

Orange County Cemetery District 2026-27 Budget Presentation



June 2, 2026

General Fund Revenue Projections

- Total Projected Revenue - **\$8,728,673**

• Property Tax	\$3,425,616	+2.55%
• Interment Space Sales	\$2,156,945	-0.17%
• Interment & Other Serv.	\$1,567,984	-4.45%
• Taxable Sales	\$ 334,669	-18.6%
• Misc. Revenue	\$ 123,459	+3.0%
• Interest	\$1,120,000	-2.8%

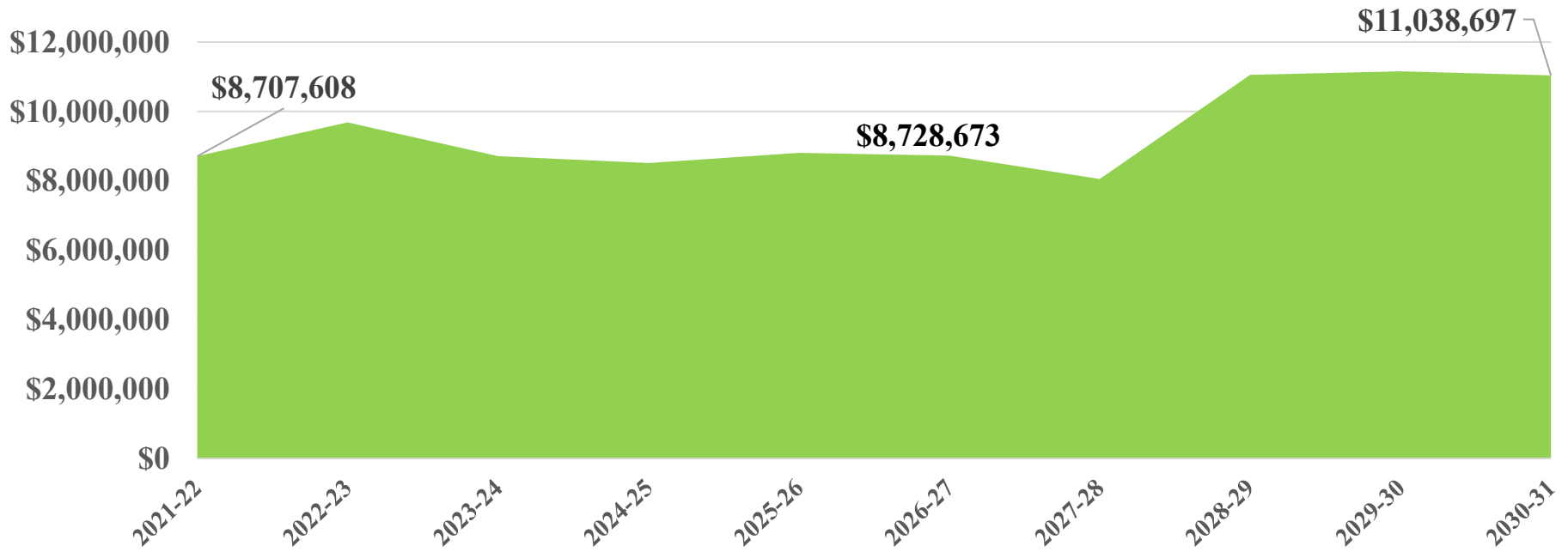
% change to 2025-26 proj.

Revenue Projection Factors

- Staff review of projected interments and services based on past 3 years
- Increased the amount of interment sales at Santa Ana for casket spaces for at-need families based on the full fiscal year. Decreased total sales at El Toro.
- Current Secured Property Tax increase of 3.0%
- Factored a 3% increase in Lease Payment for Cell sites
- Interest estimating a decrease due to potential drop in investment rates

10-Year Revenue Chart

General Fund Revenue



General Fund Expense Projections

- Total Projected Expense - **\$6,407,261**

• Salaries	\$2,897,233	+5.9%
• Benefits	\$1,221,561	+11.4%
• Services & Supplies	\$1,816,740	-3.68%
• Economic Uncertainty	\$ 296,727	n/a
• Equipment	\$ 175,000	n/a

- Capital Improvement Projects - **\$2,100,000**
- Debt Service - **\$1,221,412**
- Overall General Fund Total Budget - **\$9,728,673**
- Transfer from Capital Reserve Fund to balance budget **\$1,000,000**

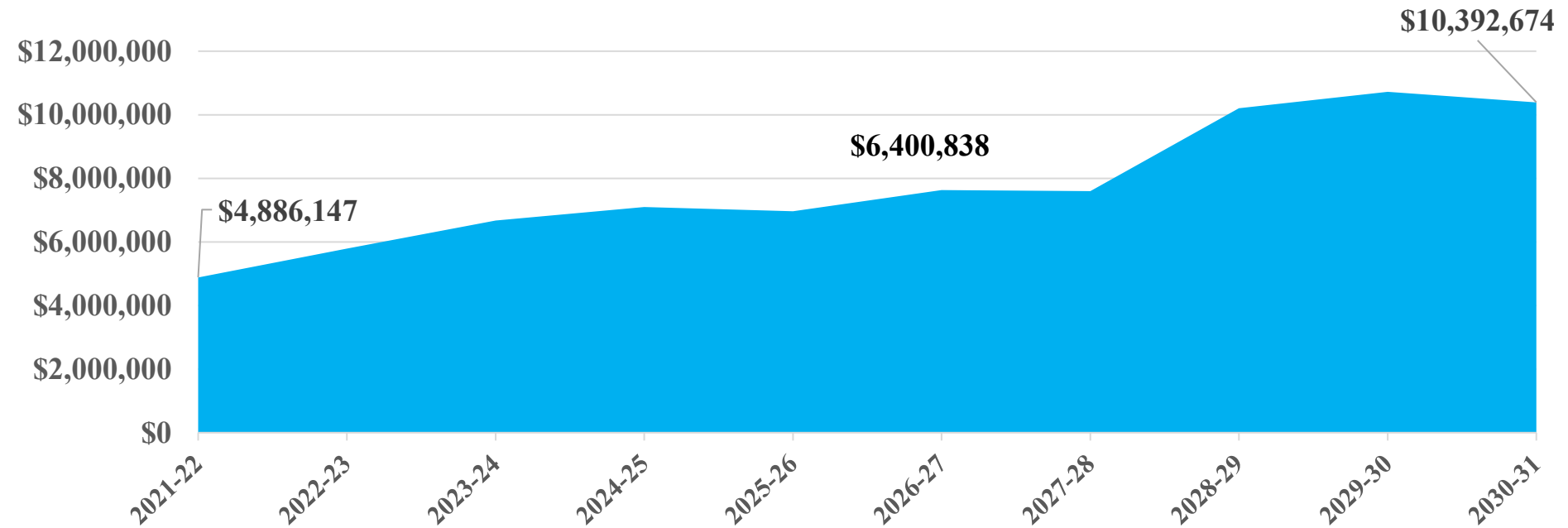
% change to 2025-26 proj.

Expense Projection Factors

- Board approved 5% Cost of Living Increase and 2.5% Merit increase factored in for most employees
- Total salaries has increased by \$208,416
- OCERS Employer Contribution Rate is 14.68% (Legacy Emp.) and 13.63% for employees hired after January 1, 2014. This includes a 1.72% UAAL Rate Component
- Overall OCERS contribution has increased by \$52,427
- Economic Uncertainty (5% of total S&B and S&S) - \$296,727
- Overall services & supplies budget is reduced by \$66,838, due a reduction in outside service costs from last year
- Purchase of \$175,000 in equipment to replace a mower, utility vehicle and a new service truck for the mechanic.

10-Year Expenditure Chart

General Fund Expenditure

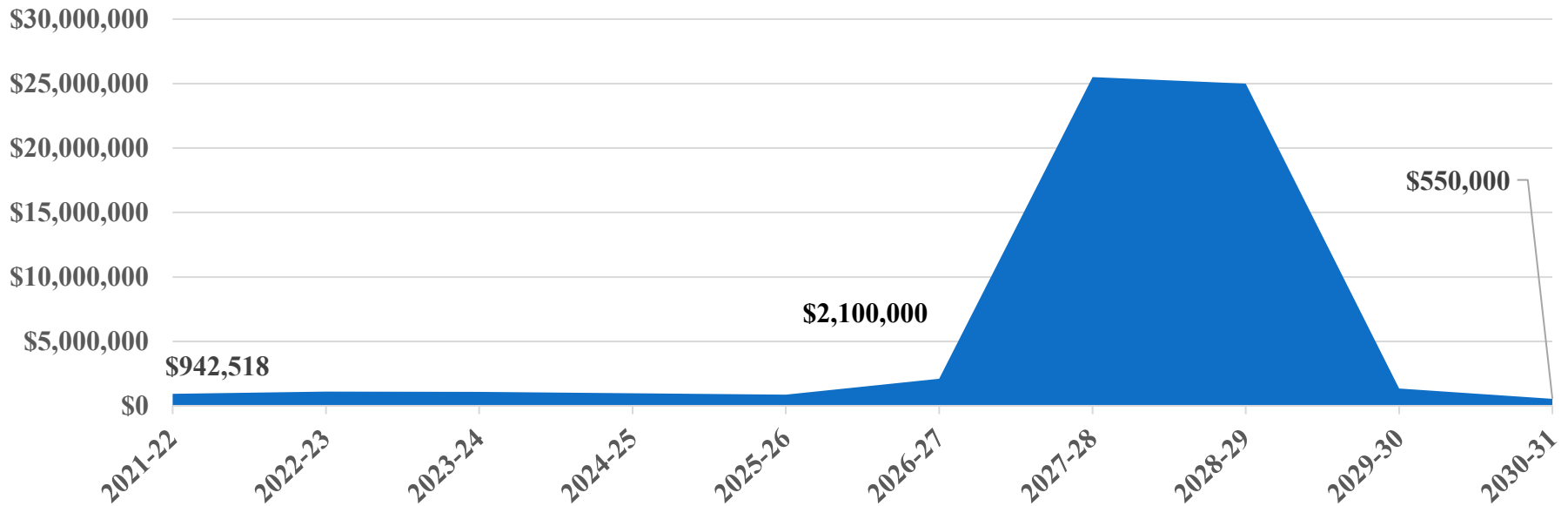


General Fund Capital Improvements

- 
- Total Projected Expense - **\$2,100,000**
 - El Toro Memorial Park Improvements **\$150,000**
 - Santa Ana Cemetery Improvements **\$150,000**
 - New Cemetery Development Project **\$1,800,000**

10-Year Capital Improvement Chart

General Fund Capital Improvements



Anaheim Cemetery



Julio Amarillas, Cemetery Manager
employee since 1987



Anaheim Cemetery

- Robert Hernandez
 - Cemetery Assistant
 - Hired in 2020 – 6 years
- Andrew Trejo
 - Leadworker since 2017
 - Hired in 2008 – 18 years
- Joe Campos
 - Groundskeeper
 - Hired in 1988 – 38 years



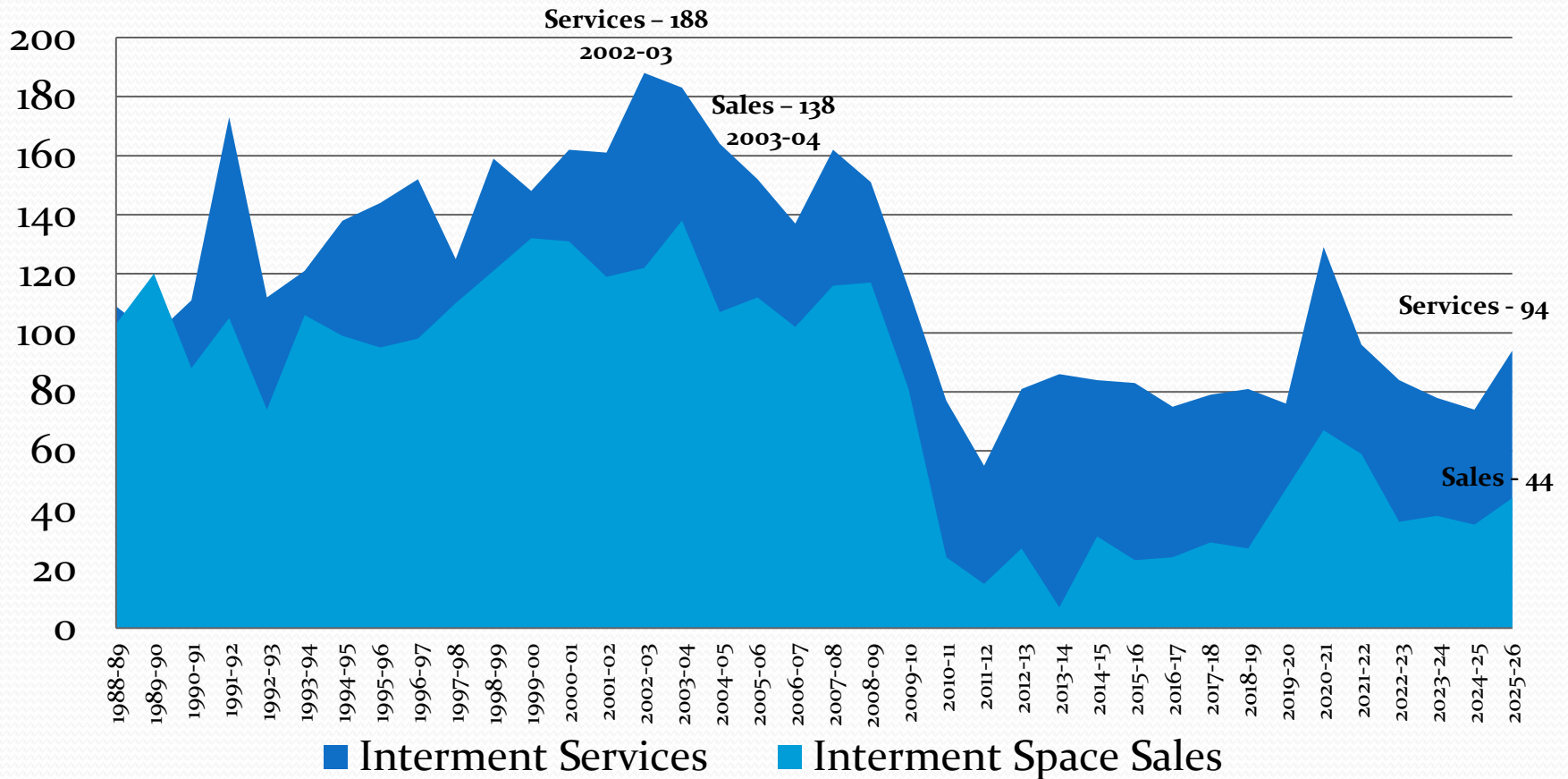
Cemetery Info

- 15 Acres – Including 1 community & 4 private mausolea
- Space Sales Options
 - Niches and in-ground spaces for cremations, along with baby spaces
 - No full casket spaces
 - Average 3-4 interment sales per month
- Interment Services (2025-26)
 - Performed an average 7-8 services per month
 - Full casket and cremation

Operational Changes:

- Julio Amarillas is managing both the Santa Ana Cemetery and Anaheim Cemetery
- Robert Hernandez has been assigned to work at the Anaheim office coordinating services and taking maintenance requests
- Santa Ana Cemetery staff fills in as needed in absence of grounds staff

Anaheim Cemetery



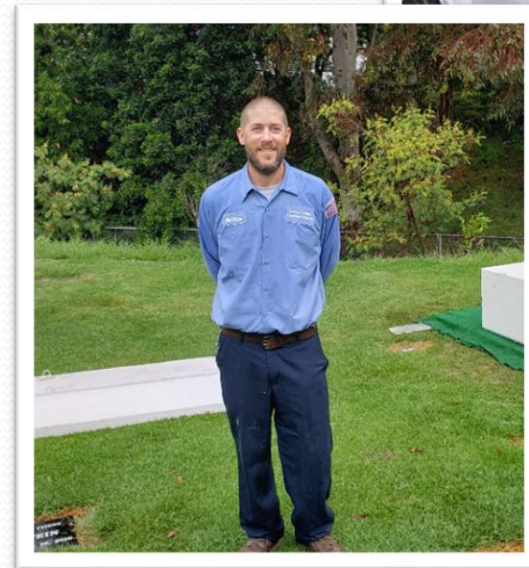
El Toro Memorial Park



Bud Bales
Cemetery Manager
employee since 1995

El Toro Memorial Park

- Juan Lopez
 - Leadworker since 2011
 - Hired in 2004 – 22 years
- Matt Lucas
 - Groundskeeper
 - Hired in 2007 – 19 years



El Toro Memorial Park

- Felipe Romo-Chavez
 - Groundskeeper
 - Hired in 2015 – 11 years
- Francisco Cortez
 - Groundskeeper
 - Hired in 2016 – 10 years



El Toro Memorial Park

- Brandon Meza
 - Groundskeeper
 - Hired in 2022 – 4 years
- Christian Duarte
 - Groundskeeper
 - Hired in 2025 – 9 months



El Toro Memorial Park

- Juan Ozuna
 - Groundskeeper
 - Hired in 2026 – 2 months



El Toro Memorial Park

- Kim Eazell
 - Cemetery Assistant
 - Hired in 2017 – 9 years
- Sydney Stechmann
 - Cemetery Assistant
 - Hired in 2024 – 2 years



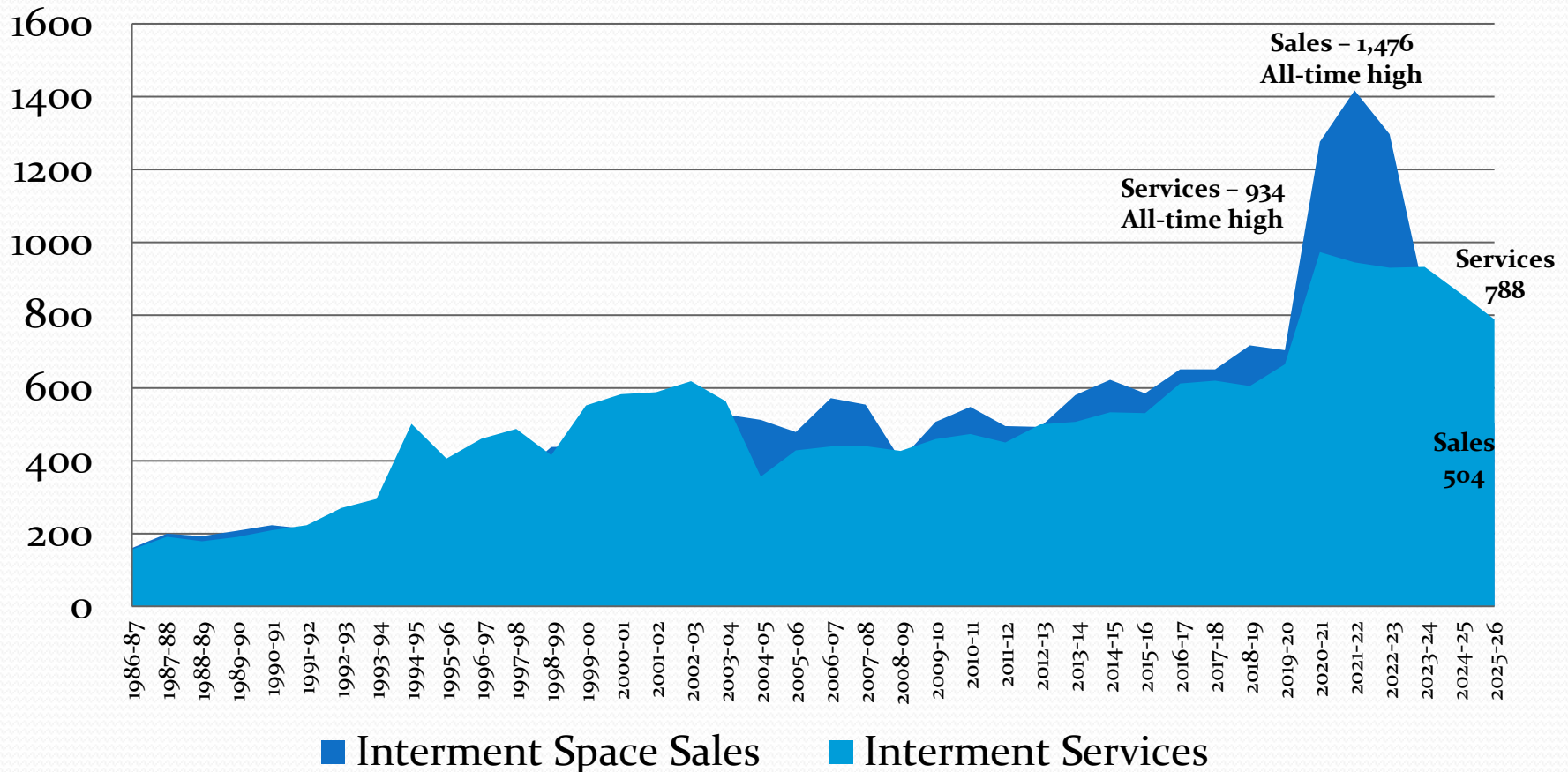
Cemetery Info

- 25 acre parcel of rolling hills
- Space Sales Options
 - Only 216 full casket interment spaces remaining (5/1/26)
 - Niches/in-ground spaces for cremations, infant spaces
 - Maureen Rivers Memorial Niche Garden – 355 niches avail.
 - Garden of Innocence
 - Rose Garden for Direct Cremation placement
 - Interment Sales projection for 2025-26 - 504 total sales
- Interment Services
 - Projected services for 2025-26 of 788

Operational Changes

- Organization is status quo – less services projected however maintenance will be done internally
- Coordinating with Santa Ana staff as needed for weekend service coverage and maintenance needs
- Use of private maintenance service company to assist with tree trimming only
- One groundskeeper retired (Adan Reyes) and one groundskeeper promoted to Irrigation Specialist (Jose Avila-Gomez), so staff are training two new groundskeepers.

El Toro Memorial Park



EL Toro Memorial Park

- Capital Improvements for 2026-27
 - Office perimeter upgrades
 - Space abandonment investigation
 - Niche Design & Advertising



Santa Ana Cemetery



Julio Amarillas
Cemetery Manager
employee since 1998



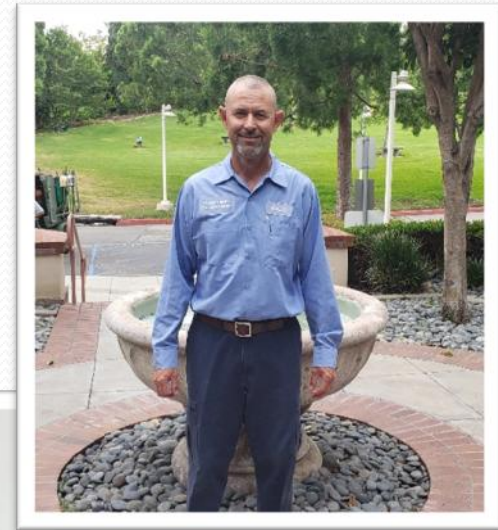
Santa Ana Cemetery

- Tony Gallegos
 - Leadworker since 2011
 - Hired in 1999 – 27 years
- Albert Soltero
 - Groundskeeper
 - Hired in 1989 – 37 years



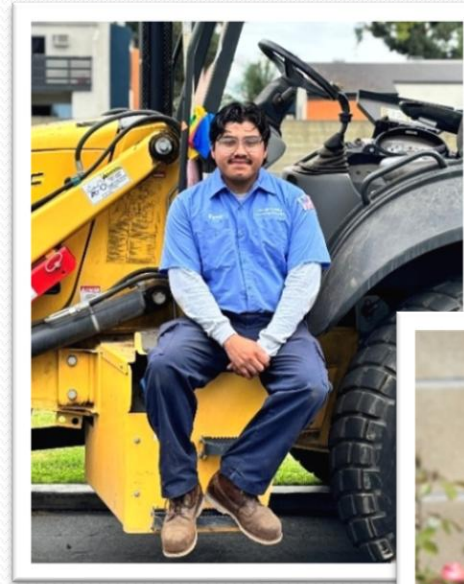
Santa Ana Cemetery

- Martin Patino
 - Groundskeeper
 - Hired in 1996 – 30 years
- Luis Mejia
 - Groundskeeper
 - Hired in 2016 – 10 years



Santa Ana Cemetery

- David Pacheco
 - Groundskeeper
 - Hired in 2025 – 1 year
- Danny Munoz
 - Groundskeeper
 - Hired in 2026 – 3 months



Santa Ana Cemetery

- Andriana Tristan
 - Cemetery Assistant
 - Hired in 2024 – 2 years



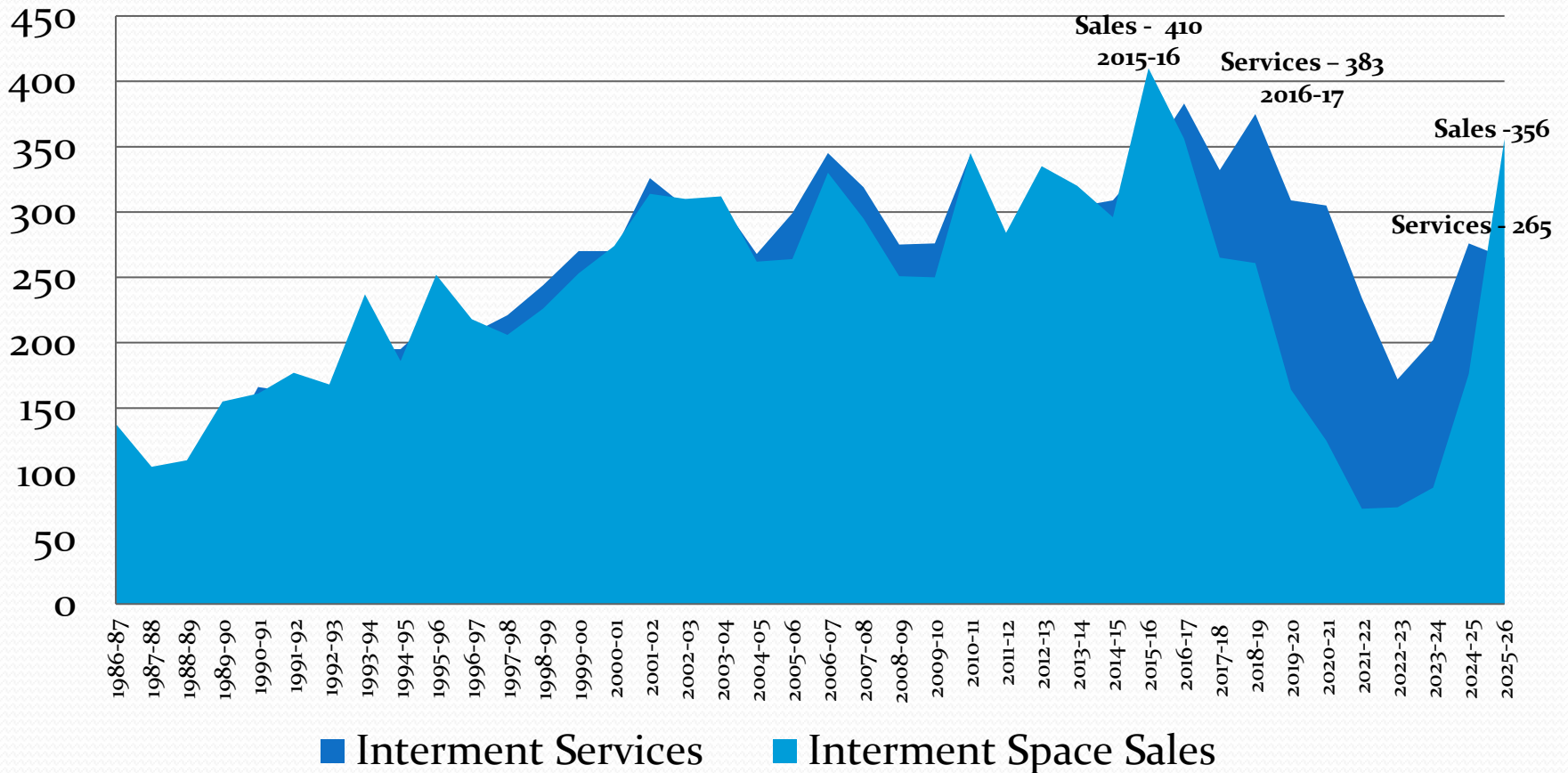
Cemetery Info

- 29 acres – many upright markers - neighboring cemeteries
- Space Sales Options
 - New sections opened for casket spaces – 387 remaining (5/1)
 - Niches/in-ground spaces for cremations, and baby spaces
 - Direct Placement of Cremains – Vivien Owen Mem. Garden
 - Average - 22 interment sales per month, however increasing due to the new sections opening for sale
- Interment Services
 - Averaging 30 services a month

Operational Changes:

- Julio Amarillas is managing both the Santa Ana Cemetery and Anaheim Cemetery
- Andriana Tristan covers office and assist families with scheduling of sales and services and maintenance requests
- Opened three new sections that included casket and cremation spaces
- Investigating other areas to potentially add more casket spaces to inventory

Santa Ana Cemetery



Santa Ana Cemetery

- Capital Improvements for 2025-26
 - Niche upgrades
 - Asphalt resurfacing



Gypsum Canyon Memorial Park



Cemetery Manager

TBD 2027-28

Cemetery Info

- 283.3 Total acres
 - Construction to commence in 2026-27
 - Public Cemetery – 80-85 acres at build out
 - State Veterans Cemetery – 80-85 acres at build out
- Maintenance Programs
 - Entrance maintenance & cleaning
 - Flag pole, flag & electrical service needs
 - Road maintenance and trimming service
 - Dirt placement and grading
- Staffing provided by Santa Ana & Anaheim staff as needed

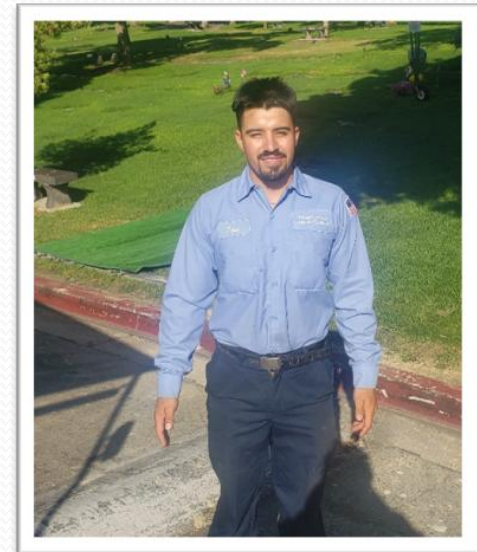
District Office

- Staff
 - Tim Deutsch, General Manager – 20 years
 - Mary Funk, Administrative Manager. – 12 years
 - Brenda Manriquez, Finance & Acct. Mgr. – 13 years
 - Siennika Prior-Winters, Admin. Assistant – 2 year
 - Diana Vosler, Accounting Tech. – 6 years



Districtwide Service Staff

- Fernando Griego
 - Mechanic
 - Hired in 2019 – 7 years
- Martin Galvez
 - Project & Safety Specialist
 - Hired in 2003 – 23 years
- Jose Avila-Gomez
 - Irrigation Specialist
 - Hired in 2019 – 7 years



Current Organizational Chart

