



ORANGE COUNTY CEMETERY DISTRICT

MEMORANDUM

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Date: June 2, 2026
To: Board of Trustees
From: Tim Deutsch, General Manager
Brenda Manriquez, Finance & Accounting Manager
Subject: Gann Appropriations Limit Review

Each year, the District is subject to the initiative which limits the amount of annual appropriations of tax proceeds. The limitation is based upon the prior fiscal year amount, adjusted for changes in population (County of Orange) combined with the change in California per capita personal income and must be adopted by Resolution.

The Board will need to take formal action to adopt the District's appropriation 2025-26 limit prior to the adoption of the 2026-27 budget. Attached is Resolution No. 2026-____, which adopts the annual maximum appropriations limitation for the fiscal year 2026-27.

Staff asks that the Board review and support a recommendation to approve Resolution No. 2026-____, A Resolution of the Orange County Cemetery District Board of Trustees Adopting the Annual Maximum Appropriations Limitation for the Fiscal Year 2026-27.

Recommendation

Staff and the Finance & Investment Committee recommend that the Board adopt Resolution No. 2026-____, A Resolution of the Orange County Cemetery District Board of Trustees Adopting the Annual Maximum Appropriations Limitation for the Fiscal Year 2026-27.

Attachment: Gann Appropriation Limit Calculation Spreadsheet 2026-27
Resolution No. 2026-____ Adopting the Annual Appropriations Limit for Fiscal Year 2026-27

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

**Orange County Cemetery District
 GANN Appropriations Limit Calculation
 FY 2026-27**

	<u>2026-2027</u>
<u>Appropriations Limit</u>	
Prior Year Appropriations Limit [A]	\$ 11,747,403
Price Factor [B]	1.0495
Population Factor [C]	<u>0.9963</u>
Current Year Appropriations Limit [D] (A multiplied by B and C)	<u><u>\$ 12,283,283</u></u>

<u>Appropriations Subject to Limit</u>	
Local Property taxes	\$ 3,414,616
State Subventions (Home Owners Property Tax Relief)	11,000
Interest on proceeds of taxes	<u>800,000</u>
Current Year Appropriations Subject to Limit [E]	<u><u>\$ 4,225,616</u></u>

Excess (deficit) of Appropriations limit over Appropriations Subject to Limit (D minus E)	<u><u>\$ 8,057,667</u></u>
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RESOLUTION NO. 2026-__

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ORANGE COUNTY CEMETERY DISTRICT, CALIFORNIA,
ADOPTING THE ANNUAL MAXIMUM APPROPRIATIONS
LIMITATION FOR FISCAL YEAR 2026-2027**

WHEREAS, the Orange County Cemetery District (the “District”) is a special district duly organized and existing under and by virtue of the California Public Cemetery District Law, codified in Health and Safety Code Sections 9000 *et seq.*; and

WHEREAS, on November 6, 1979, the voters of California adopted Proposition 4, which added Article XIII B to the California Constitution that places limits on the amount of proceeds of taxes that local governmental agencies such as the District can receive and spend each year (“maximum appropriation limitation”), which was modified by the passage of Proposition 111 on June 5, 1990; and

WHEREAS, each year, pursuant to Article XIII B of the California Constitution and applicable statutory law, the District must adopt, by resolution, the total annual appropriations limit which shall not exceed the appropriations limit for the prior year adjusted for the change in the cost of living and the change in population, except as otherwise provided in Article XIII B; and

WHEREAS, the District has determined the total adjustment factor by the percentage change in California per capita personal income from the preceding year. The population factor is based on the increase in population of the County of Orange. The inflation factor is based on the increase in per capita personal income for the State of California. These factors were derived from data provided by the State of California Department of Finance.

NOW, THEREFORE, be it resolved by the Board of Trustees of the Orange County Cemetery District as follows:

Section 1. Recitals.

That the Recitals set forth above are true and correct.

Section 2. Fiscal Year 2026-2027 Maximum Appropriation Limitation.

That in accordance with Article XIII B of the California Constitution and applicable statutory law, based on the cost of living data price factor of 4.95 for the State of California and the population change factor of 0.37 for the County of Orange, as provided by the State of California Department of Finance for Fiscal Year 2026-2027, the Board hereby declares the maximum appropriation limitation for the District for Fiscal Year 2026-2027 shall be \$12,283,283, which does not exceed the limitations imposed by Article XIII B.

Section 3. Financial Audit.

That the data and documentation used to calculate and determine the maximum appropriation limitation for the District for Fiscal Year 2026-2027 shall be subject to review by the District's auditor and reviewed by the District's auditor during the annual financial audit.

Section 4. Documentation.

That the data and documentation used to calculate and determine the maximum appropriation limitation for the District for Fiscal Year 2026-2027 shall be made available for public inspection to any interested member of the public.

Section 5. Severability.

That the Board of Trustees declares that, should any provision, section, paragraph, sentence or word of this policy be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this policy as hereby adopted shall remain in full force and effect.

Section 6. Repeal of Conflicting Provisions.

That all the provisions heretofore adopted by the Board of Trustees that are in conflict with the provisions of this Resolution are hereby repealed.

Section 7. Effective Date.

That this Resolution shall take effect immediately upon its adoption.

Section 8. Certification.

That the Secretary of the Board of Trustees shall certify to the passage and adoption of this resolution, enter the same in the book for original resolutions of the District, and make a minute of passage and adoption thereof in the records of the proceedings of the Board of Trustees, in the minutes of the meeting at which this resolution is passed and adopted.

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.

ATTEST:

NOEL HATCH
CHAIR, BOARD OF TRUSTEES

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