



ORANGE COUNTY CEMETERY DISTRICT

MEMORANDUM

District Office
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Date: June 2, 2026
To: Board of Trustees
From: Tim Deutsch, General Manager
Subject: District Overhead Rate

As part of determining the District's service fees which are included on the District's Master Fee schedule, one component that is factored in is the overhead rate. The overhead rate is a percentage of the indirect costs of performing the service. The overhead rate is applied as a percentage of the hours required to perform services, such as the various interment services, marker setting, memorial service, etc.

This overhead rate is used by staff for the customer service fees described above as well as when billing for any damage to District infrastructure which requires staff to complete repairs. The Board approved the current rate of 68.6% in June 2025. The proposed 2026 overhead rate is 69.2%

Recommendation

Staff recommends that the Board approve the District's Overhead Rate and adopt by Resolution No. 2026 - ____.

Attachments: District Overhead Rate Summary
Resolution No. 2026-____ Adopting the District's Overhead Rate

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

Projected 2026-27 Budget

Salaries & Benefits	Dept Overhead	Services
Cemetery Manager		
Salaries	\$55,401	\$221,604
Benefits	\$23,172	\$92,690
Training	\$140	\$560
GM/AtoGM/Sec/Acct		
Salaries	\$951,510	\$0
Benefits	\$374,473	\$0
Training	\$500	\$0
Trustees		
Meeting pay	\$18,000	\$0
EquipMech/Irrig Tech/P&SCoord		
Salaries	\$272,619	\$0
Benefits	\$131,334	\$0
Training	\$100	\$0
Groundskeeper/LW		
Salaries	\$41,343	\$1,336,757
Benefits	\$17,997	\$581,896
Training	\$50	\$850
Total	<u>\$1,886,639</u>	<u>\$2,234,357</u>

Projected 2025-26 Budget

Expenditures	Dept Overhead	Services	Resale Items
Professional Services	\$245,000	\$0	\$0
Equipment Costs	\$175,000	\$0	\$0
Maintenance of Structures and Grounds	\$500,000	\$0	\$0
Temp Services/Priv. Serv	\$0	\$100,000	\$0
Utilities	\$230,000	\$0	\$0
All other expenses	\$469,540	\$0	\$0
Capital Depreciation	\$511,825		
Debt Service	\$1,221,412		
Resale Items	\$0	\$0	\$270,000
Total	<u>\$3,352,777</u>	<u>\$100,000</u>	<u>\$270,000</u>
Sub Total	\$5,239,416	\$2,334,357	
Total of Dept Overhead + Services		\$7,573,773	
% Dept Overhead	69.2%		

RESOLUTION NO. 2026-__

**A RESOLUTION OF
THE ORANGE COUNTY CEMETERY DISTRICT
BOARD OF TRUSTEES ADOPTING
DISTRICT OVERHEAD RATE**

WHEREAS the Orange County Cemetery District (“District”) Board of Trustees is authorized pursuant to Health and Safety Code section 9068 (a), to impose fees for interment options, services and endowment on District property;

WHEREAS the District utilizes the Overhead Rate in the calculation of service fees imposed for services rendered;

WHEREAS the Districts fees are not subject to the requirements of Proposition 26 because these fee charges are not “taxes” under Section 1(e) of Article XIII C of the California Constitution. These fees are charges imposed for specific government services and products provided directly to the payor that are not provided to those not charged, and which do not exceed the reasonable costs to the District of providing the services and products;

WHEREAS the District desires to modify the Overhead Rate used for determining fees for services provided beginning July 6, 2026;

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The attached Overhead Rate calculation sheet for Orange County Cemetery District is hereby adopted by the Board with recommended changes. The Overhead Rate will be included in the calculation of the District’s services fees as presented in the Master Fee schedule.
2. The General Manager is authorized to use this Overhead Rate for the development of current and future services fees as well as when calculating the billing of damage to District property for the purpose of restitution or repayment.
3. The new Overhead Rate will be 69.2% and become effective on July 6, 2026.
4. To the extent that any provision of this Resolution may be inconsistent with of any other District Resolution or any other action taken by the Board, this Resolution shall supersede and prevail insofar as it relates to Overhead Rate specified in Exhibit A to be levied with respect to the items set forth in paragraph 1 above.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the Board of Trustees of the Orange County Cemetery District held this 2nd day of June, 2026.

NOEL HATCH
CHAIR, BOARD OF TRUSTEES

ATTEST:

MARY FUNK,
BOARD SECRETARY

STATE OF CALIFORNIA }
COUNTY OF ORANGE } ss.

I, MARY FUNK, Secretary of the Orange County Cemetery District, do hereby certify that the foregoing is a true and correct copy of Resolution No. 2026-____ adopted by the Board of Trustees of the Orange County Cemetery District, at a regular meeting thereof, held on the 2nd day of June, 2026, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

MARY FUNK
BOARD SECRETARY