**Orland Cemetery District**
**Budget Memorandum**
**To:** Board of Trustees, Orland Cemetery District
**From:** Staci Buttermore, District Manager
**Date:** June 10, 2025
**Subject:** Fiscal Year 2025–2026 Budget Summary and Project Initiatives

**Introduction**

The proposed budget for Fiscal Year 2025–2026 reflects the Orland Cemetery District’s commitment to operational improvement, historical preservation, and exceptional service delivery. This memorandum outlines key initiatives and introduces new budget line items that address infrastructure upgrades, staffing enhancements, and site beautification efforts.

**Proposed Budget Line Items and Funding Summary**

| **Line Item** | **Description** | **Budget****Code** | **Proposed Amount** |
| --- | --- | --- | --- |
| Professional Services | **Reclaimed Grave Project:**Research, documentation, and preparation of unused grave sites. **District Transition to Independent Financial Operations:**The District is establishing standalone financial services and will no longer utilize County provided fiscal management. | 03230 | $ 20,000.00 |
| Additional Help | **Part-time Office Assistant:**Funding for additional administrative support (hourly wages) 25 hours a week.**Part-time Grounds Keeper:**Funding for additional grounds support (hour wages) 25 hours a week. |  01012 | $ 48,100.00 |
| Special Department Expense | **Masonic Beautification Project (Final Phase):** Landscaping, signage, restroom remodel. | 03280 | $ 5,000.00 |
| Special DepartmentExpense | **Installation Trash Bin Project – OCD Cemeteries:** New waste receptacles and disposal infrastructure. | 03280 | $ 5,000.00 |

**Budget Line Items and Funding Summary – Fixed Assets**

| **Line Item** | **Description** | **Budget** **Code** | **Proposed Amount** |
| --- | --- | --- | --- |
| Leased Equipment | **New JCB Backhoe –**Annual Lease Agreement | 00636 | $ 23,500.00 |
| Buildings & Improvements | **New Storage Building - Graves Cemetery:**To store old backhoe and trailer. | 07200 | $ 45,000.00 |
| Computer Equipment | **New Office Computer/Printer** | 07320 | $ 5,000.00 |
| Software Upgrade | **New Cemetery Software Program:** Upgrade to a modern, cloud-based cemetery management system | 07325 | $ 29,900.00 |
| Vehicles | **New Fleet Vehicle:**Replacing the 2004 F250. | 07350 | $100,000.00 |
| Special Dept. Equipment | **New Electric Golf Cart:**It would be used for guest services. | 07360 | $ 15,000.00 |
| Special Dept. Equipment | **New Tilt Trailer:**For the JCB Backhoe | 07360 | $ 20,000.00 |
| Special Dept. Equipment | **New Goody Wagon:**This holds lower device, safety boards, hoses and tools for burials. | 07360 | $ 15,000.00 |

**CONTINGENCY**

| **Line Item** | **Description** | **Budget** **Code** | **Proposed Amount** |
| --- | --- | --- | --- |
| Contingency | **Possible Negative Appropriations –** (CalPlant example)Misc.  | 09900 | $ 40,000.00 |

**New Budget Line Items and Funding Summary (Proposed)**

New budget line items have been introduced to enhance clarity, improve the categorization of expenditures, and support greater transparency and more accurate financial reporting.

| **Line Item** | **Description** | **Budget****Code** | **Proposed Amount** |
| --- | --- | --- | --- |
| Group Dental Insurance | Employee Dental Insurance | 01042 | $ 1,800.00 |
| Group Vision Insurance | Employee Vision Insurance | 01043 | $ 750.00 |
| Maint-Equipment Materials | Lubricants/Cleaning Solvents/Filters | 03175 | $ 1,000.00 |
| Legal Notices | Public Notices | 03241 | $ 1,000.00 |
| Shop Supplies | Paper Towels, Shop Rags, Batteries, Cleaning Items, Hand Cleaner, Trash bags etc. | 03283 | $ 1,000.00 |
| Professional Services – IT | Data Migration, Cloud Adoption | 03236 | $ 30,000.00 |
| Transportation Expenses | Employee Transportation Expense for work related travel. (Taxi/Vehicle Rental etc.) | 04290 | $ 1,000.00 |

**Summary:**

The proposed 2025–2026 budget for the Orland Cemetery District reflects both the operational demands of managing four cemeteries and the District’s ongoing commitment to modernization, fiscal responsibility, and service to the community.

**Revenue** is expected to increase by **9.3%**. This projection remains conservative due to the inherent variability in annual burial counts, property tax receipts, and interest income. Nevertheless, this increase reflects steady growth in core funding areas.

**Salaries and Benefits** show a **16.1%** increase from the prior year. This rise is due to staffing expansions necessary to support increased administrative responsibilities and ensure timely service delivery to the public.

**Sales and Services** revenue is projected to increase by **9.05%** compared to the 2024–2025 budget. This increase is attributed to rising costs of goods and services, implementation of the Reclaimed Graves Project, the District’s administrative transition from County management, and investments in new cemetery software and special beautification projects.

**Fixed Assets** have increased by **15%**, reflecting the District’s need to invest in updated vehicles, equipment, building improvements, and software systems critical to day-to-day operations and long-term sustainability.

The **District Contingency Fund** has been increased by **100%** in response to the financial liability experienced in FY 2024–2025, where the District was required to repay the County over $50,000 due to the CalPlant bankruptcy and resulting negative apportionment. This increase is a proactive safeguard against future fiscal uncertainties.

Overall, the **total budget** has increased by **28.32%** from the 2024–2025 fiscal year. This is driven largely by the need to modernize infrastructure, improve efficiency, and support the District’s continued transition from County oversight. A key strategic initiative this year—the Reclaimed Graves Project—has the potential to generate an estimated **$350,000** in future income, making it a major component of the District’s financial and operational planning.

District staff remain committed to maintaining a **conservative fiscal approach** while realistically addressing the evolving needs of the District and the community it serves. The proposed budget balances necessary investments with long-term sustainability and responsible stewardship of public resources.

Respectfully submitted,

Staci K. Buttermore

District Manager

Orland Cemetery District