



ORANGE COUNTY FIRE AUTHORITY AGENDA

Budget and Finance Committee Meeting

Wednesday, May 11, 2016

12:00 Noon

Orange County Fire Authority Regional Fire Operations and Training Center

1 Fire Authority Road
Room AE117
Irvine, California 92602

Jerry McCloskey, Chair

Beth Swift, Vice Chair

Gene Hernandez Al Murray Tri Ta Ed Sachs

Bruce Channing - Ex Officio

This Agenda contains a brief general description of each item to be considered. Except as otherwise provided by law, no action or discussion shall be taken on any item not appearing on the following Agenda. Unless legally privileged, all supporting documents, including staff reports, and any writings or documents provided to a majority of the Budget and Finance Committee after the posting of this agenda are available for review at the Orange County Fire Authority Regional Fire Operations & Training Center, 1 Fire Authority Road, Irvine, CA 92602 or you may contact Sherry A.F. Wentz, Clerk of the Authority, at (714) 573-6040 Monday through Thursday, and every other Friday from 8 a.m. to 5 p.m. and available online at <http://www.ocfa.org>

If you wish to speak before the Budget and Finance Committee, please complete a Speaker Form identifying which item(s) you wish to address. Please return the completed form to the Clerk of the Authority. Speaker Forms are available on the counter noted in the meeting room.



In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, you should contact the Clerk of the Authority at (714) 573-6040. Notification 48 hours prior to the meeting will enable the Authority to make reasonable arrangements to assure accessibility to the meeting.

CALL TO ORDER

PLEDGE OF ALLEGIANCE by Director Hernandez

ROLL CALL

PUBLIC COMMENTS

Any member of the public may address the Committee on items within the Committee's subject matter jurisdiction but which are not listed on this agenda during PUBLIC COMMENTS. However, no action may be taken on matters that are not part of the posted agenda. We request comments made on the agenda be made at the time the item is considered and that comments be limited to three minutes per person. Please address your comments to the Committee as a whole, and do not engage in dialogue with individual Committee Members, Authority staff, or members of the audience.

2. MINUTES

A. Minutes for the April 13, 2016, Budget and Finance Committee Meeting

Submitted by: Sherry Wentz, Clerk of the Authority

Recommended Action:

Approve as submitted.

3. CONSENT CALENDAR

A. Monthly Investment Reports

Submitted by: Tricia Jakubiak, Treasurer

Recommended Action:

Review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of May 26, 2016, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

B. Third Quarter Financial Newsletter

Submitted by: Lori Zeller, Assistant Chief/Business Services Department

Recommended Action:

Review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of May 26, 2016, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the report.

4. DISCUSSION CALENDAR

A. Rosenow Spevacek Group, Inc. Final Property Tax Revenue Projections

Submitted by: Lori Zeller, Assistant Chief/Business Services Department

Recommended Action:

Receive and file the report.

B. Review of the Fiscal Year 2016/17 Proposed Budget

Submitted by: Lori Zeller, Assistant Chief/Business Services Department

Capital Improvement Program Ad Hoc Committee Recommendation: *APPROVE*

City Managers' Budget and Finance Committee Recommendation: *APPROVE*

Recommended Action:

Review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of May 26, 2016, with the Budget and Finance Committee's recommendation that the Board of Directors take the following actions:

1. Adopt the submitted FY 2016/17 Proposed Budget.
2. Adopt proposed Resolution entitled A RESOLUTION OF THE ORANGE COUNTY FIRE AUTHORITY BOARD OF DIRECTORS ADOPTING AND APPROVING THE APPROPRIATIONS BUDGET FOR THE ORANGE COUNTY FIRE AUTHORITY FOR FISCAL YEAR 2016/17.

3. Approve and authorize the temporary transfer of up to \$45.6 million to the General Fund (Fund 121) from the following Capital Improvement Program (CIP) Funds to cover a projected temporary cash flow shortfall for FY 2016/17 due to timing differences between the receipt of tax revenues and the payment of expenditures:
 - Fund 123 Fire Stations and Facilities - \$14.0 million
 - Fund 124 Communications and Information Systems - \$13.3 million
 - Fund 133 Fire Apparatus - \$18.3 million
4. Approve and authorize the repayment of \$45.6 million borrowed funds from Fund 121 to the above CIP Funds, along with interest, when General Fund revenues become available in FY 2016/17.
5. Approve and authorize a FY 2015/16 budget adjustment to increase General Fund revenues by \$266,787 and decrease appropriations by \$8,033,620.

C. Fiscal Year 2014/15 Backfill/Overtime and Calendar Year 2015 Total Earnings/Compensation Analysis

Submitted by: Lori Zeller, Assistant Chief/Business Services Department

Recommended Action:

Review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of May 26, 2016, with the Budget and Finance Committee's recommendation that the Board of Directors take the following actions:

1. Direct staff to continue working towards an ability to fill permanent vacancies (exceeding those required by MOU) as quickly as possible after the positions become vacant.
2. Direct staff to continue using overtime to fill temporary vacancies rather than hiring additional personnel, recognizing this as a cost-effective practice for temporary needs.

D. Financial Audit Discussion with Lance, Soll, and Lunghard

Submitted by: Lori Zeller, Assistant Chief/Business Services Department

Recommended Action:

Receive and file the report.

REPORTS

No items.

COMMITTEE MEMBER COMMENTS

ADJOURNMENT – The next regular meeting of the Budget and Finance Committee is scheduled for Wednesday, June 8, 2016, at 12:00 noon.

AFFIDAVIT OF POSTING

I hereby certify under penalty of perjury under the laws of the State of California, that the foregoing Agenda was posted in the lobby, front gate public display case, and website of the Orange County Fire Authority, Regional Fire Operations and Training Center, 1 Fire Authority Road, Irvine, CA, not less than 72 hours prior to the meeting. Dated this 5th day of May 2016.

Sherry A.F. Wentz, CMC
Clerk of the Authority

UPCOMING MEETINGS:

Claims Settlement Committee Meeting	Thursday, May 26, 2016, 5:00 p.m.
Executive Committee Meeting	Thursday, May 26, 2016, 5:30 p.m.
Board of Directors Meeting	Thursday, May 26, 2016, 6:00 p.m.
Human Resources Committee Special Meeting	Tuesday, June 7, 2016, 12:00 noon

MINUTES ORANGE COUNTY FIRE AUTHORITY

Budget and Finance Committee Meeting

April 13, 2016

12:00 Noon

Regional Fire Operations and Training Center

Room AE117

1 Fire Authority Road

Irvine, CA 92602

CALL TO ORDER

A regular meeting of the Orange County Fire Authority Budget and Finance Committee was called to order on April 13, 2016, at 12:01 p.m. by Chair McCloskey.

PLEDGE OF ALLEGIANCE

Director Murray led the assembly in the Pledge of Allegiance to our Flag.

ROLL CALL

Present:

Al Murray, Tustin
Jerry McCloskey, Laguna Niguel
Ed Sachs, Mission Viejo
Elizabeth Swift, Buena Park
Tri Ta, Westminster

Absent:

Gene Hernandez, Yorba Linda

Also present were:

Assistant Chief Mike Schroeder
Assistant Chief Dave Thomas
Clerk of the Authority Sherry Wentz

Assistant Chief Lori Zeller
Communications Director Sandy Cooney
General Counsel Dave Kendig

1. PRESENTATIONS

No items.

PUBLIC COMMENTS (F: 12.02B3)

Chair McCloskey opened the Public Comments portion of the meeting. Hearing no response, Chair McCloskey closed the Public Comments portion of the meeting.

2. MINUTES

A. Minutes for the March 9, 2016, Budget and Finance Committee Meeting (F: 12.02B2)

On motion of Director Ta and second by Director Murray, the Committee voted unanimously by those present to approve the Minutes for the March 9, 2016, Budget and Finance Committee meeting, as submitted.

3. CONSENT CALENDAR (Agenda items 3A and 3B were pulled for separate consideration)

A. Quarterly Status Update Orange County Employees' Retirement System (F: 17.06B)

Stephen Wontrobski, Mission Viejo resident, expressed concerns with the Unfunded Actuarial Accrued Liability.

On motion of Vice Chair Swift and second by Director Murray, the Committee voted unanimously by those present to receive and file the report.

B. Quarterly Purchasing Report (F: 11.10H1)

Director Sachs pulled this item to request clarification on the change order gap.

On motion of Vice Chair Swift and second by Director Murray, the Committee voted unanimously by those present to direct staff to place the item on the agenda for the Executive Committee meeting of April 28, 2016, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the report.

4. DISCUSSION CALENDAR

A. Monthly Investment Reports (F: 11.10D2)

Treasurer Tricia Jakubiak provided an overview of the Monthly Investment Reports.

Minutes

OCFA Budget and Finance Meeting

April 13, 2016 Page - 2

On motion of Director Murray and second by Director Ta, the Committee voted unanimously by those present to direct staff to place the item on the agenda for the Executive Committee meeting of April 28, 2016, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

B. Communication with Auditors for FY 2015/16 Financial Audit (F: 15.02B)

Finance Manager/Auditor Jim Ruane introduced Rich Kikuchi, Lance, Soll & Lunghard, LLP (LSL) who provided an update on the Fiscal Year 2015/16 Financial Audit process.

Stephen Wontrobski, Mission Viejo resident, spoke in opposition to the report and expressed his continued concern regarding LSL and lack of access to the audit firm's working documents.

On motion of Director Ta and second by Director Sachs, the Committee voted unanimously by those present to direct staff to receive and file the report.

C. Proposed New Purchasing Ordinance – Introduction (F: 18.13)

Assistant Chief Lori Zeller provided an overview of the proposed new Purchasing Ordinance and commended Purchasing and Materials Manager Debbie Casper on her work.

Purchasing and Materials Manager Debbie Casper provided a report on the proposed new Purchasing Ordinance.

On motion of Vice Chair Swift and second by Director Murray, the Committee voted unanimously by those present to direct staff to place the item on the agenda for the Board of Directors meeting of April 28, 2016, with the Budget and Finance Committee's recommendation that the Board of Directors:

1. Waive the full reading of the proposed Ordinance.
2. Introduce proposed Ordinance No. 008 entitled AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE ORANGE COUNTY FIRE AUTHORITY REPEALING ORDINANCE NO. 006 AND ORDINANCE NO. 007 AND ESTABLISHING THE PURCHASING RULES AND PROCEDURES OF THE ORANGE COUNTY FIRE AUTHORITY establishing a comprehensive procurement ordinance based on the American Bar Association Model Procurement Code.
3. Approve the proposed Resolution entitled A RESOLUTION OF THE ORANGE COUNTY FIRE AUTHORITY BOARD OF DIRECTORS AMENDING THE ROLES/RESPONSIBILITIES/AUTHORITIES MATRIX TO COINCIDE WITH THE NEW PURCHASING CODE.

REPORTS (F: 12.02B6)

There were no items to report.

Minutes

OCFA Budget and Finance Meeting

April 13, 2016 Page - 3

COMMITTEE MEMBER COMMENTS (F: 12.02B4)

Chair McCloskey commended staff on their work with the Budget and Finance Committee.

Vice Chair Swift stated that the City of Buena Park would be contributing \$5,000 to the Drowning Prevention Campaign.

Director Murray commended Director of Communications Sandy Cooney and Community Relations/Education Specialist Alexa Pratt on their work with the OC Drowning Prevention Task Force.

ADJOURNMENT – Chair McCloskey adjourned the meeting at 12:54 p.m. The next regular meeting of the Budget and Finance Committee is scheduled for Wednesday, May 11, 2016, at 12:00 noon.

Sherry A.F. Wentz, CMC
Clerk of the Authority



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 11, 2016

Agenda Item No. 3A
Consent Calendar

Monthly Investment Reports

Contact(s) for Further Information

Tricia Jakubiak, Treasurer Treasury & Financial Planning	triciajakubiak@ocfa.org	714.573.6301
Jane Wong, Assistant Treasurer	jane Wong@ocfa.org	714.573.6305

Summary

This agenda item is a routine transmittal of the monthly investment reports submitted to the Committee in compliance with the investment policy of the Orange County Fire Authority and with Government Code Section 53646.

Prior Board/Committee Action

Not Applicable.

RECOMMENDED ACTION(S)

Review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of May 26, 2016, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

Impact to Cities/County

Not Applicable.

Fiscal Impact

Not Applicable.

Background

Attached is the final monthly investment report for the month ended March 31, 2016. A preliminary investment report as of April 22, 2016, is also provided as the most complete report that was available at the time this agenda item was prepared.

Attachment(s)

Final Investment Report – March 2016/Preliminary Report – April 2016

Orange County Fire Authority Monthly Investment Report



Final Report – March 2016

Preliminary Report – April 2016



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Orange County Fire Authority

Final Investment Report

March 31, 2016



EXECUTIVE SUMMARY

Portfolio Activity & Earnings

During the month of March 2016, the size of the portfolio increased by \$4.7 million to \$170.9 million. Significant receipts for the month included the fifth apportionment of secured property taxes in the amount of \$12.8 million and various contract and grant payments and charges for current services totaling \$11.7 million. Significant disbursements for the month included primarily two biweekly payrolls, which were approximately \$9.0 million each with related benefits. Total March cash outflows for operating expenditures amounted to approximately \$21.2 million. The portfolio's balance is expected to increase significantly in the following month as the next major property tax receipt is scheduled in April.

In March, the portfolio's yield to maturity (365-day equivalent) stayed unchanged at 0.61%. The effective rate of return also remained unchanged at 0.60% for the month, but increased by 3 basis points to 0.43% for the fiscal year-to-date. The average maturity of the portfolio shortened by 25 days to 199 days to maturity.

Economic News

U.S. economic activity continued to be mixed in March 2016. Employment conditions remained solid and beat expectations in March; there were a total of 215,000 new jobs created for the month, a better number than expected. The unemployment rate, on the other hand, edged up slightly to 5.0% from 4.9% primarily due to an increase in the labor participation rate. Retail sales remained weak declining further while a modest increase had been expected for the month. Mixed consumer confidence persisted in March, although improved slightly. Both manufacturing and non-manufacturing activity expanded in March. The CPI (Consumer Price Index) remained at a low level as oil prices continued to stay low. Home sales activity improved, but stayed mixed. On April 27, 2016, at the second day of the Federal Open Market Committee's scheduled meeting, the Committee voted to keep the federal funds rate unchanged at a target range of 0.25% - 0.50%. The Committee noted improvement in global financial markets but weakness in the U.S. economy. Current expectations are that the Fed will likely raise interest rates at their September meeting instead of June.

**BENCHMARK COMPARISON AS OF MARCH 31, 2016**

3 Month T-Bill: 0.30%

1 Year T-Bill: 0.66%

6 Month T-Bill: 0.47%

LAIF: 0.51%

OCFA Portfolio: 0.60%

PORTFOLIO SIZE, YIELD, & DURATION

	<u><i>Current Month</i></u>	<u><i>Prior Month</i></u>	<u><i>Prior Year</i></u>
<i>Book Value-</i>	\$170,899,245	\$166,188,999	\$163,760,461
<i>Yield to Maturity (365 day)</i>	0.61%	0.61%	0.28%
<i>Effective Rate of Return</i>	0.60%	0.60%	0.28%
<i>Days to Maturity</i>	199	224	141



ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Summary
March 31, 2016

Orange County Fire Authority
 1 Fire Authority Road
 Irvine, Irvine, CA 92602
 (714)573-6301

(See Note 1 on page 9)

(See Note 2 on page 9)

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM/C 360 Equiv.	YTM/C 365 Equiv.
Money Mkt Mutual Funds/Cash	13,039,289.93	13,039,289.93	13,039,289.93	7.71	1	1	0.001	0.001
Federal Agency Coupon Securities	38,000,000.00	38,026,610.00	37,984,812.63	22.47	1,020	801	1.097	1.112
Federal Agency Disc. -Amortizing	44,000,000.00	43,982,840.00	43,969,261.25	26.01	155	50	0.499	0.506
Treasury Coupon Securities	10,000,000.00	10,029,500.00	10,023,897.54	5.93	195	90	0.523	0.530
Local Agency Investment Funds	64,046,284.49	64,060,442.56	64,046,284.49	37.88	1	1	0.499	0.506
Investments	169,085,574.42	169,138,682.49	169,063,545.84	100.00%	282	199	0.596	0.605

Cash								
Passbook/Checking (not included in yield calculations)	1,855,135.07	1,855,135.07	1,855,135.07		1	1	0.000	0.000
Total Cash and Investments	170,940,709.49	170,993,817.56	170,918,680.91		282	199	0.596	0.605

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	87,902.71	542,559.81
Average Daily Balance	172,462,366.83	169,328,557.74
Effective Rate of Return	0.60%	0.43%

"I certify that this investment report accurately reflects all pooled investments and is in compliance with the investment policy adopted by the Board of Directors to be effective on January 1, 2016. A copy of this policy is available from the Clerk of the Authority. Sufficient investment liquidity and anticipated revenues are available to meet budgeted expenditure requirements for the next thirty days and the next six months."


 Patricia Jakubick, Treasurer

Cash and Investments with GASB 31 Adjustment:
 Book Value of Cash & Investments before GASB 31 (Above)
 GASB 31 Adjustment to Books (See Note 3 on page 9)
 Total

\$ 170,918,680.91
 \$ (19,436.11)
 \$ 170,899,244.80

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
March 31, 2016

(See Note 1 on page 9)

(See Note 2 on page 9)

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM/C 365	Days to Maturity	Maturity Date
Money Mkt Mutual Funds/Cash											
SYS528	528	Federated Treasury Obligations			13,039,289.93	13,039,289.93	13,039,289.93	0.001	0.001	1	
		Subtotal and Average	10,218,362.61		13,039,289.93	13,039,289.93	13,039,289.93		0.001	1	
Federal Agency Coupon Securities											
3133EEA75	861	Federal Farm Credit Bank		04/23/2015	9,000,000.00	9,000,810.00	9,000,000.00	0.990	0.998	661	01/22/2018
3133EFJP3	869	Federal Farm Credit Bank (Callable anytime)		10/15/2015	10,000,000.00	9,993,400.00	10,000,000.00	1.100	1.054	927	10/15/2018
3134G7FK2	863	Fed Home Loan Mtg Corp		06/30/2015	9,000,000.00	9,031,500.00	9,000,000.00	1.100	1.065	721	03/23/2018
3134G84A4	878	Fed Home Loan Mtg Corp (Callable 5-24-16)		12/18/2015	10,000,000.00	10,000,900.00	9,984,812.63	1.250	1.315	875	08/24/2018
		Subtotal and Average	37,984,565.68		38,000,000.00	38,026,610.00	37,984,812.63		1.112	801	
Federal Agency Disc. -Amortizing											
313396WM1	880	Freddie Mac		12/18/2015	9,000,000.00	8,997,750.00	8,995,625.00	0.500	0.515	35	05/06/2016
313396XB4	881	Freddie Mac		12/18/2015	9,000,000.00	8,996,850.00	8,993,752.50	0.510	0.525	49	05/20/2016
313396XR9	882	Freddie Mac		12/18/2015	9,000,000.00	8,995,140.00	8,991,810.00	0.520	0.536	63	06/03/2016
313396YF4	883	Freddie Mac		12/18/2015	9,000,000.00	8,994,060.00	8,988,893.75	0.525	0.541	77	06/17/2016
313384VX4	879	Fed Home Loan Bank		12/18/2015	8,000,000.00	7,999,040.00	7,999,180.00	0.390	0.401	21	04/22/2016
		Subtotal and Average	53,640,112.30		44,000,000.00	43,982,840.00	43,969,261.25		0.506	50	
Treasury Coupon Securities											
912828QR4	877	Treasury Note		12/18/2015	10,000,000.00	10,029,500.00	10,023,897.54	1.500	0.530	90	06/30/2016
		Subtotal and Average	10,027,880.46		10,000,000.00	10,028,500.00	10,023,897.54		0.530	90	
Local Agency Investment Funds											
SYS336	336	Local Agency Investmt Fund			64,046,284.49	64,060,442.56	64,046,284.49	0.506	0.506	1	
		Subtotal and Average	60,691,445.78		64,046,284.49	64,060,442.56	64,046,284.49		0.506	1	
		Total and Average	172,462,366.83		169,085,574.42	169,138,682.49	169,063,545.84		0.805	199	

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Cash
March 31, 2016

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM/C 365	Days to Maturity
Money Mkt Mutual Funds/Cash										
SYS10033	10033	Revolving Fund		07/01/2015	20,000.00	20,000.00	20,000.00		0.000	1
SYS4	4	Union Bank		07/01/2015	1,835,135.07	1,835,135.07	1,835,135.07		0.000	1
		Average Balance	0.00							1
Total Cash and Investments			172,462,366.83		170,940,709.49	170,993,817.56	170,918,680.91		0.605	199

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ORANGE COUNTY FIRE AUTHORITY
Aging Report
By Maturity Date
As of April 1, 2016

Orange County Fire Authority
 1 Fire Authority Road
 Irvine, Irvine, CA 92602
 (714)573-6301

				Maturity Par Value	Percent of Portfolio	Current Book Value	Current Market Value
Aging Interval: 0 days	(04/01/2016 - 04/01/2016)	4 Maturities	0 Payments	78,940,709.49	46.19%	78,940,709.49	78,954,867.56
Aging Interval: 1 - 30 days	(04/02/2016 - 05/01/2016)	1 Maturities	0 Payments	8,000,000.00	4.68%	7,998,180.00	7,999,040.00
Aging Interval: 31 - 60 days	(05/02/2016 - 05/31/2016)	2 Maturities	0 Payments	18,000,000.00	10.53%	17,989,377.50	17,994,600.00
Aging Interval: 61 - 91 days	(06/01/2016 - 07/01/2016)	3 Maturities	0 Payments	28,000,000.00	16.39%	28,005,601.29	28,018,700.00
Aging Interval: 92 - 121 days	(07/02/2016 - 07/31/2016)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 122 - 152 days	(08/01/2016 - 08/31/2016)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 153 - 183 days	(09/01/2016 - 10/01/2016)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 184 - 274 days	(10/02/2016 - 12/31/2016)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 275 - 365 days	(01/01/2017 - 04/01/2017)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 366 - 1095 days	(04/02/2017 - 04/01/2019)	4 Maturities	0 Payments	38,000,000.00	22.22%	37,984,812.63	38,026,610.00
Aging Interval: 1096 days and after	(04/02/2019 -)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Total for		14 Investments	0 Payments		100.00	170,918,680.91	170,993,817.56



NOTES TO PORTFOLIO MANAGEMENT REPORT

- Note 1: Market value of the LAIF investment is calculated using a fair value factor provided by LAIF. The MUFG Union Bank (formerly Union Bank) Trust Department provides market values of the remaining investments.
- Note 2: Book value reflects the cost or amortized cost before the GASB 31 accounting adjustment.
- Note 3: GASB 31 requires governmental entities to report investments at fair value in the financial statements and to reflect the corresponding unrealized gains/ (losses) as a component of investment income. The GASB 31 adjustment is recorded only at fiscal year end. The adjustment for June 30, 2015 includes an increase of \$18,799 to the LAIF investment and a decrease of (\$38,235) to the remaining investments.
- Note 4: The Federated Treasury Obligations money market mutual fund functions as the Authority's sweep account. Funds are transferred to and from the sweep account to/from OCFA's checking account in order to maintain a target balance of \$1,000,000 in checking. Since this transfer occurs at the beginning of each banking day, the checking account sometimes reflects a negative balance at the close of the banking day. The negative closing balance is not considered an overdraft since funds are available in the money market mutual fund. The purpose of the sweep arrangement is to provide sufficient liquidity to cover outstanding checks, yet allow that liquidity to be invested while payment of the outstanding checks is pending.



Local Agency Investment Fund (LAIF)

As of March 31, 2016, OCFA has \$64,046,284 invested in LAIF. The fair value of OCFA's LAIF investment is calculated using a participant fair value factor provided by LAIF on a quarterly basis. The fair value factor as of March 31, 2016 is 1.00022106. When applied to OCFA's LAIF investment, the fair value is \$64,060,442 or \$14,158 above cost. Although the fair value of the LAIF investment is higher than cost, OCFA can withdraw the actual amount invested at any time.

LAIF is included in the State Treasurer's Pooled Money Investment Account (PMIA) for investment purposes. The PMIA market valuation at March 31, 2016 is included on the following page.



State of California
Pooled Money Investment Account
Market Valuation
3/31/2016

Description	Carrying Cost Plus Accrued Interest Purch.	Amortized Cost	Fair Value	Accrued Interest
United States Treasury:				
Bills	\$ 11,410,745,648.58	\$ 11,428,324,382.05	\$ 11,433,051,500.00	NA
Notes	\$ 19,895,104,458.35	\$ 19,894,615,430.08	\$ 19,906,919,000.00	\$ 27,575,588.00
Federal Agency:				
SBA	\$ 652,389,707.86	\$ 652,377,032.02	\$ 644,595,522.94	\$ 830,290.94
MBS-REMICs	\$ 67,195,956.41	\$ 67,195,956.41	\$ 71,568,446.72	\$ 318,368.46
Debentures	\$ 980,003,053.62	\$ 980,000,442.51	\$ 980,561,200.00	\$ 1,159,694.90
Debentures FR	\$ -	\$ -	\$ -	\$ -
Discount Notes	\$ 6,386,297,958.28	\$ 6,395,635,458.25	\$ 6,396,175,500.00	NA
GNMA	\$ -	\$ -	\$ -	\$ -
Supranational Debentures	\$ 350,136,669.79	\$ 350,136,669.79	\$ 350,709,000.00	\$ 454,512.50
CDs and YCDs FR	\$ 300,000,000.00	\$ 300,000,000.00	\$ 300,000,000.00	\$ 381,190.56
Bank Notes	\$ 200,000,000.00	\$ 200,000,000.00	\$ 200,000,000.00	\$ 387,333.33
CDs and YCDs	\$ 10,550,003,344.94	\$ 10,550,003,344.94	\$ 10,549,420,471.66	\$ 13,218,388.84
Commercial Paper	\$ 4,692,552,222.25	\$ 4,696,239,430.61	\$ 4,696,381,138.89	NA
Corporate:				
Bonds FR	\$ -	\$ -	\$ -	\$ -
Bonds	\$ -	\$ -	\$ -	\$ -
Repurchase Agreements	\$ -	\$ -	\$ -	\$ -
Reverse Repurchase	\$ -	\$ -	\$ -	\$ -
Time Deposits	\$ 5,647,440,000.00	\$ 5,647,440,000.00	\$ 5,647,440,000.00	NA
AB 55 & GF Loans	\$ 6,030,937,000.00	\$ 6,030,937,000.00	\$ 6,030,937,000.00	NA
TOTAL	\$ 67,162,806,020.08	\$ 67,192,905,146.66	\$ 67,207,758,780.21	\$ 44,325,367.53

Fair Value Including Accrued Interest

\$ 67,252,084,147.74

Repurchase Agreements, Time Deposits, AB 55 & General Fund loans, and Reverse Repurchase agreements are carried at portfolio book value (carrying cost).

The value of each participating dollar equals the fair value divided by the amortized cost (1.00022106).
 As an example: if an agency has an account balance of \$20,000,000.00, then the agency would report its participation in the LAIF valued at \$20,004,421.19 or \$20,000,000.00 x 1.00022106.



Orange County Fire Authority

Preliminary Investment Report

April 22, 2016



ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Summary
April 22, 2016

Orange County Fire Authority
 1 Fire Authority Road
 Irvine, Irvine, CA 92602
 (714)573-6301

(See Note 1 on page 18)

(See Note 2 on page 18)

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM/C 360 Equiv.	YTM/C 365 Equiv.
Money Mkt Mutual Funds/Cash	17,011,356.48	17,011,356.48	17,011,356.48	7.52	1	1	0.001	0.001
Federal Agency Coupon Securities	52,000,000.00	51,955,120.00	52,009,632.02	23.00	976	715	1.060	1.074
Federal Agency Disc. -Amortizing	83,000,000.00	82,953,510.00	82,946,334.59	36.69	122	66	0.398	0.404
Treasury Coupon Securities	10,000,000.00	10,022,400.00	10,018,055.92	4.43	195	68	0.523	0.530
Local Agency Investment Funds	64,108,240.28	64,122,412.05	64,108,240.28	28.35	1	1	0.499	0.506
Investments	226,119,596.76	226,064,798.53	226,093,619.29	100.00%	278	192	0.555	0.562
Cash and Accrued Interest								
Passbook/Checking (not included in yield calculations)	716,148.11	716,148.11	716,148.11		1	1	0.000	0.000
Accrued Interest at Purchase		27,616.67	27,616.67					
Subtotal		743,764.78	743,764.78					
Total Cash and Investments	226,835,744.87	226,808,563.31	226,837,384.07		278	192	0.555	0.562

Total Earnings	April 22 Month Ending	Fiscal Year To Date
Current Year	61,793.79	593,608.46
Average Daily Balance	172,226,246.35	169,543,201.34
Effective Rate of Return	0.60%	0.43%

"I certify that this investment report accurately reflects all pooled investments and is in compliance with the investment policy adopted by the Board of Directors to be effective on January 1, 2016. A copy of this policy is available from the Clerk of the Authority. Sufficient investment liquidity and anticipated revenues are available to meet budgeted expenditure requirements for the next thirty days and the next six months."

Patricia Jakubiak, Treasurer

Cash and Investments with GASB 31 Adjustment:

Book Value of Cash & Investments before GASB 31 (Above)

\$ 226,837,384.07

GASB 31 Adjustment to Books (See Note 3 on page 18)

\$ (19,436.11)

Total

\$ 226,817,947.96

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
April 22, 2016

(See Note 1 on page 18) (See Note 2 on page 18)

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM/C 365	Days to Maturity	Maturity Date
Money Mkt Mutual Funds/Cash											
SYS528	528	Federated Treasury Obligations			17,011,356.48	17,011,356.48	17,011,356.48	0.001	0.001	1	
Subtotal and Average			10,721,430.80		17,011,356.48	17,011,356.48	17,011,356.48		0.001	1	
Federal Agency Coupon Securities											
3133EEA75	881	Federal Farm Credit Bank		04/23/2015	9,000,000.00	8,977,950.00	9,000,000.00	0.990	0.998	639	01/22/2018
3133EFJP3	869	Federal Farm Credit Bank (Callable anytime)		10/15/2015	10,000,000.00	9,974,400.00	10,000,000.00	1.100	1.054	905	10/15/2018
3133EFAZ0	889	Federal Farm Credit Bank (Callable 9-6-16)		04/21/2016	8,000,000.00	8,006,640.00	8,013,634.96	1.280	1.206	866	09/06/2018
3134G7FK2	863	Fed Home Loan Mtg Corp		06/30/2015	9,000,000.00	9,015,930.00	9,000,000.00	1.100	1.065	699	03/23/2018
3134G84A4	878	Fed Home Loan Mtg Corp (Callable 5-24-16)		12/18/2015	10,000,000.00	9,974,800.00	9,985,199.79	1.250	1.315	853	08/24/2018
3130A87K7	884	Fed Home Loan Bank (Callable 8-10-16)		04/20/2016	6,000,000.00	6,005,400.00	6,010,797.27	1.270	0.862	109	08/10/2018
Subtotal and Average			39,533,199.87		62,000,000.00	61,955,120.00	62,009,632.02		1.074	715	
Federal Agency Disc. -Amortizing											
313396WM1	880	Freddie Mac		12/18/2015	9,000,000.00	8,999,280.00	8,998,375.00	0.500	0.515	13	05/06/2016
313396XB4	881	Freddie Mac		12/18/2015	9,000,000.00	8,998,470.00	8,996,557.50	0.510	0.525	27	05/20/2016
313396XR9	882	Freddie Mac		12/18/2015	9,000,000.00	8,997,210.00	8,994,870.00	0.520	0.536	41	06/03/2016
313396YF4	883	Freddie Mac		12/18/2015	9,000,000.00	8,996,220.00	8,992,781.25	0.525	0.541	55	06/17/2016
313396G98	888	Freddie Mac		04/21/2016	9,000,000.00	8,985,690.00	8,986,995.00	0.340	0.350	153	09/23/2016
313384YU7	885	Fed Home Loan Bank		04/21/2016	20,000,000.00	19,989,600.00	19,989,233.34	0.285	0.293	68	06/30/2016
313384YV5	886	Fed Home Loan Bank		04/21/2016	9,000,000.00	8,994,600.00	8,994,997.50	0.290	0.298	69	07/01/2016
313384ZZ5	887	Fed Home Loan Bank		04/21/2016	9,000,000.00	8,992,440.00	8,992,725.00	0.300	0.309	97	07/29/2016
Subtotal and Average			47,861,958.05		83,000,000.00	82,953,510.00	82,946,334.59		0.404	66	
Treasury Coupon Securities											
912828QR4	877	Treasury Note		12/18/2015	10,000,000.00	10,022,400.00	10,018,055.92	1.500	0.530	68	06/30/2016
Subtotal and Average			10,020,843.96		10,000,000.00	10,022,400.00	10,018,055.92		0.530	68	
Local Agency Investment Funds											
SYS336	336	Local Agency Invstmt Fund			64,108,240.28	64,122,412.05	64,108,240.28	0.506	0.506	1	
Subtotal and Average			84,068,513.87		64,108,240.28	64,122,412.05	64,108,240.28		0.506	1	

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
April 22, 2016

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM/C 365	Days to Maturity
Total and Average			172,226,246.35		226,119,596.76	226,064,798.53	226,093,619.29		0.562	192

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Cash
April 22, 2016

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM/C 365	Days to Maturity
Money Mkt Mutual Funds/Cash										
SYS10033	10033	Revolving Fund		07/01/2015	20,000.00	20,000.00	20,000.00		0.000	1
SYS4	4	Union Bank		07/01/2015	696,148.11	696,148.11	696,148.11		0.000	1
Average Balance			0.00	Accrued Interest at Purchase		27,616.67	27,616.67			1
				Subtotal		743,764.78	743,764.78			
Total Cash and Investments			172,226,246.35		226,835,744.87	226,808,563.31	226,837,384.07		0.562	192



ORANGE COUNTY FIRE AUTHORITY
Aging Report
By Maturity Date
As of April 23, 2016

Orange County Fire Authority
 1 Fire Authority Road
 Irvine, CA 92602
 (714)573-6301

				Maturity Par Value	Percent of Portfolio	Current Book Value	Current Market Value
Aging Interval: 0 days	(04/23/2016 - 04/23/2016)	4 Maturities	0 Payments	81,835,744.87	36.08%	81,835,744.87	81,849,916.64
Aging Interval: 1 - 30 days	(04/24/2016 - 05/23/2016)	2 Maturities	0 Payments	18,000,000.00	7.93%	17,994,932.50	17,997,750.00
Aging Interval: 31 - 60 days	(05/24/2016 - 06/22/2016)	2 Maturities	0 Payments	18,000,000.00	7.93%	17,987,451.25	17,993,430.00
Aging Interval: 61 - 91 days	(06/23/2016 - 07/23/2016)	3 Maturities	0 Payments	39,000,000.00	17.20%	39,002,286.76	39,006,600.00
Aging Interval: 92 - 121 days	(07/24/2016 - 08/22/2016)	1 Maturities	0 Payments	9,000,000.00	3.96%	8,992,725.00	8,992,440.00
Aging Interval: 122 - 152 days	(08/23/2016 - 09/22/2016)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 153 - 183 days	(09/23/2016 - 10/23/2016)	1 Maturities	0 Payments	9,000,000.00	3.96%	8,986,995.00	8,985,690.00
Aging Interval: 184 - 274 days	(10/24/2016 - 01/22/2017)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 275 - 365 days	(01/23/2017 - 04/23/2017)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 366 - 1095 days	(04/24/2017 - 04/23/2019)	6 Maturities	0 Payments	52,000,000.00	22.93%	52,009,632.02	51,955,120.00
Aging Interval: 1096 days and after	(04/24/2019 -)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Total for		19 Investments	0 Payments		100.00	226,809,767.40	226,780,946.64



NOTES TO PORTFOLIO MANAGEMENT REPORT

- Note 1: Market value of the LAIF investment is calculated using a fair value factor provided by LAIF. The MUFG Union Bank Trust Department provides market values of the remaining investments.
- Note 2: Book value reflects the cost or amortized cost before the GASB 31 accounting adjustment.
- Note 3: GASB 31 requires governmental entities to report investments at fair value in the financial statements and to reflect the corresponding unrealized gains/ (losses) as a component of investment income. The GASB 31 adjustment is recorded only at fiscal year end. The adjustment for June 30, 2015 includes an increase of \$18,799 to the LAIF investment and a decrease of (\$38,235) to the remaining investments.
- Note 4: The Federated Treasury Obligations money market mutual fund functions as the Authority's sweep account. Funds are transferred to and from the sweep account to/from OCFA's checking account in order to maintain a target balance of \$1,000,000 in checking. Since this transfer occurs at the beginning of each banking day, the checking account sometimes reflects a negative balance at the close of the banking day. The negative closing balance is not considered an overdraft since funds are available in the money market mutual fund. The purpose of the sweep arrangement is to provide sufficient liquidity to cover outstanding checks, yet allow that liquidity to be invested while payment of the outstanding checks is pending.

GLOSSARY

INVESTMENT TERMS

Basis Point. Measure used in quoting yields on bonds and notes. One basis point is .01% of yield.

Book Value. This value may be the original cost of acquisition of the security, or original cost adjusted by the amortization of a premium or accretion of a discount. The book value may differ significantly from the security's current value in the market.

Commercial Paper. Unsecured short-term promissory notes issued by corporations, with maturities ranging from 2 to 270 days; may be sold on a discount basis or may bear interest.

Coupon Rate. Interest rate, expressed as a percentage of par or face value, that issuer promises to pay over lifetime of debt security.

Discount. The amount by which a bond sells under its par (face) value.

Discount Securities. Securities that do not pay periodic interest. Investors earn the difference between the discount issue price and the full face value paid at maturity. Treasury bills, bankers' acceptances and most commercial paper are issued at a discount.

Effective Rate of Return. Rate of return on a security, based on its purchase price, coupon rate, maturity date, and the period between interest payments.

Federal Agency Securities. Securities issued by agencies such as the Federal National Mortgage Association and the Federal Farm Credit Bank. Though not general obligations of the US Treasury, such securities are sponsored by the government and therefore have high credit ratings. Some are issued on a discount basis and some are issued with coupons.

Federal Funds. Funds placed in Federal Reserve banks by depository institutions in excess of current reserve requirements. These depository institutions may lend fed funds to each other overnight or on a longer basis. They may also transfer funds among each other on a same-day basis through the Federal Reserve banking system. Fed Funds are considered to be immediately available funds.

Fed Funds Rate. The interest rate charged by one institution lending federal funds to another.

Federal Open Market Committee. The branch of the Federal Reserve Board that determines the direction of monetary policy.

Local Agency Investment Fund (LAIF). A California State Treasury fund which local agencies may use to deposit funds for investment and for reinvestment with a maximum of \$50 million for any agency (*excluding bond funds, which have no maximum*). It offers high liquidity because

deposits can be converted to cash in 24 hours and no interest is lost. Interest is paid quarterly and the State's administrative fee cannot exceed 1/4 of a percent of the earnings.

Market value. The price at which the security is trading and could presumably be purchased or sold.

Maturity Date. The specified day on which the issuer of a debt security is obligated to repay the principal amount or face value of security.

Money Market Mutual Fund. Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, repurchase agreements and federal funds).

Par. Face value or principal value of a bond typically \$1,000 per bond.

Rate of Return. The amount of income received from an investment, expressed as a percentage. A *market rate of return* is the yield that an investor can expect to receive in the current interest-rate environment utilizing a buy-and-hold to maturity investment strategy.

Treasury Bills. Short-term U.S. government non-interest bearing debt securities with maturities of no longer than one year. The yields on these bills are monitored closely in the money markets for signs of interest rate trends.

Treasury Notes. Intermediate U.S. government debt securities with maturities of one to 10 years.

Treasury bonds. Long-term U.S. government debt securities with maturities of 10 years or longer.

Yield. Rate of return on a bond.

Yield-to-maturity. Rate of return on a bond taking into account the total annual interest payments, the purchase price, the redemption value and the amount of time remaining until maturity.

ECONOMIC TERMS

Conference Board Consumer Confidence Index A survey that measures how optimistic or pessimistic consumers are with respect to the economy in the near future.

Consumer Price Index (CPI). A measure that examines the weighted average of prices of a basket of consumer goods and services, such as transportation, food and medical care. Changes in CPI are used to assess price changes associated with the cost of living.

Durable Goods Orders. An economic indicator released monthly that reflects new orders placed with domestic manufacturers for delivery of factory durable goods such as autos and appliances in the near term or future.

Gross Domestic Product. The monetary value of all the finished goods and services produced within a country's borders in a specific time period. It includes all of private and public consumption, government outlays, investments and exports less imports that occur within a defined territory.

Industrial Production. An economic indicator that is released monthly by the Federal Reserve Board. The indicator measures the amount of output from the manufacturing, mining, electric and gas industries.

ISM Institute for Supply Management (ISM) Manufacturing Index. A monthly index that monitors employment, production inventories, new orders and supplier deliveries.

ISM Non-manufacturing Index. An index based on surveys of non-manufacturing firms' purchasing and supply executives. It tracks economic data for the service sector.

Leading Economic Index. A monthly index used to predict the direction of the economy's movements in the months to come. The index is made up of 10 economic components, whose changes tend to precede changes in the overall economy.

National Federation of Independent Business Small Business Optimism Index. An index based on surveys of small business owners' plans and expectations regarding employment, capital, inventories, economic improvement, credit conditions, expansion, and earnings trends in the near term or future.

Producer Price Index. An index that measures the average change over time in the selling prices received by domestic producers for their output.

University of Michigan Consumer Sentiment Index. An index that measures the overall health of the economy as determined by consumer opinion. It takes into account an individual's feelings toward his or her own current financial health, the health of the economy in the short term and the prospects for longer term economic growth.



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 11, 2016

Agenda Item No. 3B
Consent Calendar

Third Quarter Financial Newsletter

Contact(s) for Further Information

Lori Zeller, Assistant Chief Business Services Department	lorizeller@ocfa.org	714.573.6020
Tricia Jakubiak, Treasurer	triciajakubiak@ocfa.org	714.573.6301
Deborah Gunderson, Budget Manager	deborahgunderson@ocfa.org	714.573.6302

Summary

This routine agenda item is submitted to provide information regarding revenues and expenditures in the General Fund and the Capital Improvement Program Funds through the third quarter of FY 2015/16.

Prior Board/Committee Action

Not Applicable.

RECOMMENDED ACTION(S)

Review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of May 26, 2016, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the report.

Impact to Cities/County

Not Applicable.

Fiscal Impact

Not Applicable.

Background

The Quarterly Financial Newsletter provides information about the General Fund's top five revenue sources as well as expenditures by department and type. Revenues and expenditures for the Capital Improvement Program (CIP) Funds are also included. Revenues and expenditures for the General Fund and the CIP Funds are within budgetary expectations for this reporting period. Any notable items are detailed in the attached newsletter.

Attachment(s)

Third Quarter Financial Newsletter – July 2015 to March 2016



Orange County Fire Authority

Third Quarter Financial Newsletter – July 2015 to March 2016

OVERVIEW

This report covers fiscal activities in the General Fund and CIP Funds through the third quarter of Fiscal Year 2015/16. Budget figures include all budget adjustments authorized by the Board through the end of the third quarter.

GENERAL FUND

With 75% of the year completed, General Fund revenues are 68.4% of budget and expenditures are 71.4% as shown below:

General Fund	YTD Actual	Budget	Percent
Revenues	236,800,907	346,012,715	68.4%
Expenditures	245,576,301	344,079,757	71.4%

Top Five Revenues. The analysis presented below compares the five largest revenue categories received through the third quarter, as compared to expectations for those revenues at this point in the fiscal year. The goal of this analysis is to reflect the difference in actual revenue received as compared to budget, after accounting for seasonal trends or other factors which affect the timing of revenue receipts. Categories, in which the variance is exceeded by 10% or \$1 million, will be discussed below the table.

Top Five Revenues	YTD Actual Receipts	Trended YTD Budget Estimate	Variance: Actual to Estimate in Dollars	% Variance
Property Taxes	136,548,418	133,426,122	3,122,296	2%
Cash Contracts	73,383,666	72,979,412	404,254	1%
State Reimbursements	10,378,261	10,000,000	378,261	4%
CRA Pass-through	5,406,906	5,536,771	(129,865)	-2%
Community Risk Reduction Fees	4,620,288	4,359,368	260,920	6%
Total	230,337,539	226,301,674	4,035,865	2%

- **Property tax.** The variance in this category is a result of earlier receipt of property tax revenue than anticipated in the trended YTD budget estimate. The Auditor-Controller made the FY 2015/16 property tax bills available a month earlier this year than previous years, which could be shifting the timing of receipt of property taxes forward in the fiscal year.

Expenditures. The analysis presented below compares the actual expenditures through the third quarter, as compared to expectations for expenditures at this point in the fiscal year. The goal of this analysis is to reflect the difference in expenditures as compared to budget, after accounting for seasonal trends or other factors which affect the timing of expenditures. Categories, in which the variance is exceeded by 10% or \$1 million, are discussed below the table.

Expenditures by Department	YTD Actual Expenditures	Trended YTD Budget Estimate	Variance: Actual to Estimate in Dollars	% Variance
Business Services	27,288,820	27,796,904	(508,084)	-2%
Community Risk Reduction	11,018,675	11,407,326	(388,651)	-4%
Executive Management	8,842,981	8,847,678	(4,697)	0%
Operations	180,241,474	180,368,030	(126,556)	0%
Organizational Planning	1,212,501	1,428,571	(216,070)	-18%
Support Services	16,971,849	17,968,885	(997,036)	-6%
Total	245,576,300	247,817,394	(2,241,094)	-1%

Totals may not equal the sum of components, or Authority-wide totals, due to rounding

- **Organizational Planning.** Actual expenditures through the third quarter of the fiscal year were lower than expected in the backfill/overtime category.

Expenditures by type are outlined below, with exception details below:

Expenditures by Type	YTD Actual Expenditures	Trended YTD Budget Estimate	Variance: Actual to Estimate in Dollars	% Variance
Salary & Employee Benefits	225,889,493	226,449,018	(559,525)	0%
Services and Supplies	19,453,040	20,924,551	(1,471,511)	-8%
Equipment	233,768	443,826	(210,058)	-90%
Tran Interest Expense	-	-	-	N/A
Total	245,576,301	247,817,394	(2,241,093)	-1%

Totals may not equal the sum of components, or Authority-wide totals, due to rounding

- **Equipment.** Actual expenditures for equipment through the third quarter of the fiscal year were lower than our trended YTD budget expectations.

CIP FUNDS

The following summarizes revenues and expenditures for the Capital Improvement Program funds. Any variances are noted as follows:

General Fund CIP

Fund 12110	YTD Actual	Budget	Percent
Expenditures	692,066	5,438,793	13%

- YTD expenditures for this Fund are low because the majority of the budgeted funds were for the replacement of defibrillators, which has incurred delays. An RFP was issued; however, due to issues with the technical bid specifications, a new RFP process will be completed and the funds will be rebudgeted to next fiscal year.

Fire Stations and Facilities

Fund 123	YTD Actual	Budget	Percent
Revenue	2,603,654	2,363,066	110.2%
Expenditures	127,641	906,077	14.1%

- Revenues exceeded budget due to receipt of developer contributions and reimbursements for Fire Station 56 expenditures, after completion of the Mid-year Budget updates.
- Appropriations include funding for the RFOTC power circuit extension, USAR Warehouse improvements, and completion of Fire Station #56.

Communications & Info. Systems Replacement

Fund 124	YTD Actual	Budget	Percent
Revenue	380,621	403,801	94.3%
Expenditures	87,288	1,700,000	5.1%

- Expenditures include payments for professional services for the design of the audio/video upgrade project. Completion of this project is included in the FY 2016/17 budget.

Fire Apparatus

Fund 133	YTD Actual	Budget	Percent
Revenue	1,428,003	3,295,108	43.3%
Expenditures	2,301,703	11,543,533	19.9%

- Actual revenue includes the quarterly Cash Contract payments for vehicle depreciation.
- Expenditures include three quarterly lease payments on the helicopters as well as the purchase of six Executive Management vehicles, six mid-size 4X4 vehicles and two mid-size ½ ton pickups. Due to procurement timing, portions of the current FY budget will be rebudgeted to next fiscal year

SUMMARY

For more information. This summary is based on detailed information from our financial system. If you would like more information or have any questions about the report, please contact Deborah Gunderson, Budget Manager at 714-573-6302, or Tricia Jakubiak, Treasurer at 714-573-6301.



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 11, 2016

Agenda Item No. 4A
Discussion Calendar

Rosenow Spevacek Group, Inc.
Final Property Tax Revenue Projections

Contact(s) for Further Information

Lori Zeller, Assistant Chief Business Services Department	lorizeller@ocfa.org	714.573.6020
Deborah Gunderson, Budget Manager Treasury & Financial Planning	deborahgunderson@ocfa.org	714.573.6302
Stuart Lam, Budget Analyst	stuartlam@ocfa.org	714.573.6311

Summary

This item is submitted to provide Rosenow Spevacek Group's (RSG) final report on five-year property tax revenue projections.

Prior Board/Committee Action

Not Applicable.

RECOMMENDED ACTION(S)

Receive and file the report.

Impact to Cities/County

Since property taxes account for approximately 65% of OCFA's General Fund revenue, these projections impact the level of financial resources available to provide operational resources to OCFA's member cities and the county.

Fiscal Impact

The fiscal impact of these projections is described in a separate agenda item, titled "Review of the FY 2016/17 Draft Proposed Budget."

Background

The Orange County Fire Authority contracts with the firm RSG to project the anticipated Structural Fire Fund (SFF) property tax revenues from our fifteen structural fire fund cities and the County unincorporated areas. These projections are used for long-term financial planning and budgeting.

Historically, RSG's method of projecting SFF property tax revenue has been rather straightforward – increase the value of existing structures by the constitutional maximum of 2%, adjust these values to account for increases in value due to resales, and add in the value of new development. In years past, this method has generally yielded conservative estimates of property tax receipts, with actual revenue growth usually exceeding the projection (Attachment 1).

However, during the 2007-2009 housing recession, new techniques were required. RSG had to predict what appreciation (or depreciation) rate might be set by the State Board of Equalization (BoE), how the County Assessor might reassess existing structures, and whether resales might actually decrease assessed values. With so many unknown factors and no comparable historical benchmark to follow, RSG developed several models to forecast our revenue. Initially they overstated the revenue change (FY 08/09 and 09/10), but then returned to its usual pattern of conservative projections (FY 10/11 and forward).

On December 31, 2015, the BoE set the statewide appreciation rate at 1.525%, applicable to FY 2016/17 revenue. In addition, for all the SFF jurisdictions, the resale of existing properties, Proposition 8 value re-captures, and new construction has resulted in positive gains in valuation.

Together, the statewide appreciation rate and its analysis of economic data lead RSG to set the FY 2016/17 growth factor at 2.50% to which the new construction and resale values were added, generating the FY 2016/17 forecasted secured property tax growth of 4.57%. For the outer years, RSG anticipates secured property tax revenues to grow by 4.17% in FY 2017/18, 3.67% in FY 2018/19, 3.27% in FY 2019/20, and 2.61% in FY 2020/21.

The bulk of unsecured value is comprised of business property. These assets are more susceptible to variations in valuation, and they can be moved from one jurisdiction to another; therefore, unsecured values decreased by 2.0% in FY 2015/16 overall (with some jurisdictions showing an increase and others showing a decrease). RSG projects unsecured property tax revenue to remain unchanged during the forecast years.

Attachment(s)

1. Historical Trends in RSG Secured Property Tax Revenue Growth Projections vs. Actual Secured Property Tax Growth
2. Five-Year Revenue Projections for OCFA Fire Fund Jurisdictions

**Historical Trends in Budgeted Secured Property Tax Revenue Based on RSG Projections
vs. Actual Secured Property Tax Receipts
(\$ in millions)**

	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
2005 Report	\$132.6	\$139.2	\$145.0	\$151.4	\$157.1						
2006 Report		\$149.3	\$157.7	\$172.3	\$187.5	\$201.0					
2007 Report			\$162.3	\$174.3	\$189.2	\$205.2	\$216.8				
2008 Report				\$175.4	\$181.3	\$188.1	\$195.6	\$204.6			
2009 Report					\$172.5	\$174.8	\$176.7	\$181.7	\$187.8		
2010 Report						\$165.7	\$164.4	\$165.0	\$167.4	\$171.4	
2011 Report							\$168.4	\$170.2	\$174.8	\$182.3	\$191.0
2012 Report								\$171.0	\$173.2	\$177.4	\$184.2
2013 Report									\$177.7	\$183.1	\$190.7
2014 Report										\$185.5	\$191.8
2015 Report											\$202.3
Actual	\$137.1	\$151.9	\$168.1	\$173.5	\$169.7	\$168.2	\$169.8	\$172.9	\$179.8	\$192.4	\$205.8 *
Difference	\$4.5	\$2.6	\$5.8	(\$1.9)	(\$2.8)	\$2.5	\$1.4	\$1.9	\$2.1	\$6.9	\$3.5

* - Estimated based on actual receipts received through March 31, 2016.

ORANGE COUNTY FIRE AUTHORITY
1 FIRE AUTHORITY ROAD, IRVINE, CA 92602



**ORANGE COUNTY FIRE AUTHORITY
STRUCTURAL FIRE FUND**

**2015-16 FIVE YEAR PROPERTY TAX REVENUE
PROJECTIONS FINAL REPORT**

April 04, 2016



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INTRODUCTION & REVENUE SUMMARY

The Orange County Fire Authority (“OCFA”) has retained the services of RSG, Inc. (“RSG”) to prepare five-year property tax revenue projections (“Report” or “Projections”). Table A summarizes RSG’s complete property tax revenue projections through fiscal year 2020-21, incorporating **both the Ad Valorem and Pass Through Revenues**. Total property tax revenues are expected to increase an average of 3.6% per year over the five-year period from approximately \$222.3 million in fiscal year 2015-16 to slightly more than \$265.2 million in fiscal year 2020-21.

PROJECTED TOTAL REVENUES - FY 2015-16 THROUGH FY 2020-21

TABLE A

JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
City of Aliso Viejo	\$ 10,097,519	\$ 10,481,926	\$ 10,795,148	\$ 11,030,738	\$ 11,288,532	\$ 11,507,733
City of Cypress	5,343,682	5,623,860	5,769,746	5,895,797	6,014,344	6,128,951
City of Dana Point	11,912,343	12,498,824	12,899,145	13,207,710	13,670,885	13,939,130
City of Irvine	74,595,965	78,335,866	82,027,112	85,494,675	88,114,276	90,734,803
City of Laguna Hills	6,452,428	6,704,687	6,867,959	7,009,837	7,146,889	7,286,682
City of Laguna Niguel	14,677,182	15,290,159	15,695,465	16,101,637	16,474,076	16,800,666
City of Laguna Woods	3,064,476	3,195,149	3,276,772	3,343,042	3,409,356	3,476,997
City of Lake Forest	13,420,655	14,731,943	15,715,271	16,511,631	17,254,785	17,774,944
City of La Palma	1,809,699	1,850,015	1,927,610	1,957,507	2,002,141	2,037,705
City of Los Alamitos	1,820,245	1,890,903	1,934,857	1,972,513	2,009,146	2,046,511
City of Mission Viejo	16,718,745	17,344,760	17,791,713	18,248,021	18,650,235	19,016,252
City of Rancho Santa Margarita	9,306,628	9,687,610	9,931,509	10,143,394	10,340,935	10,542,426
City of San Juan Capistrano	8,099,476	8,318,107	8,529,486	8,729,991	9,242,285	9,486,361
City of Villa Park	1,626,437	1,695,696	1,744,464	1,782,145	1,817,635	1,853,835
City of Yorba Linda	12,784,644	13,274,232	13,662,693	14,035,192	14,354,761	14,645,919
County Unincorporated	30,556,734	32,165,578	33,743,413	35,332,619	36,891,417	37,899,425
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 222,286,857	\$ 233,089,315	\$ 242,312,361	\$ 250,796,450	\$ 258,681,699	\$ 265,178,342
% Change in Total Property Tax Revenue	6.55%	4.86%	3.96%	3.50%	3.14%	2.51%

* Growth rates are based on current economic indicators to date and are subject to change.

The Structural Fire Fund (“SFF”) member jurisdictions (“Jurisdictions”), from which OCFA receives a portion of the ad valorem property taxes, include 15 Orange County cities and the County Unincorporated Area. More specifically, the Jurisdictions include:

- | | |
|-----------------|--------------------------------|
| • Aliso Viejo | • La Palma |
| • Cypress | • Los Alamitos |
| • Dana Point | • Mission Viejo |
| • Irvine | • Rancho Santa Margarita |
| • Laguna Hills | • San Juan Capistrano |
| • Laguna Niguel | • Villa Park |
| • Laguna Woods | • Yorba Linda |
| • Lake Forest | • Orange County Unincorporated |

This Report is prepared to assist OCFA in its long-term planning and budgeting process by providing estimates for the current year and a five-year forecast (i.e., fiscal years 2015-16 through 2020-21) of both of the following types of property tax revenues flowing to OCFA within the Jurisdictions:

- OCFA’s potential regular ad valorem property tax revenues (“Ad Valorem Revenues”); and
- Pass through revenues due to OCFA pursuant to negotiated pass through agreements and statutory pass through payments for the redevelopment project areas within the Jurisdictions (“Pass Throughs”); including projected property tax revenues formerly classified as tax increment revenue that are in excess of amounts required to pay pass through payments, administrative costs, and approved enforceable obligations (“Excess Revenues,” together with Pass Throughs described in this Report as “Pass Through Revenues”).

Pass Through Revenues are only available for those Jurisdictions with a former redevelopment agency, which includes:

- | | |
|---------------|--------------------------------|
| • Cypress | • Mission Viejo |
| • Irvine | • San Juan Capistrano |
| • Lake Forest | • Yorba Linda |
| • La Palma | • Orange County Unincorporated |

OCFA has reported receiving Pass Through Revenues from Buena Park as well. Since Buena Park is not an SFF Jurisdiction, RSG believes these revenues are the result of Tax Rate Areas in Buena Park that are associated with the La Palma Redevelopment Project Areas. These revenues equal approximately 0.007% of the total Pass Through Revenues. For these reasons, Buena Park’s Pass Through Revenues are not calculated separately and are not expected to materially impact the Projections.

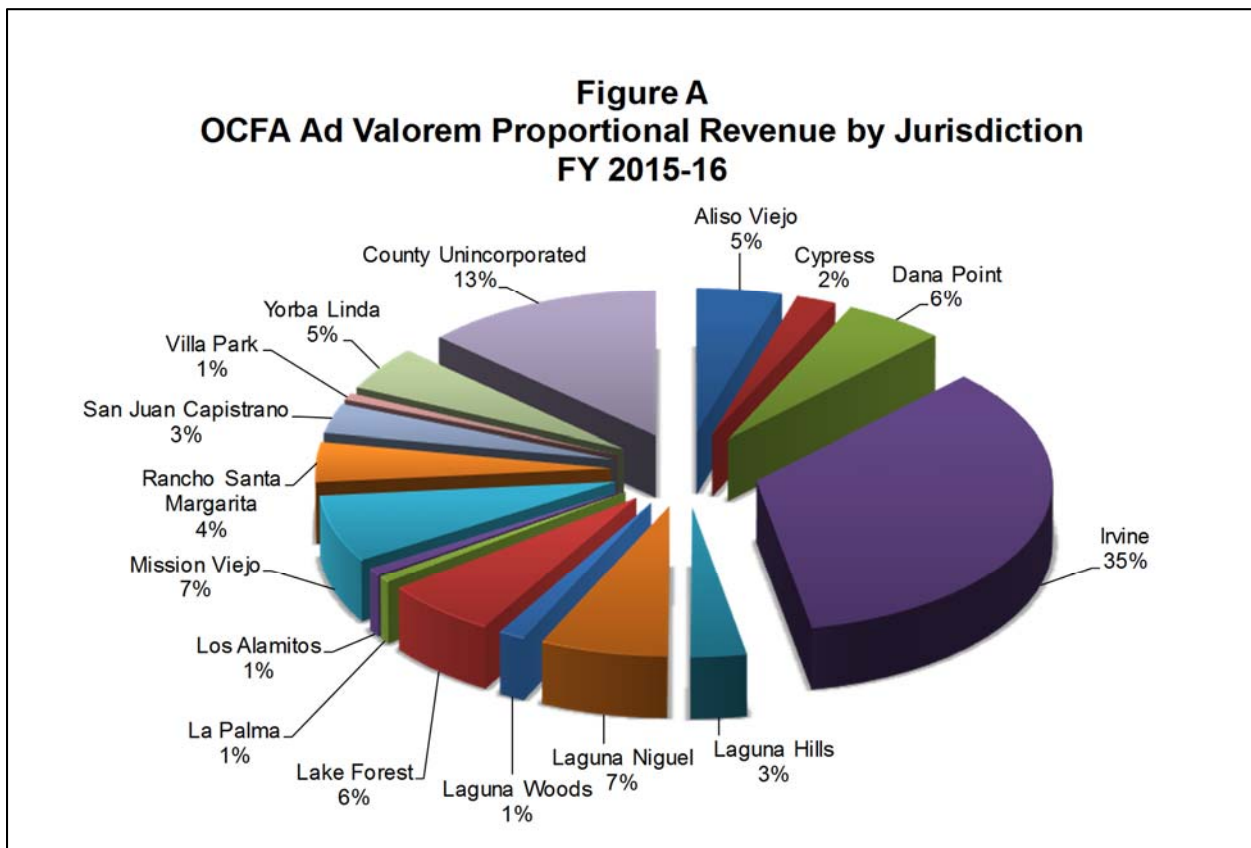
Ad Valorem Revenues

Ad Valorem Revenue projections are projected based upon OCFA's fiscal year 2015-16 effective share of the 1% general tax levy applied to the forecasted change in assessed valuations. Key factors analyzed in this Report which affect future assessed valuations include:

- Real property sales from January 1, 2015 through February 29, 2016;
- New building improvements;
- Proposition 8 reassessments; and
- Applied growth rates.

This analysis excludes revenues from redevelopment project areas except those revenues derived from base year values.

Figure A illustrates the expected proportional share of Ad Valorem Revenue allocated to OCFA from each of the Jurisdictions for fiscal year 2015-16. Of the total Ad Valorem Revenues allocated to OCFA, 48% are generated from the City of Irvine and the County Unincorporated Area.



**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

Table B summarizes the Ad Valorem Revenue projections beginning with fiscal year 2015-16 and ending with fiscal year 2020-21. The Ad Valorem Revenue constitutes approximately 96% of the total revenue from the SFF Jurisdictions. Therefore, the increase in total tax revenue during the five-year period is mostly attributable to the increase in Ad Valorem Revenue, from \$213.7 million in fiscal year 2015-16 to \$254.1 million in fiscal year 2020-21.

PROJECTED AD VALOREM REVENUES - FY 2015-16 THROUGH FY 2020-21

TABLE B

JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
City of Aliso Viejo	\$ 10,097,519	\$ 10,481,926	\$ 10,795,148	\$ 11,030,738	\$ 11,288,532	\$ 11,507,733
City of Cypress	4,701,843	4,905,283	5,031,759	5,140,170	5,240,724	5,336,977
City of Dana Point	11,912,343	12,498,824	12,899,145	13,207,710	13,670,885	13,939,130
City of Irvine	73,883,489	77,268,949	80,927,224	84,332,975	86,889,527	89,497,123
City of Laguna Hills	6,452,428	6,704,687	6,867,959	7,009,837	7,146,889	7,286,682
City of Laguna Niguel	14,677,182	15,290,159	15,695,465	16,101,637	16,474,076	16,800,666
City of Laguna Woods	3,064,476	3,195,149	3,276,772	3,343,042	3,409,356	3,476,997
City of Lake Forest	13,270,443	13,892,160	14,887,002	15,660,009	16,379,358	16,875,249
City of La Palma	1,483,090	1,540,331	1,585,770	1,620,160	1,650,664	1,681,778
City of Los Alamitos	1,820,245	1,890,903	1,934,857	1,972,513	2,009,146	2,046,511
City of Mission Viejo	15,688,165	16,364,632	16,785,067	17,217,273	17,594,902	17,935,843
City of Rancho Santa Margarita	9,306,628	9,687,610	9,931,509	10,143,394	10,340,935	10,542,426
City of San Juan Capistrano	6,969,386	7,273,785	7,460,136	7,637,893	8,126,983	8,347,392
City of Villa Park	1,626,437	1,695,696	1,744,464	1,782,145	1,817,635	1,853,835
City of Yorba Linda	10,439,907	10,903,895	11,239,024	11,563,049	11,833,175	12,073,901
County Unincorporated	28,283,516	29,489,092	30,985,850	32,500,949	33,984,071	34,916,971
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 213,677,098	\$ 223,083,082	\$ 232,047,149	\$ 240,263,494	\$ 247,856,857	\$ 254,119,214
% Change in Total Ad Valorem Property Tax Revenue	6.68%	4.40%	4.02%	3.54%	3.16%	2.53%
% Change in Secured Property Tax Revenue	7.04%	4.57%	4.17%	3.67%	3.27%	2.61%
% Change in Unsecured Property Tax Revenue	-2.01%	0.00%	0.00%	0.00%	0.00%	0.00%

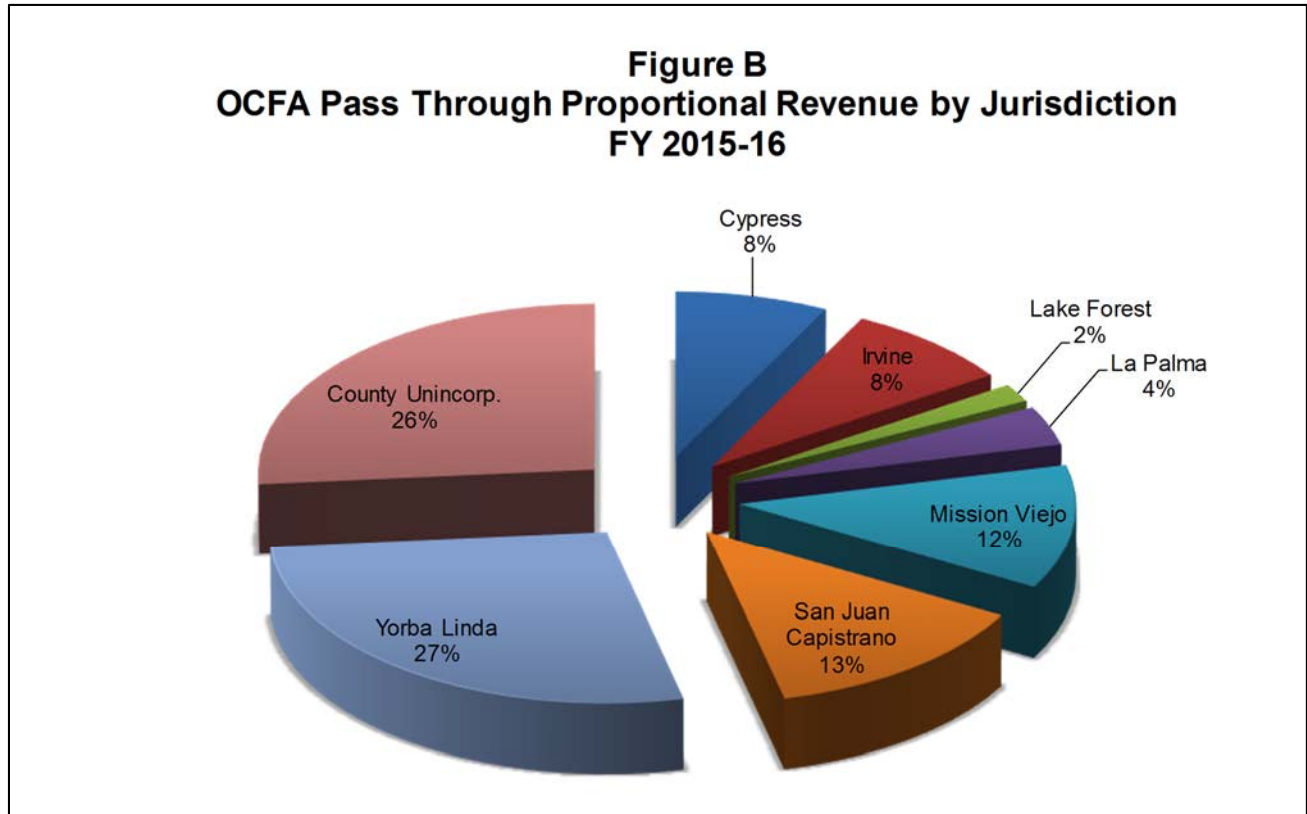
* Growth rates are based on current economic indicators to date and are subject to change.

Pass Through Revenues

Pass Through Revenues are projected based upon the Redevelopment Property Tax Trust Fund ("RPTTF") reports prepared by the Orange County Auditor-Controller's Office ("A/C") that outline total property tax revenues formerly classified as tax increment revenue. The net revenues remaining after enforceable obligations on the redevelopment agencies' Recognized Obligation Payment Schedules ("ROPS") approved by the California Department of Finance ("DOF"), County and State administrative fees, and pass through payments to affected taxing agencies are referred to as "Excess Revenues." These revenues are divided among the affected taxing entities in the same proportion as the ad valorem property tax revenues collected, based on each taxing entity's share of the 1% property tax

levy. Pass Throughs and Excess Revenues are distributed by the A/C twice a year in January and June based on the ROPS submitted to DOF during the previous February.

Figure B below illustrates the projected proportional share of Pass Through Payments allocated to OCFA during the 2015-16 fiscal year. These revenues include both the pass through payments pursuant to negotiated pass through agreements, statutory pass throughs required by sections of the Health and Safety Code, and Excess Revenue payments to OCFA.



Unlike the Ad Valorem Revenues, which correlate closely to total development in a Jurisdiction, Pass Through Revenues depend on the extent and timing of a Jurisdiction's former redevelopment area, agreements negotiated with the former Redevelopment Agency, current outstanding obligations, decisions made by the Jurisdiction's successor agency regarding loan repayments, and DOF's determinations regarding each successor agency's ROPS. Therefore, relatively large contributors to the Ad Valorem Revenues can be relatively small contributors to the Pass Through Revenues and vice versa. As shown in Figure B, in fiscal year 2015-16, Yorba Linda and the County Unincorporated are expected to contribute 53% of the Pass Through Revenues.

Table C summarizes the Pass Through Revenue projections between fiscal years 2015-16 and 2020-21. Pass Through Revenue is expected to increase by 16.22% from fiscal year

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

2015-16 to fiscal year 2016-17. The primary reason for this large increase relates to the annexation agreement between the County of Orange and the City of Lake Forest.

Under that agreement, the County of Orange Successor Agency paid the City of Lake Forest \$7,150,726 in fiscal year 2015-16. The Pass Through Revenue projections assume this is the last payment based on information provided by the County of Orange Successor Agency in its ROPS. If this information was inaccurately represented, OCFA's Pass Through Revenue could vary significantly.

Furthermore, the City of Lake Forest Successor Agency's revenue is diverted to the County of Orange Successor Agency. The Pass Through Revenue projections show OCFA's payments from this diverted revenue as coming from the City of Lake Forest Successor Agency because that is how OCFA represented its received Pass Through Revenues.

After fiscal year 2016-17, as enforceable obligations remain generally constant, Pass Through Revenues will continue to grow through fiscal year 2020-21, but only at an annual rate of 2.5%, attributable to property value, and correspondingly RPTTF revenue growth.

PROJECTED PASS THROUGH REVENUES - FY 2015-16 THROUGH FY 2020-21

TABLE C

JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
City of Cypress	\$ 641,839	\$ 718,577	\$ 737,986	\$ 755,627	\$ 773,621	\$ 791,974
City of Irvine	712,476	1,066,917	1,099,887	1,161,700	1,224,750	1,237,680
City of Lake Forest	150,212	839,783	828,269	851,622	875,428	899,696
City of La Palma	326,609	309,684	341,840	337,347	351,477	355,928
City of Mission Viejo	1,030,579	980,128	1,006,646	1,030,749	1,055,333	1,080,409
City of San Juan Capistrano	1,130,090	1,044,321	1,069,350	1,092,098	1,115,302	1,138,969
City of Yorba Linda	2,344,736	2,370,337	2,423,670	2,472,143	2,521,586	2,572,018
County Unincorporated	2,273,218	2,676,486	2,757,563	2,831,670	2,907,347	2,982,454
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 8,609,759	\$ 10,006,233	\$ 10,265,212	\$ 10,532,956	\$ 10,824,842	\$ 11,059,128
% Change in Total Pass Through Revenue	1.71%	16.22%	2.59%	2.61%	2.77%	2.16%

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

This Report provides a narrative description and discussion of the approach, methodology, assumptions, and research findings used to prepare the Projections.

The revenue projections contained in this Report detail annual Ad Valorem and Pass Through Revenues that may be generated by each of the Jurisdictions between fiscal year 2015-16 and fiscal year 2020-21. The following figures and tables are included to support the Report's findings:

Figure/Table	Title	Page
Figure A	Ad Valorem Proportional Revenue by Jurisdiction	2
Figure B	Pass Through Proportional Revenue by Jurisdiction	3
Table A	Projected Total Revenues- FY 2015-16 through FY 2020-21	4
Table B	Projected Ad Valorem Revenues – FY 2015-16 through FY 2020-21	5
Table C	Projected Pass Through Revenues – FY 2015-16 through FY 2060-21	6
Figure C	Historical Changes in Assessed Valuation	13
Table D	FY 2015-16 Effective Tax Rates by Jurisdiction	14
Table E	Projected Valuation from New Construction	16
Table F	Sales Activity Summary	18
Table G	Summary of Non-Recorded Title Transactions	20
Table H	Secured Assessment Appeals	N/A
Table I	Proportion of Secured Assessed Value Appealed by Land Use Type	N/A
Table J	Orange County Delinquency, Refund, and Net Change Factor	28
Table K	Pass Through and Residual Payment Projections	30

Appendix	Title	Page
Appendix A: <i>Table 1</i>	Property Tax Revenue Projections	A-1
Appendix B: <i>Table 2</i>	New Value Summary	B-1
Appendix C: <i>Table 3</i>	Property Sales Summary	C-1
Appendix D:	Graphs of Home Sale Prices and Volumes	D-1
Appendix E: <i>Tables 4A-4H</i>	Successor Agency Pass Throughs by Jurisdiction	E-1
Appendix F: <i>Tables 5A-5F</i>	Secured and Unsecured Roll Assessment Appeals	F-1

NOTE: Throughout this Report, tables and figures that are titled “Orange County Fire Authority” are referring to the Jurisdictions of the SFF. Other tables and figures labeled “Orange County” provide information for the entire Orange County area.

APPROACH & METHODOLOGY

Approach

RSG's approach to developing the Projections involved the steps described below for each revenue type.

Ad Valorem Revenues

- Using actual fiscal year 2015-16 assessed valuations for outside of redevelopment project areas and tax rates as the basis for projecting future revenues;
- Adding new taxable valuation from permitted development, anticipated development projects approved or under review, and resales during 2015; and
- Developing and applying annual secured and unsecured assessed valuation growth rates as an estimate of changes in assessed valuation resulting from market factors and the annual inflationary factor (capped at 2% per California Proposition 13).

RSG believes that the growth rates contained in this Report provide realistic projections of OCFA's fiscal year 2015-16 through 2020-21 property tax revenues. However, in order to minimize the likelihood of overstating future property tax revenues, RSG integrated conservative assumptions and methodologies where appropriate.

Pass Through Revenues

For all SFF communities that have redevelopment project areas, the following approach was taken:

- Utilizing the actual fiscal year 2015-16 Secured and Unsecured Assessed Values within redevelopment project areas and the base year assessed value, as reported by the A/C;
- Projecting these values through fiscal year 2020-21 using the same growth rates utilized in the Ad Valorem Revenue projection (and expected development in Irvine's Great Park added to that jurisdiction due to the new development's considerably high value);
- Calculating the expected gross Redevelopment Property Tax Trust Fund revenue based on those assessed values;
- Subtracting County administrative fees, pass through payments (including OCFA pass through amounts), and enforceable obligations (including the successor agency administrative costs). The two most recent ROPS forms for each Jurisdiction, as well as bond documents, contracts, agreements and other documents were reviewed to estimate most accurately the amount and duration of each ROPS obligation; and
- Determining the amount of Excess Revenue remaining after all obligations are paid and calculating OCFA's share of these Excess Revenues.

Methodology

Ad Valorem Revenues

The following data was researched and analyzed in the preparation of this Report:

- Historical and current assessed valuations and tax revenue data for each Jurisdiction in order to establish historical trends. Secured, unsecured, and public utility values were gathered using A/C reports for fiscal year 2015-16.
- Redevelopment project area base year assessed valuations were identified and included in the Projections, but intentionally excluded from application of the inflationary growth factors. All incremental assessed valuations from redevelopment project areas ("CRA Increment") were identified and excluded from the Projections (i.e., the Projections of Ad Valorem Revenues do not account for redevelopment agency pass through payments to OCFA).
- Historical property tax delinquency rates were collected from the A/C and tabulated for informational purposes. The OCFA is a Teeter agency; therefore, no adjustments for delinquencies have been made to the Projections.
- Real property sales activity for each of the Jurisdictions (excluding property transactions in redevelopment project areas) that occurred between January 1, 2015 and February 29, 2016 was collected and analyzed for the estimated change in assessed valuation resulting from the difference between secured assessed value and the new sales price. The data was obtained via Metroscan, a product of CoreLogic.
- Data on outstanding and finalized building permits with a minimum construction value of \$50,000 for taxable projects and property improvements not within redevelopment project areas was collected. Improvement valuations were added to the base valuations in fiscal years 2016-17 through 2018-19.
- Based on discussions and information received from city staff, developers, and real estate professionals, construction projects commenced and/or completed after January 1, 2015, and corresponding estimated assessed values, were identified. In addition, information on approved (entitled) construction projects not yet commenced, as well as potential new development projects still pending review, was collected (excluding projects within redevelopment project areas) along with the estimated value of the development. Due to the discretionary nature of projects in review, construction completion dates and projected assessed values were conservatively estimated.
- Secured and unsecured assessment appeals information from the County of Orange Clerk of the Board ("Clerk of the Board") was collected and analyzed.
- Trended growth rates were developed to estimate annual changes in assessed valuation resulting from changes in the California Consumer Price Index ("CCPI") and economic factors such as employment, income, consumer and business confidence, and economic activity. A number of economic indicators and market factors that influence the annual percentage change in assessed values were researched prior to developing growth rates. Factors include:

- 2016 Economic Forecasts from:
 - Chapman University (“Chapman Forecast”)
 - University of California, Los Angeles (“UCLA Forecast”)
 - California State University, Fullerton (“CUSF Forecast”)
 - Los Angeles County Economic Development Corporation, Kyser Center for Economic Research (“LAEDC Forecast”)
 - Wells Fargo Securities Economics Group (“Wells Fargo Forecast”)
 - California Association of Realtors (“CAR”)
- *Emerging Trends in Real Estate 2015* by the Urban Land Institute (“ULI Forecast”);
- Standard and Poor’s Case-Shiller Index (“Case-Shiller Index”);
- Actual change in median home prices within SFF communities between December 2014 and December 2015 vs. median home prices for Orange County as a whole during this same time period;
- Unemployment rates;
- The latest figures for the CCPI;
- Non-recorded sales;
- Assessment appeals; and
- CBRE MarketView Retail and Office Reports, Fourth Quarter 2015 (“CBRE Reports”).

Pass Through Revenues

The calculation of Pass Through Revenues was completed utilizing the data available from the sources listed below. The Projections utilize a conservative approach with regard to OCFA’s revenues by assuming that successor agencies will request the maximum allowed funding. However, it is possible that successor agencies will act differently or that other factors, such as bond refinancing, legislative changes, DOF’s determinations, and new or renegotiated agreements with taxing entities regarding pass through payments, will alter OCFA’s revenue received from Pass Throughs and Excess Revenue in future years.

The analysis was based upon the review of several data sources, including:

1. Recognized Obligations Payment Schedule

Oversight Board-approved ROPS for fiscal year 2015-16 (ROPS 15-16A and 15-16B) for all SFF Jurisdictions were reviewed to determine enforceable obligations. Additionally, the following documents related to the ROPS were also reviewed:

- DOF review letters regarding the ROPS, including initial and final determinations (in the event that a Meet and Confer was requested by a successor agency).

- Duration of each enforceable obligation to determine any increase in revenues in future years (up to five years in the future), including any debt service schedules from Official Statements and Continuing Disclosure documents available online for municipal bonds. If a payment schedule was not available (e.g., redevelopment project Owner Participation Agreement or Disposition and Development Agreement), the FY 2015-16 payment amounts, as shown on ROPS 15-16A and 15-16B, were assumed to remain constant over the five-year period.

2. **RPTTF Reports for Fiscal Years 2015-16**

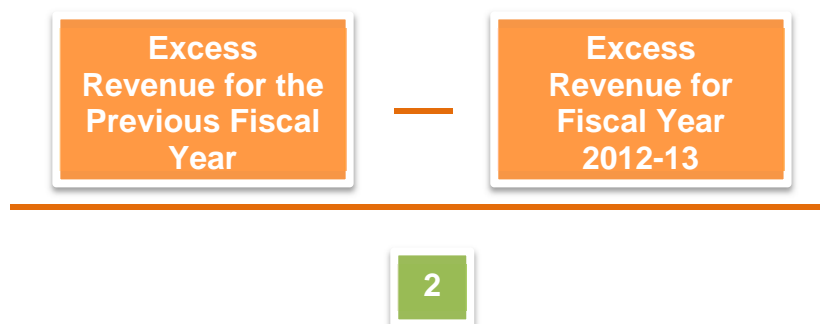
The A/C is charged with providing a report showing former tax increment revenues, administrative expenses, pass through payments, obligations, and ultimately excess property tax revenues for each ROPS period.

Current law dictates that the A/C is the entity that provides all calculations related to redevelopment dissolution and makes all pass through payments, RPTTF distributions, and disbursements of excess property tax revenue. These reports were relied on to obtain fiscal year 2015-16 information including:

- Gross tax increment
- Pass through payments
- All obligations (and RPTTF payments made to successor agencies)
- Excess Revenues

For future years, the same growth factors applied to Ad Valorem Projections are relied upon to predict future RPTTF revenues.

If the ROPS for a community contained a loan payment to the corresponding jurisdiction, future loan payments (i.e., for fiscal year 2016-17 through 2020-21) were calculated in each case utilizing the following formula pursuant to Health and Safety Code Section 34191.4 (b): Excess Revenue for the previous fiscal year Less (-) Excess Revenue for fiscal year 2012-13, all divided by two. This formula is shown in the diagram below.



As an example, **for fiscal year 2015-16**, the calculation would be made as follows: Excess Revenue for fiscal year 2014-15 Less (-) Excess Revenue for fiscal year 2012-13, all divided by two. This example is illustrated in the diagram below.



The Projections do not include potential revenues from the following sources:

- Orange County delinquency collection fees and appeal refunds (because OCFA is a Teeter agency).
- Supplemental property tax revenue which is generated by the increase in assessed valuation when new construction or property sales occur after the January 1st lien date. In this situation, the property owner is issued a supplemental tax bill on a pro-rata basis for the period between the property sale or construction completion date and the end of the tax year.

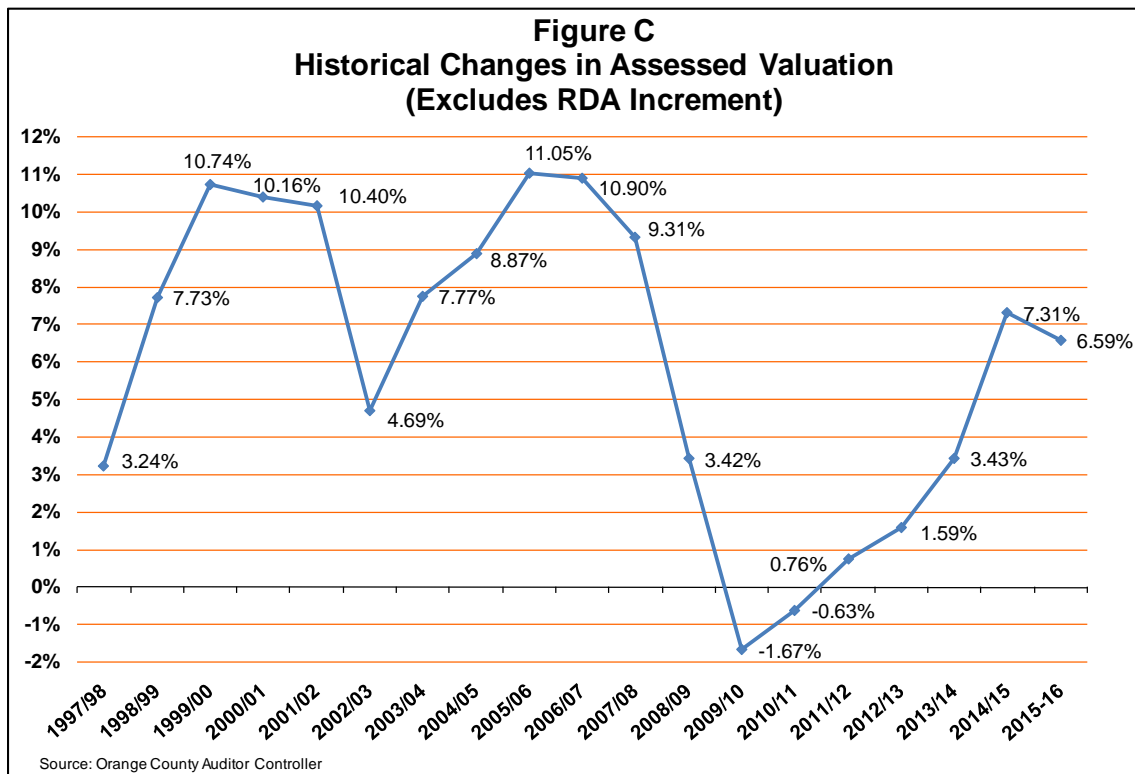
AD VALOREM REVENUES

2015-16 Assessed Valuations and Tax Rates

The Projections begin with actual 2015-16 assessed valuations provided by the Orange County A/C. Fiscal year 2015-16 is the most current year for which assessed valuations are available and serves as the basis for projecting future assessed valuations. For those Jurisdictions with redevelopment project areas, the assessed valuations utilized in the Projections include the redevelopment project area's base year assessed value, but are net of incremental assessed valuation, i.e., assessed valuation in excess of the base year assessed valuation as a result of property value growth.

- Total assessed valuation of the Jurisdictions for fiscal year 2015-16 is \$186.2 billion, representing a 6.59% increase in total assessed valuation over fiscal year 2014-15.
- Secured assessed valuation increased by 6.94% between fiscal year 2014-15 and 2015-16. Secured assessed value is by far the most important property value component for OCFA with a total 2015-16 value of \$179.5 billion.
- Unsecured assessed valuation decreased by 2.12% between fiscal year 2014-15 and 2015-16. The 2015-16 unsecured assessed value totals just \$6.7 billion.

Figure C provides a historical view of the change in assessed valuation for the Jurisdictions beginning with fiscal year 1997-98. The assessed valuations for the Jurisdictions have continued to increase since 2011-12 with an overall growth of 6.59% over the last fiscal year.



**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

In addition to actual 2015-16 assessed valuations, the Projections utilize fiscal year 2015-16 effective tax rates based on the 1% general levy tax rate that determines property tax revenue for all taxing entities. The amount of property tax revenue to be allocated to OCFA is determined based upon OCFA's fiscal year 2015-16 effective share of the 1% general tax levy. This share is calculated relying on an A/C report specifying property tax revenue received. The effective rate may differ very slightly from the official weighted tax rate for each Jurisdiction due to delinquencies, appeals, supplementary tax revenue and other factors that can affect the timing and amount of tax revenue paid in relation to the annual assessed value.

While the official tax rate for a jurisdiction changes annually only in response to the relative assessed value of each Tax Rate Area in that jurisdiction, the effective tax rate can change due to the aforementioned factors. From fiscal year 2014-15, these changes averaged less than 0.013% in absolute value. The effective tax rates for Fiscal Year 2015-16 are applied to the projected years. Table D below provides a summary of the 2015-16 OCFA effective tax rates utilized throughout the duration of the Projections. **OCFA's fiscal year 2015-16 effective tax rate weighted for all Jurisdictions is 11.47%.**

FY 2015-16 EFFECTIVE TAX RATES BY JURISDICTION

TABLE D

Jurisdiction	Total Assessed Value	1% of Total AV	OCFA Revenue	Tax Rate
Aliso Viejo	\$ 8,765,964,235	\$ 87,659,642	\$ 10,097,519	11.52%
Cypress	5,424,362,488	54,243,625	4,701,843	8.67%
Dana Point	10,513,667,218	105,136,672	11,912,343	11.33%
Irvine	59,145,388,485	591,453,885	73,883,489	12.49%
Laguna Hills	6,235,318,319	62,353,183	6,452,428	10.35%
Laguna Niguel	14,015,646,739	140,156,467	14,677,182	10.47%
Laguna Woods	2,620,217,130	26,202,171	3,064,476	11.70%
Lake Forest	11,939,718,879	119,397,189	13,270,443	11.11%
La Palma	1,557,770,137	15,577,701	1,483,090	9.52%
Los Alamitos	1,887,770,540	18,877,705	1,820,245	9.64%
Mission Viejo	14,392,411,293	143,924,113	15,688,165	10.90%
Rancho Santa Margarita	7,572,862,043	75,728,620	9,306,628	12.29%
San Juan Capistrano	6,001,129,567	60,011,296	6,969,386	11.61%
Villa Park	1,596,806,253	15,968,063	1,626,437	10.19%
Yorba Linda	11,286,441,759	112,864,418	10,439,907	9.25%
County Unincorporated	23,255,876,332	232,558,763	28,283,516	12.16%
Total	\$ 186,211,351,417	\$ 1,862,113,514	\$ 213,677,098	11.47%

Sources: Orange County Assessor and Auditor-Controller

New Valuation from Construction and Sales Transactions

A major component of RSG's methodology for projecting property tax revenues allocated to OCFA is the change in valuation that is added to the 2016-17 assessed valuation base as a result of new construction and real property sale transactions.

Summary of New Construction

As described in the Approach and Methodology section of this Report, RSG completed written and phone interviews with planning and building staff from each Jurisdiction to ascertain information regarding construction projects completed or commenced after January 1, 2015.

RSG researched and collected information regarding real property construction that was completed during calendar year 2015. Valuation from such construction will result in an increase in assessed valuation on the 2016-17 tax roll. Additionally, information was collected regarding construction that is anticipated to be completed between January 1, 2016 and December 31, 2019. This year, RSG obtained data on new construction from all Jurisdictions.

New assessed valuation included in the Projections for construction completed during 2015 is based upon building permit data collected from each of the Jurisdictions. Building improvements projected to be complete after calendar year 2015 but before 2020 are generally based upon outstanding building permits, entitled projects without issued building permits, and projects undergoing city/planning commission review as reported by the Jurisdictions.

Assumptions for New Values from Construction

A major portion of RSG's work involved close coordination with city planning and building staffs to research and collect data in a substantially consistent format from city to city. All Jurisdictions provided complete building permit information. For purposes of this Report, RSG used the following steps and assumptions to research, identify, and project future assessed valuations resulting from new building improvements.

- RSG requested Jurisdictions' staff to provide building permit data only for properties outside of former redevelopment project areas because the increase in property tax revenue from such properties is distributed through the redevelopment dissolution process. Where properties were recognizable as being located in redevelopment project areas but still provided in the data, RSG removed their building permit data.
- Only building permits for property improvements with a minimum estimated construction value of \$50,000 were included in the Projections.
- Unless otherwise specified by Jurisdictions' staff, outstanding building permits (issued but not finalized) were assumed to be finalized within a reasonable period. If building permits were issued during the first half of calendar year 2015 but not finalized as of January 2016, RSG assumed such building permits would be finalized during calendar year 2016, yielding new valuation beginning in fiscal year 2017-18. RSG assumed that building permits issued during the second half of calendar year 2015 but not

finalized as of January 2016 would be finalized during calendar year 2017 and provide additional valuation beginning in fiscal year 2018-19.

- Estimated project valuations provided by city staff for entitled and in-review projects were utilized when available and deemed appropriate. In all other circumstances, Marshall Valuation Service's current per-square-foot development cost estimates were used for estimating project valuations.¹ These values were estimated by factoring in geographic location and assuming average building quality and materials.
- Whenever appropriate, conservative approaches and estimates were used to project valuations from building permit activity and planned development projects. Unless RSG was aware of new ground-up construction requiring first-time tenant improvements, building permits for tenant improvements, even if the construction value exceeded \$50,000, were excluded. In the absence of new construction, tenant improvements may result from tenant turnover and may not generate a substantial net increase in assessed value after removing existing improvements.

New Valuation from Construction

Construction activity in the Jurisdictions decreased in 2015 as compared to 2014. Residential building activity was still greater than non-residential building activity, with completed residential building permits accounting for approximately \$249.7 million in new valuation, while completed commercial, industrial, and office building permits accounted for \$27.7 million in new valuation.² However, projected new construction for fiscal year 2017-18 and beyond increased compared to last year's projections. Table E below provides a summary projection of new valuation from current and expected construction activity for the Jurisdictions.

PROJECTED VALUATION FROM NEW CONSTRUCTION **TABLE E**

Fiscal Year	Projected New Valuation			
	Building Permits	Approved Projects	In-Review Projects	Total
FY 2016-17	\$ 277,341,482	\$ -	\$ -	\$ 277,341,482
FY 2017-18	884,912,121	2,075,155,092	30,982,438	2,991,049,651
FY 2018-19	1,116,878,671	1,916,607,099	126,815,869	3,160,301,638
FY 2019-20	-	2,024,885,338	490,932,071	2,515,817,409
FY 2020-21	-	1,033,298,507	197,289,005	1,230,587,512

Sources: Structural Fire Fund Jurisdictions' Building Departments

Projected new valuation from new construction for fiscal years 2016-17 through 2020-21 in Table E primarily consists of anticipated building activity in the City of Irvine.³ Specifically, the City of Irvine accounts for between 30% and 63% of projected new assessed value in each year and approximately 46% of new value due to construction over the next five years

¹ Published by Marshall & Swift, part of CoreLogic.

² Completed permit valuations include improvement in excess of \$50,000 and therefore do not solely represent new construction starts. Completed permit valuations are an estimate only. Not all jurisdictions reported finalized permits.

³ "Building permits" and "In-Review Projects" are based upon other City of Irvine sources and are believed to be based on the most current and up-to-date information.

combined. New valuation from approved (entitled) projects for the City of Irvine was obtained from Irvine's development projections contained in *Future Projection Status by Zoning Code*, dated July 6, 2015, which represents the most current information available as of the date of this Report.

Summary of Sales Transactions

The difference between a property's sales price and the currently enrolled assessed value of the property is assumed to be the net change (positive or negative) to such property's assessed valuation that would appear on the subsequent year's assessment roll. In a growing economy, sales transactions usually result in an increase in taxable value as new sales prices are expected to exceed existing assessed values. Although some isolated resale transactions did result in losses of assessed valuation, the Jurisdictions show an overall positive net increase of 44.8% in sale value over assessed value in calendar year 2015, on par with the increase from last year of 43.6%.

Resales

RSG collected and analyzed information for real property resale activity that occurred between January 1, 2015 and February 29, 2016. It is important to note that changes in assessed valuation resulting from sales occurring inside redevelopment project areas were excluded from the Projections.

As indicated in Table F on the following page, sales transactions from January 1 through December 31, 2015, are expected to have an overall positive impact on fiscal year 2016-17 assessed valuations. **The value added from resales during 2015 is estimated at \$3.5 billion in the Jurisdictions.** Sales transactions from January 1 through February 29, 2016 are expected to have an overall positive impact on fiscal year 2016-17 assessed valuations, adding approximately \$510 million in the Jurisdictions.

The value increase resulting from resales for fiscal year 2016-17 is considerably more than for previous years (\$2.7 billion for fiscal year 2015-16, \$2.9 billion for fiscal year 2014-15, \$1.4 billion for fiscal year 2013-14, \$0.7 billion for fiscal year 2012-13, and \$1.0 billion for fiscal year 2011-12).

Several trends and market reports suggest that 2015 may have been a peak year for property resales and that they can be expected to decline in 2016. Home sales in the second half of 2015 were lower than in the second half of 2014. Market reports such as the Chapman Forecast, Wells Fargo Forecast, and the CAR Forecast signal that decreased home affordability and decreased home ownership rates will likely slow residential real property value growth in the near future. RSG believes that property resales will continue to add assessed value, but not on the same scale as in recent years.

Sales Activity Summary¹

Table F

Jurisdiction	Valuation added/(subtracted)	Valuation added/(subtracted)
	Fiscal Year 2016-17 ²	Fiscal Year 2017-18 ³
Aliso Viejo	\$ 119,435,614	\$ 12,704,221
Cypress	108,714,780	3,563,370
Dana Point	255,363,637	50,549,091
Irvine	1,167,285,048	163,762,665
Laguna Hills	86,424,754	13,254,111
Laguna Niguel	211,298,241	24,243,961
Laguna Woods	45,155,183	8,846,750
Lake Forest	275,634,044	61,726,415
La Palma	22,997,120	4,472,191
Los Alamitos	26,744,000	4,392,573
Mission Viejo	270,444,911	39,383,020
Rancho Santa Margarita	126,104,297	25,973,733
San Juan Capistrano	107,752,270	16,679,505
Villa Park	26,062,851	5,757,218
Yorba Linda	195,073,715	23,302,979
Unincorporated Area	414,151,587	51,731,285
Total	\$ 3,458,642,052	\$ 510,343,088

¹ Excludes sales of property in redevelopment project areas.

² Based on resale activity from January 1, 2015 to December 31, 2015.

³ Based on resale activity from January 1, 2016 to February 29, 2016

Source: CoreLogic Metroscan

Non-Recorded Transactions

Non-recorded transactions (i.e., transactions without a listed sale price indicated in the assessor's roll) represent a major uncertainty for OCFA's Projections. A total of 917 properties sold between January 1 and December 31, 2015 and with assessed valuations equal to or greater than \$1 million had unrecorded sale prices within the Jurisdictions. **The combined assessed valuation of the 917 properties with undisclosed property recordings in calendar year 2015 total approximately \$1.86 billion.** This represents a decrease in the number of non-recorded transactions and the assessed value of the property involved in those transactions compared to 2014, when 1,122 non-recorded transactions were completed on \$2.63 billion of assessed value.

Although sales activity has resulted in overall growth in assessed valuation in the Jurisdictions, as summarized in Table F, some major commercial and residential properties with unrecorded sale prices may have sold for less than their enrolled assessed valuation which could result in a loss of millions of dollars of taxable value. Because of their undisclosed nature, such losses would be unknown and are not reflected in the Projections.

Table G on the following page summarizes the non-disclosed title recordings by Jurisdiction and provides information regarding assessed valuation and ownership for the largest non-disclosed title recording in each Jurisdiction.

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

SUMMARY OF NON-RECORDED TITLE TRANSACTIONS¹

TABLE G

Jurisdiction	# of Non-Recorded Title Transactions	Total 2015-16 Assessed Valuation of Non-Recorded Title Transactions	Average 2015-16 Assessed Valuation per Transaction	Largest Assessed Valuation of Non-Recorded Transactions	Land Use of Largest Assessed Valuation	Property Owner of Largest Assessed Valuation
Aliso Viejo	23	\$ 26,580,388	\$ 1,155,669	\$ 1,733,754	Multi-Family Residential	Ringler Properties LLC
Cypress	3	14,636,418	4,878,806	12,345,046	Industrial	Warland Investments Co
Dana Point	97	200,141,482	2,063,314	23,559,121	Single Family Residential	Grand Monarch Community Corp
Irvine	259	662,868,211	2,559,337	85,913,422	Commercial	Hotel Irvine Finance LLC
La Palma	1	44,500,482	44,500,482	44,500,482	Multi-Family Residential	7777 Valley View LP
Laguna Hills	35	51,564,547	1,473,273	4,814,582	Single Family Residential	Asp Family Trust
Laguna Niguel	68	107,806,890	1,585,395	7,864,439	Commercial	Chade George Family Trust
Laguna Woods	4	14,788,525	3,697,131	8,049,257	Multi-Family Residential	Hans T Takeda
Lake Forest	16	30,510,118	1,906,882	4,739,160	Commercial	Eagle Community Credit Union
Los Alamitos	11	14,525,856	1,320,532	2,704,225	Multi-Family Residential	James R & Leena M Krasno Trust
Mission Viejo	14	68,014,594	4,858,185	49,725,151	Industrial	Mv Universal LLC
Rancho Santa Margarita	12	34,033,670	2,836,139	8,799,045	Commercial	Olen Properties Corp
San Juan Capistrano	57	107,671,686	1,888,977	7,428,427	Single Family Residential	31531 Peppertree Bend LLC
Villa Park	27	39,018,145	1,445,116	2,500,000	Single Family Residential	Nguyen Peter & Jade K
Yorba Linda	82	118,525,705	1,445,435	5,047,947	Single Family Residential	Hamid Roknoldini
County Unincorporated	208	323,745,289	1,556,468	6,776,000	Single Family Residential	Susan K G Garcia Trust
Total	917	\$ 1,858,932,006				

¹ Excludes sales of property in redevelopment project areas.

Source: CoreLogic Metroscan

Proposition 8 Reassessments & Assessment Appeals

In 1978, California voters passed Proposition 8, a constitutional amendment to Proposition 13, which allows a temporary reduction in assessed value when a property suffers a “decline-in-value.” Proposition 8 requires the Assessor to enroll the lower of either:

- The Proposition 13 taxable values (market value of the property when it was acquired plus a CCPI adjustment of up to 2% per year, plus the value of any new construction); or
- The market value as of the annual January 1st lien date.

The Assessor may initiate the review and downward reassessment of any property for which market value has dropped below the Proposition 13 taxable value. Property owners who believe the market value of their property has dropped below the Proposition 13 taxable value may also request that their property be reviewed by submitting a formal assessment appeal to the County of Orange Clerk of the Board.

In years of market growth, adjustments in value are largely determined by the parcel’s base value (value at time of transfer or purchase) with Proposition 13 inflationary rate increases of 2% annually. In years of decline, as the County experienced for several years following 2008, properties warranted a reduction in value to ensure that the roll value not exceed current market value. Value restorations occur when the real estate market improves and those parcels that had their assessed values reduced previously are restored to their Proposition 13 adjusted value. This restoration may, and often does, exceed the 2% annual Proposition 13 increase and are allowed as long as the new assessed value does not exceed the base year value increased by 2% every year.

RSG expects that most value restorations have been processed. It should be noted that a new Assessor was elected in November 2014. The previous Assessor hosted an annual meeting with taxing entities to provide insight on changes in assessments for the next fiscal year. The new Assessor has not hosted this meeting, so it is more difficult to identify how assessments will change over the next year.

Assessor-Initiated Reassessments

Economic data indicates that the Orange County real estate market continues to improve as demonstrated by an average year-over-year increase in median home sale price of 4.0% between 2014 and 2015. Median home price growth in the Jurisdictions was similar, with a 3.4% average year-over-year increase over the same time period. This growth is significantly slower than it was from 2013 to 2014, yet notably positive.

RSG reviewed the trends of median home sales within the County and the Jurisdictions utilizing data obtained from Dataquick, a product of CoreLogic. The number of home sales and prices between January 2014 and December 2015 were plotted on a chart to depict statistical trend lines of the change in values and show year-over-year changes, as shown in Appendix D. The average year-over-year change for all months was 3.4% for the Jurisdictions and 4.0% for Orange County as a whole. By comparison, the year-over-year

changes from 2013 to 2014 averaged 9.8% for the Jurisdictions and 10.0% for the County as a whole. This comparison supports the expectation of continued, but slower growth.

Property Owner Assessment Appeals

RSG collected and analyzed all secured and unsecured property owner-initiated assessment appeals available through the County Clerk of the Board. The Clerk of the Board maintains a database of information regarding all secured and unsecured assessment appeals applications submitted, including the application status and amounts of assessed value reduction granted by the Appeals Board, if any. OCFA revenues are impacted by refunds for granted assessment appeals reductions (see Table H on page 24 for five-year historical assessed value reduction amounts). Two types of assessed value appeals may be submitted:

- Proposition 13 appeal is a property owner-initiated assessment appeal that is a market-driven appeal, because it is believed that current market conditions cause the property to be worth less than its Proposition 13 taxable value; or
- Proposition 8 assessment appeal is a request to reduce the base assessed value of a property. If a Proposition 8 assessment appeal is granted, the value of the property returns to its prior (higher) value on the next year's assessment roll (unless appealed and granted again).

The information analyzed in Tables 5A through 5F of Appendix F and summarized in Table H reflects data received from the Clerk of the Board as of March 17, 2016 (excluding assessment appeals for property located within a redevelopment project area and appeals where the assessed value of the appeal is greater than the property's current assessed valuation). Five years of historical assessment appeals information for each Jurisdiction is detailed in this Report.

Secured Assessment Appeals

From fiscal year 2011-12 to fiscal year 2013-14, the amount of secured assessed value under appeal had steadily declined from more than \$18.9 billion to approximately \$12.4 billion. However, the amount of secured assessed value under appeal in fiscal year 2014-15 (at almost \$13.3 billion) was higher than in fiscal year 2013-14. Appeals in fiscal year 2015-16 covered \$11.2 billion of assessed value. This number is likely to increase because the fiscal year is still in progress. It appears that appeals have reached their nadir, likely due to the recovery in property values.

The total requested value reduction as a percentage of assessed value under appeal in the previous five years has remained fairly consistent with an approximate average of 38% annually. Table H provides an historical summary of denied, stipulated, and pending secured assessment appeals.

Despite overall reduction requests of approximately 38% of the taxable secured assessed valuation, the Appeals Board reduced secured assessed valuations by just 9%, 7%, 6%, 3%, and 0.3% in fiscal years 2011-12, 2012-13, 2013-14, 2014-15, and 2015-16, respectively. These granted appeals correspond to decreasing value reductions from approximately \$1.6 billion in fiscal year 2011-12 to less than \$431 million in fiscal year 2014-15 (fiscal year 2015-

16 is not compared here due to the large amount of pending appeals). As of March 17, 2016, the Appeals Board had reviewed and stipulated approximately \$30.6 million of the total \$4.5 billion requested secured assessed value reduction requests for fiscal year 2015-16. The Appeals Board granted less than 0.3% of the total secured assessed valuation for those properties under appeal.

The number of secured assessment appeals has varied with regard to the distribution of appeals by land use, as summarized in Table I. Over the last five years, commercial land uses have come to represent a larger proportion of appeals, while residential land uses have decreased in their share of appeals. This change has been most pronounced among single-family residential properties, suggesting that home owners are more likely to accept their assessed values in recent years than five years earlier.

Unsecured Assessment Appeals

The total appealed amounts of unsecured assessed valuation for the Jurisdictions (excluding redevelopment project areas and appeals where the requested value is higher than the current roll value) are \$352 million, \$559 million, \$215 million, \$35 million, and \$215 million in fiscal year 2011-12 through fiscal year 2015-16, respectively.

As of March 17, 2016, none of the unsecured assessment appeals for fiscal year 2015-16 had been decided. Outstanding assessment appeal requests ask for \$234.2 million, \$411.2 million, \$138.3 million, \$17.9 million and \$100.3 million in reductions for fiscal year 2011-12 through fiscal year 2015-16, respectively.

Table 5F in Appendix F provides detailed information regarding both completed and outstanding unsecured assessment appeals between fiscal year 2011-12 and fiscal year 2015-16 for the Jurisdictions.

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

SECURED ASSESSMENT APPEALS ¹

TABLE H

Fiscal Year	Total AV Under Appeal	Total Applicants' Opinion of Value for Parcels Under Appeal	Total Requested Reduction Amount for Parcels Under Appeal ²	Requested Reductions as a % of AV Under Appeal	Amount of Board Approved AV Reduction	Approved Reductions as a % of AV Under Appeal	Outstanding Requested Reduction Amounts
2011-12	\$ 18,931,223,824	\$ 11,866,248,792	\$ 7,064,975,032	37.3%	\$ 1,620,133,682	8.6%	\$ 306,475,850
2012-13	16,568,269,727	10,274,376,820	6,293,892,907	38.0%	1,070,726,656	6.5%	382,253,883
2013-14	12,400,444,229	7,493,798,280	4,906,645,949	39.6%	704,285,267	5.7%	680,356,460
2014-15	13,287,967,554	8,281,871,742	5,006,095,812	37.7%	430,875,055	3.2%	1,651,850,371
2015-16	11,213,440,374	6,665,843,697	4,547,596,677	40.6%	30,647,138	0.3%	4,081,473,356
Total	\$ 72,401,345,708	\$ 44,582,139,331	\$ 27,819,206,377	38.4%	\$ 3,856,667,798	5.3%	\$ 7,102,409,920

¹ Excludes assessment appeals for properties within CRA project areas, appeals where the Applicant's opinion of the assessed value is higher than the roll value, and instances where the appeals database reports that the assessed value of the parcel appealed is zero or negative.

² Includes finalized and outstanding appeals.

Source: County Clerk of the Board, March 17, 2016.

PROPORTION OF SECURED ASSESSED VALUE APPEALED BY LAND USE TYPE¹

TABLE I

Fiscal Year	Land Use					Total
	Commercial	Industrial	Multiple Family Residential ²	Single Family Residential	Other ³	
2011-12	41.0%	17.9%	10.5%	12.9%	17.6%	100.0%
2012-13	39.9%	17.1%	10.7%	13.7%	18.6%	100.0%
2013-14	46.1%	15.9%	11.7%	7.5%	18.9%	100.0%
2014-15	49.0%	16.0%	8.4%	6.9%	19.6%	100.0%
2015-16	53.5%	11.9%	6.4%	8.8%	19.5%	100.0%

¹ Excludes assessment appeals for properties within CRA project areas, appeals where the Applicant's opinion of the assessed value is higher than the roll value, and instances where the appeals database reports that the assessed value of the parcel appealed is zero or negative.

² Includes condominiums, residential co-ops, mobile homes, and timeshares.

³ Includes rural and other properties not assigned a land use on the Tax Roll.

Sources: County Clerk of the Board, March 17, 2016; CoreLogic Metroscan.

Annual growth rates

Background

2015-16 Actual Growth Rate in OCFA Areas

The actual growth in total assessed valuation between 2014-15 and 2015-16 was 6.6% in the SFF Jurisdictions, slightly higher than the growth rate projected in last year's Report. The 2014-15 Report included data on new development, resales, and other factors affecting assessed valuation.

The difference in actual and projected growth likely resulted from differences in the valuation of new development, reporting of new development and resales, and some additional value restorations by the County Assessor (described in the paragraph below).

Economic Forecasts/Indicators

Overall, current data and economic forecasts available as of February 8, 2016 acknowledge that the economic recovery is secure at this point, but suggest continued moderate and gradual growth over the next two years. These indicators suggest a lower growth rate in assessed values after 2015-16. In fact, the growth rates for several economic indicators forecasted for 2016 (e.g., unemployment and median home prices) are very similar to, and in some cases somewhat lower than, those that were forecasted in 2015.

Median home prices are expected to experience decreased appreciation, or slower growth, as a result of affordability issues and decreases in the rate of homeownership (i.e., more households renting than buying). Median home prices have experienced considerable growth the last three years but median income did not keep the same pace. According to the 2016 Chapman Forecast, Orange County median home prices had increases of 5% to 20% annually between 2012 and 2014, but experienced a more modest 2.8% increase in 2015 (estimated).

As documented in previous reports, actual assessed value growth rates over the past two to five years have signaled a very different recovery than that experienced in the late 1990's/2000's. The previous recovery saw a growth rate of over 9% within four years after the start of that recession, with annual growth rates of 7% to 11% annually over the next 10 years. However, growth rates following this Great Recession (2008 through 2011) have been different – less than a 1% increase in assessed valuation within the SFF Jurisdictions for 2011-12 and growth rates for 2012-13 and 2013-14 assessed valuations of 1% to 3%. In 2014-15, the SFF experienced an overall growth rate of 7.3%. In 2015-16, the growth rate was 6.6%.

RSG believes the primary reason for the significant jump in assessed valuation growth, beyond new construction, was wide-spread value restorations. With the economic recovery solidified in the last two years, it is unlikely that value restorations in the next few years will significantly affect property values.

The 2016 economic forecasts referenced below cite:

- Continued low unemployment rates

- Strong home prices
- Lower rates of homeownership due to lack of affordability (which will continue to slow residential resales until prices are brought down by new construction)

The major data points from all forecasts are presented below.

Chapman Forecast

The annual Chapman Economic Forecast has proven to be the most accurate forecast for Orange County based on the comparison of projected vs. actual growth rates for over a decade. Therefore, this forecast is relied upon as the primary data source to project future growth rates in this Report.

Published in December 2015, the forecast projects the following for Orange County in 2016:

- 2.5% increase in employment;
- Consumer sentiment increasing in 2016 with an increase in taxable sales of 5.6%;
- Continued, but lower, growth in construction activity (5% in 2016, down from 11.5% in 2015); and
- 2.5% increase in median home prices due to lower housing affordability, declining homeownership rates (resulting from increases in households renting vs. buying a home) and a decline in investor home purchases.

UCLA Forecast

The most up-to-date UCLA economic forecasts indicate a continued healthy outlook for California. More specifically, the 4th quarter 2015 forecast cites the following trends in California:

- Total employment growth of 2.7% in 2015, 2.2% in 2016, and 1.5% in 2017;
- Real personal income growth forecasted at 4.6% in 2015, followed by 4% in both 2016 and 2017; and
- Unemployment rates (in California as a whole) for 2016 and 2017 expected to decline to 5.2% for both years.

The forecast indicates the housing market has recovered, but cautions that homeownership has declined. Due to affordability issues with homeownership, the rental market appeals to more and more households. Climbing rental rates and low vacancies have resulted in a significant increase in apartment development projects.

Los Angeles County Economic Development Corporation Forecast

The 2016 Los Angeles County Economic Development Corporation forecast focuses on California and the southern California region, including Orange County. Highlights from this forecast include:

- 2015 unemployment rate in Orange County of 4.6%, the lowest in Southern California and the 4th lowest in the State;

- Existing home sales increased in 2015 after declines in 2014;
- Median home prices have risen on a year-over-year basis for 40 consecutive months;
- Building permits for new home construction were up by 7% in 2015 and are projected to increase by 19% in 2016; and
- Office and industrial vacancy rates are declining while lease rates are rising.

California State University, Fullerton 2014 Economic Forecast

As published in April 2014, this forecast predicts the following for Orange County in 2015:

- Continued economic growth;
- Unemployment rate of 4.3%;
- Employment growth of 2.5% for 2016 and 2017;
- Decreasing labor participation rate (i.e., the total number of people employed) due to aging population and sharp decline in labor force participation rate in young people ages 16-19; and
- 8% to 9% increase in construction permits.

Wells Fargo Forecast

This forecast indicates the following for California:

- California's economy experienced another strong year of growth;
- Home prices are rising faster than incomes;
- Signs of slower home price appreciation;
- New residential construction increased from last year (6% in 2015) as have sales. Apartments represent a significant portion of this growth; and
- Coastal areas will experience the strongest growth - recovery has been uneven as economic recovery is much slower in inland areas.

As indicated by nearly all of the economic forecasts described above, home price appreciation is expected to slow down as a result of decreased affordability.

Other data and economic indicators that act as industry standards for predicting home price changes and growth rates in the commercial, industrial, and retail markets have also been examined and analyzed as part of this Report, including:

- **California Association of Realtors ("CAR")** – the 2016 CAR housing market forecast, released October 2014, projects a 3.2% increase in median home prices in California during 2016. The forecast cites a 6.5% increase in California median home prices in 2016. This is consistent with the other forecasts summarized in this section regarding lower home price appreciation in 2016. The CAR forecast predicts a drop in

homeownership rates (5% in the last 10 years with only 55% owning homes in California), a decrease in first time homebuyers, and only a 21% affordability index.

- **Case-Shiller Index** - an industry standard for measuring home price changes that is utilized by many county assessors across the state and by the Office of Federal Housing Enterprise Oversight.

The Case-Shiller Index reported growth in median home prices in the Los Angeles/Orange County metropolitan area of approximately 6% between November 2014 and November 2015, with an average growth of 4% per year annually over the last 30 years.

- **CCPI** - The California State Board of Equalization letter to County Assessors, dated December 4, 2016, instructs a 1.525% CCPI inflationary adjustment to be utilized for preparation of the fiscal year 2016-17 assessment roll.
- **ULI Forecast** –ranked Orange County as #14 in their ranking of “Markets to Watch” (down from #12 in 2015) as the results from a survey of members predicts that the area will experience “good” levels of growth in 2016. This forecast refers to the Orange County economy as fully recovered and illustrates a lower level of growth than in 2015. The ULI Forecast also indicates that the multi-family housing market in Orange County is as strong in 2016 as it was in 2015.
- **CBRE Reports** state the following:
 - In 2015, the Orange County retail market experienced continued improvement and is considered strong and secure. More specifically, the local retail market experienced positive absorption, increased lease rates, and stable vacancy rates, indicating a strong retail market. Construction was relatively constant; and
 - The office market improved greatly during 2015 due to low unemployment and quality job creation. More specifically, lease rates increased 17%, mostly due to the lack of available space. Net absorption increased, but vacancies ended higher in Q4. The forecast for 2016 predicts reduced growth in lease rates and continued absorption.

All of the data provided by the sources outlined above appear to indicate that the economic recovery will continue to solidify in 2016 at a steady rate. The following discussion outlines the assumptions and methodology used by RSG to arrive at annual growth rates utilized in the Projections.

Secured Growth Rates

Fiscal Year 2016-17

Growth rates utilized for projecting fiscal year 2016-17 assessed valuations exclude consideration of any increase (or decrease) in assessed valuations caused by resales or new construction, as the Projections already adjust for actual activity occurring in these realms. Additionally, growth rates applied for 2016-17 Projections do not account for losses in valuation resulting from Proposition 8 reassessments or assessment appeals.

The California State Board of Equalization letter to County Assessors, dated December 4, 2015, instructs a 1.525% CCPI inflationary adjustment to be utilized for preparation of the fiscal year 2016-17 assessment roll. Valuation adjustment for both outstanding assessment appeals that may be granted and for valuation increases for properties with previous assessment appeals would also be expected to occur as part of the equalization of the 2016-17 assessment roll. In order to account for the CCPI and conservatively estimate any valuation adjustments, the Projections incorporated a conservative 2.50% secured growth factor in 2016-17 for all Jurisdictions in addition to increases in assessed value resulting from new development and resales (CRA Increment was excluded from any application of growth rates). This 2.50% factor is based upon the data obtained from the Economic Forecasts listed previously that point to 2-3% growth in median home prices, lower unemployment, and moderate growth in the Orange County and California economies.

In total, the increase in property taxes for secured value in 2016-17 is estimated at 4.57%.

Fiscal Year 2017-18

Increased assessed valuation associated with new development projects and resale activity from January 1, 2016 to February 29, 2016 have been included in projections for fiscal year 2017-18. Given the economic forecast data presented previously in this Report, it is anticipated that the overall growth rate will decline slightly in fiscal year 2017-18, due primarily to a decreased rate of home price appreciation. There is a lack of macroeconomic data to support a higher rate of overall value growth than that experienced for 2015-16 given the economic forecast information for this time period. Therefore, an estimated growth rate of 2.25% has been applied for fiscal year 2017-18. This growth rate is in addition to increases in secured assessed value resulting from new development.

In total, the increase in property taxes for secured value in 2017-18 is estimated at 4.17%.

Fiscal Years 2018-19, 2019-20, and 2020-21

As referenced above, decreased home price appreciation and a moderate recovery support expectations of continuing but slowing growth in the later portion of the five-year projections. Therefore, in order to account for this anticipated trend, a growth rate of 2.00% was utilized for fiscal years 2018-19, 2019-20, and 2020-21. This growth rate is in addition to increases in secured assessed value resulting from new development.

In total, the increases in property taxes for secured value in fiscal years 2018-19, 2019-20, and 2020-21 are estimated at approximately 3.67%, 3.27%, and 2.61%, respectively.

Unsecured Growth Rates

The unsecured assessment roll is more susceptible than the secured assessment roll to large variations in valuation from year to year, making reliable predictions impossible. The reason for its volatility is that a large portion of the unsecured roll is comprised of business property, leased equipment, marine vessels, and aircraft, which unlike real property, is not fixed to the land and can be moved between jurisdictional boundaries, resulting in unexpected spikes and drops in value with no reliable metric for prediction. Furthermore, business personal property assessed on the unsecured assessment roll deflates in value annually based on property-specific depreciation schedules. Therefore, it is RSG's business practice not to project changes in the unsecured assessed valuation and to hold the unsecured assessed valuation constant. Consistent with this practice, a 0% growth rate was assumed for the entire duration covered by the Projections.

In fiscal year 2015-16, the unsecured assessed valuation for properties in SFF Jurisdictions decreased by 2.2% as a whole; however, the change in unsecured assessed valuations for the Jurisdictions ranged from an 8% *increase* in Cypress to a 26% *decrease* in Yorba Linda and the County Unincorporated. This type of unpredictable volatility diminishes the ability to project changes in unsecured assessed valuations in any reliable sense. Moreover, since unsecured property values are a small portion of total Assessed Value (3.6% for all of the SFF Jurisdictions in fiscal year 2015-16), changes in unsecured property values do not impact total assessed value or property tax revenues nearly as much as changes in secured property values.

According to CBRE Reports, office and retail markets in Orange County experienced positive net absorption overall, with decreased vacancy rates and increased lease rates. The unsecured assessment roll is largely comprised of personal business property, and the 2016-17 unsecured assessment roll is likely to be somewhat positively impacted by the positive market trends of 2015 and 2016. However, in an effort to provide conservative projections to OCFA and avoid any overstatement of revenues, RSG continues to assume a 0% growth rate for unsecured property over the five-year term.

Delinquencies, Refunds and Net Change Factors

The A/C divides taxing entities into two classes associated with the collection of property taxes, Teeter and Non-Teeter Agencies. The OCFA is a Teeter Agency; therefore, the A/C does not reduce secured property tax revenues for associated delinquencies that are due to OCFA. On the other hand, OCFA revenues are impacted by refund and net change factors. The refund factor is the percentage of property tax revenue collected which is ultimately returned to property owners as a result of successful assessment appeal requests. The net change factor is the percentage change (due to estimation errors) in property tax revenue as forecasted by the A/C at the beginning of the fiscal year compared to the actual revenue at the end of the fiscal year. The A/C does not calculate these factors by individual city; therefore, only countywide factors are provided.

The countywide property tax delinquency, refund, and net change factors are available up to the previous year. Table J below shows the historical data for these factors. The refund factor was slightly higher than last year, but still at a historically low level. The delinquency and net change factors were both at their lowest rates since RSG began keeping track of these factors for OCFA. The result is that delinquencies, refunds, and changes to the roll are unlikely to affect OCFA's property tax receipts.

The 2014-15 delinquency factor was -0.81%. The refund factor was -1.08%. The net change factor was -0.22%. It should be noted that only the refund factor and the net change factor affect Teeter Agencies, such as OCFA. RSG has not reduced OCFA revenues to reflect the refund and net change factor; however, this information has been provided to assist OCFA in assessing the potential impact of refunds and errors regarding forecasted revenues by the A/C.

ORANGE COUNTY DELINQUENCY, REFUND, AND NET CHANGE FACTORS¹

TABLE J

Fiscal Year	A	B	C	B + C	A + B + C
	Delinquency Factor	Refund Factor	Net Change Factor	Total - Teeter Agencies	Total - Non Teeter Agencies
2010-11	-1.6047%	-1.1967%	-0.3528%	-1.55%	-3.15%
2011-12	-1.4736%	-1.4366%	-0.2507%	-1.69%	-3.16%
2012-13	-1.0739%	-1.1889%	-0.3383%	-1.53%	-2.60%
2013-14	-0.8995%	-0.9057%	-0.2500%	-1.16%	-2.06%
2014-15	-0.8125%	-1.0816%	-0.2187%	-1.30%	-2.11%

¹ Calculation of the delinquency factor, refund factor and net change factor is provided by the Orange County Auditor Controller and is based on prior year actual factors. Includes combined secured and unsecured delinquency/roll change/refund factors.

Source: County of Orange Auditor-Controller

PASS THROUGH REVENUES

Table K on the following page provides a summary of estimated Pass Throughs and Excess Revenues segregated by SFF Jurisdiction from fiscal year 2015-16 through fiscal year 2020-21. Pass Throughs are projected to range between \$5.4 million and \$6.0 million annually from fiscal year 2016-17 to fiscal year 2020-21 for a total of \$28.6 million over the five years. The increase in Pass Throughs is tied to growth in gross tax increment, the difference between current assessed value within a redevelopment project area and the base year assessed value within the project area.

Excess Revenue is expected to range between \$4.6 million and \$5.0 million per year for a total of \$24.1 million over the five-year period. Changes in Excess Revenues are determined by changes in gross tax increment as well as administrative fees, pass throughs for all taxing entities, and enforceable obligations, as described in greater detail on the following pages.

Total Pass Through Revenues are estimated at \$10.0 to \$11.1 million annually, with a grand total of \$52.7 million to OCFA over the next five years.

Tables 4 through 11 provide a detailed calculation of the Excess Property Tax Revenues for each of the individual jurisdictions shown in Table K and are included in Appendix E.

Calculations

The analysis was completed by utilizing actual or projected revenue and expenditure types as described below.

1. Gross Tax Increment – This information was based on calculations of incremental assessed value from the A/C property tax reports. A growth factor was applied to the assessed valuation of all jurisdictions corresponding to the growth factor used in the Ad Valorem Revenue calculations. In Irvine, the Great Park Project Area (“Great Park”) will add significant new assessed value in the project area. The same Projected Development Report issued by the City of Irvine and used to calculate the value for new development outside of the project area for the Ad Valorem Revenue projections was used to estimate the value of new development within the project area. This value was added to projections of assessed value in the Great Park.
2. Administration Fees – ABx1 26 allows both the State Controller’s Office (“SCO”) and county Auditor-Controllers to collect administration fees for redevelopment dissolution. The SCO can collect an administrative fee to perform audits of former Redevelopment Agencies’ activity. The SCO audits occur one time for each jurisdiction and are impossible to anticipate without knowing when the SCO plans to audit a successor agency. Because of this and their very small relative amounts, the SCO audit fees were not projected, but were included in the calculations when they were applied.

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

PASS THROUGH & RESIDUAL PAYMENT PROJECTIONS (FY 2015-16 TO 2020-21)

Table K

		Cypress	Irvine	Lake Forest	La Palma	Mission Viejo	San Juan Capistrano	Yorba Linda	County Unincorp.	Total	FY Total
2015-16	Pass Through Payment	\$ 641,839	\$ 476,753	\$ 40,503	\$ 131,565	\$ 825,951	\$ 932,983	\$ 1,841,869	\$ 404,244	\$ 5,295,707	\$ 8,609,759
	Residual Payment	-	235,722	109,709	195,044	204,628	197,107	502,868	1,868,975	3,314,053	
2016-17	Pass Through Payment	661,199	488,696	-	135,177	850,907	957,868	1,887,915	416,115	5,397,877	10,006,233
	Residual Payment	57,378	578,221	839,783	174,507	129,221	86,453	482,422	2,260,371	4,608,356	
2017-18	Pass Through Payment	679,058	521,666	-	138,508	873,930	980,825	1,930,393	427,066	5,551,447	10,265,212
	Residual Payment	58,928	578,221	828,269	203,331	132,717	88,525	493,276	2,330,498	4,713,765	
2018-19	Pass Through Payment	695,291	583,479	-	141,537	894,854	1,001,690	1,969,001	437,019	5,722,871	10,532,956
	Residual Payment	60,336	578,221	851,622	195,811	135,894	90,408	503,142	2,394,650	4,810,085	
2019-20	Pass Through Payment	711,848	646,529	-	144,625	916,197	1,022,973	2,008,381	447,172	5,897,724	10,824,842
	Residual Payment	61,773	578,221	875,428	206,852	139,136	92,329	513,205	2,460,175	4,927,118	
2020-21	Pass Through Payment	726,084	659,459	-	147,518	934,521	1,043,432	2,048,549	456,115	6,015,679	11,059,128
	Residual Payment	65,890	578,221	899,696	208,410	145,888	95,537	523,469	2,526,339	5,043,449	
Total, 2016-17 to 2020-21		\$3,777,785	\$5,790,935	\$4,294,797	\$1,696,276	\$5,153,265	\$ 5,460,041	\$12,359,753	\$14,155,520	\$52,688,371	

Sources: Successor Agency ROPS 15-16A (July-December 2015) and 15-16B (January through June 2016), Department of Finance Recognized Obligation Payment Schedule review letters, Orange County Auditor-Controller Property Tax Division.

The A/C's administration fees were estimated by utilizing the fiscal year 2015-16 actual administration charge, pursuant to the A/C's RPTTF reports, and applying a 2% annual inflator to account for future increases. The A/C can also collect a Senate Bill 2557 fee for the proportionate share of the costs associated with property tax collections. This fee has also been included and estimated based upon the actual fiscal year 2015-16 charge with an annual 2% inflator applied.

3. Estimated Pass Through Payments – Pass through payments for all redevelopment project areas are based on the actual fiscal year 2015-16 pass through payments, as reported on the A/C's RPTTF Reports for fiscal year 2015-16, with an annual inflator applied to correspond with the increase in gross tax increment. OCFA's shares of the total pass through payments were calculated using actual receipts for the first payment for fiscal year 2015-16, the ratio of first payment to second payment for fiscal year 2014-15 applied to estimate the second payment of fiscal year 2015-16, and the inflator used for all pass throughs to estimate OCFA's pass throughs in the following years.
4. Total Enforceable Obligations – The estimates of enforceable obligations included in this analysis are based upon ROPS 15-16A and 15-16B for each jurisdiction's successor agency. Bond documents for all tax allocation bond issues for all jurisdictions were reviewed to determine annual payments and the termination date of each bond issue's payments. For other enforceable obligations, RSG assumed that the requested amounts will remain constant over the next five years.
5. Total Excess Property Tax Revenue – This number was calculated by subtracting #2, #3 and #4 from #1.
6. OCFA's Share of Pass Through Payments and Excess Property Tax Revenues – This number was calculated taking OCFA's fiscal year 2015-16 first payment received from each Jurisdiction, using the ratio of first payment to second payment for fiscal year 2014-15 to estimate the second payment of fiscal year 2015-16, and applying the inflator used for all pass throughs to estimate OCFA's pass throughs in the following years.

In cases when the sum of the pass through payment and excess property tax payment was greater than OCFA's 100% share of the total tax increment, OCFA was not allocated all of its Excess Revenue. State law prohibits any taxing entity from receiving more than 100% of its share of the total tax increment as a result of redevelopment dissolution, though it is possible to receive more as a result of negotiated pass through agreements.

Other Issues

Irvine Litigation

The lawsuit filed by the City of Irvine ("Irvine") resulting from DOF rejection of the development agreement for the Great Park project and other loans between the former redevelopment agency and Irvine has been settled and a payment schedule established. The settlement stipulates that a maximum of \$4.38 million of Excess Revenue is distributed to taxing entities per fiscal year until the Stipulated Judgment amount of \$292 million is repaid

from the RPTTF revenues. Approximately \$281.7 million remains to be paid for the Stipulated Judgement. Given the high remaining balance, OCFA's receipt of Excess Revenues from Irvine will almost certainly remain constant over the term covered by this Report while the Stipulated Judgment is repaid.

Cypress Loan Repayment

Unlike in previous ROPS periods, DOF approved the Cypress Successor Agency's ("Cypress SA") loan repayment to the City of Cypress ("Cypress") in the 15-16B ROPS period. The approved amount exceeded available RPTTF significantly. Because of this, RSG suspects that the Cypress SA will continue to ask and be approved to spend all available RPTTF for the loan repayment each "B" period. RSG therefore estimated the Excess Revenue to come from the Cypress SA based on the loan payment each fiscal year increasing proportionately to growth in assessed value. How the loan payments are actually determined will depend on the Cypress SA's approach on each ROPS form, DOF's determinations, and available RPTTF funding.

Lake Forest Successor Agency RPTTF

The City of Lake Forest ("Lake Forest") did not have a redevelopment project area of its own. Instead, it incorporated a portion of the Orange County El Toro Redevelopment Subarea. Prior to fiscal year 2015-16, the A/C distributed RPTTF, pass through payments, and residual revenue to the Lake Forest Successor Agency ("Lake Forest SA") and its taxing entities. Starting with the 15-16A distribution, the A/C changed how it represents the Lake Forest SA's RPTTF by including it in the County of Orange Successor Agency's distribution. Residual revenues are still distributed under the "Lake Forest" column on the RPTTF report. Pass through payments, however, are included under "Orange County."

OCFA reported pass through payments received from Lake Forest in fiscal year 2015-16. Therefore, Table 4C in Appendix E shows a pass through payment for this year. However, for all following years, pass through payments are calculated as \$0. For the Lake Forest SA, the residual payment includes residual and pass through payments which may be shown by the A/C as coming from "Lake Forest" and/or the "Orange County" in its RPTTF reports.

Mission Viejo Pass Throughs

The Mission Viejo Successor Agency ("Mission Viejo SA") experienced a 15% increase in gross tax increment from fiscal year 2014-15 to 2015-16. Despite this, the first pass through payment to OCFA for fiscal year 2015-16 was almost \$200,000 less than that of fiscal year 2014-15, equal to a 26% decrease. It is unclear from readily available reports why this discrepancy occurred. RSG recommends that OCFA request the A/C to provide pass through calculation details, at least for the Mission Viejo SA, so OCFA can verify them.

County Unincorporated Pass Throughs

In previous years, pass through payments from the County of Orange Successor Agency ("OC SA") were fairly evenly split (59% to 41%) between the two ROPS periods for each year. However, the first payment for fiscal year 2014-15 was significantly more than the second payment for that year (96% to 4%). It is unclear what caused this significant change

in OCFA's pass through payment from the OC SA. To maintain a conservative projections, the calculations of pass throughs from OC SA for fiscal year 2015-16 rely on the fiscal year 2014-15 actual pass throughs.

Potential Revenue from Former RDA-Owned Property Disposition

All successor agencies are required to prepare Long Range Property Management Plans ("LRPMPs"). Most have already done so and had their LRPMP approved by DOF. The LRPMPs specify how each successor agency will dispose of real property formerly owned by the redevelopment agency and now in the trust of the successor agency. For those properties that are sold, the proceeds can be used for sale-related costs and payment of enforceable obligations, the balance being reserved for distribution to affected taxing entities in the same proportions as Excess Revenues. SFF Jurisdictions' ROPS forms have already shown "Other Funds" being spent on enforceable obligations. These may be coming from property sale proceeds.

It is unclear when the SFF Jurisdictions whose successor agencies own property will completely sell their property and exactly how much revenue for OCFA will result from those sales. OCFA will find out about these property sales when they occur from the A/C, who is also in charge of distributing the proceeds as described above.

Transition to Annual ROPS

Senate Bill ("SB") 107, approved in 2015, modified the ROPS process to an annual cycle rather than a six-month cycle. Successor agencies submitted their first annual ROPS in February 2016. Annual ROPS may affect the timing of payments received by OCFA and could affect the amounts, depending on how successor agencies adapt their approaches to the ROPS.

Changes to Successor Agency Administrative Allowances

SB 107 also changed the amount of administrative allowance that successor agencies could claim. Previously, the administrative allowance was the minimum of \$250,000 per year or 3% of a successor agency's approved non-administrative enforceable obligations. SB 107 amended this limit so that it also cannot be more than 50% of the successor agency's approved non-administrative enforceable obligations in the previous fiscal year.

This would affect the administrative allowance for successor agencies with less than \$500,000 per year in non-administrative enforceable obligations. Based on the Pass Through Revenues calculations, this includes the Cypress and Lake Forest successor agencies. These successor agencies already request less than \$250,000 for their administrative allowance. RSG therefore does not expect the revised administrative cost allowance limit to affect OCFA's Excess Revenue.

CONCLUSION

Economic indicators and market forecasts suggest that assessed values in Orange County will continue to increase, albeit at a slower rate than the 6.6% increase from fiscal year 2014-15 to fiscal year 2015-16. Factors such as robust levels of expected construction, higher employment, and a stronger retail and office market will continue to drive property values up. However, these increases will be tempered by the significant issue of housing affordability in Orange County, decreased homeownership, and a lack of wage growth that has not kept pace with rising median home prices.

Rising assessed values in redevelopment project areas will continue to increase Pass Throughs for OCFA at a steady rate. Meanwhile, Excess Revenues are expected to increase very quickly over the next year and more slowly the following four years due to specific conditions of the successor agencies. Pass Through Revenues are therefore expected to increase significantly for OCFA, though they constitute a relatively small portion of total property tax revenues from the SFF Jurisdictions.

RSG recommends that OCFA prepare for a **4.86% growth rate** in total property tax revenue for **fiscal year 2016-17**, including Ad Valorem Revenues and Pass Through Revenues. After that, RSG believes growth in total property tax revenue will continue, but at slower rates of between 2.51% and 3.96% in fiscal years 2017-18 through 2020-21.

Disclaimer

In preparation of this Report and the Projections, RSG has attempted to consider all factors that could affect OCFA's ad valorem property tax revenues, pass through revenues, and Excess Revenues from the Jurisdictions. The goal of this Report is to provide OCFA with a forecast of revenue, or estimates of revenue, that can serve as a tool by OCFA for financial planning and budget development. The revenue projections provided in this Report are not intended to be used for public financings. While precautions have been taken to maximize the accuracy of the data, we cannot ensure that projected valuations will be realized.

APPENDIX A

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**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2015-16 through 2020-21**

1) CITY OF ALISO VIEJO	CURRENT YEAR 2015-16	Year 1 Growth Factor	YEAR 1 2016-17	Year 2 Growth Factor	YEAR 2 2017-18	Year 3 Growth Factor	YEAR 3 2018-19	Year 4 Growth Factor	YEAR 4 2019-20	Year 5 Growth Factor	YEAR 5 2020-21
Secured	8,425,831,898										
Secured-HOX value	<u>54,945,800</u>										
Secured total	8,480,777,698	2.50%	8,692,797,140	2.25%	9,012,819,025	2.00%	9,268,138,231	2.00%	9,476,752,014	2.00%	9,705,027,157.8
<i>Projected Secured New Value</i>			<u>121,695,794</u>		<u>73,591,005</u>		<u>22,795,116</u>		<u>37,980,494</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	8,480,777,698		8,814,492,934		9,086,410,030		9,290,933,347		9,514,732,508		9,705,027,158
<i>% of Sec. Growth</i>	<i>4.22%</i>		<i>3.93%</i>		<i>3.08%</i>		<i>2.25%</i>		<i>2.41%</i>		<i>2.00%</i>
Unsecured	285,294,337										
Unsecured-HOX value	<u>(107,800)</u>										
Unsecured Total Subject to Growth	<u>285,186,537</u>	0.00%	<u>285,186,537</u>	0.00%	<u>285,186,537</u>	0.00%	<u>285,186,537</u>	0.00%	<u>285,186,537</u>	0.00%	<u>285,186,537</u>
Total Assessed Value	8,765,964,235		9,099,679,471		9,371,596,567		9,576,119,884		9,799,919,045		9,990,213,695
1% General Levy	87,659,642		90,996,795		93,715,966		95,761,199		97,999,190		99,902,137
OCFA Effective Tax Rate 15-16	11.51901%		11.51901%		11.51901%		11.51901%		11.51901%		11.51901%
Total Projected Property Tax Revenue (includes HOX rev.)	\$10,097,519		\$10,481,926		\$10,795,148		\$11,030,738		\$11,288,532		\$11,507,733
2) CITY OF CYPRESS	CURRENT YEAR 2015-16	Year 1 Growth Factor	YEAR 1 2016-17	Year 2 Growth Factor	YEAR 2 2017-18	Year 3 Growth Factor	YEAR 3 2018-19	Year 4 Growth Factor	YEAR 4 2019-20	Year 5 Growth Factor	YEAR 5 2020-21
Secured (Net of CRA Increment)	5,095,372,126										
Secured-HOX value	58,455,938										
less CRA secured base	<u>(223,294,338)</u>										
Secured total	4,930,533,726	2.50%	5,053,797,069	2.25%	5,281,454,000	2.00%	5,417,370,345	2.00%	5,544,941,798	2.00%	5,663,267,107
<i>Projected Secured New Value</i>			<u>111,439,117</u>		<u>29,693,397</u>		<u>18,847,104</u>		<u>7,280,856</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	4,930,533,726		5,165,236,186		5,311,147,397		5,436,217,449		5,552,222,654		5,663,267,107
<i>% of Sec. Growth</i>	<i>5.94%</i>		<i>4.76%</i>		<i>2.82%</i>		<i>2.35%</i>		<i>2.13%</i>		<i>2.00%</i>
Unsecured (Net of CRA Increment)	270,710,824										
Unsecured-HOX value	<u>(176,400)</u>										
less CRA unsecured base	<u>(13,780,011)</u>										
Unsecured Total Subject to Growth	<u>256,754,413</u>	0.00%	<u>256,754,413</u>	0.00%	<u>256,754,413</u>	0.00%	<u>256,754,413</u>	0.00%	<u>256,754,413</u>	0.00%	<u>256,754,413</u>
CRA Base Yr. Value (constant)	<u>237,074,349</u>		<u>237,074,349</u>		<u>237,074,349</u>		<u>237,074,349</u>		<u>237,074,349</u>		<u>237,074,349</u>
Total Assessed Value	5,424,362,488		5,659,064,948		5,804,976,159		5,930,046,211		6,046,051,416		6,157,095,869
1% General Levy	54,243,625		56,590,649		58,049,762		59,300,462		60,460,514		61,570,959
OCFA Effective Tax Rate 15-16	8.66801%		8.66801%		8.66801%		8.66801%		8.66801%		8.66801%
Total Projected Property Tax Revenue (includes HOX rev.)	\$4,701,843		\$4,905,283		\$5,031,759		\$5,140,170		\$5,240,724		\$5,336,977

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2015-16 through 2020-21**

3) CITY OF DANA POINT	CURRENT YEAR 2015-16	Year 1 Growth Factor	YEAR 1 2016-17	Year 2 Growth Factor	YEAR 2 2017-18	Year 3 Growth Factor	YEAR 3 2018-19	Year 4 Growth Factor	YEAR 4 2019-20	Year 5 Growth Factor	YEAR 5 2020-21
Secured	10,241,780,669										
Secured-HOX value	<u>43,633,076</u>										
Secured total	10,285,413,745	2.50%	10,542,549,089	2.25%	11,046,101,609	2.00%	11,379,478,031	2.00%	11,657,260,284	2.00%	12,074,227,473
<i>Projected Secured New Value</i>			<u>260,484,270</u>		<u>110,249,402</u>		<u>49,208,522</u>		<u>180,217,630</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	10,285,413,745		10,803,033,358		11,156,351,011		11,428,686,553		11,837,477,914		12,074,227,473
% of Sec. Growth	7.57%		5.03%		3.27%		2.44%		3.58%		2.00%
Unsecured	228,215,320										
Unsecured-HOX value	38,153										
<i>Unsecured Total Subject to Growth</i>	<u>228,253,473</u>	0.00%	<u>228,253,473</u>	0.00%	<u>228,253,473</u>	0.00%	<u>228,253,473</u>	0.00%	<u>228,253,473</u>	0.00%	<u>228,253,473</u>
Total Assessed Value	10,513,667,218		11,031,286,831		11,384,604,484		11,656,940,026		12,065,731,387		12,302,480,946
1% General Levy	105,136,672		110,312,868		113,846,045		116,569,400		120,657,314		123,024,809
OCFA Effective Tax Rate 15-16	11.33034%		11.33034%		11.33034%		11.33034%		11.33034%		11.33034%
Total Projected Property Tax Revenue (includes HOX rev.)	\$11,912,343		\$12,498,824		\$12,899,145		\$13,207,710		\$13,670,885		\$13,939,130
4) CITY OF IRVINE	CURRENT YEAR 2015-16	Year 1 Growth Factor	YEAR 1 2016-17	Year 2 Growth Factor	YEAR 2 2017-18	Year 3 Growth Factor	YEAR 3 2018-19	Year 4 Growth Factor	YEAR 4 2019-20	Year 5 Growth Factor	YEAR 5 2020-21
Secured (Net of CRA Increment)	55,132,245,044										
Secured-HOX value	221,916,571										
less CRA secured base	<u>(171,921)</u>										
Secured total	55,353,989,694	2.50%	56,737,839,436	2.25%	59,370,568,624	2.00%	62,212,510,565	2.00%	64,993,417,535	2.00%	67,080,926,273
<i>Projected Secured New Value</i>			<u>1,326,286,357</u>		<u>1,622,088,793</u>		<u>1,506,526,234</u>		<u>772,196,458</u>		<u>772,127,075</u>
TOTAL SECURED SUBJECT TO GROWTH	55,353,989,694		58,064,125,794		60,992,657,417		63,719,036,799		65,765,613,993		67,853,053,348
% of Sec. Growth	8.64%		4.90%		5.04%		4.47%		3.21%		3.17%
Unsecured (Net of CRA Increment)	3,791,971,670										
Unsecured-HOX value	(744,800)										
less CRA unsecured base	<u>(3,803,150)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>3,787,423,720</u>	0.00%	<u>3,787,423,720</u>	0.00%	<u>3,787,423,720</u>	0.00%	<u>3,787,423,720</u>	0.00%	<u>3,787,423,720</u>	0.00%	<u>3,787,423,720</u>
CRA Base Yr. Value (constant)	<u>3,975,071</u>		<u>3,975,071</u>		<u>3,975,071</u>		<u>3,975,071</u>		<u>3,975,071</u>		<u>3,975,071</u>
Total Assessed Value	59,145,388,485		61,855,524,585		64,784,056,208		67,510,435,590		69,557,012,784		71,644,452,139
1% General Levy	591,453,885		618,555,246		647,840,562		675,104,356		695,570,128		716,444,521
OCFA Effective Tax Rate 15-16	12.49184%		12.49184%		12.49184%		12.49184%		12.49184%		12.49184%
Total Projected Property Tax Revenue (includes HOX rev.)	\$73,883,489		\$77,268,949		\$80,927,224		\$84,332,975		\$86,889,527		\$89,497,123

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2015-16 through 2020-21**

5)	CURRENT YEAR	Year 1 Growth Factor	YEAR 1	Year 2 Growth Factor	YEAR 2	Year 3 Growth Factor	YEAR 3	Year 4 Growth Factor	YEAR 4	Year 5 Growth Factor	YEAR 5
	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21
CITY OF LAGUNA HILLS											
Secured (Net of CRA Increment)	6,052,606,682										
Secured-HOX value	39,743,400										
less CRA secured base	<u>(8,969,078)</u>										
Secured total	6,083,381,004	2.50%	6,235,465,529	2.25%	6,469,513,402	2.00%	6,614,629,225	2.00%	6,754,475,294	2.00%	6,889,564,800
<i>Projected Secured New Value</i>			<u>91,686,942</u>		<u>15,417,210</u>		<u>7,405,377</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	6,083,381,004		6,327,152,471		6,484,930,612		6,622,034,602		6,754,475,294		6,889,564,800
<i>% of Sec. Growth</i>	<i>5.25%</i>		<i>4.01%</i>		<i>2.49%</i>		<i>2.11%</i>		<i>2.00%</i>		<i>2.00%</i>
Unsecured (Net of CRA Increment)	143,081,637										
Unsecured-HOX value	(113,400)										
less CRA unsecured base	<u>(1,579,216)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>141,389,021</u>	0.00%	<u>141,389,021</u>	0.00%	<u>141,389,021</u>	0.00%	<u>141,389,021</u>	0.00%	<u>141,389,021</u>	0.00%	<u>141,389,021</u>
CRA Base Yr. Value (constant)	10,548,294		10,548,294		10,548,294		10,548,294		10,548,294		10,548,294
Total Assessed Value	6,235,318,319		6,479,089,786		6,636,867,927		6,773,971,917		6,906,412,609		7,041,502,115
1% General Levy	62,353,183		64,790,898		66,368,679		67,739,719		69,064,126		70,415,021
OCFA Effective Tax Rate 15-16	10.34819%		10.34819%		10.34819%		10.34819%		10.34819%		10.34819%
Total Projected Property Tax Revenue (includes HOX rev.)	\$6,452,428		\$6,704,687		\$6,867,959		\$7,009,837		\$7,146,889		\$7,286,682
6)	CURRENT YEAR	Year 1 Growth Factor	YEAR 1	Year 2 Growth Factor	YEAR 2	Year 3 Growth Factor	YEAR 3	Year 4 Growth Factor	YEAR 4	Year 5 Growth Factor	YEAR 5
	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21
CITY OF LAGUNA NIGUEL											
Secured	13,785,719,677										
Secured-HOX value	<u>91,858,200</u>										
Secured total	13,877,577,877	2.50%	14,224,517,324	2.25%	14,788,342,620	2.00%	15,146,963,288	2.00%	15,542,586,223	2.00%	15,905,351,306
<i>Projected Secured New Value</i>			<u>238,409,444</u>		<u>61,621,388</u>		<u>90,866,342</u>		<u>50,895,450</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	13,877,577,877		14,462,926,768		14,849,964,008		15,237,829,630		15,593,481,673		15,905,351,306
<i>% of Sec. Growth</i>	<i>5.73%</i>		<i>4.22%</i>		<i>2.68%</i>		<i>2.61%</i>		<i>2.33%</i>		<i>2.00%</i>
Unsecured	138,245,262										
Unsecured-HOX value	<u>(176,400)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>138,068,862</u>	0.00%	<u>138,068,862</u>	0.00%	<u>138,068,862</u>	0.00%	<u>138,068,862</u>	0.00%	<u>138,068,862</u>	0.00%	<u>138,068,862</u>
Total Assessed Value	14,015,646,739		14,600,995,630		14,988,032,870		15,375,898,492		15,731,550,535		16,043,420,168
1% General Levy	140,156,467		146,009,956		149,880,329		153,758,985		157,315,505		160,434,202
OCFA Effective Tax Rate 15-16	10.47200%		10.47200%		10.47200%		10.47200%		10.47200%		10.47200%
Total Projected Property Tax Revenue (includes HOX rev.)	\$14,677,182		\$15,290,159		\$15,695,465		\$16,101,637		\$16,474,076		\$16,800,666

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2015-16 through 2020-21**

7) CITY OF LAGUNA WOODS	CURRENT YEAR 2015-16	Year 1 Growth Factor	YEAR 1 2016-17	Year 2 Growth Factor	YEAR 2 2017-18	Year 3 Growth Factor	YEAR 3 2018-19	Year 4 Growth Factor	YEAR 4 2019-20	Year 5 Growth Factor	YEAR 5 2020-21
Secured	2,547,867,078										
Secured-HOX value	<u>48,992,832</u>										
Secured total	2,596,859,910	2.50%	2,661,781,408	2.25%	2,769,532,857	2.00%	2,833,947,199	2.00%	2,891,743,043	2.00%	2,949,577,903
<i>Projected Secured New Value</i>			<u>46,808,183</u>		<u>8,846,750</u>		<u>1,095,000</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	2,596,859,910		2,708,589,591		2,778,379,607		2,835,042,199		2,891,743,043		2,949,577,903
% of Sec. Growth	8.30%		4.30%		2.58%		2.04%		2.00%		2.00%
Unsecured	23,803,820										
Unsecured-HOX value	(446,600)										
<i>Unsecured Total Subject to Growth</i>	<u>23,357,220</u>	0.00%	<u>23,357,220</u>	0.00%	<u>23,357,220</u>	0.00%	<u>23,357,220</u>	0.00%	<u>23,357,220</u>	0.00%	<u>23,357,220</u>
Total Assessed Value	2,620,217,130		2,731,946,811		2,801,736,827		2,858,399,419		2,915,100,263		2,972,935,123
1% General Levy	26,202,171		27,319,468		28,017,368		28,583,994		29,151,003		29,729,351
OCFA Effective Tax Rate 15-16	11.69550%		11.69550%		11.69550%		11.69550%		11.69550%		11.69550%
Total Projected Property Tax Revenue (includes HOX rev.)	\$3,064,476		\$3,195,149		\$3,276,772		\$3,343,042		\$3,409,356		\$3,476,997
8) CITY OF LAKE FOREST	CURRENT YEAR 2015-16	Year 1 Growth Factor	YEAR 1 2016-17	Year 2 Growth Factor	YEAR 2 2017-18	Year 3 Growth Factor	YEAR 3 2018-19	Year 4 Growth Factor	YEAR 4 2019-20	Year 5 Growth Factor	YEAR 5 2020-21
Secured (Net of CRA Increment)	11,098,630,884										
Secured-HOX value	96,255,747										
less CRA secured base	<u>(350,177,903)</u>										
Secured total	10,844,708,728	2.50%	11,115,826,446	2.25%	11,660,673,664	2.00%	12,545,146,401	2.00%	13,254,548,846	2.00%	13,914,707,005
<i>Projected Secured New Value</i>			<u>288,255,377</u>		<u>638,489,474</u>		<u>449,509,330</u>		<u>387,320,767</u>		<u>173,327,017</u>
TOTAL SECURED SUBJECT TO GROWTH	10,844,708,728		11,404,081,823		12,299,163,138		12,994,655,731		13,641,869,613		14,088,034,022
% of Sec. Growth	7.38%		5.16%		7.85%		5.65%		4.98%		3.27%
Unsecured (Net of CRA Increment)	744,980,648										
Unsecured-HOX value	(148,400)										
less CRA unsecured base	<u>(21,924,943)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>722,907,305</u>	0.00%	<u>722,907,305</u>	0.00%	<u>722,907,305</u>	0.00%	<u>722,907,305</u>	0.00%	<u>722,907,305</u>	0.00%	<u>722,907,305</u>
CRA base yr value	<u>372,102,846</u>		<u>372,102,846</u>		<u>372,102,846</u>		<u>372,102,846</u>		<u>372,102,846</u>		<u>372,102,846</u>
Total Assessed Value	11,939,718,879		12,499,091,974		13,394,173,289		14,089,665,882		14,736,879,764		15,183,044,173
1% General Levy	119,397,189		124,990,920		133,941,733		140,896,659		147,368,798		151,830,442
OCFA Effective Tax Rate 15-16	11.11454%		11.11454%		11.11454%		11.11454%		11.11454%		11.11454%
Total Projected Property Tax Revenue (includes HOX rev.)	\$13,270,443		\$13,892,160		\$14,887,002		\$15,660,009		\$16,379,358		\$16,875,249

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2015-16 through 2020-21**

9)	CURRENT YEAR	Year 1 Growth Factor	YEAR 1	Year 2 Growth Factor	YEAR 2	Year 3 Growth Factor	YEAR 3	Year 4 Growth Factor	YEAR 4	Year 5 Growth Factor	YEAR 5
	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21
CITY OF LA PALMA											
Secured (Net of CRA Increment)	1,517,964,126										
Secured-HOX value	19,787,600										
less CRA secured base	<u>(79,728,191)</u>										
Secured total	1,458,023,535	2.50%	1,494,474,123	2.25%	1,552,305,118	2.00%	1,597,192,222	2.00%	1,634,035,613	2.00%	1,666,716,325
<i>Projected Secured New Value</i>			<u>23,672,691</u>		<u>13,569,610</u>		<u>4,803,477</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	1,458,023,535		1,518,146,814		1,565,874,728		1,601,995,699		1,634,035,613		1,666,716,325
<i>% of Sec. Growth</i>	<i>4.32%</i>		<i>4.12%</i>		<i>3.14%</i>		<i>2.31%</i>		<i>2.00%</i>		<i>2.00%</i>
Unsecured (Net of CRA Increment)	20,060,411										
Unsecured-HOX value	(42,000)										
less CRA unsecured base	<u>(12,864,602)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>7,153,809</u>	0.00%	<u>7,153,809</u>	0.00%	<u>7,153,809</u>	0.00%	<u>7,153,809</u>	0.00%	<u>7,153,809</u>	0.00%	<u>7,153,809</u>
CRA base yr value	92,592,793		92,592,793		92,592,793		92,592,793		92,592,793		92,592,793
Total Assessed Value	1,557,770,137		1,617,893,416		1,665,621,330		1,701,742,301		1,733,782,215		1,766,462,927
1% General Levy	15,577,701		16,178,934		16,656,213		17,017,423		17,337,822		17,664,629
OCFA Effective Tax Rate 15-16	9.52059%		9.52059%		9.52059%		9.52059%		9.52059%		9.52059%
Total Projected Property Tax Revenue (includes HOX rev.)	\$1,483,090		\$1,540,331		\$1,585,770		\$1,620,160		\$1,650,664		\$1,681,778
10)	CURRENT YEAR	Year 1 Growth Factor	YEAR 1	Year 2 Growth Factor	YEAR 2	Year 3 Growth Factor	YEAR 3	Year 4 Growth Factor	YEAR 4	Year 5 Growth Factor	YEAR 5
	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21
CITY OF LOS ALAMITOS											
Secured	1,731,232,273										
Secured-HOX value	<u>10,437,941</u>										
Secured total	1,741,670,214	2.50%	1,785,211,969	2.25%	1,855,785,837	2.00%	1,897,744,078	2.00%	1,937,578,065	2.00%	1,976,329,627
<i>Projected Secured New Value</i>			<u>29,737,504</u>		<u>4,747,573</u>		<u>1,842,261</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	1,741,670,214		1,814,949,473		1,860,533,410		1,899,586,339		1,937,578,065		1,976,329,627
<i>% of Sec. Growth</i>	<i>6.71%</i>		<i>4.21%</i>		<i>2.51%</i>		<i>2.10%</i>		<i>2.00%</i>		<i>2.00%</i>
Unsecured	146,121,326										
Unsecured-HOX value	<u>(21,000)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>146,100,326</u>	0.00%	<u>146,100,326</u>	0.00%	<u>146,100,326</u>	0.00%	<u>146,100,326</u>	0.00%	<u>146,100,326</u>	0.00%	<u>146,100,326</u>
Total Assessed Value	1,887,770,540		1,961,049,799		2,006,633,736		2,045,686,665		2,083,678,391		2,122,429,953
1% General Levy	18,877,705		19,610,498		20,066,337		20,456,867		20,836,784		21,224,300
OCFA Effective Tax Rate 15-16	9.64230%		9.64230%		9.64230%		9.64230%		9.64230%		9.64230%
Total Projected Property Tax Revenue (includes HOX rev.)	\$1,820,245		\$1,890,903		\$1,934,857		\$1,972,513		\$2,009,146		\$2,046,511

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2015-16 through 2020-21**

11)	CURRENT YEAR	Year 1 Growth Factor	YEAR 1	Year 2 Growth Factor	YEAR 2	Year 3 Growth Factor	YEAR 3	Year 4 Growth Factor	YEAR 4	Year 5 Growth Factor	YEAR 5
	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21
CITY OF MISSION VIEJO											
Secured (Net of CRA Increment)	14,029,698,392										
Secured-HOX value	138,741,400										
less CRA secured base	<u>(278,617,033)</u>										
Secured total	13,889,822,759	2.50%	14,237,068,328	2.25%	14,836,900,995	2.00%	15,194,048,736	2.00%	15,598,487,235	2.00%	15,951,855,026
<i>Projected Secured New Value</i>			<u>273,348,293</u>		<u>59,225,217</u>		<u>98,585,808</u>		<u>40,586,319</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	13,889,822,759		14,510,416,621		14,896,126,212		15,292,634,544		15,639,073,554		15,951,855,026
<i>% of Sec. Growth</i>	<i>4.80%</i>		<i>4.47%</i>		<i>2.66%</i>		<i>2.66%</i>		<i>2.27%</i>		<i>2.00%</i>
Unsecured (Net of CRA Increment)	224,202,501										
Unsecured-HOX value	(231,000)										
less CRA unsecured base	<u>(63,479,745)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>160,491,756</u>	0.00%	<u>160,491,756</u>	0.00%	<u>160,491,756</u>	0.00%	<u>160,491,756</u>	0.00%	<u>160,491,756</u>	0.00%	<u>160,491,756</u>
CRA base yr value	<u>342,096,778</u>		<u>342,096,778</u>		<u>342,096,778</u>		<u>342,096,778</u>		<u>342,096,778</u>		<u>342,096,778</u>
Total Assessed Value	14,392,411,293		15,013,005,155		15,398,714,746		15,795,223,078		16,141,662,088		16,454,443,560
1% General Levy	143,924,113		150,130,052		153,987,147		157,952,231		161,416,621		164,544,436
OCFA Effective Tax Rate 15-16	10.90030%		10.90030%		10.90030%		10.90030%		10.90030%		10.90030%
Total Projected Property Tax Revenue (includes HOX rev.)	\$15,688,165		\$16,364,632		\$16,785,067		\$17,217,273		\$17,594,902		\$17,935,843
12)	CURRENT YEAR	Year 1 Growth Factor	YEAR 1	Year 2 Growth Factor	YEAR 2	Year 3 Growth Factor	YEAR 3	Year 4 Growth Factor	YEAR 4	Year 5 Growth Factor	YEAR 5
	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21
CITY OF RANCHO SANTA MARGARITA											
Secured	7,295,079,860										
Secured-HOX value	<u>61,056,800</u>										
Secured total	7,356,136,660	2.50%	7,540,040,077	2.25%	7,838,632,622	2.00%	8,021,898,482	2.00%	8,197,758,852	2.00%	8,361,714,029
<i>Projected Secured New Value</i>			<u>126,104,297</u>		<u>25,973,733</u>		<u>15,120,000</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	7,356,136,660		7,666,144,374		7,864,606,355		8,037,018,482		8,197,758,852		8,361,714,029
<i>% of Sec. Growth Above</i>	<i>4.82%</i>		<i>4.21%</i>		<i>2.59%</i>		<i>2.19%</i>		<i>2.00%</i>		<i>2.00%</i>
Unsecured	216,753,383										
Unsecured-HOX value	(28,000)										
<i>Unsecured Total Subject to Growth</i>	<u>216,725,383</u>	0.00%	<u>216,725,383</u>	0.00%	<u>216,725,383</u>	0.00%	<u>216,725,383</u>	0.00%	<u>216,725,383</u>	0.00%	<u>216,725,383</u>
Total Assessed Value	7,572,862,043		7,882,869,757		8,081,331,738		8,253,743,865		8,414,484,235		8,578,439,412
1% General Levy	75,728,620		78,828,698		80,813,317		82,537,439		84,144,842		85,784,394
OCFA Effective Tax Rate 15-16	12.28945%		12.28945%		12.28945%		12.28945%		12.28945%		12.28945%
Total Projected Property Tax Revenue (includes HOX rev.)	\$9,306,628		\$9,687,610		\$9,931,509		\$10,143,394		\$10,340,935		\$10,542,426

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2015-16 through 2020-21**

13) CITY OF SAN JUAN CAPISTRANO	CURRENT YEAR 2015-16	Year 1 Growth Factor	YEAR 1 2016-17	Year 2 Growth Factor	YEAR 2 2017-18	Year 3 Growth Factor	YEAR 3 2018-19	Year 4 Growth Factor	YEAR 4 2019-20	Year 5 Growth Factor	YEAR 5 2020-21
Secured (Net of CRA Increment)	5,899,550,206										
Secured-HOX value	42,692,263										
less CRA secured base	<u>(91,337,176)</u>										
Secured total	5,850,905,293	2.50%	5,997,177,925	2.25%	6,250,556,864	2.00%	6,398,944,259	2.00%	6,555,066,652	2.00%	6,984,630,884
<i>Projected Secured New Value</i>			<u>115,836,123</u>		<u>22,917,899</u>		<u>27,591,675</u>		<u>292,610,685</u>		<u>52,833,421</u>
TOTAL SECURED SUBJECT TO GROWTH	5,850,905,293		6,113,014,048		6,273,474,763		6,426,535,934		6,847,677,337		7,037,464,304
<i>% of Sec. Growth</i>	<i>6.42%</i>		<i>4.48%</i>		<i>2.62%</i>		<i>2.44%</i>		<i>6.55%</i>		<i>2.77%</i>
Unsecured (Net of CRA Increment)	58,998,182										
Unsecured-HOX value	(111,084)										
less CRA unsecured base	<u>(15,627,291)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>43,259,807</u>	0.00%	<u>43,259,807</u>	0.00%	<u>43,259,807</u>	0.00%	<u>43,259,807</u>	0.00%	<u>43,259,807</u>	0.00%	<u>43,259,807</u>
CRA base yr value	<u>106,964,467</u>		<u>106,964,467</u>		<u>106,964,467</u>		<u>106,964,467</u>		<u>106,964,467</u>		<u>106,964,467</u>
Total Assessed Value	6,001,129,567		6,263,238,322		6,423,699,037		6,576,760,208		6,997,901,611		7,187,688,578
1% General Levy	60,011,296		62,632,383		64,236,990		65,767,602		69,979,016		71,876,886
OCFA Effective Tax Rate 15-16	11.61346%		11.61346%		11.61346%		11.61346%		11.61346%		11.61346%
Total Projected Property Tax Revenue (includes HOX rev.)	\$6,969,386		\$7,273,785		\$7,460,136		\$7,637,893		\$8,126,983		\$8,347,392
14) CITY OF VILLA PARK	CURRENT YEAR 2015-16	Year 1 Growth Factor	YEAR 1 2016-17	Year 2 Growth Factor	YEAR 2 2017-18	Year 3 Growth Factor	YEAR 3 2018-19	Year 4 Growth Factor	YEAR 4 2019-20	Year 5 Growth Factor	YEAR 5 2020-21
Secured	1,578,677,437										
Secured-HOX value	<u>10,627,400</u>										
Secured total	1,589,304,837	2.50%	1,629,037,458	2.25%	1,694,591,611	2.00%	1,739,285,465	2.00%	1,777,019,995	2.00%	1,812,560,395
<i>Projected Secured New Value</i>			<u>28,264,851</u>		<u>10,590,218</u>		<u>2,891,000</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	1,589,304,837		1,657,302,309		1,705,181,829		1,742,176,465		1,777,019,995		1,812,560,395
<i>% of Sec. Growth</i>	<i>4.63%</i>		<i>4.28%</i>		<i>2.89%</i>		<i>2.17%</i>		<i>2.00%</i>		<i>2.00%</i>
Unsecured	7,508,416										
Unsecured-HOX value	<u>(7,000)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>7,501,416</u>	0.00%	<u>7,501,416</u>	0.00%	<u>7,501,416</u>	0.00%	<u>7,501,416</u>	0.00%	<u>7,501,416</u>	0.00%	<u>7,501,416</u>
Total Assessed Value	1,596,806,253		1,664,803,725		1,712,683,245		1,749,677,881		1,784,521,411		1,820,061,811
1% General Levy	15,968,063		16,648,037		17,126,832		17,496,779		17,845,214		18,200,618
OCFA Effective Tax Rate 15-16	10.18556%		10.18556%		10.18556%		10.18556%		10.18556%		10.18556%
Total Projected Property Tax Revenue (includes HOX rev.)	\$1,626,437		\$1,695,696		\$1,744,464		\$1,782,145		\$1,817,635		\$1,853,835

ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS

TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2015-16 through 2020-21

15)	CURRENT YEAR	Year 1 Growth Factor	YEAR 1	Year 2 Growth Factor	YEAR 2	Year 3 Growth Factor	YEAR 3	Year 4 Growth Factor	YEAR 4	Year 5 Growth Factor	YEAR 5
	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21
CITY OF YORBA LINDA											
Secured (Net of CRA Increment)	11,123,503,659										
Secured-HOX value	98,608,288										
less CRA secured base	<u>(94,833,101)</u>										
Secured total	11,127,278,846	2.50%	11,405,460,817	2.25%	11,890,539,871	2.00%	12,231,016,564	2.00%	12,588,322,229	2.00%	12,886,192,249
<i>Projected Secured New Value</i>			<u>223,429,032</u>		<u>100,652,839</u>		<u>110,475,817</u>		<u>45,199,583</u>		<u>7,575,000</u>
TOTAL SECURED SUBJECT TO GROWTH	11,127,278,846		11,628,889,849		11,991,192,710		12,341,492,381		12,633,521,812		12,893,767,249
<i>% of Sec. Growth</i>	<i>7.91%</i>		<i>4.51%</i>		<i>3.12%</i>		<i>2.92%</i>		<i>2.37%</i>		<i>2.06%</i>
Unsecured (Net of CRA Increment)	64,513,212										
Unsecured-HOX value	(183,400)										
less CRA unsecured base	<u>(12,460,697)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>51,869,115</u>	0.00%	<u>51,869,115</u>	0.00%	<u>51,869,115</u>	0.00%	<u>51,869,115</u>	0.00%	<u>51,869,115</u>	0.00%	<u>51,869,115</u>
CRA base yr value	107,293,798		107,293,798		107,293,798		107,293,798		107,293,798		107,293,798
Total Assessed Value	11,286,441,759		11,788,052,762		12,150,355,623		12,500,655,294		12,792,684,725		13,052,930,162
1% General Levy	112,864,418		117,880,528		121,503,556		125,006,553		127,926,847		130,529,302
OCFA Effective Tax Rate 15-16	9.24995%		9.24995%		9.24995%		9.24995%		9.24995%		9.24995%
Total Projected Property Tax Revenue (includes HOX rev.)	\$10,439,907		\$10,903,895		\$11,239,024		\$11,563,049		\$11,833,175		\$12,073,901
16)	CURRENT YEAR	Year 1 Growth Factor	YEAR 1	Year 2 Growth Factor	YEAR 2	Year 3 Growth Factor	YEAR 3	Year 4 Growth Factor	YEAR 4	Year 5 Growth Factor	YEAR 5
	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21
COUNTY UNINCORPORATED											
Secured (Net of CRA Increment)	22,761,074,894										
Secured-HOX value	154,046,273										
less CRA secured base	<u>(485,149,571)</u>										
Secured total	22,429,971,596	2.50%	22,990,720,886	2.25%	23,948,224,183	2.00%	25,144,981,261	2.00%	26,415,674,233	2.00%	27,659,547,468
<i>Projected Secured New Value</i>			<u>430,525,258</u>		<u>703,718,230</u>		<u>752,738,575</u>		<u>701,529,167</u>		<u>224,725,000</u>
TOTAL SECURED SUBJECT TO GROWTH	22,429,971,596		23,421,246,144		24,651,942,413		25,897,719,836		27,117,203,400		27,884,272,468
<i>% of Sec. Growth</i>	<i>7.30%</i>		<i>4.42%</i>		<i>5.25%</i>		<i>5.05%</i>		<i>4.71%</i>		<i>2.83%</i>
Unsecured (Net of CRA Increment)	341,050,565										
Unsecured-HOX value	(295,400)										
less CRA unsecured base	<u>(128,813,324)</u>										
<i>Unsecured Total Subject to Growth</i>	<u>211,941,841</u>	0.00%	<u>211,941,841</u>	0.00%	<u>211,941,841</u>	0.00%	<u>211,941,841</u>	0.00%	<u>211,941,841</u>	0.00%	<u>211,941,841</u>
CRA base yr value	613,962,895		613,962,895		613,962,895		613,962,895		613,962,895		613,962,895
Total Assessed Value	23,255,876,332		24,247,150,880		25,477,847,149		26,723,624,572		27,943,108,136		28,710,177,204
1% General Levy	232,558,763		242,471,509		254,778,471		267,236,246		279,431,081		287,101,772
OCFA Effective Tax Rate 15-16	12.16188%		12.16188%		12.16188%		12.16188%		12.16188%		12.16188%
Total Projected Property Tax Revenue (includes HOX rev.)	\$28,283,516		\$29,489,092		\$30,985,850		\$32,500,949		\$33,984,071		\$34,916,971

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2015-16 through 2020-21**

17) TOTAL OCFA	CURRENT YEAR 2015-16	Year 1 Growth Factor	YEAR 1 2016-17	Year 2 Growth Factor	YEAR 2 2017-18	Year 3 Growth Factor	YEAR 3 2018-19	Year 4 Growth Factor	YEAR 4 2019-20	Year 5 Growth Factor	YEAR 5 2020-21
Secured (Net of CRA Increment)	178,316,834,905										
Secured-HOX value	1,191,799,529										
less CRA secured base	<u>(1,612,278,312)</u>										
Secured total (net of CRA value)	177,896,356,122	2.50%	182,343,765,025	2.25%	190,266,542,901	2.00%	197,643,294,353	2.00%	204,819,667,911	2.00%	211,482,195,026
<i>Projected Secured New Value</i>			3,735,983,534		3,501,392,739		3,160,301,638		2,515,817,409		1,230,587,512
TOTAL SECURED SUBJECT TO GROWTH	177,896,356,122		186,079,748,559		193,767,935,640		200,803,595,991		207,335,485,320		212,712,782,538
<i>% of Sec. Growth</i>	<i>7.01%</i>		<i>4.60%</i>		<i>4.13%</i>		<i>3.63%</i>		<i>3.25%</i>		<i>2.59%</i>
Unsecured (Net of CRA Increment)	6,705,511,514										
Unsecured-HOX value	(2,794,531)										
less CRA unsecured base	<u>(274,332,979)</u>										
<i>Unsecured Total Subject to Growth (net of CRA)</i>	<i><u>6,428,384,004</u></i>	0.00%	<i><u>6,428,384,004</u></i>	0.00%	<i><u>6,428,384,004</u></i>	0.00%	<i><u>6,428,384,004</u></i>	0.00%	<i><u>6,428,384,004</u></i>	0.00%	<i><u>6,428,384,004</u></i>
CRA base yr value	1,886,611,291		1,886,611,291		1,886,611,291		1,886,611,291		1,886,611,291		1,886,611,291
Total Assessed Value	186,211,351,417		194,394,743,854		202,082,930,935		209,118,591,286		215,650,480,615		221,027,777,833
1% General Levy	1,862,113,514		1,943,947,439		2,020,829,309		2,091,185,913		2,156,504,806		2,210,277,778
OCFA Effective Tax Rate	11.47498%		11.47578%		11.48277%		11.48934%		11.49345%		11.49716%
Total Projected Property Tax Revenue (includes HOX rev.)	\$213,677,098		\$223,083,082		\$232,047,149		\$240,263,494		\$247,856,857		\$254,119,214
Percentage Change in Total Assessed Value	6.59%		4.39%		3.95%		3.48%		3.12%		2.49%
Percentage Change in Secured Property Tax Revenue	7.04%		4.57%		4.17%		3.67%		3.27%		2.61%
Percentage Change in Unsecured Property Tax Revenue	-2.01%		0.00%		0.00%		0.00%		0.00%		0.00%
NOTES: 1. Assessed values are net of increases in assessed valuation from redevelopment project areas. Base year values of each redevelopment project area have been subtracted out for the purposes of the application of the annual growth factors. Base year values are added back into the total assessed value to ensure that taxes attributed to the redevelopment project areas base year values are included in RSG's estimates. 2. OCFA Tax Rates for each jurisdiction are calculated based on revenue received as reported in the Orange County Auditor-Controller's report "Accumulation of Combined Prior Year Levy and Current Year ATL." This revenue does not reflect any supplemental or delinquency assessments. The rates may differ very slightly from official rates.											

APPENDIX B

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**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 2
ORANGE COUNTY FIRE AUTHORITY
New Value Summary
Projected Assessed Valuation Increase**

JURISDICTION	Year Value Added	New Sales Value (1)	New Building Permit Value	Projected New Development- Approved Projects	Projected New Development- In-Review Projects (2)	TOTAL
ALISO VIEJO	YR 2016-17	\$ 119,435,614	\$ 2,260,180	\$ -	\$ -	\$ 121,695,794
	YR 2017-18	12,704,221	52,040,231	8,846,553	-	73,591,005
	YR 2018-19		22,795,116	-	-	22,795,116
	YR 2019-20			13,658,913	24,321,581	37,980,494
	YR 2020-21			-	-	-
CYPRESS (3)	YR 2016-17	108,714,780	2,724,337			111,439,117
	YR 2017-18	3,563,370	828,300	25,301,727	-	29,693,397
	YR 2018-19		7,229,457	9,097,647	2,520,000	18,847,104
	YR 2019-20			7,280,856	-	7,280,856
	YR 2020-21			-	-	-
DANA POINT	YR 2016-17	255,363,637	5,120,633			260,484,270
	YR 2017-18	50,549,091	43,280,873	16,419,438	-	110,249,402
	YR 2018-19		34,705,857	2,515,358	11,987,307	49,208,522
	YR 2019-20			55,834,457	124,383,173	180,217,630
	YR 2020-21			-	-	-
IRVINE (3)	YR 2016-17	1,167,285,048	159,001,309			1,326,286,357
	YR 2017-18	163,762,665	674,588,502	783,737,626	-	1,622,088,793
	YR 2018-19		732,878,947	773,647,287	-	1,506,526,234
	YR 2019-20			772,196,458	-	772,196,458
	YR 2020-21			772,127,075	-	772,127,075
LAGUNA HILLS	YR 2016-17	86,424,754	5,262,188			91,686,942
	YR 2017-18	13,254,111	2,163,099	-	-	15,417,210
	YR 2018-19		4,024,500	-	3,380,877	7,405,377
	YR 2019-20			-	-	-
	YR 2020-21			-	-	-
LAGUNA NIGUEL	YR 2016-17	211,298,241	27,111,203			238,409,444
	YR 2017-18	24,243,961	37,168,427	-	209,000	61,621,388
	YR 2018-19		90,866,342	-	-	90,866,342
	YR 2019-20			50,895,450	-	50,895,450
	YR 2020-21			-	-	-

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 2
ORANGE COUNTY FIRE AUTHORITY
New Value Summary
Projected Assessed Valuation Increase**

JURISDICTION	Year Value Added	New Sales Value (1)	New Building Permit Value	Projected New Development- Approved Projects	Projected New Development- In-Review Projects (2)	TOTAL
LAGUNA WOODS	YR 2016-17	\$ 45,155,183	\$ 1,653,000	\$ -	\$ -	\$ 46,808,183
	YR 2017-18	8,846,750	-	-	-	8,846,750
	YR 2018-19		1,095,000	-	-	1,095,000
	YR 2019-20			-	-	-
	YR 2020-21			-	-	-
LAKE FOREST (3)	YR 2016-17	275,634,044	12,621,333			288,255,377
	YR 2017-18	61,726,415	10,808,542	535,181,080	30,773,438	638,489,474
	YR 2018-19		51,252,836	339,076,807	59,179,688	449,509,330
	YR 2019-20			338,241,080	49,079,688	387,320,767
	YR 2020-21			142,553,580	30,773,438	173,327,017
LA PALMA (3)	YR 2016-17	22,997,120	675,571			23,672,691
	YR 2017-18	4,472,191	1,945,000	7,152,419	-	13,569,610
	YR 2018-19		1,531,322	-	3,272,155	4,803,477
	YR 2019-20			-	-	-
	YR 2020-21			-	-	-
LOS ALAMITOS	YR 2016-17	26,744,000	2,993,504			29,737,504
	YR 2017-18	4,392,573	355,000	-	-	4,747,573
	YR 2018-19		1,842,261	-	-	1,842,261
	YR 2019-20			-	-	-
	YR 2020-21			-	-	-
MISSION VIEJO (3)	YR 2016-17	270,444,911	2,903,382			273,348,293
	YR 2017-18	39,383,020	1,335,947	18,506,250	-	59,225,217
	YR 2018-19		3,217,058	94,768,750	600,000	98,585,808
	YR 2019-20			-	40,586,319	40,586,319
	YR 2020-21			-	-	-
RANCHO SANTA MARGARITA	YR 2016-17	126,104,297	-			126,104,297
	YR 2017-18	25,973,733	-	-	-	25,973,733
	YR 2018-19		-	15,120,000	-	15,120,000
	YR 2019-20			-	-	-
	YR 2020-21			-	-	-

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 2
ORANGE COUNTY FIRE AUTHORITY
New Value Summary
Projected Assessed Valuation Increase**

JURISDICTION	Year Value Added	New Sales Value (1)	New Building Permit Value	Projected New Development- Approved Projects	Projected New Development- In-Review Projects (2)	TOTAL
SAN JUAN CAPISTRANO (3)	YR 2016-17	\$ 107,752,270	\$ 8,083,853	\$ -	\$ -	\$ 115,836,123
	YR 2017-18	16,679,505	6,238,394	-	-	22,917,899
	YR 2018-19		19,567,129	1,262,500	6,762,047	27,591,675
	YR 2019-20			114,812,500	177,798,185	292,610,685
	YR 2020-21			9,727,228	43,106,192	52,833,421
VILLA PARK	YR 2016-17	26,062,851	2,202,000			28,264,851
	YR 2017-18	5,757,218	4,833,000	-	-	10,590,218
	YR 2018-19		2,891,000	-	-	2,891,000
	YR 2019-20			-	-	-
	YR 2020-21			-	-	-
YORBA LINDA (3)	YR 2016-17	195,073,715	28,355,317			223,429,032
	YR 2017-18	23,302,979	23,750,277	53,599,583	-	100,652,839
	YR 2018-19		32,434,938	54,708,333	23,332,546	110,475,817
	YR 2019-20			25,039,583	20,160,000	45,199,583
	YR 2020-21			-	7,575,000	7,575,000
COUNTY UNINCORPORATED (3)	YR 2016-17	414,151,587	16,373,671			430,525,258
	YR 2017-18	51,731,285	25,576,529	626,410,417	-	703,718,230
	YR 2018-19		110,546,909	626,410,417	15,781,250	752,738,575
	YR 2019-20			646,926,042	54,603,125	701,529,167
	YR 2020-21			108,890,625	115,834,375	224,725,000

Notes:

(1) Property sales are for the period January 1, 2015 through February 29, 2016.

(2) Projected New Development-In-Review Projects, as identified by each jurisdiction's staff, are tentative and pending entitlements and development agreements.

(3) Property sales from redevelopment project areas have been excluded from the Projections. Building permit values and new development values have been adjusted to compensate for redevelopment project areas.

APPENDIX C

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**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

PROPERTY SALES SUMMARY ¹

TABLE 3

Jurisdiction	January - December 2011	% Increase of Sale Price over Total Assessed Value	January - December 2012	% Increase of Sale Price over Total Assessed Value	January - December 2013	% Increase of Sale Price over Total Assessed Value	January - December 2014	% Increase of Sale Price over Total Assessed Value	January - December 2015	% Increase of Sale Price over Total Assessed Value	# of Sales January - December 2015	January - February 2016	% Increase of Sale Price over Total Assessed Value	# of Sales January - February 2016
Aliso Viejo														
Sale Price	382,341,308		396,081,674		561,074,125		453,161,227		534,198,863			73,382,500		
Total Assessed Value	347,082,119		354,643,047		395,966,466		363,487,375		414,763,249			60,678,279		
Change over AV.	35,259,189	10.16%	41,438,627	11.68%	165,107,659	41.70%	89,673,852	24.67%	119,435,614	28.80%	891	12,704,221	20.94%	117
Cypress														
Sale Price	156,696,008		210,493,331		195,124,407		202,585,327		296,246,700			45,384,000		
Total Assessed Value	124,018,521		152,192,558		126,377,878		131,711,743		187,531,920			41,820,630		
Change over AV.	32,677,487	26.35%	58,300,773	38.31%	68,746,529	54.40%	70,873,584	53.81%	108,714,780	57.97%	384	3,563,370	8.52%	53
Dana Point														
Sale Price	333,576,679		487,634,433		638,979,569		546,726,209		683,472,700			132,203,045		
Total Assessed Value	290,568,644		359,133,791		388,811,831		352,270,272		428,109,063			81,653,954		
Change over AV.	43,008,035	14.80%	128,500,642	35.78%	250,167,738	64.34%	194,455,937	55.20%	255,363,637	59.65%	581	50,549,091	61.91%	79
Irvine														
Sale Price	1,551,817,893		1,891,187,514		2,792,849,294		2,338,575,364		3,332,359,354			452,766,276		
Total Assessed Value	1,406,721,404		1,531,040,729		1,940,030,132		1,597,555,704		2,165,074,306			289,003,611		
Change over AV.	145,096,489	10.31%	360,146,785	23.52%	852,819,162	43.96%	741,019,660	46.38%	1,167,285,048	53.91%	2,953	163,762,665	56.66%	437
Laguna Hills														
Sale Price	209,744,034		219,679,228		271,196,528		253,763,200		327,307,700			44,146,100		
Total Assessed Value	198,346,956		201,797,457		193,811,535		183,623,321		240,882,946			30,891,989		
Change over AV.	11,397,078	5.75%	17,881,771	8.86%	77,384,993	39.93%	70,139,879	38.20%	86,424,754	35.88%	438	13,254,111	42.90%	70
Laguna Niguel														
Sale Price	559,339,693		660,738,942		762,723,267		735,736,200		839,933,546			90,223,282		
Total Assessed Value	482,898,509		552,069,322		529,494,592		508,692,336		628,635,305			65,979,321		
Change over AV.	76,441,184	15.83%	108,669,620	19.68%	233,228,675	44.05%	227,043,864	44.63%	211,298,241	33.61%	1,050	24,243,961	36.74%	119
Laguna Woods														
Sale Price	72,484,844		100,049,206		133,097,726		125,086,900		137,726,100			21,642,600		
Total Assessed Value	58,876,339		78,789,490		104,948,069		81,876,992		92,570,917			12,795,850		
Change over AV.	13,608,505	23.11%	21,259,716	26.98%	28,149,657	26.82%	43,209,908	52.77%	45,155,183	48.78%	453	8,846,750	69.14%	63
Lake Forest														
Sale Price	400,907,341		642,681,298		530,309,653		507,123,537		852,407,436			120,672,000		
Total Assessed Value	362,405,693		479,628,484		385,906,783		366,788,276		576,773,392			58,945,585		
Change over AV.	38,501,648	10.62%	163,052,814	34.00%	144,402,870	37.42%	140,335,261	38.26%	275,634,044	47.79%	1,117	61,726,415	104.72%	145

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

PROPERTY SALES SUMMARY ¹

TABLE 3

Jurisdiction	January - December 2011	% Increase of Sale Price over Total Assessed Value	January - December 2012	% Increase of Sale Price over Total Assessed Value	January - December 2013	% Increase of Sale Price over Total Assessed Value	January - December 2014	% Increase of Sale Price over Total Assessed Value	January - December 2015	% Increase of Sale Price over Total Assessed Value	# of Sales January - December 2015	January - February 2016	% Increase of Sale Price over Total Assessed Value	# of Sales January - February 2016
La Palma														
Sale Price	40,087,541		42,244,891		54,460,360		56,910,000		63,741,000			8,207,500		
Total Assessed Value	31,700,640		34,341,321		34,553,292		34,088,608		40,743,880			3,735,309		
Change over AV.	8,386,901	26.46%	7,903,570	23.01%	19,907,068	57.61%	22,821,392	66.95%	22,997,120	56.44%	108	4,472,191	119.73%	15
Los Alamitos														
Sale Price	38,416,968		57,146,068		59,759,950		59,400,100		66,181,000			9,509,000		
Total Assessed Value	26,264,653		39,664,378		38,166,150		41,077,436		39,437,000			5,116,427		
Change over AV.	12,152,315	46.27%	17,481,690	44.07%	21,593,800	56.58%	18,322,664	44.61%	26,744,000	67.81%	79	4,392,573	85.85%	7
Mission Viejo														
Sale Price	519,454,422		626,054,360		760,626,288		709,184,982		888,290,036			116,776,778		
Total Assessed Value	448,209,631		515,248,622		541,436,500		482,993,446		617,845,125			77,393,758		
Change over AV.	71,244,791	15.90%	110,805,738	21.51%	219,189,788	40.48%	226,191,536	46.83%	270,444,911	43.77%	1,427	39,383,020	50.89%	178
Rancho Santa Margarita														
Sale Price	330,472,903		396,762,019		424,054,690		429,072,800		541,134,700			77,032,100		
Total Assessed Value	317,088,364		365,087,863		321,186,126		327,113,183		415,030,403			51,058,367		
Change over AV.	13,384,539	4.22%	31,674,156	8.68%	102,868,564	32.03%	101,959,617	31.17%	126,104,297	30.38%	836	25,973,733	50.87%	107
San Juan Capistrano														
Sale Price	238,857,462		297,588,555		314,957,004		379,079,300		358,406,500			50,677,000		
Total Assessed Value	221,709,951		240,441,309		210,069,707		257,529,162		250,654,230			33,997,495		
Change over AV.	17,147,511	7.73%	57,147,246	23.77%	104,887,297	49.93%	121,550,138	47.20%	107,752,270	42.99%	413	16,679,505	49.06%	63
Villa Park														
Sale Price	42,953,045		70,433,500		80,070,000		71,203,000		83,064,500			9,126,000		
Total Assessed Value	33,598,840		49,978,383		59,356,825		42,992,831		57,001,649			3,368,782		
Change over AV.	9,354,205	27.84%	20,455,117	40.93%	20,713,175	34.90%	28,210,169	65.62%	26,062,851	45.72%	62	5,757,218	170.90%	7
Yorba Linda														
Sale Price	451,647,459		506,194,678		700,616,927		682,720,501		668,929,927			79,379,455		
Total Assessed Value	376,041,265		385,595,323		494,003,955		457,812,712		473,856,212			56,076,476		
Change over AV.	75,606,194	20.11%	120,599,355	31.28%	206,612,972	41.82%	224,907,789	49.13%	195,073,715	41.17%	773	23,302,979	41.56%	98
Unincorporated Area														
Sale Price	971,321,801		1,172,728,298		1,445,610,934		1,354,822,200		1,505,150,754			192,630,000		
Total Assessed Value	874,424,281		1,049,843,400		1,061,908,286		970,995,212		1,090,999,167			140,898,715		
Change over AV.	96,897,520	11.08%	122,884,898	11.71%	383,702,648	36.13%	383,826,988	39.53%	414,151,587	37.96%	1,589	51,731,285	36.72%	193
Total All Areas														
Sale Price	6,300,119,401		7,777,697,995		9,725,510,722		8,905,150,847		11,178,550,816			1,523,757,636		
Total Assessed Value	5,599,955,810		6,389,495,477		6,826,028,127		6,200,608,609		7,719,908,764			1,013,414,548		
Change over AV.	700,163,591	12.50%	1,388,202,518	21.73%	2,899,482,595	42.48%	2,704,542,238	43.62%	3,458,642,052	44.80%	13,154	510,343,088	50.36%	1,751

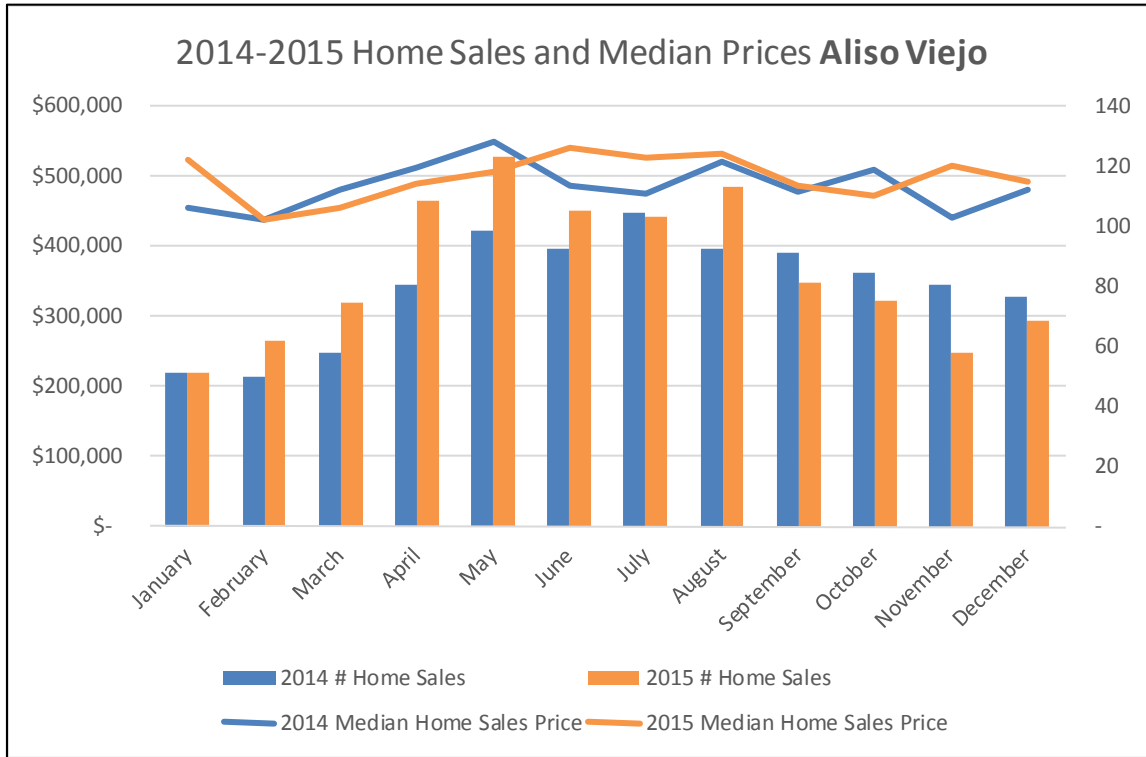
¹ Excludes all resales from redevelopment project areas, multiparcel sales, partial sales, forced sales, non-arms length sales, and sales with undisclosed prices.

Source: CoreLogic MetroScan

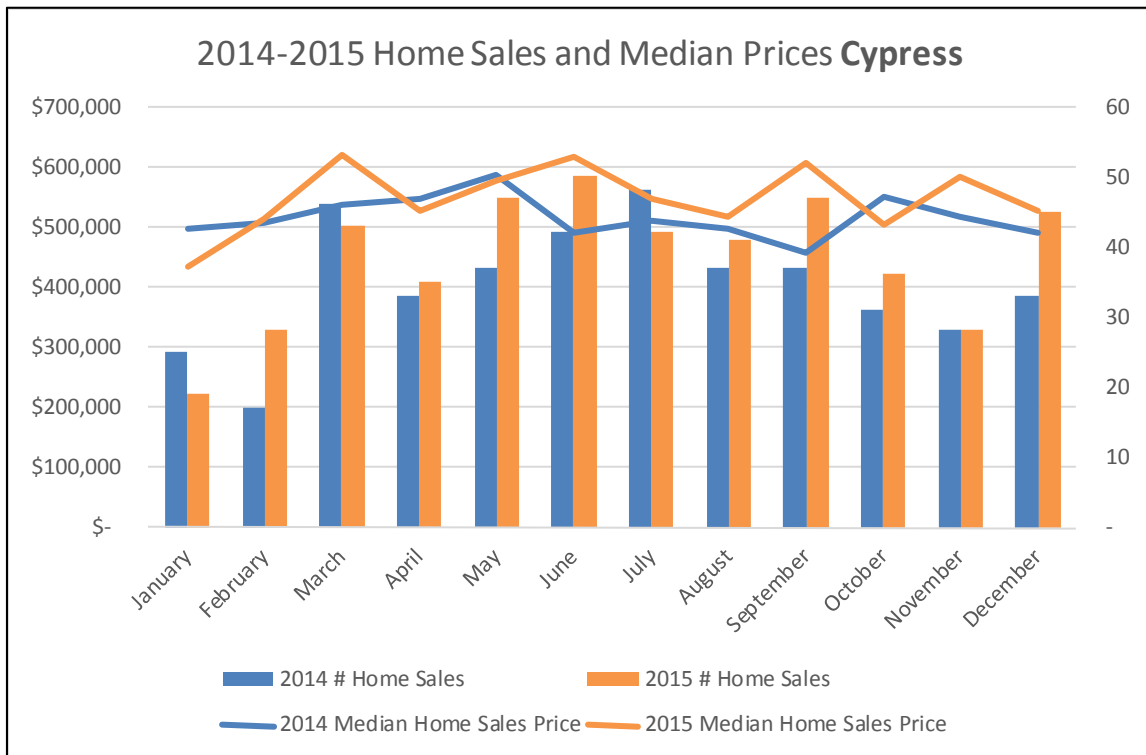
APPENDIX D

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**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

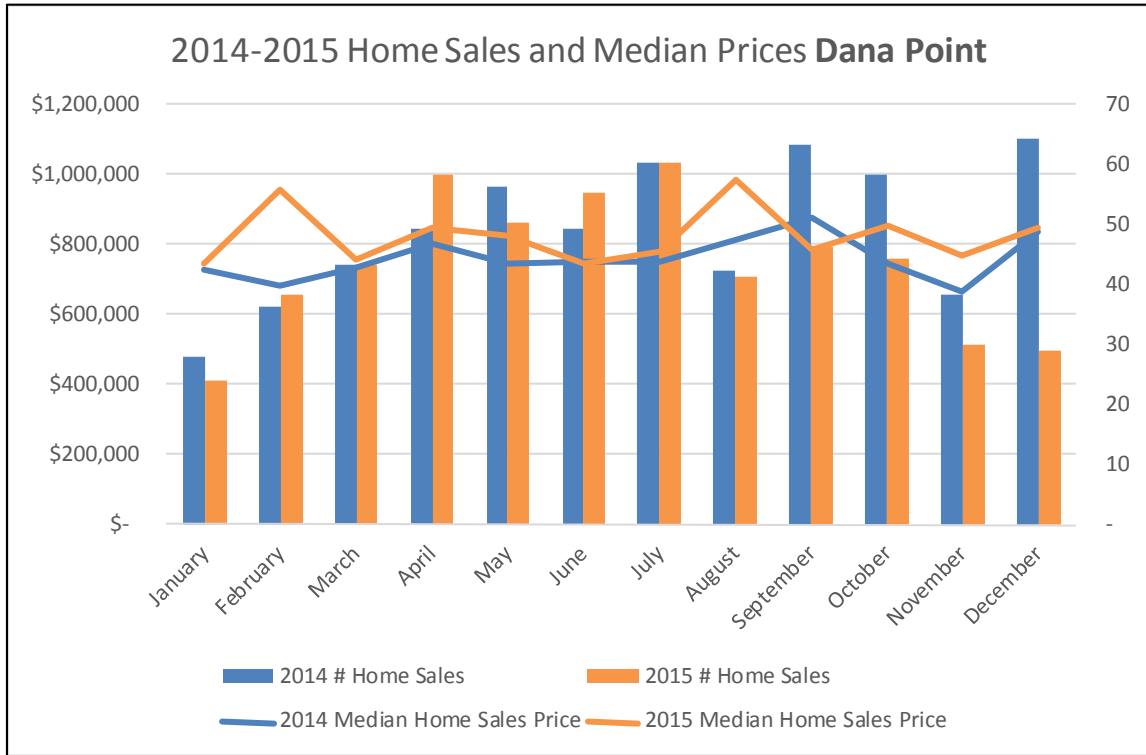


Aliso Viejo Average % Change in Year-over-Year Sale Prices (2014- to 2015): 2.9%

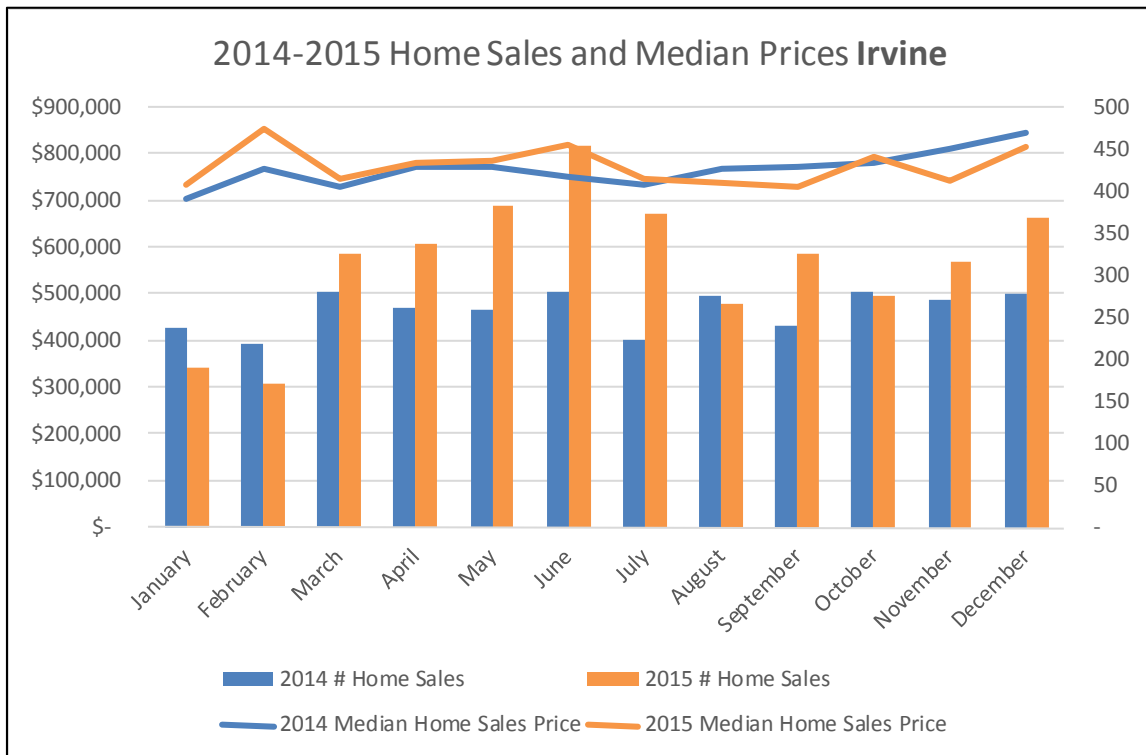


Cypress Average % Change in Year-over-Year Sale Prices (2014- to 2015): 6.8%

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

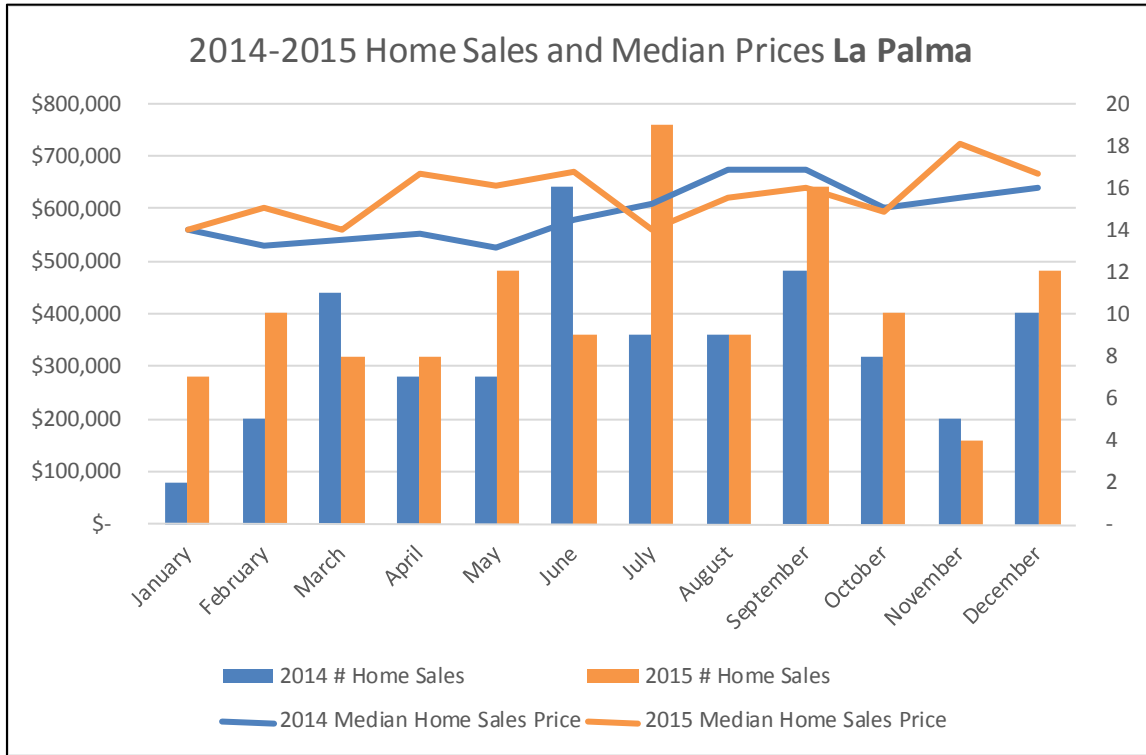


Dana Point Average % Change in Year-over-Year Sale Prices (2014- to 2015): 8.8%

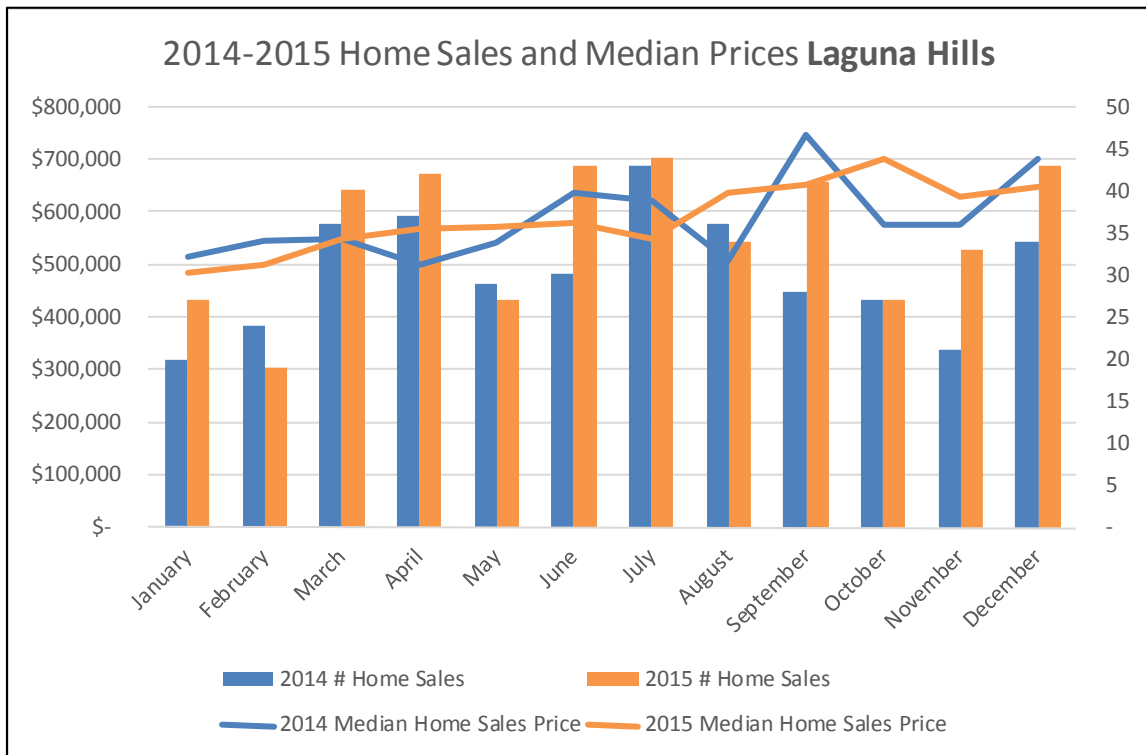


Irvine Average % Change in Year-over-Year Sale Prices (2014- to 2015): 1.0%

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

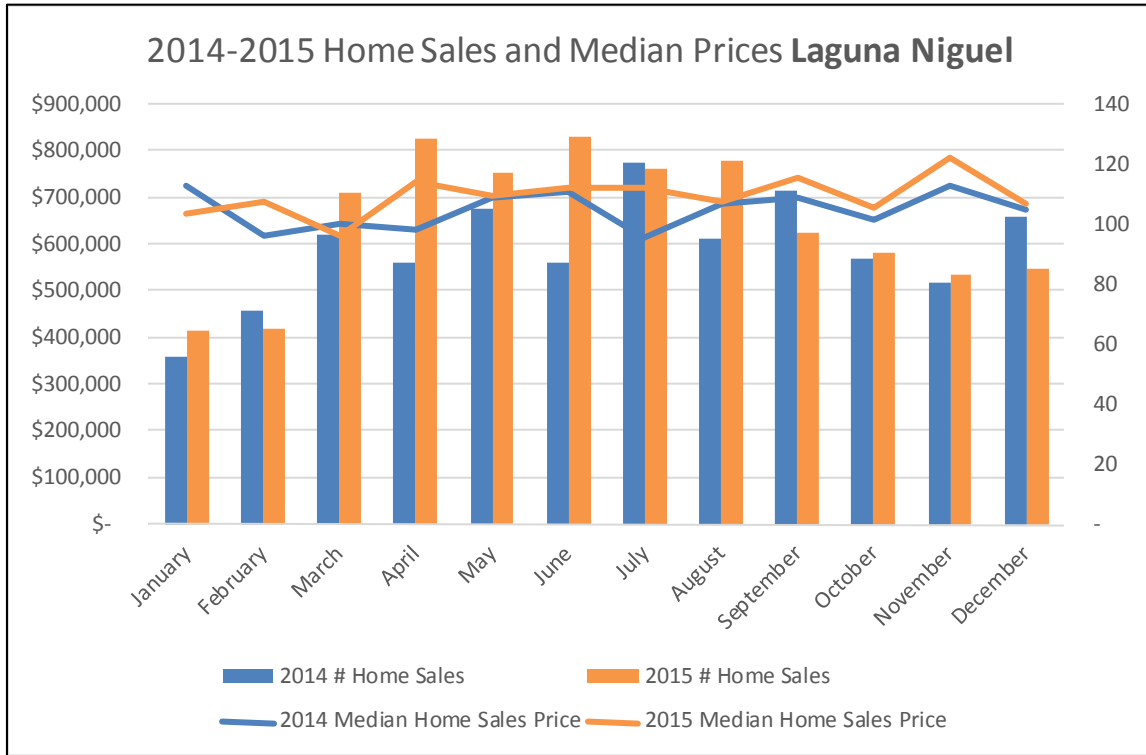


La Palma Average % Change in Year-over-Year Sale Prices (2014- to 2015): 6.1%

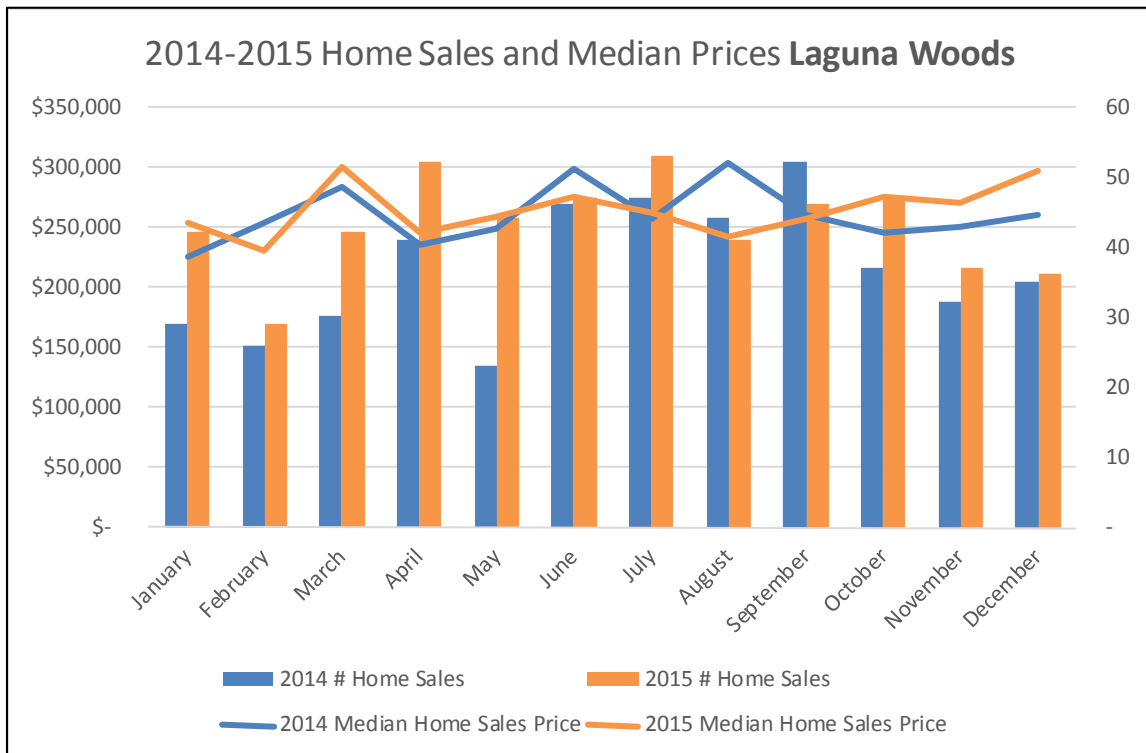


Laguna Hills Average % Change in Year-over-Year Sale Prices (2014- to 2015): 1.9%

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

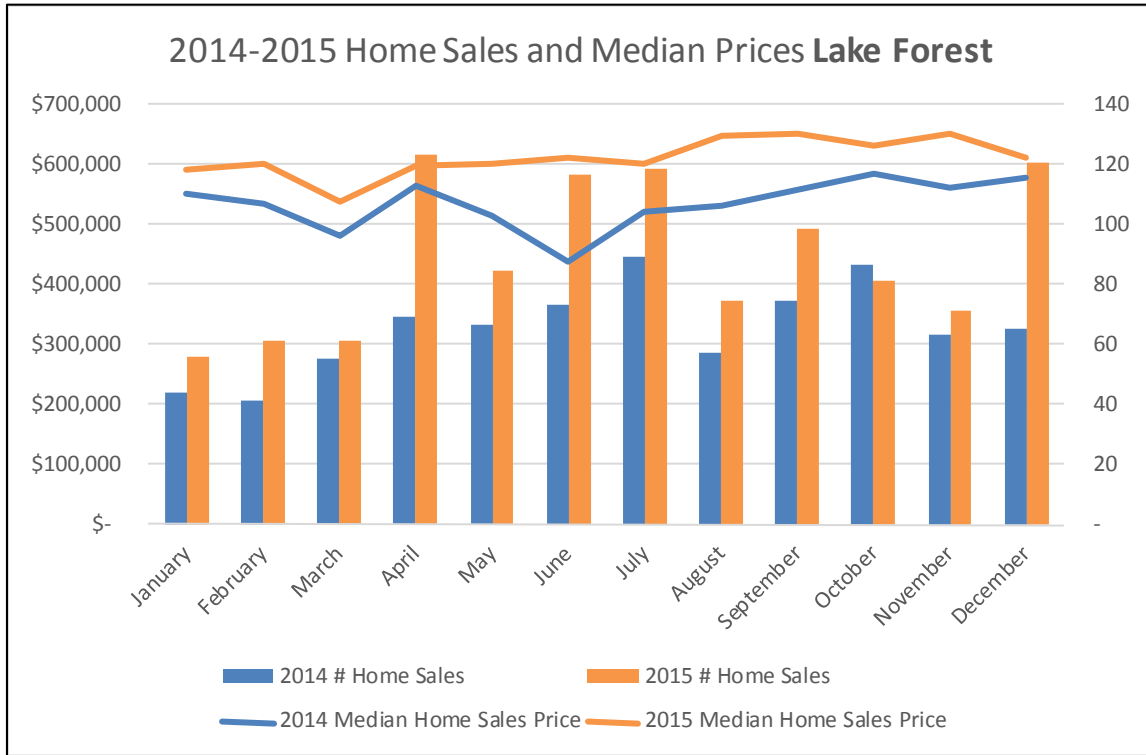


Laguna Niguel Average % Change in Year-over-Year Sale Prices (2014- to 2015): 4.7%

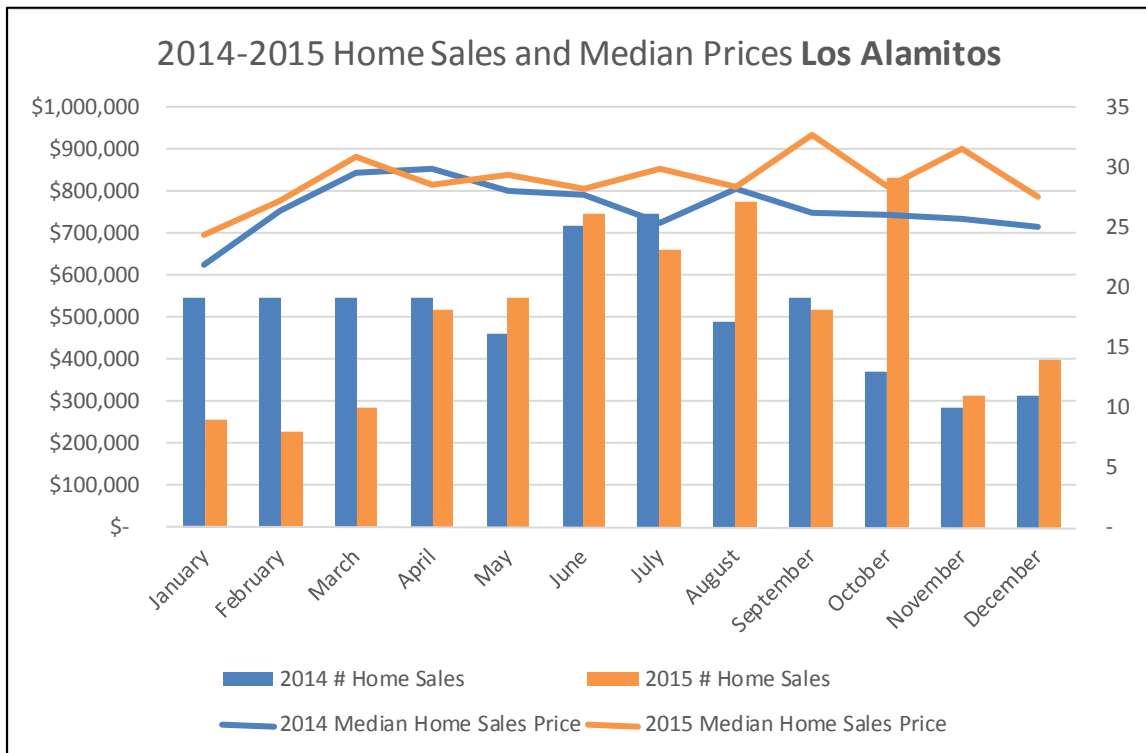


Laguna Woods Average % Change in Year-over-Year Sale Prices (2014- to 2015): 1.9%

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

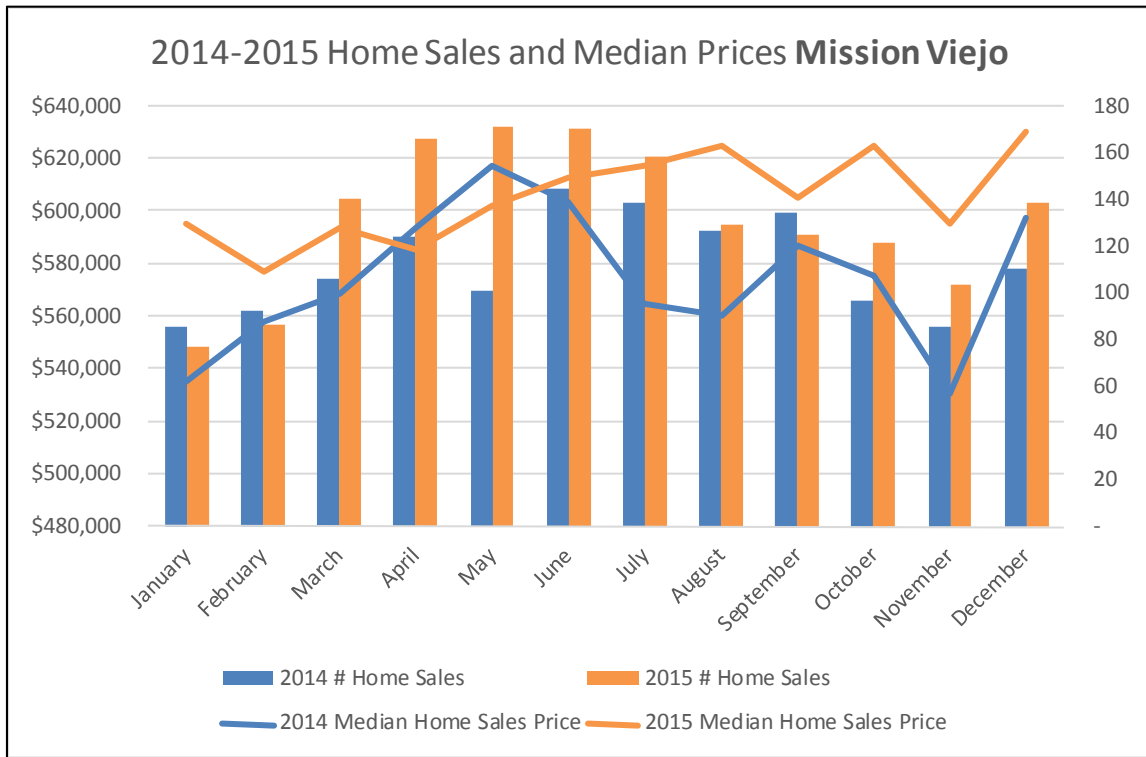


Lake Forest Average % Change in Year-over-Year Sale Prices (2014- to 2015): 14.9%

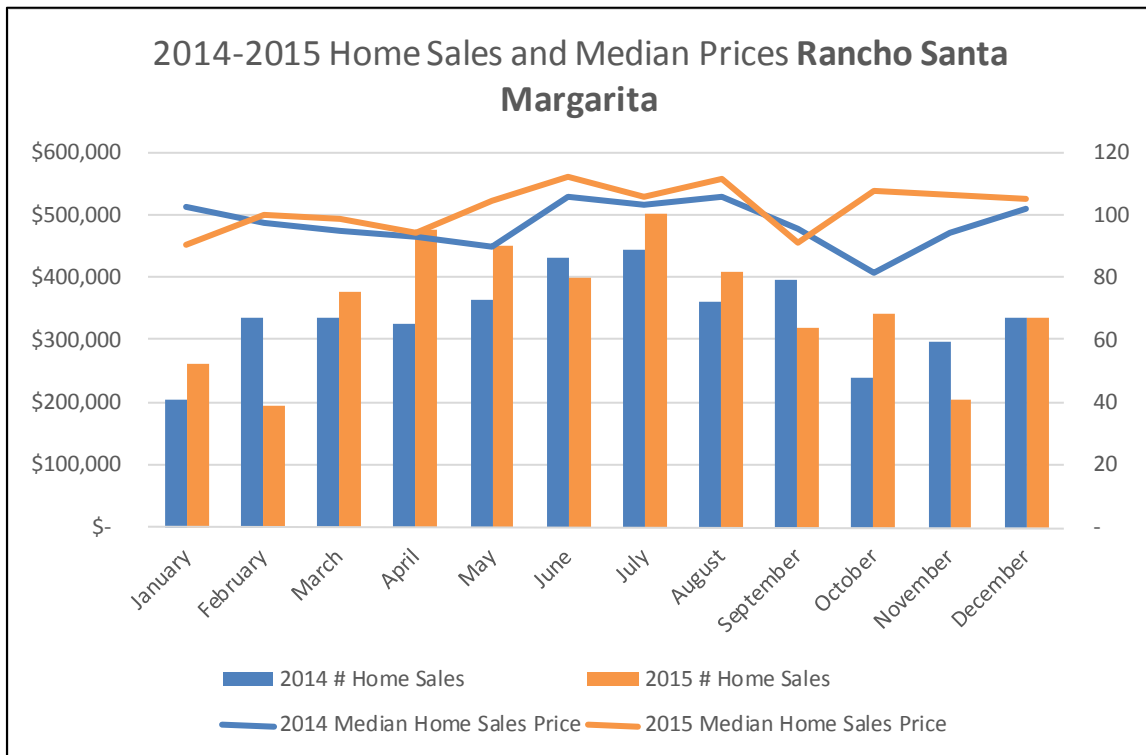


Los Alamitos Average % Change in Year-over-Year Sale Prices (2014- to 2015): 8.9%

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

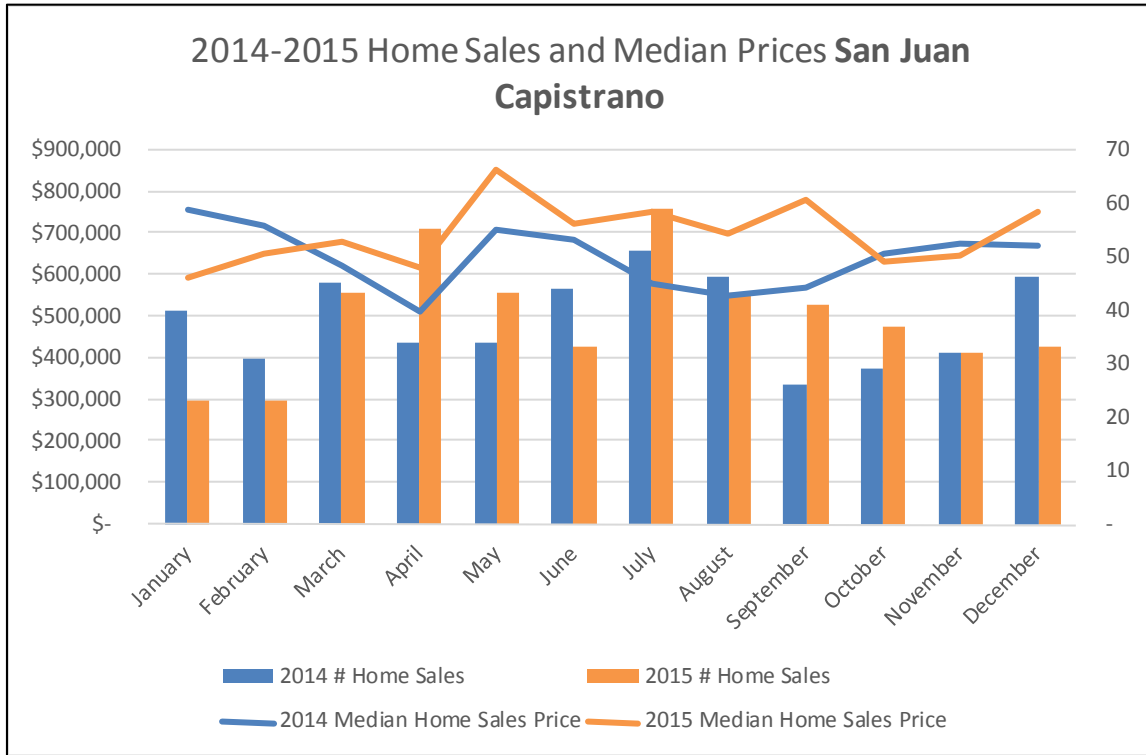


Mission Viejo Average % Change in Year-over-Year Sale Prices (2014- to 2015): 5.6%

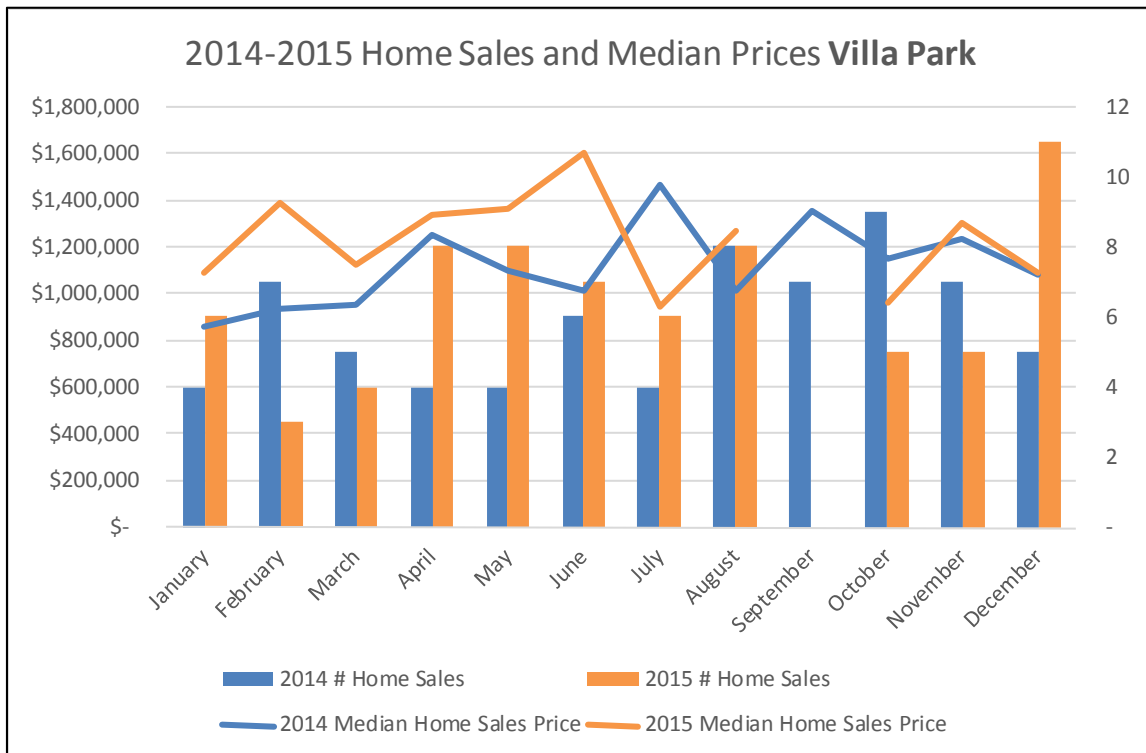


Rancho Santa Margarita Average % Change in Year-over-Year Sale Prices (2014- to 2015): 5.8%

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

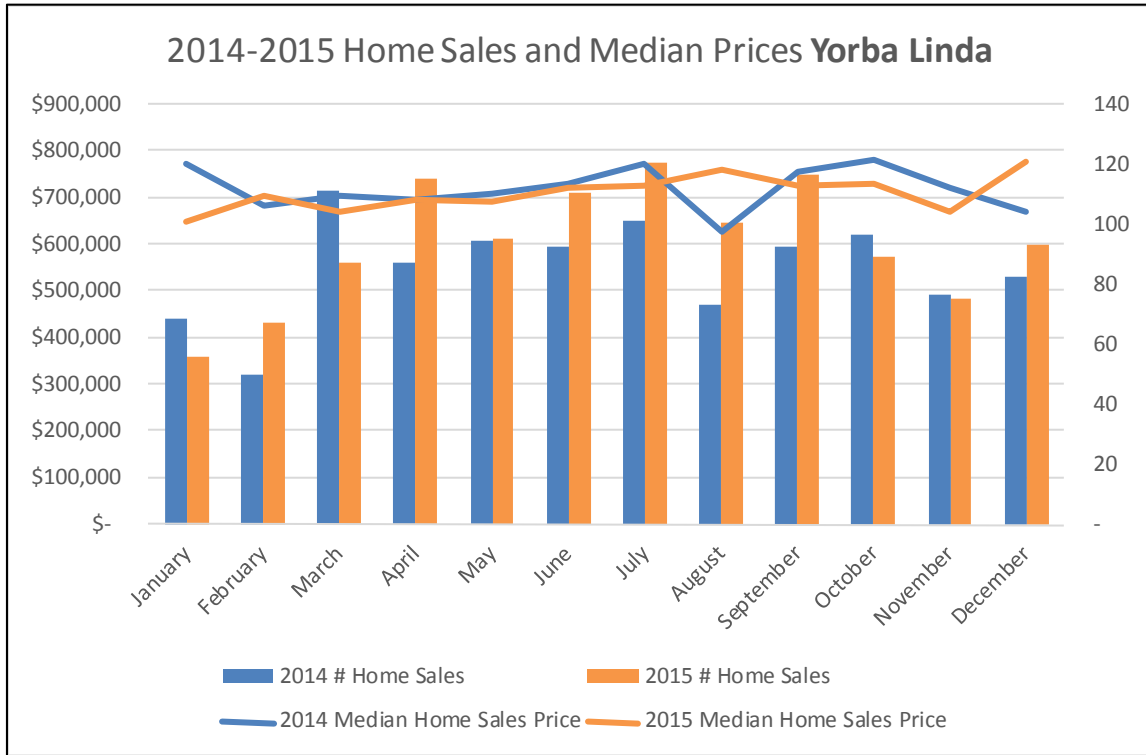


San Juan Capistrano Average % Change in Year-over-Year Sale Prices (2014- to 2015): 10.4%

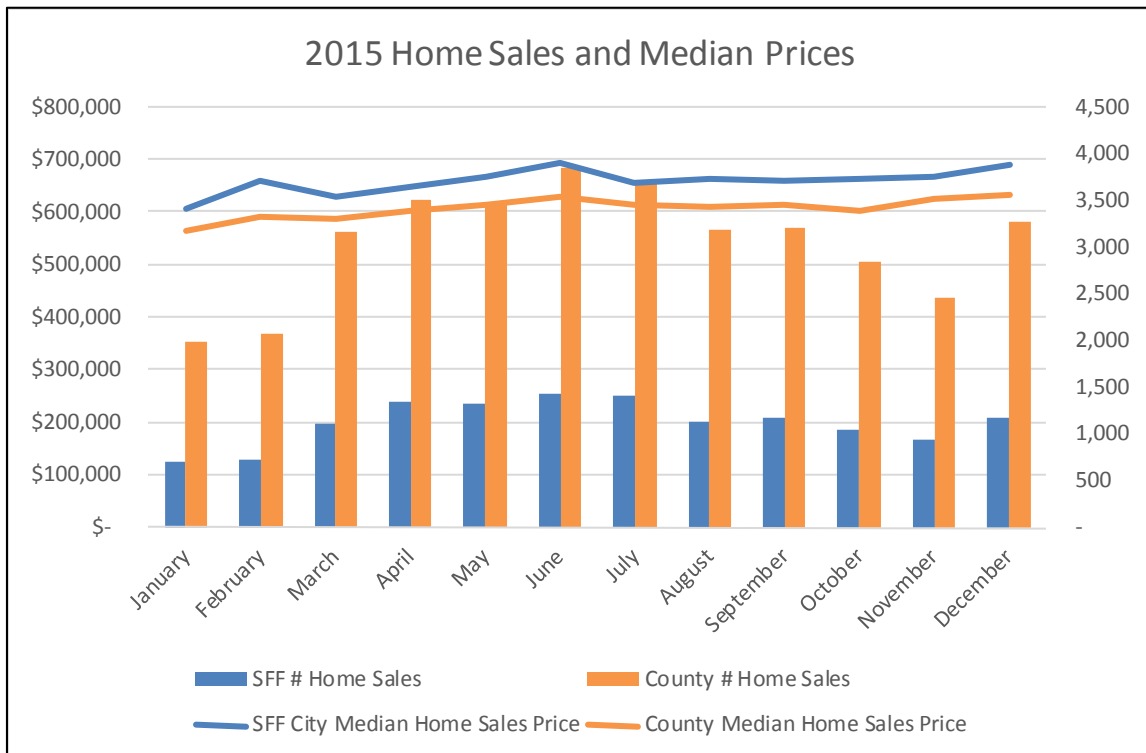


Villa Park Average % Change in Year-over-Year Sale Prices (2014- to 2015): 14.8%

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**



Yorba Linda Average % Change in Year-over-Year Sale Prices (2014- to 2015): -0.7%



SFF Cities Average % Change in Year-over-Year Sale Prices (2014- to 2015): 3.4%
Orange County Average % Change in Year-over-Year Sale Prices (2014- to 2015): 4.0%

APPENDIX E

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**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

CITY OF CYPRESS SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4A

	Tax Increment Calculation		Administrative Distributions			PT Payments	Enforceable Obligations			Total OCFA Payment (PT and Share of Residual)		
Fiscal Year	Total Assessed Valuation \$ 191,286,007	Estimated Gross Tax Increment 1.00%	Co A/C Admin Fee	SB2557 Admin	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Restated & Re-entered Repayment Agreement ² \$ 23,099,176	Total Excess Revenue \$ 2,432,606	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
2015-16	\$ 996,014,748	\$ 8,047,287	\$ (1,604)	\$ (72,321)	\$ (73,925)	\$ (3,024,697)	\$ (710,637)	\$ (2,350,599)	\$ 1,887,429	\$ 641,839	\$ -	\$ 641,839
1 2016-17	1,020,287,750	8,290,017	(1,636)	(73,767)	(75,404)	(3,115,931)	(714,877)	(2,421,500)	1,962,306	661,199	57,378	718,577
2 2017-18	1,042,679,594	8,513,936	(1,669)	(75,243)	(76,912)	(3,200,094)	(222,765)	(2,486,906)	2,527,259	679,058	58,928	737,986
3 2018-19	1,063,031,292	8,717,453	(1,702)	(76,748)	(78,450)	(3,276,589)	(42,765)	(2,546,353)	2,773,296	695,291	60,336	755,627
4 2019-20	1,083,790,025	8,925,040	(1,736)	(78,283)	(80,019)	(3,354,614)	(42,765)	(2,606,989)	2,840,653	711,848	61,773	773,621
5 2020-21	1,104,963,932	9,136,779	(1,771)	(79,848)	(81,619)	(3,434,199)	(42,765)	(2,668,838)	2,909,358	726,084	65,890	791,974
Total (2016-17 to 2020-21)		\$43,583,226	\$ (15,959)	\$ (719,574)	\$ (392,403)	\$ (16,381,427)	\$ (1,065,937)	\$ (12,730,586)	\$ 13,012,872	\$3,473,480	\$304,304	\$3,777,785

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 15-16A (July through December 2015) and 15-16B (January through June 2016) periods. The exception is the exclusion of loan repayments due to the method for calculating maximum allowable loan repayments.

² Pursuant to Health & Safety Code Section 34191.4(B)(2)(A) non-LMIHF loan repayments may be made beginning in the 2013-14 fiscal year. A payment schedule must be approved by the Oversight Board of the Cypress Successor Agency, County Auditor-Controller, and the Department of Finance. According to the Successor Agency's ROPS 15-16B, \$23,099,176 is outstanding; this amount is subject to change and is subject to an approval by the Department of Finance as an Enforceable Obligation.

CITY OF IRVINE SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4B

	Tax Increment Calculation		Administrative Distributions			PT Payments	Enforceable Obligations				Total OCFA Payment (PT and Share of Residual)		
Fiscal Year	Total Assessed Valuation	Estimated Gross Tax Increment	Co A/C Admin Fee	SB2557 Admin	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Stipulated Judgment ²	Total Excess Revenue	Total Excess Revenue for ATE Distribution	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
	\$ 3,975,071	1.00%						\$ 281,701,682		\$ 4,380,000		13.20%	
2015-16	\$ 1,771,280,551	\$ 17,673,055	\$ (3,637)	\$ (92,196)	\$ (95,833)	\$ (3,228,534)	\$ (2,056,355)	\$ (6,381,949)	\$ 12,292,333	\$ 4,380,000	\$ 476,753	\$ 235,722	\$ 712,476
1 2016-17	1,815,551,243	18,115,762	(3,710)	(94,040)	(97,750)	(3,309,408)	(951,356)	(9,377,248)	13,757,248	4,380,000	488,696	578,221	1,066,917
2 2017-18	1,937,771,066	19,337,960	(3,784)	(95,921)	(99,705)	(3,532,681)	(998,495)	(10,327,079)	14,707,079	4,380,000	521,666	578,221	1,099,887
3 2018-19	2,166,909,421	21,629,344	(3,860)	(97,839)	(101,699)	(3,951,273)	(1,086,808)	(12,109,564)	16,489,564	4,380,000	583,479	578,221	1,161,700
4 2019-20	2,400,630,544	23,966,555	(3,937)	(99,796)	(103,733)	(4,378,238)	(1,176,886)	(13,927,698)	18,307,698	4,380,000	646,529	578,221	1,224,750
5 2020-21	2,639,026,089	26,350,510	(4,016)	(101,792)	(105,807)	(4,813,742)	(1,268,766)	(15,782,195)	20,162,195	4,380,000	659,459	578,221	1,237,680
Total (2016-17 to 2020-21)		\$ 109,400,130	\$ (19,306)	\$ (489,388)	\$ (508,693)	\$ (19,985,342)	\$ (5,482,311)	\$ (61,523,784)	\$ 83,423,784	\$ 21,900,000	\$ 2,899,830	\$ 2,891,105	\$ 5,790,935

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 15-16A (July through December 2015) and 15-16B (January through June 2016) periods.

² Pursuant to the Stipulated Judgment dated October 24, 2014 (Case Nos. 34-2013-80001682, 34-2012-80001161, 34-2013-80001535) the maximum Residual Payment to be distributed to Affected Taxing Entities is \$4.38M per fiscal year until the Stipulated Judgment Enforceable Obligation of \$292,000,000 (approximately \$281,701,682 remaining balance) is paid.

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

CITY OF LAKE FOREST SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4C

Fiscal Year	Tax Increment Calculation		Administrative Distributions				PT Payments	Enforceable Obligations	Total Excess Revenue	Total OCFA Payment (PT and Share of Residual)		
	Total Assessed Valuation	Estimated Gross Tax Increment	Co A/C Admin Fee	SB2557 Admin	SCO Admin	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹		OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
	\$ 372,102,846	1.00%							\$ 2,353,364			
2015-16	\$ 1,105,353,321	\$ 7,332,505	\$ -	\$ -	\$ (19,314)	\$ (19,314)	\$ -	\$ -	\$ 7,313,191	\$ 40,503	\$ 109,709	\$ 150,212
1 2016-17	1,131,781,855	7,596,790	-	-	-	-	-	(70,369)	7,526,421	-	839,783	839,783
2 2017-18	1,156,162,178	7,840,593	-	-	-	-	-	(417,364)	7,423,229	-	828,269	828,269
3 2018-19	1,178,321,183	8,062,183	-	-	-	-	-	(429,660)	7,632,523	-	851,622	851,622
4 2019-20	1,200,923,368	8,288,205	-	-	-	-	-	(442,325)	7,845,881	-	875,428	875,428
5 2020-21	1,223,977,596	8,518,748	-	-	-	-	-	(455,369)	8,063,378	-	899,696	899,696
Total (2016-17 to 2020-21)		\$ 40,306,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,815,087)	\$ 38,491,432	\$ 40,503	\$ 3,504,811	\$ 3,545,314

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 15-16A (July through December 2015) and 15-16B (January through June 2016) periods.

CITY OF LA PALMA SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4D

Fiscal Year	Tax Increment Calculation		Administrative Distributions				PT Payments	Enforceable Obligations			Total Excess Revenue	Total OCFA Payment (PT and Share of Residual)		
	Total Assessed Value	Estimated Gross Tax Increment	Co A/C Admin Fee	SB2557 Admin	SCO Admin	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	1999 Loan Agreement ²	2002 Loan Agreement ²		OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
	\$92,441,106	1.00%							\$ 4,141,863	\$ 700,765	\$ 1,523,062			
2015-16	\$439,019,401	\$ 3,465,783	\$(1,366)	\$(31,446)	\$(20,535)	\$(53,347)	\$(421,712)	\$(815,459)	\$ -	\$(84,097)	\$ 2,091,168	\$131,565	\$195,044	\$ 326,609
1 2016-17	448,533,442	3,560,923	(1,393)	(32,075)	-	(33,468)	(433,289)	(1,122,940)	(284,053)	-	1,687,174	135,177	174,507	309,684
2 2017-18	457,310,145	3,648,690	(1,421)	(32,716)	-	(34,138)	(443,968)	(1,122,680)	(82,056)	-	1,965,849	138,508	203,331	341,840
3 2018-19	465,287,193	3,728,461	(1,450)	(33,371)	-	(34,820)	(453,674)	(1,125,435)	(221,394)	-	1,893,138	141,537	195,811	337,347
4 2019-20	473,423,782	3,809,827	(1,479)	(34,038)	-	(35,517)	(463,575)	(1,125,810)	(185,038)	-	1,999,887	144,625	206,852	351,477
5 2020-21	481,723,102	3,892,820	(1,508)	(34,719)	-	(36,227)	(473,673)	(1,129,555)	(238,413)	-	2,014,952	147,518	208,410	355,928
Total (2016-17 to 2020-21)		\$18,640,721	\$(7,251)	\$(166,919)	\$ -	\$(174,170)	\$(2,268,179)	\$(5,626,420)	\$ (772,540)	\$ (84,097)	\$ 9,561,000	\$707,364	\$988,911	\$1,386,592

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 15-16A (July through December 2015) and 15-16B (January through June 2016) periods. The exception is the exclusion of loan repayments due to the method for calculating maximum allowable loan repayments.

² Pursuant to Health & Safety Code Section 34191.4(B)(2)(A) non-LMIHF loan repayments may be made beginning in the 2013-14 fiscal year. A payment schedule must be approved by the Oversight Board of the La Palma Successor Agency, County Auditor-Controller, and the Department of Finance. According to the Successor Agency's ROPS 15-16B, \$4,141,863 is outstanding for a 1999 City-Agency Loan and \$700,765 for a 2002 City-Agency Loan; these amounts are subject to change and pending an approval from the Department of Finance as an Enforceable Obligation.

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

CITY OF MISSION VIEJO SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4E

Fiscal Year	Tax Increment Calculation		Administrative Distributions			PT Payments		Enforceable Obligations		Total Excess Revenue	Total OCFA Payment (PT and Share of Residual)		
	Total Assessed Value	Estimated Gross Tax Increment	Co A/C Admin Fee	SB2557 Admin	Total Admin	PT Payment Growth Rate	Total PT Payments	Approved Enforceable Obligations ¹	SERAF Loan Repayment ²		OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
2015-16	\$ 342,096,778	1.00%	\$ (8,066)	\$ (71,969)	\$ (80,035)	\$ 0	\$ (4,127,474)	\$ (2,098,636)	\$ (86,627)	\$ 2,307,459	\$ 825,951	\$204,628	\$1,030,579
1 2016-17	1,238,407,736	8,963,110	(8,227)	(73,408)	(81,636)	3.02%	(4,252,186)	(2,064,850)	(454,919)	2,109,519	850,907	129,221	980,128
2 2017-18	1,262,658,323	9,205,615	(8,392)	(74,877)	(83,268)	2.71%	(4,367,233)	(2,129,100)	-	2,626,014	873,930	132,717	1,006,646
3 2018-19	1,284,699,412	9,426,026	(8,560)	(76,374)	(84,934)	2.39%	(4,471,799)	(2,090,100)	-	2,779,194	894,854	135,894	1,030,749
4 2019-20	1,307,181,322	9,650,845	(8,731)	(77,902)	(86,632)	2.39%	(4,578,455)	(2,151,100)	-	2,834,658	916,197	139,136	1,055,333
5 2020-21	1,330,112,871	9,880,161	(8,906)	(79,460)	(88,365)	2.38%	(4,687,244)	(2,108,850)	-	2,995,701	934,521	145,888	1,080,409
Total (2016-17 to 2020-21)		\$ 47,125,758	\$ (42,815)	\$ (382,020)	\$ (424,835)	\$ 0	\$(22,356,918)	\$(10,544,000)	\$ (454,919)	\$13,345,086	\$4,470,410	\$682,855	\$5,153,265

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 15-16A (July through December 2015) and 15-16B (January through June 2016) periods. The exception is the exclusion of loan repayments due to the method for calculating maximum allowable loan repayments.

² Pursuant to Health & Safety Code Section 34176(e)(6)(B) Low and Moderate Income Housing Fund (LMIHF) repayments may be made beginning in the 2013-14 fiscal year and is an Enforceable Obligation. The outstanding amount owed to the LMIHF is \$454,919, and has been approved as an Enforceable Obligation by the Department of Finance.

CITY OF SAN JUAN CAPISTRANO SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4F

Fiscal Year	Tax Increment Calculation		Administrative Distributions			PT Payments		Enforceable Obligations		Total Excess Revenue	Total OCFA Payment (PT and Share of Residual)		
	Total Assessed Value	Estimated Gross Tax Increment	Co A/C Admin Fee	SB2557 Admin	SCO Admin	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹			OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
2015-16	\$ 106,964,467	1.00%	\$ (1,821)	\$ (75,712)	\$ (23,249)	\$ (100,782)	\$ (2,496,779)	\$ (4,586,444)		\$ 1,085,975	\$ 932,983	\$ 197,107	\$ 1,130,090
1 2016-17	956,020,948	8,490,565	(1,857)	(77,226)	-	(79,084)	(2,563,376)	(3,621,419)		2,226,687	957,868	86,453	1,044,321
2 2017-18	976,369,916	8,694,054	(1,895)	(78,771)	-	(80,665)	(2,624,811)	(3,900,066)		2,088,512	980,825	88,525	1,069,350
3 2018-19	994,864,868	8,879,004	(1,932)	(80,346)	-	(82,279)	(2,680,649)	(3,941,884)		2,174,193	1,001,690	90,408	1,092,098
4 2019-20	1,013,729,719	9,067,653	(1,971)	(81,953)	-	(83,924)	(2,737,603)	(3,693,279)		2,552,846	1,022,973	92,329	1,115,302
5 2020-21	1,032,971,866	9,260,074	(2,011)	(83,592)	-	(85,603)	(2,795,697)	(3,066,025)		3,312,749	1,043,432	95,537	1,138,969
Total (2016-17 to 2020-21)		\$ 44,391,350	\$ (9,666)	\$ (401,888)	\$ -	\$ (411,555)	\$(25,155,358)	\$(18,222,673)		\$ 10,128,212	\$ 4,896,339	\$ 554,822	\$ 5,451,161

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 15-16A (July through December 2015) and 15-16B (January through June 2016) periods. The exception is the exclusion of loan repayments due to the method for calculating maximum allowable loan repayments.

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

CITY OF YORBA LINDA SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4G

Fiscal Year	Tax Increment Calculation		Administrative Distributions				PT Payments	Enforceable Obligations		Total Excess Revenue	Total OCFA Payment (PT and Share of Residual)		
	Total Assessed Value	Estimated Gross Tax Increment	Co A/C Admin Fee	SB2557 Admin	SCO Admin	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	SERAF Loan Repayment ²		OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
	\$ 107,293,798	1.00%							\$ 3,815,853	\$ 5,416,773			
2015-16	2,407,401,089	\$ 23,001,073	\$ (5,638)	\$ (207,897)	\$ (28,888)	\$ (242,423)	\$ (9,283,609)	\$ (6,755,414)		\$ 6,719,627	\$ 1,841,869	\$ 502,868	\$ 2,344,736
1 2016-17	2,464,903,751	23,576,100	(5,751)	(212,055)	-	(217,806)	(9,515,699)	(2,956,383)	(651,427)	10,234,785	1,887,915	482,422	2,370,337
2 2017-18	2,517,949,957	24,106,562	(5,866)	(216,296)	-	(222,162)	(9,729,802)	(2,970,099)	(2,409,006)	8,775,492	1,930,393	493,276	2,423,670
3 2018-19	2,566,163,064	24,588,693	(5,983)	(220,622)	-	(226,605)	(9,924,398)	(2,967,245)	(755,420)	10,715,025	1,969,001	503,142	2,472,143
4 2019-20	2,615,340,433	25,080,466	(6,103)	(225,034)	-	(231,137)	(10,122,886)	(2,969,734)	-	11,756,709	2,008,381	513,205	2,521,586
5 2020-21	2,665,501,349	25,582,076	(6,225)	(229,535)	-	(235,760)	(10,325,344)	(2,378,811)		12,642,161	2,048,549	523,469	2,572,018
Total (2016-17 to 2020-21)		\$ 122,933,896	\$ (29,927)	\$ (1,103,542)	\$ -	\$ (1,133,470)	\$ (49,618,130)	\$ (14,242,272)	\$ 3,815,853	\$ 54,124,172	\$ 9,844,240	\$ 2,515,514	\$ 12,359,753

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 15-16A (July through December 2015) and 15-16B (January through June 2016) periods. The exception is the exclusion of loan repayments due to the method for calculating maximum allowable loan repayments.

² Pursuant to Health & Safety Code Section 34176(e)(6)(B) Low and Moderate Income Housing Fund (LMIHF) repayments may be made beginning in the 2013-14 fiscal year and is an Enforceable Obligation. The outstanding amount owed to the LMIHF is \$3,815,853, and has been approved as an Enforceable Obligation by the Department of Finance.

COUNTY OF ORANGE SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4H

Fiscal Year	Tax Increment Calculation		Administrative Distributions			PT Payments	Enforceable Obligations	Total Excess Revenue	Total OCFA Payment (PT and Share of Residual)		
	Total Assessed Value	Estimated Gross Tax Increment	Co A/C Admin Fee	SB2557 Admin	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹		OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
	\$ 1,194,418,810	1.00%									
2015-16	\$ 5,096,523,646	\$ 39,021,048	\$ (10,976)	\$ (357,896)	\$ (368,872)	\$ (5,427,294)	\$ (7,582,496)	\$ 25,642,386	\$ 404,244	\$ 1,868,975	\$ 2,273,218
1 2016-17	5,211,114,218	40,166,954	(11,196)	(365,054)	(376,249)	(5,586,674)	(5,158,445)	29,045,586	416,115	2,260,371	2,676,486
2 2017-18	5,316,824,021	41,224,052	(11,419)	(372,355)	(383,774)	(5,733,702)	(5,159,870)	29,946,706	427,066	2,330,498	2,757,563
3 2018-19	5,412,902,486	42,184,837	(11,648)	(379,802)	(391,450)	(5,867,334)	(5,154,989)	30,771,064	437,019	2,394,650	2,831,670
4 2019-20	5,510,902,520	43,164,837	(11,881)	(387,398)	(399,279)	(6,003,638)	(5,148,870)	31,613,050	447,172	2,460,175	2,907,347
5 2020-21	5,610,862,556	44,164,437	(12,118)	(395,146)	(407,264)	(6,142,669)	(5,151,251)	32,463,253	456,115	2,526,339	2,982,454
Total (2016-17 to 2020-21)		\$ 210,905,118	\$ (58,262)	\$ (1,899,755)	\$ (1,958,017)	\$ (28,618,642)	\$ (25,773,425)	\$ 153,839,659	\$ 2,183,487	\$ 11,972,033	\$ 14,155,520

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 15-16A (July through December 2015) and 15-16B (January through June 2016) periods. The exception is the exclusion of loan repayments due to the method for calculating maximum allowable loan repayments.

APPENDIX F

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**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

FY 2015-16 SECURED ROLL - ASSESSMENT APPEALS¹

Table 5A

City	Total City-Wide Assessed Value (less CRA Project Area)	Appeals Finaled							Appeals Outstanding			Total
		Total Assessed Value Under Appeal (Finaled Only)	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of Assessed Value	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels Assessed Value	% of Reduction of Total City-Wide Value	Total Assessed Value of Pending Appeals	Pending Appeals- Applicants Opinion of Value	Applicant's Opinion Value as a % of Assessed Value	Total Assessed Value Appealed ³
Aliso Viejo	\$ 8,480,777,698	\$ 27,861,045	\$ 19,181,319	68.85%	\$ 27,813,045	\$ 48,000	99.83%	0.00%	\$ 619,097,332	\$ 412,882,370	66.69%	\$ 646,958,377
Cypress	4,930,533,726	261,888,447	195,943,915	74.82%	261,725,447	163,000	99.94%	0.00%	1,073,482,952	576,034,300	53.66%	1,335,371,399
Dana Point	10,285,413,745	38,432,164	24,356,996	63.38%	37,945,164	487,000	98.73%	0.00%	1,037,868,189	313,050,896	30.16%	1,076,300,353
Irvine	55,353,989,694	463,882,411	293,589,413	63.29%	463,439,425	442,986	99.90%	0.00%	3,784,883,080	2,451,795,269	64.78%	4,248,765,491
La Palma	1,458,023,535	69,851,518	37,432,480	53.59%	69,122,682	728,836	98.96%	0.05%	709,663,951	464,648,698	65.47%	779,515,469
Laguna Hills	6,083,381,004	39,735,294	23,700,833	59.65%	39,735,294	-	100.00%	0.00%	156,025,299	112,773,858	72.28%	195,760,593
Laguna Niguel	13,877,577,877	31,736,275	21,332,706	67.22%	30,910,978	825,297	97.40%	0.01%	383,297,323	238,107,601	62.12%	415,033,598
Laguna Woods	2,596,859,910	36,319,025	2,474,389	6.81%	36,245,290	73,735	99.80%	0.00%	97,517,941	26,271,218	26.94%	133,836,966
Lake Forest	10,844,708,728	113,215,805	71,577,877	63.22%	91,491,105	21,724,700	80.81%	0.20%	367,975,891	241,610,148	65.66%	481,191,696
Los Alamitos	1,741,670,214	37,862,344	16,570,500	43.77%	37,862,344	-	100.00%	0.00%	228,447,496	136,108,841	59.58%	266,309,840
Mission Viejo	13,889,822,759	46,599,166	26,685,957	57.27%	46,354,166	245,000	99.47%	0.00%	441,981,200	240,471,553	54.41%	488,580,366
Rancho Santa Margarita	7,356,136,660	1,784,547	1,619,855	90.77%	1,736,547	48,000	97.31%	0.00%	170,116,978	96,418,915	56.68%	171,901,525
San Juan Capistrano	5,850,905,293	14,596,770	11,201,340	76.74%	13,918,782	677,988	95.36%	0.01%	83,726,293	55,893,878	66.76%	98,323,063
Villa Park	1,589,304,837	-	-	0.00%	-	-	0.00%	0.00%	23,821,760	16,798,875	70.52%	23,821,760
Yorba Linda	11,127,278,846	5,071,760	2,845,005	56.10%	5,036,760	35,000	99.31%	0.00%	133,869,890	90,136,051	67.33%	138,941,650
County Unincorporated	22,429,971,596	69,602,978	43,803,643	62.93%	64,455,382	5,147,596	92.60%	0.02%	643,225,250	400,524,998	62.27%	712,828,228
TOTAL	\$ 177,896,356,122	\$ 1,258,439,549	\$ 792,316,228	62.96%	\$ 1,227,792,411	\$ 30,647,138	97.56%	0.02%	\$ 9,955,000,825	\$ 5,873,527,469	59.00%	\$ 11,213,440,374

¹ Assessment Appeals are net of appeals for properties within CRA project areas.

² Total Applicants Opinion of Value includes only finaled appeals and is net of the following appeals:

a) Applicant's opinion of the assessed value is higher than the roll value

b) The appeals database reports that the parcel being appealed has either an assessed value of \$0 or negative assessed value.

³ Assessment Appeals analyzed for FY 2015-16 include only those that have been submitted by March 17, 2016.

Source: County of Orange Clerk of the Board of Supervisors

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

FY 2014-15 SECURED ROLL - ASSESSMENT APPEALS¹

Table 5B

City	Total City-Wide Assessed Value (less CRA Project Area)	Appeals Finalized							Appeals Outstanding			Total
		Total Assessed Value Under Appeal (Finalized Only)	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of Assessed Value	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels Assessed Value	% of Reduction of Total City-Wide Value	Total Assessed Value of Pending Appeals	Pending Appeals- Applicants Opinion of Value	Applicant's Opinion Value as a % of Assessed Value	Total Assessed Value Appealed
Aliso Viejo	\$ 8,137,430,843	\$ 447,442,670	\$ 289,839,214	64.78%	\$ 444,299,003	\$ 3,143,667	99.30%	0.04%	\$ 269,160,997	\$ 168,975,697	62.78%	\$ 716,603,667
Cypress	4,654,115,828	817,999,737	484,828,118	59.27%	780,901,968	37,097,769	95.46%	0.80%	573,244,477	374,205,638	65.28%	1,391,244,214
Dana Point	9,561,906,396	663,811,624	163,013,797	24.56%	625,479,451	38,332,173	94.23%	0.40%	32,162,537	22,150,563	68.87%	695,974,161
Irvine	50,952,011,665	3,722,813,677	2,543,755,508	68.33%	3,499,341,014	223,472,663	94.00%	0.44%	2,521,339,262	1,653,927,952	65.60%	6,244,152,939
La Palma	1,397,586,407	681,867,124	445,201,914	65.29%	655,447,112	26,420,012	96.13%	1.89%	182,719,801	124,867,571	68.34%	864,586,925
Laguna Hills	5,780,165,214	164,299,004	113,999,362	69.39%	157,658,371	6,640,633	95.96%	0.11%	59,186,705	38,349,741	64.79%	223,485,709
Laguna Niguel	13,125,837,165	235,592,655	155,789,612	66.13%	232,043,594	3,549,061	98.49%	0.03%	127,010,655	84,266,668	66.35%	362,603,310
Laguna Woods	2,397,800,938	96,062,353	49,349,997	51.37%	95,741,348	321,005	99.67%	0.01%	10,402,510	7,541,905	72.50%	106,464,863
Lake Forest	10,099,631,297	508,795,512	298,476,956	58.66%	483,066,509	25,729,003	94.94%	0.25%	267,517,731	143,784,964	53.75%	776,313,243
Los Alamitos	1,632,153,012	110,199,425	64,258,564	58.31%	106,248,713	3,950,712	96.41%	0.24%	69,119,029	39,485,782	57.13%	179,318,454
Mission Viejo	13,253,018,092	349,434,539	211,509,152	60.53%	336,671,434	12,763,105	96.35%	0.10%	113,917,066	60,638,319	53.23%	463,351,605
Rancho Santa Margarita	7,018,115,158	159,380,557	91,615,026	57.48%	158,719,282	661,275	99.59%	0.01%	11,468,878	6,369,110	55.53%	170,849,435
San Juan Capistrano	5,498,084,620	90,750,376	60,474,155	66.64%	87,948,406	2,801,970	96.91%	0.05%	7,199,166	5,427,991	75.40%	97,949,542
Villa Park	1,518,989,573	28,177,164	21,409,610	75.98%	26,594,734	1,582,430	94.38%	0.10%	4,007,694	3,018,758	75.32%	32,184,858
Yorba Linda	10,311,714,966	222,646,666	114,608,045	51.48%	201,979,989	20,666,677	90.72%	0.20%	22,929,132	10,747,417	46.87%	245,575,798
County Unincorporated	20,903,884,284	491,955,650	328,854,262	66.85%	468,212,750	23,742,900	95.17%	0.11%	225,353,181	101,130,374	44.88%	717,308,831
TOTAL	\$ 166,242,445,458	\$ 8,791,228,733	\$ 5,436,983,292	61.85%	\$ 8,360,353,678	\$ 430,875,055	95.10%	0.26%	\$ 4,496,738,821	\$ 2,844,888,450	63.27%	\$ 13,287,967,554

¹ Assessment Appeals are net of appeals for properties within CRA project areas.

² Total Applicants Opinion of Value includes only finalized appeals and is net of the following appeals:

- a) Applicant's opinion of the assessed value is higher than the roll value
- b) The appeals database reports that the parcel being appealed has either an assessed value of \$0 or negative assessed value.

Source: County of Orange Clerk of the Board of Supervisors

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

FY 2013-14 SECURED ROLL - ASSESSMENT APPEALS¹

Table 5C

City	Total City-Wide Assessed Value (less CRA Project Area)	Appeals Finaled							Appeals Outstanding			Total
		Total Assessed Value Under Appeal (Finaled Only)	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of Assessed Value	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels Assessed Value	% of Reduction of Total City-Wide Value	Total Assessed Value of Pending Appeals	Pending Appeals- Applicants Opinion of Value	Applicant's Opinion Value as a % of Assessed Value	Total Assessed Value Appealed
Aliso Viejo	\$ 7,551,433,558	\$ 706,007,248	\$ 383,582,160	54.33%	\$ 693,908,025	\$ 12,099,223	98.29%	0.16%	\$ 58,361,356	\$ 30,551,672	52.35%	\$ 764,368,604
Cypress	4,465,375,166	1,027,409,091	645,985,098	62.88%	950,048,976	77,360,115	92.47%	1.73%	324,770,246	167,151,139	51.47%	1,352,179,337
Dana Point	8,906,575,013	497,825,815	189,387,558	38.04%	446,745,629	51,080,186	89.74%	0.57%	4,550,761	249,352	5.48%	502,376,576
Irvine	46,781,948,153	4,226,169,350	2,751,723,560	65.11%	3,936,744,279	289,425,071	93.15%	0.62%	683,426,204	343,249,276	50.22%	4,909,595,554
La Palma	1,331,017,951	834,137,921	515,536,353	61.80%	762,228,810	71,909,111	91.38%	5.40%	76,270,274	51,159,993	67.08%	910,408,195
Laguna Hills	5,482,351,231	301,311,773	195,718,492	64.96%	278,629,654	22,682,119	92.47%	0.41%	22,345,944	8,686,561	38.87%	323,657,717
Laguna Niguel	12,265,995,293	400,325,050	265,467,896	66.31%	388,698,822	11,626,228	97.10%	0.09%	6,809,641	2,768,545	40.66%	407,134,691
Laguna Woods	2,207,900,802	96,690,425	67,584,230	69.90%	95,990,309	700,116	99.28%	0.03%	2,054,137	-	0.00%	98,744,562
Lake Forest	9,652,356,833	1,222,545,692	740,868,523	60.60%	1,161,444,574	61,101,118	95.00%	0.63%	22,762,501	12,049,528	52.94%	1,245,308,193
Los Alamitos	1,549,393,879	139,443,529	87,259,482	62.58%	129,057,143	10,386,386	92.55%	0.67%	35,276,969	17,638,484	50.00%	174,720,498
Mission Viejo	12,403,512,378	412,885,631	226,786,825	54.93%	362,284,073	50,601,558	87.74%	0.41%	4,800,625	2,424,427	50.50%	417,686,256
Rancho Santa Margarita	6,565,989,767	226,694,804	139,238,462	61.42%	214,188,418	12,506,386	94.48%	0.19%	5,751,876	2,612,455	45.42%	232,446,680
San Juan Capistrano	5,089,916,347	168,524,896	92,721,877	55.02%	156,768,319	11,756,577	93.02%	0.23%	-	-	0.00%	168,524,896
Villa Park	1,457,879,722	28,735,125	21,426,000	74.56%	26,830,062	1,905,063	93.37%	0.13%	1,213,826	1,022,965	84.28%	29,948,951
Yorba Linda	9,577,613,910	94,240,218	58,026,751	61.57%	92,184,076	2,056,142	97.82%	0.02%	1,427,116	-	0.00%	95,667,334
County Unincorporated	19,540,114,461	635,157,339	410,501,151	64.63%	618,067,471	17,089,868	97.31%	0.09%	132,518,846	62,419,465	47.10%	767,676,185
TOTAL	\$ 154,829,374,464	\$ 11,018,103,907	\$ 6,791,814,418	61.64%	\$ 10,313,818,640	\$ 704,285,267	93.61%	0.45%	\$ 1,382,340,322	\$ 701,983,862	50.78%	\$ 12,400,444,229

¹ Assessment Appeals are net of appeals for properties within CRA project areas.

² Total Applicants Opinion of Value includes only finaled appeals and is net of the following appeals:

a) Applicant's opinion of the assessed value is higher than the roll value

b) The appeals database reports that the parcel being appealed has either an assessed value of \$0 or negative assessed value.

Source: County of Orange Clerk of the Board of Supervisors

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

FY 2012-13 SECURED ROLL - ASSESSMENT APPEALS¹

Table 5D

City	Total City-Wide Assessed Value (less CRA Project Area)	Appeals Finalized							Appeals Outstanding			Total
		Total Assessed Value Under Appeal (Finalized Only)	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of Assessed Value	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels Assessed Value	% of Reduction of Total City-Wide Value	Total Assessed Value of Pending Appeals	Pending Appeals- Applicants Opinion of Value	Applicant's Opinion Value as a % of Assessed Value	Total Assessed Value Appealed
Aliso Viejo	\$ 7,317,055,637	\$ 682,672,752	\$ 401,428,683	58.80%	\$ 637,111,490	\$ 45,561,262	93.33%	0.62%	\$ 51,370,585	\$ 25,421,545	49.49%	\$ 734,043,337
Cypress	4,329,530,173	1,269,040,826	819,087,049	64.54%	1,197,576,308	71,464,518	94.37%	1.65%	205,212,380	111,874,435	54.52%	1,474,253,206
Dana Point	8,628,047,847	674,662,459	369,893,540	54.83%	594,587,758	80,074,701	88.13%	0.93%	2,409,370	392,532	16.29%	677,071,829
Irvine	44,431,257,780	6,821,008,947	4,451,952,157	65.27%	6,345,722,865	475,286,082	93.03%	1.07%	326,053,745	151,690,639	46.52%	7,147,062,692
La Palma	1,299,785,593	1,091,289,145	651,301,586	59.68%	1,004,055,702	87,233,443	92.01%	6.71%	52,738,702	21,901,215	41.53%	1,144,027,847
Laguna Hills	5,347,864,661	529,656,430	328,290,787	61.98%	497,310,217	32,346,213	93.89%	0.60%	10,728,056	4,051,425	37.76%	540,384,486
Laguna Niguel	11,986,407,333	679,323,660	485,810,921	71.51%	649,208,021	30,115,639	95.57%	0.25%	3,239,374	1,578,571	48.73%	682,563,034
Laguna Woods	2,160,531,125	227,919,227	42,218,761	18.52%	224,744,766	3,174,461	98.61%	0.15%	-	-	0.00%	227,919,227
Lake Forest	9,373,564,204	1,414,205,324	856,277,286	60.55%	1,330,501,105	83,704,219	94.08%	0.89%	25,182,221	13,469,144	53.49%	1,439,387,545
Los Alamitos	1,504,358,412	204,201,611	136,889,747	67.04%	190,690,127	13,511,484	93.38%	0.90%	3,135,743	1,140,893	36.38%	207,337,354
Mission Viejo	12,099,771,409	530,538,379	326,760,392	61.59%	465,856,785	64,681,594	87.81%	0.53%	7,343,575	3,607,937	49.13%	537,881,954
Rancho Santa Margarita	6,441,046,014	297,977,723	197,532,128	66.29%	283,204,767	14,772,956	95.04%	0.23%	1,059,671	529,836	50.00%	299,037,394
San Juan Capistrano	4,915,573,222	286,621,251	178,772,102	62.37%	271,946,206	14,675,045	94.88%	0.30%	-	-	0.00%	286,621,251
Villa Park	1,391,916,916	42,011,810	30,034,186	71.49%	39,109,402	2,902,408	93.09%	0.21%	334,589	283,191	84.64%	42,346,399
Yorba Linda	9,253,639,045	221,658,129	165,281,024	74.57%	208,554,987	13,103,142	94.09%	0.14%	-	-	0.00%	221,658,129
County Unincorporated	18,942,616,287	854,620,958	474,239,258	55.49%	816,501,469	38,119,489	95.54%	0.20%	52,053,085	22,665,850	43.54%	906,674,043
TOTAL	\$ 149,422,965,658	\$ 15,827,408,631	\$ 9,915,769,607	62.65%	\$ 14,756,681,975	\$ 1,070,726,656	93.23%	0.72%	\$ 740,861,096	\$ 358,607,213	48.40%	\$ 16,568,269,727

¹ Assessment Appeals are net of appeals for properties within CRA project areas.

² Total Applicants Opinion of Value includes only finalized appeals, and are net of the following appeals:

- a) Applicant's opinion of the assessed value is higher than the roll value
- b) The appeals database reports that the parcel being appealed has either an assessed value of \$0 or negative assessed value.

Source: County of Orange Clerk of the Board of Supervisors

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

FY 2011-12 SECURED ROLL - ASSESSMENT APPEALS¹

Table 5E

City	Total City-Wide Assessed Value (less CRA Project Area)	Appeals Finalized							Appeals Outstanding			Total
		Total Assessed Value Under Appeal (Finalized Only)	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of Assessed Value	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels Assessed Value	% of Reduction of Total City-Wide Value	Total Assessed Value of Pending Appeals	Pending Appeals- Applicants Opinion of Value	Applicant's Opinion Value as a % of Assessed Value	Total Assessed Value Appealed
Aliso Viejo	\$ 7,205,383,638	\$ 903,943,339	\$ 574,206,139	63.52%	\$ 827,483,761	\$ 76,459,578	91.54%	1.06%	\$ 44,754,134	\$ 23,266,099	51.99%	\$ 948,697,473
Cypress	4,271,173,364	1,404,019,957	859,746,013	61.23%	1,308,392,722	95,627,235	93.19%	2.24%	157,601,891	89,293,894	56.66%	1,561,621,848
Dana Point	8,454,211,714	855,795,112	464,597,614	54.29%	738,730,882	117,064,230	86.32%	1.38%	2,793,456	597,979	21.41%	858,588,568
Irvine	43,071,643,390	8,136,097,779	5,097,955,988	62.66%	7,359,857,167	776,240,612	90.46%	1.80%	239,893,265	89,532,593	37.32%	8,375,991,044
La Palma	1,281,532,417	1,288,050,028	780,758,915	60.62%	1,150,712,695	137,337,333	89.34%	10.72%	34,314,346	14,757,682	43.01%	1,322,364,374
Laguna Hills	5,283,464,050	545,185,805	383,346,323	70.31%	518,219,883	26,965,922	95.05%	0.51%	4,938,192	2,258,520	45.74%	550,123,997
Laguna Niguel	11,861,236,926	670,504,836	485,577,986	72.42%	647,777,029	22,727,807	96.61%	0.19%	6,176,301	4,085,452	66.15%	676,681,137
Laguna Woods	2,152,983,070	171,804,771	63,383,527	36.89%	166,881,702	4,923,069	97.13%	0.23%	-	-	0.00%	171,804,771
Lake Forest	9,243,019,268	1,308,100,335	822,113,093	62.85%	1,163,343,992	144,756,343	88.93%	1.57%	26,692,280	12,463,458	46.69%	1,334,792,615
Los Alamitos	1,466,432,221	159,536,818	96,751,520	60.65%	139,505,218	20,031,600	87.44%	1.37%	1,556,786	688,820	44.25%	161,093,604
Mission Viejo	11,965,585,946	880,026,482	637,977,347	72.50%	803,698,061	76,328,421	91.33%	0.64%	6,170,269	3,779,401	61.25%	886,196,751
Rancho Santa Margarita	6,417,215,785	361,618,194	263,885,768	72.97%	338,076,153	23,542,041	93.49%	0.37%	4,229,419	3,421,373	80.89%	365,847,613
San Juan Capistrano	4,869,169,353	185,781,258	128,431,348	69.13%	172,965,404	12,815,854	93.10%	0.26%	-	-	0.00%	185,781,258
Villa Park	1,367,351,861	59,578,180	41,552,834	69.75%	56,985,854	2,592,326	95.65%	0.19%	352,098	350,770	99.62%	59,930,278
Yorba Linda	9,043,351,364	304,566,787	221,096,454	72.59%	288,302,715	16,264,072	94.66%	0.18%	-	-	0.00%	304,566,787
County Unincorporated	19,121,517,573	1,136,039,382	690,769,012	60.81%	1,069,582,143	66,457,239	94.15%	0.35%	31,102,324	9,602,870	30.88%	1,167,141,706
TOTAL	\$ 147,075,271,940	\$ 18,370,649,063	\$ 11,612,149,881	63.21%	\$ 16,750,515,381	\$ 1,620,133,682	91.18%	1.10%	\$ 560,574,761	\$ 254,098,911	45.33%	\$ 18,931,223,824

¹ Assessment Appeals are net of appeals for properties within CRA project areas.

² Total Applicants Opinion of Value includes only finalized appeals and is net of the following appeals:

- a) Applicant's opinion of the assessed value is higher than the roll value
- b) The appeals database reports that the parcel being appealed has either an assessed value of \$0 or negative assessed value.

Source: County of Orange Clerk of the Board of Supervisors

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

FY 2011-12 through FY 2015-16 UNSECURED ROLL - ASSESSMENT APPEALS¹

Table 5F

Year	Jurisdiction	Total City-Wide Unsecured Assessed Value (less CRA Project Areas)	Appeals Finished							Appeals Outstanding			Total
			Total Assessed Value Under Appeal (Finished Only)	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of Assessed Value	Board Approved Value of Parcels Under Appeal	Amount of Unsecured Value Reduction	Board Approved Value as a % of Parcels Assessed Value	% of Reduction of Total City Wide Value	Total Assessed Value of Pending Appeals	Pending Appeals- Applicants Opinion of Value	Applicant's Opinion Value as a % of Assessed Value	Total Assessed Value for all Appeals ³
2011-12	Total	\$ 5,962,173,264	\$ 12,069,395	\$ 5,659,041	46.9%	\$ 10,211,249	\$ 1,858,146	84.6%	0.0%	\$ 339,765,402	\$ 105,564,046	31.1%	\$ 351,834,797
	Aliso Viejo	306,024,706	528,584	247,312	46.8%	446,463	82,121	84.5%	0.0%	17,999,708	6,038,634	33.5%	18,528,292
	Cypress	209,679,616	1,189,077	542,866	45.7%	953,014	236,063	80.1%	0.1%	21,254,441	2,064,113	9.7%	22,443,518
	Dana Point	281,140,460	432,479	202,438	46.8%	365,288	67,191	84.5%	0.0%	14,035,678	4,982,762	35.5%	14,468,157
	Irvine	3,423,425,637	5,400,582	2,627,648	48.7%	4,611,088	789,494	85.4%	0.0%	96,581,516	38,080,772	39.4%	101,982,098
	La Palma	6,337,374	1,263,834	507,276	40.1%	1,091,190	172,644	86.3%	2.7%	34,461,398	3,391,453	9.8%	35,725,232
	Laguna Hills	152,727,811	237,261	111,003	46.8%	200,400	36,861	84.5%	0.0%	13,869,342	4,830,729	34.8%	14,106,603
	Laguna Niguel	130,702,009	231,255	108,137	46.8%	195,327	35,928	84.5%	0.0%	20,866,621	7,472,666	35.8%	21,097,876
	Laguna Woods	34,006,650	54,057	25,304	46.8%	45,659	8,398	84.5%	0.0%	2,489,217	1,242,150	49.9%	2,543,274
	Lake Forest	554,490,212	1,059,528	502,403	47.4%	906,016	153,512	85.5%	0.0%	19,626,564	6,040,452	30.8%	20,686,092
	Los Alamitos	136,823,263	240,262	111,686	46.5%	202,935	37,327	84.5%	0.0%	2,401,461	233,044	9.7%	2,641,723
	Mission Viejo	189,010,531	522,578	243,945	46.7%	441,390	81,188	84.5%	0.0%	34,085,077	11,130,292	32.7%	34,607,655
	Rancho Santa Margarita	206,603,665	324,359	171,828	53.0%	273,966	50,393	84.5%	0.0%	19,808,022	7,479,322	37.8%	20,132,381
	San Juan Capistrano	48,992,741	279,206	113,870	40.8%	241,412	37,794	86.5%	0.1%	12,245,288	4,852,954	39.6%	12,524,494
	Villa Park	5,335,622	36,036	16,802	46.6%	30,438	5,598	84.5%	0.1%	1,251,349	121,453	9.7%	1,287,385
	Yorba Linda	50,991,779	270,297	126,523	46.8%	206,663	63,634	76.5%	0.1%	7,662,032	732,674	9.6%	7,932,329
	County Unincorporated	225,881,188	-	-	0.0%	-	-	100.0%	0.0%	21,127,688	6,870,576	32.5%	21,127,688
2012-13	Total	\$ 6,086,155,554	\$ 28,835,649	\$ 24,025,057	83.3%	\$ 27,437,764	\$ 1,397,885	95.2%	0.0%	\$ 530,184,930	\$ 118,985,841	22.4%	\$ 559,020,579
	Aliso Viejo	288,468,664	1,466,579	1,250,859	85.3%	1,428,588	37,991	97.4%	0.0%	28,676,035	7,113,681	24.8%	30,142,614
	Cypress	247,860,538	2,916,400	2,202,746	75.5%	2,501,033	415,367	85.8%	0.2%	51,715,822	5,109,895	9.9%	54,632,222
	Dana Point	216,316,109	460,289	320,977	69.7%	425,255	35,034	92.4%	0.0%	27,253,252	6,763,507	24.8%	27,713,541
	Irvine	3,609,142,290	12,965,987	11,079,151	85.4%	12,570,831	395,156	97.0%	0.0%	114,715,839	28,492,547	24.8%	127,681,826
	La Palma	5,364,069	3,289,285	2,718,401	82.6%	3,074,367	214,918	93.5%	4.0%	20,581,271	2,007,518	9.8%	23,870,556
	Laguna Hills	139,175,669	558,301	445,451	79.8%	514,534	43,767	92.2%	0.0%	23,460,778	5,822,142	24.8%	24,019,079
	Laguna Niguel	130,193,996	482,978	395,978	82.0%	465,233	17,745	96.3%	0.0%	41,433,429	10,290,847	24.8%	41,916,407
	Laguna Woods	33,093,242	65,227	47,914	73.5%	60,904	4,323	93.4%	0.0%	4,105,432	1,026,360	25.0%	4,170,659
	Lake Forest	586,897,571	1,817,660	1,478,629	81.3%	1,747,592	70,068	96.1%	0.0%	37,416,049	9,249,212	24.7%	39,233,709
	Los Alamitos	133,834,340	585,953	494,911	84.5%	569,119	16,834	97.1%	0.0%	1,801,371	173,852	9.7%	2,387,324
	Mission Viejo	157,384,871	1,332,118	1,120,420	84.1%	1,292,534	39,584	97.0%	0.0%	59,574,063	14,704,950	24.7%	60,906,181
	Rancho Santa Margarita	238,145,074	981,674	837,292	85.3%	956,195	25,479	97.4%	0.0%	36,221,091	8,967,094	24.8%	37,202,765
	San Juan Capistrano	45,210,278	1,331,399	1,157,082	86.9%	1,271,847	59,552	95.5%	0.1%	24,170,003	5,995,315	24.8%	25,501,402
	Villa Park	6,749,499	130,643	112,504	86.1%	127,458	3,185	97.6%	0.0%	1,096,842	105,975	9.7%	1,227,485
	Yorba Linda	48,193,125	451,156	362,742	80.4%	432,274	18,882	95.8%	0.0%	7,193,169	676,794	9.4%	7,644,325
	County Unincorporated	200,126,219	-	-	0.0%	-	-	100.0%	0.0%	50,770,484	12,486,152	24.6%	50,770,484

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

FY 2011-12 through FY 2015-16 UNSECURED ROLL - ASSESSMENT APPEALS¹

Table 5F

Year	Jurisdiction	Total City-Wide Unsecured Assessed Value (less CRA Project Areas)	Appeals Finished							Appeals Outstanding			Total
			Total Assessed Value Under Appeal (Finished Only)	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of Assessed Value	Board Approved Value of Parcels Under Appeal	Amount of Unsecured Value Reduction	Board Approved Value as a % of Parcels Assessed Value	% of Reduction of Total City Wide Value	Total Assessed Value of Pending Appeals	Pending Appeals- Applicants Opinion of Value	Applicant's Opinion Value as a % of Assessed Value	Total Assessed Value for all Appeals ³
2013-14	Total	\$ 6,071,347,346	\$ 6,136,549	\$ 4,466,053	72.8%	\$ 2,372,426	\$ 3,764,123	38.7%	0.1%	\$ 208,845,714	\$ 70,529,680	33.8%	\$ 214,982,263
	Aliso Viejo	326,378,450	19,089	13,003	68.1%	19,089	-	100.0%	0.0%	16,312,251	5,186,030	31.8%	16,331,340
	Cypress	246,173,409	531,606	414,357	77.9%	367,830	163,776	69.2%	0.1%	1,402,540	84,152	6.0%	1,934,146
	Dana Point	220,174,838	14,498	11,991	82.7%	14,498	-	100.0%	0.0%	11,623,462	3,565,911	30.7%	11,637,960
	Irvine	3,608,804,117	4,811,567	3,446,262	71.6%	1,429,216	3,382,351	29.7%	0.1%	77,656,604	29,629,138	38.2%	82,468,171
	La Palma	5,154,387	509,284	443,637	87.1%	344,348	164,936	67.6%	3.2%	1,267,591	76,055	6.0%	1,776,875
	Laguna Hills	131,373,832	13,238	9,843	74.4%	13,238	-	100.0%	0.0%	8,652,665	3,036,315	35.1%	8,665,903
	Laguna Niguel	136,923,811	9,061	6,073	67.0%	9,061	-	100.0%	0.0%	16,236,600	4,890,231	30.1%	16,245,661
	Laguna Woods	29,386,777	2,295	1,479	64.4%	2,295	-	100.0%	0.0%	554,750	276,591	49.9%	557,045
	Lake Forest	568,391,957	39,629	23,980	60.5%	39,629	-	100.0%	0.0%	14,383,001	4,151,319	28.9%	14,422,630
	Los Alamitos	125,539,616	16,583	11,957	72.1%	16,583	-	100.0%	0.0%	157,736	9,464	6.0%	174,319
	Mission Viejo	140,471,830	19,452	13,458	69.2%	19,452	-	100.0%	0.0%	18,363,404	5,401,184	29.4%	18,382,856
	Rancho Santa Margarita	193,154,162	15,344	8,721	56.8%	15,344	-	100.0%	0.0%	15,321,030	5,247,962	34.3%	15,336,374
	San Juan Capistrano	51,649,102	84,579	21,347	25.2%	37,886	46,693	44.8%	0.1%	11,633,724	4,241,329	36.5%	11,718,303
	Villa Park	8,719,433	2,537	1,090	43.0%	2,537	-	100.0%	0.0%	87,059	5,224	6.0%	89,596
	Yorba Linda	50,452,488	47,787	38,855	81.3%	41,420	6,367	86.7%	0.0%	850,225	51,014	6.0%	898,012
	County Unincorporated	228,599,137	-	-	0.0%	-	-	100.0%	0.0%	14,343,072	4,677,761	32.6%	14,343,072
2014-15	Total	\$ 6,573,511,086	\$ 3,983,418	\$ 2,083,059	52.3%	\$ 3,679,694	\$ 303,724	92.4%	0.0%	\$ 30,713,836	\$ 12,824,405	41.8%	\$ 34,697,254
	Aliso Viejo	303,309,603	8,840	1,000	11.3%	8,840	-	100.0%	0.0%	332,487	19,949	6.0%	341,327
	Cypress	237,074,984	337,030	191,642	56.9%	260,749	76,281	77.4%	0.0%	2,482,123	412,233	16.6%	2,819,153
	Dana Point	225,225,171	4,764	-	0.0%	4,764	-	100.0%	0.0%	321,869	19,312	6.0%	326,633
	Irvine	3,776,446,609	800,275	337,144	42.1%	800,275	-	100.0%	0.0%	549,923	32,995	6.0%	1,350,198
	La Palma	8,098,331	751,410	426,849	56.8%	543,662	207,748	72.4%	2.6%	16,777,993	8,854,407	52.8%	17,529,403
	Laguna Hills	151,297,894	1,873,145	1,089,542	58.2%	1,873,145	-	100.0%	0.0%	270,980	16,259	6.0%	2,144,125
	Laguna Niguel	145,013,972	8,926	-	0.0%	8,926	-	100.0%	0.0%	436,126	26,168	6.0%	445,052
	Laguna Woods	26,934,939	-	-	0.0%	-	-	100.0%	0.0%	-	-	0.0%	-
	Lake Forest	751,787,366	41,749	1,500	3.6%	41,749	-	100.0%	0.0%	651,418	38,826	6.0%	693,167
	Los Alamitos	145,957,217	22,541	-	0.0%	22,541	-	100.0%	0.0%	399,771	82,599	20.7%	422,312
	Mission Viejo	180,002,553	28,423	1,000	3.5%	28,423	-	100.0%	0.0%	1,170,332	70,135	6.0%	1,198,755
	Rancho Santa Margarita	213,481,392	9,936	-	0.0%	9,936	-	100.0%	0.0%	549,923	32,995	6.0%	559,859
	San Juan Capistrano	44,433,645	69,348	17,440	25.1%	55,475	13,873	80.0%	0.0%	302,687	18,161	6.0%	372,035
	Villa Park	8,265,476	-	-	0.0%	-	-	100.0%	0.0%	617,617	329,536	53.4%	617,617
	Yorba Linda	70,526,503	27,031	16,942	62.7%	21,209	5,822	78.5%	0.0%	5,850,587	2,870,830	49.1%	5,877,618
	County Unincorporated	285,655,431	-	-	0.0%	-	-	100.0%	0.0%	-	-	0.0%	-

**ORANGE COUNTY FIRE AUTHORITY
2015-16 PROPERTY TAX REVENUE PROJECTIONS**

FY 2011-12 through FY 2015-16 UNSECURED ROLL - ASSESSMENT APPEALS¹

Table 5F

Year	Jurisdiction	Total City-Wide Unsecured Assessed Value (less CRA Project Areas)	Appeals Finaled							Appeals Outstanding			Total
			Total Assessed Value Under Appeal (Finaled Only)	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of Assessed Value	Board Approved Value of Parcels Under Appeal	Amount of Unsecured Value Reduction	Board Approved Value as a % of Parcels Assessed Value	% of Reduction of Total City Wide Value	Total Assessed Value of Pending Appeals	Pending Appeals- Applicants Opinion of Value	Applicant's Opinion Value as a % of Assessed Value	Total Assessed Value for all Appeals ³
2015-16	Total	\$ 6,428,384,004	\$ -	\$ -	0.0%	\$ -	\$ -	100.0%	0.0%	\$ 214,625,331	\$ 114,326,028	53.3%	\$ 214,625,331
	Aliso Viejo	285,186,537	-	-	0.0%	-	-	100.0%	0.0%	13,647,923	9,543,890	69.9%	13,647,923
	Cypress	256,754,413	-	-	0.0%	-	-	100.0%	0.0%	3,362,225	1,739,856	51.7%	3,362,225
	Dana Point	228,253,473	-	-	0.0%	-	-	100.0%	0.0%	11,692,108	7,985,504	68.3%	11,692,108
	Irvine	3,787,423,720	-	-	0.0%	-	-	100.0%	0.0%	71,145,047	48,619,879	68.3%	71,145,047
	La Palma	7,153,809	-	-	0.0%	-	-	100.0%	0.0%	5,257,828	1,994,727	37.9%	5,257,828
	Laguna Hills	141,389,021	-	-	0.0%	-	-	100.0%	0.0%	9,973,942	3,396,283	34.1%	9,973,942
	Laguna Niguel	138,068,862	-	-	0.0%	-	-	100.0%	0.0%	17,387,030	6,910,290	39.7%	17,387,030
	Laguna Woods	23,357,220	-	-	0.0%	-	-	100.0%	0.0%	1,652,976	1,156,755	70.0%	1,652,976
	Lake Forest	722,907,305	-	-	0.0%	-	-	100.0%	0.0%	14,581,233	5,925,955	40.6%	14,581,233
	Los Alamitos	146,100,326	-	-	0.0%	-	-	100.0%	0.0%	336,806	155,487	46.2%	336,806
	Mission Viejo	160,491,756	-	-	0.0%	-	-	100.0%	0.0%	23,557,461	8,889,751	37.7%	23,557,461
	Rancho Santa Margarita	216,725,383	-	-	0.0%	-	-	100.0%	0.0%	15,734,952	5,137,278	32.6%	15,734,952
	San Juan Capistrano	43,259,807	-	-	0.0%	-	-	100.0%	0.0%	10,236,601	3,432,977	33.5%	10,236,601
	Villa Park	7,501,416	-	-	0.0%	-	-	100.0%	0.0%	219,546	86,998	39.6%	219,546
	Yorba Linda	51,869,115	-	-	0.0%	-	-	100.0%	0.0%	1,998,120	843,556	42.2%	1,998,120
	County Unincorporated	211,941,841	-	-	0.0%	-	-	100.0%	0.0%	13,841,533	8,506,842	61.5%	13,841,533

¹ Assessment Appeals are net of appeals for properties within CRA project areas.

² Total Applicants Opinion of Value includes only finaled appeals and is net of the following appeals:

a) Applicant's opinion of the assessed value is higher than the roll value

b) The appeals database reports that the parcel being appealed has either an assessed value of \$0 or negative assessed value.

³ Assessment Appeals analyzed for FY 2015-16 include only those that have been submitted by March 17, 2016.

Source: County of Orange Clerk of the Board of Supervisors

Secured Property Tax Revenue Forecast

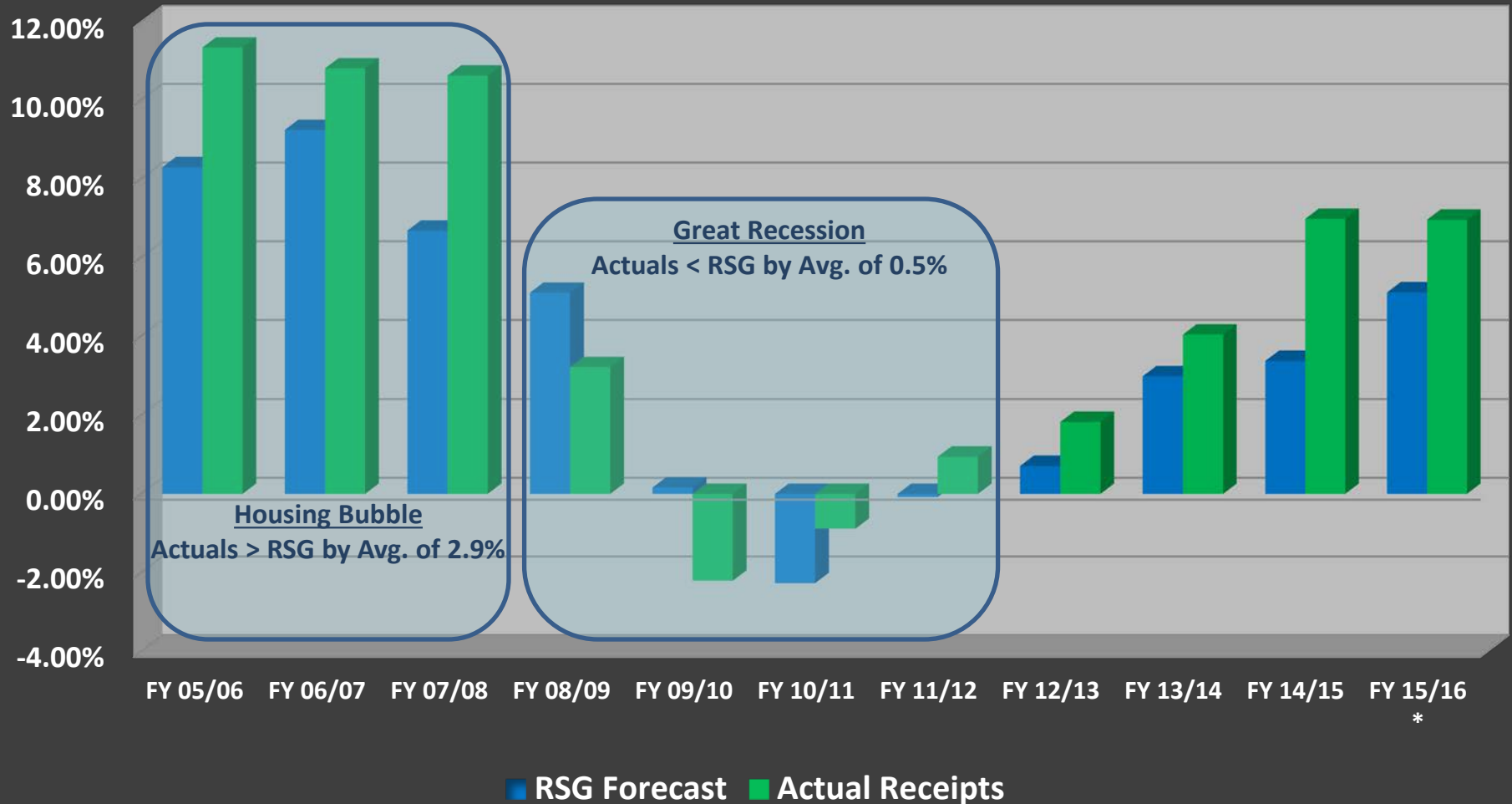
OCFA Budget & Finance Committee

May 11, 2016

Key Sources of Data for RSG Forecast

- County Auditor-Controller Reports
- Resale Activity
- Building Permit Data
- New Construction Projects
- California CPI
- Assessment Appeal Activity
- Case-Shiller Home Price Index
- Commercial and Industrial Market Data
- Economic Forecasts

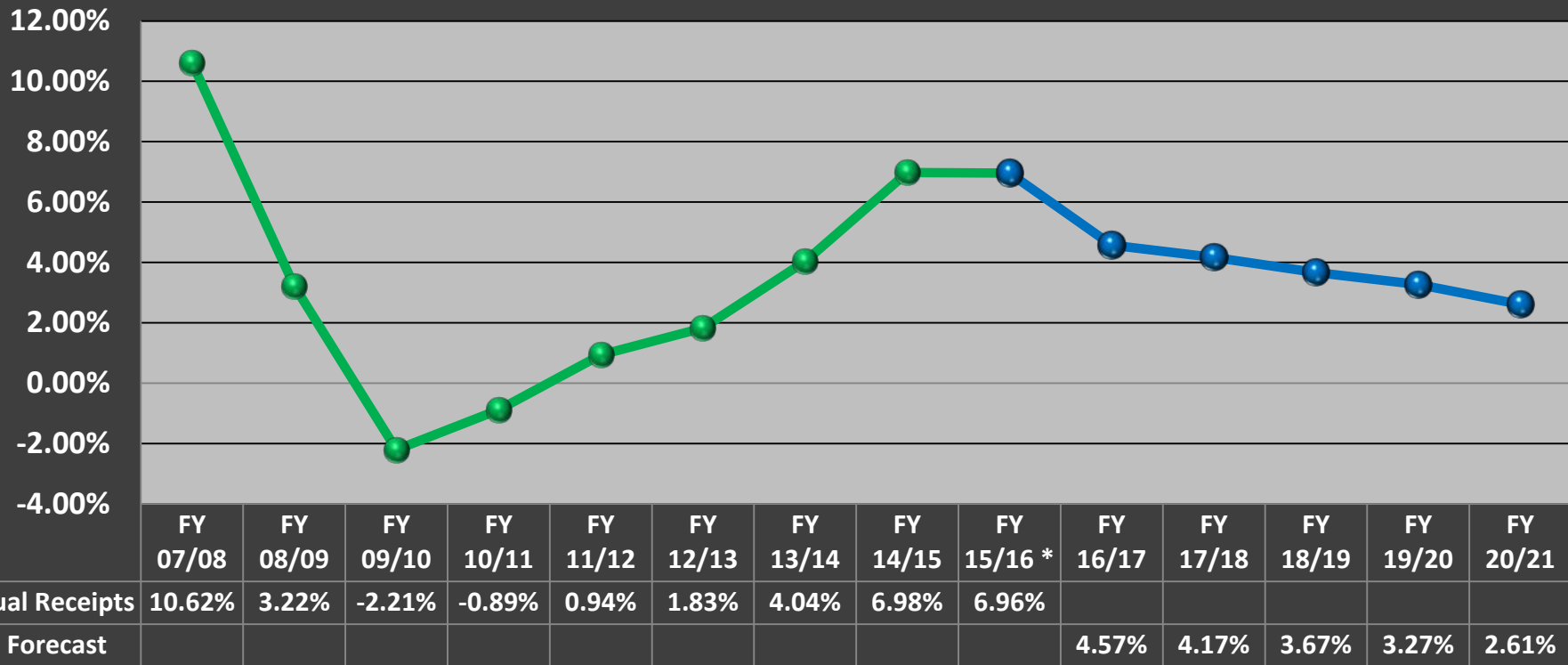
RSG Projections vs. Actual Receipts



* - Forecasted change based on actual receipts through March 31, 2016

5-Year Secured Property Tax Forecast

- Property Tax Growth Slowed Dramatically After 2008 Due to Housing Recession
- Compound Annual Growth Rate of 2.5% Over the Last 7 Years
- Compound Annual Growth Rate of 3.7% Projected For the Next 5 Years



● Actual Receipts
 ● RSG Forecast

* - Forecasted change based on actual receipts through March 31, 2016



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 11, 2016

Agenda Item No. 4B
Discussion Calendar

Review of the Fiscal Year 2016/17 Proposed Budget

Contact(s) for Further Information

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Tricia Jakubiak, Treasurer	triciajakubiak@ocfa.org	714.573.6301
Deborah Gunderson, Budget Manager	deborahgunderson@ocfa.org	714.573.6302

Summary

This item presents the Fiscal Year 2016/17 Proposed General Fund and Capital Improvement Program (CIP) Budget for review by the Budget and Finance Committee.

Prior Board/Committee Action

The CIP Ad Hoc Committee reviewed the Proposed CIP Budget on April 13, 2016, and provided support for moving the CIP Budget forward to the Budget and Finance Committee and Board of Directors for approval. The Committee also provided recommendations to staff regarding areas to focus and monitor in relation to specific CIP projects and CIP funding (Attachment 3).

The City Managers' Budget and Finance Committee reviewed the FY 2016/17 Proposed Budget (General Fund and CIP) with staff on April 20, 2016. The Committee indicated that the Proposed Budget provides a responsible and prudent approach for restoring frozen positions, and recommended that the OCFA Budget and Finance Committee and Board of Directors adopt the FY 2016/17 Budget, as submitted.

RECOMMENDED ACTION(S)

Review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of May 26, 2016, with the Budget and Finance Committee's recommendation that the Board of Directors take the following actions:

1. Adopt the submitted FY 2016/17 Proposed Budget.
2. Adopt proposed Resolution entitled A RESOLUTION OF THE ORANGE COUNTY FIRE AUTHORITY BOARD OF DIRECTORS ADOPTING AND APPROVING THE APPROPRIATIONS BUDGET FOR THE ORANGE COUNTY FIRE AUTHORITY FOR FISCAL YEAR 2016/17.
3. Approve and authorize the temporary transfer of up to \$45.6 million to the General Fund (Fund 121) from the following Capital Improvement Program (CIP) Funds to cover a projected temporary cash flow shortfall for FY 2016/17 due to timing differences between the receipt of tax revenues and the payment of expenditures:
 - Fund 123 Fire Stations and Facilities - \$14.0 million
 - Fund 124 Communications and Information Systems - \$13.3 million
 - Fund 133 Fire Apparatus - \$18.3 million
4. Approve and authorize the repayment of \$45.6 million borrowed funds from Fund 121 to the above CIP Funds, along with interest, when General Fund revenues become available in FY 2016/17.

- | |
|--|
| 5. Approve and authorize a FY 2015/16 budget adjustment to increase General Fund revenues by \$266,787 and decrease appropriations by \$8,033,620. |
|--|

Impact to Cities/County

The proposed FY 2016/17 budget results in a 1.4% increase in cash contract cities' base service charges. Total increases vary from city-to-city, based on annual catch up payments for all cities (for dollar impacts by city, please see page 25 of the Revenue section in the attached Budget book).

Fiscal Impact

See attached Proposed Budget.

Background

We are pleased to present the proposed FY 2016/17 budget for your review and consideration. As required by the Fiscal Health Plan and Financial Stability Budget Policy, this proposed General Fund budget meets our policy reserve requirements and is balanced for FY 2016/17 and for all five years of the five-year forecast. In addition, an operating transfer from the General Fund to the CIP funds is included in the proposed budget. The Budget Overview and Highlights in the attached budget book provides details relating to the Proposed Budget.

Proposed 2015/16 Budget Adjustment

Since the mid-year budget adjustment was approved by the Board in March, additional changes to the General Fund budget have become necessary. The proposed changes are as follows:

- Increase to revenues of \$266,787, which includes the following:
 - \$393,470 increase to CAL FIRE contract
 - \$112,195 increase to miscellaneous revenues such as restitution, false alarm and insurance settlements
 - \$338,878 decrease for reimbursements from cash contract cities, Santa Ana College Agreement, and Joint Apprenticeship Comm.
 - \$100,000 increase for receipt of a donation from Maruchan
- Decrease to expenditures of \$8,033,620, which includes the following:
 - \$403,351 to reimburse the City of Irvine for emergency management and communications technology related expenses. OCFA has received donations from Maruchan which fund this expenditure.
 - \$405,136 increase for Interest Expense related to the current FY TRAN.
 - \$8,842,107 decrease to remove the JEAP expenditure budget.
- Adjustments to transfers in and out of the General Fund and CIP fund(s) in the amount of \$2,049,634 to reconcile transfers to General Fund revenue surplus amounts after these adjustments are made.
- Increase budgetary beginning fund balance by \$12,982,348 after unwinding the JEAP budgets and prior year expenditures.

Attachment(s)

1. Proposed Resolution
2. FY 2016/17 Proposed Budget
3. CIP Ad Hoc Committee Recommendations

RESOLUTION NO. 2016-XX

**A RESOLUTION OF THE ORANGE COUNTY FIRE AUTHORITY
BOARD OF DIRECTORS ADOPTING AND APPROVING THE
APPROPRIATIONS BUDGET FOR THE ORANGE COUNTY FIRE
AUTHORITY FOR FISCAL YEAR 2016/17**

*THE ORANGE COUNTY FIRE AUTHORITY BOARD OF DIRECTORS DOES HEREBY
RESOLVE AS FOLLOWS:*

The appropriations budget for the Orange County Fire Authority for Fiscal Year 2016/17 is approved and adopted by the Board of Directors as follows:

GENERAL FUNDOperating Appropriations

Salary and Employee Benefits	\$291,082,773
UAAL Pay-down to OCERS	\$3,653,114
Services and Supplies	\$27,248,731
Capital Outlay	\$483,504
Debt Service on TRAN	<u>\$723,186</u>
Total Operating Appropriations	\$323,191,308

Operating Transfers-Out

From General Fund to CIP Fund(s)	\$24,402,894
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Other Funds

Fund 12110 – General Fund CIP	\$1,823,000
Fund 123 – Fire Stations and Facilities	\$8,375,000
Fund 124 – Communications and Info. Systems	\$9,595,117
Fund 133 – Fire Apparatus	\$9,848,181
Fund 171 – Structural Fire Entitlement Fund	\$0
Fund 190 – Self-Insurance Fund	<u>\$7,494,019</u>
Total Other Funds	\$37,135,317

Reserves

10% Operating Contingency	\$31,953,819
---------------------------	--------------

PASSED, APPROVED and ADOPTED this 26th day of May 2016.

ATTEST:

GENE HERNANDEZ, CHAIR
OCFA Board of Directors

SHERRY A.F. WENTZ, CMC
Clerk of the Authority

ORANGE COUNTY FIRE AUTHORITY

BUDGET AND FINANCE COMMITTEE FY 2016/17 PROPOSED BUDGET



Business Services Department
Treasury & Financial Planning
May 11, 2016

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FY 2016/17

PROPOSED

BUDGET

May 11, 2016

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Budget Overview

We are pleased to present the proposed FY 2016/17 budget for your review and consideration. As required by the Fiscal Health Plan and Financial Stability Budget Policy, this proposed General Fund budget is balanced for FY 2016/17 and meets our policy reserve requirements.

At 65% of our revenues, property taxes are the largest component of our General Fund revenue budget. OCFA contracts with Rosenow Spevacek Group (RSG) to conduct property tax forecasts for the next five fiscal years. Their projections, which are updated on an annual basis, are included in the five-year cash flow forecast located on page 10.

The rebound in property tax revenues to pre-recession levels has again provided an opportunity to re-examine our staffing levels and needs in each of our departments. Executive staff met in March to review and consider the draft budget and position requests, with an eye to restoring staffing where the need was greatest. To achieve this goal, we are requesting to reclassify and unfreeze 10 existing positions. The positions are listed below:

- Two Fire Captains, to serve multiple administrative functions including supplementing Public Information Officer services as well as serving as Divisional Administrative Captains.
- One Battalion Chief, to be assigned to the Air Operations section
- One Fire Captain, to be assigned to Emergency Medical Services section
- Two Senior Information Technology analysts
- One Senior Human Resources Analyst
- One Environmental Health and Safety Specialist
- One Nurse Educator, assigned to Emergency Medical Services
- One Senior Fire Apparatus Technician

Our budget development process continues to include measures to contain costs wherever reasonable. These measures include:

- ***Vacant/Frozen Positions*** – Funding for frozen positions must be approved by the Board before filling; 76 frozen positions are not funded in this proposed budget. As in the past, non-frozen vacant positions are funded.
- ***Services and Supplies*** – All sections were directed to hold their services and supplies (S&S) budget at the FY 2015/16 level. Requested increases were reviewed and approved on a case-by-case basis.
- ***Salaries*** – The proposed budget includes scheduled salary increases as required by approved MOUs; no increases are assumed where an approved MOU is not in place. Merit increases are included for qualifying employees.
- ***Workers' Compensation*** – The workers' compensation annual budget is funded at the 50% confidence level per the updated policy.

- ***Prioritization of Five-Year Capital Improvement Plan*** – The five-year CIP was updated and reviewed by the Executive Management team which scrutinized all projects to ensure they contribute to the OCFA’s mission of providing a safe, hazard-free work environment and quality service to our members and citizens.

An operating transfer from the General Fund to the CIP funds is included in each of the next five years.

- ***Snowball Plan*** – The budget includes approximately \$3.7M in additional unfunded pension liability payments, in accordance with Board direction to continue to pay-down the UAAL.

Having weathered the Great Recession, we continue to work on developing and expanding the capacity of our employees and the organization as a whole. This proposed budget, including the restoration of 10 frozen positions, will better position the OCFA to achieve this goal, and in turn improve and enhance the services we provide to our member agencies and the citizens we serve.

ORANGE COUNTY FIRE AUTHORITY
FY 2016/17 General Fund
Proposed Budget Highlights
May 11, 2016

Note: Comparison is from FY 2015/16 Adopted Budget to FY 2016/17 Proposed Budget, with additional UAAL paydowns, and JEAP payments excluded in both years

Revenue
\$14.7 million or a 4.40% increase

- | | |
|---|------------------------|
| Property Taxes | \$13M increase |
| <ul style="list-style-type: none">▪ Based on 4.57% current secured growth factor per final RSG study, excluding public utility taxes. The growth factor is applied to our actual revenues and historical projections to-date.▪ The refund factor is estimated at 1% based on historical trends. | |
| State Reimbursements | \$393K increase |
| <ul style="list-style-type: none">▪ Proposed FY 2016/17 budget includes a larger CAL FIRE contract amount, which is adjusted by the State annually. | |
| Community Redevelopment Agency (CRA) Pass-Thru | \$57K increase |
| <ul style="list-style-type: none">▪ Based on 16.22% growth per final RSG study | |
| Cash Contract Charges | \$1.6M increase |
| <ul style="list-style-type: none">▪ Based on estimated 1.4% increase to cash contract cities service charge, plus the annual catch-up payments, for an average increase of 1.74%.▪ To ease the impact of the increase to safety employee retirement rates, the original OCERs non-smoothed retirement rates are used in FY 2016/17. This prevents a large increase in costs in the following year, when the full impact of the safety employee retirement rates will begin to be included.▪ The City of San Clemente's charges reflect updated operating model for the discontinuation of the seasonal ambulance service.▪ The City of Placentia's service charge reflects the service configuration changes recently approved by the Board, with the financial impact to be phased-in over two fiscal years, beginning in FY 2016/17. | |
| Miscellaneous Revenue | \$53K increase |
| <ul style="list-style-type: none">▪ The FY 2016/17 budget represents a conservative estimate of bankruptcy proceeds and an increase in the Fullerton Airport Hangar lease. | |

Expenditures
\$5.0 million or a 1.58% increase overall

Salaries

\$2.8M Increase

- Includes salaries for the 10 unfrozen positions
- FY 2016/17 proposed budget also includes a \$7.9M deduction for average salary savings in the firefighter rank (\$3.9M increase over current FY salary savings).

Retirement

\$766K increase

- Retirement rates based on the Public Employees' Pension Reform Act (PEPRA) are used for vacant positions which also contributes to the decrease
- Safety employees' original non-smoothed rates from OCERS were used to mitigate future impacts to cash contract city charges by keeping rates within the cap in future years.

Benefits

\$186K increase

- Workers' Comp is budgeted based on the 50% confidence level provided by the actuarial study completed in January, 2016, with \$1M in deducted per the Snowball plan approved by the Board. The \$1M will be directed to OCERS for additional UAAL paydown.
- Firefighter group medical insurance based on rates of \$1,900 per month effective 1/1/16
- Management dental insurance reflects an increase of 5.13%

Services and Supplies/Equipment

\$847K increase

- These categories reflect the approved supplemental budget requests incorporated into the FY 2016/17 budget, such as apparatus equipment, training costs, TRAN interest expense, security contract, and increases in service fees and maintenance contracts.

ORANGE COUNTY FIRE AUTHORITY
FY 2016/17 Pending Issues
May 11, 2016

Equity Ruling

- Equity discussions are being reconvened to consider alternative options.

WC Confidence Level Funding Amount

- In keeping with the Board's approval of the Accelerated Snowball plan, we have reduced the WC expenditure budget by \$1M and allocated that funding to UAAL paydown.

CAL FIRE Contract

- Gray Book for FY 2016/17 has not yet been received; typically the contract rate contained in the Book is received after the FY has begun. Fiscal Year 2015/16's budgetary estimate is used pending the update.

Cash Contract City Charges

- Current estimate is a 1.4% increase, pending approval of the proposed Budget.

US&R Grants

- No estimate has been included for the new grant nor unspent funds of current grants

TRAN

- Calculations and cash flows completed with assistance of the financial advisors and tax counsel suggest we will not require a TRAN in FY 2016/17.

Property Tax Administration Charge from County

- Current year charge scheduled for April

ORANGE COUNTY FIRE AUTHORITY
COMBINED BUDGET SUMMARY
FY 2016/17

	121 General Fund	12110 (2) General Fund CIP	123 Fire Stations & Facilities
FUNDING SOURCES			
Property Taxes	\$227,439,867	-	-
Intergovernmental	15,392,901	-	-
Charges for Current Services	102,840,465	-	-
Use of Money & Property (1)	961,615	-	132,393
Other	1,112,197	-	98,381
Total Revenue & Other	347,747,045	-	230,774
Financing Sources			
Operating Transfer In	-	1,823,000	7,900,000
Beginning Fund Balance	63,213,265	-	13,977,231
TOTAL AVAILABLE RESOURCES	\$410,960,310	\$1,823,000	\$22,108,005
EXPENDITURES			
Salaries & Employee Benefits	\$291,082,773	-	-
Services & Supplies	27,248,731	1,823,000	-
Capital Outlay	483,504	-	8,375,000
Debt Service	723,186	-	-
Subtotal Expenditures	319,538,194	1,823,000	8,375,000
UAAL Paydown	3,653,114	-	-
Total Expenditures & Other Uses	323,191,308	1,823,000	8,375,000
Appropriation for Contingencies	3,000,000	-	-
Operating Transfer Out	24,402,894	-	-
Ending Fund Balance	60,366,108	-	13,733,005
TOTAL FUND COMMITMENTS & FUND BALANCE	\$410,960,310	\$1,823,000	\$22,108,005

- (1) Interest figures are preliminary and will be refined as budget development continues
- (2) Project related budgets segregated for operational budget clarity purposes. As a sub-fund of the General Fund, revenues and expenditures are accounted for as the General Fund in the CAFR, however for cash-flow purposes the expenditures are tracked outside of the General Fund. Therefore 12110 requires cash-flow transfers in the same manner as the other CIP Funds. Actual transfers occur only between the General Fund and Funds 123, 124, and 133.

124 Communications & Information Systems	133 Fire Apparatus	171 SFF Entitlement	190 Self- Insurance	Total
-	-	-	-	\$227,439,867
-	-	-	-	15,392,901
-	1,358,858	-	11,444,465	115,643,788
164,012	184,423	4,567	569,615	2,016,625
166,092	101,923	-	-	1,478,593
330,104	1,645,204	4,567	12,014,080	361,971,774
4,866,307	9,813,587	-	-	24,402,894
17,343,310	9,161,224	694,186	73,837,461	178,226,677
\$22,539,721	\$20,620,015	\$698,753	\$85,851,541	\$564,601,345
-	-	-	-	\$291,082,773
-	-	-	7,494,019	36,565,750
9,595,117	9,848,181	-	-	28,301,802
-	-	-	-	723,186
9,595,117	9,848,181	-	7,494,019	356,673,511
9,595,117	9,848,181	-	7,494,019	3,653,114
9,595,117	9,848,181	-	7,494,019	360,326,625
-	-	-	-	3,000,000
-	-	-	-	24,402,894
12,944,604	10,771,834	698,753	78,357,522	176,871,826
\$22,539,721	\$20,620,015	\$698,753	\$85,851,541	\$564,601,345

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
FY 2016/17 BUDGET

	FY 2015/16 Adopted Budget	FY 2016/17 Proposed Budget	\$ Change from FY 2015/16 Adopted	% Change from FY 2015/16 Adopted
FUNDING SOURCES				
Property Taxes	\$214,445,545	\$227,439,867	\$12,994,322	6.06%
Intergovernmental	14,942,177	15,392,901	450,724	3.02%
Charges for Current Services	101,969,304	102,840,465	871,161	0.85%
Use of Money & Property	658,828	961,615	302,787	45.96%
Other	1,058,733	1,112,197	53,464	5.05%
Total Revenues & Other Financing Sources	333,074,587	347,747,045	14,672,458	4.41%
Operating Transfer In	-	-	-	-
Beginning Fund Balance	36,361,470	63,213,265	26,851,795	73.85%
TOTAL AVAILABLE RESOURCES	\$369,436,057	\$410,960,310	\$41,524,253	11.24%
EXPENDITURES				
Salaries & Employee Benefits	\$287,352,080	291,082,773	\$3,730,693	1.30%
Services & Supplies (2)	26,730,730	27,248,731	518,001	1.94%
Capital Outlay	154,095	483,504	329,409	213.77%
Debt Service: TRAN Interest Expense	318,050	723,186	405,136	127.38%
Subtotal Expenditures	314,554,955	319,538,194	4,983,239	1.58%
UAAL Paydowns	2,802,122	3,653,114	850,992	30.37%
Total Expenditures & Other Uses	317,357,077	323,191,308	5,834,231	1.84%
Operating Transfer Out	7,361,821	24,402,894	17,041,073	231.48%
Appropriation for Contingencies (1)	3,000,000	3,000,000	-	0.00%
Ending Fund Balance	41,717,159	60,366,108	18,648,949	44.70%
TOTAL FUND COMMITMENTS & FUND BALANCE	\$369,436,057	\$410,960,310	\$41,524,253	11.24%

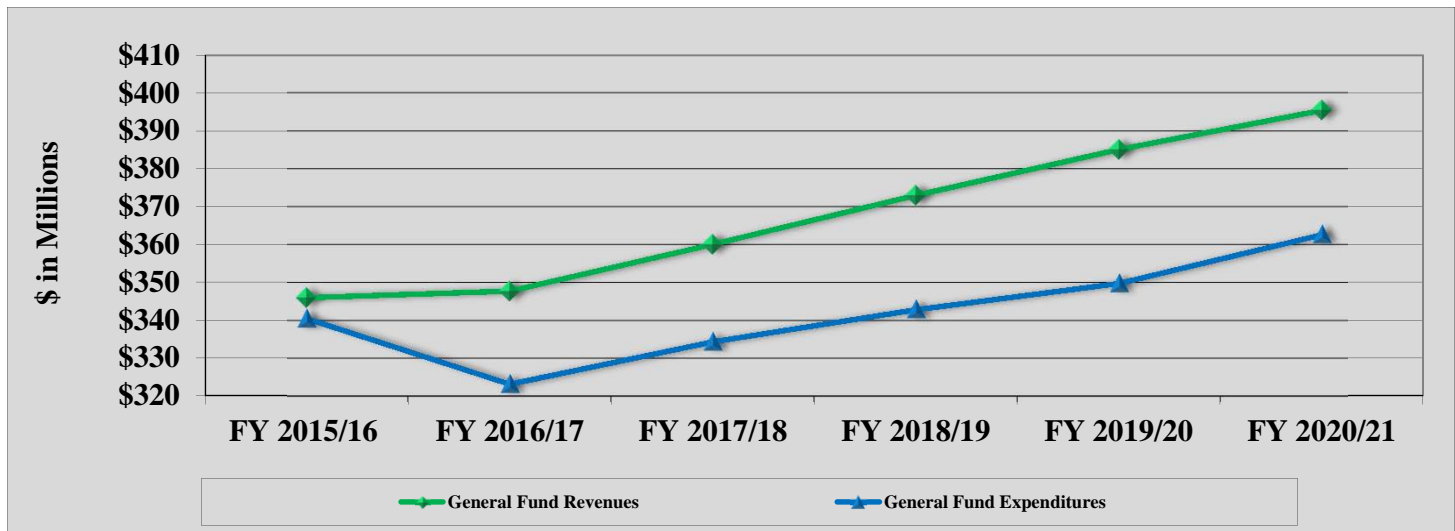
(1) Requires Board approval to spend

(2) Excludes JEAP payments of \$7,848,048 from FY 2015/16 for comparison purposes



Scenario 1 (Baseline)
Orange County Fire Authority
Five-Year Financial Forecast
Draft FY 2016/17 Budget

	<i>Adjusted</i> FY 2015/16	<i>Year 1</i> FY 2016/17	<i>Year 2</i> FY 2017/18	<i>Year 3</i> FY 2018/19	<i>Year 4</i> FY 2019/20	<i>Year 5</i> FY 2020/21
Beginning Fund Balance	181,140,997	178,489,764	180,134,912	194,105,844	218,463,122	253,304,285
General Fund Revenues	346,012,715	347,747,045	360,127,808	373,050,683	385,165,352	395,494,655
General Fund Expenditures	325,084,233	319,538,194	328,515,598	333,732,376	340,138,068	350,309,272
Paydown of UAAL	15,411,502	3,653,114	5,886,420	9,167,397	9,648,658	12,368,859
Total General Fund Expenditures	340,495,735	323,191,308	334,402,018	342,899,772	349,786,726	362,678,131
Net General Fund Revenue	5,516,980	24,555,737	25,725,790	30,150,911	35,378,626	32,816,524
Less Incremental Increase in 10% GF Op. Cont.	-	152,842	897,740	521,678	640,569	1,017,120
General Fund Surplus / (Deficit)	5,516,980	24,402,894	24,828,049	29,629,233	34,738,057	31,799,404
Operating Transfer to GF Cashflow	-	-	-	-	-	-
Operating Transfer to CIP Funds	5,516,980	24,402,894	24,828,049	29,629,233	34,738,057	31,799,404
Draws from GF Fund Balances	-	-	-	-	-	-
CIP/Other Revenues	24,640,080	38,627,623	40,594,542	46,712,833	52,991,708	49,269,091
CIP/Other Expenses	27,291,314	37,135,317	27,521,351	22,877,232	18,791,114	16,207,323
CIP Surplus / (Deficit)	(2,651,234)	1,492,306	13,073,191	23,835,601	34,200,594	33,061,768
Ending Fund Balance	178,489,764	180,134,912	194,105,844	218,463,122	253,304,285	287,383,174



	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
General Fund Revenues	\$ 346.01	\$ 347.75	\$ 360.13	\$ 373.05	\$ 385.17	\$ 395.49
General Fund Expenditures	\$ 340.50	\$ 323.19	\$ 334.40	\$ 342.90	\$ 349.79	\$ 362.68

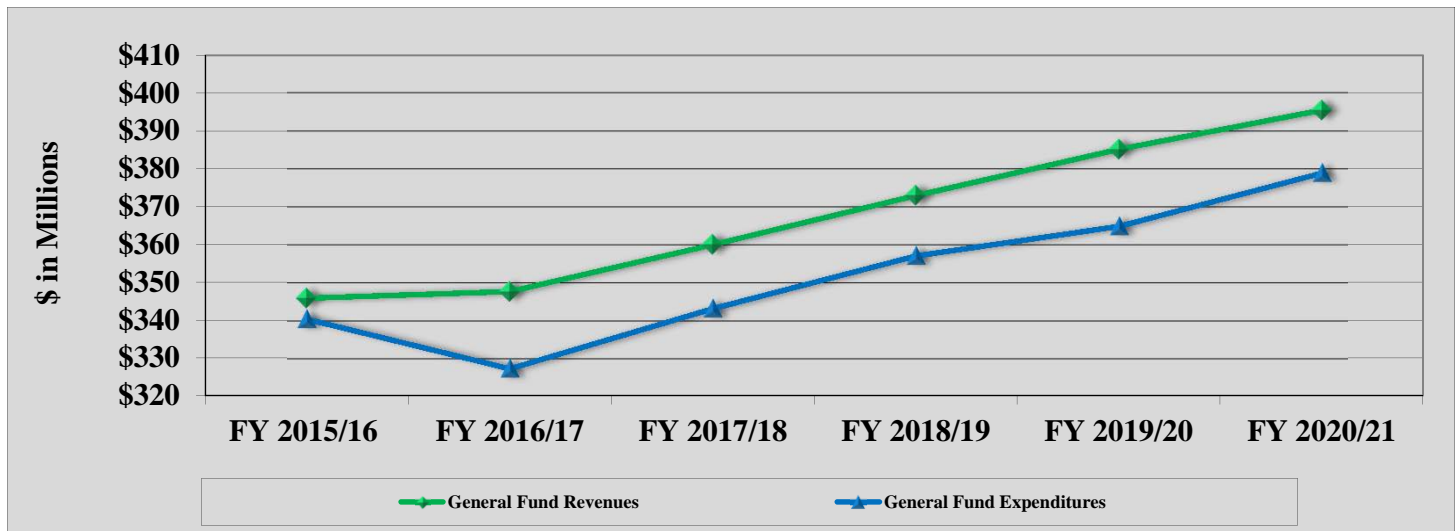
Scenario 1 (Baseline)

		ADJUSTED FY 2015/16	PROJECTED FY 2016/17	PROJECTED FY 2017/18	PROJECTED FY 2018/19	PROJECTED FY 2019/20	PROJECTED FY 2020/21
A.	BEGINNING FUND BALANCE	181,140,997	178,489,764	180,134,912	194,105,844	218,463,122	253,304,285
	GENERAL FUND REVENUES						
	Secured Property Tax	202,181,231	212,031,951	220,873,683	228,979,747	236,467,385	242,639,184
	Public Utility Tax	2,210,398	2,210,398	2,210,398	2,210,398	2,210,398	2,210,398
	Unsecured Property Tax	7,437,534	6,894,000	6,894,000	6,894,000	6,894,000	6,894,000
	Homeowners Property Tax Relief	1,389,031	1,365,417	1,365,417	1,365,417	1,365,417	1,365,417
	Supplemental/Delinquencies	4,938,101	4,938,101	4,938,101	4,938,101	4,938,101	4,938,101
	Property Taxes	218,156,295	227,439,867	236,281,599	244,387,663	251,875,301	258,047,100
	State Reimbursements	4,893,198	5,286,668	5,286,668	5,286,668	5,286,668	5,286,668
	Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
	One-Time Grant/ABH/RDA	9,882,130	-	-	-	-	-
	Community Redevelopment Agency Pass-thru	8,609,759	10,006,233	10,265,211	10,532,956	10,824,844	11,059,128
	Cash Contracts	90,762,822	92,357,581	95,905,838	100,093,877	104,411,151	108,308,884
	Community Risk Reduction Fees	6,448,604	6,448,604	6,448,604	6,448,604	6,448,604	6,448,604
	ALS Supplies & Transport Reimbursement	3,929,330	3,929,330	3,929,330	3,929,330	3,929,330	3,929,330
	Interest Earnings	689,516	961,615	693,410	1,054,437	1,072,306	1,097,793
	Other Revenue	2,541,061	1,217,148	1,217,148	1,217,148	1,217,148	1,217,148
	Transfers from General Fund Cashflow Fund (OCERS Pre-Pay)	-	-	-	-	-	-
	TOTAL REVENUES	346,012,715	347,747,045	360,127,808	373,050,683	385,165,352	395,494,655
	GENERAL FUND EXPENDITURES						
	New Positions for New Stations	-	-	2,976,921	3,045,061	5,546,440	10,865,972
	Employee Salaries	177,288,558	180,011,555	181,077,372	181,077,372	181,077,372	181,077,372
	Retirement - Regular Annual Payments	69,607,764	70,284,316	73,200,767	75,086,856	75,782,414	76,756,194
	Retirement - Paydown of UAAL (Rate Savings)	2,802,122	1,653,114	1,886,420	3,167,397	1,648,658	2,368,859
	Retirement - Paydown of UAAL (Unencumb. Funds)	12,609,380	-	-	-	-	-
	Retirement - Paydown of UAAL (\$1M per Year from WC)	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	Retirement - Paydown of UAAL (\$1M per Year, Increasing)	-	1,000,000	3,000,000	5,000,000	7,000,000	9,000,000
	Workers' Comp Transfer out to Self-Ins. Fund	12,742,220	11,444,465	11,763,964	12,083,462	12,402,961	12,805,050
	Other Insurance	25,473,603	26,799,046	29,257,020	31,940,818	34,871,224	38,070,941
	Medicare	2,443,638	2,543,391	2,610,168	2,610,168	2,610,168	2,610,168
	One-Time Grant/ABH Expenditures	6,272,884	-	-	-	-	-
	Salaries & Employee Benefits	309,240,169	294,735,887	306,772,633	315,011,134	321,939,237	334,554,556
	Services & Supplies/Equipment	29,730,802	27,732,235	27,482,361	27,741,614	27,582,479	27,597,150
	New Station/Enhancements S&S Impacts	-	-	147,024	147,024	265,011	526,425
	One-Time Grant Expenditures	801,578	-	-	-	-	-
	Debt Service: Interest on TRAN	723,186	723,186	-	-	-	-
	TOTAL EXPENDITURES	340,495,735	323,191,308	334,402,018	342,899,772	349,786,726	362,678,131
	NET GENERAL FUND REVENUE	5,516,980	24,555,737	25,725,790	30,150,911	35,378,626	32,816,524
B.	Incremental Increase in GF 10% Contingency	-	152,842	897,740	521,678	640,569	1,017,120
	GENERAL FUND SURPLUS / (DEFICIT)	5,516,980	24,402,894	24,828,049	29,629,233	34,738,057	31,799,404
C.	Operating Transfers (from) Operating Contingency	-	-	-	-	-	-
	Transfers to CIP Funds						
	Transfers to CIP from General Fund Surplus	5,516,980	24,402,894	24,828,049	29,629,233	34,738,057	31,799,404
	Total Operating Transfers to CIP	5,516,980	24,402,894	24,828,049	29,629,233	34,738,057	31,799,404
	Capital Improvement Program/Other Fund Revenues						
	Interest Earnings	573,596	1,055,010	2,236,509	2,175,552	2,621,146	3,135,232
	State/Federal Reimbursement	-	-	-	-	-	-
	Cash Contracts	1,428,656	1,358,858	1,399,624	1,441,613	1,484,861	1,529,406
	Developer Contributions	3,689,026	-	-	1,016,577	1,744,683	-
	Workers' Comp Transfer in from GF	12,742,220	11,444,465	11,763,964	12,083,462	12,402,961	12,805,050
	Miscellaneous	689,602	366,396	366,396	366,396	-	-
	Operating Transfers In	5,516,980	24,402,894	24,828,049	29,629,233	34,738,057	31,799,404
	Total CIP, W/C, Other Revenues	24,640,080	38,627,623	40,594,542	46,712,833	52,991,708	49,269,091
	Capital Improvement Program/Other Fund Expenses						
	Fund 12110 - General Fund CIP	5,438,793	1,823,000	1,234,400	1,685,700	1,398,700	1,368,700
	Fund 123 - Fire Stations and Facilities	906,077	8,375,000	6,700,000	385,000	-	-
	Fund 124 - Communications & Information Systems	1,700,000	9,595,117	3,906,511	4,444,367	1,000,000	1,000,000
	Fund 133 - Fire Apparatus	11,543,533	9,848,181	7,598,371	7,717,302	7,207,494	4,079,908
	Sub-Total CIP Expenses	19,588,403	29,641,298	19,439,282	14,232,369	9,606,194	6,448,608
	Fund 171 - SFF Entitlement	-	-	-	-	-	-
	Fund 190 - WC Self-Ins. (Cashflow Payments per Actuary)	7,702,911	7,494,019	8,082,069	8,644,863	9,184,920	9,758,715
	Total CIP, W/C, Other Expenses	27,291,314	37,135,317	27,521,351	22,877,232	18,791,114	16,207,323
D.	CIP SURPLUS/(DEFICIT)	(2,651,234)	1,492,306	13,073,191	23,835,601	34,200,594	33,061,768
	ENDING FUND BALANCE (A+B+C+D) [a]	178,489,764	180,134,912	194,105,844	218,463,122	253,304,285	287,383,174
	Fund Balances						
	Operating Contingency (10% of Expenditures)	31,800,977	31,953,819	32,851,560	33,373,238	34,013,807	35,030,927
	JEAP Holding Account	21,793,205	21,793,205	21,793,205	21,793,205	21,793,205	21,793,205
	Reserve for Cash Contract City Station Maintenance	691,265	691,265	691,265	691,265	691,265	691,265
	Donations & Developer Contributions	4,923	4,923	4,923	4,923	4,923	4,923
	Fund 171 - Structural Fire Fund Entitlement	693,731	698,298	707,915	717,270	728,541	742,023
	Capital Improvement Program	49,662,962	46,630,640	54,809,077	74,026,277	103,587,383	131,902,580
	Fund 190 - WC Self-Insurance	73,842,700	78,362,761	83,247,897	87,856,943	92,485,161	97,218,251
	Total Fund Balances	178,489,764	180,134,912	194,105,844	218,463,122	253,304,285	287,383,174

[a] Calculation removes fund balance transfers shown under General Fund Revenues as these are already included in Beginning Fund Balance.

Scenario 2 (2% Salary Increase for 3 years, FF/COA beginning 7/1/2016 and OCEA/OCFAMA beginning 7/1/18)
Orange County Fire Authority
Five-Year Financial Forecast
Draft FY 2016/17 Budget

	<i>Adjusted</i> FY 2015/16	<i>Year 1</i> FY 2016/17	<i>Year 2</i> FY 2017/18	<i>Year 3</i> FY 2018/19	<i>Year 4</i> FY 2019/20	<i>Year 5</i> FY 2020/21
Beginning Fund Balance	181,140,997	178,489,764	175,913,022	180,893,278	190,711,077	209,863,382
General Fund Revenues	346,012,715	347,747,045	360,150,350	373,104,761	385,229,095	395,561,594
General Fund Expenditures	325,084,233	323,760,084	337,378,909	347,969,706	355,288,121	366,625,313
Paydown of UAAL	15,411,502	3,653,114	5,886,420	9,167,397	9,648,658	12,368,859
Total General Fund Expenditures	340,495,735	327,413,199	343,265,329	357,137,102	364,936,778	378,994,173
Net General Fund Revenue	5,516,980	20,333,847	16,885,021	15,967,659	20,292,316	16,567,421
Less Incremental Increase in 10% GF Op. Cont.	-	575,031	1,361,882	1,059,080	731,842	1,133,719
General Fund Surplus / (Deficit)	5,516,980	19,758,815	15,523,138	14,908,579	19,560,475	15,433,702
Operating Transfer to GF Cashflow	-	-	-	-	-	-
Operating Transfer to CIP Funds	5,516,980	19,758,815	15,523,138	14,908,579	19,560,475	15,433,702
Draws from GF Fund Balances	-	-	-	-	-	-
CIP/Other Revenues	24,640,080	33,983,544	31,139,725	31,635,952	37,211,577	32,040,850
CIP/Other Expenses	27,291,314	37,135,317	27,521,351	22,877,232	18,791,114	16,207,323
CIP Surplus / (Deficit)	(2,651,234)	(3,151,773)	3,618,374	8,758,720	18,420,463	15,833,527
Ending Fund Balance	178,489,764	175,913,022	180,893,278	190,711,077	209,863,382	226,830,628



	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
General Fund Revenues	\$ 346.01	\$ 347.75	\$ 360.15	\$ 373.10	\$ 385.23	\$ 395.56
General Fund Expenditures	\$ 340.50	\$ 327.41	\$ 343.27	\$ 357.14	\$ 364.94	\$ 378.99

Scenario 2 (2% Salary Increase for 3 years, FF/COA beginning 7/1/2016 and OCEA/OCFAMA beginning 7/1/18)

	ADJUSTED FY 2015/16	PROJECTED FY 2016/17	PROJECTED FY 2017/18	PROJECTED FY 2018/19	PROJECTED FY 2019/20	PROJECTED FY 2020/21
A. BEGINNING FUND BALANCE	181,140,997	178,489,764	175,913,022	180,893,278	190,711,077	209,863,382
GENERAL FUND REVENUES						
Secured Property Tax	202,181,231	212,031,951	220,873,683	228,979,747	236,467,385	242,639,184
Public Utility Tax	2,210,398	2,210,398	2,210,398	2,210,398	2,210,398	2,210,398
Unsecured Property Tax	7,437,534	6,894,000	6,894,000	6,894,000	6,894,000	6,894,000
Homeowners Property Tax Relief	1,389,031	1,365,417	1,365,417	1,365,417	1,365,417	1,365,417
Supplemental/Delinquencies	4,938,101	4,938,101	4,938,101	4,938,101	4,938,101	4,938,101
Property Taxes	218,156,295	227,439,867	236,281,599	244,387,663	251,875,301	258,047,100
State Reimbursements	4,893,198	5,286,668	5,286,668	5,286,668	5,286,668	5,286,668
Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
One-Time Grant/ABH/RDA	9,882,130	-	-	-	-	-
Community Redevelopment Agency Pass-thru	8,609,759	10,006,233	10,265,211	10,532,956	10,824,844	11,059,128
Cash Contracts	90,762,822	92,357,581	95,914,968	100,112,438	104,429,712	108,327,445
Community Risk Reduction Fees	6,448,604	6,448,604	6,448,604	6,448,604	6,448,604	6,448,604
ALS Supplies & Transport Reimbursement	3,929,330	3,929,330	3,929,330	3,929,330	3,929,330	3,929,330
Interest Earnings	689,516	961,615	706,822	1,089,954	1,117,488	1,146,171
Other Revenue	2,541,061	1,217,148	1,217,148	1,217,148	1,217,148	1,217,148
Transfers from General Fund Cashflow Fund (OCERS Pre-Pay)	-	-	-	-	-	-
TOTAL REVENUES	346,012,715	347,747,045	360,150,350	373,104,761	385,229,095	395,561,594
GENERAL FUND EXPENDITURES						
New Positions for New Stations	-	-	3,042,902	3,146,857	5,795,029	11,478,107
Employee Salaries	177,288,558	183,023,731	187,161,126	190,831,130	191,379,741	191,939,324
Retirement - Regular Annual Payments	69,607,764	71,451,868	75,826,129	79,327,204	80,232,124	81,440,651
Retirement - Paydown of UAAL (Rate Savings)	2,802,122	1,653,114	1,886,420	3,167,397	1,648,658	2,368,859
Retirement - Paydown of UAAL (Unencumb. Funds)	12,609,380	-	-	-	-	-
Retirement - Paydown of UAAL (\$1M per Year from WC)	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Retirement - Paydown of UAAL (\$1M per Year, Increasing)	-	1,000,000	3,000,000	5,000,000	7,000,000	9,000,000
Workers' Comp Transfer out to Self-Ins. Fund	12,742,220	11,444,465	11,763,964	12,083,462	12,402,961	12,805,050
Other Insurance	25,473,603	26,799,046	29,257,020	31,940,818	34,871,224	38,070,941
Medicare	2,443,638	2,585,553	2,698,382	2,751,597	2,759,552	2,767,666
One-Time Grant/ABH Expenditures	6,272,884	-	-	-	-	-
Salaries & Employee Benefits	309,240,169	298,957,778	315,635,944	329,248,464	337,089,289	350,870,597
Services & Supplies/Equipment	29,730,802	27,732,235	27,482,361	27,741,614	27,582,479	27,597,150
New Station/Enhancements S&S Impacts	-	-	147,024	147,024	265,011	526,425
One-Time Grant Expenditures	801,578	-	-	-	-	-
Debt Service: Interest on TRAN	723,186	723,186	-	-	-	-
TOTAL EXPENDITURES	340,495,735	327,413,199	343,265,329	357,137,102	364,936,778	378,994,173
NET GENERAL FUND REVENUE	5,516,980	20,333,847	16,885,021	15,967,659	20,292,316	16,567,421
B. Incremental Increase in GF 10% Contingency	-	575,031	1,361,882	1,059,080	731,842	1,133,719
GENERAL FUND SURPLUS / (DEFICIT)	5,516,980	19,758,815	15,523,138	14,908,579	19,560,475	15,433,702
C. Operating Transfers (from) Operating Contingency	-	-	-	-	-	-
Transfers to CIP Funds						
Transfers to CIP from General Fund Surplus	5,516,980	19,758,815	15,523,138	14,908,579	19,560,475	15,433,702
Total Operating Transfers to CIP	5,516,980	19,758,815	15,523,138	14,908,579	19,560,475	15,433,702
Capital Improvement Program/Other Fund Revenues						
Interest Earnings	573,596	1,055,010	2,086,603	1,819,325	2,018,597	2,272,692
State/Federal Reimbursement	-	-	-	-	-	-
Cash Contracts	1,428,656	1,358,858	1,399,624	1,441,613	1,484,861	1,529,406
Developer Contributions	3,689,026	-	-	1,016,577	1,744,683	-
Workers' Comp Transfer in from GF	12,742,220	11,444,465	11,763,964	12,083,462	12,402,961	12,805,050
Miscellaneous	689,602	366,396	366,396	366,396	-	-
Operating Transfers In	5,516,980	19,758,815	15,523,138	14,908,579	19,560,475	15,433,702
Total CIP, W/C, Other Revenues	24,640,080	33,983,544	31,139,725	31,635,952	37,211,577	32,040,850
Capital Improvement Program/Other Fund Expenses						
Fund 12110 - General Fund CIP	5,438,793	1,823,000	1,234,400	1,685,700	1,398,700	1,368,700
Fund 123 - Fire Stations and Facilities	906,077	8,375,000	6,700,000	385,000	-	-
Fund 124 - Communications & Information Systems	1,700,000	9,595,117	3,906,511	4,444,367	1,000,000	1,000,000
Fund 133 - Fire Apparatus	11,543,533	9,848,181	7,598,371	7,717,302	7,207,494	4,079,908
Sub-Total CIP Expenses	19,588,403	29,641,298	19,439,282	14,232,369	9,606,194	6,448,608
Fund 171 - SFF Entitlement	-	-	-	-	-	-
Fund 190 - WC Self-Ins. (Cashflow Payments per Actuary)	7,702,911	7,494,019	8,082,069	8,644,863	9,184,920	9,758,715
Total CIP, W/C, Other Expenses	27,291,314	37,135,317	27,521,351	22,877,232	18,791,114	16,207,323
D. CIP SURPLUS/(DEFICIT)	(2,651,234)	(3,151,773)	3,618,374	8,758,720	18,420,463	15,833,527
ENDING FUND BALANCE (A+B+C+D) [a]	178,489,764	175,913,022	180,893,278	190,711,077	209,863,382	226,830,628
Fund Balances						
Operating Contingency (10% of Expenditures)	31,800,977	32,376,008	33,737,891	34,796,971	35,528,812	36,662,531
JEAP Holding Account	21,793,205	21,793,205	21,793,205	21,793,205	21,793,205	21,793,205
Reserve for Cash Contract City Station Maintenance	691,265	691,265	691,265	691,265	691,265	691,265
Donations & Developer Contributions	4,923	4,923	4,923	4,923	4,923	4,923
Fund 171 - Structural Fire Fund Entitlement	693,731	698,298	707,271	715,094	723,774	733,546
Capital Improvement Program	49,662,962	41,986,561	40,791,475	45,124,975	59,232,712	70,787,424
Fund 190 - WC Self-Insurance	73,842,700	78,362,761	83,167,248	87,584,644	91,888,690	96,157,733
Total Fund Balances	178,489,764	175,913,022	180,893,278	190,711,077	209,863,382	226,830,628

[a] Calculation removes fund balance transfers shown under General Fund Revenues as these are already included in Beginning Fund Balance.

Forecast Assumptions – FY 2016/17 Budget

Basic Assumptions:

The Adopted FY 2015/16 budget, and the Five-Year Capital Improvement Plan approved by the Board of Directors on May 28, 2015 form the basis for this financial forecast with the following adjustments:

- Updated total beginning fund balance from the FY 2014/15 audited financial statements
- All approved budget adjustments that have occurred since the adoption of the budget
- Mid-year adjustments approved by the Board in March

General Fund Revenues:

- ***Secured Property Taxes*** – Rosenow Spevacek Group’s Final 2016 Report provides the growth factors assumed for the forecast. The following are projections of current secured property tax growth:

FY 2016/17	4.57%
FY 2017/18	4.17%
FY 2018/19	3.67%
FY 2019/20	3.27%
FY 2020/21	2.61%

- ***Public Utility, Unsecured, Homeowners Property Tax Relief, and Supplemental Delinquent Taxes*** – All of these categories of property taxes are projected to remain constant during the forecast period.
- ***State Reimbursements*** – State reimbursements are expected to remain constant, pending more details from CAL FIRE.
- ***Federal Reimbursements*** – This revenue is projected to remain constant.
- ***One-Time Grant/ABH/RDA Proceeds*** – These are one-time only revenues that vary significantly from year to year and therefore are not forecasted beyond the current year. The FY 2015/16 budget was increased by approximately \$9.9M for one-time increases in grants and assistance by hire.
- ***Community Redevelopment Agency Pass-thru Revenue*** – RSG completed a Redevelopment Area Excess Revenue Analysis of pass-thru and residual revenues from the dissolution of the redevelopment agencies dated 4/4/2016. The forecast figures come from this report.
- ***Cash Contracts*** – The forecast calculations are based on the Joint Powers Agreement and subsequent amendments and year-over-year changes are estimated between 1.40% and 3.75% per year. In addition, this revenue category includes estimated John Wayne Airport contract proceeds with an annual 4% increase cap, which is projected to continue through the forecast period.

- **Community Risk Reduction Fees** – Community risk reduction fees are projected to remain constant through the forecast period, pending any changes approved by the Board.
- **ALS Supplies & Transport Reimbursements** – This revenue is estimated to remain flat, pending any changes approved by the Board.
- **Interest Earnings** – Assumes an annual return of 0.75% for FY 2016/17, 1.50% for FY 2017/18, and 2.25% for FY 2018/19 through FY 2020/21. Interest earnings in FY 2016/17 include earnings from the reinvestment of TRAN proceeds.
- **Other Revenue** – This revenue source includes various items such as reimbursements for training and cost recovery for the firefighter handcrew.

General Fund Expenditures

- **Salaries & Employee Benefits** – S&EB is composed of the following factors:
 - ✓ **New Positions for New Stations** – The forecast also assumes that four positions for a Station 20 Truck will be unfrozen 7/1/2017, one Station 67 engine will become operational on 7/1/2019 and a Station 67 truck will be operational on 7/1/2020.
 - ✓ **Employee Salaries** – Projected salaries reflect increases consistent with the approved labor group MOUs. In addition, salary increases are not projected for the years that follow expiration of the current MOUs.
 - ✓ **Retirement** – Retirement costs reflecting the projected employer retirement rates are based on the OCERS provided rates for FY 2016/17 that do not include the 3-year phase-in of the impact of a change in economic assumptions on employer contribution rates for Safety Members (“3-Year Phase-In”). The projected employer rates in the outer years of the forecast assume the 3-Year Phase-In and are based on a study prepared by Segal Consulting and provided by OCERS on 7/10/2015. FY 2016/17 rates are approximately 1.1% higher for safety and 3.8% lower for non-safety compared to FY 2015/16 rates.

FY	Safety	General	Source
2016/17	50.90%	33.30%	Effective rates for FY 2016/17 provided by OCERS without 3-Year Phase-In
2017/18	50.30%	33.80%	Per Segal Study dated July 2015. Effective rates after 3-Year Phase-In adopted by OCERS assuming 0% return in 2015 and 7.25% thereafter.
2018/19	51.90%	34.00%	
2019/20	52.40%	34.50%	
2020/21	53.10%	35.20%	

The FY 2015/16 Budget includes an adjustment of \$12.6M for accelerated paydown of OCFA’s Unfunded Actuarial Accrued Liability (UAAL) from unencumbered fund balance carried over from FY 2014/15.

In accordance with the Updated Snowball Strategy presented to the board in November 2015, outer years of the forecast include the following projected UAAL paydowns:

- Contributing additional funds each year using projected savings that will be realized under new Public Employees' Pension Reform Act (PEPRA) starting at \$2.8M in FY 2015/16 and continuing in different amounts until payment is complete.
 - Contributing an additional \$1M each year starting in FY 2016/17 and increasing by \$2M each year until it reaches \$15M and continuing at \$15M thereafter
 - Contributing \$1 million per year from surplus fund balance available in the Workers' Compensation Self Insurance Fund starting in FY 2016/17 for 5 years.
- ✓ **Workers' Compensation** – FY 2016/17 assumes a 50% confidence level for ongoing Workers' Compensation costs. The 50% confidence level is assumed throughout the forecast period. Workers' Compensation costs in the forecast period are based on projected payments in the Rivelle Consulting Services January 2016 Study.
- ✓ **Other Insurance** – Medical insurance rates for firefighters are assumed to grow annually by 9%. For staff members, it is projected to grow by 10% annually. This category also includes \$35,000 for unemployment insurance in FY 2016/17.
- ✓ **Medicare** – Annual amounts are calculated at 1.41% of projected salaries.
- **One-Time Grant/ABH Expenditures** – These are one-time only expenditures that vary significantly from year to year and therefore are not forecasted beyond FY 2015/16.
 - **Services and Supplies (S&S)** – S&S is held flat unless a new fire station is built, specific increases have been identified by section managers, or one-time grant proceeds have been received.

Net General Fund Revenue

This figure equals the General fund Revenue minus the General Fund Expenditures.

Incremental Increase in General Fund 10% Contingency:

This is the amount needed to add to the General Fund 10% Contingency each year to maintain this category of fund balance at the required policy level of 10% of General Fund expenditures (less one-time expenditures).

General Fund Surplus/(Deficit):

This figure is equal to the Net General Fund Revenue less the incremental increase in the General Fund 10% Contingency. In years when there is a surplus, the amount is transferred to the CIP funds. In years when there is a deficit, the deficit amount must be drawn from the 10% Contingency, and once those are exhausted, from fund balance for CIP.

Capital Improvement Program/Other Funds Revenue:

- **Interest Earnings** – Assumes an annual return of 0.75% for FY 2016/17, 1.50% for FY 2017/18, and 2.25% for FY 2018/19 through FY 2020/21.
- **State/Federal Reimbursement** – The forecast assumes no State/Federal reimbursement revenue in the forecast period.

- **Cash Contracts** – The forecast calculations are based on the Joint Powers Agreement and subsequent amendments.
- **Developer Contributions** –The forecast assumes developer contributions will be used to fund a truck for Station 20 in FY 2015/16 and various vehicles for Rancho Mission Viejo Station 67 in FY 2018/19 and FY 2019/20.
- **Workers' Compensation Transfer** – These amounts equal the General Fund Workers' Compensation budget.
- **Operating Transfer In** – This figure equals the Operating Transfer Out from the General Fund.

Capital Improvement Program/Other Funds Expenditures:

Expenditures for each CIP fund are based on the CIP Budget.

- **Structural Fire Fund Entitlement (Fund 171)** – The forecast period assumes no Structural Fire Fund Entitlement expenditures.
- **Self-Insurance Fund (Fund 190)** – Self-Insurance fund expenditures are based on projected payments in the Rivelle Consulting Services January 2016 Workers' Compensation Actuarial Study.

Fund Balances:

- **Operating Contingency** – Reflects policy of 10% of the General Fund expenditures each year (less one-time expenditures and equity payments). General Fund deficits (if applicable) are deducted from this category of fund balance once the Cash Flow fund balance is exhausted.

Assigned Fund Balances

- **Self-Insurance Fund (Fund 190)** – Funding is set aside for Workers' Compensation outstanding claims at the 50% confidence level per Board policy. The required amount is based on the actuarial report for Estimated Outstanding Losses as of the last full fiscal year prior to report issuance. The required funding levels are maintained by retaining funds in fund balance that reflect the difference between the workers' compensation transfer and Fund 190 expenditures.
- **Capital Improvement Program** – This fund balance includes funding for future capital replacements and is reduced annually by the cost of capital assets and increased in years when there are Operating Transfers into the CIP.

ORANGE COUNTY FIRE AUTHORITY
Salaries & Employee Benefits Assumptions
May 2016

Salaries

Vacant Positions

- Vacant unfrozen positions are budgeted as follows:
 - ✓ Firefighter - step 1
 - ✓ Fire Apparatus Engineer – step 10
 - ✓ Captain - step 10
 - ✓ Staff positions - step 5 for entry level positions, and step 10 for positions with promotional opportunities within the same occupational class series with the exception of: HR Analysts, Senior IT Analysts, and IT Supervisor, which are budgeted at top-step.

- The following 76 frozen positions are not funded in the proposed FY 2016/17 budget:
 - ✓ 2 Sr. Fire Prevention Specialists (CRR; P&D/Inspection)
 - ✓ 4 Fire Prevention Analysts (CRR; P&D)
 - ✓ 1 Assistant Fire Marshal (CRR; P&D)
 - ✓ 2 Senior Accountants (Business Services; Finance/Treasury and Financial Planning)
 - ✓ 1 Assistant Information Technology Manager (Support Services; IT)
 - ✓ 1 Management Analyst (Support Services; Property Management)
 - ✓ 1 Administrative Assistants (Operations)
 - ✓ 1 Benefits Services Manager (Executive Management; Human Resources)
 - ✓ 1 Battalion Chief -Staff position
 - ✓ 1 Heavy Fire Equipment Operator
 - ✓ 1 Fire Pilot
 - ✓ 18 Firefighters (includes T20, M20, Wildland engines)*
 - ✓ 18 Fire Apparatus Engineers (includes T20)*
 - ✓ 24 Fire Captains (includes T20, Admin. Captains)*
 - 21 of the frozen Firefighter Unit positions (see * above) were authorized but never filled
 - 30 of the frozen Firefighter Unit positions (see * above) are backfilled

Merit Increases for Eligible Employees

- Firefighter Unit and OCEA: 2 ½ steps or 6.875% up to step 12
- Administrative Management and Executive Management: 5.5% in August 2016, not to exceed top step

MOU Changes

- Orange County Employees Association (OCEA)
 - ✓ Rates include cost-of-living adjustment of 2.5% effective 3/4/2016 and 3% effective 3/3/2017
 - ✓ New employees hired on or after 1/1/2013 assumed to be under 2.5% @ 67 retirement plan; employee contributions vary based on age of entry
- Fire Management
 - ✓ No cost-of-living adjustments included for FY 2016/17, pending negotiations
- Firefighter Unit
 - ✓ No cost-of-living adjustments included for FY 2016/17, pending negotiations
 - ✓ New employees hired on or after 1/1/2013 assumed to be under 2.7% @ 57 retirement plan; employee contributions vary based on age of entry
- Administrative Management
 - ✓ Rates include cost-of-living adjustment of 2% effective 1/8/2016 and 1.95% effective 1/6/2017
 - ✓ New employees hired on or after 1/1/2013 assumed to be under 2.5% @ 67 retirement plan; employee contributions vary based on age of entry
- Executive Management
 - ✓ No cost-of-living adjustments included for FY 2016/17

Backfill/Holiday/FLSA Adjustment

- Backfill is estimated at \$37,622,432 for FY 2016/17
- Includes funding for 15 Fire Captain and 15 Fire Apparatus Engineer frozen positions
- Also includes funding for the following constant-staffed positions:
 - ✓ 4th Firefighter position on one engine (E34) (funding established pre-OCFA)
 - ✓ 4th Firefighter position on two trucks (T43 and T64) (funding established October 2007)
 - ✓ Helicopter Crew Chief (Fire Captain) (funding established July 2009)
- Estimate is allocated to divisions/sections based on historical usage ratios
- Holiday pay and FLSA adjustment are budgeted on a per employee basis

Reserve Firefighters

- Based on FY 2016/17 projected usage

Other Pay

- The following Other Pays were calculated on a per employee basis:
Supplemental Assignment Pay, Education Incentive Pay, Emergency Medical Technician (EMT) Bonus, Plan Review Pay, Duty Officer Compensation, Bilingual Pay, Executive Management Car Allowance, US&R Tech Truck Certification Pay and the AFTO Bonus Pay

- The following Other Pays were calculated based on historical costs:
Aircraft Rescue Fire Fighting Pay (ARFF), ECC Move-Up Supervisor Pay, Emergency Medical Dispatch Pay, On-Call Pay, Urban Search and Rescue (USAR) Pay, Hazardous Materials Pay, Paramedic Bonus Pay, and FAE/PM Incentive Pay

Vacation/Sick Payoff

- Vacation/Sick Payoff is estimated at \$3,900,000 for FY 2016/17
- Based on projected trends
- Allocated to divisions/sections based on historical usage ratios

Salary Savings

- Salary savings is estimated at \$5,646,484 for FY 2016/17 based on historical trends; the gross savings is approximately \$7,876,280 including retirement and Medicare benefits

Benefits

Group Medical

- Firefighter Unit – based on FF Health Plan Agreement – 9.1% rate increase was effective 1/1/2016. No rate increase is scheduled for FY 2016/17.
- OCEA – based on OCEA MOU - rate increases are determined by premium costs. 1.0% rate increase was effective 1/1/2016. No additional rate increase is scheduled for FY 2016/17.

Health & Welfare

- OCEA - \$52.20 per month per position – no change from prior years
- Firefighter Unit – based on the FF Health Plan Agreement, the Health and Welfare will no longer be separately calculated but included as part of the Firefighter Unit Group Medical rate

Management Insurance

- Includes Management Optional Benefits – no change
- There have been no changes to Life, AD&D and Disability Insurance rates
- Dental rates are estimated to increase by 5% for FY 2016/17
- Vision rates remain unchanged

Retirement

	<u>FY 2016/17 Rate</u>
General (OCEA)	34.02%
FF Unit	55.87%

Management (safety)	55.51%
Management (non-safety)	33.99%
Supported Employment	40.38%

- The above retirement rates represent rates for employees hired prior to 7/1/2011, and are net of employee contributions
- Employee contributions were increased for OCEA, FF Unit, and Executive Management as a result of MOU changes or Personnel and Salary Resolution changes, resulting in a multi-year phased in approach to achieving employees paying 50% normal cost for employee retirement contributions
- New hires employed after 1/1/2013 are subject to the PEPRA Plan with a lower retirement rate
- Retirement costs are net of savings related to the prepayment to OCERS of \$2,030,001

Workers' Compensation

- FY 2016/17 amount of \$11,444,465 represents the projected expenditures at the 50% confidence level based on the actuarial report dated 1/26/2016
- Third Party Administrator (TPA) and excess insurance costs included in Services and Supplies

Unemployment Insurance

- Budgeted at \$35,000 for FY 2016/17 based on historical data

Medicare

- Effective rate of 1.41% of salary for employees hired after 4/1/1986
- Calculated effective rates are applied to Backfill/Overtime, Other Pays, Vacation/Sick Payoffs, and Salary Savings



ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE SUMMARY
FY 2016/17

DESCRIPTION	FY 2015/16 Adopted Budget	FY 2016/17 Proposed Budget	\$ Change fr FY 2015/16 Adopted	% Change fr FY 2015/16 Adopted
PROPERTY TAXES	\$214,445,545	\$227,439,867	\$12,994,322	6.06%
INTERGOVERNMENTAL	14,942,177	15,392,901	450,724	3.02%
CHARGES FOR CURRENT SVCS	101,969,304	102,840,465	871,161	0.85%
USE OF MONEY AND PROPERTY	658,828	961,615	302,787	45.96%
OTHER	1,058,733	1,112,197	53,464	5.05%
TOTAL REVENUE	\$333,074,587	\$347,747,045	\$14,672,458	4.41%

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2016/17

DESCRIPTION	FY 2015/16 Adopted Budget	FY 2016/17 Proposed Budget	\$ Change fr FY 2015/16 Adopted	% Change fr FY 2015/16 Adopted
TAXES				
Property Taxes, Current Secured	\$200,957,801	\$214,242,349	\$13,284,548	6.61%
Property Taxes, Current Unsecured	7,187,571	6,894,000	(293,571)	-4.08%
Property Taxes, Prior Unsecured	112,894	112,894	-	0.00%
Property Taxes, Supplemental	4,623,340	4,623,340	-	0.00%
Delinquent Supplemental	201,867	201,867	-	0.00%
Homeowner Property Tax	1,362,072	1,365,417	3,345	0.25%
TOTAL PROPERTY TAXES	214,445,545	227,439,867	12,994,322	6.06%
INTERGOVERNMENTAL				
State				
State-Civil Defense SONGS/NPP	-	-	-	0.00%
SRA-Wild lands (CAL FIRE Contract)	4,683,198	5,076,668	393,470	8.40%
Assistance by Hire (State)	200,000	200,000	-	0.00%
Mandated Reimb. SB90	-	-	-	0.00%
Helicopters' Billing - CAL FIRE	10,000	10,000	-	0.00%
Misc. State Revenue	-	-	-	0.00%
SUB-TOTAL	4,893,198	5,286,668	393,470	8.04%
Federal				
Disaster Relief-Federal	-	-	-	0.00%
USAR Reimbursements	-	-	-	0.00%
Assistance by Hire (Federal)	100,000	100,000	-	0.00%
Misc Federal Revenue	-	-	-	0.00%
SUB-TOTAL	100,000	100,000	-	0.00%
CRA Pass-Through				
Cypress-CRA Pass thru	685,283	718,577	33,294	4.86%
Irvine - CRA Pass thru	977,141	1,066,917	89,776	9.19%
La Palma - CRA Pass thru	402,713	309,684	(93,029)	-23.10%
Lake Forest - CRA Pass thru	404,999	839,783	434,784	107.35%
Mission Viejo Pass thru	1,452,372	980,128	(472,244)	-32.52%
San Juan Caps - CRA Pass thru	1,007,659	1,044,321	36,662	3.64%
County of Orange Pass-Through	2,764,296	2,676,486	(87,810)	-3.18%
Yorba Linda - CRA Pass thru	2,254,516	2,370,337	115,821	5.14%
Misc. One-Time RDA revenue	-	-	-	0.00%
SUB-TOTAL	9,948,979	10,006,233	57,254	0.58%
TOTAL INTERGOVERNMENTAL	14,942,177	15,392,901	450,724	3.02%

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2016/17

DESCRIPTION	FY 2015/16 Adopted Budget	FY 2016/17 Proposed Budget	\$ Change fr FY 2015/16 Adopted	% Change fr FY 2015/16 Adopted
CHARGES FOR CURRENT SERVICES				
Cash Contracts				
San Clemente-Ambulance S&EB	525,320	490,922	(34,398)	-6.55%
San Clemente-Ambulance S&S	27,853	26,707	(1,146)	-4.11%
Facility Maintenance Charges	250,000	250,000	-	0.00%
Tustin	6,778,478	6,963,602	185,124	2.73%
Placentia	5,659,589	5,698,903	39,314	0.69%
Santa Ana	37,014,682	37,528,461	513,779	1.39%
Santa Ana S&EB Reimbursement	200,000	100,000	(100,000)	-50.00%
Seal Beach	4,672,456	4,800,680	128,224	2.74%
Stanton	3,800,518	3,912,499	111,981	2.95%
JWA Contract	4,425,479	4,475,677	50,198	1.13%
Buena Park	9,651,490	9,901,736	250,246	2.59%
San Clemente	7,549,855	7,723,348	173,493	2.30%
Westminster	10,222,871	10,485,045	262,174	2.56%
SUB-TOTAL	90,778,591	92,357,580	1,578,989	1.74%
Community Risk Reduction Fees				
AR Late Payment Penalty	8,400	8,400	-	0.00%
Inspection Services Revenue	2,253,602	2,253,602	-	0.00%
P&D Fees	4,036,602	4,036,602	-	0.00%
False Alarm	150,000	150,000	-	0.00%
SUB-TOTAL	6,448,604	6,448,604	-	0.00%
Other Charges for Services				
Hazmt Response Subscription Prog	4,951	4,951	-	0.00%
Charge for Hand Crew Services	166,584	100,000	(66,584)	-39.97%
SUB-TOTAL	171,535	104,951	(66,584)	-38.82%
Ambulance Reimbursements				
Ambulance Supplies Reimbursement	1,030,920	1,030,920	-	0.00%
ALS Transport Reimbursement	3,539,654	2,898,410	(641,244)	-18.12%
SUB-TOTAL	4,570,574	3,929,330	(641,244)	-14.03%
TOTAL CHGS FOR CURRENT SVCS	101,969,304	102,840,465	871,161	0.85%

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2016/17

DESCRIPTION	FY 2015/16 Adopted Budget	FY 2016/17 Proposed Budget	\$ Change fr FY 2015/16 Adopted	% Change fr FY 2015/16 Adopted
USE OF MONEY AND PROPERTY				
Interest				
Interest	658,828	961,615	302,787	45.96%
TOTAL USE OF MONEY/PROPERTY	658,828	961,615	302,787	45.96%
REVENUE - OTHER				
Miscellaneous Revenue				
Other Revenue	5,000	5,000	-	0.00%
Miscellaneous Revenue	123,145	135,145	12,000	9.74%
Restitution	1,000	1,000	-	0.00%
RFOTC Cell Tower Lease Agreement	41,000	43,260	2,260	5.51%
Fullerton Airport Hangar Lease	59,088	171,336	112,248	189.97%
Witness Fees	4,500	4,500	-	0.00%
Misc Revenue - Donations	-	-	-	0.00%
Joint Apprenticeship Comm (CFFJAC)	150,000	100,000	(50,000)	-33.33%
Santa Ana College Agreement	600,000	500,000	(100,000)	-16.67%
Bankruptcy Loss Recovery	25,000	101,956	76,956	307.82%
Insurance Settlements	-	-	-	0.00%
Sales of Surplus	50,000	50,000	-	0.00%
Non-Taxable Sales	-	-	-	0.00%
TOTAL OTHER REVENUE	1,058,733	1,112,197	53,464	5.05%
TOTAL	\$333,074,587	\$347,747,045	\$14,672,458	4.41%

ORANGE COUNTY FIRE AUTHORITY
FY 2016/17 Revenue Assumptions
May 2016

Property Taxes

Current Secured

- Based on growth in current secured property of 4.57% for FY 2016/17 per RSG's final study dated April 4, 2016
- Based on FY 2015/16 tax ledger and estimated 1.00% refund factor
- Public utility taxes are based on the FY 2015/16 tax ledger

Current Unsecured

- Based on 0% growth factor as provided by RSG
- Based on FY 2015/16 tax ledger and estimated 8.50% refund factor

Supplemental

- Based on the FY 2015/16 projection

Homeowner Property Tax Relief

- Based on FY 2015/16 receipts and a reduction of 1.7% for FY 2016/17, which reflects historical trends

Intergovernmental

State Responsibility Area (SRA) – Wildlands CAL FIRE Contract

- Based on the FY 2015/16 contract amount per the Gray Book (CAL FIRE's notice of allocation to the contract counties)

Assistance by Hire – State

- Estimates based on historical trends, excluding extraordinary activity

Assistance by Hire – Federal

- Estimates based on historical trends, excluding extraordinary activity

Community Redevelopment Agency (CRA) Pass-thru

- The FY 2016/17 Budget is based on projections from RSG dated April 4, 2016

Charges for Current Services

Cash Contract Cities

- Based on estimated budget increases of 1.40% in FY 2016/17
- Based on the 20-year JPA agreement which includes the shortfall amortization
- San Clemente's ambulance service costs reflect the discontinuation of seasonal ambulance service as of October 21, 2015
- The City of Placentia's service charge reflects the service configuration changes recently approved by the Board, with the financial impact to be phase-in over two fiscal years, beginning in FY 2016/17

John Wayne Airport Contract

- Based on the FY 2016/17 estimated charge

Community Risk Reduction Fees

- Planning and Development fees are based on the FY 2015/16 projection
- Inspection Services revenue is based on the FY 2015/16 projection

Advance Life Support (ALS) Transport and Supplies Reimbursements

- Based on FY 2015/16 budget

Use of Money and Property

Interest

- Interest earnings based on latest FY 2015/16 projection
- Tax and Revenue Anticipation Note (TRAN) reinvestments earnings based on FY 2015/16 budget

Other Revenue

Miscellaneous Revenue

- Based on FY 2015/16 projection

ORANGE COUNTY FIRE AUTHORITY
BUSINESS SERVICES DEPARTMENT S&S SUMMARY
FY 2016/17 BUDGET

Divisions/Sections	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
JPA Board of Directors			
JPA Board of Directors [a]	\$61,915	\$76,915	\$15,000
	61,915	76,915	15,000
Clerk of the Authority			
Clerk [a]	32,089	17,089	(15,000)
	32,089	17,089	(15,000)
Finance Division			
Financial Services [b]	70,700	140,700	70,000
Financial Services Controlled	2,862,482	2,862,482	-
Total Finance Division	2,933,182	3,003,182	70,000
Materiel Management			
Materiel Management [c]	2,214,783	2,508,787	294,004
Total Materiel Management	2,214,783	2,508,787	294,004
Purchasing			
Purchasing [d]	34,468	38,168	3,700
Total Purchasing	34,468	38,168	3,700
Treasury and Financial Planning			
Treasury & Financial Planning [e]	247,893	283,317	35,424
Debt Service: TRAN Interest [f]	318,050	723,186	405,136
Total Treasury and Financial Planning	565,943	1,006,503	440,560
Department Total	\$5,842,380	\$6,650,644	\$808,264

Grant-funding and one-time items are not included in the FY 2015/16 base budget

[a] Increase expenditures in JPA Board of Directors offset by savings in the Clerk of Authority overall expenditures

[b] Increase due to ongoing costs associated with new support position for the Banner System, and to provide staff with training on the system and report-writing functionality

[c] Increase due to one-time out-fitting costs for new fire apparatus (\$272,504), and ongoing additional gloves replacement costs to improve safety measures (\$21,500)

[d] Increase due to ongoing costs to provide staff with training opportunities and increase in contracts costs

[e] Increase due to ongoing costs to provide staff with training opportunities, and increase in contracts costs. This increase is offset by savings as the Assistant Treasurer position moved from a full-time to a part-time position

[f] Increase due to one-time increase for FY 2016/17 estimated TRAN Interest Expense

BUSINESS SERVICES DEPARTMENT
JPA BOARD OF DIRECTORS
ORG 9951

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1101 - Food			
Food for Board Meetings	\$4,887	\$18,965	\$14,078
Food for Special Meetings	700	750	50
Subtotal	5,587	19,715	14,128
Account 1801`1809 - Office Expense			
Name Plates/Badges	500	1,000	500
Agenda Delivery	2,200	-	(2,200)
Subtotal	2,700	1,000	(1,700)
Account 2401`2409 - Special Department Expense			
Commemorations	3,411	3,000	(411)
Employee Recognition	3,617	3,000	(617)
Subtotal	7,028	6,000	(1,028)
Account 2701`2703 - Travel, Training and Meetings			
Board of Directors Reimbursement	40,000	40,000	-
Executive Committee Reimbursement	3,600	1,800	(1,800)
Standing Committees Reimbursement	3,000	8,400	5,400
Subtotal	46,600	50,200	3,600
Total S&S: JPA Board of Directors	\$61,915	\$76,915	\$15,000

BUSINESS SERVICES DEPARTMENT
CLERK OF THE AUTHORITY AND RECORDS MANAGEMENT
ORG 3311

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
Professional Memberships	\$900	\$1,200	\$300
Subtotal	900	1,200	300
Account 1801`1809 - Office Expense			
Minor Office Equipment	4,533	4,439	(94)
Subtotal	4,533	4,439	(94)
Account 1901`1908 - Prof. and Specialized Services			
Imaging of Documents	19,000	4,000	(15,000)
Subtotal	19,000	4,000	(15,000)
Account 2001 - Publications and Legal Notices			
Legal Publications (Public Hearings/Notices)	4,206	4,000	(206)
Subtotal	4,206	4,000	(206)
Account 2401`2409 - Special Department Expense			
Special Transportation Needs	450	450	-
Subtotal	450	450	-
Account 2701`2703 - Travel, Training and Meetings			
Training/Seminars	3,000	3,000	-
Subtotal	3,000	3,000	-
Total S&S: Clerk of Authority & Records Mgmt.	\$32,089	\$17,089	(\$15,000)

BUSINESS SERVICES DEPARTMENT
FINANCE DIVISION
ORG 3310 & 3379

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Financial Services (Org 3310)			
Account 1601 - Memberships			
AGA/AICPA/State Board	\$250	\$250	-
American Payroll Association	500	500	-
CSMFO	250	250	-
GFOA	700	700	-
Subtotal	1,700	1,700	-
Account 1901`1908 - Prof. and Specialized Services			
Workflow Improvement/Compliance Reporting	38,000	38,000	-
SB90 Claims Consultant	2,000	2,000	-
Collection Agency Fees	6,000	6,000	-
Subtotal	46,000	46,000	-
Account 2101 - Rents and Leases- Equipment			
Document Destruction	1,000	1,000	-
Post Office Box Rental - Accounts Receivable	2,000	2,000	-
Subtotal	3,000	3,000	-
Account 2701`2703 - Travel, Training and Meetings			
CSMFO/GFOA/League Training/Conferences	5,000	5,000	-
AICPA/CSMFO/GFOA Webcast	3,000	3,000	-
APA/AICPA/State CPA/SCT Tech. Training	5,000	5,000	-
Banner/SCT Payroll/Finance Training	7,000	77,000	70,000
Subtotal	20,000	90,000	70,000
S&S: Financial Services	70,700	140,700	70,000

Financial Services Controlled (Org 3379)

Account 1801`1809 - Office Expense			
Office Supplies	3,000	3,000	-
Postage Expense	52,000	52,000	-
Equipment Maint. (mailing/folding machines)	3,000	3,000	-
Reproduction/Printing (excl. copiers)	38,000	38,000	-
Subtotal	96,000	96,000	-

BUSINESS SERVICES DEPARTMENT
FINANCE DIVISION
ORG 3310 & 3379

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 1901`1908 - Prof. and Specialized Services			
County Islands	213,166	213,166	-
OPTI Source Imaging	6,000	6,000	-
Internal Control Reviews	36,000	36,000	-
Property Tax Admin Fee	2,088,658	2,088,658	-
Public Accounting	71,449	71,449	-
Subtotal	2,415,273	2,415,273	-
Account 2101 - Rents and Leases - Equipment			
Copier Rental	145,000	145,000	-
Subtotal	145,000	145,000	-
Account 2601`2602 - Transportation			
Private Mileage	204,000	204,000	-
Subtotal	204,000	204,000	-
Account 3701 Taxes and Assessments			
State Board of Equalization - Fuel Storage Tax	2,209	2,209	-
Subtotal	2,209	2,209	-
S&S: Financial Services Controlled	2,862,482	2,862,482	-
Total S&S: Finance Division	\$2,933,182	\$3,003,182	\$70,000

BUSINESS SERVICES DEPARTMENT
MATERIEL MANAGEMENT SECTION
ORG 4410 & 4419

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Service Center (Org 4410)			
Account 1301`1302 - Maintenance/Repair - Equipment			
Air Fill Station Repair	\$9,000	\$9,000	-
Mail Machine Maintenance	2,000	2,000	-
SCBA Cylinder Hydrostatic Testing	12,000	12,000	-
Welding Gases	2,000	2,000	-
Subtotal	25,000	25,000	-
Account 1601 - Memberships			
SAFER Memberships	270	270	-
Subtotal	270	270	
Account 2701`2703 - Travel, Training and Meetings			
Trans/Travel (Safer Meetings)	253	253	-
Training Registration Fees	2,400	2,400	-
Misc. Training (Svc Center Staff)	3,700	3,700	-
Subtotal	6,353	6,353	-
S&S: Service Center	31,623	31,623	-
Inventory - Service Center (Org 4419)			
Account 1001`1003 - Clothing and Personal Supplies			
Coveralls	500	500	-
GSA/Federal Supply	23,600	4,100	(19,500)
Rain Suits	1,500	1,500	-
Safety Clothing - Academy	50,000	50,000	-
Safety Clothing - Structure	130,000	162,200	32,200
Safety Clothing - Wildland	53,000	40,000	(13,000)
Turnout Cleaning & Repair	70,000	80,000	10,000
Helmets	30,500	50,000	19,500
Uniform Patches	10,000	10,000	-
Uniforms	608,500	598,500	(10,000)
Subtotal	977,600	996,800	19,200
Account 1101 - Food			
Earthquake Food - GSA Supply	5,000	5,000	-
Emergency Food Supplies	30,000	30,000	-
Subtotal	35,000	35,000	-

BUSINESS SERVICES DEPARTMENT
MATERIEL MANAGEMENT SECTION
ORG 4410 & 4419

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 1151 - Household Expenses			
Household Supplies	200,000	200,000	-
Misc. Household	2,500	2,500	-
Mattress Pads	2,000	2,000	-
Subtotal	204,500	204,500	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Breathing Apparatus Repair Parts/Service	25,000	25,000	-
Fire Extinguisher Service	10,000	10,000	-
Hurst Tool Repair	10,000	10,000	-
Small Engine Repair	40,000	40,000	-
Vehicle Wax	15,000	15,000	-
Visquene	1,500	1,500	-
Thermal Imaging Camera Repair/Battery Replc.	65,000	65,000	-
Subtotal	166,500	166,500	-
Account 1501`1509 - Medical Supplies and Equipment			
Miscellaneous Medical Supplies	13,360	13,360	-
Medical Oxygen	10,000	10,000	-
Subtotal	23,360	23,360	-
Account 1801`1809 - Office Expense			
Business Cards	3,500	3,500	-
Business Forms	4,000	4,000	-
Copy Paper	20,000	20,000	-
Engraving	1,000	1,000	-
Envelopes	7,000	5,000	(2,000)
FAX Supplies	2,000	2,000	-
Office Supplies	100,000	100,000	-
Printer Supplies	77,000	81,500	4,500
Rubber Stamps	1,500	1,500	-
Thomas Bros. Maps	5,000	2,500	(2,500)
Subtotal	221,000	221,000	-
Account 2301`2309 - Small Tools and Instruments			
Batteries	32,000	32,000	-
GSA/Federal Supply	10,000	10,000	-
Miscellaneous Small Tools	25,000	25,000	-
Replacement Flashlights	3,000	3,000	-
Subtotal	70,000	70,000	-

BUSINESS SERVICES DEPARTMENT
MATERIEL MANAGEMENT SECTION
ORG 4410 & 4419

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 2401`2409 - Special Department Expense			
Foam All Types	75,000	75,000	-
Gloves for FF PPE ensemble	-	8,000	8,000
Structural fire fighting gloves	-	13,500	13,500
GSA Federal Supply - Wildland Hose	24,200	5,000	(19,200)
Hose - All Sizes	100,000	100,000	-
Misc. Fire Equipment	100,000	90,000	(10,000)
Rope & Rigging	15,000	15,000	-
Sand Bags	10,000	20,000	10,000
Scott Air Pack Cylinder Replacement	150,000	150,000	-
Sign Material	11,000	11,000	-
Subtotal	485,200	487,500	2,300
S&S: Inventory - Service Center	2,183,160	2,204,660	21,500
<u>Equipment Expense:</u>			
Account 4000 - Equipment			
Eq to outfit vehicles in 2016/17 (one-time only)	-	272,504	272,504
Subtotal	-	272,504	272,504
Equipment: Inventory - Service Center	-	272,504	272,504
S&S and Equipment: Inventory - Service Center	1,824,060	2,088,864	264,804
Total S&S & Equipment: Materiel Management Section	\$2,214,783	\$2,508,787	\$294,004

BUSINESS SERVICES DEPARTMENT
PURCHASING SECTION
ORG 3335

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
CA Assoc. of Public Purchasing Officers (CAPPO)	\$550	\$550	-
Nat'l Institute of Govt. Purchasing (NIGP)	425	425	-
National Purchasing Institute (NPI)	90	90	-
Subtotal	1,065	1,065	-
Account 1801`1809 - Office Expense			
Misc. Books & Subscriptions	400	400	-
Miscellaneous Supplies	1,245	1,245	-
Postage	200	200	-
Printing	200	200	-
Subtotal	2,045	2,045	-
Account 1901`1908 - Prof. and Specialized Services			
Planet Bids Base Software - Annual Fee	11,500	13,200	1,700
Planet Bids Emerg. Ops - Annual Fee	4,500	4,500	-
Planet Bids Insurance Certification - Annual Fee	6,000	6,000	-
Planet Bids Add-on - Annual Fee	1,347	1,347	-
Planet Bids RFP Module - Annual Fee	3,511	3,511	-
Planet Bids Commodity Code Licensing	800	800	-
Subtotal	27,658	29,358	1,700
Account 2001 - Publications and Legal Notices			
Advertising Formal Bids	300	300	-
Subtotal	300	300	-
Account 2401`2409 - Special Department Expense			
Achievement of Excellence Award	400	400	-
Subtotal	400	400	-
Account 2701`2703 - Travel, Training and Meetings			
CAPPO Annual Conference	1,500	1,500	-
CAPPO Chapter Meetings	500	500	-
Professional Development Seminars	1,000	3,000	2,000
Subtotal	3,000	5,000	2,000
Total S&S: Purchasing Section	\$34,468	\$38,168	\$3,700

BUSINESS SERVICES DEPARTMENT
TREASURY AND FINANCIAL PLANNING SECTION
ORG 3302, 3308 & 3333

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Treasury & Financial Planning (Org 3333)			
Account 1301`1302 - Maintenance/Repair - Equipment			
Investment Software - Annual Support	\$2,990	\$2,990	-
Subtotal	2,990	2,990	-
Account 1601 - Memberships			
Cal Municipal Treasurer's Assoc.	155	155	-
CSMFO	260	260	-
FEI	-	425	425
Municipal Treasurers' Assoc. US&C	275	275	-
NAGDCA	300	300	-
Subtotal	990	1,415	425
Account 1704 - Interest Expense			
Interest Expense for Interfund Borrowing	31,250	31,250	-
Subtotal	31,250	31,250	-
Account 1901`1908 - Prof. and Specialized Services			
Cash Management Fees	71,863	80,000	8,137
Courier Fees	1,500	1,500	-
TRAN Issuance	85,000	85,000	-
RSG Tax Study	49,000	49,000	-
Subtotal	207,363	215,500	8,137
Account 2401`2409 - Special Department Expense			
Annual Prop Tax Roll- County Assessor	2,800	2,800	-
Subtotal	2,800	2,800	-
Account 2701`2703 - Travel, Training and Meetings			
CSMFO/GFOA Seminars	2,500	29,362	26,862
Subtotal	2,500	29,362	26,862
S&S: Treasury and Financial Planning	247,893	283,317	35,424
Debt Service: TRAN Interest (Org 3302)			
Account 2900 - Interest Expense			
TRAN Interest Expense (16/17 incl. 1-time increase)	318,050	723,186	405,136
Subtotal	318,050	723,186	405,136
S&S: Debt Service: TRAN Interest	318,050	723,186	405,136
Total S&S: Treasury & Financial Planning Section	\$565,943	\$1,006,503	\$440,560

ORANGE COUNTY FIRE AUTHORITY
COMMUNITY RISK REDUCTION DEPARTMENT S&S SUMMARY
FY 2016/17 BUDGET

Sections/Programs	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Investigations			
Investigation Services	\$262,387	\$259,887	(\$2,500)
Total Investigations	262,387	259,887	(2,500)
Planning & Development			
Plan Review	142,366	147,366	5,000
New Construction Inspection Program	10,050	12,550	2,500
Total Planning & Development	152,416	159,916	7,500
Pre-Fire Management			
Wildland Pre-Fire Management	112,475	88,375	(24,100)
Crews and Equipment	28,203	46,803	18,600
Total Pre-Fire Management	140,678	135,178	(5,500)
Prevention Field Services			
Inspection Services	29,434	29,934	500
Total Prevention Field Services	29,434	29,934	500
Department Total	\$584,915	\$584,915	-

Grant funding and one-time items are not included in the FY 2015/16 base budget.

COMMUNITY RISK REDUCTION DEPARTMENT
INVESTIGATION SERVICES PROGRAM
ORG 4320

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1001`1003 - Clothing and Personal Supplies			
Protection Clothing and Polo Shirts	\$5,000	\$5,000	-
Subtotal	5,000	5,000	-
Account 1301`1305 - Maintenance/Repair - Equipment			
Equipment Repair and Calibration	1,000	1,000	-
Investigation Equipment	1,000	1,000	-
Subtotal	2,000	2,000	-
Account 1601 - Memberships			
CA Conf. of Arson Investigators	360	360	-
6 Fire Arson Group, OCFCA	225	225	-
International Assoc. of Arson Investigators	900	900	-
Subtotal	1,485	1,485	-
Account 1801`1810 - Office Expense			
Misc. Office Supplies	2,250	2,250	-
Subtotal	2,250	2,250	-
Account 1902`1908 - Prof. and Specialized Services			
Sheriff - Range & Ammo Fees	800	800	-
Expert Services	8,194	8,194	-
Irvine Arson Abatement Officer Contract	190,000	190,000	-
Sheriff - CLET Fees	600	600	-
Subtotal	199,594	199,594	-
Account 2401`2409 - Special Department Expense			
Small Tools and Equipment	4,200	4,200	-
Books, Legal Updates	2,000	2,000	-
Subtotal	6,200	6,200	-
Account 2701`2703 Travel, Training and Meetings			
Officer Safety	8,000	8,000	-
CCAI Conference	4,000	4,000	-
Specialized Training	33,858	31,358	(2,500)
Subtotal	45,858	43,358	(2,500)
Total S&S: Investigation Services Program	\$262,387	\$259,887	(\$2,500)

COMMUNITY RISK REDUCTION DEPARTMENT
PLAN REVIEW PROGRAM
ORG 4438

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
NFPA	\$341	\$341	-
OCFPO	200	200	-
SOCALFPO	400	400	-
OC Empire ICC	300	300	-
ICC	300	300	-
SFPE	300	300	-
Subtotal	1,841	1,841	-
Account 1801`1810 - Office Expense			
Misc. Petty Cash Reimb	200	200	-
Misc. Office Supplies	1,500	1,500	-
Brochure/Pamphlet Reprod. & Postage	800	800	-
Computers/Technology	1,500	1,500	-
Code Books	4,600	4,600	-
NFPA Subscription Service Update	6,700	11,700	5,000
Subtotal	15,300	20,300	5,000
Account 1902`1908 - Prof. and Specialized Services			
Plan Review Contracts	108,125	108,125	-
Subtotal	108,125	108,125	-
Account 2701`2703 Travel, Training and Meetings			
Code Conferences and Hearings	5,500	5,500	-
Inspector Training	11,600	11,600	-
Subtotal	17,100	17,100	-
Total S&S: Plan Review Program	\$142,366	\$147,366	\$5,000

COMMUNITY RISK REDUCTION DEPARTMENT
NEW CONSTRUCTION INSPECTION PROGRAM
ORG 4439

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
OCFPO	\$200	\$200	-
Misc. Memberships (CAFAA, CALBO etc.)	100	100	-
Subtotal	300	300	-
Account 1801`1810 - Office Expense			
Misc. Petty Cash Reimb	400	400	-
Misc. Office Supplies	2,750	2,750	-
Computers/Technology	1,000	1,000	-
Code Books	1,600	4,100	2,500
Subtotal	5,750	8,250	2,500
Account 2701`2703 Travel, Training and Meetings			
Code Conferences and Hearings	1,500	1,500	-
Inspector Training	2,500	2,500	-
Subtotal	4,000	4,000	-
Total S&S: Construction Inspections Program	\$10,050	\$12,550	\$2,500

COMMUNITY RISK REDUCTION DEPARTMENT
WILDLAND PRE-FIRE MANAGEMENT
ORG 4556

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1101 - Food			
Food (COAST BBQ)	-	\$250	\$250
Subtotal	-	250	250
Account 1301 - Maintenance/Repair - Equipment			
Other Maintenance/Repair - Miscellaneous	250	16,000	15,750
Subtotal	250	16,000	15,750
Account 1601 - Memberships			
Memberships	900	1,500	600
Subtotal	900	1,500	600
Account 1801`1810 - Office Expense			
Misc. Office Supplies	49,775	29,675	(20,100)
Subtotal	49,775	29,675	(20,100)
Account 1902`1908 - Prof. and Specialized Services			
Misc. Professional and Specialized Services	21,500	5,900	(15,600)
Subtotal	21,500	5,900	(15,600)
Account 2401`2409 - Special Department Expense			
Special Department Expense	27,550	22,550	(5,000)
Subtotal	27,550	22,550	(5,000)
Account 2701`2703 Travel, Training and Meetings			
Travel and Training Expense	12,500	12,500	-
Subtotal	12,500	12,500	-
Total S&S: Wildland Pre-Fire Management	\$112,475	\$88,375	(\$24,100)

COMMUNITY RISK REDUCTION DEPARTMENT
CREWS AND EQUIPMENT
ORG 1152 & 1150

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
<i>Santiago Crew (Org 1152)</i>			
Account 1001 - Clothing and Personal Supplies			
Crew Protective Clothing	\$8,300	\$10,300	\$2,000
Subtotal	8,300	10,300	2,000
Account 1301`1305 - Maintenance/Repair - Equipment			
Other Equipment Maintenance/Repair	700	10,000	9,300
Subtotal	700	10,000	9,300
Account 1402`1407 Maintenance/Repair - Buildings			
Maintenance/Repair - Miscellaneous	5,000	-	(5,000)
Subtotal	5,000	-	(5,000)
Account 2101 - Rents and Leases - Equipment			
Misc. Rental Expense	1,000	1,000	-
Subtotal	1,000	1,000	-
Account 2301`2309 - Small Tools and Instruments			
Hand Tools	5,000	10,000	5,000
Subtotal	5,000	10,000	5,000
S&S: Hand Crews	20,000	31,300	11,300
<i>Heavy Fire Equipment (Org 1150)</i>			
Account 1301`1305 - Maintenance/Repair - Equipment			
Maintenance - Specialized Equipment	700	5,000	4,300
Subtotal	700	5,000	4,300
Account 2301`2309 - Small Tools and Instruments			
Miscellaneous Small Tools	7,503	10,503	3,000
Subtotal	7,503	10,503	3,000
S&S: Heavy Equipment	8,203	15,503	7,300
Total S&S: Crews and Equipment	\$28,203	\$46,803	\$18,600

COMMUNITY RISK REDUCTION DEPARTMENT
INSPECTION SERVICES PROGRAM
ORG 4460

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
IFCI	\$150	\$150	-
OCFA/AFSS	200	200	-
OCFPO	500	500	-
Subtotal	850	850	-
Account 1801`1810 - Office Expense			
Misc. Petty Cash Reimb.	775	775	-
Misc. Office Supplies	1,900	1,900	-
Implement Annual Permit Process	109	109	-
Code Books/Publications	7,500	8,000	500
Subscription - Misc. California Codes	100	100	-
Paper for Printing FIFs, Notices etc.	2,000	2,000	-
Subtotal	12,384	12,884	500
Account 2701`2703 Travel, Training and Meetings			
Inspector Training	12,200	12,200	-
Training & Seminars	4,000	4,000	-
Subtotal	16,200	16,200	-
Total S&S: Inspection Services Program	\$29,434	\$29,934	\$500



ORANGE COUNTY FIRE AUTHORITY
EXECUTIVE MANAGEMENT S&S SUMMARY
FY 2016/17 BUDGET

Divisions/Sections	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Executive Management			
Executive Management [a]	\$548,150	\$648,150	\$100,000
Operations Support [b]	42,282	420,232	377,950
Total Executive Management	590,432	1,068,382	477,950
Communications and Public Affairs			
Public Information Office	6,375	6,375	-
Community Relations	32,954	32,954	-
Community Education Programs	57,700	57,700	-
Multi Media	34,000	34,000	-
Legislative Services	167,625	167,625	-
RFOTC Open House	3,000	3,000	-
Total Communications and Public Affairs	301,654	301,654	-
Human Resources Division			
Risk Management [c]	1,162,933	1,193,976	31,043
Risk Management Controlled	1,435,210	1,435,210	-
Employee Benefits & Services	70,982	79,888	8,906
Employee Relations	302,941	294,035	(8,906)
Total Human Resources Division	2,972,066	3,003,109	31,043
Department Total	\$3,864,152	\$4,373,145	\$508,993

Grant-funding and one-time items are not included in the FY 2015/16 base budget.

[a] Increase due to ongoing labor negotiator costs

[b] Increase for Lexipol Risk Management tools & services

[c] Increase due to contract increases for RFOTC security guard & Workers' Comp administration

EXECUTIVE MANAGEMENT
EXECUTIVE MANAGEMENT
ORG 9901 & 9905

Item Description	2015/16 Base Budget	2016/17 Budget	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Executive Management (Org 9901)			
Account 1101 - Food			
Food for Special Meetings	\$400	\$400	-
Subtotal	400	400	-
Account 1601 - Memberships			
Assoc. of California Cities, Orange County	10,000	10,000	-
International Assoc. of Fire Chiefs	1,350	1,350	-
CA Fire Chiefs' Assoc.	2,000	2,000	-
Nat'l Fire Protection Assoc.	300	300	-
AFSS	100	100	-
Subtotal	13,750	13,750	-
Account 1901`1908 - Prof and Specialized Services			
Legal Counsel Services	475,000	475,000	-
Consultant Services	20,000	20,000	-
Labor Negotiation Services	-	100,000	100,000
Subtotal	495,000	595,000	100,000
Account 2401`2409 - Special Department Expense			
Special Department Expense	22,500	22,500	-
Subtotal	22,500	22,500	-
Account 2701`2703 - Travel, Training and Meetings			
Meetings with State Officials	10,000	10,000	-
Seminars & Workshops	6,500	6,500	-
Subtotal	16,500	16,500	-
S&S: Executive Management	548,150	648,150	100,000

EXECUTIVE MANAGEMENT
EXECUTIVE MANAGEMENT
ORG 9901 & 9905

Item Description	2015/16 Base Budget	2016/17 Budget	\$ Change fr 2015/16 Base Budget
Operations Support (Org 9905)			
Account 1601 - Memberships			
CA Fire Chiefs' Assoc.	365	365	-
International Assoc. of Fire Chiefs	731	731	-
California League of Cities	365	365	-
Subtotal	1,461	1,461	-
Account 1801~1809 - Office Expense			
Office Supplies	2,739	2,739	-
Subtotal	2,739	2,739	-
Account 1901~1908 - Prof. and Specialized Services			
Honor Guard/Pipes & Drums	3,652	3,652	-
Risk Management Tools	-	377,950	377,950
Subtotal	3,652	381,602	-
Account 2401~2409 - Special Department Expense			
Ribbons, etc. for Protocol/Ceremony	15,300	15,300	-
Subtotal	15,300	15,300	-
Account 2701 – Travel, Training and Meetings			
Travel for Honor Guard/Pipes & Drums	10,000	10,000	-
Miscellaneous - Operations Support	9,130	9,130	-
Subtotal	19,130	19,130	-
S&S: Operations Support	42,282	420,232	377,950
Total S&S: Executive Management	\$590,432	\$1,068,382	\$477,950

EXECUTIVE MANAGEMENT
COMMUNICATIONS AND PUBLIC AFFAIRS
ORG 1460, 4431, 4449, 1450, 3360 & H800

Item Description	2015/16 Base Budget	2016/17 Budget	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Public Information Office (Org 1460)			
Account 1601 - Memberships			
So. California Public Info Officers Assoc.	\$75	\$75	-
California Assoc. Public Info Officers	525	525	-
State Fire Chief's Assoc./AFSS	150	150	-
National Information Officers Association	225	225	-
Subtotal	975	975	-
Account 1801`1809 - Office Expense			
Media (Subscriptions/Guides)	750	750	-
Miscellaneous Supplies	1,450	1,450	-
Subtotal	2,200	2,200	-
Account 2701`2703 - Travel, Training and Meetings			
California State Fire Marshal Classes	2,000	2,000	-
CSTI Training - PIO	1,200	1,200	-
Subtotal	3,200	3,200	-
S&S: Public Information Office	6,375	6,375	-
Community Relations (Org 4431)			
Account 1301`1302 - Maintenance/Repair - Equipment			
Miscellaneous Maintenance	1,500	1,500	-
Subtotal	1,500	1,500	-
Account 1801`1809 - Office Expense			
Smoke Alarm Program	3,500	3,500	-
Subtotal	3,500	3,500	-
Account 2401`2409 - Special Department Expense			
Department Marketing Materials	17,000	17,000	-
Educ. Materials for Various Events	10,954	10,954	-
Subtotal	27,954	27,954	-
S&S: Community Relations	32,954	32,954	-

EXECUTIVE MANAGEMENT
COMMUNICATIONS AND PUBLIC AFFAIRS
ORG 1460, 4431, 4449, 1450, 3360 & H800

Item Description	2015/16 Base Budget	2016/17 Budget	\$ Change fr 2015/16 Base Budget
Community Education Programs (Org 4449)			
Account 2401`2409 - Special Department Expense			
Marketing/Educational Materials	57,700	57,700	-
Subtotal	57,700	57,700	-
S&S: Community Education Program	57,700	57,700	-
Multi Media (Org 1450)			
Account 1301`1302 - Maintenance/Repair - Equipment			
Audio Visual Equipment Repair	3,000	3,000	-
Miscellaneous Maintenance	1,000	1,000	-
Subtotal	4,000	4,000	-
Account 1801`1809 - Office Expense			
Software	6,000	6,000	-
Subtotal	6,000	6,000	-
Account 2101 - Rents and Leases - Equipment			
Audio Visual Equipment Rental	4,000	4,000	-
Subtotal	4,000	4,000	-
Account 2401`2409 - Special Department Expense			
Blank Videos, CDs and DVDs	3,000	3,000	-
Photo Printing and Scanning	3,500	3,500	-
Miscellaneous Audio Visual Supplies	7,000	7,000	-
Music License	3,500	3,500	-
Subtotal	17,000	17,000	-
Account 2701`2703 - Travel, Training and Meetings			
Audio Visual Specialist Training	3,000	3,000	-
Subtotal	3,000	3,000	-
S&S: Multi Media	34,000	34,000	-

EXECUTIVE MANAGEMENT
COMMUNICATIONS AND PUBLIC AFFAIRS
ORG 1460, 4431, 4449, 1450, 3360 & H800

Item Description	2015/16 Base Budget	2016/17 Budget	\$ Change fr 2015/16 Base Budget
Legislative Services (Org 3360)			
Account 1601 - Memberships			
California Fire Chiefs Association	125	125	-
Subtotal	125	125	-
Account 1901`1908 - Prof. and Specialized Services			
Government Consulting Services (State)	69,000	69,000	-
Legislative Consultant (Federal)	57,000	57,000	-
State Net	2,500	2,500	-
Roper Consulting	25,000	25,000	-
Subtotal	153,500	153,500	-
Account 2701`2703 - Travel, Training and Meetings			
Travel	14,000	14,000	-
Subtotal	14,000	14,000	-
S&S: Legislative Services	167,625	167,625	-
RFOTC Open House (Org H800)			
Account 2401`2409 - Special Department Expense			
Special Department Expense	3,000	3,000	-
Subtotal	3,000	3,000	-
S&S: RFOTC Open House	3,000	3,000	-
Total S&S: Communications & Public Affairs	\$301,654	\$301,654	-

EXECUTIVE MANAGEMENT
HUMAN RESOURCES DIVISION
ORG 3355, 3349, 3351 & 3385

Item Description	2015/16 Base Budget	2016/17 Budget	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Risk Management (Org 3355)			
Account 1601 - Memberships			
PARMA	\$75	\$150	\$75
American Society of Safety Engineers	190	180	(10)
Public Risk Management Association	385	385	-
Public Safety Management Association	75	75	-
Council of Self-Insured Public Agencies	100	100	-
Subtotal	825	890	65
Account 1901`1908 - Prof. and Specialized Services			
Drug Testing (DOT and Non-DOT)	5,000	5,000	-
Occupation Medical Services	40,000	39,935	(65)
Risk Management Technical Services	20,000	20,000	-
Self-Insurance TPA - Workers' Comp	585,000	597,200	12,200
RFOTC 24/7 Uniformed Security Guard	133,000	151,843	18,843
Workers' Compensation Claims Auditor	23,000	23,000	-
Workers' Compensation User Funding Assessment	328,058	328,058	-
Annual Workers' Compensation Actuarial	7,650	7,650	-
SAMBA Fleet Watch	12,000	12,000	-
Subtotal	1,153,708	1,184,686	30,978
Account 2701`2703 - Travel, Training and Meetings			
PARMA Annual Conference	4,100	4,100	-
FAIRA/Broker Meetings	2,000	2,000	-
American Society of Safety Engineers Conference	2,300	2,300	-
Subtotal	8,400	8,400	-
S&S: Risk Management	1,162,933	1,193,976	31,043
Risk Management Controlled (Org 3349)			
Account 1201 - Insurance			
Aircraft Liability	160,046	160,046	-
Bonds	13,008	13,008	-
Liability/Property Insurance	903,800	903,800	-
Insurance Deductibles	17,500	17,500	-
Insurance Broker Fees	50,000	50,000	-
Self insured Property Claim Loss	15,000	15,000	-
Fuel Storage Tanks	17,008	17,008	-
Vehicle Verifier Bond	300	300	-
WC Self Insurance Excess Loss Premium	258,548	258,548	-
Subtotal	1,435,210	1,435,210	-
S&S: Risk Management Controlled	1,435,210	1,435,210	-
S&S: Total Risk Management	2,598,143	2,629,186	31,043

EXECUTIVE MANAGEMENT
HUMAN RESOURCES DIVISION
ORG 3355, 3349, 3351 & 3385

Item Description	2015/16 Base Budget	2016/17 Budget	\$ Change fr 2015/16 Base Budget
Employee Benefits & Services (Org 3351)			
Account 1201 - Insurance			
Annual Insurance Premium	28,251	33,000	4,749
Subtotal	28,251	33,000	4,749
Account 1601 - Memberships			
Benefit Membership	490	490	-
Subtotal	490	490	-
Account 1901`1908 - Prof. and Specialized Services			
Employee Assistance Program	35,000	35,000	-
Actuarial Services	3,043	-	(3,043)
Legal Service	1,000	-	(1,000)
Discovery Benefits COBRA & FSA	-	500	500
Document Destruction	-	500	500
Management Physicals	-	2,400	2,400
Admin Fees for RFPT Dental & Vision	-	4,800	4,800
Annual Audit Consultant for FF Health Plan	2,500	2,500	-
Subtotal	41,543	45,700	4,157
Account 2701`2703 - Travel, Training and Meetings			
Benefit Conference	698	698	-
Subtotal	698	698	-
S&S: Employee Benefits & Services	70,982	79,888	8,906

Employee Relations (Org 3385)

Account 1101 - Food			
Promotional Testing	-	16,000	16,000
Subtotal	-	16,000	16,000
Account 1301 - Maintenance/Repair - Equipment			
NEOGOV Insight	-	28,808	28,808
NEOGOV Performance Appraisal	-	9,114	9,114
NEOGOV Onboarding	-	14,880	14,880
Subtotal	-	52,802	52,802

EXECUTIVE MANAGEMENT
HUMAN RESOURCES DIVISION
ORG 3355, 3349, 3351 & 3385

Item Description	2015/16 Base Budget	2016/17 Budget	\$ Change fr 2015/16 Base Budget
Account 1601 - Memberships			
SHRM	380	760	380
Calpac	275	275	-
Employee Relations Commission	135	135	-
Personnel Testing Council of So Cal	80	80	-
So Cal Public Management Association - HR	150	150	-
OC HR Consortium	275	4,150	3,875
So Cal Public Relations Council	200	200	-
CA/ Nat'l Public Empl Labor Relations	1,400	1,400	-
Subtotal	2,895	7,150	4,255
Account 1801`1809 - Office Expense			
Misc. Books & Subscriptions	1,000	1,000	-
Misc. Supplies	300	300	-
Postage	100	100	-
Printing	100	100	-
Document Destruction	179	179	-
Subtotal	1,679	1,679	-
Account 1901`1908 - Prof. and Specialized Services			
Test Development	8,900	9,300	400
Microfilming	5,000	5,000	-
Fingerprint Services	7,900	7,900	-
Personnel - Arbitration & Appeals	8,000	-	(8,000)
Investigation Services	5,113	2,000	(3,113)
Legal Services	10,000	10,000	-
Bilingual Testing	1,200	1,200	-
Pre-Employment Background Investigations	58,900	58,900	-
Employment Physicals	52,614	52,614	-
Class & Comp Studies	-	4,552	4,552
Subtotal	157,627	151,466	(6,161)
Account 2001 - Publications and Legal Notices			
Federal Notices	500	500	-
Subscriptions	2,000	2,000	-
Subtotal	2,500	2,500	-
Account 2201 - Rents & Leases - Facilities			
Firefighter Trainee Written Exam	-	5,000	5,000
Subtotal	-	5,000	5,000

EXECUTIVE MANAGEMENT
HUMAN RESOURCES DIVISION
ORG 3355, 3349, 3351 & 3385

Item Description	2015/16 Base Budget	2016/17 Budget	\$ Change fr 2015/16 Base Budget
Account 2401'2409 - Special Department Expense			
Recruitment Software/Advertising	9,114	500	(8,614)
Electronic Performance Appraisal System	28,808	-	(28,808)
Electronic Onboarding	14,880	-	(14,880)
Electronic Records Retention	20,000	-	(20,000)
In-House Livescan	15,438	15,438	-
Recruitment Testing	8,500	-	(8,500)
Management Tuition Reimbursement	15,000	15,000	-
Non-Management Tuition Reimbursement	20,000	20,000	-
Subtotal	131,740	50,938	(80,802)
Account 2701'2703 - Travel, Training and Meetings			
HR Staff Training	6,500	6,500	-
Subtotal	6,500	6,500	-
S&S: Employee Relations	302,941	294,035	(8,906)
S&S: Total Employee Benefits & Employee Relations	373,923	373,923	-
Total S&S: Human Resources Division	\$2,972,066	\$3,003,109	\$31,043

ORANGE COUNTY FIRE AUTHORITY
OPERATIONS DEPARTMENT S&S/EQUIPMENT SUMMARY
FY 2016/17 BUDGET

Divisions/Sections	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Division 1			
Division 1 - Administration	\$12,537	\$12,537	-
Total Division 1	12,537	12,537	-
Division 2			
Division 2 - Administration	92,503	92,503	-
Total Division 2	92,503	92,503	-
Division 3			
Division 3 - Administration [a]	82,176	103,176	21,000
Total Division 3	82,176	103,176	21,000
Division 4			
Division 4 - Administration	37,148	37,148	-
Emergency Medical Services	1,758,379	1,758,379	-
Community Volunteer Services	27,820	27,820	-
Total Division 4	1,823,347	1,823,347	-
Division 5			
Division 5 - Administration	8,500	8,500	-
Total Division 5	8,500	8,500	-
Division 6			
Division 6 - Administration	109,690	109,690	-
Total Division 6	109,690	109,690	-
Division 7			
Division 7 - Administration	29,442	29,442	-
Air Operations	621,280	621,280	-
Total Division 7	650,722	650,722	-
Training and Safety			
Training and Safety	537,312	537,312	-
Total Training and Safety	537,312	537,312	-
Department Total	\$3,316,787	\$3,337,787	\$21,000

Grant-funding and one-time items are not included in the FY 2015/16 base budget.

[a] Increase for routine maintenance in swift water section

OPERATIONS DEPARTMENT
DIVISION 1
ORG 0111

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 1 (Admin) (Org 0111)			
Account 1402 - Maintenance/Repair - Buildings			
Cal-Card	\$10,137	\$10,137	-
Subtotal	10,137	10,137	-
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,400	2,400	-
Subtotal	2,400	2,400	-
S&S: Division 1 (Admin)	12,537	12,537	-
Total S&S: Division 1	\$12,537	\$12,537	-

OPERATIONS DEPARTMENT
DIVISION 2
ORG 0112 & 1033

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 2 (Admin) (Org 0112)			
Account 1402 - Maintenance/Repair - Buildings			
Cal-Card	\$10,312	\$10,312	-
Subtotal	10,312	10,312	-
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,435	2,435	-
Fire Explorer Program	5,071	5,071	-
Subtotal	7,506	7,506	-
S&S: Division 2 (Admin)	17,818	17,818	-
Aircraft Rescue Firefighting (ARFF) (Org 1033)			
Account 1001- Clothing and Personal Supplies			
Proximity Suits (PPE's)	7,000	7,000	-
Proximity Suits Repair	1,500	1,500	-
Subtotal	8,500	8,500	-
Account 1301`1302 - Maintenance/Repair - Equipment			
SCBA Service	1,000	1,000	-
Subtotal	1,000	1,000	-
Account 1601 - Memberships			
ARFF Working Group	185	185	-
Subtotal	185	185	-
Account 1801`1809 - Office Expense			
Misc. Office Expense/Subscriptions	600	600	-
Subtotal	600	600	-
Account 2401`2409 - Special Department Expense			
Hose, Tools & Equipment for Crash Units	2,000	2,000	-
Advanced Aircraft Fire Control	9,600	-	(9,600)
Subtotal	11,600	2,000	(9,600)
Account 2701`2703 - Travel, Training and Meetings			
Live Fire Control Part 139 Training	45,000	45,000	-
ARFF Training Registration Fees	7,800	7,800	-
Advanced Aircraft Fire Control	-	9,600	9,600
Subtotal	52,800	62,400	9,600
S&S: Aircraft Rescue Firefighting	74,685	74,685	-
Total S&S: Division 2	\$92,503	\$92,503	-

OPERATIONS DEPARTMENT
DIVISION 3
ORG 0113, 1165, & 1171

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 3 (Admin) (Org 0113)			
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	\$10,377	\$10,377	-
Subtotal	10,377	10,377	-
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,192	2,192	-
Subtotal	2,192	2,192	-
S&S: Division 3 (Admin)	12,569	12,569	-
Urban Search and Rescue (Org 1165 - Funded by OCFA)			
Account 1001 - Clothing and Personal Supplies			
Safety Clothing	2,000	2,000	-
Subtotal	2,000	2,000	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Calibration-Monitor & Equip	1,200	1,200	-
Miscellaneous Equipment Repairs	5,000	5,000	-
Fabrication Materials/Supply	3,000	3,000	-
Subtotal	9,200	9,200	-
Account 2301`2309 - Small Tools and Instruments			
Small Tool Purchase/Replacement	32,000	32,000	-
Subtotal	32,000	32,000	-
Account 2401`2409 - Special Department Expense			
Miscellaneous Special Department Expense	3,300	3,300	-
Subtotal	3,300	3,300	-
Account 2701`2703 - Travel, Training and Meetings			
US&R Meetings and Training	15,000	15,000	-
Subtotal	15,000	15,000	-
S&S: US&R (Funded by OCFA)	61,500	61,500	-

OPERATIONS DEPARTMENT
DIVISION 3
ORG 0113, 1165, & 1171

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Swift Water Rescue (Org 1171)			
Account 1001 - Clothing and Personal Supplies			
Replacement	1,500	1,500	-
Subtotal	1,500	1,500	-
Account 2401`2409 - Special Department Expense			
Miscellaneous Special Department Expense	2,607	23,607	21,000
Subtotal	2,607	23,607	21,000
Account 2701`2703 - Travel, Training and Meetings			
Transportation & Travel (Meeting & Training)	4,000	4,000	-
Subtotal	4,000	4,000	-
S&S: Swift Water Rescue	8,107	29,107	21,000
Total S&S: Division 3	\$82,176	\$103,176	\$21,000

OPERATIONS DEPARTMENT
DIVISION 4
ORG 0114, 1160, 1141, 3354 & 3307

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 4 (Admin) (Org 0114)			
Account 1001`1003 Clothing and Personal Supplies			
Entenmann Rovin - Badges	\$11,586	\$11,586	-
Subtotal	11,586	11,586	-
Account 1402 - Maintenance /Repair - Buildings			
Cal Card	10,377	10,377	-
Subtotal	10,377	10,377	-
Account 2401`2409 - Special Department Expense			
Non-SPO Miscellaneous Expenses	2,192	2,192	-
Chaplain's Program	2,593	2,593	-
Chaplain's Stipend	10,400	10,400	-
Subtotal	15,185	15,185	-
S&S: Division 4 (Admin)	37,148	37,148	-
Community Volunteer Services (CVS) (Org 1160)			
Account 2401`2409 - Special Department Expense			
PERS Volunteer Length of Service Award	14,224	14,224	-
Miscellaneous Expense	13,596	13,596	-
Subtotal	27,820	27,820	-
S&S: Community Volunteer Services	27,820	27,820	-
Emergency Medical Services (EMS) (Org 1441)			
Account 1101 - Food			
Food for panel interviews	1,000	1,000	-
Subtotal	1,000	1,000	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Durable Medical Equipment Maintenance	10,000	2,500	(7,500)
Subtotal	10,000	2,500	(7,500)
Account 1501`1509 - Medical Supplies and Equipment			
Pharmaceuticals/Vaccines	400,000	200,000	(200,000)
Medical Supplies	400,000	700,000	300,000
Medical Equipment	198,243	65,243	(133,000)
Subtotal	998,243	965,243	(33,000)

OPERATIONS DEPARTMENT
DIVISION 4
ORG 0114, 1160, 1141, 3354 & 3307

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 1801`1809 - Office Expense			
Office Supplies including texts	10,000	19,000	9,000
Periodicals and Journals	500	500	-
Reprographics/printing	1,000	500	(500)
Subtotal	11,500	20,000	8,500
Account 1901`1908 - Prof. and Specialized Services			
Employee Physicals	1,000	1,000	-
Miscellaneous Professional Services	10,000	5,000	(5,000)
Subtotal	11,000	6,000	(5,000)
Account 2401`2409 - Special Department Expense			
Paramedic Certification	7,500	7,000	(500)
Paramedic Accreditation	2,500	5,000	2,500
Paramedic Recertification	20,000	20,000	-
EMT Recertification	10,000	10,000	-
Controlled Medication Management System	55,000	55,000	-
UCI Training	-	2,500	2,500
Miscellaneous Expenditures	15,000	30,000	15,000
Service Pins and Plaques	750	500	(250)
Subtotal	110,750	130,000	19,250
Account 2701`2703 - Travel, Training and Meetings			
Paramedic Tuition	15,000	32,750	17,750
Out of County Travel	5,000	5,000	-
Target Solutions	32,250	32,250	-
Subtotal	52,250	70,000	17,750
S&S: Emergency Medical Services	1,194,743	1,194,743	-
WEFIT Program (Org 3354)			
Account 1001`1002 - Clothing & Personal Supplies			
Clothing and Personal supplies	1,000	1,000	-
Subtotal	1,000	1,000	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Exercise Equipment Maintenance	50,000	50,000	-
Subtotal	50,000	50,000	-
Account 1601 - Memberships			
Commercial Fitness Center Memberships	10,000	10,000	-
Subtotal	10,000	10,000	-
Account 1801`1809 - Office Expense			
Health/Fitness Educational Material	2,500	2,500	-
Subtotal	2,500	2,500	-

OPERATIONS DEPARTMENT
DIVISION 4
ORG 0114, 1160, 1141, 3354 & 3307

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 1901`1908 - Prof. and Specialized Services			
Physical Exams and Fitness Testing	370,000	370,000	-
Medical Lab Services	-	10,000	10,000
Professional Services (Consultants/Lecturers)	15,000	5,000	(10,000)
Subtotal	385,000	385,000	-
Account 2401`2409 - Special Department Expense			
Exercise Equipment	95,136	95,136	-
Subtotal	95,136	95,136	-
Account 2701`2703 - Travel, Training and Meetings			
Fitness Training/Classes	10,000	10,000	-
Subtotal	10,000	10,000	-
S&S: WEFIT Program	553,636	553,636	-
Critical Incident Stress Debriefing (Org 3307)			
Account 1801`1809 - Office Expense			
Office Expense	500	500	-
Subtotal	500	500	-
Account 1901`1908 - Prof. and Specialized Services			
Professional Services	9,500	9,500	-
Subtotal	9,500	9,500	-
S&S: Critical Incident Stress Debriefing	10,000	10,000	-
Total S&S: Division 4	\$1,823,347	\$1,823,347	-

OPERATIONS DEPARTMENT
DIVISION 5
ORG 0116

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 5 (Admin) (Org 0116)			
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	\$6,309	\$6,309	-
Subtotal	6,309	6,309	-
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,191	2,191	-
Subtotal	2,191	2,191	-
S&S: Division 5 (Admin)	8,500	8,500	-
Total S&S: Division 5	\$8,500	\$8,500	-

OPERATIONS DEPARTMENT

DIVISION 6

ORG 0117 & 1170

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 6 (Admin) (Org 0117)			
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	\$9,309	\$9,309	-
Subtotal	9,309	9,309	-
S&S: Division 6 (Admin)	9,309	9,309	-
Hazardous Materials Team (Org 1170)			
Account 1001- Clothing and Personal Supplies			
Safety Supply America Corp	4,058	4,058	-
Safety West	3,044	3,044	-
Biological Protective Equipment/WMD PPE	15,216	15,216	-
HMT Level "A" Suits	12,232	12,232	-
Subtotal	34,550	34,550	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Repair/Maintenance of Haz Mat Equipment	20,213	20,213	-
Subtotal	20,213	20,213	-
Account 1501`1509 - Medical Supplies and Equipment			
Lab Supplies	9,900	9,900	-
Subtotal	9,900	9,900	-
Account 1801`1809 - Office Expense			
TOMES Database Program Subscription	3,080	3,080	-
Subtotal	3,080	3,080	-
Account 2301`2309 - Small Tools and Instruments			
Small Tools & Equipment	1,141	1,141	-
Tetracore Biological Tickets	3,964	3,964	-
Subtotal	5,105	5,105	-
Account 2401`2409 - Special Department Expense			
In-Suit Radios	6,480	6,480	-
Subtotal	6,480	6,480	-
Account 2701`2703 - Travel, Training and Meetings			
HMT Transportation and Travel	6,000	6,000	-
HMT Technician/Specialist Training	13,253	13,253	-
Ontario Training	1,800	1,800	-
Subtotal	21,053	21,053	-
S&S: Hazardous Materials Team	100,381	100,381	-
Total S&S: Division 6			
	\$109,690	\$109,690	-

OPERATIONS DEPARTMENT
DIVISION 7
ORG 0115 & 1167

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 7 (Admin) (Org 0115)			
Account 1101 - Food			
Emergency Food	\$15,042	\$15,042	-
Subtotal	15,042	15,042	-
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	10,000	10,000	-
Subtotal	10,000	10,000	-
Account 1801`1809 - Office Expense			
Miscellaneous Expense	2,400	2,400	-
Subtotal	2,400	2,400	-
Account 2701`2703 - Travel, Training and Meetings			
Training and Travel	2,000	2,000	-
Subtotal	2,000	2,000	-
S&S: Division 7 (Admin)	29,442	29,442	-
Air Operations (Org 1167)			
Account 1001 - Clothing and Personal Supplies			
Flight Safety Equipment	5,000	5,000	-
Subtotal	5,000	5,000	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Miscellaneous Aviation Parts	101,850	101,850	-
Supplemental Maintenance Cost	19,673	19,673	-
Shop Rags/Uniforms (Service)	1,117	1,117	-
Waste Oil & Fuel Disposal	1,000	1,000	-
Parts Cleaner Solvent Tank	1,197	1,197	-
Component Overhaul	35,000	35,000	-
Avionics Repair	10,144	10,144	-
Subtotal	169,981	169,981	-
Account 1402 - Maintenance/Repair - Buildings			
Miscellaneous Maintenance	1,000	1,000	-
Subtotal	1,000	1,000	-
Account 1601 - Memberships			
Helicopter Association	1,000	1,000	-
Subtotal	1,000	1,000	-

OPERATIONS DEPARTMENT
DIVISION 7
ORG 0115 & 1167

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 1801`1809 - Office Expense			
Subscription & Manual	5,042	5,042	-
Office Supplies & Equipment	3,000	3,000	-
Subtotal	8,042	8,042	-
Account 2301`2309 - Small Tools and Instruments			
Specialized Maintenance Tools	3,750	3,750	-
Hand Tools & Shop Equipment	1,500	1,500	-
Subtotal	5,250	5,250	-
Fire Retardants	1,500	1,500	-
Safety Management System Template	6,000	6,000	-
Ropes & Rigging, Body Harness	15,000	15,000	-
Subtotal	22,500	22,500	-
Account 2601`2602 - Transportation			
Jet A Fuel	222,373	222,373	-
Jet Fuel Credit Cards	5,000	5,000	-
Subtotal	227,373	227,373	-
Account 2701`2703 - Travel, Training and Meetings			
Interagency Air Attack Workshop	4,000	4,000	-
Travel for Helicopter Training	9,694	9,694	-
Flight Safety Training	43,440	43,440	-
Subtotal	57,134	57,134	-
S&S: Air Operations	497,280	497,280	-
Total S&S: Division 7	526,722	526,722	-
<u>EQUIPMENT EXPENSE:</u>			
Air Operations (Org 1167)			
Account 4000 Equipment			
Helicopter components	124,000	124,000	-
Subtotal	124,000	124,000	-
Total Equipment: Division 7	124,000	124,000	-
Total S&S and Equipment: Division 7	\$650,722	\$650,722	-

OPERATIONS DEPARTMENT
TRAINING AND SAFETY SERVICES
ORG 1440 & 1448

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Training and Safety (Org 1440)			
Account 1101 - Food			
Training Seminar Meals/FF Graduations	\$6,000	\$6,000	-
Subtotal	6,000	6,000	-
Account 1601 - Memberships			
International Society of Fire Instructors	61	61	-
National Clearing House for Leadership	46	46	-
National Fire Protection Association	127	127	-
So. Area Fire Equip Research	76	76	-
So. Cal Training Officers Association	400	400	-
OC Training Officers Association	61	61	-
Subtotal	771	771	-
Account 1801`1809 - Office Expense			
Books & Training Materials Grouped	19,000	19,000	-
Subscriptions	3,500	3,500	-
Subtotal	22,500	22,500	-
Account 1901`1908 - Prof. and Specialized Services			
Rancho Santiago Library	1,191	1,191	-
Subtotal	1,191	1,191	-
Account 2401`2409 - Special Department Expense			
Miscellaneous Special Expenses	4,000	4,000	-
Television	3,000	3,000	-
Training Video, CDs, and Slides	4,500	4,500	-
Digital Media	2,500	2,500	-
Subtotal	14,000	14,000	-
Account 2701`2703 - Travel, Training and Meetings			
California Training Officer's Conference	6,100	6,100	-
Various ICS Courses	21,000	21,000	-
Various NFA Courses	3,750	3,750	-
Various Training Courses	19,000	19,000	-
Training Opportunities	268,000	268,000	-
Subtotal	317,850	317,850	-
Account 2801' 2805 - Utilities			
Live Fire Prop Supplies	25,000	25,000	-
Subtotal	25,000	25,000	-
S&S: Training and Safety	387,312	387,312	-

OPERATIONS DEPARTMENT
TRAINING AND SAFETY SERVICES
ORG 1440 & 1448

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
CA FF Joint Apprenticeship Committee (CFFJAC) (Org 1448) (1)			
Account 2401`2409 - Special Department Expense			
Miscellaneous Expenditures	150,000	150,000	-
Subtotal	150,000	150,000	-
S&S: CFFJAC	150,000	150,000	-
Total S&S: Training and Safety	\$537,312	\$537,312	-

Note:

(1) The appropriation for Org 1448 is estimated based on potential funding

ORANGE COUNTY FIRE AUTHORITY
ORGANIZATION PLANNING DEPARTMENT S&S SUMMARY
FY 2016/17 BUDGET

Sections	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Organization Training & Development	\$115,175	\$115,175	-
Strategic Services	28,970	28,970	-
Emergency Planning & Coordination [a]	8,401	11,000	2,599
Department Total	\$152,546	\$155,145	\$2,599

Grant-funding and one-time items are not included in the FY 2015/16 base budget.

[a] Increase due to training for Fire Behavior and Decision Support team

ORGANIZATIONAL DEVELOPMENT DEPARTMENT
ORGANIZATIONAL TRAINING & DEVELOPMENT SECTION
ORG 7721

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Organizational Training & Development			
Account 1601 - Memberships			
Misc. Memberships	\$1,000	\$1,000	-
ASTC	175	175	-
Subtotal	1,175	1,175	-
Account 1901`1908 - Prof. and Specialized Services			
Training Initiatives	89,000	89,000	-
Training Consultants	10,000	10,000	-
Subtotal	99,000	99,000	-
Account 2701`2703 - Travel, Training and Meetings			
Misc. Training and Seminars	9,000	9,000	-
Research and Analysis Training	1,000	1,000	-
Computer Training	5,000	5,000	-
Subtotal	15,000	15,000	-
Total S&S: Org. Training & Development	\$115,175	\$115,175	-

ORGANIZATIONAL DEVELOPMENT DEPARTMENT
STRATEGIC SERVICES SECTION
ORG 4701

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1801`1809 - Office Expense			
Map Reproduction	\$2,500	\$1,000	(\$1,500)
Petty Cash - Misc. Supplies	1,400	1,400	-
Misc. Office Supplies	2,530	2,530	-
Subtotal	6,430	4,930	(1,500)
Account 1901`1908 - Prof. and Specialized Services			
Statistical Analysis Materials	5,000	5,000	-
Subtotal	5,000	5,000	-
Account 2401 - 2409 - Special Department Expense			
Demonstration Materials/Modeling/Forecasting	4,500	6,000	1,500
Subtotal	4,500	6,000	1,500
Account 2701`2703 - Travel, Training and Meetings			
GIS Training	500	500	-
Misc. Training and Seminars	2,500	2,500	-
Research and Analysis Training	1,000	1,000	-
Statistical Analysis Training	1,000	1,000	-
Training/Travel/Mileage	8,040	8,040	-
Subtotal	13,040	13,040	-
Total S&S: Strategic Services Section	\$28,970	\$28,970	-

ORGANIZATIONAL DEVELOPMENT DEPARTMENT
EMERGENCY PLANNING AND COORDINATION SECTION
ORG 1140

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
<i>Emergency Planning and Coordination (EPAC)</i>			
Account 1801`1809 - Office Expense			
Miscellaneous Supplies	\$1,100	\$1,100	-
Topography Maps	750	750	-
Subtotal	1,850	1,850	-
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	1,100	1,100	-
Subtotal	1,100	1,100	-
Account 2701`2703 - Travel, Training and Meetings			
Training for Fire Behavior and Decision Support Team	-	2,599	2,599
Travel Expense for Various Meetings	5,451	5,451	-
Subtotal	5,451	8,050	2,599
Total S&S: Emergency Planning and Coordination	\$8,401	\$11,000	\$2,599

ORANGE COUNTY FIRE AUTHORITY
SUPPORT SERVICES DEPARTMENT S&S SUMMARY
FY 2016/17 BUDGET

Divisions/Sections	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Emergency Command Center			
Emergency Command Center	\$68,979	\$68,979	-
Total Emergency Command Center	68,979	68,979	-
Fleet Services			
Fleet Services [a]	3,173,511	3,260,511	87,000
Total Fleet Services	3,173,511	3,260,511	87,000
Information Technology Division			
Communications & IT Infrastructure [b]	2,108,195	2,233,707	125,512
Systems Development & Support [b]	1,379,868	1,508,008	128,140
Communications & Workplace Support [b]	1,382,589	1,275,589	(107,000)
GIS & Mapping [b]	644,785	710,549	65,764
Total Information Technology Division	5,515,437	5,727,853	212,416
Property Management			
Property Management	4,365,421	4,365,421	-
Total Property Management	4,365,421	4,365,421	-
Department Total	\$13,054,369	\$13,353,785	\$299,416

Grant funding and one-time budgets are not included in the FY 2015/16 base budget

[a] One-time increases associated with the purchase of portable lifts and light vehicle lifts for the Fleet Services section to facilitate maintenance and repairs of fire apparatus, improving efficiency and safety

[b] Increase due to ongoing increase in service fees, maintenance contracts costs and changes in professional service contracts as scope of work is expanded

SUPPORT SERVICES DEPARTMENT
EMERGENCY COMMAND CENTER
ORG 4420

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1301`1302 - Maintenance/Repair - Equipment			
Logistics Trailer Support	\$3,800	\$3,800	-
Comm. Center Maintenance	21,000	21,000	-
Headset Repairs	6,000	6,000	-
ECC A/V Maintenance	6,000	6,000	-
Subtotal	36,800	36,800	-
Account 1601 - Memberships			
APCO	480	480	-
OCFA Communications Officers	35	35	-
CALNENA	500	500	-
Cal Chiefs Communication Division	100	100	-
Subtotal	1,115	1,115	-
Account 1801`1809 - Office Expense			
DOC Equipment & Supplies	2,700	2,700	-
Lamination Supplies	1,800	1,800	-
Minor Office Equipment	1,400	1,400	-
Misc. Mapping Supplies	800	800	-
Printing Costs (Handbooks/Training Material)	5,000	5,000	-
Printer/Fax Supplies	2,000	2,000	-
Software	1,000	1,000	-
EMD/CBD	5,142	5,142	-
Subtotal	19,842	19,842	-
Account 1901`1908 - Prof. and Specialized Services			
Hospital Association of Southern California	4,000	4,000	-
Subtotal	4,000	4,000	-
Account 2701`2703 - Travel, Training and Meetings			
Dispatcher Training & Travel	7,222	7,222	-
Subtotal	7,222	7,222	-
Total S&S: Emergency Command Center	\$68,979	\$68,979	-

SUPPORT SERVICES DEPARTMENT
FLEET SERVICES SECTION
ORG 4450 & 4459

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Fleet Services (Org 4450)			
Account 1001 - Clothing and Personal Supplies			
Uniform Service	\$6,500	\$6,500	-
Subtotal	6,500	6,500	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Auto glass Service	500	500	-
Car Wash/Detailing	6,500	6,500	-
Starter/Alternator Repairs	10,000	5,450	(4,550)
Generator Parts	3,000	3,000	-
Misc. Shop Equipment	7,500	7,500	-
Parts (Heavy)	13,000	13,000	-
Parts (Light)	10,000	10,000	-
Pressure Washer Maintenance	2,000	2,000	-
Smog	3,000	3,000	-
Towing Heavy/Light	2,500	2,500	-
Fleet Services Software Maintenance	2,600	2,600	-
Subtotal	60,600	56,050	(4,550)
Account 1601 - Memberships			
Misc. Memberships (i.e. MEMA & Cal Fire)	340	340	-
Subtotal	340	340	-
Account 1801`1809 - Office Expense			
Misc. Office Expense	3,890	3,890	-
Subtotal	3,890	3,890	-
Account 1901`1908 - Prof. and Specialized Services			
Drive Off Service	450	5,000	4,550
Parts Washer Service	2,000	2,000	-
Reclamation Environmental Services	1,700	1,700	-
Subtotal	4,150	8,700	4,550
Account 2300 - Small Tools and Instruments			
Tool Reimbursement	31,550	31,550	-
Sub-total	31,550	31,550	-

SUPPORT SERVICES DEPARTMENT
FLEET SERVICES SECTION
ORG 4450 & 4459

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 2401`2409 - Special Dept Expense			
DMV Fees	1,150	1,150	-
Subtotal	1,150	1,150	-
Account 2601`2602 - Transportation			
Gasoline	11,760	11,760	-
Subtotal	11,760	11,760	-
Account 2701`2703 - Travel, Training and Meetings			
Training	54,880	54,880	-
Subtotal	54,880	54,880	-
S&S: Fleet Services	174,820	174,820	-

Equipment Expense:

Account 4000 - Equipment			
Heavy Truck - Portable lifts (one-time: 2016/17)	-	44,000	44,000
Above Ground Light Vehicle Lifts (one-time: 2016/17)	-	43,000	43,000
Subtotal	-	87,000	87,000
Equipment: Fleet Services	-	87,000	87,000
S&S & Equipment: Fleet Services	174,820	261,820	87,000

Automotive Stock (Org 4459)

Account 1301`1302 - Maintenance/Repair - Equipment			
Air Utility Services	2,300	2,300	-
Antifreeze	5,000	5,000	-
Auto Glass Service	805	805	-
Batteries (Vehicle)	85,000	85,000	-
Car Wash/Detailing	6,500	6,500	-
Starter/Alternator Repairs	10,000	10,000	-
Chevrolet Engine/Body Parts (Light)	70,000	70,000	-
Code 3 Equipment/Light Bar	25,000	25,000	-
Diesel Engine Service & Repair	100,000	80,000	(20,000)
Dozer Parts & Service	25,000	25,000	-
Ford Parts & Repairs	100,000	140,000	40,000
Generator Parts	3,000	3,000	-
Heavy & Light Apparatus PM	77,000	57,000	(20,000)
Fire Truck Maintenance Parts	100,000	100,000	-
Misc. Shop Equipment	24,595	24,595	-

SUPPORT SERVICES DEPARTMENT
FLEET SERVICES SECTION
ORG 4450 & 4459

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Oil	49,888	49,888	-
Parts (Heavy)	77,000	77,000	-
Parts (Light)	41,000	41,000	-
Misc. Parts & Service	82,100	82,100	-
Radiator	35,000	35,000	-
Smog	3,000	3,000	-
Suspension/Brakes (Heavy)	30,000	30,000	-
Suspension/Brakes (Light)	2,000	2,000	-
Tires Parts & Labor	295,500	295,500	-
Towing Heavy/Light	2,500	2,500	-
Transmission Repairs & Services	40,000	40,000	-
Upholstery	5,000	5,000	-
Wheel and Brake Service	1,500	1,500	-
International Truck Parts	45,000	45,000	-
Battery Chargers/Electric	25,000	25,000	-
Fleet Services Software Maintenance	12,400	12,400	-
Subtotal	1,381,088	1,381,088	-
Account 1901`1908 - Prof. and Specialized Services			
Aerial Recertification	36,450	36,450	-
Drive Off Service	550	550	-
Parts Washer Service	3,000	3,000	-
Subtotal	40,000	40,000	-
Account 2601`2602 - Transportation			
Diesel Fuel	900,000	900,000	-
Fuel Credit Cards	309,363	309,363	-
Gasoline	368,240	368,240	-
Subtotal	1,577,603	1,577,603	-
S&S: Automotive Stock	2,998,691	2,998,691	-
Total S&S & Equipment: Fleet Services Section	\$3,173,511	\$3,260,511	\$87,000

SUPPORT SERVICES DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423, 4355, 4360 & 4551

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Communications & IT Infrastructure (Org 3380)			
Account 1051 - Communications			
Utility Service for Phone Lines/Data Circuit	\$432,000	\$432,000	-
Cable Services	850	4,800	3,950
Satellite TV Services	2,000	2,000	-
Language Line	100	100	-
USAR Warehouse	407	407	-
Subtotal	435,357	439,307	3,950
Account 1301`1302 - Maintenance/Repair - Equipment			
Network Router/switch Maintenance	101,000	101,000	-
Server Operating Sys. Software	19,588	19,588	-
Remote Connection Maintenance	7,600	7,600	-
Contract Services	14,817	14,817	-
Internet Service Providers	36,000	36,000	-
Network S/W Maintenance	16,626	16,626	-
Anti-Virus/Anti-Spam	11,130	11,130	-
Server Hardware	51,999	51,999	-
Storage Area Network	43,000	43,000	-
Maintenance for RFOTC Telephone Systems	73,027	73,027	-
County of Orange-800 MHz Backbone	367,305	368,170	865
Antivirus Maintenance	4,400	4,400	-
911 Voice Recording Maintenance	8,000	8,339	339
Offsite Data Storage	19,000	19,000	-
Email Enterprise backup	35,000	35,000	-
VPN Maintenance	25,000	25,000	-
Virtualization Maintenance	25,000	25,000	-
Telephone Maintenance	12,000	12,000	-
Fire Station Alerting System Maintenance	43,070	53,228	10,158
Subtotal	913,562	924,924	11,362
Account 1901`1908 - Prof. and Specialized Services			
Computer Room Maintenance	7,972	7,972	-
Network Engineering Services	18,000	18,000	-
Storage of Network Backup	5,000	5,000	-
Professional Services	250,000	350,000	100,000
800 MHz (CCCS) Countywide System	397,622	397,622	-
Subtotal	678,594	778,594	100,000

SUPPORT SERVICES DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423, 4355, 4360 & 4551

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 2401`2409 - Special Dept Expense			
Telephone Parts	35,000	35,000	-
Network & Equipment Room Parts & Supplies	30,000	30,000	-
Subtotal	65,000	65,000	-
Account 2701`2703 - Travel, Training and Meetings			
Training/travel	5,800	16,000	10,200
Staff Technical Training	9,882	9,882	-
Subtotal	15,682	25,882	10,200
S&S: Communications & IT Infrastructure	2,108,195	2,233,707	125,512

Systems Development & Support (Org 4350)

Account 1301`1302 - Maintenance/Repair - Equipment			
RMS Maintenance	71,277	71,277	-
RMS Report Software	10,770	10,770	-
Internet/Intranet Support	21,713	21,713	-
Database Software Maintenance	48,230	48,230	-
Fleet STMS Maintenance	12,085	12,085	-
Compiler Maintenance	1,450	1,450	-
HRMS Consulting Services	55,000	55,000	-
HRMS System Maintenance	100,000	100,000	-
Metronet CAD Interface Maintenance	2,500	2,500	-
AVL, CAD2CAD Maintenance	109,000	109,000	-
SharePoint Admin Maintenance	4,200	4,200	-
HP-UX Maintenance	3,570	3,570	-
Staffing Database Maintenance	1,200	1,200	-
CAD Software Maintenance	305,000	365,614	60,614
Moveup Software Maintenance	75,000	75,000	-
Internet Content Management System	11,000	11,000	-
Smartphone Incident Notification App	2,400	2,400	-
EMS Web Services	640	640	-
HRMS Compiler Maintenance	1,000	1,000	-
HRMS Utilities Maintenance	960	960	-
Apple Developer Enterprise	325	325	-
Subtotal	837,320	897,934	60,614
Account 1801`1809 - Office Expense			
IT Office Supplies & Software	2,500	2,500	-
Microsoft Software Enterprise Agreement	285,000	324,526	39,526
Pulsepoint Maintenance Contract (new eff 16/17)	-	28,000	28,000
Subtotal	287,500	355,026	67,526

SUPPORT SERVICES DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423, 4355, 4360 & 4551

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 1901`1908 - Prof. and Specialized Services			
Staffing Timekeeping Maintenance	164,000	164,000	-
Intranet/Internet Calendar Development	50,000	50,000	-
Subtotal	214,000	214,000	-
Account 2701`2703 - Travel, Training and Meetings			
Travel/Training	29,048	29,048	-
Staff Technical Training	12,000	12,000	-
Subtotal	41,048	41,048	-
S&S: Systems Development & Support	1,379,868	1,508,008	128,140
Communications & Workplace Support (Org 4423)			
Account 1051 - Communications			
Mobile Telephone Service	445,287	445,287	-
Paging Services - County of Orange	38,400	38,400	-
I-Pads for CAPA	4,800	4,800	-
BC Conference Lines	8,487	8,487	-
On-Line Meeting Service	12,516	12,516	-
Subtotal	509,490	509,490	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Communication Equipment Maintenance	120,000	120,000	-
High Speed Printer Maintenance	4,225	4,225	-
Help Desk Software Maintenance	20,534	20,534	-
QPCS - AVL System Management Service	5,100	5,100	-
Subtotal	149,859	149,859	-
Account 1801`1809 - Office Expense			
Packing & Office Supplies/Equipment Storage	10,000	55,640	45,640
Software (annual), small equipment purchases	-	20,000	20,000
Subtotal	10,000	75,640	65,640
Account 1901`1908 - Prof. and Specialized Services			
Professional Services	430,000	500,000	70,000
Comm. Installation/Vehicle Replacement	275,640	30,000	(245,640)
Subtotal	705,640	530,000	(175,640)
Account 2301`2309 - Small Tools and Instruments			
Misc. Parts/Tech Tools/Supplies	4,600	4,600	-
Subtotal	4,600	4,600	-

SUPPORT SERVICES DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423, 4355, 4360 & 4551

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 2701`2703 - Travel, Training and Meetings			
Training	3,000	6,000	3,000
Subtotal	3,000	6,000	3,000
S&S: Communications & Workplace Support	1,382,589	1,275,589	(107,000)
GIS & Mapping (Org 4355)			
Account 1301`1302 - Maintenance/Repair - Equipment			
Misc. Software Maintenance	3,968	3,968	-
Win 2 Data Subscription	1,000	1,000	-
Geospatial Software Maintenance	62,541	62,541	-
Digital Pen	750	750	-
Subtotal	68,259	68,259	-
Account 1801`1809 - Office Expense			
Office/Printer Supplies	20,000	20,000	-
Compucom	1,110	1,110	-
Subtotal	21,110	21,110	-
Account 1901`1908 - Prof. and Specialized Services			
Professional Services	466,679	500,000	33,321
ESRI Professional Services	-	27,443	27,443
Geospatial Professional Services	72,557	72,557	-
Subtotal	539,236	600,000	60,764
Account 2701`2703 - Travel, Training and Meetings			
Travel/Training	5,000	10,000	5,000
Training	11,180	11,180	-
Subtotal	16,180	21,180	5,000
S&S: GIS & Mapping	644,785	710,549	65,764
Total S&S: Information Technology Division	\$5,515,437	\$5,727,853	\$212,416

SUPPORT SERVICES DEPARTMENT
PROPERTY MANAGEMENT SECTION
SUB-FUND 12150 - ORG 3365 and M Orgs

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1151- Household Expenses			
Appliances Replacement	\$25,000	\$25,000	-
Furniture Replacement	25,000	25,000	-
Subtotal	50,000	50,000	-
Account 1301-1302 - Maintenance/Repair - Equipment			
Air Compressor Maintenance & Repairs	2,000	2,000	-
Exhaust Collection System Maintenance	75,000	75,000	-
Fire Alarm Systems Maintenance	25,000	25,000	-
Appliances - Service and Repairs	30,000	30,000	-
Generator Maintenance & Repairs	49,500	49,500	-
AST Fuel Maintenance & Repairs	23,560	23,560	-
Fire Props	27,170	27,170	-
Misc. Equipment Maintenance	5,000	5,000	-
Subtotal	237,230	237,230	-
Account 1402 - Building Maintenance/Repair			
Apparatus Doors Service and Repairs	60,500	60,500	-
Building Systems Service and Repairs	75,000	75,000	-
Electrical Repairs	30,000	30,000	-
Plumbing Repairs	75,000	75,000	-
Flooring Repairs	1,500	1,500	-
One-time PO's & Direct Pay	113,811	213,811	100,000
Painting (Partial Interior and Exterior)	1,000	1,000	-
Roof Systems	12,000	12,000	-
Repair and Maintenance	297,498	197,498	(100,000)
Scheduled Maintenance, Renovation & Replc.	310,136	310,136	-
Alterations & Improvements-OCFA Fire Stations	209,043	209,043	-
Subtotal	1,185,488	1,185,488	-
Account 1406 - Building Services			
RFOTC Maintenance & Custodial Services	160,000	160,000	-
Pest Control	36,000	36,000	-
Subtotal	196,000	196,000	-
Account 1407 - Grounds			
Grounds Maintenance	60,000	60,000	-
Signage	1,000	1,000	-
Surface Repairs	1,500	1,500	-
Fencing and Gates Repairs	2,000	2,000	-
Subtotal	64,500	64,500	-

SUPPORT SERVICES DEPARTMENT
PROPERTY MANAGEMENT SECTION
SUB-FUND 12150 - ORG 3365 and M Orgs

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 1901`1908 - Prof. and Specialized Services			
USAR Warehouse-Security Service	1,920	1,920	-
USAR Warehouse-Common Area Maintenance(CAM)	14,084	14,084	-
Subtotal	16,004	16,004	-
Account 2201 - Rents and Leases - Facilities			
Station #6 - Irvine	1	1	-
Station #13 - La Palma	1	1	-
Station #17 - Tri-Cities	1	1	-
Station #18 - Trabuco	1	1	-
Station #34 - Placentia	1	1	-
Station #35 - Placentia	1	1	-
Station #36 - Irvine	1	1	-
Station #37 - Tustin	1	1	-
Station #41 - Fullerton, Hangar Lease	83,760	83,760	-
Station #41 - Fullerton, Tower	19,240	19,240	-
Station #43 - Tustin	1	1	-
Station #44 - Seal Beach	1	1	-
Station #46 - Stanton	1	1	-
Station #48 - Seal Beach	1	1	-
Station #50 - San Clemente	1	1	-
Station #59 - San Clemente	1	1	-
Station #60 - San Clemente	1	1	-
Station #61 - Buena Park	1	1	-
Station #62 - Buena Park	1	1	-
Station #63 - Buena Park	1	1	-
Station #64 - Westminster	1	1	-
Station #65 - Westminster	1	1	-
Station #66 - Westminster	1	1	-
Station #70 - Santa Ana	1	1	-
Station #71 - Santa Ana	1	1	-
Station #72 - Santa Ana	1	1	-
Station #73 - Santa Ana	1	1	-
Station #74 - Santa Ana	1	1	-
Station #75 - Santa Ana	1	1	-
Station #76 - Santa Ana	1	1	-
Station #77 - Santa Ana	1	1	-
Station #78 - Santa Ana	1	1	-
Station #79 - Santa Ana	1	1	-
Subtotal	103,031	103,031	-
Account 2401 - 2409 - Special Department Expense			
HAZMAT Removal	15,000	15,000	-
Compliance Permits	50,000	50,000	-
Subtotal	65,000	65,000	-

SUPPORT SERVICES DEPARTMENT
PROPERTY MANAGEMENT SECTION
SUB-FUND 12150 - ORG 3365 and M Orgs

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Account 2701`2703 - Travel, Training and Meetings			
Staff Development and Training	1,000	1,000	-
Subtotal	1,000	1,000	-
Account 2801`2805 - Utilities			
Liquid Propane Gas (LPG)	7,380	7,380	-
Trash Collection	170,652	170,652	-
Gas	87,208	87,208	-
Electricity	1,579,444	1,579,444	-
Water	305,152	305,152	-
Subtotal	2,149,836	2,149,836	-
Account 3701 - Taxes and Assessments			
Sewer Assessment	27,332	27,332	-
Subtotal	27,332	27,332	-
Cash Contract Cities - John Wayne Airport (Org M033)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - JWA FS33	10,000	10,000	-
Subtotal	10,000	10,000	-
Cash Contract Cities - Placentia (Org M100)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Placentia	20,000	20,000	-
Subtotal	20,000	20,000	-
Cash Contract Cities - Tustin (Org M200)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Tustin	20,000	20,000	-
Subtotal	20,000	20,000	-
Cash Contract Cities - Seal Beach (Org M300)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Seal Beach	20,000	20,000	-
Subtotal	20,000	20,000	-
Cash Contract Cities - Stanton (Org M400)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Stanton	10,000	10,000	-
Subtotal	10,000	10,000	-

SUPPORT SERVICES DEPARTMENT
PROPERTY MANAGEMENT SECTION
SUB-FUND 12150 - ORG 3365 and M Orgs

Item Description	2015/16 Base Budget	2016/17 Request	\$ Change fr 2015/16 Base Budget
Cash Contract Cities - San Clemente (Org M500)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - San Clemente	30,000	30,000	-
Subtotal	30,000	30,000	-
Cash Contract Cities - Buena Park (Org M600)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Buena Park	30,000	30,000	-
Subtotal	30,000	30,000	-
Cash Contract Cities - Westminster (Org M700)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Westminster	30,000	30,000	-
Subtotal	30,000	30,000	-
Cash Contract Cities - Santa Ana (Org M800)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Santa Ana	100,000	100,000	-
Subtotal	100,000	100,000	-
Total S&S: Property Management	\$4,365,421	\$4,365,421	-



Capital Improvement Plan Overview

Introduction

The Orange County Fire Authority's Capital Improvement Program (CIP) has been reviewed and updated through FY 2020/21 to coincide with the FY 2016/17 budget. The proposed FY 2016/17 CIP budget is \$29.6 million and reflects a net increase of \$15.5 million compared to the prior adopted five-year CIP budget.

Some significant projects in the FY 2016/17 budget include the replacement of Fire Station 10 in Yorba Linda (\$7.5M), the remodel of Fire Station 11 in Emerald Bay (\$550K), 800 MHz Countywide Coordinated Communications System replacement (\$7.5M), Community Risk Reduction (CRR) Automation –Integrated Fire Prevention (IFP) Replacement (\$900K), Incident Reporting Application Replacement (\$400K), personal computer (PC)/laptops/printer replacement (\$653K), the purchase of six Type I engines (\$3.6M), one 100' Quint (\$1.4M) and three paramedic squads (\$650K).

CIP Funds

The OCFA's five-year CIP is organized into four funds. A description of each fund is located in each section. Major funding sources for the CIP include operating transfers from the General Fund, interest, developer contributions, and contracts with member cities. Lease Purchase Financing Agreements also provide cash flow funding for the CIP. Currently, projects are primarily funded through use of fund balances.

CIP Highlights

Fund 12110 – General Fund CIP

FY 2016/17 Budget Request - \$1.8M

- Includes approximately \$653K for Personal Computer (PC)/Laptop/Printer Replacement, \$400K for Network, Servers and Security, \$168K Fire Station Telephone/Alarm/Sound System upgrades, \$162K for the 800 MHz radios, and approximately \$148K for the Mobile Data Computer (MDC) System
-

Fund 123 – Fire Stations and Facilities

FY 2016/17 Budget Request - \$8.4M

- Includes \$7.5M for the replacement of Fire Station 10 (Yorba Linda)
 - Includes \$550K for the remodel of Fire Station 11 (Emerald Bay)
 - Includes \$325K for additional tenant improvements necessary in order to fully utilize the US&R warehouse purchased in FY 2014/15.
-

Fund 124 – Communications & Information Systems

FY 2016/17 Budget Request - \$9.6M

- Includes projects related to communications and information technology infrastructure such as the 800 MHz Countywide Coordinated Communications System Replacement (\$7.5M).
 - Includes projects related to systems development and support such as the replacement of the CRR – Integrated Fire Prevention application (\$900K) and the Incident Reporting Application Replacement (\$400K). Both are part of the Records Management System (RMS) component of the Public Safety Systems replacement project. Other project includes the Next Generation CAD2CAD (\$450K) which is the upgrade of the existing regional CAD2CAD system.
 - Includes projects related to communications and workplace support such as the Audio Video Equipment upgrade (\$300K)
-

Fund 133 – Fire Apparatus

FY 2016/17 Budget Request - \$9.9M

- Emergency vehicles include the purchase of six Type I engines (\$3.6M), one 100' Quint (\$1.4M), three paramedic squads (\$650K), three battalion chief command vehicles (\$278K), one crew carrying vehicle (\$258K), one dozer transport tractor (\$201K), four mid-size 4x4 4 door vehicles (\$175K), one ambulance (\$148K), one hook-truck/dump truck (\$145K), and one crew cab dozer tender (\$88K)
 - Includes the purchase of ten support vehicles (\$438K)
 - Includes debt payments towards the lease-purchase agreement for the helicopters (\$2.5M)
-

ORANGE COUNTY FIRE AUTHORITY
CAPITAL IMPROVEMENT PROGRAM
FIVE-YEAR PLAN SUMMARY FY 2016/17 - FY 2020/21

Fund	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Year TOTAL
<i>Fund 12110</i> General Fund CIP	\$1,823,000	\$1,234,400	\$1,685,700	\$1,398,700	\$1,368,700	\$7,510,500
<i>Fund 123</i> Fire Stations and Facilities	8,375,000	6,700,000	385,000	-	-	15,460,000
<i>Fund 124</i> Communications and Information Systems	9,595,117	3,906,511	4,444,367	1,000,000	1,000,000	19,945,995
<i>Fund 133</i> Fire Apparatus	9,848,181	7,598,371	7,717,302	7,207,494	4,079,908	36,451,256
GRAND TOTAL	\$29,641,298	\$19,439,282	\$14,232,369	\$9,606,194	\$6,448,608	\$79,367,751
Less: Non-discretionary lease installment payments	2,531,723	2,531,723	1,265,862	-	-	6,329,308
TOTAL CIP PROJECTS	\$27,109,575	\$16,907,559	\$12,966,507	\$9,606,194	\$6,448,608	\$73,038,443

ORANGE COUNTY FIRE AUTHORITY
CAPITAL IMPROVEMENT PROGRAM
FIVE-YEAR PLAN PROJECT LISTING

Item No.	Project Priority	Project	FY 2016/17
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GENERAL FUND CIP - FUND 12110

1	A	800 MHz Radios	\$162,000
2	A	900 MHz Pagers, Faxes, Small Equipment Replacement	41,600
3	A	Data Storage, Backup, and Recovery	96,000
4	A	Fire Station Telephone/Alarm/Sound System Upgrades	168,000
5	A	Mobile Data Computer (MDC) System	147,800
6	A	Network, Servers, Security	400,000
7	A	Personal Computer (PC)/Laptop/Printer Replacements	652,500
8	A	VHF Radios	35,100
9	B	Geographic Information Systems (GIS) Plotters, Equipment	50,000
10	B	Digital Ortho Photography	70,000
11	A	RFOTC Telephone System Upgrade	-
		Total - Fund 12110	\$1,823,000

FIRE STATIONS & FACILITIES - FUND 123

1	A	Station 20 (Irvine)	Developer Build
2	A	US&R Warehouse Improvements	325,000
3	A	Remodel of Station 11 (Emerald Bay)	550,000
4	B	Replacement of Station 10 (Yorba Linda)	7,500,000
5	A	Station 61 (Buena Park) - to be built per the City of Buena Park	-
6	A	Station 67 (Rancho Mission Viejo)	-
7	B	Replacement of Station 9 (Mission Viejo)	-
8	C	RFOTC Building B - ECC - installation of observation windows	-
		Total - Fund 123	\$8,375,000

Project Priority: A=Essential; B=Important; C=Could Defer; CY=Current Fiscal Year

Item No.	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Year TOTAL
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1	\$85,500	\$85,500	\$31,500	\$27,000	\$391,500
2	41,600	41,600	41,600	41,600	208,000
3	96,000	96,000	96,000	96,000	480,000
4	168,000	328,000	328,000	328,000	1,320,000
5	460,000	460,000	460,000	55,800	1,583,600
6	160,000	160,000	160,000	160,000	1,040,000
7	202,500	202,500	202,500	652,500	1,912,500
8	20,800	22,100	9,100	7,800	94,900
9	-	-	-	-	50,000
10	-	-	70,000	-	140,000
11	-	290,000	-	-	290,000
	\$1,234,400	\$1,685,700	\$1,398,700	\$1,368,700	\$7,510,500

1	-	-	-	-	-
2	200,000	275,000	-	-	800,000
3	-	-	-	-	550,000
4	-	-	-	-	7,500,000
5	Buena Park Build	-	-	-	-
6	Developer Build	-	-	-	-
7	6,500,000	-	-	-	6,500,000
8	-	110,000	-	-	110,000
	\$6,700,000	\$385,000	-	-	\$15,460,000

ORANGE COUNTY FIRE AUTHORITY
CAPITAL IMPROVEMENT PROGRAM
FIVE-YEAR PLAN PROJECT LISTING

Item No.	Project Priority	Project	FY 2016/17
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COMMUNICATIONS & INFORMATION SYSTEMS - FUND 124

1	A	800 MHz Countywide Coordinated Communications System Replacement	\$7,540,000
2	A	Community Risk Reduction Automation - IFP Replacement	905,117
3	A	Incident Reporting Application Replacement	400,000
4	B	Audio Video Equipment Upgrades	300,000
5	B	Next Generation CAD2CAD	450,000
6	B	Mobile 911 Emergency Command Center	-
7	B	Fleet Services Fuel Management Tracking System	-
8	B	RFOTC Data Center Suppression System	-
9	B	OCFA Disaster Recovery Co-Location Facility	-
		Total - Fund 124	\$9,595,117

FIRE APPARATUS - FUND 133

1	A	Lease Purchase Financing: Principal & Interest	\$2,531,723
2	A/B	Emergency Vehicles	6,878,930
3	A	Developer Funded Vehicles	-
4	B	Support Vehicles	437,528
		Total - Fund 133	\$9,848,181

		GRAND TOTAL - ALL CIP FUNDS	\$29,641,298
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Project Priority: A=Essential; B=Important; C=Could Defer

Item No.	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Year TOTAL
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1	-	\$3,539,250	-	-	\$11,079,250
2	905,117	905,117	-	-	2,715,351
3	400,000	-	-	-	800,000
4	-	-	-	-	300,000
5	-	-	-	-	450,000
6	2,000,000	-	-	-	2,000,000
7	601,394	-	-	-	601,394
8	-	-	1,000,000	-	1,000,000
9	-	-	-	1,000,000	1,000,000
	\$3,906,511	\$4,444,367	\$1,000,000	\$1,000,000	\$19,945,995

1	\$2,531,723	\$1,265,862	-	-	\$6,329,308
2	4,752,200	5,298,731	5,397,758	4,007,700	26,335,319
3	-	1,016,577	1,774,683	-	2,791,260
4	314,448	136,132	35,053	72,208	995,369
	\$7,598,371	\$7,717,302	\$7,207,494	\$4,079,908	\$36,451,256
	\$19,439,282	\$14,232,369	\$9,606,194	\$6,448,608	\$79,367,751



Fund 12110

General Fund - CIP



This fund is a sub-fund of the General Fund used to account for financial activity associated with maintenance and improvement projects that while considered “capital in nature”, do not meet the criteria to be included in a Capital Project Fund. This fund’s primary sources of revenue are operating transfers from the General Fund.

800 MHZ RADIOS

Project Priority: A

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: Mobile Radio replacement is required approximately every nine to eleven years due to wear and exposure factors. New radios are typically installed in new apparatus, and the life of mobile radios corresponds to the life of the apparatus. Therefore, radio purchases coincide with the vehicle replacement plan. Additionally, as older portable radios experience wear, their replacements are added into the long-term budget. Current pricing per mobile radio averages \$4,000 and adding dual head radios for command vehicles increases costs to approximately \$5,075. All radios purchased are P25 ready and will be 100% compatible with the separate project to upgrade the 800MHz Countywide Combined Communication System and existing 800MHz radios that currently is underway.



Project Status: Ongoing

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Special department expense	\$162,000	\$85,500	\$85,500	\$31,500	\$27,000	\$391,500
Total	\$162,000	\$85,500	\$85,500	\$31,500	\$27,000	\$391,500

Impact on Operating Budget: Ongoing replacement of radios will help control maintenance costs in the operating budget.

900MHZ PAGERS, FAXES, SMALL EQUIPMENT REPLACEMENT

Project Priority: A

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: The OCFA utilizes about 1,375 pagers, 250 personal communication devices, vehicle intercom headsets, portable radio lapel microphones, and several other related small equipment items. Replacement is required approximately every three to five years because of wear and exposure factors. The components in pagers break down over time and lose critical sensitivity capability needed for optimal performance. The OCFA reserve firefighter personnel use pagers as their primary alerting system for emergency incidents. Their responsibilities require that the pager be reliable 24 hours a day. The budget allows for the annual purchase of replacement equipment at a cost of about \$130 each.



Project Status: Ongoing

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Office Expense	\$41,600	\$41,600	\$41,600	\$41,600	\$41,600	\$208,000
Total	\$41,600	\$41,600	\$41,600	\$41,600	\$41,600	\$208,000

Impact on Operating Budget: The timely replacement of 900 MHz pagers, intercom headsets, lapel microphones, and other small equipment may result in fewer maintenance expenditures in the operating budget.

DATA STORAGE, BACKUP, AND RECOVERY

Project Priority: A

Project Type: Equipment Replacement

Project Management: IT – IT/Communication Infrastructure

Project Description: This item is an annual, ongoing project to upgrade and/or replace outdated computer servers and expand the existing storage area network (SAN) to accommodate the ongoing move towards virtualized server-based centralized storage, and backup of critical department information. The OCFA currently has 170+ servers that support all of the business systems including: Exchange (E-mail), Orange County Fire Incident Reporting System (OCFIRS), Integrated Fire Prevention (IFP), Computer Aided Dispatch (CAD), Automatic Vehicle Location (AVL), Intranet, GIS, etc. The useful life of servers, SAN's, and other related hardware can range from three to five years.



This project will also implement auto archiving of the email database to near line storage through group-based business rules, e-discovery support, and compliance support. Project costs also include associated contracted professional services.

Project Status: Ongoing

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Equipment expense	\$96,000	\$96,000	\$96,000	\$96,000	\$96,000	\$480,000
Total	\$96,000	\$96,000	\$96,000	\$96,000	\$96,000	\$480,000

Impact on Operating Budget: The replacement of servers may help control maintenance costs in the operating budget and improve application performance.

FIRE STATION TELEPHONE/ALARM/SOUND SYSTEM UPGRADES

Project Priority: A

Project Type: Equipment Replacement

Project Management: IT – Communications & IT Infrastructure

Project Description: Acquisition and installation of new Fire Station alarm/sound systems and telephone systems are necessary as the equipment becomes old, outdated, and parts are no longer available. In addition, replacement equipment is more "user-friendly" and more efficient to maintain. The expected life of the Fire Station alarm/sound and phone systems is about fifteen years.



In 2014, the Westnet Fire Station Alerting system integration project which was part of the new CAD system implementation was completed at all 72 Fire Stations. During the project implementation period, a thorough evaluation of the existing Fire Station Alerting System infrastructure was completed at all Fire Stations. Most of the stations had components of the Fire Station Alerting/sound systems that need



to be repaired or replaced. All of them were using outdated electron-mechanical relays and amplifiers. The cost per station to completely upgrade the Station Alerting/sound systems ranges from \$40,000 to \$100,000 depending on the complexity of the station, number of crews and apparatus deployed, and condition of existing infrastructure. All of the OCFA Fire Stations are to be upgraded to the Westnet Fire Station Alerting/sound system. The installation is time-consuming and complex, and staff anticipates upgrading about 3 stations per year for the first 5 years, then accelerating the pace to about 6 stations per year for the remaining 10 years of the estimated 15-year project duration.

The Phone System cost averages approximately \$10,000 per fire station. All OCFA Fire Stations will be upgraded to a Voice over Internet Protocol (VoIP) system. Staff is planning to upgrade 10 station phone systems per year until all stations have been upgraded after which the stations will be upgraded about every 15 years.

Project Status: Ongoing

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment	\$168,000	\$168,000	\$328,000	\$328,000	\$328,000	\$1,320,000
Total	\$168,000	\$168,000	\$328,000	\$328,000	\$328,000	\$1,320,000

Impact on Operating Budget: The replacement of old equipment may help control maintenance costs included in the operating budget.

MOBILE DATA COMPUTER (MDC) SYSTEM

Project Priority: A

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: The MDCs are used for the delivery of emergency messages and information, including initial dispatch of fire and paramedic services. The service life for the various MDC components is as follows: the central processing unit (CPU), four to six years; screen and keyboard, three to five years; broadband modem, five to seven years. The total system cost including installation is \$8,500 and is based on the current form factor used. The cost to replace the CPU, screen, keyboard and related software is about \$6,000. Staff is evaluating different form factors including computer tablet type devices which may result in lower per unit prices if a compatible device becomes available.

This budget item reflects the cost to support the addition of MDCs to be used for rotational stock during installation in new apparatus, and for service and maintenance as the current MDCs age and repair and trade out of devices is required. It also allows for the first year of a three-year phased replacement of other existing MDCs as they reach end-of-life starting in FY 2017/18 completing in FY 2019/20.



Project Status: Ongoing

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Special department expense	\$147,800	\$460,000	\$460,000	\$460,000	\$55,800	\$1,583,600
Total	\$147,800	\$460,000	\$460,000	\$460,000	\$55,800	\$1,583,600

Impact on Operating Budget: Replacement of the MDCs may help control maintenance costs included in the operating budget.

NETWORK, SERVERS, SECURITY

Project Priority: A

Project Type: Equipment Replacement/New Technology

Project Management: IT – IT/Communications Infrastructure

Project Description: Several core network components installed in 2004 are now at “end of life” for support and maintenance. These components will be replaced with technology that increases bandwidth, or network capacity necessary due to the expansion of applications including GIS, Records Management systems, centralized storage of departmental data, data collaboration across applications, and online training utilizing streaming media. We will replace core components in the Data Center and individual IDF’s (Intermediate Distribution Facility – more commonly known as data/phone connection closets).

We will continue to implement virtualization to support server consolidation. Phased approach includes test environment, migration to pilot, and then to production. This supports a long-range goal of virtual environment utilization as a component for Disaster Recovery. Project costs also include associated contracted professional services.



Project Status: Ongoing

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment expense	\$400,000	\$160,000	\$160,000	\$160,000	\$160,000	\$1,040,000
Total	\$400,000	\$160,000	\$160,000	\$160,000	\$160,000	\$1,040,000

Impact on Operating Budget: Replacement of the hardware may help control maintenance costs included in the operating budget.

PERSONAL COMPUTER (PC)/LAPTOP/PRINTER REPLACEMENTS

Project Priority: A

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: An evaluation and analysis of the OCFA's Personal Computer (PC) inventory by Gartner Inc. during the Information Technology Strategic Plan study a few years ago recommended that desktop computers be replaced on a four-year rotation plan. Due to recent fiscal constraints, computers that do not support emergency response have been moved to a five-year replacement schedule. The PC replacement budget is based on \$1,500 per unit, which includes adequate funding to replace associated printers and peripherals at the same time. It also includes replacement of department-authorized, mission-critical laptop computers and tablets on an as-needed basis.



In FY 2016/17, funding has been added to replace all current Microsoft Windows based ruggedized tablets (175) used for the OCMEDS electronic Patient Care Reporting (ePCR) system. The new tablets will use the next generation OCMEDS application which is anticipated to go live in late 2016. The new OCMEDS application will be internet browser based which means it can run on other types of data tablets (Windows, Apple, Android) that are internet capable. Operations personnel overwhelming support using semi-rugged iPad tablets which cost about \$1,500 per unit with associated mounting hardware, and have a three-to-four year life expectancy. The lower cost per unit may allow deployment of more than one iPad per apparatus.

Project Status: Ongoing

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Equipment	\$652,500	\$202,500	\$202,500	\$202,500	\$652,500	\$1,912,500
Total	\$652,500	\$202,500	\$202,500	\$202,500	\$652,500	\$1,912,500

Impact on Operating Budget: Deferral of PC and tablet replacements beyond four years will increase repair and maintenance costs.

VHF RADIOS

Project Priority: A

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: This project is for the purchase and replacement of VHF mobile and portable radios. These radios are used for state and mutual aid communications with agencies not on the County 800 MHz radio system. Approximately 800 mobile and portable radios are installed fleet wide. Use of VHF radios ensures communication and enhances the safety of firefighters on automatic and mutual aid responses with the California Department of Forestry, Fire Protection (CAL FIRE), and the United States Forest Service (USFS) in state and federal responsibility areas, as well as contracts with agencies outside Orange County. These radios have a useful life of nine years. Budgeted replacement costs are based on the useful life of the existing radio inventory, and are tied to the new vehicle replacement schedule. Average price per mobile radios is \$1,500.



Project Status: Ongoing

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Special department expense	\$35,100	\$20,800	\$22,100	\$9,100	\$7,800	\$94,900
Total	\$35,100	\$20,800	\$22,100	\$9,100	\$7,800	\$94,900

Impact on Operating Budget: The replacement of radios helps control maintenance costs included in the operating budget.

GEOGRAPHIC INFORMATION SYSTEMS (GIS) PLOTTERS, EQUIPMENT

Project Priority: B

Project Type: Equipment Replacement

Project Management: IT – GIS

Project Description: Geographic Information Systems (GIS) and mapping activities use large plotters, printers and non-standard output devices. These devices are used to print large wall maps used at fire stations, in the Emergency Command Center (ECC) and during emergency incident planning. These devices require replacement about every four years.

Project Status: Purchase two printers in FY 2016/17.



Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment	\$50,000	-	-	-	-	\$50,000
Total	\$50,000	-	-	-	-	\$50,000

Impact on Operating Budget: No impact.

DIGITAL ORTHO PHOTOGRAPHY

Project Priority: B

Project Type: Equipment Replacement

Project Management: IT – GIS

Project Description: Digital Ortho Photography (DOP) provides an accurate record of all physical data that exists in the County and area of service at a given point in time. DOP is important to the OCFA as a management tool for the effective and efficient operation of a number of business needs and for spatial data capture and verification. Some of the OCFA business needs supported by DOP include:

- Special Area Maps and preplans to guide first responders into difficult areas such as apartment complexes and shopping centers.
- Provide dispatchers a visual record to facilitate response assignments.
- Establish a default map viewing context for the Automatic Vehicle Location System (AVL).
- Facilitate vehicle routing to target locations.
- Assist in reconstructing and investigating crimes.
- More effectively manage urban and wildland interfaces.
- Quality control addresses for run maps.
- Verify pre-existing or non-conforming conditions for inspections.
- Include aerial imagery of new developments.



Project Status: Will purchase data in FY 2016/17 and FY 2019/20.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment	\$70,000	-	-	\$70,000	-	\$140,000
Total	\$70,000	-	-	\$70,000	-	\$140,000

Impact on Operating Budget: No impact.

RFOTC TELEPHONE SYSTEM UPGRADE

Project Priority: A

Project Type: Equipment Replacement

Project Management: IT – Communications Infrastructure

Project Description: The OCFA's Administrative telephone system was placed in service in 2004. The system continues to function but parts are becoming difficult to obtain and it is reaching the end of its service life and must be replaced. It was upgraded in FY 2015/16 to extend the life of the system a few more years.



The new OCFA Administrative telephone system will utilize standard Voice over Internet Protocol (VoIP) technology which is next generation technology from the current OCFA phone system. One of the benefits of VoIP is a much smaller 'footprint' in the OCFA datacenter for the system. VoIP technology provides much more flexibility with the types of handsets that can be used, and because it uses Internet Protocol and common computer data cable connections, the phones can be plugged in wherever there is a data connection at the RFOTC facilities and be connected. Maintenance and administration is simpler with a VoIP system versus the current legacy system.

The OCFA 9-1-1 Phone system was replaced with a VoIP system in 2015, and all OCFA Fire Stations are having their phone systems replaced with VoIP technology.

Project Status: Project completion scheduled for FY 2018/19.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment	-	-	\$290,000	-	-	\$290,000
Total	-	-	\$290,000	-	-	\$290,000

Impact on Operating Budget: Ongoing annual maintenance costs are included in the General Fund.

Fund 123

Fire Stations and Facilities



This fund is for capital expenditure requirements such as replacing sub-standard fire stations, construction new fire stations, and remodeling of fire stations. Significant funding sources include operating transfer from the General Fund, and contributions or reimbursements from developers responsible for a share of new fire station development costs.

US&R WAREHOUSE IMPROVEMENTS

Project Priority: A

Project Org: P535

Project Type: Facilities/Site Repair

Project Management: Property Management

Project Description: The OCFA manages and operates the FEMA Urban Search and Rescue Task Force 5 (US&R). Task Force 5 is comprised of large over-the-road semi-tractor trailers, other vehicular rolling stock and a large cache of urban search and rescue equipment, materials and supplies. In order to fully comply with FEMA standards for storage and management, vehicles and materials must be secured indoors, under cover, in an environmentally controlled warehouse. For these reasons, a warehouse storage facility capable of storing all US&R vehicles and materials was identified and purchased in FY 2014/15. This facility provides a single, consolidated location that helps facilitate the maintenance, exercise and readiness of disaster equipment. In FY 2015/16, funding was required for improvements and repairs necessary to align the building with current code requirement which include expansion/installation of roll up vehicle doors, a new exhaust extraction system and phone/IT upgrades.

However, additional improvements are necessary in order to further utilize this building. Tenant improvements to the building which include classrooms, offices and a conference room will be the focus for the FY 2016/17 funding. Additional funding in FY 2017/18 and FY 2018/19 is anticipated for additional tenant improvements, classroom and office space, that will allow the OCFA to fully utilize the building for the intended purpose.

Project Status: A warehouse storage facility was identified and purchased in FY 2014/15. Improvements/Repairs commenced in FY 2015/16 and are scheduled to be completed in FY 2018/19.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Maintenance – Buildings & Improvements	\$325,000	\$200,000	\$275,000	-	-	\$800,000
Total	\$325,000	\$200,000	\$275,000	-	-	\$800,000

Impact on Operating Budget: Ongoing annual operational costs of \$34,698 are included in the current operating budget.

REMODEL OF FIRE STATION #11 (EMERALD BAY)

Project Priority: A

Project Type: Alteration and Improvement

Project Management: Property Management

Project Description: Remodel of (2) existing, non-accessible restrooms to provide one accessible and one non-accessible restrooms (both unisex); Remodel of kitchen; New appliances and fixtures; New accessible parking; New ramp and paving changes to provide handicap access to upper floor from public right of way. New landscaping and irrigation in areas effected by site grading alterations.

Project Status: Architectural plans have been prepared and are being reviewed by the County of Orange. Pending review and approval of plans this project will then be sent out to bid.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Maintenance – Buildings & Improvements	\$550,000	-	-	-	-	\$550,000
Total	\$550,000	-	-	-	-	\$550,000

Impact on Operating Budget: Ongoing annual operational and maintenance costs are included in the current operating budget.

REPLACEMENT OF FIRE STATION 10 (YORBA LINDA)

Project Priority: B

Project Type: Replacement fire station construction

Project Management: Property Management

Project Description: This project contemplates planning, design, demolition and replacement of Fire Station 10, constructed in 1972 along with the adjacent Old Fire Station 10, constructed in 1938. Both facilities currently occupy a combined site comprising 0.74 of one acre, anticipated to be exchanged for a replacement one acre site a quarter of a mile from the current stations location. The project is contemplated in concert with a general renewal of Historic Old Town Yorba Linda currently in process with the City of Yorba Linda. The project includes all demolition of current sites, planning, design and construction of a temporary fire station, grading and planning design and construction of an approximately 15,000 square foot, two company, three apparatus bay fire station with added standard modules to support a Division Chief and a station training room.

Project Status: Project is anticipated to commence in FY 2016/17. Project delivery is anticipated to be Design-Build. Historic Architectural Review Reporting required for compliance with the California Environmental Quality Act and permitting is in process.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Planning, demolition, temporary fire station and construction	\$7,500,000	-	-	-	-	\$7,500,000
Total	\$7,500,000	-	-	-	-	\$7,500,000

Impact on Operating Budget: Replacement Fire Station 10 (Yorba Linda) will improve Division 4 Operational Control and Service Delivery.

REPLACEMENT OF FIRE STATION 9 (MISSION VIEJO)

Project Priority: B

Project Type: Replacement fire station construction

Project Management: Property Management

Project Description: This project contemplates planning, design, demolition and replacement of Fire Station 9, constructed in 1974. The station occupies about 0.6 of an acre. The project includes replacement construction of a 10,000 square foot two-story station on the current site. The project includes all demolition, placement of a temporary fire station, planning, design, and new station construction. The station will house two companies.

Project Status: Project is anticipated to commence in FY 2017/18. Project delivery is anticipated to be Design-Build.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i> Planning, demolition, temporary fire station and construction	-	\$6,500,000	-	-	-	\$6,500,000
Total	-	\$6,500,000	-	-	-	\$6,500,000

Impact on Operating Budget: Replacement Fire Station 9 (Mission Viejo) will alleviate current significant overcrowding and improve the operational readiness of the station.

RFOTC BUILDING B EMERGENCY COMMUNICATION CENTER (ECC) **INSTALLATION OF OBSERVATIONS WINDOWS**

Project Priority: C

Project Type: Tenant Improvement

Project Management: Property Management

Project Description: This project would install four 4' X 5' rated, observation windows in hallway adjacent to the Emergency Communication Control Center and Server Room. The windows will support public tours of the facility while preserving necessary security for the working communication floor and servers. Public tours are conducted during annual RFOTC Open House and other time when special visits are organized. Windows would separate visitors from the working floor. Window blinds would protect the working area from observation when appropriate.

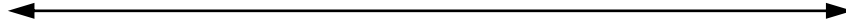
Project Status: The project is anticipated to commence in FY 2018/19, and is pending funding.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Construction and tenant improvement	-	-	\$110,000	-	-	\$110,000
Total	-	-	\$110,000	-	-	\$110,000

Impact on Operating Budget: Installation of windows will preserve security in a sensitive working environment while providing the capability for public visitation and observation when appropriate.

Fund 124

Communications & Information Systems



This fund is used for the replacement of specialized fire communications equipment and information systems. Its primary funding sources are the operating transfers from the General Fund and the use of reserves.

800 MHZ COUNTYWIDE-COORDINATED COMMUNICATIONS (CCCS) **SYSTEM REPLACEMENT**

Project Priority: A

Project Type: Equipment Replacement

Project Management: IT – Communications & Infrastructure/ECC

Project Description: The current 800 MHz Countywide-Coordinated Communications System (CCCS) was implemented from 1999 to 2001 with an expected operational life expectancy through 2015. The system is administered by the Orange County Sheriffs' Department/Communications staff. OCSD/Communications staff was directed in 2009 to develop the next generation system proposal, and has developed a four-phase upgrade/replacement plan for the CCCS. The upgrade includes implementation of a P25 system architecture, which is the FEMA and Department of Homeland Security recommended technology for public safety communications interoperability.



Phase – 1 \$2,797,153 – funded by the Public Safety Interoperable Communications (PSIC) grant, was completed by OCSD/Communications staff in 2011.

Phases – 2, 3, 4 includes replacing core equipment, control equipment, base station, mobile, and portable radios, and dispatch consoles, with P25 capable, encrypted 800MHz radios. Partnership costs will be shared proportionately among all participating agencies in the CCCS, but individual agencies will be responsible for purchasing radios and dispatch consoles. All partnership costs for this project are paid out of the General Fund 121 and not from Fund 124.

OCFA Fund 124 costs for encrypted, P25 capable 800MHz radio equipment for FY 2016/17 is estimated at \$7,540,000 which will purchase 1,508 new portable, mobile, and base station 800MHz radios. These numbers are based on the December 2015 audit of active 800MHz radios.

OCFA Fund 124 estimated costs of \$3,539,250 are budgeted for FY 2018/19 when OCFA will upgrade all 18 Dispatcher console positions.

Project Status: Phase - 1 complete; Phases 2 - 4 in implementation stage now.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Special Department Expense	\$7,540,000	-	\$3,539,250	-	-	\$11,079,250
Total	\$7,540,000	-	\$3,539,250	-	-	\$11,079,250

Impact on Operating Budget: Annual subscriber costs for new CCCS have not yet been determined. OCSD/Communications currently determines annual subscriber fees based on total number of active radios times an annual subscription fee per radio.

COMMUNITY RISK REDUCTION AUTOMATION – IFP REPLACEMENT

Project Priority: A

Project Type: Application Replacement

Project Management: IT – Systems Development & Support

Project Description: This project is to fund the initial purchase and supplemental or ‘surge’ professional services necessary to replace the Integrated Fire Prevention (IFP) application. This project combined with replacing the Incident Reporting Application (OCFIRS) comprises the Records Management System (RMS) component of the overall Public Safety Systems (PSS) replacement project. CAD replacement was the other major component of the PSS replacement project. Implementation is expected to take two to three years and includes integration with the new CAD system. ‘Surge’ expense is expected to be approximately 20% of system purchase price spread across the implementation period.

The Integrated Fire Prevention (IFP) application has been scheduled for replacement following a detailed needs assessment and business plan analysis that was conducted in FY 2005/06. The current application was also evaluated based on the quality of its technology and how well the application was meeting business needs; the application scored poorly in both areas. It was recommended that the OCFA proceed with replacement of the application; however, concurrent replacement with the Orange County Fire Incident Reporting System (OCFIRS) and the Computer Aided Dispatch (CAD) System was recommended in order to take advantage of opportunities to move to a shared data platform. Preliminary analysis indicates the replacement cost for this application will be between \$2.0 million and \$3.0 million. Community Risk Reduction fees include funding for this project.

Project Status: Contract negotiations with Flexible Data Management Software (FDM) were abandoned in 2014 after the core team decided that FDM would not be able to meet the needs of the OCFA. Staff is re-evaluating the RFP and has separated some functions like Training and Electronic Plan Review into separate projects while the core RMS RFP selection continues. Majority of funds for the core RMS will be re-budgeted across 3 years as staff continues developing the replacement strategy for OCFIRS and IFP and expects to phase-in the components.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i> Equipment, Software, Professional Services	\$905,117	\$905,117	\$905,117	-	-	\$2,715,351
Total	\$905,117	\$905,117	\$905,117	-	-	\$2,715,351

Impact on Operating Budget: Application Maintenance/License Costs will be included in the annual budget for the OCFA’s Microsoft Enterprise Agreement license, and should not exceed the current annual maintenance costs of approximately \$48,000.

INCIDENT REPORTING APPLICATION REPLACEMENT

Project Priority: A

Project Type: Application Replacement

Project Management: IT – Systems Development & Support

Project Description: This project is to fund the initial purchase and supplemental or ‘surge’ professional services necessary to replace the Incident Reporting Application (OCFIRS). This project combined with replacing the Integrated Fire Prevention (IFP) application comprises the Records Management System (RMS) component of the overall Public Safety Systems (PSS) replacement project. CAD replacement was the other major component of the PSS replacement project. Implementation is expected to take two to three years and includes integration with the new CAD system. ‘Surge’ expense is expected to be approximately 20% of system purchase price spread across the implementation period.

The IT Strategic Plan study conducted by Gartner Inc. evaluated all of the OCFA’s applications based on their technical stability and how well they were meeting the OCFA’s business needs. The OCFIRS Incident Reporting application was rated poorly in both areas and was recommended for replacement. Gartner Inc. also recommended that the OCFA consider going to bid for an application that would be integrated with CAD, IFP, or both to improve overall data management within the organization. This budgetary amount is a preliminary estimate and may need revision as requirements are developed.

Project Status: Contract negotiations with Flexible Data Management Software (FDM) were abandoned in 2014 after the core team decided that FDM would not be able to meet the needs of OCFA. Staff is re-evaluating the RFP and has separated some functions like Training and Electronic Plan Review into separate projects while the core RMS RFP selection continues. Majority of funds for the core RMS will be re-budgeted from FY 2015/16 to FY 2016/17 as staff continues developing the replacement strategy for OCFIRS and IFP.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i> Equipment, Software, Professional Services	\$400,000	\$400,000	-	-	-	\$800,000
Total	\$400,000	\$400,000	-	-	-	\$800,000

Impact on Operating Budget: Application Maintenance/License Costs will be included in the annual budget for the OCFA’s Microsoft Enterprise Agreement license, and should not exceed the current annual maintenance costs of approximately \$73,000.

AUDIO VIDEO EQUIPMENT UPGRADES

Project Priority: B

Project Type: Equipment Replacement

Project Management: IT – Communications and Workplace Support

Project Description: This item is to upgrade and replace the Audio Video equipment used in the RFOTC Board Room, classrooms (3), training rooms (2), and Emergency Command Center.

The current Audio Video equipment including sound mixing boards, microphones, projectors, computers, controllers, lighting, and cabling has been in constant use since 2004. These rooms are used heavily and the multi-media equipment supporting training and presentations is outdated, no longer supported, failing and needs to be replaced.



The project was originally planned to be completed in two phases over a two-year period. The first phase was originally planned to occur in FY 2014/15 for the RFOTC Board Room and Classroom 1 but due to limited resources was pushed to FY 2015/16.

On September 15, 2015, a contract was awarded for professional Audio Visual (AV) design and consulting services to develop a scope of work for the upgrade to the OCFA Boardroom, five classrooms, and the Emergency Command Center (ECC) at the RFOTC. Replacement of equipment and upgrades is expected to start in the Boardroom in July 2016, with the classrooms and ECC upgrades to follow.

Project Status: Project completion scheduled for FY 2016/17.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment	\$300,000	-	-	-	-	\$300,000
Total	\$300,000	-	-	-	-	\$300,000

Impact on Operating Budget: Ongoing annual maintenance costs are included in the General Fund.

NEXT GENERATION CAD2CAD

Project Priority: B

Project Type: Application Replacement

Project Management: IT – Systems Development & Support

Project Description: This item is to upgrade the existing regional CAD2CAD system.

The OCFA maintains a regional CAD2CAD system that integrates all of the County Fire dispatch centers including OCFA, MetroNet, Costa Mesa, Laguna Beach, and the EMS agencies. It functions as an intelligent ‘hub’ that connects the Fire dispatch centers, translates business rules, processes dispatch requests, mutual aid, status updates, Automatic Vehicle Location (AVL), and tracks every unit and incident between all of the Fire and EMS CAD systems.

The CAD2CAD has been operational since 2011 and was built on the Regional AVL system that was installed in 2008. It has reached the end of its generation of technology and needs to be updated to the next generation of technology that will support features like multi-threading, direct connection of AVL with each of the CAD systems, and increase the speed of processing transactions.

The ongoing maintenance of the CAD system is cost-shared proportionately with the other dispatch centers in the county. This proposal will pay to upgrade the CAD2CAD system and pay for OCFA’s costs to integrate the OCFA TriTech CAD system to the new CAD2CAD ‘hub’. Partner agencies will pay their own CAD integration costs if needed.

Project Status: The project will be implemented in FY 2016/17.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment	\$450,000	-	-	-	-	\$450,000
Total	\$450,000	-	-	-	-	\$450,000

Impact on Operating Budget: Application Maintenance/License Costs are expected to be 20% - 25% of the new software costs, or \$90,000 annually.

MOBILE 911 EMERGENCY COMMAND CENTER

Project Priority: B

Project Type: Equipment Replacement

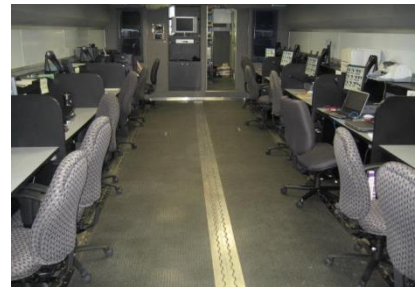
Project Management: IT – Communications & IT Infrastructure

Project Description: This project will fund a new Mobile Emergency Command Center (ECC) trailer and tractor to be used for 9-1-1 dispatching in emergency situations when the OCFA's ECC is unavailable.

The Current OCFA Logistics and Communications Trailer (LCT) can be used for manual 9-1-1 dispatching and was put in service in 2003. It requires a physical computer cable connection to the ECC 'B' building at the RFOTC campus to enable it to receive 9-1-1 phone calls. Emergency responses are dispatched via radio. The trailer must be in close proximity (< 50 feet) to the ECC 'B' building to connect to the 9-1-1 phone system. The LCT does not have true emergency dispatch capabilities as it requires a physical connection to the RFOTC Data Center, nor can dispatchers use the OCFA Computer Assisted Dispatch (CAD) system that is used in the OCFA ECC.



The new Mobile ECC trailer and tractor will have fully operational versions of the OCFA CAD and VESTA 9-1-1 Phone Systems for up to 8 dispatcher console positions. It will also have diverse connection capabilities including hard lines, wireless, microwave, satellite, 800MHz and VHF radio communications. In a natural disaster event where the RFOTC facilities are unusable, the new Mobile ECC Trailer can be moved to a parking lot or other open area to continue emergency 9-1-1 dispatch services.



The budgetary amount is a preliminary estimate and may need revision as requirements are developed. The life of the new Mobile ECC trailer and tractor is expected to be 15 years.

Project Status: Purchase anticipated to occur in FY 2017/18.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment	-	\$2,000,000	-	-	-	\$2,000,000
Total	-	\$2,000,000	-	-	-	\$2,000,000

Impact on Operating Budget: Annual maintenance is likely to be minimal since the Mobile ECC trailer and tractor will be used only in emergency situations and semi-annual training drills.

FLEET SERVICES FUEL MANAGEMENT TRACKING SYSTEM

Project Priority: B

Project Type: Application Replacement

Project Management: IT – Systems Development & Support

Project Description: This item is to add Fuel Module functionality to the Fleet Management system.

The current Fleet Management system has the capability to track fuel usage of all OCFA vehicles and all OCFA fuel dispensing locations. It requires adding an additional software module to the Fleet system as well as additional hardware to the fuel ‘islands’ and tracking devices on each OCFA vehicle. Professional services for installation and testing are included in the budget.

The implementation of this module to the Fleet application for the Fleet Services Section will improve accountability for consumable assets, pump control, card lockout, less shrinkage of inventory, and overall fuel consumption savings.

Project Status: Project completion originally scheduled for FY 2016/17 has been pushed back to FY 2017/18.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment	-	\$601,394	-	-	-	\$601,394
Total	-	\$601,394	-	-	-	\$601,394

Impact on Operating Budget: Application Maintenance/License Costs are expected to be 20% - 25% of the new software costs, or \$60,000 annually which is included in our Five-Year Financial Forecast beginning in FY 2018/19.

RFOTC DATA CENTER FIRE SUPPRESSION SYSTEM

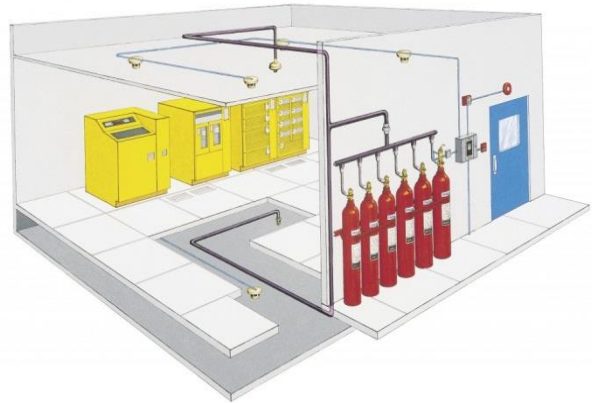
Project Priority: B

Project Type: Equipment Replacement/New Technology

Project Management: IT – IT/Communications Infrastructure

Project Description: This item is to modify and upgrade the RFOTC Data Center fire suppression system with a ‘clean agent’ suppressant capability.

The current RFOTC Data Center fire suppression system uses a pre-action water sprinkler system. While this is the standard for structure protection, if there were a discharge of water into the Data Center, it could result in a catastrophic loss of computers, telephone, and radio systems, and other key equipment.



This project proposes to augment the current fire suppression system with a ‘clean agent’ fire suppressant that works by removing heat from the fire. It also leaves little residue if there is a discharge of the system, and can prevent a fire from becoming serious enough that the water sprinklers would activate. With both systems in use, protection of the OCFA’s critical data and computer, telephone, and radio systems is significantly enhanced.

The budgetary amount is a preliminary estimate and may need revision as requirements are developed.

Project Status: Project is scheduled to commence in FY 2019/20.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment	-	-	-	\$1,000,000	-	\$1,000,000
Total	-	-	-	\$1,000,000	-	\$1,000,000

Impact on Operating Budget: Unknown at this time. As the project is developed, ongoing support costs for the ‘clean agent’ system will be determined.

OCFA DISASTER RECOVERY CO-LOCATION FACILITY

Project Priority: B

Project Type: New Technology

Project Management: IT – IT/Communications Infrastructure

Project Description: This item is to develop a Disaster Recovery (DR) co-location facility to store and replicate critical OCFA business and public safety systems data in order to maintain continuity of operations in an extended emergency scenario.

The OCFA currently backs up and maintains multiple versions of critical business, financial, and public safety systems data and stores it offsite with 3rd party vendors that specialize in secure data storage. The data storage can be recalled to restore to OCFA systems as needed. What the OCFA does not have is a ‘mirror’ location where critical business, financial, and public safety systems and data are replicated in a secure, dynamic, live environment, available 24/7 and which can be utilized in the case of a major event where the OCFA data center was offline for an extended period of time, or destroyed.



Disaster Recovery facilities must be secure and have redundant power and high-speed data connections. A DR facility may be a leased space within a dedicated facility located in another city/county/state. It may also be an appropriate OCFA facility, or a part of one that is secure and located away from the RFOTC facilities, or it could be a secure co-location facility shared with other Public Service Answering Points (PSAPs).

The budgetary amount is a preliminary estimate and may need revision as requirements are developed.

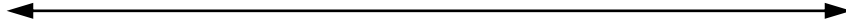
Project Status: Project is scheduled to occur in FY 2020/21.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Equipment	-	-	-	-	\$1,000,000	\$1,000,000
Total	-	-	-	-	\$1,000,000	\$1,000,000

Impact on Operating Budget: Unknown at this time. It is likely that there will be substantial additional software licensing, data lines, and facilities fees to replicate key OCFA systems.

Fund 133

Fire Apparatus



This fund is used for the planned replacement of fire apparatus and vehicles. Funding sources for this fund include operating transfers from the General Fund, contributions from cash contract member cities, and proceeds from lease purchase agreements.

ORANGE COUNTY FIRE AUTHORITY
FUND 133 - FIRE APPARATUS
LIST OF VEHICLES TO BE REPLACED

Existing Vehicle Number	Current Vehicle Type	Dept/Section Assigned to:	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Year Total
EMERGENCY VEHICLES								
Air Utility								
5255	Air Utility	Operations	-	-	\$483,084	-	-	\$483,084
Ambulance								
4035	Ambulance	Operations	148,513	-	-	-	-	148,513
TBD	Ambulance	Operations	-	-	157,559	-	-	157,559
Battalion Chief Command								
2255	BC Command Vehicle	Operations	92,882	-	-	-	-	92,882
2256	BC Command Vehicle	Operations	92,882	-	-	-	-	92,882
2257	BC Command Vehicle	Operations	92,882	-	-	-	-	92,882
Crew Cab Dozer Tender								
TBD	Crew Cab Dozer Tender	Operations	87,600	-	-	-	-	87,600
3036	Crew Cab Dozer Tender	Operations	-	-	81,886	-	-	81,886
3037	Crew Cab Dozer Tender	Operations	-	-	81,886	-	-	81,886
Crew Carrying Vehicle								
5402	Crew Carrying Vehicle	Operations	258,336	-	-	-	-	258,336
Dozer Transport Tractor								
5064	Dozer Transport Tractor	Operations	201,188	-	-	-	-	201,188
FTR3	Dozer Transport Tractor	Operations	-	100,000	-	-	-	100,000
5063	Dozer Transport Tractor	Operations	-	-	206,209	-	-	206,209
Engine - Type 1								
5207	Engine - Type 1	Operations	593,466	-	-	-	-	593,466
5156	Engine - Type 1	Operations	593,466	-	-	-	-	593,466
5205	Engine - Type 1	Operations	593,466	-	-	-	-	593,466
5206	Engine - Type 1	Operations	593,466	-	-	-	-	593,466
5217	Engine - Type 1	Operations	593,466	-	-	-	-	593,466
5249	Engine - Type 1	Operations	593,466	-	-	-	-	593,466
5157	Engine - Type 1	Operations	-	611,270	-	-	-	611,270
5209	Engine - Type 1	Operations	-	611,270	-	-	-	611,270
5210	Engine - Type 1	Operations	-	611,270	-	-	-	611,270
5214	Engine - Type 1	Operations	-	611,270	-	-	-	611,270
5247	Engine - Type 1	Operations	-	611,270	-	-	-	611,270
5246	Engine - Type 1	Operations	-	611,270	-	-	-	611,270
5213	Engine - Type 1	Operations	-	611,270	-	-	-	611,270
5241	Engine - Type 1	Operations	-	-	629,608	-	-	629,608
5211	Engine - Type 1	Operations	-	-	629,608	-	-	629,608
5229	Engine - Type 1	Operations	-	-	629,608	-	-	629,608
5240	Engine - Type 1	Operations	-	-	629,608	-	-	629,608
5224	Engine - Type 1	Operations	-	-	629,608	-	-	629,608
5204	Engine - Type 1	Operations	-	-	629,608	-	-	629,608
5218	Engine - Type 1	Operations	-	-	-	648,496	-	648,496
5220	Engine - Type 1	Operations	-	-	-	648,496	-	648,496
5221	Engine - Type 1	Operations	-	-	-	648,496	-	648,496

ORANGE COUNTY FIRE AUTHORITY
FUND 133 - FIRE APPARATUS
LIST OF VEHICLES TO BE REPLACED

Existing Vehicle Number	Current Vehicle Type	Dept/Section Assigned to:	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Year Total
5223	Engine - Type 1	Operations	-	-	-	648,496	-	648,496
5225	Engine - Type 1	Operations	-	-	-	648,496	-	648,496
5228	Engine - Type 1	Operations	-	-	-	648,496	-	648,496
5200	Engine - Type 1	Operations	-	-	-	-	667,950	667,950
5227	Engine - Type 1	Operations	-	-	-	-	667,950	667,950
5209	Engine - Type 1	Operations	-	-	-	-	667,950	667,950
5216	Engine - Type 1	Operations	-	-	-	-	667,950	667,950
5219	Engine - Type 1	Operations	-	-	-	-	667,950	667,950
5213	Engine - Type 1	Operations	-	-	-	-	667,950	667,950
Full-Size 4-Door								
2370	Full-Size 4-Door	Operations	-	47,740	-	-	-	47,740
2374	Full-Size 4-Door	Operations	-	57,004	-	-	-	57,004
Grader								
7208	Grader	Operations	-	-	275,209	-	-	275,209
Hook-Truck/Dump Truck								
5387	Hook Truck/Dump Truck	Operations	145,000	-	-	-	-	145,000
Mid-Size 4-Door								
2371	Mid-Size 4-Door	Operations	-	42,923	-	-	-	42,923
2372	Mid-Size 4-Door	Operations	-	42,923	-	-	-	42,923
Mid-Size 4x4 4-Door								
2158	Mid-Size 4x4 4-Door	Operations	43,733	-	-	-	-	43,733
2163	Mid-Size 4x4 4-Door	Operations	43,733	-	-	-	-	43,733
2165	Mid-Size 4x4 4-Door	Operations	43,733	-	-	-	-	43,733
2166	Mid-Size 4x4 4-Door	Operations	43,733	-	-	-	-	43,733
Paramedic Squad								
4105	Paramedic Squad	Operations	215,000	-	-	-	-	215,000
4106	Paramedic Squad	Operations	215,000	-	-	-	-	215,000
4107	Paramedic Squad	Operations	215,000	-	-	-	-	215,000
Pick-Up Utility 3/4 Ton								
3201	Pick-Up Utility 3/4 Ton	Operations	-	45,680	-	-	-	45,680
3202	Pick-Up Utility 3/4 Ton	Operations	-	45,680	-	-	-	45,680
3206	Pick-Up Utility 3/4 Ton	Operations	-	45,680	-	-	-	45,680
3207	Pick-Up Utility 3/4 Ton	Operations	-	45,680	-	-	-	45,680
3336	Pick-Up Utility 3/4 Ton	Operations	-	-	47,050	-	-	47,050
3337	Pick-Up Utility 3/4 Ton	Operations	-	-	47,050	-	-	47,050
3338	Pick-Up Utility 3/4 Ton	Operations	-	-	47,050	-	-	47,050
3340	Pick-Up Utility 3/4 Ton	Operations	-	-	47,050	-	-	47,050
3341	Pick-Up Utility 3/4 Ton	Operations	-	-	47,050	-	-	47,050
TDA 100' Quint								
5235	TDA 100' Quint	Operations	1,378,919	-	-	-	-	1,378,919
5252	TDA 100' Quint	Operations	-	-	-	1,506,782	-	1,506,782
Total Emergency Vehicles			6,878,930	4,752,200	5,298,731	5,397,758	4,007,700	26,335,319

ORANGE COUNTY FIRE AUTHORITY
FUND 133 - FIRE APPARATUS
LIST OF VEHICLES TO BE REPLACED

Existing Vehicle Number	Current Vehicle Type	Dept/Section Assigned to:	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Year Total
DEVELOPER FUNDED VEHICLES								
Engine - Type1								
Station 1	Engine - Type 1	Operations	-	-	751,496	-	-	751,496
Paramedic Squad								
Station 1	Paramedic Squad	Operations	-	-	265,081	-	-	265,081
TDA 100' Quint								
Station 1	TDA 100' Quint	Operations	-	-	-	1,774,683	-	1,774,683
Total Developer Funded Vehicles			-	-	1,016,577	1,774,683	-	2,791,260
SUPPORT VEHICLES								
Full-Size Cargo Van								
4335	Full-Size cargo van	CAPA/Comm Educ.	44,176	-	-	-	-	44,176
4337	Full-Size cargo van	IT/Comm Wk Supp	44,176	-	-	-	-	44,176
4338	Full-Size cargo van	IT/Comm Infrastr.	44,176	-	-	-	-	44,176
4339	Full-Size cargo van	IT/Comm Wk Supp	44,176	-	-	-	-	44,176
Mid-Size Pickup - 1/2 Ton								
2171	Mid-Size Pickup - 1/2 Ton	CRR	33,042	-	-	-	-	33,042
2173	Mid-Size Pickup - 1/2 Ton	CRR	33,042	-	-	-	-	33,042
2263	Mid-Size Pickup - 1/2 Ton	CRR	-	33,042	-	-	-	33,042
2301	Mid-Size Pickup - 1/2 Ton	CRR	-	33,042	-	-	-	33,042
2302	Mid-Size Pickup - 1/2 Ton	CRR	-	33,042	-	-	-	33,042
2303	Mid-Size Pickup - 1/2 Ton	CRR	-	33,042	-	-	-	33,042
2304	Mid-Size Pickup - 1/2 Ton	CRR	-	-	34,033	-	-	34,033
2317	Mid-Size Pickup - 1/2 Ton	CRR	-	-	34,033	-	-	34,033
2318	Mid-Size Pickup - 1/2 Ton	Property Mgt.	-	-	34,033	-	-	34,033
2319	Mid-Size Pickup - 1/2 Ton	CRR	-	-	34,033	-	-	34,033
2341	Mid-Size Pickup - 1/2 Ton	CAPA/Comm Educ.	-	-	-	35,053	-	35,053
3111	Mid-Size Pickup - 1/2 Ton	CAPA/Comm Educ.	-	-	-	-	36,104	36,104
4102	Mid-Size Pickup - 1/2 Ton	CAPA/Comm Educ.	-	-	-	-	36,104	36,104
Pickup General 3/4 Ton								
3465	Pickup General - 3/4 Ton	Fleet Services	44,797	-	-	-	-	44,797
3466	Pickup General - 3/4 Ton	Fleet Services	44,797	-	-	-	-	44,797
3467	Pickup General - 3/4 Ton	Service Center	44,797	-	-	-	-	44,797
TBD	Pickup General - 3/4 Ton	Property Mgt.	-	46,140	-	-	-	46,140
TBD	Pickup General - 3/4 Ton	Property Mgt.	-	46,140	-	-	-	46,140
Service Truck - Heavy								
5389	Service Truck - Heavy	Fleet Services	-	90,000	-	-	-	90,000

ORANGE COUNTY FIRE AUTHORITY
FUND 133 - FIRE APPARATUS
LIST OF VEHICLES TO BE REPLACED

Existing Vehicle Number	Current Vehicle Type	Dept/Section Assigned to:	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Year Total
Service Truck - Light								
3007	Service Truck - Light	IT/Comm Wk Supp	60,349	-	-	-	-	60,349
Total Support Vehicles			437,528	314,448	136,132	35,053	72,208	995,369
TOTAL VEHICLES			\$7,316,458	\$5,066,648	\$6,451,440	\$7,207,494	\$4,079,908	\$30,121,948

ORANGE COUNTY FIRE AUTHORITY
FUND 133 - FIRE APPARATUS
LIST OF VEHICLES TO BE DEFERRED

Vehicle Number	Current Vehicle Type	Dept/Section Assigned to:	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Year Total
EMERGENCY VEHICLES								
Air Utility								
5415	Air Utility	Operations	-	-	-	\$497,576	-	\$497,576
Mid-Size 4x4 4-Door								
2157	Mid-Size 4X4 4-Door	Operations	-	45,045	-	-	-	45,045
Crew Cab- Swift Water Vehicle								
3008	Crew Cab - Swift Water Vehicle	Operations	-	76,956	-	-	-	76,956
3041	Crew Cab - Swift Water Vehicle	Operations	-	76,956	-	-	-	76,956
3043	Crew Cab - Swift Water Vehicle	Operations	-	76,956	-	-	-	76,956
3044	Crew Cab - Swift Water Vehicle	Operations	-	76,956	-	-	-	76,956
Dozer Transport Trailer								
6146	Trailer-Dozer Transport	Operations	-	-	61,784	-	-	61,784
Pickup Utility - 3/4 Ton								
3204	Pickup Utility - 3/4 Ton	Operations	-	-	44,567	-	-	44,567
3205	Pickup Utility - 3/4 Ton	Operations	-	-	44,567	-	-	44,567
Type 3 Engine								
New	Type 3 Engine	Operations	-	464,348	-	-	-	464,348
New	Type 3 Engine	Operations	-	464,348	-	-	-	464,348
New	Type 3 Engine	Operations	-	464,348	-	-	-	464,348
Total Emergency Vehicles			-	1,745,913	150,918	497,576	-	2,394,407
SUPPORT VEHICLES								
Fuel Tender								
5313	Fuel Tender	Fleet Services	-	221,070	-	-	-	221,070
Mid Size 4x4 4-Door								
2267	Mid Size 4x4 4-Door	Service Center	-	38,853	-	-	-	38,853
3101	Mid Size 4x4 4-Door	CRR	-	38,853	-	-	-	38,853
Mid Size Pickup - 1/2 Ton								
2261	Mid Pickup-1/2 Ton	CRR	-	33,042	-	-	-	33,042
2262	Mid Pickup-1/2 Ton	CRR	-	33,042	-	-	-	33,042
3009	Mid Pickup-1/2 Ton	CRR	-	33,042	-	-	-	33,042
3110	Mid Pickup-1/2 Ton	CRR	-	33,042	-	-	-	33,042
3230	Mid Pickup-1/2 Ton	CRR	-	33,042	-	-	-	33,042
Stakeside								
5388	Stakeside	Service Center	-	-	-	91,469	-	91,469
Total Support Vehicles			-	463,986	-	91,469	-	555,455
TOTAL DEFERRED VEHICLES								
			-	\$2,209,899	\$150,918	\$589,045	-	\$2,949,862

AIR UTILITY VEHICLE

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The air utility vehicle brings to the fire scene a cache of self-contained breathing apparatus, air cylinders and provides on-scene lighting. This apparatus has a built-in compressor that can fill the self-contained breathing apparatus cylinders at the emergency scene. This project is for the replacement of one air utility vehicle with one new air utility vehicle in FY 2018/19.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for air utility vehicles are 15 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2018/19.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Vehicles (Emergency)	-	-	\$483,084	-	-	\$483,084
Total	-	-	\$483,084	-	-	\$483,084



Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.

AMBULANCE

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The ambulances are used to transport injured or sick persons to the closest receiving hospital. This project is for the replacement of one ambulance in FY 2016/17 and another in FY 2018/19.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for ambulances are four years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2016/17 and FY 2018/19.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$148,513	-	\$157,559	-	-	\$306,072
Total	\$148,513	-	\$157,559	-	-	\$306,072

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.



BATTALION CHIEF (BC) COMMAND VEHICLES

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: Each of the nine battalions is assigned a command vehicle. Approximately forty percent of the vehicle cost is for equipment which includes cell phones, Mobile Data Computers (MDCs), and a slide-out working station to manage any large incident. This project is for the replacement of three command vehicles in FY 2016/17.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for BC command vehicles are five years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2016/17.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$278,646	-	-	-	-	\$278,646
Total	\$278,646	-	-	-	-	\$278,646

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

CREW CAB DOZER TENDER

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: Crew cab dozer tenders have a multitude of uses for the Crews and Equipment Section. The primary use is to support, fuel, oil, and carry repair materials needed for the department's bull dozers, graders and other miscellaneous off-road equipment. These units are also sent out of the county to support the section on large campaign fires. Approximately thirty percent of the cost of this vehicle is for equipment. This project is for the addition of one crew cab dozer tender with a skid-mounted pump and water tank in FY 2016/17 and the replacement of two crew cab dozer tenders in FY 2018/19.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for service trucks are 10 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2016/17 and FY 2018/19.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles	\$87,600	-	\$163,772	-	-	\$251,372
Total	\$87,600	-	\$163,772	-	-	\$251,372

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

CREW CARRYING VEHICLES

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: Crew carrying vehicles carry 13 passengers and are used to transport fire crews to brush fires. Fire crews can perform fire line construction. This project is for the replacement of one crew carrying vehicle with one new crew carrying vehicle in FY 2016/17.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager



The age and mileage targets for crew carrying vehicles are 10 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2016/17.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Vehicles (Emergency)	\$258,336	-	-	-	-	\$258,336
Total	\$258,336	-	-	-	-	\$258,336

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.

DOZER TRANSPORT TRACTOR

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The dozer transport tractor is designed for hauling heavy equipment, specifically bull dozers. This project is for the replacement of one dozer transport tractor with one new dozer transport tractor in FY 2016/17, replacement of one dozer transport tractor with one *used* dozer transport in FY 2017/18, and replacement of one dozer transport tractor with one new dozer transport tractor in FY 2018/19.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for dozer transport tractors are 15 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2016/17, FY 2017/18 and FY 2018/19.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$201,188	\$100,000	\$206,209	-	-	\$507,397
Total	\$201,188	\$100,000	\$206,209	-	-	\$507,397

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.



ENGINE – TYPE 1

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The Type 1 engine carries hose, water, and a pump used primarily for structure fires. Most fire stations contain one or more of these units. This project is for the replacement of 31 Type 1 engines as follows: six in FY 2016/17, seven in FY 2017/18, six in FY 2018/19, six in FY 2019/20 and six in FY 2020/21.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for Type 1 engines are 15 years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur annually.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$3,560,796	\$4,278,890	\$3,777,648	\$3,890,976	\$4,007,700	\$19,516,010
Total	\$3,560,796	\$4,278,890	\$3,777,648	\$3,890,976	\$4,007,700	\$19,516,010

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.



FULL-SIZE 4-DOOR VEHICLES

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The full-size 4-door vehicle is used by all staff Battalion Chiefs and Division Chiefs. These vehicles are frequently used in Battalion Command situations similar to BC Command Vehicles. This project is for the replacement of two full-size 4-door vehicles scheduled in FY 2017/18.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for full-size 4-door vehicles are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2017/18.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5- Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	-	\$104,744	-	-	-	\$104,744
Total	-	\$104,744	-	-	-	\$104,744

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.



GRADER

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The Grader also known as a motor grader is utilized to create and maintain rural roads throughout the unincorporated areas of Orange County and the Cleveland National Forest; the grader is also utilized to assist in Pre-Fire Management operations. Purchase will be in FY 2018/19.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The projection for the replacement of this vehicle is based on age. The age target for compact track loaders is 20 years. However, the service and repair costs will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2018/19.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	-	-	\$275,209	-	-	\$275,209
Total	-	-	\$275,209	-	-	\$275,209

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.

HOOK TRUCK/DUMP TRUCK

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The hook truck concept has a variety of applications i.e., dump truck, flat bed, or brush chipper container. This chassis can be used for different sections as needed eliminating vehicles from sitting stagnate for long periods of time. Purchase will be in FY 2016/17.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager



The projection for the replacement of this vehicle is based on age. The age target for compact track loaders is 20 years. However, the service and repair costs will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2016/17.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$145,000	-	-	-	-	\$145,000
Total	\$145,000	-	-	-	-	\$145,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.

MID-SIZE 4-DOOR VEHICLES

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The mid-size 4-door vehicles are used by investigations staff in a variety of investigations positions that need the versatility of a 4-door vehicle to complete their specific assignments and support the operations of their specific sections. This project is for the replacement of two mid-size 4-door vehicles with two new mid-size 4-door vehicles in FY 2017/18.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for mid-size 4-door vehicles are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2017/18.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Vehicles (Emergency)	-	\$85,846	-	-	-	\$85,846
Total	-	\$85,846	-	-	-	\$85,846

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.



MID-SIZE 4x4 4-DOOR VEHICLES

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The mid-size 4x4 4-door vehicles are used by staff in the Operations Department who needs the versatility of a 4x4 to complete their specific assignments (e.g. safety officers). This project is for the replacement of four units in FY 2016/17.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager



The age and mileage targets for mid-size 4x4 4-door vehicles are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur FY 2016/17.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$174,932	-	-	-	-	\$174,932
Total	\$174,932	-	-	-	-	\$174,932

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.

PARAMEDIC SQUAD

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

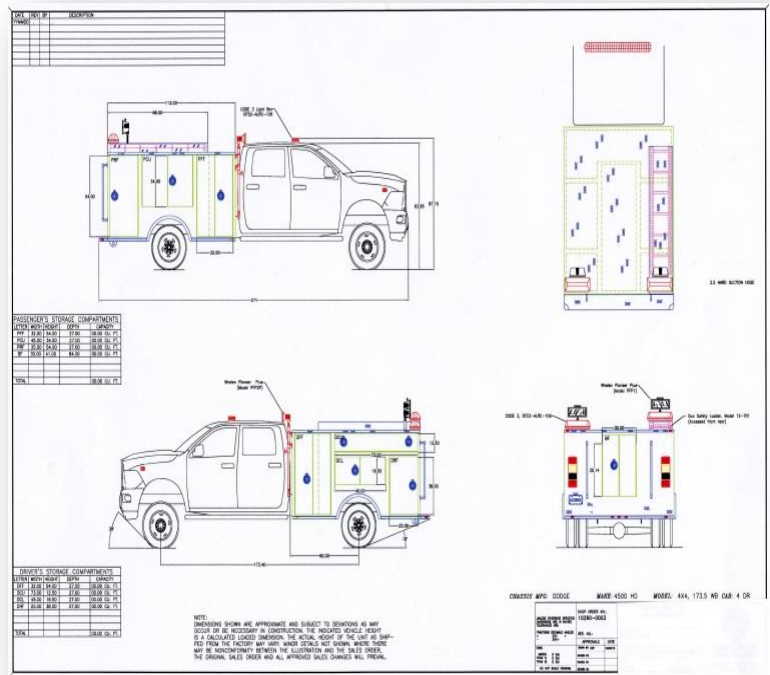
Project Description: The paramedic van platform will be changing from a van to a pickup truck with a utility body. This platform change will increase storage capability while reducing vehicle cost. This unit carries a full complement of paramedic equipment. This project is for the replacement of three paramedic vans with three paramedic squads in FY 2016/17.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for paramedic squads are five years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2016/17.



Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2019/21	5-Yr. Total
Project Cost						
Vehicles (Emergency)	\$645,000	-	-	-	-	\$645,000
Total	\$645,000	-	-	-	-	\$645,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

PICKUP UTILITY-3/4 TON VEHICLES

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The pickup utility-3/4 ton units are located at each one of the nine battalions in the department. These vehicles are used for a variety of miscellaneous transportation needs. The units are also used as BC Command vehicles on occasion. This project is for the replacement of nine pickup utility-3/4 ton vehicles with four new pickup utility-3/4 ton vehicles in FY 2017/18 and five in FY 2018/19.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for pickup utility-3/4 ton vehicles are eight years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2017/18 and FY 2018/19.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Vehicles (Emergency)	-	\$182,720	\$235,250	-	-	\$417,970
Total	-	\$182,720	\$235,250	-	-	\$417,970

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

TRACTOR-DRAWN AERIAL (TDA) 100' QUINT

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The TDA apparatus is used to provide search and rescue, roof ventilation, elevated water streams, salvage, overhaul operations and carry all the applicable tools needed for these tasks. This apparatus also has a 100' aerial ladder, 300-gallon water tank, and a fire pump similar to a fire engine. This project is for the replacement of one TDA 100' quint, one shall be replaced in FY 2016/17 and one shall be replaced in FY 2019/20.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for TDA 100' quints are 17 years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2016/17 and FY 2019/20.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Vehicles (Emergency)	\$1,378,919	-	-	\$1,506,782	-	\$2,885,701
Total	\$1,378,919	-	-	\$1,506,782	-	\$2,885,701

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

ENGINE-TYPE 1 / DEVELOPER FUNDED

Project Priority: A

Project Type: New Vehicle

Project Management: Fleet Services Manager

Project Description: The Type 1 engine carries hose, water, and a pump used primarily for structure fires. Most fire stations contain one or more of these units. This apparatus is the same as our replacement Type I engines; however, this apparatus is funded by a local developer including hose and other equipment. This project is for the purchase of one Type 1 engine in FY 2018/19 for station 67 (Rancho Mission Viejo).

Project Status: Purchase to occur in FY 2018/19.



Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr Total
Project Cost						
Vehicles (Emergency)	-	-	\$751,496	-	-	\$751,496
Total	-	-	\$751,496	-	-	\$751,496

Impact on Operating Budget: The addition of a Type 1 engine to the vehicle fleet is considered a significant, non-recurring expenditure, which will increase annual service and maintenance costs in the operating budget by approximately \$3,500 per year during the two-year warranty period. After the warranty period, the annual service and maintenance costs are expected to increase to approximately \$7,000 per year. These costs are include in the Five-Year Financial Forecast.

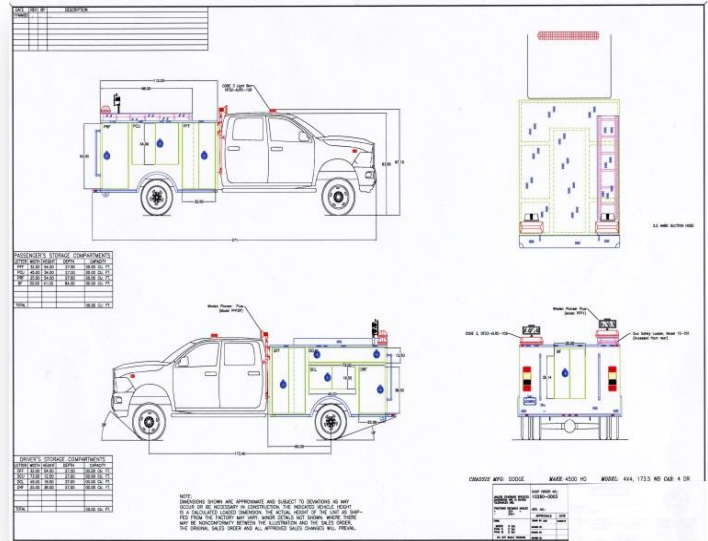
PARAMEDIC SQUAD / DEVELOPER FUNDED

Project Priority: A

Project Type: New Vehicle

Project Management: Fleet Services Manager

Project Description: The paramedic van platform will be changing from a van to a pickup truck with a utility body. This platform change will increase storage capability while reducing vehicle cost. This unit carries a full complement of paramedic equipment. This project is for the addition of one paramedic squad that will be funded by a local developer including all the advanced life support equipment (ALS) needed for the unit to go into service. Purchase of this one paramedic squad will be made in FY 2018/19 for fire station 67 (Rancho Mission Viejo).



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for paramedic squads are five years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2018/19.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Vehicles (Emergency)	-	-	\$265,081	-	-	\$265,081
Total	-	-	\$265,081	-	-	\$265,081

Impact on Operating Budget: The addition of a paramedic squad is considered a significant, non-recurring expenditure, which will increase annual service and maintenance costs in the operating budget by approximately \$1,500 per year during the three-year warranty period. After the warranty period, the annual service and maintenance costs are expected to increase to approximately \$2,500 per year. These costs are included in the Five-Year Financial Forecast.

TRACTOR-DRAWN AERIAL (TDA) 100' QUINT / DEVELOPER FUNDED

Project Priority: A

Project Type: New Vehicle

Project Management: Fleet Services Manager

Project Description: The TDA apparatus is used to provide search and rescue, roof ventilation, elevated water streams, salvage, overhaul operations and carry all the applicable tools needed for these tasks. This apparatus also has a 100' aerial ladder, 300-gallon water tank, and a fire pump similar to a fire engine. This apparatus, including hose and other equipment is funded by local developers. This project is for the addition of one new TDA 100' quint for FY 2019/20 for station 67 (Rancho Mission Viejo).



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for TDA 100' quints are 17 years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2019/20.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Vehicles (Emergency)	-	-	-	\$1,774,683	-	\$1,774,683
Total	-	-	-	\$1,774,683	-	\$1,774,683

Impact on Operating Budget: The addition of a TDA Quint to the vehicle fleet is considered a significant, non-recurring expenditure, which will increase annual service and maintenance costs in the operating budget by approximately \$5,000 per year during the two-year warranty period. After the warranty period, the costs are expected to increase to approximately \$9,000 per year. These costs are included in the Five-Year Financial Forecast.

FULL-SIZE CARGO VANS

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: These vehicles are used in a number of OCFA's sections such as Information Systems. Depending on the vehicle's application, it can be used for transportation and storage of components specific to each section's needs (i.e., computer components, miscellaneous tools to facilitate repairs or haul specific equipment). This project is for the replacement of four full-size cargo vans with four new full-size cargo vans in FY 2016/17.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for full-size cargo vans are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2016/17.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	\$176,704	-	-	-	-	\$176,704
Total	\$176,704	-	-	-	-	\$176,704

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.

MID-SIZE PICKUP-1/2 TON VEHICLES

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: These vehicles are primarily used by the Fire Prevention Department to conduct off-site inspections. This project is for the replacement of thirteen mid-size pickup-1/2 ton vehicles, two in FY 2016/17, four in FY 2017/18, four in FY 2018/19, one in FY 2019/20, and two in FY 2020/21.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for mid-size pickup-1/2 ton vehicles are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in each fiscal year between FY 2016/17 through FY 2020/21.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	\$66,084	\$132,168	\$136,132	\$35,053	\$72,208	\$441,645
Total	\$66,084	\$132,168	\$136,132	\$35,053	\$72,208	\$441,645

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.



PICKUP GENERAL-3/4 TON VEHICLES

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: These units are utilized by sections that need adequate cargo space. This project is for the replacement of five pickup general-3/4 ton vehicles, replacing three vehicles in FY 2016/17 and two vehicles in FY 2017/18.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager



The age and mileage targets for pickup general-3/4 ton vehicles are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2016/17 (these three were deferred from FY 2014/15) and FY 2017/18.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
Project Cost						
Vehicles (Support)	\$134,391	\$92,280	-	-	-	\$226,671
Total	\$134,391	\$92,280	-	-	-	\$226,671

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

SERVICE TRUCK – HEAVY

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The service truck – heavy vehicles carries large quantities of oil and a welder, providing the ability to service vehicles at fire stations or on large fires. This project is for the replacement of one service truck – heavy vehicle in FY 2017/18.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for service truck – heavy vehicles are 18 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2017/18.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	-	\$90,000	-	-	-	\$90,000
Total	-	\$90,000	-	-	-	\$90,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.



SERVICE TRUCK - LIGHT

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: Service trucks – light vehicles are used for field service throughout the department for both heavy and light apparatus in the fleet for fleet services and communication services. These units are also sent out of county if technicians are requested on large campaign fires. This project is for the replacement of one service truck - light vehicle in FY 2016/17.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for service truck - light vehicles are 10 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2016/17.

Description	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	\$60,349	-	-	-	-	\$60,349
Total	\$60,349	-	-	-	-	\$60,349

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

CIP Ad Hoc Committee Recommendations

The CIP Ad Hoc Committee met on April 13, 2016, and unanimously recommended that the Proposed 5-Year CIP be forwarded to the Budget and Finance committee and Board of Directors for approval. The Committee also provided the following recommendations:

1. Evaluate the feasibility of negotiating with the City of Yorba Linda and their Developer to consider having the replacement Fire Station 10 “developer-built” (private industry) rather than constructed as an OCFA project (government/public works) to potentially enable construction at a lower cost.
2. Track all costs for outfitting and maintaining vehicles to confirm the value associated with standardizing our fleet.
3. Remain aware of concerns regarding the proposed in-house-build of an Electronic Plan Review system using the Microsoft Platform. Ensure that a plan is in place to deal with changing Microsoft upgrades. Highlight the cost savings from avoidance of annual licensing/maintenance costs by proceeding with an in-house-build vs. COTS solutions.
4. Add a graphical chart to the CIP budget book and budget presentation to demonstrate how each CIP Fund Balance is projected to accumulate or deplete based on projecting funding inflows and CIP project outflows.

Budget & Finance Committee

FY 2016/17 Proposed Budget



Items for Review

- **Proposed FY 2016/17 General Fund Budget**
- **Proposed 5-Year Capital Improvement Program**
- **Updated 5-Year Financial Forecast**



**Proposed
FY 2016/17
General Fund Budget**

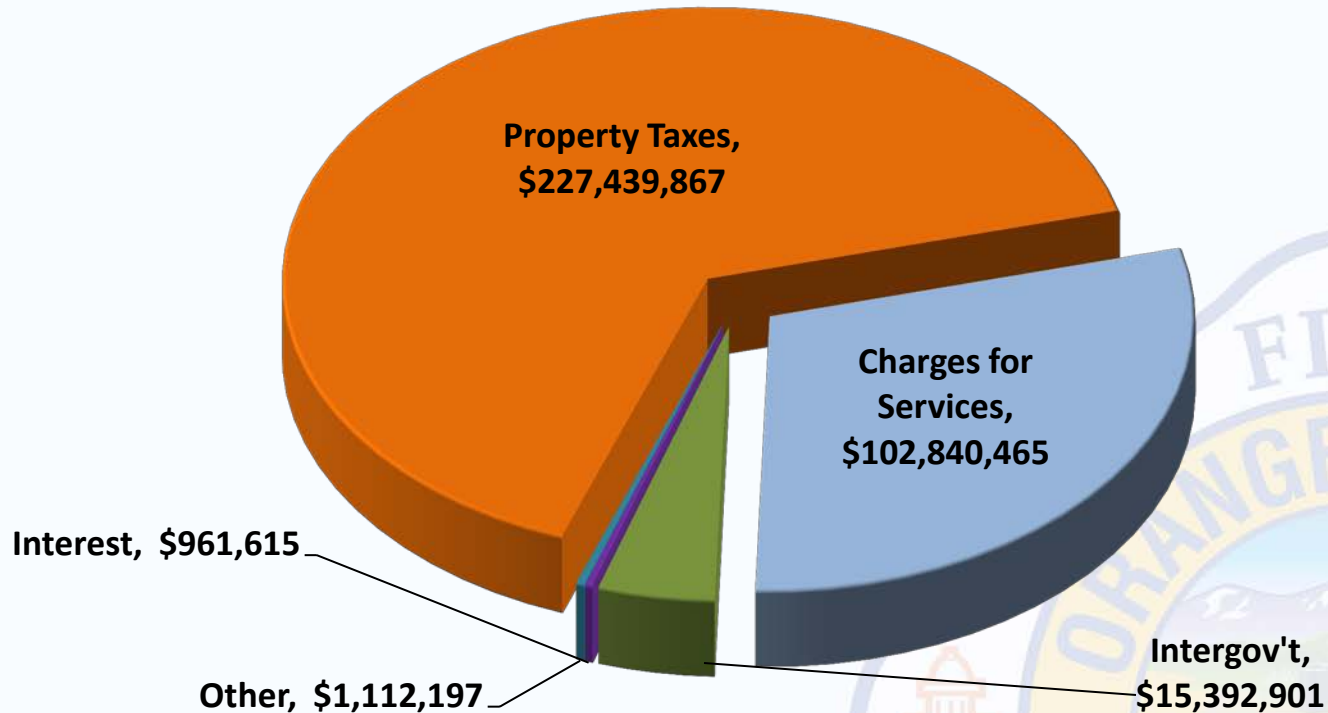


General Fund Overview

- Base **revenues** are projected at \$347.7 million, a 4.41% increase over 2015/16
- Base **expenditures** are projected at \$319.5 million, a 1.58% increase
- Total expenditures, w/one-time UAAL paydown, are \$323.1 million

Overall, revenues exceed expenditures by \$24.4 million, providing funds for capital needs and reserve requirements

General Fund Revenue



Revenue Increases = Total \$14.7 million

- Secured Property Tax growth = 6.61%, \$13.3 million
- Cash Contract growth = 1.74%, \$1.6 million (Charges for Current Svcs)

General Fund Revenue

Property Tax Projections

- Secured property taxes are projected to grow as follows:

– 2016/17	4.57%
– 2017/18	4.17%
– 2018/19	3.67%
– 2019/20	3.27%
– 2020/21	2.61%

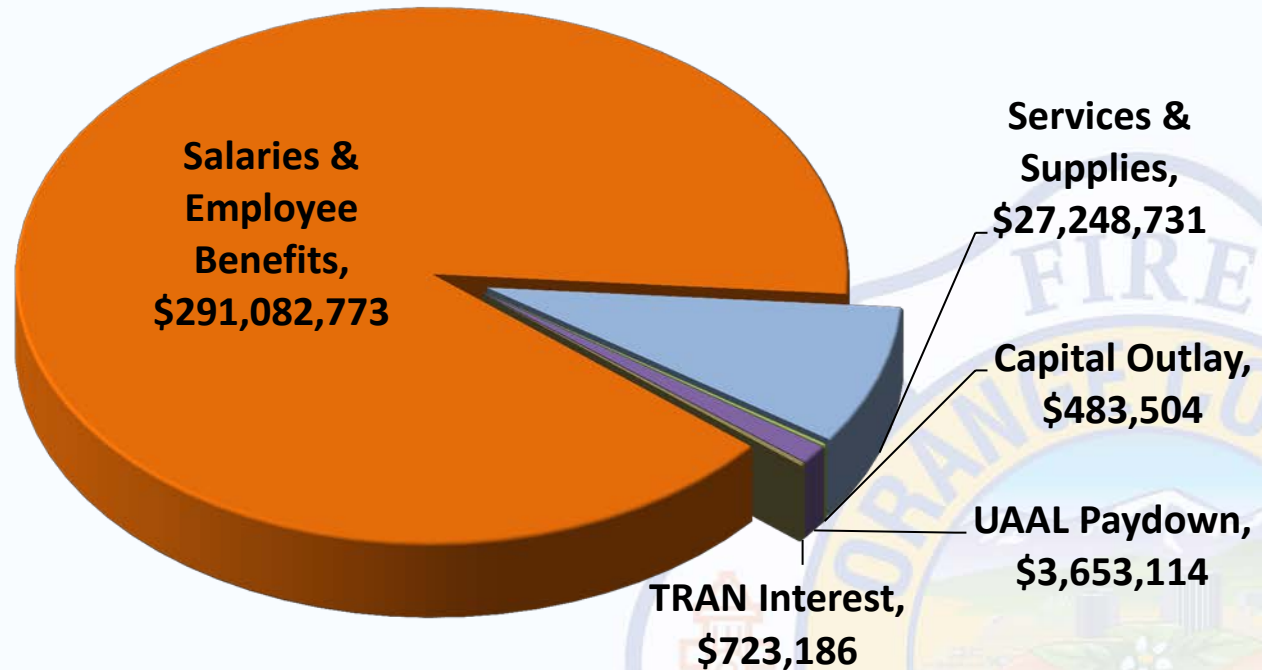
*Average growth rate of 3.7%
for the next five years*

- For comparison, the past 5 years growth has been:

– 2011/12	0.76%
– 2012/13	1.59%
– 2013/14	3.43%
– 2014/15	7.31%
– 2015/16	7.01%

*Average growth rate of 4.02%
for the last five years*

General Fund Expenditures



Expenditure Increases = Total \$5.8M

- Salary & Employee benefits increase = 1.30%, \$3.7 million
- Services & Supplies increase = 1.94%, \$518 thousand
- Accelerated Pension Paydown Plan = 30.37%, \$851 thousand

General Fund Expenditures

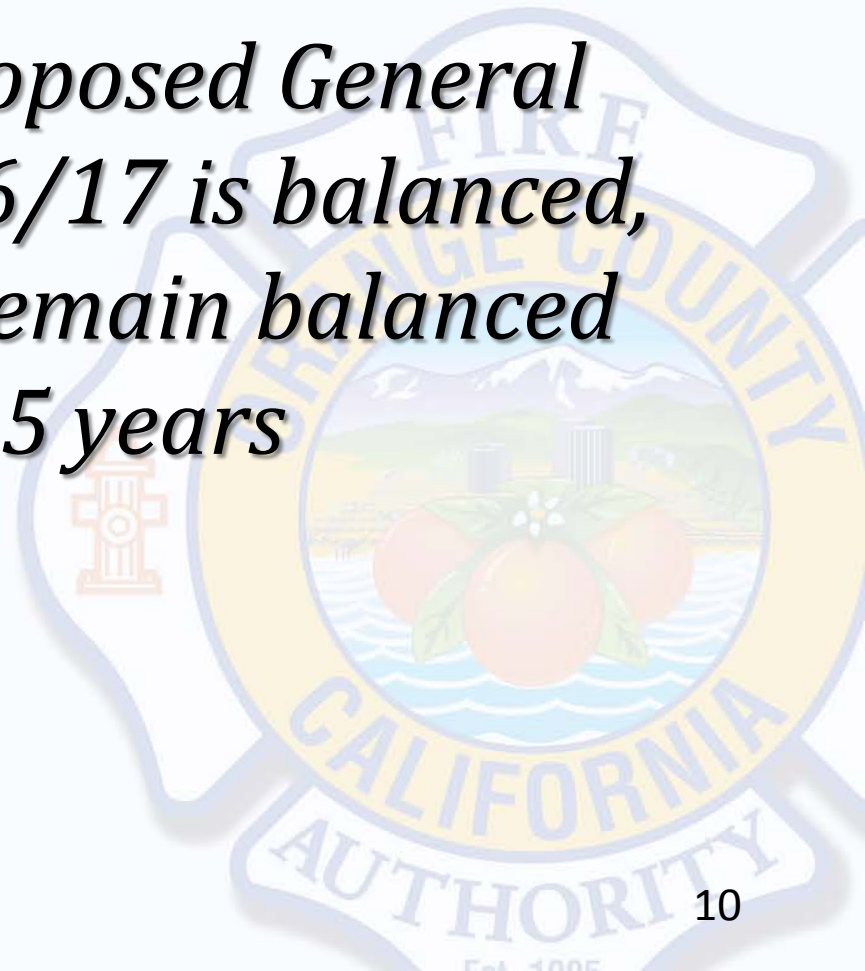
- **Salary & benefits reflect MOU changes during 2016/17:**
 - COLAs for OCEA and Administrative Managers, 3% and 1.95% respectively
 - COLAs for OCEA and Administrative Managers are offset by the phased-in increase to employees' retirement contributions
 - No COLAs are assumed for Firefighters, Chief Officers, or Executive Management, pending negotiations

General Fund Expenditures

- Salary and benefits are reduced by \$7.9M to account for vacant positions that are pending recruitment
- Budget includes the proposed request to reclassify and unfreeze 10 positions at a cost of \$1.8 million
 - 4 safety positions
 - 2 Fire Captains to serve as Divisional Administrative Captains and supplementing Public Information Officer services
 - 1 Battalion Chief for Air Operations
 - 1 Fire Captain for the Emergency Medical Services section
 - 6 non-safety positions
 - 2 Sr. IT Analysts; 1 Sr. HR Analyst; 1 Environmental Health & Safety Specialist; 1 Nurse Educator; 1 Sr. Fire Apparatus Technician

General Fund Summary

In summary, the proposed General Fund budget for 2016/17 is balanced, and is projected to remain balanced for the next 5 years

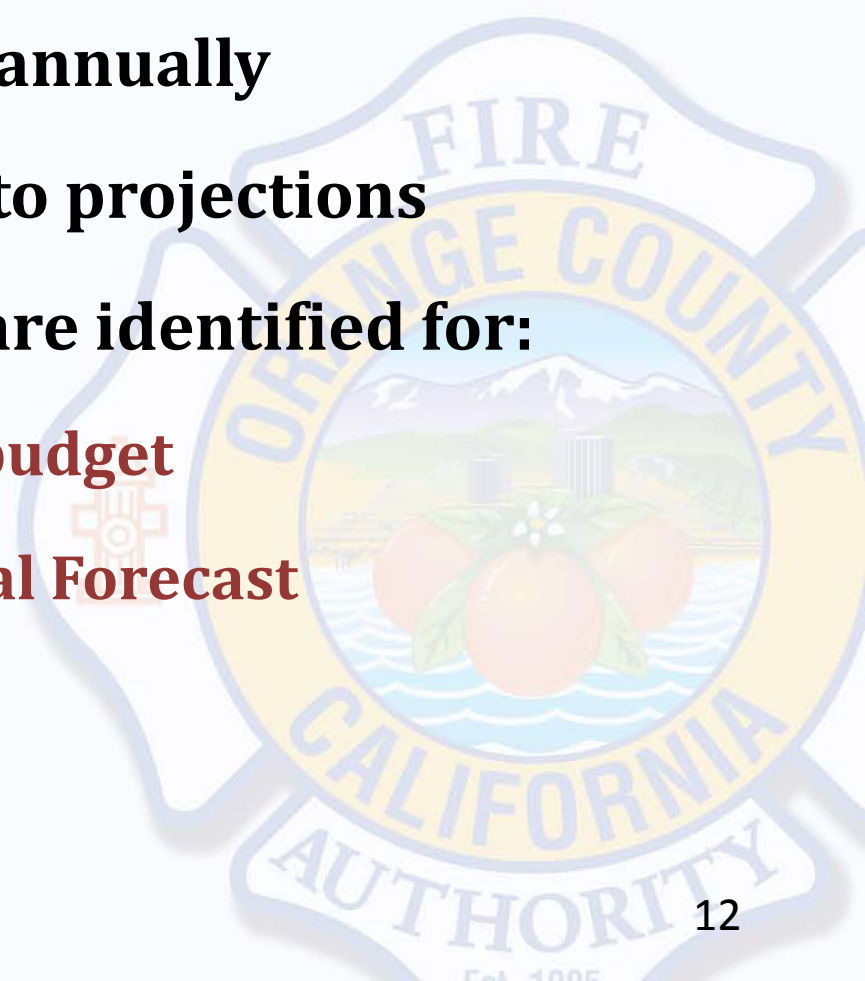


2016 - 2021 Proposed CIP Budget



CIP Planning Process

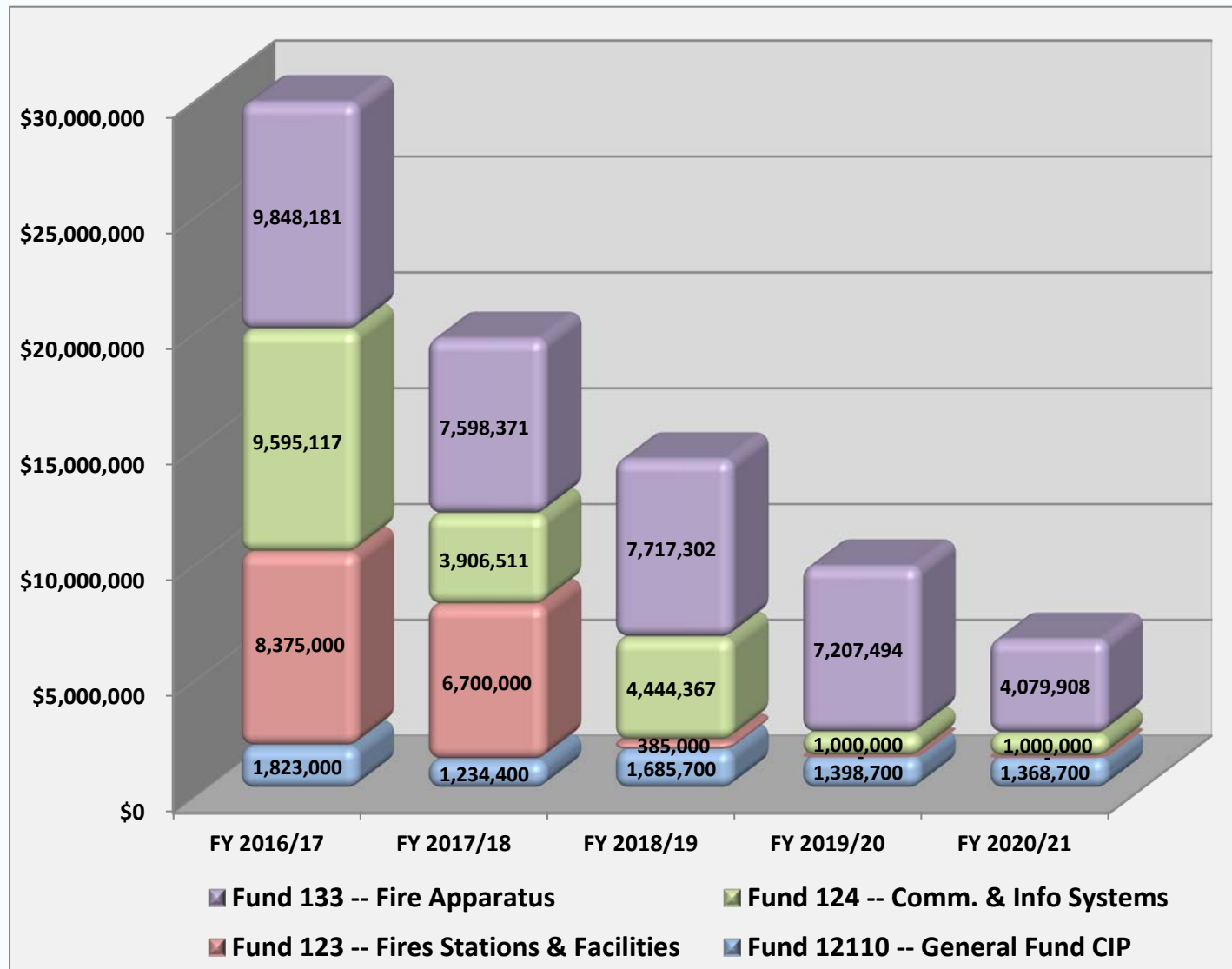
- All known CIP projects are identified for next 5 years
- Project plans are refreshed annually
- Price escalators are built into projections
- Associated operating costs are identified for:
 - Inclusion in General Fund budget
 - Inclusion in 5-Year Financial Forecast



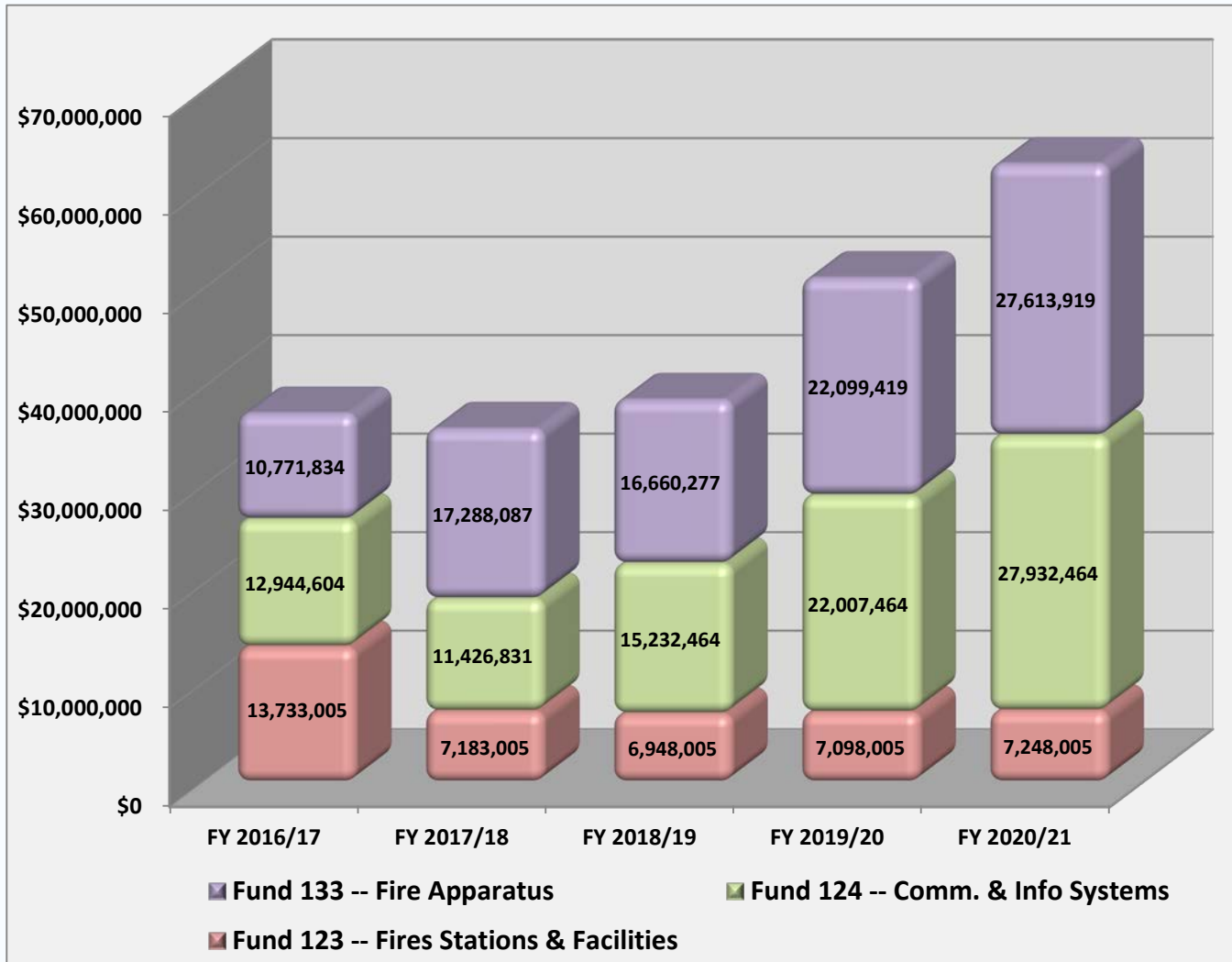
CIP Funding

- **CIP funding comes from:**
 - **Operating transfers from General Fund, when available**
 - **Interest earnings**
 - **Developer contributions**
 - **Cash contract payments for vehicle replacement and facility maintenance**
- **Funding goal is to accumulate and deplete CIP reserves in harmony with project needs**

5-Year CIP Overview



CIP Year-End Fund Balances*



*assumes GF Surplus transfers in future years from 2% cash flow scenario

CIP Ad Hoc Committee

Committee Recommendations:

1. Evaluate the feasibility of negotiating with the City of Yorba Linda and their Developer to consider having the replacement Fire Station 10 “developer-built” (private industry) rather than constructed as an OCFA project (government/public works) to potentially enable construction at a lower cost.
2. Track all costs for outfitting and maintaining vehicles to confirm the value associated with standardizing our fleet.

CIP Ad Hoc Committee

Committee Recommendations:

3. Remain aware of concerns regarding the proposed in-house-build of an Electronic Plan Review system using the Microsoft Platform. Ensure that a plan is in place to deal with changing Microsoft upgrades. Highlight the cost savings from avoidance of annual licensing/maintenance costs by proceeding with an in-house-build vs. COTS solutions.
4. Add a graphical chart to the CIP budget book and budget presentation to demonstrate how each CIP Fund Balance is projected to accumulate or deplete based on projecting funding inflows and CIP project outflows.

Five-Year Financial Forecast



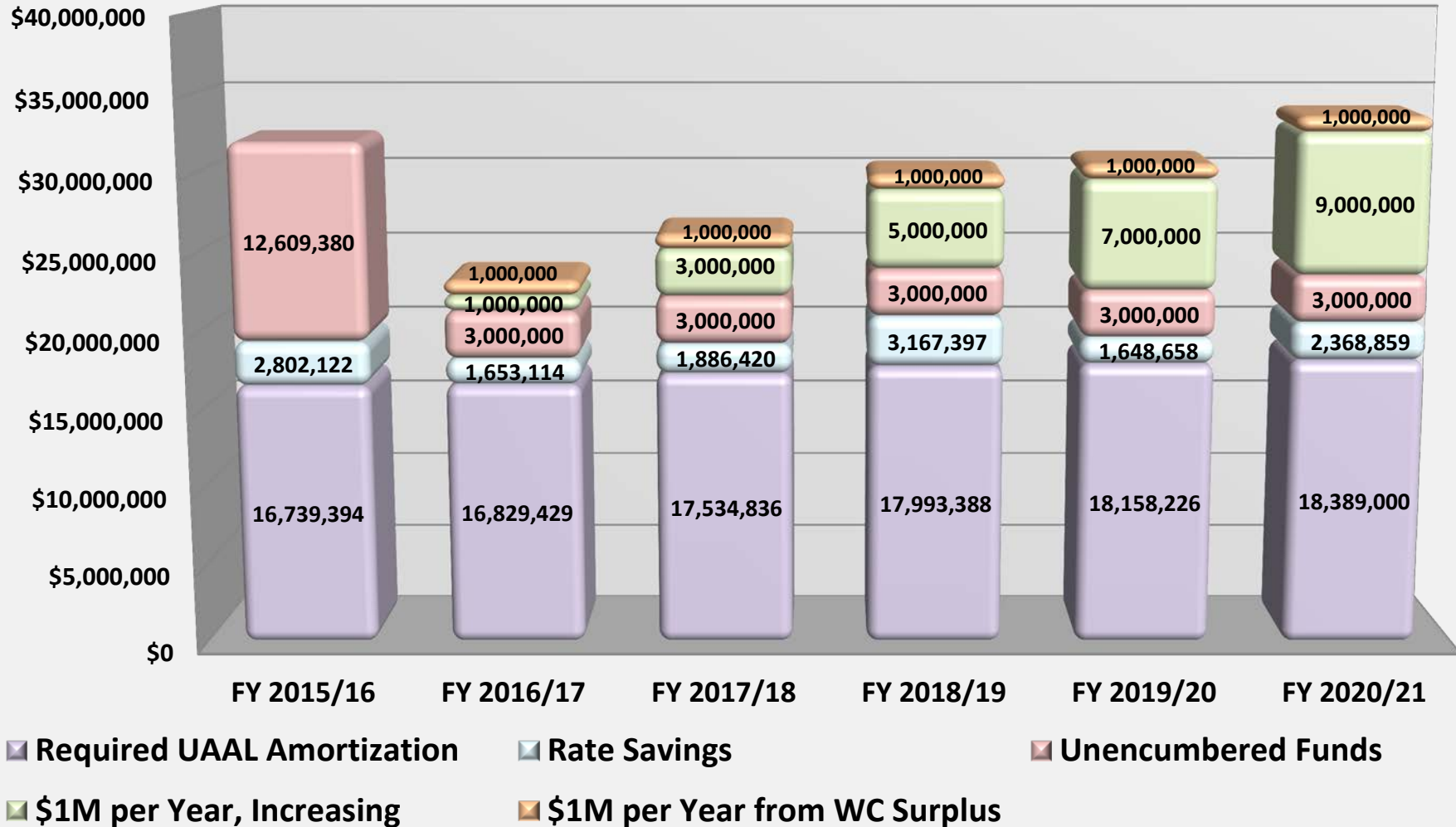
Five-Year Financial Forecast

	<i>Year 1</i> FY 2016/17	<i>Year 2</i> FY 2017/18	<i>Year 3</i> FY 2018/19	<i>Year 4</i> FY 2019/20	<i>Year 5</i> FY 2020/21
Beginning Fund Balance	178,489,764	180,159,390	194,827,417	219,919,565	255,535,062
General Fund Revenues	347,747,045	360,793,036	373,740,840	385,881,386	396,237,537
General Fund Expenditures	319,513,716	328,489,398	333,704,538	340,108,430	350,277,597
Paydown of UAAL	3,653,114	5,886,420	9,167,397	9,648,658	12,368,859
Total General Fund Expenditures	323,166,830	334,375,818	342,871,934	349,757,087	362,646,456
Net General Fund Revenue	24,580,215	26,417,218	30,868,906	36,124,298	33,591,082
Less Incremental Increase in 10% GF Op. Cont.	150,395	897,568	521,514	640,389	1,016,917
General Fund Surplus / (Deficit)	24,429,820	25,519,649	30,347,392	35,483,909	32,574,165
Operating Transfer to GF Cashflow	-	-	-	-	-
Operating Transfer to CIP Funds	24,429,820	25,519,649	30,347,392	35,483,909	32,574,165
Draws from GF Fund Balances	-	-	-	-	-
CIP/Other Revenues	38,654,549	41,291,810	47,447,865	53,766,222	50,084,930
CIP/Other Expenses	37,135,317	27,521,351	22,877,232	18,791,114	16,207,323
CIP Surplus / (Deficit)	1,519,232	13,770,459	24,570,633	34,975,108	33,877,607
Ending Fund Balance	180,159,390	194,827,417	219,919,565	255,535,062	290,429,586

Assumes 2% Annual Salary Increases

	<i>Year 1</i> FY 2016/17	<i>Year 2</i> FY 2017/18	<i>Year 3</i> FY 2018/19	<i>Year 4</i> FY 2019/20	<i>Year 5</i> FY 2020/21
Beginning Fund Balance	178,489,764	175,937,571	180,938,231	190,778,225	209,954,364
General Fund Revenues	347,747,045	360,150,754	373,105,386	385,229,733	395,562,245
General Fund Expenditures	323,735,535	337,352,561	347,941,628	355,258,237	366,593,395
Paydown of UAAL	3,653,114	5,886,420	9,167,397	9,648,658	12,368,859
Total General Fund Expenditures	327,388,649	343,238,981	357,109,025	364,906,894	378,962,254
Net General Fund Revenue	20,358,396	16,911,772	15,996,361	20,322,838	16,599,991
Less Incremental Increase in 10% GF Op. Cont.	572,576	1,361,703	1,058,907	731,661	1,133,516
General Fund Surplus / (Deficit)	19,785,819	15,550,070	14,937,455	19,591,178	15,466,475
Operating Transfer to GF Cashflow	-	-	-	-	-
Operating Transfer to CIP Funds	19,785,819	15,550,070	14,937,455	19,591,178	15,466,475
Draws from GF Fund Balances	-	-	-	-	-
CIP/Other Revenues	34,010,548	31,160,308	31,658,319	37,235,592	32,066,652
CIP/Other Expenses	37,135,317	27,521,351	22,877,232	18,791,114	16,207,323
CIP Surplus / (Deficit)	(3,124,769)	3,638,957	8,781,087	18,444,478	15,859,329
Ending Fund Balance	175,937,571	180,938,231	190,778,225	209,954,364	226,947,209

Accelerated Pension Paydown Plan



Required payments through 20/21 = \$105.6M
 Accelerated payments through 20/21 = \$71.1M

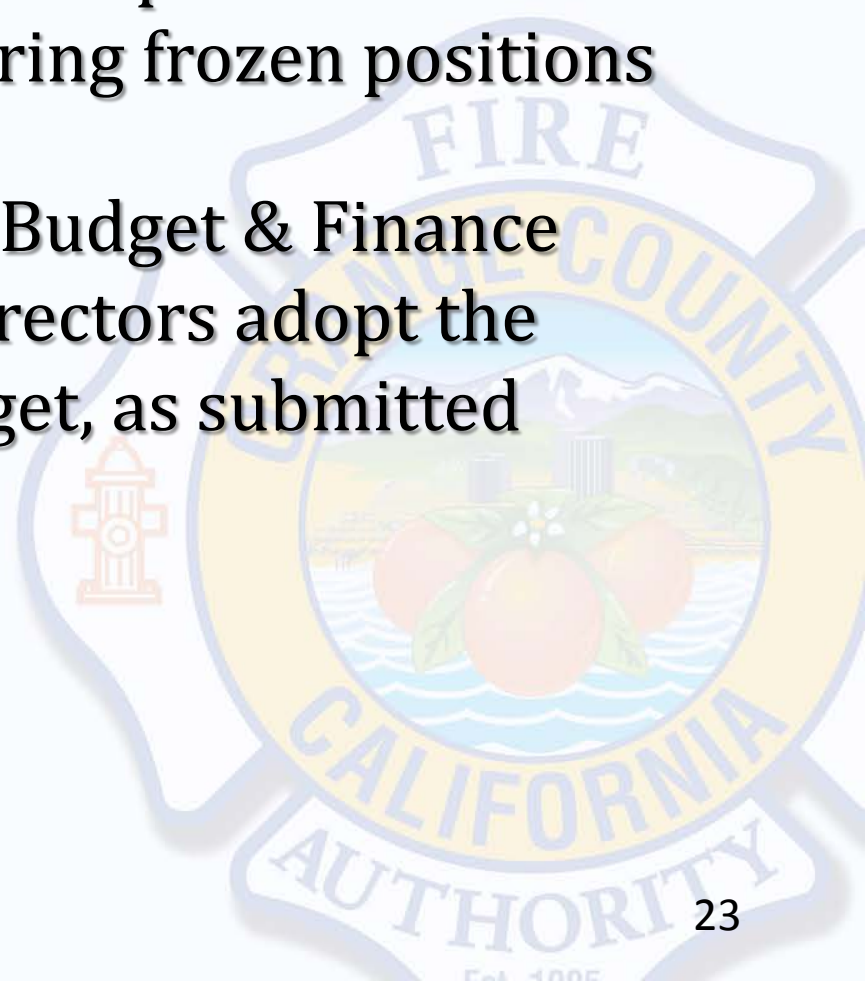
Total payments = \$176.8M or 40.0% of OCFA's total UAAL

Multiple Budget Reviews

- **Executive Management** 3/24
- **CIP Ad Hoc Committee Review** 4/13
- **CM Budget & Finance Committee** 4/20
- **Labor Groups (OCEA, OCFAMA, COA, OCPFA)** 4/25
- **OCFA Budget & Finance Committee** 5/11
- **OCFA Board of Directors** 5/26

Feedback from City Manager B&FC

- Proposed budget provides a responsible and prudent approach for restoring frozen positions
- Recommend that the OCFA Budget & Finance Committee and Board of Directors adopt the Proposed FY 2016/17 Budget, as submitted



Questions?





Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee
May 11, 2016

Agenda Item No. 4C
Discussion Calendar

Fiscal Year 2014/15 Backfill/Overtime and Calendar Year 2015
Total Earnings/Compensation Analysis

Contact(s) for Further Information

Lori Zeller, Assistant Chief Business Services Department	lorizeller@ocfa.org	714.573.6020
Jim Ruane, Finance Manager/Auditor	jimruane@ocfa.org	714.573.6304

Summary

This annual agenda item is submitted to provide an overview and analysis of the Fiscal Year 2014/15 Backfill and Overtime earnings along with the employee total compensation for Calendar Year 2015.

Prior Board/Committee Action(s)

No committee action required or requested.

RECOMMENDED ACTION(S)

Review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of May 26, 2016, with the Budget and Finance Committee's recommendation that the Board of Directors take the following actions:

1. Direct staff to continue working towards an ability to fill permanent vacancies (exceeding those required by MOU) as quickly as possible after the positions become vacant.
2. Direct staff to continue using overtime to fill temporary vacancies rather than hiring additional personnel, recognizing this as a cost-effective practice for temporary needs.

Impact to Cities/County

Not Applicable.

Fiscal Impact

Backfill/overtime costs are included in the annual budget.

Background

See attached extended background.

Attachment(s)

1. Frequently asked Questions and Responses
2. PowerPoint Presentation - Fiscal Year 2014/15 Backfill/Overtime – Calendar Year 2015 Total Earnings/Compensation Analysis

Background

The OCFA's General Fund budget consists primarily of labor costs with approximately 89.4% of the final FY 2014/15 budget allocated to salaries and employee benefits. For 2014/15, final backfill/overtime expenditures were \$38,335,422 or 11.2% of the salaries and employee benefits budget. The primary factors driving OCFA's backfill/overtime costs are:

- OCFA's Constant Staffing Policy
- Major Emergency Incident Response
- Training Requirements

Backfill and overtime costs can either be non-discretionary or discretionary and are explained in the following paragraphs.

Constant Staffing Backfill / Overtime (Non-Discretionary)

The OCFA maintains constant staffing levels, which means that every day, all authorized Operations post-positions are staffed. Constant staffing enables delivery of emergency services 24-hours per day, 7-days per week. A post-position is a seat on a fire or EMS response unit (including engines, trucks, and paramedic vehicles) that must be filled to meet the staffing requirements of that unit.

- Backfill occurs when there is a vacancy in a position that requires constant staffing and another employee works overtime to fill the vacancy. Examples that cause backfill to occur include:
 - Positions temporarily vacant due to personnel on leave (sick, vacation, jury duty, military leave, bereavement, workers' compensation, etc.)
 - Positions vacant due to cost control measures (open positions per the MOU side agreement)
 - Positions vacant as a result of retirements, promotions, or the opening of a new station
 - Positions temporarily vacant due to personnel responding to major in/out of county emergency incidents
- Overtime is used for work done above and beyond the constant staffing requirements. Examples of overtime include strike team or overhead assignments or emergency incidents, either in or out of the County, and mandatory training classes that occur on a day other than the employee's regularly assigned shift.

Major Emergency Incident Response (Non-Discretionary)

Another form of non-discretionary overtime incurred by OCFA is for major emergency incident response. OCFA responds to emergency incidents at the request of surrounding fire agencies (Mutual Aid), California Department of Forestry (CAL FIRE), Cleveland National Forest Service (CNF), and the California Office of Emergency Services (OES). Backfill/overtime costs for responding to major emergency incidents in FY 2014/15 totaled \$3.3M and represented approximately 8% of total backfill/overtime expenditures. Approximately 95-100% of these emergency related incident response costs (except Mutual Aid) are reimbursable.

Backfill/overtime costs for constant staffing and major emergency incident response are considered non-discretionary and represent 92% of FY 2014/15 Backfill/Overtime costs.

Training Requirements (Discretionary & Non-Discretionary)

OCFA incurs additional backfill/overtime costs related to various training requirements for suppression personnel. Examples include mandatory training requirements for federal, state, and local programs including Urban Search and Rescue (US&R), Airport Rescue Firefighting (ARFF), Weapons of Mass Destruction (WMD), and Incident Command. Additionally, OCFA historically incurs overtime and backfill costs to provide training academies for new and/or promoted Dispatchers, Firefighters, Engineers, Captains, Battalion Chiefs, and Reserve Firefighters. Backfill/overtime costs as a result of training activities in FY 2014/15 totaled \$1.4M and represented 3.8% of the total backfill/overtime expenditures.

Discretionary Backfill/Overtime

For FY 2014/15, total discretionary backfill/overtime was \$1.5M or 4.1% and is attributable to the following:

- Employees staffing special events, participating on project teams, and Fire Explorer program activities
- Information systems, GIS, automotive, communications services, and fire prevention personnel requested to work outside their normal work schedule

Page two of the attached presentation illustrates the distribution of backfill/overtime by category (discretionary and non-discretionary) and the cause for the vacancy.

Regular vs. Overtime Analysis

As referenced on Page 3 of the attached presentation, backfill/overtime continues to be approximately 25-28% more cost effective than hiring a full time benefited employee. For FY 2014/15, the estimated cost savings to OCFA by using overtime rather than full time employees to fill vacancies was \$10,993,667 and is included as page four of the attachment.

Compensation Cost Transparency

In September 2012, the OCFA Board approved staff's response to the Grand Jury Report on Compensation Cost Transparency, including a commitment that annual employee compensation costs would be posted and readily available on the OCFA website. Prior to the Grand Jury Report, the State Controller's employee compensation data (which defines compensation differently than the Grand Jury requirement) was posted on the OCFA website.

The Grand Jury Total Compensation Report includes all earnings, segregated by base salary, overtime, payouts, special pay, and other. Additionally, employer-paid retirement and benefits are also included in the employee compensation report posted on the OCFA website. The Grand Jury Report was posted to the OCFA website on April 28, 2016. The State Controller Report was submitted to the State on April 28, 2016, in compliance with the April 30, 2016, due date. Previously, the report was not due to the State Controller until October of each year.

Backfill/Overtime Monitoring & Analysis

To help reduce the number of vacancies due to open positions, OCFA has conducted the following academies from July 1, 2015, through May 1, 2016:

- 2 Firefighter Academies
- 1 Fire Apparatus Engineer Academy
- 1 Fire Captain Academy
- 1 Battalion Chief Academy

The following academies are planned for future dates within the next twelve months:

- 1 Firefighter Academy
- 2 Fire Apparatus Engineer Academies
- 1 Fire Captain Academy
- 1 Battalion Chief Academy

OCFA financial staff prepares monthly reports to track and monitor backfill/overtime activity. Reports are provided internally to management to show expenditures by section and by cause (reason) so that they can monitor and, if required, adjust activities as needed in their respective area.

As discussed in this report, the majority of backfill/overtime incurred by OCFA is non-discretionary; however, a small portion of overtime is considered discretionary (4.1% of total backfill/overtime expenditures) and is monitored closely. Emergency response activity is generally reimbursable and an amendment to revenue is part of the mid-year budget adjustment presented to the Board of Directors for approval.

FY 2014/15 BACKFILL/OVERTIME ANALYSIS FREQUENTLY ASKED QUESTIONS**1. What is a firefighter's standard work schedule?**

Firefighters assigned to suppression positions work 24-hour shifts which equate to a 56-hour average work week or 2,912 hours per year. When firefighters are assigned to staff positions on a 40-hour work week, they average 2,080 regular hours per year.

2. What does "maintaining constant staffing levels" mean? What is the difference between backfill and overtime?

This means that every day, all authorized Operations post-positions are staffed. A post-position is a seat on a fire or EMS response unit (including engines, trucks and paramedic vans) that must be filled to meet the staffing requirement of that unit. Backfill occurs when there is a vacancy in a position that requires constant staffing and the employee either volunteers or is forced to work to fill the vacancy. Overtime is used for work done above and beyond the constant staffing requirements. Examples of overtime include strike team or overhead assignments to emergency incidents, either in or out of the County, and mandatory training classes that occur on other than the employee's regularly assigned shift.

3. Because our backfill/overtime budget is significant, does that mean we are understaffed?

OCFA's backfill/overtime budget is significant due to the reasons outlined in #2 above. Due to retirements and promotions, there are positions that have gone unfilled. In addition, a labor agreement includes provisions to hold 15 positions open for each rank in the firefighter labor group. For Calendar Year 2015, an average of 85 positions were filled which required constant staffing on an overtime/backfill basis. Recent and planned academies along with promotional exams are expected to significantly reduce the number of vacancies and open positions.

4. How many continuous hours may a firefighter work?

The maximum number of continuous hours (regular and backfill/overtime) an employee may work is 96. Employees enter their availability to work into the OCFA's Staffing System. The staffing system hires employees based upon the premise of an equal distribution of overtime and agreed upon hiring list procedures. The Assistant Chief of Operations may suspend the 96-hour rule to ensure sufficient incident response capability and adequate station coverage. Personnel assigned to out of county strike teams or to overhead positions are often deployed for periods of 14 days. When assigned to these extended incidents, employees work within established work/rest cycles.

5. Is the OCFA concerned about employee fatigue as the result of the continuous work hour rules?

The OCFA recognizes employee fatigue is a factor that impacts employee performance. Severe fatigue may increase the dangers inherent in the performance of emergency operations. The OCFA takes steps to protect employees from these dangers. The OCFA ensures that firefighters are trained, equipped and supervised to work as safely as possible. There is an additional emphasis on employee health and wellness provided through the WEFIT Program. Supervisors have the means by which to ensure employees are either adequately rested or relieved of duty where appropriate. Firefighters on extended incidents adhere to specified work/rest periods.



ORANGE COUNTY FIRE AUTHORITY

Fiscal Year 2014/15 Backfill/Overtime

Calendar Year 2015 Total Earnings/Compensation Analysis



Prepared by:
OCFA Finance Division
May 2016



Backfill/Overtime FY Comparison

Categories of Backfill/Overtime	FY 2013/14	% of Total	FY 2014/15	% of Total	\$ Change
<u>Non-Discretionary Categories:</u>					
Vacation, Sick, W/C, Other Leave	15,005,289	38.3%	13,016,456	34.0%	(1,988,833)
Open Positions	15,526,658	39.6%	14,002,776	36.5%	(1,523,882)
Other Non-Discretionary	1,782,943	4.5%	337,790	0.9%	(1,445,153)
FLSA Rate Adjustment *			4,595,788	12.0%	4,595,788
Emergency * *	3,100,155	7.9%	3,327,879	8.7%	227,724
Total Non-Discretionary	35,415,045	90.3%	35,280,689	92.0%	(134,356)
Total Training	2,467,154	6.3%	1,473,672	3.8%	(993,482)
Total Discretionary	1,346,358	3.4%	1,581,061	4.1%	234,703
Fiscal Year Totals	39,228,557	100.0%	38,335,422	100.0%	(893,135)

* Prior to the recent Firefighter MOU, the FLSA rate adjustment was included in the various categories of Backfill/overtime.

** Emergency overtime is generally 95-100% reimbursable.

FY 2014/15 Regular vs. Overtime Analysis

Top Step Firefighter Hourly Rates Regular Full-Time-Equivalent vs. OT	Hourly Reg. FTE Rate	Hourly OT Rate	\$ Diff.	% Diff.
<u>Salaries:</u>				
Base Hourly Rate	28.41	28.41		
Other Pays (Holiday, Educ. Inc., EMT, FLSA)	4.92			
Total Salaries	33.33	28.41		
<u>Benefits:</u>				
Retirement	19.65			
Workers' Compensation	3.10	2.64		
Unemployment	0.01			
Health Insurance	6.91			
Medicare	0.48	0.62		
Total Benefits	30.15	3.26		
Total Overtime Premium		14.21		
Total Hourly Salaries & Benefits	\$63.48	\$45.88	\$17.61	27.73%

It is 27.73% more cost-effective to use OT for filling vacancies compared to hiring a regular full-time employee.

Regular vs. Overtime Analysis

FY 2014/15 Firefighter Unit Estimated Cost Savings

Classification	Actual Overtime Hours Worked FY 14/15	FTE Equivalent *	Estimated ** FTE Cost	Estimated ** Overtime Cost	Estimated ** Cost Saving by Utilizing Overtime/Backfill
Fire Captain	194,295	66.7	\$ 14,923,799	\$ 11,646,042	\$ 3,277,757
Engineer	202,608	69.6	\$ 13,548,397	\$ 10,373,530	\$ 3,174,867
Firefighter	304,768	104.7	\$ 18,456,750	\$ 13,915,707	\$ 4,541,043
		<u>241.0</u>	<u>\$ 46,928,946</u>	<u>\$ 35,935,279</u>	<u>\$ 10,993,667</u>

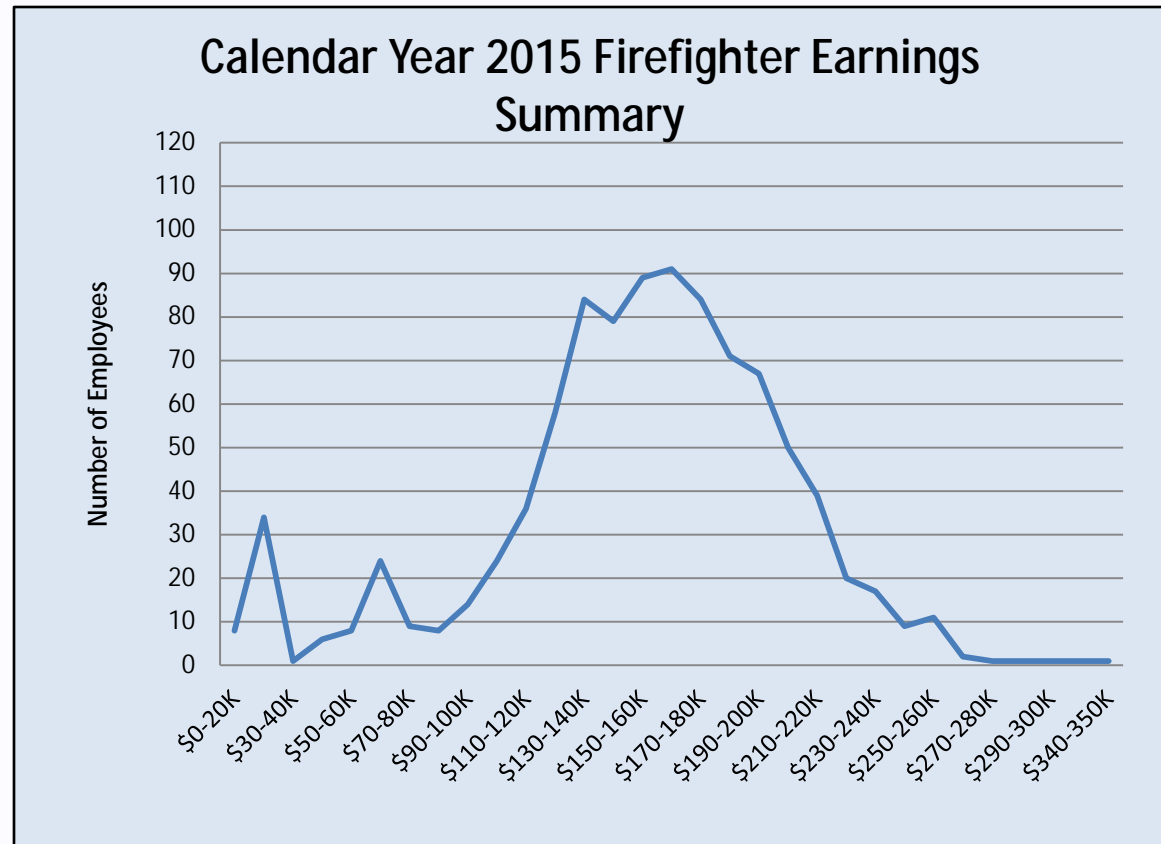
* Assumes 2,912 hours worked per year.

** Utilizes estimated hourly rates for top step within a classification.

- The estimated **\$10,993,667** savings is a direct result of utilizing overtime/backfill rather than full-time employees at a savings of 25-28% .

Firefighter Earnings Analysis

\$0-20K	8
\$20-30K	34
\$30-40K	1
\$40-50K	6
\$50-60K	8
\$60-70K	24
\$70-80K	9
\$80-90K	8
\$90-100K	14
\$100-110K	24
\$110-120K	36
\$120-130K	58
\$130-140K	84
\$140-150K	79
\$150-160K	89
\$160-170K	91
\$170-180K	84
\$180-190K	71
\$190-200K	67
\$200-210K	50
\$210-220K	39
\$220-230K	20
\$230-240K	17
\$240-250K	9
\$250-260K	11
\$260-270K	2
\$270-280K	1
\$280-290K	1
\$290-300K	1
\$300-310K	1
\$340-350K	1
Total	948



Median=50% of earnings fall below this amount and 50% of earnings fall above this amount.

Annual Firefighter (including hand crew) average and median earnings:

AVERAGE	\$	154,468
MEDIAN	\$	159,284

For Calendar Year 2015 there were 27 rather than 26 pay periods.

CY 2015 Firefighter Unit Earnings Analysis

Summary by Classification							
Classification	# of Employees (1)	Standard Work Week (2)	Weekly Average Hours Worked	Annual Average Hours Worked	Average Base Earnings (3)	Average Total Earnings (4)	Average Hourly Rate
Fire Captain	247	56	69.69	3,763	112,101	192,758	51.22
Fire Apparatus Engineer	230	56	71.82	3,878	99,198	164,836	42.50
Firefighter	448	56	64.66	3,492	79,797	133,110	38.12
Hand Crew Firefighter	23	40	47.75	2,579	34,010	55,600	21.56
Total	948						

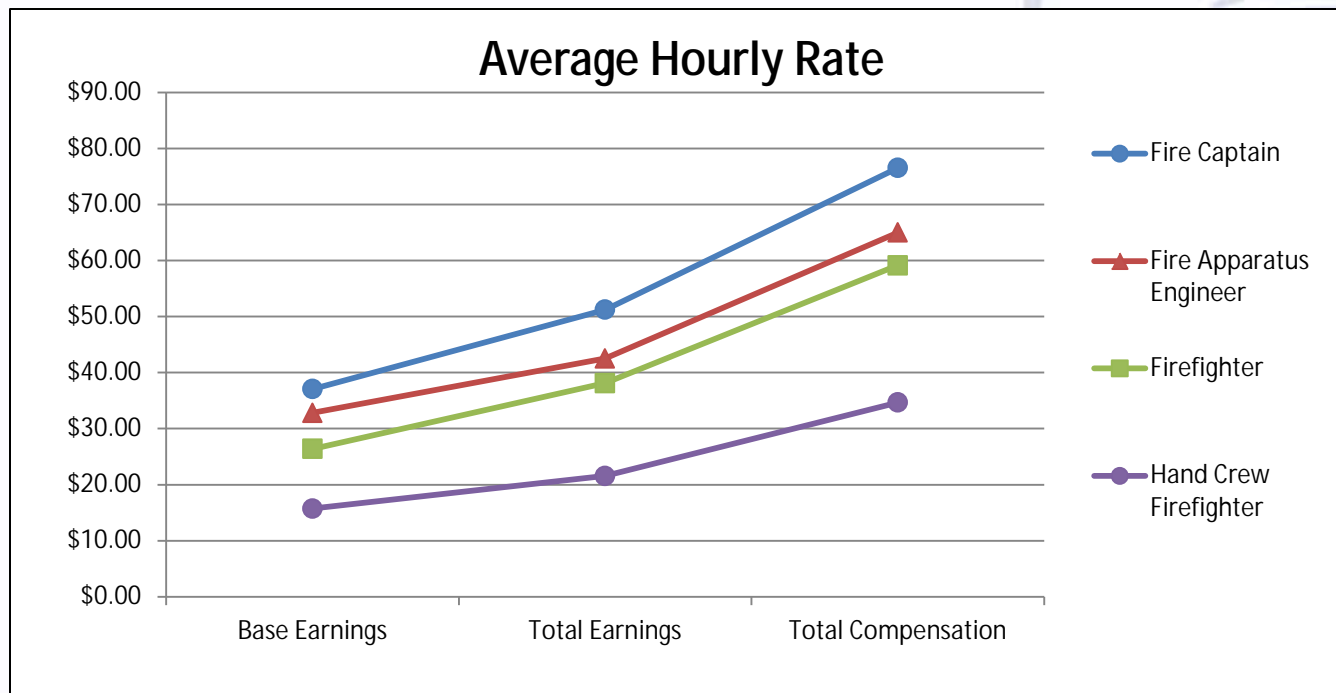
Notes:

- (1) Represents total Fire Captain, Engineer, Firefighter & Hand Crew Firefighter paid during Calendar Year 2015.
- (2) Firefighters assigned to a suppression position work an average of 56 hours per week.
- (3) Base earnings include: Regular, Sick, Vacation Hours, Workers Compensation and Leaves.
- (4) Average total earnings is calculated by dividing total earnings by number of employees.

The Firefighter Unit employee's (excluding Hand Crew) average hourly rate is \$42.87, they work an average of 67.78 hours per week and the average total earnings are \$156,926 annually.

CY 2015 Firefighter Unit Total Compensation

Classification	BASE EARNINGS			TOTAL EARNINGS			TOTAL COMPENSATION		
	Average Base Earnings	Regularly Scheduled Hours	Average Hourly Rate	Average Total Earnings	Average Actual Hours Worked	Average Hourly Rate	Average Total Compensation	Average Actual Hours Worked	Average Hourly Rate
Fire Captain	\$112,101	3024	\$37.07	\$192,758	3763	\$51.22	\$287,890	3763	\$76.51
Fire Apparatus Engineer	\$99,198	3024	\$32.80	\$164,836	3878	\$42.51	\$251,962	3878	\$64.97
Firefighter	\$79,797	3024	\$26.39	\$133,110	3492	\$38.12	\$206,529	3492	\$59.14
Hand Crew Firefighter	\$34,010	2160	\$15.75	\$55,600	2579	\$21.56	\$89,431	2579	\$34.68

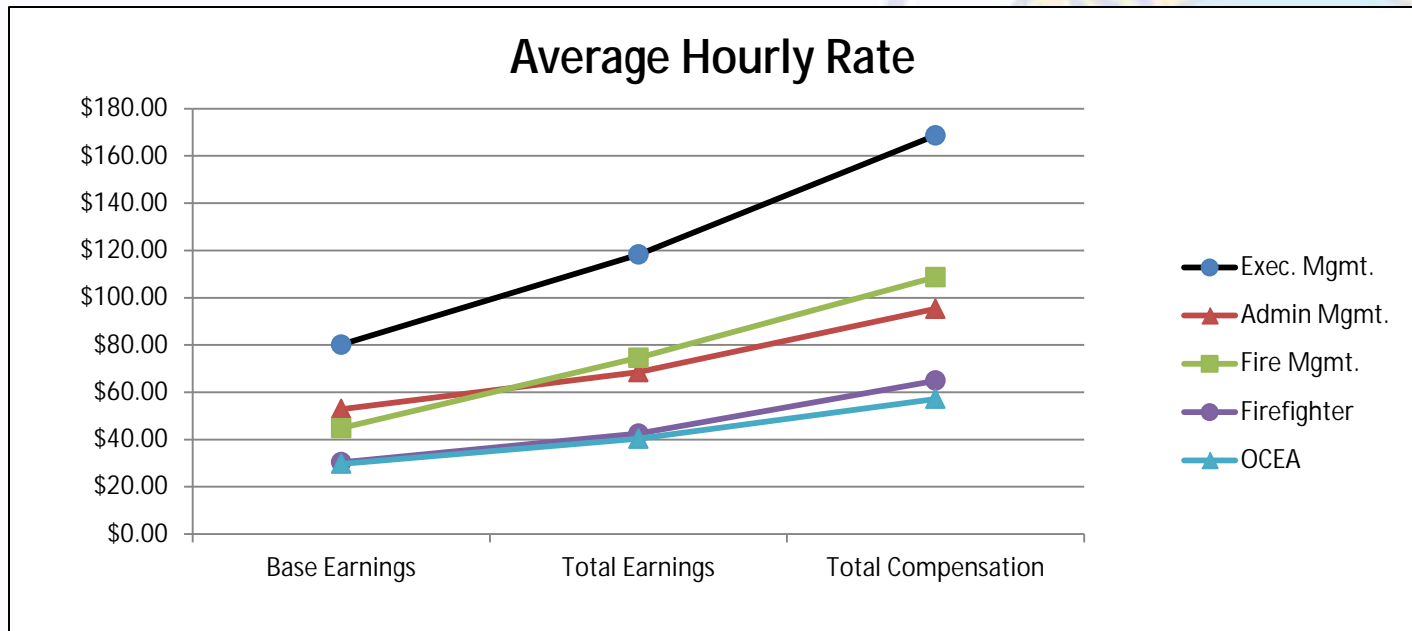


Note: Calendar Year 2015 had 27 rather than 26 pay periods.

Firefighters (excluding Hand Crew) worked an average of 67.78 hours per week with an average fully benefited hourly rate of \$65.45.

CY 2015 Total Employee Compensation

Bargaining Group	BASE EARNINGS			TOTAL EARNINGS			TOTAL COMPENSATION		
	Average Base Earnings	Regularly Scheduled Hours	Average Hourly Rate	Average Total Earnings	Average Actual Hours Worked	Average Hourly Rate	Average Total Compensation	Average Actual Hours Worked	Average Hourly Rate
Executive Management	\$173,084	2160	\$80.13	\$215,983	1826	\$118.28	\$308,068	1826	\$168.71
Administrative Management	\$114,207	2160	\$52.87	\$131,239	1917	\$68.46	\$182,669	1917	\$95.29
Chief Officers Association	\$135,514	3024	\$44.81	\$226,043	3030	\$74.60	\$329,399	3030	\$108.71
OC Professional Firefighters Assoc.	\$91,810	3024	\$30.36	\$154,468	3634	\$42.51	\$235,909	3634	\$64.92
Orange County Employee's Assoc.	\$64,145	2160	\$29.70	\$78,884	1955	\$40.35	\$111,783	1955	\$57.18



Calendar Year 2015 Top 10 Firefighter Earnings Analysis

	Title/ Assignment	Base Earnings	Total Earnings	Base Hours (2)	Other Hours	Total Hours	Average Hours Per Week	Average Hourly Rate
1	Fire Captain	\$119,991	\$345,017	3,024	3,037	6,061	112	\$ 56.93
2	Fire Captain	\$120,368	\$302,003	3,024	2,276	5,300	98	\$ 56.98
3	Fire Captain	\$120,049	\$293,299	3,024	2,135	5,159	96	\$ 56.86
4	Fire Captain	\$119,110	\$285,020	3,024	2,054	5,078	94	\$ 56.13
5	Fire Captain	\$120,036	\$278,775	3,024	1,939	4,963	92	\$ 56.17
6	Fire Captain	\$117,357	\$263,409	2,608	1,616	4,224	78	\$ 62.36
7	Fire Captain	\$119,133	\$261,189	3,024	1,709	4,733	88	\$ 55.19
8	Fire Captain	\$114,690	\$256,012	2,160	1,056	3,216	60	\$ 79.60
9	Fire Captain	\$118,986	\$255,934	3,024	2,010	5,034	93	\$ 50.84
10	Fire Captain	\$119,028	\$255,344	3,024	1,971	4,995	93	\$ 51.12

- (1) The top 10 Firefighters worked an average of 90.30 hours per week with an hourly earnings rate of \$58.22.
- (2) Base hours for calendar year 2015 were 3,024 due to an additional pay period.

Calendar Year 2015 Top 10 Firefighter Unit Total Compensation

	Title/ Assignment	Total Earnings	Total Compensation	Base Hours (2)	Other Hours	Total Hours	Average Hours Per Week	Average Hourly Rate
1	Fire Captain	\$345,017	\$442,241	3,024	3,037	6,061	112	\$ 72.97
2	Fire Captain	\$302,003	\$408,649	3,024	2,276	5,300	98	\$ 77.11
3	Fire Captain	\$293,299	\$395,180	3,024	2,135	5,159	96	\$ 76.60
4	Fire Captain	\$285,020	\$389,945	3,024	2,054	5,078	94	\$ 76.80
5	Fire Captain	\$278,775	\$376,021	3,024	1,939	4,963	92	\$ 75.76
6	Fire Captain	\$251,429	\$366,496	3,024	1,227	4,251	78	\$ 86.22
7	Fire Captain	\$263,409	\$363,926	2,608	1,616	4,224	78	\$ 86.16
8	Fire Captain	\$256,012	\$358,915	2,160	1,056	3,216	60	\$ 111.59
9	Fire Captain	\$261,189	\$357,984	3,024	1,709	4,733	88	\$ 75.64
10	Fire Captain	\$254,768	\$355,296	3,024	1,933	4,957	92	\$ 71.68

- (1) The top 10 Firefighters worked an average of 88.78 hours per week with and an average total compensation per hour of \$81.05.
- (2) Base hours for calendar year 2015 were 3,024 due to an additional pay period.

Calendar Year 2015 Top 10 Employee Total Compensation

	Title/ Assignment	Total Earnings	Total Compensation	Base Hours	Other Hours	Total Hours	Average Hours Per Week	Average Hourly Rate
1	Fire Captain	\$345,017	\$442,241	3,024	3,037	6,061	112	\$ 72.97
2	Fire Battalion Chief	\$302,071	\$416,662	2,896	1,272	4,168	77	\$ 99.97
3	Fire Captain	\$302,003	\$408,649	3,024	2,276	5,300	98	\$ 77.11
4	Fire Battalion Chief	\$289,914	\$407,887	2,672	1,331	4,003	74	\$ 101.90
5	Fire Chief	\$283,266	\$407,152	2,160	*	2,160	40	\$ 188.50
6	Fire Division Chief	\$315,917	\$403,560	1,680	513	2,193	41	\$ 184.06
7	Fire Division Chief	\$275,619	\$400,845	2,036	9	2,045	38	\$ 196.06
8	Fire Battalion Chief	\$284,580	\$398,808	3,024	1,360	4,384	81	\$ 90.97
9	Fire Captain	\$293,299	\$395,180	3,024	2,135	5,159	96	\$ 76.60
10	Fire Battalion Chief	\$278,780	\$391,501	3,024	1,444	4,468	83	\$ 87.63

The top 10 employees worked an average of 73.96 hours per week with an average total compensation per hour of \$117.58 Note: Total compensation may also include leave pay outs upon separation from the OCFA.

* Exempt from paid overtime.

Summary

- Approximately 91% of the backfill/overtime cost are non-discretionary (81% - constant staffing) and emergency activity (10% - reimbursable)
- For FY 2014/15 over ½ non-discretionary OT was a result of open positions. OCFA staff has conducted the following academies from July 1, 2015 through May 1, 2016:

2 Fire Firefighter Academies

1 Fire Captain Academy

1 Fire Apparatus Engineer Academy

1 Battalion Chief Academy

- The following academies are planned to be conducted in the next 12 months:

1 Firefighter Academy

1 Fire Captain Academy

2 Fire Apparatus Engineer Academies

1 Battalion Chief Academy

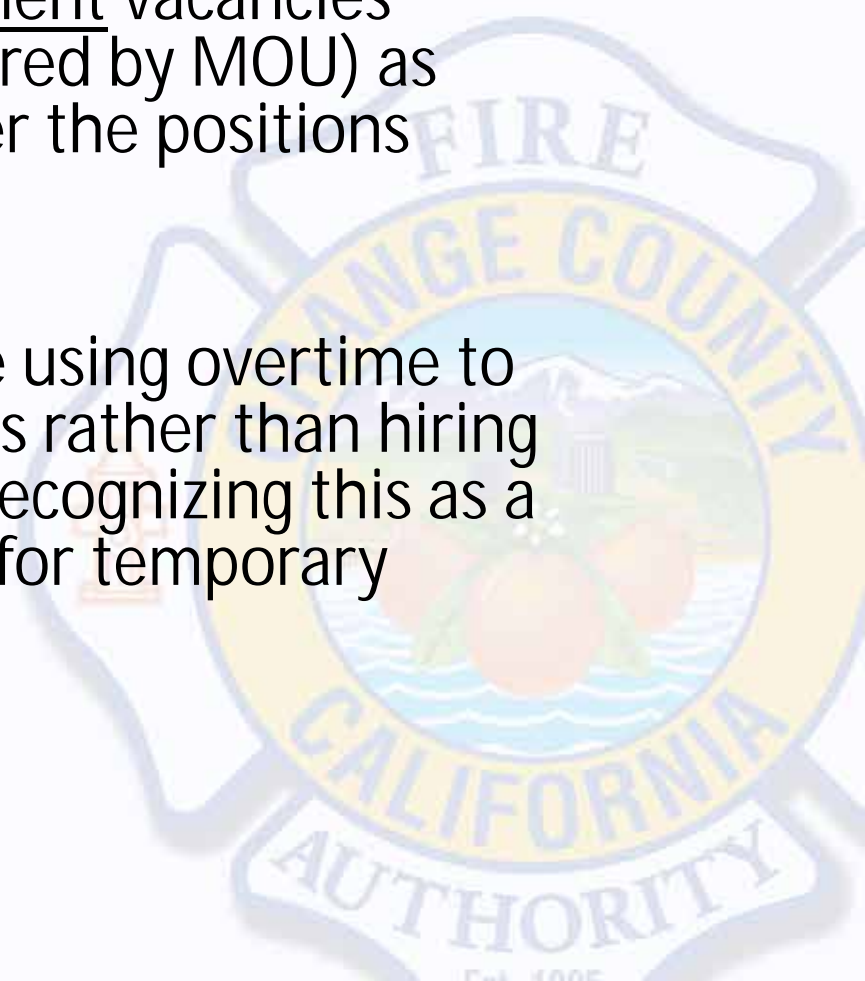
- Monthly reports are provided to management to show backfill/overtime expenditures by section and cause so that managers can monitor and, if required, adjust activities as needed in their respective areas.

Questions?



Recommended Action

1. Direct staff to continue working towards an ability to fill permanent vacancies (exceeding those required by MOU) as quickly as possible after the positions become vacant.
2. Direct staff to continue using overtime to fill temporary vacancies rather than hiring additional personnel, recognizing this as a cost-effective practice for temporary needs.





Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 11, 2016

Agenda Item No. 4D
Discussion Calendar

Financial Audit Discussion with Lance, Soll, and Lunghard

Contact(s) for Further Information

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Rich Kikuchi, Partner Lance, Soll & Lunghard, LLP	richard.kikuchi@lslcpas.com	714.672.0022

Summary

This agenda item is submitted to provide an update to the Budget and Finance Committee on the audit scope and procedures of the FY 2015/16 financial audit.

Prior Board/Committee Action

Not Applicable.

RECOMMENDED ACTION(S)

Receive and file the report.

Impact to Cities/County

Not Applicable.

Fiscal Impact

Not Applicable.

Background

At the April 13, 2016, Budget and Finance Committee Meeting, our financial auditor, Lance Soll, and Lunghard (LSL), provided an annual auditor's communication report to discuss this year's audit scope. The audit is generally conducted in two phases, an interim before year-end and a final audit after the fiscal year is ended. The annual audit is performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the agency's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances,

but not for the purpose of expressing an opinion on the effectiveness of the agency's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

LSL is currently onsite this week performing the interim financial audit. Rich Kikuchi, the Engagement Partner, is in attendance at this meeting and is available for questions.

Attachment(s)

None.