to increase the service fees by 5.5%. Staff will again be reviewing the master fee schedule as part of the budget review process, looking at potential adjustments to the interment service fees, interment space fees and endowment fees.

Cemetery Locations

Anaheim Cemetery
1400 E. Sycamore St.
Anaheim, CA 92805
(714) 535-4928

El Toro Memorial Park
25751 Trabuco Rd.
Lake Forest, CA 92630
(949) 951-8244

Santa Ana Cemetery
1919 E. Santa Clara Ave.
Santa Ana, CA 92705
(714) 953-2959