



ORANGE COUNTY FIRE AUTHORITY AGENDA

Budget and Finance Committee Meeting

Wednesday, May 10, 2017

12:00 Noon

Orange County Fire Authority Regional Fire Operations and Training Center

1 Fire Authority Road

Room AE117

Irvine, California 92602

Ed Sachs, Chair

Joe Muller, Vice Chair

Shelley Hasselbrink Gene Hernandez Al Murray Beth Swift Tri Ta

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 Ta

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.

1. PRESENTATIONS

No items.

2. MINUTES

A. Minutes for the March 8, 2017, Budget and Finance Committee Meeting

Sherry Wentz, Clerk of the Authority

Recommended Action:

Approve as submitted.

3. CONSENT CALENDAR

A. Monthly Investment Reports

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 25, 2017, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

B. Third Quarter Financial Newsletter

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 25, 2017, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the report.

C. Updated Cost Reimbursement Rates

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 25, 2017, with the Budget and Finance Committee's recommendation that the Board of Directors approve and adopt the proposed Cost Reimbursement Rate schedules to be effective July 1, 2017.

D. Orange County Drowning Prevention Task Force

Jeff Bowman, Fire Chief

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 25, 2017, with the Budget and Finance Committee's recommendation that the Board of Directors approve a budget adjustment in the General Fund (121) increasing appropriations in the amount of \$25,000 for funding of the Orange County Drowning Prevention Task Force.

4. DISCUSSION CALENDAR

A. Communication with Auditors for Fiscal Year 2016/17 Financial Audit

Presented by: Jim Ruane, Finance Manager/Auditor

Recommended Action:

Receive and file the report.

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

Lori Zeller, Assistant Chief/Business Services Department

Recommended Action:

Receive and file the report.

C. Review of the Proposed Fiscal Year 2017/18 Budget

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 25, 2017, with the Budget and Finance Committee's recommendation that the Board of Directors take the following actions:

1. Conduct a Public Hearing
2. Adopt the proposed FY 2017/18 Budget as submitted.
3. Adopt the 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 2017/18.
4. Approve and authorize the temporary transfer of up to \$42 million from the following Funds to cover a projected temporary cash flow shortfall for FY 2017/18:
 - Fund 123 Fire Stations and Facilities - \$15 million
 - Fund 124 Communications and Information Systems - \$13 million
 - Fund 133 Fire Apparatus - \$14 million
5. Approve and authorize the repayment of \$42 million borrowed funds from Fund 121 to the above Funds along with interest when General Fund revenues become available in FY 2017/18.
6. Approve and authorize a FY 2016/17 budget adjustment to increase net revenues by \$138,450 and appropriations by \$447,113, as further described in this staff report.

REPORTS

No items.

COMMITTEE MEMBER COMMENTS

ADJOURNMENT – The next regular meeting of the Budget and Finance Committee is scheduled for Wednesday, June 14, 2017, 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 and front gate public display case of the Orange County Fire Authority, Regional Training and Operations Center, 1 Fire Authority Road, Irvine, CA, not less than 72 hours prior to the meeting. Dated this 4th day of May 2017.

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

UPCOMING MEETINGS:

Claims Settlement Committee Meeting	Thursday, May 25, 2017, 5:00 p.m.
Executive Committee Meeting	Thursday, May 25, 2017, 5:30 p.m.
Board of Directors Meeting	Thursday, May 25, 2017, 6:00 p.m.

MINUTES ORANGE COUNTY FIRE AUTHORITY

Budget and Finance Committee Meeting
Wednesday, March 8, 2017
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 March 8, 2017, at 12:00 p.m. by Chair Sachs.

PLEDGE OF ALLEGIANCE

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

ROLL CALL

Present: Elizabeth Swift, Buena Park
Gene Hernandez, Yorba Linda
Joseph Muller, Dana Point
Al Murray, Tustin
Ed Sachs, Mission Viejo
Tri Ta, Westminster

Absent: Shelley Hasselbrink, Los Alamitos

Also present were:

Assistant Chief Mike Schroeder
Assistant Chief Lori Zeller
Clerk of the Authority Sherry Wentz

Brigette Gibb Human Resources Director
Assistant Chief Brian Young
General Counsel David Kendig

PUBLIC COMMENTS

Chair Sachs opened the Public Comments portion of the meeting. Chair Sachs closed the Public Comments portion of the meeting without any comments from the general public.

2. MINUTES

A. Minutes for the February 8, 2017, Budget and Finance Committee Meeting (F: 12.02B2)

On motion of Director Hernandez and second by Director Sachs, the Budget and Finance Committee voted unanimously by those present to approve the Minutes of the February 8, 2017, meeting as submitted. Director Swift and Ta were recorded as abstentions due to their absence from the meeting.

3. CONSENT CALENDAR

A. Monthly Investment Reports (F:11.10D2)

On motion of Director Hernandez and second by Director Swift, the Budget and Finance Committee voted unanimously by those present to review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of March 23, 2017, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

B. FY 2016/17 Mid-Year Budget Adjustment (F: 15.04)

On motion of Director Hernandez and second by Director Swift, the Budget and Finance Committee voted unanimously by those present to direct staff to review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of March 23, 2017, with the Budget and Finance Committee's recommendation that the Executive Committee authorize the proposed mid-year budget adjustments and transfers.

4. DISCUSSION CALENDAR

A. Selection of Public Accounting Firm for Financial Audit and Related Services (F: 15.02A)

Finance Manager Jim Ruane presented the Selection of Public Accounting Firm for Financial Audit Related Services.

On motion of Director Ta and second by Director Hernandez, the Budget and Finance Committee voted unanimously by those present to Review the proposed agenda item and take the following actions:

1. *Financial Statement Audit and Single Audit Services* – Based on the results of the Request for Proposals, approve the selection of Vavrinek, Trine, Day & Co., LLP to provide annual financial statement audit and single audit services for a period of three years, with two optional one-year extensions, for a total price of \$55,000 for one year,

- and an all-inclusive maximum price of \$166,500 for three years or \$280,852 for five years.
2. *Other Audit/Attest Services* – Based on the results of the Request for Proposals, approve the selection of Vavrinek, Trine, Day & Co., LLP to provide other audit/attest services as needed for a period of three years, with two optional one-year extensions, for a total price of \$26,985 for one year, and an all-inclusive maximum price of \$80,955 for three years or \$136,556 for five years.

B. 2017 Update – Financial Stability Budget Policy (F: 11.10D)

Assistant Chief Lori Zeller presented 2017 Update – Financial Stability Budget Policy

On motion of Director Ta and second by Director Swift, the Budget and Finance Committee voted unanimously by those present to review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of March 23, 2017, with the Budget and Finance Committee's recommendation that the Board of Directors adopt the updated *Financial Stability Budget Policy*.

C. Fiscal Year 2015/16 Backfill/Overtime and Calendar Year 2016 Total Earnings/Compensation Analysis (F: 15.11)

Finance Manager Jim Ruane presented Fiscal Year Backfill/Overtime and Calendar Year 2016 Total Earnings/Compensation Analysis.

Director Murray arrived at this point (12:29 p.m.).

On motion of Director Swift and second by Director Murray, the Budget and Finance Committee voted unanimously by those present to review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of March 23, 2017, with the Budget and Finance Committee's recommendation that the Board of Directors:

1. Direct staff to continue pursuing reductions in overtime by filling 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. Conduct Analysis of Field Operations: Aircraft Rescue Fire Fighting Operations
(F: 17.12)

Assistant Chief Brian Young presented Conduct Analysis of Field Operations: Aircraft Rescue Fire Fighting Operations.

On motion of Director Swift and second by Ta, the Budget and Finance Committee voted unanimously by those present to review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of March 23, 2017, with the Budget and Finance Committee's recommendation that the Board of Directors establish a 2.5% specialty compensation for Aircraft Rescue Fire Fighting trained personnel who are certified Mobile Crane Operators.

REPORTS

No items.

COMMITTEE MEMBER COMMENTS

The committee members offered no comments.

ADJOURNMENT –Chair Sachs adjourned the meeting at 1:02 p.m. The next regular meeting of the Budget and Finance Committee is scheduled for Wednesday, April 12, 2017, 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 10, 2017

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 25, 2017, 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, 2017. A preliminary investment report as of April 21, 2017, 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 2017/Preliminary Report – April 2017

Orange County Fire Authority Monthly Investment Report



Final Report – March 2017

Preliminary Report – April 2017



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Orange County Fire Authority

Final Investment Report

March 31, 2017



EXECUTIVE SUMMARY

Portfolio Activity & Earnings

During the month of March 2017, the size of the portfolio increased by \$4.2 million to \$153.4 million. Significant receipts for the month included the fifth and eighth apportionments of secured and supplemental property taxes, respectively, totaling \$14.4 million. Significant receipts also included various intergovernmental contract and grant payments and other charges for current services for a total of \$11.6 million. Significant disbursements for the month were primarily two biweekly payrolls which were approximately \$9.6 million each with related benefits. Total March cash outflows for operating expenditures amounted to approximately \$22.8 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) decreased by 6 basis points to 0.78% while the effective rate of return rose by 2 basis points to 0.78% for the month and edged up by 2 basis points to 0.65% for the fiscal year-to-date. The average maturity of the portfolio lengthened by 55 days to 135 days to maturity.

Economic News

U.S. economic activity grew modestly and was mixed in March 2017. The March employment report came in much weaker than expected, although overall employment conditions remained solid. There were only 98,000 new jobs added for the month. On the other hand, the unemployment rate continued to improve declining further by 2 basis points to 4.5%. Consumer confidence rose and remained high. Despite a high and rising consumer confidence level during March, retail sales came in weaker than expected. Both manufacturing and non-manufacturing sectors continued expanding, albeit at a slightly slower pace. The CPI (Consumer Price Index) unexpectedly dropped by 0.3% for the month while a slight increase had been expected. Housing activity continued to strengthen and both new and existing home sales were strong in March. Industrial production rose slightly and was in line with expectations.

**BENCHMARK COMPARISON AS OF MARCH 31, 2017**

3 Month T-Bill: 0.75%

1 Year T-Bill: 1.01%

6 Month T-Bill: 0.89%

LAIF: 0.82%

OCFA Portfolio: 0.78%

PORTFOLIO SIZE, YIELD, & DURATION

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
Book Value-	\$153,422,308	\$149,217,747	\$170,899,245
Yield to Maturity (365 day)	0.78%	0.84%	0.61%
Effective Rate of Return	0.78%	0.76%	0.60%
Days to Maturity	135	80	199



ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Summary
March 31, 2017

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	11,901,860.32	11,901,860.32	11,901,860.32	7.77	1	1	0.001	0.001
Federal Agency Coupon Securities	29,000,000.00	28,954,130.00	29,000,000.00	18.92	1,062	644	1.269	1.286
Federal Agency Disc. -Amortizing	38,000,000.00	37,964,090.00	37,965,352.36	24.77	106	48	0.631	0.640
Treasury Discounts -Amortizing	10,000,000.00	9,996,600.00	9,997,097.22	6.52	120	19	0.559	0.566
Local Agency Investment Funds	64,402,032.95	64,348,962.52	64,402,032.95	42.02	1	1	0.810	0.821
Investments	153,303,893.27	153,165,642.84	153,266,342.85	100.00%	236	135	0.773	0.784
Cash and Accrued Interest								
Passbook/Checking (not included in yield calculations)	46,494.23	46,494.23	46,494.23		1	1	0.000	0.000
Accrued Interest at Purchase		3,888.89	3,888.89					
Subtotal		50,383.12	50,383.12					
Total Cash and Investments	153,350,387.50	153,216,025.96	153,316,725.97		236	135	0.773	0.784

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	101,778.79	755,896.32
Average Daily Balance	153,977,796.55	155,434,649.15
Effective Rate of Return	0.78%	0.65%

"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, 2017. 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)

\$ 153,316,725.97

GASB 31 Adjustment to Books (See Note 3 on page 9)

\$ 105,582.35

Total

\$ 153,422,308.32

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
March 31, 2017

(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			11,901,860.32	11,901,860.32	11,901,860.32	0.001	0.001	1	
Subtotal and Average			6,230,490.79		11,901,860.32	11,901,860.32	11,901,860.32		0.001	1	
Federal Agency Coupon Securities											
3133EFJP3	869	Federal Farm Credit Bank	Callable Anytime	10/15/2015	10,000,000.00	9,967,700.00	10,000,000.00	1.100	1.054	562	10/15/2018
3134G7FK2	863	Fed Home Loan Mtg Corp		06/30/2015	9,000,000.00	8,986,230.00	9,000,000.00	1.100	1.065	356	03/23/2018
3136G3PX7	908	Fed Natl Mortg Assoc	Callable 6-13-17	12/21/2016	10,000,000.00	10,000,200.00	10,000,000.00	1.750	1.718	986	12/13/2019
Subtotal and Average			31,581,214.42		29,000,000.00	28,954,130.00	29,000,000.00		1.286	644	
Federal Agency Disc. -Amortizing											
313385EA0	907	Fed Home Loan Bank		12/21/2016	10,000,000.00	9,999,200.00	9,999,100.00	0.540	0.556	6	04/07/2017
313385FU5	910	Fed Home Loan Bank		01/19/2017	9,000,000.00	8,991,630.00	8,993,640.00	0.530	0.546	48	05/19/2017
313385FD3	911	Fed Home Loan Bank		02/15/2017	5,000,000.00	4,996,850.00	4,997,547.92	0.535	0.551	33	05/04/2017
313397GY1	912	Fed Home Loan Bank		03/09/2017	7,000,000.00	6,989,220.00	6,989,064.44	0.740	0.762	76	06/16/2017
313385HN9	913	Fed Home Loan Bank		03/09/2017	7,000,000.00	6,987,190.00	6,986,000.00	0.800	0.824	90	06/30/2017
Subtotal and Average			41,769,252.83		38,000,000.00	37,964,090.00	37,965,352.36		0.640	48	
Treasury Discounts -Amortizing											
912796KT5	903	US Treasury Bill		12/21/2016	10,000,000.00	9,996,600.00	9,997,097.22	0.550	0.566	19	04/20/2017
Subtotal and Average			9,994,805.66		10,000,000.00	9,996,600.00	9,997,097.22		0.566	19	
Local Agency Investment Funds											
SYS336	336	Local Agency Invstmt Fund			64,402,032.95	64,348,962.52	64,402,032.95	0.821	0.821	1	
Subtotal and Average			64,402,032.95		64,402,032.95	64,348,962.62	64,402,032.95		0.821	1	
Total and Average			163,977,796.65		163,303,893.27	163,165,642.84	163,266,342.85		0.784	135	

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Cash
March 31, 2017

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		07/01/2016	20,000.00	20,000.00	20,000.00		0.000	1
SYS4	4	Union Bank		07/01/2016	26,494.23	26,494.23	26,494.23		0.000	1
Average Balance			0.00	Accrued Interest at Purchase		3,888.89	3,888.89			1
				Subtotal		50,383.12	50,383.12			
Total Cash and Investments			153,977,796.55		153,350,387.50	153,216,025.96	153,316,725.97		0.784	135

“We visualize problems and solutions
through the eyes of those we serve.”



ORANGE COUNTY FIRE AUTHORITY
Aging Report
By Maturity Date
As of April 1, 2017

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	(04/01/2017 - 04/01/2017)	4 Maturities	0 Payments	76,350,387.50	49.80%	76,350,387.50	76,297,317.07
Aging Interval:	1 - 30 days	(04/02/2017 - 05/01/2017)	2 Maturities	0 Payments	20,000,000.00	13.04%	19,996,197.22	19,995,800.00
Aging Interval:	31 - 60 days	(05/02/2017 - 05/31/2017)	2 Maturities	0 Payments	14,000,000.00	9.13%	13,991,187.92	13,988,480.00
Aging Interval:	61 - 91 days	(06/01/2017 - 07/01/2017)	2 Maturities	0 Payments	14,000,000.00	9.12%	13,975,064.44	13,976,410.00
Aging Interval:	92 - 121 days	(07/02/2017 - 07/31/2017)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval:	122 - 152 days	(08/01/2017 - 08/31/2017)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval:	153 - 183 days	(09/01/2017 - 10/01/2017)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval:	184 - 274 days	(10/02/2017 - 12/31/2017)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval:	275 - 365 days	(01/01/2018 - 04/01/2018)	1 Maturities	0 Payments	9,000,000.00	5.87%	9,000,000.00	8,986,230.00
Aging Interval:	366 - 1095 days	(04/02/2018 - 03/31/2020)	2 Maturities	0 Payments	20,000,000.00	13.05%	20,000,000.00	19,967,900.00
Aging Interval:	1096 days and after	(04/01/2020 -)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Total for			13 Investments	0 Payments		100.00	153,312,837.08	153,212,137.07



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, 2016 includes an increase of \$39,825 to the LAIF investment and an increase of \$65,757 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, 2017, OCFA has \$64,402,033 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, 2017 is 0.999175951. When applied to OCFA's LAIF investment, the fair value is \$64,348,963 or (\$53,070) below cost. Although the fair value of the LAIF investment is lower 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, 2017 is included on the following page.



State of California
Pooled Money Investment Account
Market Valuation
3/31/2017

Description	Carrying Cost Plus		Fair Value	Accrued Interest
	Accrued Interest	Purch. Amortized Cost		
1* United States Treasury:				
Bills	\$ 11,529,529,518.46	\$ 11,555,331,831.40	\$ 11,547,993,500.00	NA
Notes	\$ 19,784,669,253.72	\$ 19,783,508,723.77	\$ 19,749,210,500.00	\$ 33,930,754.00
1* Federal Agency:				
SBA	\$ 866,949,257.52	\$ 866,912,128.47	\$ 858,953,922.79	\$ 729,325.65
MBS-REMICs	\$ 44,788,917.08	\$ 44,788,917.08	\$ 47,053,192.13	\$ 211,005.30
Debentures	\$ 949,997,076.07	\$ 949,997,076.07	\$ 946,506,000.00	\$ 1,591,535.50
Debentures FR	\$ -	\$ -	\$ -	\$ -
Discount Notes	\$ 7,768,611,458.36	\$ 7,782,989,930.58	\$ 7,780,400,000.00	NA
GNMA	\$ -	\$ -	\$ -	\$ -
1* Supranational Debentures	\$ 299,965,313.04	\$ 299,965,313.04	\$ 298,392,500.00	\$ 492,013.50
1* Supranational Debentures FR	\$ 50,000,000.00	\$ 50,000,000.00	\$ 50,073,000.00	\$ 121,526.17
2* CDs and YCDs FR	\$ 300,000,000.00	\$ 300,000,000.00	\$ 300,000,000.00	\$ 670,902.50
2* Bank Notes	\$ 600,000,000.00	\$ 600,000,000.00	\$ 599,607,935.89	\$ 1,439,055.55
2* CDs and YCDs	\$ 10,550,000,000.00	\$ 10,550,000,000.00	\$ 10,547,089,360.14	\$ 25,231,888.90
2* Commercial Paper	\$ 5,830,869,194.46	\$ 5,839,554,041.75	\$ 5,838,495,499.98	NA
1* Corporate:				
Bonds FR	\$ -	\$ -	\$ -	\$ -
Bonds	\$ -	\$ -	\$ -	\$ -
1* Repurchase Agreements	\$ -	\$ -	\$ -	\$ -
1* Reverse Repurchase	\$ -	\$ -	\$ -	\$ -
Time Deposits	\$ 5,480,740,000.00	\$ 5,480,740,000.00	\$ 5,480,740,000.00	NA
AB 55 & GF Loans	\$ 7,824,657,000.00	\$ 7,824,657,000.00	\$ 7,824,657,000.00	NA
TOTAL	\$ 71,880,776,988.71	\$ 71,928,444,962.16	\$ 71,869,172,410.93	\$ 64,418,007.07

Fair Value Including Accrued Interest

\$ 71,933,590,418.00

* Governmental Accounting Standards Board (GASB) Statement #72

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 (**0.999175951**).
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 \$19,983,519.02 or \$20,000,000.00 x **0.999175951**.



Orange County Fire Authority

Preliminary Investment Report

April 21, 2017



ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Summary
April 21, 2017

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	13,425,965.55	13,425,965.55	13,425,965.55	6.76	1	1	0.001	0.001
Federal Agency Coupon Securities	36,000,000.00	35,921,170.00	35,970,015.74	18.10	1,018	522	1.547	1.568
Federal Agency Disc. -Amortizing	76,000,000.00	75,819,680.00	75,818,062.36	38.15	129	102	0.796	0.807
Treasury Coupon Securities	9,000,000.00	8,995,410.00	8,997,910.82	4.53	209	207	0.904	0.916
Local Agency Investment Funds	64,524,562.87	64,471,391.47	64,524,562.87	32.47	1	1	0.810	0.821
Investments	198,950,528.42	198,633,617.02	198,736,517.34	100.00%	243	143	0.888	0.900
Cash and Accrued Interest								
Passbook/Checking (not included in yield calculations)	258,726.02	258,726.02	258,726.02		1	1	0.000	0.000
Accrued Interest at Purchase		55,951.46	55,951.46					
Subtotal		314,677.48	314,677.48					
Total Cash and Investments	199,209,254.44	198,948,294.50	199,051,194.82		243	143	0.888	0.900

Total Earnings	April 21 Month Ending	Fiscal Year To Date
Current Year	74,492.13	830,388.45
Average Daily Balance	152,976,405.07	155,259,655.50
Effective Rate of Return	0.85%	0.66%

"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, 2017. 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 Jakubjak, Treasurer

Cash and Investments with GASB 31 Adjustment:

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

\$ 199,051,194.82

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

\$ 105,582.35

Total

\$ 199,156,777.17

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
April 21, 2017

(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			13,425,965.55	13,425,965.55	13,425,965.55	0.001	0.001	1	
Subtotal and Average			6,307,083.60		13,425,965.55	13,425,965.55	13,425,965.55		0.001	1	
Federal Agency Coupon Securities											
3133EFJP3	869	Federal Farm Credit Bank Callable Anytime		10/15/2015	10,000,000.00	9,976,100.00	10,000,000.00	1.100	1.054	541	10/15/2018
3133EGPD1	921	Federal Farm Credit Bank Callable 8-1-17		04/20/2017	7,000,000.00	6,953,450.00	6,970,015.74	1.180	2.743	101	08/01/2019
3134G7FK2	863	Fed Home Loan Mtg Corp		06/30/2015	9,000,000.00	8,989,920.00	9,000,000.00	1.100	1.065	335	03/23/2018
3136G3PX7	908	Fed Natl Mortg Assoc Callable 6-13-17		12/21/2016	10,000,000.00	10,001,700.00	10,000,000.00	1.750	1.718	965	12/13/2019
Subtotal and Average			29,663,796.60		36,000,000.00	35,921,170.00	35,970,015.74		1.668	522	
Federal Agency Disc. -Amortizing											
313397LL3	917	Freddie Mac		04/20/2017	9,000,000.00	8,969,850.00	8,969,767.50	0.870	0.897	139	09/08/2017
313397MA6	918	Freddie Mac		04/20/2017	9,000,000.00	8,966,790.00	8,965,957.50	0.890	0.918	153	09/22/2017
313397NE7	919	Freddie Mac		04/20/2017	9,000,000.00	8,959,770.00	8,958,596.25	0.915	0.945	181	10/20/2017
313385FU5	910	Fed Home Loan Bank		01/19/2017	9,000,000.00	8,995,230.00	8,996,422.50	0.530	0.546	27	05/19/2017
313385FD3	911	Fed Home Loan Bank		02/15/2017	5,000,000.00	4,998,950.00	4,999,108.33	0.535	0.551	12	05/04/2017
313397GY1	912	Fed Home Loan Bank		03/09/2017	7,000,000.00	6,991,950.00	6,992,086.11	0.740	0.762	55	06/16/2017
313385HN9	913	Fed Home Loan Bank		03/09/2017	7,000,000.00	6,989,850.00	6,989,266.67	0.800	0.824	69	06/30/2017
313385JS6	914	Fed Home Loan Bank		04/03/2017	9,000,000.00	8,980,740.00	8,980,600.00	0.800	0.825	97	07/28/2017
313385KG0	915	Fed Home Loan Bank		04/20/2017	3,000,000.00	2,992,380.00	2,992,507.50	0.810	0.835	111	08/11/2017
313385KW5	916	Fed Home Loan Bank		04/20/2017	9,000,000.00	8,974,170.00	8,973,750.00	0.840	0.866	125	08/25/2017
Subtotal and Average			42,653,495.46		76,000,000.00	75,819,680.00	75,818,062.36		0.807	102	
Treasury Coupon Securities											
912828G20	920	Treasury Note		04/20/2017	9,000,000.00	8,995,410.00	8,997,910.82	0.875	0.916	207	11/15/2017
Subtotal and Average			856,943.41		9,000,000.00	8,995,410.00	8,997,910.82		0.916	207	
Treasury Discounts -Amortizing											
Subtotal and Average			9,046,375.00								
Local Agency Investment Funds											
SYS336	336	Local Agency Invstmt Fund			64,524,562.87	64,471,391.47	64,524,562.87	0.821	0.821	1	
Subtotal and Average			64,448,711.01		64,524,562.87	64,471,391.47	64,524,562.87		0.821	1	

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
April 21, 2017

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM/C 365	Days to Maturity
Total and Average			152,976,405.07		198,950,528.42	198,633,617.02	198,736,517.34		0.900	143

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Cash
April 21, 2017

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		07/01/2016	20,000.00	20,000.00	20,000.00		0.000	1
SYS4	4	Union Bank		07/01/2016	238,726.02	238,726.02	238,726.02		0.000	1
Average Balance			0.00	Accrued Interest at Purchase		55,951.46	55,951.46			1
				Subtotal		314,677.48	314,677.48			
Total Cash and Investments			152,976,405.07		199,209,254.44	198,948,294.50	199,051,194.82		0.900	143



ORANGE COUNTY FIRE AUTHORITY
Aging Report
By Maturity Date
As of April 22, 2017

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	(04/22/2017 - 04/22/2017)	4 Maturities	0 Payments	78,209,254.44	39.30%	78,209,254.44	78,156,083.04
Aging Interval:	1 - 30 days	(04/23/2017 - 05/22/2017)	2 Maturities	0 Payments	14,000,000.00	7.03%	13,995,530.83	13,994,180.00
Aging Interval:	31 - 60 days	(05/23/2017 - 06/21/2017)	1 Maturities	0 Payments	7,000,000.00	3.51%	6,992,086.11	6,991,950.00
Aging Interval:	61 - 91 days	(06/22/2017 - 07/22/2017)	1 Maturities	0 Payments	7,000,000.00	3.51%	6,989,266.67	6,989,850.00
Aging Interval:	92 - 121 days	(07/23/2017 - 08/21/2017)	2 Maturities	0 Payments	12,000,000.00	6.02%	11,973,107.50	11,973,120.00
Aging Interval:	122 - 152 days	(08/22/2017 - 09/21/2017)	2 Maturities	0 Payments	18,000,000.00	9.02%	17,943,517.50	17,944,020.00
Aging Interval:	153 - 183 days	(09/22/2017 - 10/22/2017)	2 Maturities	0 Payments	18,000,000.00	9.01%	17,924,553.75	17,926,560.00
Aging Interval:	184 - 274 days	(10/23/2017 - 01/21/2018)	1 Maturities	0 Payments	9,000,000.00	4.52%	8,997,910.82	8,995,410.00
Aging Interval:	275 - 365 days	(01/22/2018 - 04/22/2018)	1 Maturities	0 Payments	9,000,000.00	4.52%	9,000,000.00	8,989,920.00
Aging Interval:	366 - 1095 days	(04/23/2018 - 04/21/2020)	3 Maturities	0 Payments	27,000,000.00	13.55%	26,970,015.74	26,931,250.00
Aging Interval:	1096 days and after	(04/22/2020 -)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Total for			19 Investments	0 Payments		100.00	198,995,243.36	198,892,343.04



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, 2016 includes an increase of \$39,825 to the LAIF investment and an increase of \$65,757 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 10, 2017

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
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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 2016/17.

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 25, 2017, 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 by type. Revenues and expenditures for the Capital Improvement Program (CIP) funds are also included. Revenues and expenditures for the General and 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 2016 to March 2017



Orange County Fire Authority

Third Quarter Financial Newsletter – July 2016 to March 2017

OVERVIEW

This report covers fiscal activities in the General Fund and CIP Funds through the third quarter of Fiscal Year 2016/17. 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 68.7% of budget and expenditures are 68.5% as shown below:

General Fund	YTD Actual	Budget	Percent
Revenues	250,597,332	364,784,487	68.7%
Expenditures	240,513,831	350,965,148	68.5%

Top Five Revenues. The analysis presented below compares the five largest revenue categories received through the third quarter, as compared to the budgetary estimate for this point in the fiscal year. Categories in which the variance is exceeded by 10% or \$1 million, are discussed below the table.

Top Five Revenues	YTD Actual Receipts	Trended Budget Estimate	Variance: Actual to Estimate in Dollars	% Variance
Property Taxes	145,303,065	141,885,452	3,417,613	2%
Cash Contracts	74,775,008	74,516,542	258,466	0%
State Reimbursements	12,669,665	12,600,000	69,665	1%
CRA Pass-through	5,038,872	5,390,018	(351,146)	-7%
Community Risk Reduction Fees	4,477,526	4,360,751	116,775	3%
Total	242,264,136	238,752,764	3,511,372	1%

- **Property Taxes:** The \$3.4 million or 2% variance in this category is a result of earlier receipt of property tax revenue than anticipated in the trended year to date budget estimate. This is the second year the Auditor Controller made the property tax bills available about a month earlier than in preceding years, resulting in higher than expected receipts of property tax revenue at this point in the year.

Expenditures. The analysis presented on the following page compares the actual expenditures through the third quarter, as compared to the budgetary estimate for this point in the fiscal year. Categories in which the variance is exceeded by 10% or \$1 million, are discussed below the table.

Expenditures by Department	YTD Actual Expenditures	Trended Budget Estimate	Variance: Actual to Estimate in Dollars	% Variance
Business Services	11,873,262	12,574,408	(701,146)	-6%
Community Risk Reduction	11,233,535	11,278,490	(44,955)	0%
Executive Management	2,539,177	2,553,683	(14,506)	-1%
Operations	189,100,324	184,080,423	5,019,901	3%
Organizational Planning	7,843,290	8,495,438	(652,148)	-8%
Support Services	17,924,243	18,729,232	(804,989)	-4%
Total	240,513,831	237,711,674	2,802,157	1%

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

- **Operations.** Expenditures for this department are trending higher than the timing of our budget estimates as of the third quarter by 3% or approximately \$5 million. This is primarily due to the timing and volume of overtime activity. The overtime budget was adjusted at Mid-Year, however expenditures continue to outpace the timing of our budget estimates through the third quarter. This pattern is expected to slow and remain within budgetary expectations by the end of the fiscal year; vacancies in the Firefighter category have been significantly reduced in the past several payperiods.

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

Expenditures by Type	YTD Actual Expenditures	Trended Budget Estimate	Variance: Actual to Estimate in Dollars	% Variance
Salary & Employee Benefits	223,105,028	219,637,189	3,467,839	2%
Services and Supplies	16,941,336	17,391,315	(449,979)	-3%
Equipment	467,467	683,169	(215,702)	-46%
Total	240,513,831	237,711,674	2,802,157	1%

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

- **Salary & Employee Benefits.** Expenditures for this category are trending higher than the timing of our budget estimates as of the third quarter by approximately \$3.5 million or 2%. This is primarily due to the timing and volume of overtime activity. The overtime budget was adjusted at Mid-Year, however expenditures continue to outpace the timing of our budget estimates through the third quarter. This pattern is expected to slow and remain within budgetary expectations by the end of the fiscal year; vacancies in the Firefighter category have been significantly reduced in the past several payperiods.
- **Equipment.** Actual expenditures through the third quarter finished approximately \$215,000 or 46% under budget. Departments are spending less than expected in equipment due to the timing of projects.

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	4,134,984	6,532,527	63%

- This Fund receives transfers from the General Fund as its revenue source.
- Expenditures include: pagers, PCs and laptops, mobile data computer systems, radios, network servers, digital ortho photography, GIS equipment, and similar IT related maintenance or replacement equipment. Approximately \$4.2 million in projects in this fund were carried over to FY 2016/17, including the \$3.8 million Defibrillator project. The Defibrillator contract was awarded to Zoll Medical Corporation in the third quarter of the fiscal year.

Fire Stations and Facilities

Fund 123	YTD Actual	Budget	Percent
Revenue	840,390	902,522	93.1%
Expenditures	1,039,831	8,922,569	11.7%

- Revenues consist of developer contributions as well as bankruptcy loss recovery.
- Appropriations include funding for replacement of Fire Station 10, US&R warehouse improvements, and the RFOTC power circuit extension which was rebudgeted to FY 2016/17. Expenditures through the third quarter include US&R warehouse improvements and RFOTC power circuit extension costs.

Communications & Info. Systems Replacement

Fund 124	YTD Actual	Budget	Percent
Revenue	263,249	352,133	74.8%
Expenditures	7,297,953	9,449,482	77.2%

- Revenues are comprised of bankruptcy loss recovery proceeds and interest.
- Expenditures through the third quarter include 800 MHz system replacement, audio video equipment upgrade, and integrated fire prevention system replacement costs. Approximately \$1.6 million in projects were carried over to FY 2016/17, including audio video equipment upgrades and portions of the records management project.

Fire Apparatus

Fund 133	YTD Actual	Budget	Percent
Revenue	1,291,601	1,670,634	77.3%
Expenditures	17,583,337	21,799,582	80.7%

- Actual revenue includes the quarterly Cash Contract payments for vehicle depreciation.
- Expenditures include three lease payments on the helicopters as well as the purchase of ten Type I Engines, nine Chevy Colorado trucks, and six 100' TDA Quints. Approximately \$7.2 million in vehicle projects were carried over to FY 2016/17, including four Type 1 engines, and two TDA 100' Quints.

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 10, 2017

Agenda Item No. 3C
Consent Calendar

Updated Cost Reimbursement Rates

Contact(s) for Further Information

Lori Zeller, Assistant Chief lorizeller@ocfa.org 714.573.6020
Business Services Department

Jim Ruane, Finance Manager/Auditor jimruane@ocfa.org 714.573.6304

Summary

This agenda item is submitted to review and approve the proposed update to the Cost Reimbursement rates.

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 Board of Directors meeting of May 25, 2017, with the Budget and Finance Committee's recommendation that the Board of Directors approve and adopt the proposed Cost Reimbursement Rate schedules to be effective July 1, 2017.

Impact to Cities/County

Not Applicable

Fiscal Impact

The fiscal impact of the new rates will be based on the number of incidents that occur throughout the year and will be incorporated into the mid-year budget update.

Background

The California Fire and Rescue Mutual Aid System Operating Plan outlines the methodologies and formulas participating agencies (including OCFA) are to use when developing cost reimbursement rates. These rates will be used when OCFA resources are ordered by various Federal (Cleveland National Park Forest Service) and State (CAL FIRE) agencies. The California Office of Emergency Services (Cal OES) requires a different method to calculate reimbursement rates for non-suppression personnel only. Both methods are designed to only reimburse OCFA for the marginal cost of providing the resources and are calculated in three separate components, the indirect (overhead) cost rate, personnel rate and equipment rate.

Reimbursement Rate Calculation (Other than Cal OES)

Based on the agreed-upon calculation, OCFA's proposed Indirect Cost Rate for FY 2017/18 is 13.80%, increasing from the current rate of 13.49%. This change is attributable to increases in salaries and employee benefits and increases in the indirect cost of supporting the Computer Aided Dispatch (CAD) system. The average increase in the proposed suppression Personnel Cost

Reimbursement Rates is 0.6%. A majority of the rate increases for each position is a result of the indirect cost rate increasing from 13.49% to 13.80%. The rates for extra help positions (temporary surge positions that do not earn benefits) to backfill Emergency Transportation Technicians were excluded from this year's calculation. As a result, the Emergency Transportation Technician hourly rate increased by 11.13%. The full list of proposed reimbursement rates by position (including the indirect cost rate) is listed on Attachment 1A.

Equipment rates are not calculated by OCFA, but instead, OCFA uses the Federal Emergency Management Agency (FEMA) approved rates (with the exception of the helicopter rates). The equipment reimbursement rates (Attachment 2) remain unchanged from last year. The helicopter rates were calculated using the four year average on operating costs. The Bell Super Huey helicopter (acquired as federal excess property and placed in service in 1996) decreased by 19% as average flight hours increased while operating costs such as insurance, fuel, and depreciation (due to the age of the helicopter) were lower. The same factors, with the exception of the depreciation, also contributed to the hourly rate decrease of 8% for the Bell 412 helicopter.

Cal OES Reimbursement Rates

The Cal OES rate calculation differs in that it blends all specialty pays (i.e. paramedic, hazmat, hazmat specialist, and technical rescue truck pays) with base salary to develop one average hourly rate for each suppression classification. For non-suppression staff, they require both regular and overtime reimbursement rates to be calculated. The Cal OES personnel reimbursement rates are listed as Attachment 1B to this staff report.

Mutually Beneficial Hourly Rates (Handcrew and Dozer Operator)

These rates, with a methodology originally approved in 2010, are updated annually and used to recover only base salary costs of the handcrew and dozer operators when projects are deemed by OCFA to be beneficial to both the requesting entity and OCFA.

Summary

Upon approval of the proposed rates included as Attachment 1A, 1B, and 2, OCFA's Finance/Cost Recovery Section will use them for the following activities or programs:

- CAL FIRE, Cal OES, Cleveland National Forest (CNF) Fire/Incident response - Generally referred to as Assistance by Hire (ABH) rates
- Fire/Incident Restitution
- Special Event Stand-By
- Other Miscellaneous Billing

Attachment(s)

1. Proposed Cost Reimbursement Rates – Personnel
 - a. Proposed Cost Reimbursement Rates – All Agencies except Cal OES
 - b. Proposed Cost Reimbursement Rates – Cal OES
2. Proposed Cost Reimbursement Rates – Equipment

ORANGE COUNTY FIRE AUTHORITY
COST REIMBURSEMENT RATES FOR ALL BILLING AGENCIES (EXCEPT CAL OES)
PERSONNEL
EFFECTIVE JULY 1, 2017

CLASSIFICATION	2016/17 ADOPTED RATES 10/28/16	2017/18 PROPOSED RATE with ICRP	\$ CHANGE	% CHANGE
SUPPRESSION PERSONNEL				
FIRE DIVISION CHIEF	\$152.91	\$157.30	\$4.39	2.87%
FIRE BATTALION CHIEF (SHIFT)	\$95.70	\$96.73	\$1.03	1.07%
FIRE BATTALION CHIEF (STAFF)	\$136.07	\$136.37	\$0.30	0.22%
FIRE CAPTAIN (FC)	\$72.69	\$72.20	(\$0.49)	-0.67%
FC/HAZMAT	\$78.57	\$78.09	(\$0.48)	-0.61%
FC/HAZMAT PARAMEDIC	\$86.40	\$85.94	(\$0.46)	-0.53%
FC/HAZMAT SPECIALIST	\$80.53	\$80.05	(\$0.48)	-0.59%
FC/PARAMEDIC	\$84.44	\$83.98	(\$0.46)	-0.54%
FC/TECH RESCUE TRUCK	\$78.57	\$78.09	(\$0.48)	-0.61%
FIRE APPARATUS ENGINEER (FAE)	\$62.42	\$62.68	\$0.26	0.42%
FAE/HAZMAT	\$68.29	\$68.57	\$0.28	0.41%
FAE/HAZMAT PARAMEDIC	\$76.13	\$76.42	\$0.29	0.38%
FAE/HAZMAT SPECIALIST	\$70.25	\$70.53	\$0.28	0.40%
FAE/PARAMEDIC	\$74.17	\$74.46	\$0.29	0.39%
FAE/TECH RESCUE TRUCK	\$68.29	\$68.57	\$0.28	0.41%
FIREFIGHTER (FF)	\$52.95	\$53.88	\$0.93	1.76%
FF/HAZMAT	\$58.83	\$59.77	\$0.94	1.60%
FF/HAZMAT PARAMEDIC	\$66.66	\$67.62	\$0.96	1.45%
FF/HAZMAT SPECIALIST	\$60.79	\$61.74	\$0.95	1.55%
FF/PARAMEDIC	\$64.70	\$65.66	\$0.96	1.49%
FF/TECH RESCUE TRUCK	\$58.83	\$59.77	\$0.94	1.60%
HAND CREW (FIREFIGHTER)	\$36.84	\$37.45	\$0.61	1.67%
HAND CREW SUPERVISOR (FIRE CAPTAIN)	\$71.56	\$73.65	\$2.09	2.92%
HAND CREW SUPERVISOR (FIRE APP. ENGINEER)	\$62.77	\$62.90	\$0.13	0.21%
HAND CREW SUPERVISOR (FIREFIGHTER)	\$55.97	\$56.09	\$0.12	0.21%
HEAVY FIRE EQUIPMENT OPERATOR	\$96.11	\$97.71	\$1.60	1.66%
FIRE PILOT	\$73.49	\$73.65	\$0.16	0.21%
LEAD FIRE PILOT	\$84.50	\$81.70	(\$2.80)	-3.31%
NON-SUPPRESSION PERSONNEL				
ACCOUNTANT	\$71.64	\$72.65	\$1.01	1.42%
ASST. IT MANAGER	\$82.13	\$83.92	\$1.79	2.18%
ASST. FIRE APPARATUS TECHNICIAN	\$56.51	\$56.62	\$0.11	0.19%
ASST. FIRE MARSHAL	\$94.01	\$94.23	\$0.22	0.24%
ASST. PURCHASING AGENT	\$73.29	\$75.59	\$2.30	3.14%
BUYER	\$52.98	\$53.10	\$0.12	0.23%
COMMUNICATIONS TECHNICIAN	\$54.47	\$56.02	\$1.55	2.84%
EMERGENCY TRANSPORTATION TECH.	\$24.31	\$27.02	\$2.71	11.13%
FINANCE MANAGER	\$95.51	\$97.61	\$2.10	2.20%
FIRE APPARATUS TECHNICIAN	\$62.64	\$62.76	\$0.12	0.20%
FIRE COMM RELAT/ED SPECIALIST	\$62.76	\$59.56	(\$3.20)	-5.10%
FIRE COMM RELAT/ED SUPERVISOR	\$0.00	\$67.02	n/a	n/a
FIRE COMMUNICATIONS DISPATCHER	\$62.67	\$63.73	\$1.06	1.69%
FIRE COMMUNICATIONS SUPERVISOR	\$72.31	\$71.35	(\$0.96)	-1.33%
FIRE EQUIPMENT TECHNICIAN	\$36.73	\$36.90	\$0.17	0.46%
FIRE HELICOPTER TECHNICIAN	\$77.55	\$77.70	\$0.15	0.19%
FIRE PREVENTION ANALYST	\$92.12	\$89.37	(\$2.75)	-2.99%
FIRE PREVENTION SPECIALIST	\$63.83	\$65.43	\$1.60	2.50%
FLEET SERVICES COORDINATOR	\$76.21	\$76.39	\$0.18	0.24%
FLEET SERVICES SUPERVISOR	\$79.01	\$79.17	\$0.16	0.20%
GENERAL LABORER	\$32.73	\$33.00	\$0.27	0.82%
GIS ANALYST	\$79.78	\$79.97	\$0.19	0.24%

ORANGE COUNTY FIRE AUTHORITY
COST REIMBURSEMENT RATES FOR ALL BILLING AGENCIES (EXCEPT CAL OES)
PERSONNEL
EFFECTIVE JULY 1, 2017

CLASSIFICATION	2016/17 ADOPTED RATES 10/28/16	2017/18 PROPOSED RATE with ICRP	\$ CHANGE	% CHANGE
SUPPRESSION PERSONNEL				
INFORMATION TECHNOLOGY ANALYST	\$91.49	\$90.67	(\$0.82)	-0.90%
INFORMATION TECHNOLOGY SUPERVISOR	\$117.46	\$117.74	\$0.28	0.24%
MEDICAL DIRECTOR	\$89.64	\$91.60	\$1.96	2.19%
PURCHASING MANAGER	\$89.64	\$91.60	\$1.96	2.19%
RESERVE FIREFIGHTER	\$1.94	\$1.90	(\$0.04)	-2.05%
SERVICE CENTER LEAD	\$70.27	\$70.44	\$0.17	0.24%
SERVICE CENTER SUPERVISOR	\$83.82	\$83.98	\$0.16	0.19%
SR. ACCOUNTANT	\$68.16	\$69.66	\$1.50	2.19%
SR. COMMUNICATIONS TECHNICIAN	\$69.98	\$70.15	\$0.17	0.24%
SR. FIRE APPARATUS TECHNICIAN	\$62.83	\$63.12	\$0.29	0.47%
SR. FIRE COMMUNICATIONS SUPV.	\$80.53	\$80.72	\$0.19	0.24%
SR. FIRE EQUIPMENT TECHNICIAN	\$56.94	\$54.35	(\$2.59)	-4.55%
SR. FIRE HELICOPTER TECHNICIAN	\$84.33	\$84.49	\$0.16	0.20%
SR. FIRE PREVENTION SPECIALIST	\$84.89	\$85.09	\$0.20	0.23%
SR. INFO TECHNOLOGY ANALYST	\$101.36	\$97.25	(\$4.11)	-4.05%
WILDLAND FIRE DEFENSE PLANNER	\$82.48	\$82.67	\$0.19	0.24%
MUTUALLY BENEFICIAL RATES:				
HAND CREW (FIREFIGHTER)	\$19.93	\$20.22	\$0.29	1.46%
HAND CREW SUPERVISOR (STAFF FIRE CAPTAIN)	\$38.72	\$39.76	\$1.04	2.69%
HAND CREW SUPERVISOR (STAFF FIRE APP. ENGINEER)	\$33.96	\$33.96	\$0.00	0.00%
HAND CREW SUPERVISOR (STAFF FIREFIGHTER)	\$30.28	\$30.28	\$0.00	0.00%
HEAVY FIRE EQUIPMENT OPERATOR	\$52.00	\$52.75	\$0.75	1.44%
SWAMPER/HAND CREW FF	\$19.93	\$20.22	\$0.29	1.46%

ORANGE COUNTY FIRE AUTHORITY
COST REIMBURSEMENT RATES FOR CAL OES BILLINGS ONLY
PERSONNEL
EFFECTIVE JULY 1, 2017

CLASSIFICATION	2016/17 ADOPTED RATE 10/28/16					2017/18 PROPOSED RATE	\$ CHANGE	% CHANGE
SUPPRESSION POSITIONS								
FIRE DIVISION CHIEF	\$152.91					\$157.30	\$4.39	2.87%
FIRE BATTALION CHIEF	\$115.89					\$116.55	\$0.66	0.57%
FIRE CAPTAIN	\$79.66					\$79.76	\$0.10	0.13%
FIRE APPARATUS ENGINEER	\$66.98					\$66.94	(\$0.04)	-0.06%
FIREFIGHTER	\$59.68					\$60.81	\$1.13	1.90%
HAND CREW (FIREFIGHTER)	\$36.84					\$37.45	\$0.61	1.67%
HAND CREW SUPERVISOR (FIRE CAPTAIN)	\$71.56					\$73.65	\$2.09	2.92%
HAND CREW SUPERVISOR (FIRE APP. ENGINEER)	\$62.77					\$62.90	\$0.13	0.21%
HAND CREW SUPERVISOR (FIREFIGHTER)	\$55.97					\$56.09	\$0.12	0.21%
HEAVY FIRE EQUIPMENT OPERATOR	\$96.11					\$97.71	\$1.60	1.66%
FIRE PILOT	\$73.49					\$73.65	\$0.16	0.21%
LEAD FIRE PILOT	\$84.50					\$81.70	(\$2.80)	-3.31%
NON-SUPPRESSION POSITIONS								
CLASSIFICATION	2016/17 ADOPTED REGULAR RATE 10/28/16	2017/18 PROPOSED REGULAR RATE	\$ CHANGE	% CHANGE	2016/17 ADOPTED OT RATE 10/28/16	2017/18 PROPOSED OT RATE	\$ CHANGE	% CHANGE
ACCOUNTANT	\$70.39	\$71.01	\$0.62	0.88%	\$71.64	\$72.65	\$1.01	1.42%
ASST. IT MANAGER	\$125.18	\$127.47	\$2.29	1.83%	\$82.13	\$83.92	\$1.79	2.18%
ASST. FIRE APPARATUS TECHNICIAN	\$57.33	\$57.33	(\$0.00)	-0.01%	\$56.51	\$56.62	\$0.11	0.19%
ASST. PURCHASING AGENT	\$71.85	\$73.59	\$1.74	2.42%	\$73.29	\$75.59	\$2.30	3.14%
ASST. FIRE MARSHAL	\$90.29	\$90.02	(\$0.27)	-0.30%	\$94.01	\$94.23	\$0.22	0.24%
BUYER	\$53.77	\$53.78	\$0.01	0.01%	\$52.98	\$53.10	\$0.12	0.23%
COMMUNICATIONS TECHNICIAN	\$55.10	\$56.35	\$1.25	2.27%	\$54.47	\$56.02	\$1.55	2.84%
EMERGENCY TRANSPORTATION TECH.	\$28.24	\$30.80	\$2.56	9.08%	\$24.31	\$27.02	\$2.71	11.13%
FINANCE MANAGER	\$143.05	\$145.62	\$2.57	1.80%	\$95.51	\$97.61	\$2.10	2.20%
FIRE APPARATUS TECHNICIAN	\$62.79	\$62.74	(\$0.05)	-0.08%	\$62.64	\$62.76	\$0.12	0.20%
FIRE COMM RELAT/ED SPECIALIST	\$62.47	\$59.47	(\$3.00)	-4.81%	\$62.76	\$59.56	(\$3.20)	-5.10%
FIRE COMM RELAT/ED SUPERVISOR	\$0.00	\$66.05	n/a	n/a	\$0.00	\$67.02	n/a	n/a
FIRE COMMUNICATIONS DISPATCHER	\$62.40	\$63.15	\$0.75	1.20%	\$62.67	\$63.73	\$1.06	1.69%
FIRE COMMUNICATIONS SUPV.	\$70.97	\$69.86	(\$1.11)	-1.57%	\$72.31	\$71.35	(\$0.96)	-1.33%
FIRE EQUIPMENT TECHNICIAN	\$39.73	\$39.96	\$0.23	0.57%	\$36.73	\$36.90	\$0.17	0.46%
FIRE HELICOPTER TECHNICIAN	\$76.06	\$75.90	(\$0.16)	-0.22%	\$77.55	\$77.70	\$0.15	0.19%
FIRE PREVENTION ANALYST	\$88.61	\$85.73	(\$2.88)	-3.25%	\$92.12	\$89.37	(\$2.75)	-2.99%
FIRE PREVENTION SPECIALIST	\$63.43	\$64.64	\$1.21	1.91%	\$63.83	\$65.43	\$1.60	2.50%
FLEET SERVICES COORDINATOR	\$74.46	\$74.30	(\$0.16)	-0.21%	\$76.21	\$76.39	\$0.18	0.24%
FLEET SERVICES SUPERVISOR	\$77.37	\$77.18	(\$0.19)	-0.24%	\$79.01	\$79.17	\$0.16	0.20%
GENERAL LABORER	\$36.16	\$36.52	\$0.36	0.99%	\$32.73	\$33.00	\$0.27	0.82%
GIS ANALYST	\$77.63	\$77.45	(\$0.18)	-0.23%	\$79.78	\$79.97	\$0.19	0.24%
INFORMATION TECHNOLOGY ANALYST	\$88.06	\$86.88	(\$1.18)	-1.34%	\$91.49	\$90.67	(\$0.82)	-0.90%
INFORMATION TECHNOLOGY SUPERVISOR	\$111.18	\$110.73	(\$0.45)	-0.41%	\$117.46	\$117.74	\$0.28	0.24%
MEDICAL DIRECTOR	\$135.20	\$137.65	\$2.45	1.81%	\$89.64	\$91.60	\$1.96	2.19%
PURCHASING MANAGER	\$135.20	\$137.65	\$2.45	1.81%	\$89.64	\$91.60	\$1.96	2.19%
RESERVE FIREFIGHTER	\$2.70	\$2.81	\$0.11	4.06%	\$1.94	\$1.90	(\$0.04)	-2.05%
SERVICE CENTER LEAD	\$69.15	\$69.06	(\$0.09)	-0.13%	\$70.27	\$70.44	\$0.17	0.24%
SERVICE CENTER SUPERVISOR	\$81.64	\$81.42	(\$0.22)	-0.26%	\$83.82	\$83.98	\$0.16	0.19%
SR. ACCOUNTANT	\$106.54	\$108.54	\$2.00	1.88%	\$68.16	\$69.66	\$1.50	2.19%
SR. COMMUNICATIONS TECHNICIAN	\$68.91	\$68.80	(\$0.11)	-0.16%	\$69.98	\$70.15	\$0.17	0.24%
SR. FIRE APPARATUS TECHNICIAN	\$62.96	\$63.05	\$0.09	0.15%	\$62.83	\$63.12	\$0.29	0.47%
SR. FIRE COMMUNICATIONS SUPV.	\$78.30	\$78.11	(\$0.19)	-0.24%	\$80.53	\$80.72	\$0.19	0.24%
SR. FIRE EQUIPMENT TECHNICIAN	\$57.71	\$55.32	(\$2.39)	-4.13%	\$56.94	\$54.35	(\$2.59)	-4.55%
SR. FIRE HELICOPTER TECHNICIAN	\$82.10	\$81.89	(\$0.21)	-0.26%	\$84.33	\$84.49	\$0.16	0.20%
SR. FIRE PREVENTION SPECIALIST	\$82.17	\$81.96	(\$0.21)	-0.26%	\$84.89	\$85.09	\$0.20	0.23%
SR. INFO TECHNOLOGY ANALYST	\$96.85	\$92.68	(\$4.17)	-4.31%	\$101.36	\$97.25	(\$4.11)	-4.05%
WILDLAND FIRE DEFENSE PLANNER	\$80.03	\$79.84	(\$0.19)	-0.24%	\$82.48	\$82.67	\$0.19	0.24%

Notes:

1 Adjustment to management positions to reflect overtime as straight time rather than 1.5 x hourly rate.

2 Paramedic (\$6.365/hr), HazMat (\$3.18/hr), HazMat Paramedic (\$7.42/hr), HazSpecialist (\$4.24/hr) and Tech Rescue Truck (\$3.18/hr) specialty pays are now included in the FC, FAE and FF average rates per Cal OES approved methodology.

ORANGE COUNTY FIRE AUTHORITY
COST REIMBURSEMENT RATES
EQUIPMENT
EFFECTIVE JULY 1, 2017

DESCRIPTION	2016/17 RATE	2017/18 RATE	\$ CHANGE	% CHANGE	SOURCE	Hourly / Daily
TYPE 1 ENGINE	\$91.00	\$91.00	\$0.00	0.00%	FEMA	Hourly
TYPE 2 ENGINE	\$80.00	\$80.00	\$0.00	0.00%	FEMA	Hourly
TYPE 3 ENGINE	\$80.00	\$80.00	\$0.00	0.00%	FEMA	Hourly
TRUCK/QUINT	\$91.00	\$91.00	\$0.00	0.00%	FEMA	Hourly
AIR/LIGHT UTILITY	\$29.00	\$29.00	\$0.00	0.00%	FEMA	Hourly
AIRPORT CRASH UNIT	\$91.00	\$91.00	\$0.00	0.00%	FEMA	Hourly
CHIPPER	\$25.00	\$25.00	\$0.00	0.00%	FEMA	Hourly
COMPACT TRACK LOADER	\$26.50	\$26.50	\$0.00	0.00%	FEMA	Hourly
CREW CARRYING VEHICLE	\$21.75	\$21.75	\$0.00	0.00%	FEMA	Hourly
DOZER TRANSPORT	\$73.25	\$73.25	\$0.00	0.00%	FEMA	Hourly
DOZER	\$72.50	\$72.50	\$0.00	0.00%	FEMA	Hourly
DOZER TRAILER	\$14.00	\$14.00	\$0.00	0.00%	FEMA	Hourly
DOZER TENDER	\$26.00	\$26.00	\$0.00	0.00%	FEMA	Hourly
DUMP TRUCK	\$77.25	\$77.25	\$0.00	0.00%	FEMA	Hourly
FIRE COMMAND UNIT	\$21.75	\$21.75	\$0.00	0.00%	FEMA	Hourly
FUEL TENDER	\$36.75	\$36.75	\$0.00	0.00%	FEMA	Hourly
GRADER	\$54.50	\$54.50	\$0.00	0.00%	FEMA	Hourly
LOADER	\$44.00	\$44.00	\$0.00	0.00%	FEMA	Hourly
MEDIC UNIT	\$96.00	\$96.00	\$0.00	0.00%	Cal OES	Daily
MECHANIC SERVICE TRUCK	\$96.00	\$96.00	\$0.00	0.00%	Cal OES	Daily
PATROL UNIT (Type 6/ Swift Water Rescue)	\$80.00	\$80.00	\$0.00	0.00%	FEMA	Hourly
PICKUP (less than 3/4 ton)	\$86.00	\$86.00	\$0.00	0.00%	Cal OES	Daily
SEDAN	\$47.00	\$47.00	\$0.00	0.00%	Cal OES	Daily
SPORT UTILITY VEHICLE	\$96.00	\$96.00	\$0.00	0.00%	Cal OES	Daily
VAN	\$109.00	\$109.00	\$0.00	0.00%	Cal OES	Daily
WATER TENDER	\$36.75	\$36.75	\$0.00	0.00%	FEMA	Hourly
OTHER (3/4 ton and above)	\$96.00	\$96.00	\$0.00	0.00%	Cal OES	Daily
HAZMAT (Unit 4)	\$91.00	\$91.00	\$0.00	0.00%	FEMA	Hourly
HAZMAT (Unit 79)	\$91.00	\$91.00	\$0.00	0.00%	FEMA	Hourly
HAZMAT (Unit 204)	\$24.25	\$24.25	\$0.00	0.00%	FEMA	Hourly
HELICOPTER - BELL SUPER HUEY (1)	\$1,329.74	\$1,082.03	(\$247.71)	-18.63%	OCFA	Hourly
HELICOPTER - BELL 412 (1)	\$4,191.13	\$3,863.12	(\$328.01)	-7.83%	OCFA	Hourly

Notes:

1. Helicopter rates are based on 20 years useful life without the pilot and crew chief (Captain). The new rate reflects average usage for the past four years.



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 10, 2017

Agenda Item No. 3D
Consent Calendar

Orange County Drowning Prevention Task Force

Contact(s) for Further Information

Jeff Bowman, Fire Chief	jeffbowman@ocfa.org	714.573.6010
Jay Barkman, Legislative Analyst Legislative Services	jaybarkman@ocfa.org	714.573.6048

Summary

This agenda item is submitted to request an appropriation in the amount of \$25,000 for the Orange County Drowning Prevention Task Force.

Prior Board/Committee Action

In 2015, the OCFA Board approved a start up contribution to the Task Force of \$25,000.

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 25, 2017, with the Budget and Finance Committee's recommendation that the Board of Directors approve a budget adjustment in the General Fund (121) increasing appropriations in the amount of \$25,000 for funding of the Orange County Drowning Prevention Task Force.

Impact to Cities/County

None.

Fiscal Impact

Appropriations in the FY 2016/17 General Fund budget will be increased by \$25,000.

Background

The Orange County Drowning Prevention Task Force was created in 2015 by OCFA and County leadership to identify and implement countywide methods and strategies to reduce drowning incidents and fatalities. The Task Force has grown to include representatives from public safety, local government, non-profit organizations, parents of drowning victims, and Olympic medal-winning swimmers.

In 2015, Orange County Health Care Agency (HCA) conducted focus groups to determine appropriate messages and means for delivering them to the community. In 2016, with approximately \$225,000 in funding from the County and Task Force partners, including \$25,000 from OCFA, the campaign targeted parents and caregivers of young children and adults over the age of 50 in both English and Spanish.

OCFA Fire Chief Jeff Bowman is Chair of the Task Force's Finance Committee, and is seeking a contribution again this year of \$25,000 to fund the 2017 media and outreach campaign. In addition to OCFA's contribution, a letter was recently mailed to each OCFA Director encouraging a donation of \$5,000 or more on behalf of their city. The attached report lists entities and amounts contributed in 2016.

Orange County Supervisor Todd Spitzer is Chair of the Task Force's Public Safety Outreach Committee, which is developing the 2017 media and outreach strategy. Funds will continue to be used for regional bus advertisements; however, this year's public outreach will emphasize digital and social media targeted at key populations.

[Attachment\(s\)](#)

2016 Drowning Prevention Campaign

“It Only Takes Seconds to Drown” 2016 Drowning Prevention Campaign October 2016

The Orange County Health Care Agency has implemented the 2016 drowning prevention campaign “It Only Takes seconds to Drown” on behalf of the Orange County Drowning Prevention Task Force (Task Force).

With approximately \$225,000 in funding from the County and Task Force partners the campaign targets parents and caregivers of young children and adults over 50 in both English and Spanish.



The campaign was successfully launched in May and a pre-July 4th holiday weekend press event was held on June 29, 2016. A second event took place prior to the Labor Day holiday weekend. Campaign targets and messages were initiated by the Task Force, market tested, and fully developed by Westbound Communications, under contract with the County. Media used includes bus advertisements, posters and standees, direct mail pieces to public pool operators, digital ads and radio spots.

Campaign Placements

Bus Advertisements

Approximately 230 Orange County Transit Authority buses display the campaign; creating an estimated **35.9 million** total impressions.

Phase I placement, running May 2 through October 16 includes:

- 4 Ultra Super Kings
- 50 Taillights
- 100 Interiors

Phase II placement, running July 11 through October 2 includes:

- 25 Headlight Displays
- 50 King Size Displays

Digital Advertising- Parents and Caregivers

Brief text driven banner ads will be posted on websites visited by parents and caregivers. Ads will run July through October creating an estimated **2.1 million** impressions.

Posters and Standees

Eighty (80) 6'x3' stand up banners (“standees”) were distributed to County buildings, swim schools and recreation centers. **Four hundred (400) posters** were distributed to community partners such as Head Start, Children’s Hospital and Task Force members.

Mass Mailing and Water-Watcher Tags

A mailing is in process of development for over **4,000 operators of public pools** regulated by Environmental Health Services. The mailing will include a letter, a campaign poster with zip ties so it can be affixed to a pool gate and also water watcher tags. In addition, with additional funding from Supervisor Todd Spitzer **20,000 water watcher** tags are being purchased for distribution to the public at all Orange County Fire Authority fire stations. Water watcher tags will also be supplied for outreach events, and included in the public pool operator mailing.

Radio Public Service (PSA) Announcements

The Health Care Agency and Orange County Fire Authority are developing 30 second and 60 second PSA's to be placed with local radio stations.

Campaign Finances

Expenses and Support

Total expenses (committed to date) are \$284,462 and include:

Campaign Development and All Placements	\$ 237,188
Standees and Posters	\$ 8,161
Mailing	\$ 20,442
Water Watcher Tags	\$ 18,671

A total of **\$225,700 was raised from partners and matching funding from the County**. The Health Care Agency has funded the gap of \$58,762, in addition to its commitment to provide \$100,350 in matching funds. Donations are as follows:

Buena Park	\$ 5,000
Dana Point	\$ 5,000
Huntington Beach	\$ 5,000
Irvine	\$ 25,000
Laguna Hills	\$ 5,000
Lake Forest	\$ 5,000
Mission Viejo	\$ 5,000
Newport Beach	\$ 5,000
Orange County Fire Authority	\$ 25,000
Seal Beach	\$ 5,000
Stanton Kiwanis	\$ 350
Tustin	\$ 5,000
Yorba Linda	<u>\$ 5,000</u>
Total donations to be	\$ 100,350
HCA Matching	\$ 100,350
Supervisor Todd Spitzer	\$ 25,000

Evaluation

Formative Research

Formative research was developed in order to set direction for the campaign. Circumstances around drowning were reviewed based on Orange County data (i.e. pools vs. other bodies of water, pool fence, etc.) to identify the target populations. Best practices and recommendations for prevention were also identified such as those from the Centers for Disease Control and Prevention and also the American Academy of Pediatrics. Messages were developed and tested with the target populations through four focus groups (two for parents and caregivers, two for adults aged 50 and older) and surveys.

Impact to Date

MEDIA	PLACEMENTS	IMPACT
Busses	Phase I placement, running May 2 through October 16 includes: <ul style="list-style-type: none">• 4 Ultra Super Kings• 50 Taillights• 100 Interiors Phase II placement, running July 11 through October 2 includes: <ul style="list-style-type: none">• 25 Headlight Displays• 50 King Size Displays	Approximately 35.9 million impressions
Digital Media	July 1 through October 31	Through 9/30: <ul style="list-style-type: none">• 2,130,538 impressions• 3,190 clicks• Click through rate is .15, which is above the industry standard of .08.
Social Media Facebook Ads	June 30 through October 31	Through 10/17: <ul style="list-style-type: none">• 25,136 people reached• 1183 clicks
Stand Up Banners	Onsite displays at 80 locations including swim schools, community centers, County buildings. Also used in OCFA outreach. Banners were offered to all Cities that donated to the campaign.	
Drowning Prevention Campaign Mailing	Mailing to 4,104 OC public pools operators, which included campaign info., a water watcher tag and laminated campaign poster with zip ties for poolside display	
Posters	400 posters distributed to community based organizations, clinics, Orange County Fire Authority, County programs.	
Radio spots	30 second ads to air 8/22-10/16; 116 spots	1,042,700 impressions



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 10, 2017

Agenda Item No. 4A
Discussion Calendar

Communication with Auditors for Fiscal Year 2016/17 Financial Audit

Contact(s) for Further Information

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Business Services Department

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714.573.6304

Roger Alfaro, Partner
Vavrinek, Trine, Day & Co., LLP (VTD)

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800.889.4410

Summary

This agenda item is submitted to provide an update to the Budget and Finance / Audit Committee on the Fiscal Year 2016/17 financial audit, including two-way communication between the Committee and the independent financial auditors in accordance with Statements on Auditing Standards (SAS) No. 114.

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

The American Institute of Certified Public Accountants (AICPA) issues Statements of Auditing Standards (SAS), which address the guidelines auditors must follow while conducting audits of financial statements. In 2006, the AICPA issued SAS No. 114, The Auditor's Communication with Those Charged with Governance, which requires auditors and "those with power of governance" to engage in two-way communication regarding audit matters. Specific duties of "those with power of governance" (i.e., Board of Directors) may be delegated to a sub-group, such as an audit committee. The OCFA's Budget and Finance Committee serves as the Audit Committee. Two-way communication is needed in order to:

- Communicate the auditors' responsibilities (i.e., scope of the audit);
- Obtain information relevant to the audit;
- Provide timely observations arising from the audit that are relevant to the governing body's responsibilities in overseeing the financial reporting process; and
- Communicate any significant findings in writing.

OCFA's independent financial auditors Vavrinek, Trine, Day & Co., LLP, are scheduled to begin their Fiscal Year 2016/17 interim audit fieldwork on May 8, 2017. A representative from the audit engagement team provides a presentation to the Committee at the beginning of the audit process in order to commence two-way communication in accordance with SAS No. 114. The auditors will also present the financial statements to the Committee and Board of Directors at the completion of the audit later this year.

Attachment(s)

SAS No. 114 Auditor Communication Letter from VTD



March 27, 2017

Orange County Fire Authority
1 Fire Authority Road
Irvine, California 92602

We are engaged to audit the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Orange County Fire Authority (Authority) for the year ended June 30, 2017. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards* and the Uniform Guidance.

As stated in our engagement letter dated March 27, 2017, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider the Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we will examine, on a test basis, evidence about the Authority's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the Authority's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the Authority's compliance with those requirements.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI listed below, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI. The RSI consists of the following:

- 1) Management's Discussion and Analysis.
- 1) Schedule of Proportionate Share of the Net Pension Liability
- 2) Schedule of Contributions
- 3) Schedule of Changes in Net Pension Liability and Related Ratios
- 4) Schedule of Funding Progress for the Extra Help Retirement & Retiree Medical Plans
- 5) Schedule of Investment Returns for the Extra Help Retirement Plan
- 6) Schedule of Contributions from the Employer and Other Contributing Entities for the Retiree Medical Plan

We have been engaged to report on the supplementary information listed below, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. The supplementary information consists of the following:

- 1) Schedule of expenditures of federal awards.
- 2) Budgetary Comparison Schedules for all major governmental funds
- 3) General Fund - Combining Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance, including original and final budget

We have not been engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

We will also audit the stand-alone report for the Orange County Fire Authority Foundation (Foundation), a nonprofit organization and a discretely presented component unit of the Authority.

We will also perform agreed upon procedures on the Orange County Professional Firefighters Association Trust Fund for the year ended December 31, 2016, as well as agreed upon procedures over the ALS and BLS Cost Calculations for the rates to be used during the year ending June 30, 2018.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

If any member of the Board is aware of matters that have a material bearing on the financial statements taken as a whole (such as described above in 1-4), please contact Roger Alfaro or Jessica Andersen at (949) 768-0833 or by email at raflaro@vtdcpa.com or jandersen@vtdcpa.com by July 1, 2017.

We expect to begin our audit on approximately May 8, 2017 and issue our report no later than October 31, 2017, or as agreed to by management. Roger Alfaro and Jessica Andersen are the engagement partners and are responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Directors and management of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Roger Alfaro
Of Vavrinc, Trine, Day & Co., LLP



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 10, 2017

Agenda Item No. 4B
Discussion Calendar

Rosenow Spevacek Group, Inc.
Final Property Tax Revenue Projections

Contact(s) for Further Information

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Deborah Gunderson, Budget Manager Treasury & Financial Planning	deborahgunderson@ocfa.org	714.573.6302
Serene Tang, Budget Analyst	serenetang@ocfa.org	714.573.6312

Summary

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

Prior Board/Committee Action

Not Applicable.

RECOMMENDED ACTION(S)

Receive and file.

Impact to Cities/County

Since property taxes account for approximately 66% 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 Proposed Fiscal Year 2017/18 Budget."

Background

The Orange County Fire Authority has contracted with the firm of RSG for over 20 years to project the anticipated Structural Fire Fund (SFF) property tax revenues from our 15 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).

Beginning with this year's final report, RSG has adjusted its methodology with the goal to improve the accuracy of its forecasts. The change in methodology impacts the amount of new value captured from property resales. Increases in values resulting from property resales in the current year will appear on the subsequent year's assessment roll. In prior-year projections prepared by RSG, property resales that occurred without a published sale price (non-recorded transactions) were excluded from the projections due to uncertainty of the impact. In this year's projections, RSG has now applied an estimate of value added due to non-recorded transactions, essentially applying the same percentage of growth in added value to the non-recorded transactions, where there is no sale price data available as to the recorded transactions where the sale price is provided. RSG is confident that this new methodology will significantly improve accuracy in projections going forward.

On December 13, 2016, the Board of Equalization set the statewide appreciation rate at 2.0%, applicable to FY 2017/18 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, its analysis of economic data, and the update to its methodology lead RSG to set the FY 2017/18 growth factor at 2.0% to which the new construction and resale values were added, generating the FY 2017/18 forecasted secured property tax growth of 5.61%. For the outer years, RSG anticipates secured property tax revenues to grow by 5.88% in FY 2018/19, 3.87% in FY 2019/20, 3.91% in FY 2020/21, and 3.85% in FY 2021/22.

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, although unsecured values increased by 1.39% in FY 2016/17 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	FY 16/17
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	\$182.3	
2012 Report								\$171.0	\$173.2	\$177.4	\$184.2	\$194.8
2013 Report									\$177.7	\$183.1	\$190.7	\$199.0
2014 Report										\$185.5	\$191.8	\$199.0
2015 Report											\$202.3	\$212.3
2016 Report												\$215.6
Actual	\$137.1	\$151.9	\$168.1	\$173.5	\$169.7	\$168.2	\$169.8	\$172.9	\$179.8	\$192.4	\$207.2	\$218.4 *
Difference	\$4.5	\$2.6	\$5.8	(\$1.9)	(\$2.8)	\$2.5	\$1.4	\$1.9	\$2.1	\$6.9	\$4.9	\$2.8

* - Estimated based on actual receipts received through March 31, 2017.

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



**ORANGE COUNTY FIRE AUTHORITY
STRUCTURAL FIRE FUND**

**2016-17 FIVE YEAR PROPERTY TAX REVENUE
PROJECTIONS REPORT**

April 4, 2017



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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 2021-22, incorporating **both the Ad Valorem and Pass Through Revenues**. Total property tax revenues are expected to increase by an average of 4.5% per year over the five-year period from approximately \$235.6 million in fiscal year 2016-17 to approximately \$293.4 million in fiscal year 2021-22.

PROJECTED TOTAL REVENUES - FY 2016-17 THROUGH FY 2021-22

TABLE A

JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
City of Aliso Viejo	\$ 10,671,670	\$ 11,113,531	\$ 11,622,661	\$ 11,882,621	\$ 12,242,591	\$ 12,688,638
City of Cypress	5,538,351	5,808,375	6,103,914	6,265,699	6,451,918	6,652,564
City of Dana Point	12,719,236	13,576,192	14,134,541	14,602,936	15,050,217	15,532,150
City of Irvine	80,233,189	84,717,346	90,249,239	94,013,084	97,845,682	101,864,930
City of Laguna Hills	6,710,687	7,121,657	7,390,902	7,679,979	7,914,960	8,361,727
City of Laguna Niguel	15,258,914	16,177,792	16,921,012	17,246,212	17,779,621	18,420,554
City of Laguna Woods	3,243,437	3,442,792	3,568,211	3,645,809	3,758,613	3,880,155
City of Lake Forest	14,913,670	15,769,572	16,873,525	17,696,222	18,657,324	19,659,678
City of La Palma	1,953,474	1,970,253	2,058,569	2,099,319	2,163,113	2,278,783
City of Los Alamitos	1,889,483	1,978,862	2,051,128	2,091,223	2,162,418	2,228,056
City of Mission Viejo	17,397,316	18,121,533	18,868,466	19,295,033	19,887,217	20,525,278
City of Rancho Santa Margarita	9,594,218	10,067,782	10,455,236	10,650,302	10,976,709	11,328,402
City of San Juan Capistrano	8,243,063	8,733,847	9,402,636	9,809,903	10,285,650	10,571,867
City of Villa Park	1,704,792	1,802,987	1,874,209	1,909,647	1,968,946	2,032,838
City of Yorba Linda	13,008,689	13,578,003	14,175,499	14,603,707	15,058,951	15,552,687
County Unincorporated	32,565,012	34,114,654	36,657,203	38,854,834	40,538,764	41,868,822
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 235,645,200	\$ 248,095,176	\$ 262,406,951	\$ 272,346,533	\$ 282,742,692	\$ 293,447,129
% Change in Total Property Tax Revenue	5.44%	5.28%	5.77%	3.79%	3.82%	3.79%

* 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 2016-17 through 2021-22) 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 less than 0.01% of the total Pass Through Revenues. For these reasons, Buena Park’s Pass Through Revenues are not calculated separately and are not expected to impact the Projections materially.

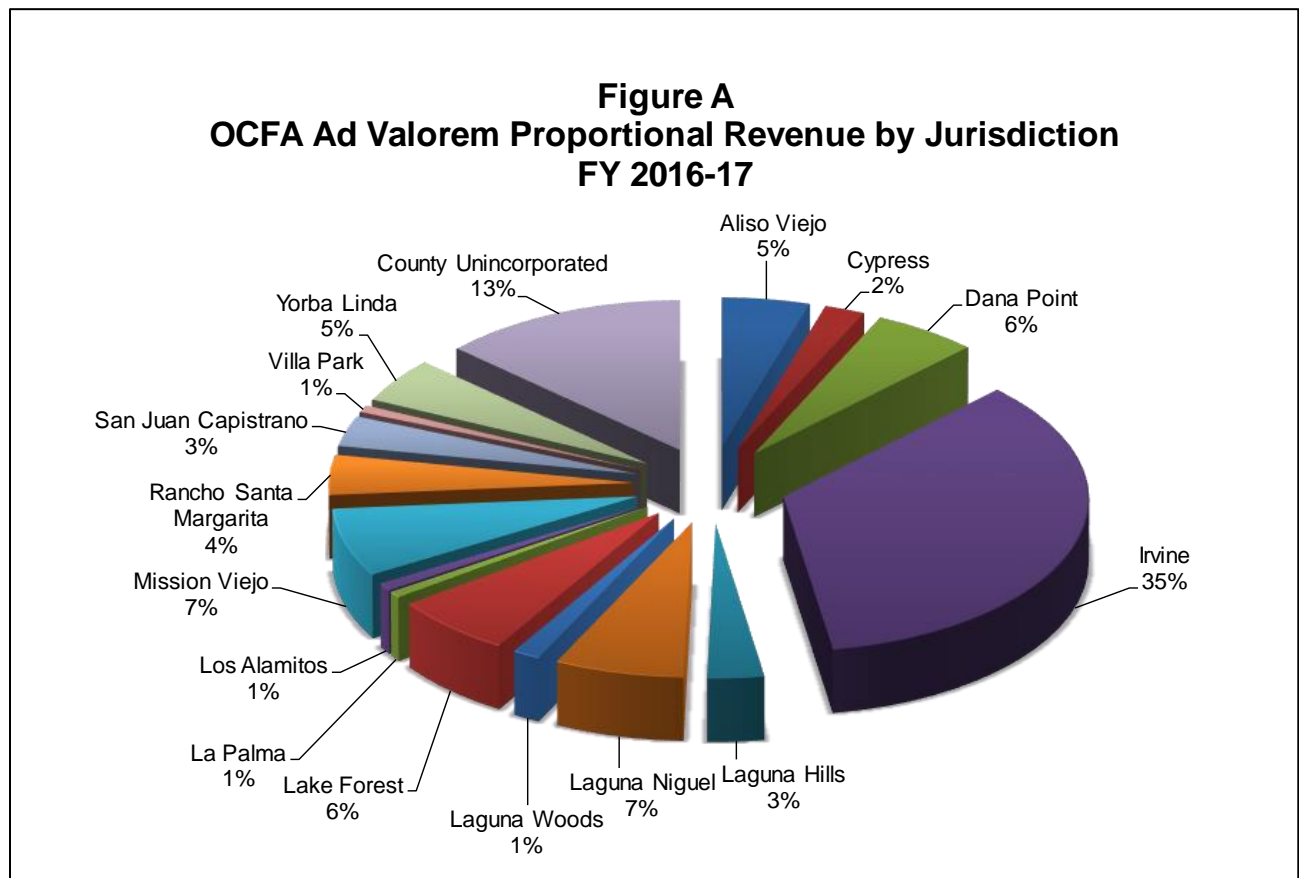
Ad Valorem Revenues

Ad Valorem Revenue projections are projected based upon OCFA's fiscal year 2016-17 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, 2016 through March 23, 2017;
- 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 2016-17. 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
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

Table B summarizes the Ad Valorem Revenue projections beginning with fiscal year 2016-17 and ending with fiscal year 2021-22. The Ad Valorem Revenue generally 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 \$226.0 million in fiscal year 2016-17 to \$281.2 million in fiscal year 2021-22.

PROJECTED AD VALOREM REVENUES - FY 2016-17 THROUGH FY 2021-22

TABLE B

JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
City of Aliso Viejo	\$ 10,671,670	\$ 11,113,531	\$ 11,622,661	\$ 11,882,621	\$ 12,242,591	\$ 12,688,638
City of Cypress	4,895,673	5,109,231	5,318,151	5,462,299	5,619,005	5,787,851
City of Dana Point	12,719,236	13,576,192	14,134,541	14,602,936	15,050,217	15,532,150
City of Irvine	79,010,274	83,307,317	88,569,201	92,061,374	95,667,322	99,482,577
City of Laguna Hills	6,710,687	7,121,657	7,390,902	7,679,979	7,914,960	8,361,727
City of Laguna Niguel	15,258,914	16,177,792	16,921,012	17,246,212	17,779,621	18,420,554
City of Laguna Woods	3,243,437	3,442,792	3,568,211	3,645,809	3,758,613	3,880,155
City of Lake Forest	14,366,062	15,209,768	16,292,506	17,102,818	18,043,781	19,023,783
City of La Palma	1,541,453	1,616,889	1,691,278	1,725,212	1,775,948	1,830,615
City of Los Alamitos	1,889,483	1,978,862	2,051,128	2,091,223	2,162,418	2,228,056
City of Mission Viejo	16,316,300	17,160,650	17,867,203	18,270,437	18,823,578	19,419,571
City of Rancho Santa Margarita	9,594,218	10,067,782	10,455,236	10,650,302	10,976,709	11,328,402
City of San Juan Capistrano	7,341,421	7,767,548	8,329,634	8,715,566	9,188,510	9,482,065
City of Villa Park	1,704,792	1,802,987	1,874,209	1,909,647	1,968,946	2,032,838
City of Yorba Linda	10,905,026	11,419,490	11,911,945	12,247,677	12,648,589	13,056,192
County Unincorporated	29,857,279	31,379,696	33,798,174	35,923,962	37,488,154	38,675,392
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 226,025,925	\$ 238,252,184	\$ 251,795,992	\$ 261,218,075	\$ 271,108,960	\$ 281,230,567
% Change in Total Ad Valorem Property Tax Revenue	5.78%	5.41%	5.68%	3.74%	3.79%	3.73%
% Change in Secured Property Tax Revenue	5.95%	5.61%	5.88%	3.87%	3.91%	3.85%
% Change in Unsecured Property Tax Revenue	1.39%	0.00%	0.00%	0.00%	0.00%	0.00%

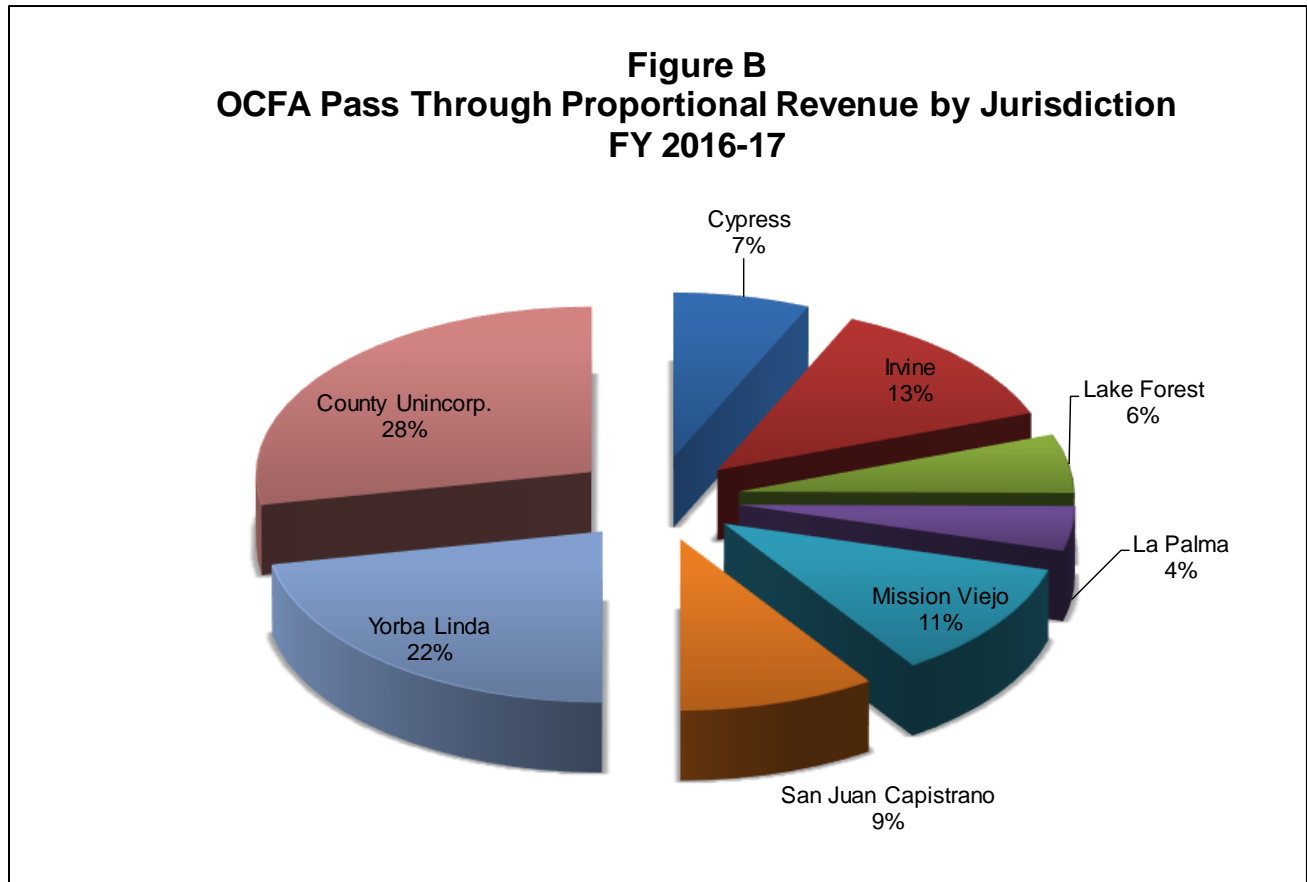
* Growth rates are based on current economic indicators to date and are subject to change.

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 2016-17 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 2016-17, Yorba Linda and the County Unincorporated are expected to contribute 50% of the Pass Through Revenues.

Table C summarizes the Pass Through Revenue projections between fiscal years 2016-17 and 2021-22. Compared to recent growth, Pass Through Revenue is projected to increase moderately over the next five years, ranging between 2.3% and 7.8% on an annual basis.

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Several Jurisdictions have added approved enforceable obligations to their ROPS, which will limit the amount of Excess Revenues.

With the most recent ROPS and RPTTF reports, the impact of the annexation agreement between the County of Orange and the City of Lake Forest on OCFA's revenues is becoming clearer. The County of Orange Successor Agency's payment to the Lake Forest Successor Agency, equal to \$4,716,921 in fiscal year 2015-16, is being used to pay the latter's obligations, net of administrative costs and pass through payments.

The County A/C presents pass through payments and administrative costs as being deducted before the payment to the Lake Forest Successor Agency is made. However, Pass Through Revenue projections show OCFA's payments from Lake Forest's share of the County RPTTF as coming from the City of Lake Forest Successor Agency because that is how received Pass Through Revenues are reported to OCFA.

Despite several large enforceable obligations limiting the amount of Excess Revenues, Pass Through Revenues will continue to grow through fiscal year 2021-22 at an annual rate of 4.9%, primarily attributable to property value, and correspondingly RPTTF revenue, growth.

PROJECTED PASS THROUGH REVENUES - FY 2016-17 THROUGH FY 2021-22

TABLE C

JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
City of Cypress	\$ 642,678	\$ 699,143	\$ 785,763	\$ 803,400	\$ 832,913	\$ 864,713
City of Irvine	1,222,915	1,410,029	1,680,037	1,951,710	2,178,360	2,382,353
City of Lake Forest	547,607	559,804	581,019	593,404	613,543	635,894
City of La Palma	412,021	353,364	367,291	374,107	387,164	448,168
City of Mission Viejo	1,081,016	960,883	1,001,263	1,024,596	1,063,639	1,105,707
City of San Juan Capistrano	901,642	966,300	1,073,003	1,094,337	1,097,140	1,089,802
City of Yorba Linda	2,103,663	2,158,512	2,263,554	2,356,031	2,410,362	2,496,494
County Unincorporated	2,707,734	2,734,958	2,859,029	2,930,872	3,050,609	3,193,430
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 9,619,276	\$ 9,842,992	\$ 10,610,958	\$ 11,128,457	\$ 11,633,731	\$ 12,216,562
% Change in Total Pass Through Revenue	-2.03%	2.33%	7.80%	4.88%	4.54%	5.01%

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

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 2016-17 and fiscal year 2021-22.

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The following figures and tables are included to support the Report's findings:

Figure/Table	Title	Page
Table A	Projected Total Revenues- FY 2016-17 through FY 2021-22	1
Figure A	Ad Valorem Proportional Revenue by Jurisdiction	3
Table B	Projected Ad Valorem Revenues – FY 2016-17 through FY 2021-22	4
Figure B	Pass Through Proportional Revenue by Jurisdiction	5
Table C	Projected Pass Through Revenues – FY 2016-17 through FY 2021-22	6
Figure C	Historical Changes in Assessed Valuation	13
Table D	FY 2016-17 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	24
Table I	Proportion of Secured Assessed Value Appealed by Land Use Type	24
Table J	Orange County Delinquency, Refund, and Net Change Factor	31
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Appendix A: <i>Table 1</i>	Property Tax Revenue Projections	A-1
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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>	Assessment Appeals by Jurisdiction	F-1

NOTE: Throughout this report, tables and figures that are titled “Orange County Fire Authority” are referring to the Jurisdictions of the Structural Fire Fund. 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 2016-17 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 2016; 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 2016-17 through 2021-22 property tax revenues. 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 2016-17 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 2021-22 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 to establish historical trends. Secured, unsecured, and public utility values were gathered using A/C reports for fiscal year 2016-17.
- 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, which means it receives property tax revenue based on billed amounts rather than collected amounts. 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, 2016 and March 23, 2017 was collected and analyzed for the estimated change in assessed valuation resulting from the difference between secured assessed value and the new sales price. Property sales without a published price were projected by assuming that the new (but unpublished) sale prices would exceed the previous assessed values by the same percentage as those property sales (in the same jurisdiction) that do have published prices exceeded the previous assessed value. 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 2017-18 through 2019-20.
- Based on discussions and information received from the Jurisdictions' staff, construction projects commenced and/or completed after January 1, 2016 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. Several economic indicators and market factors that influence the annual percentage change in assessed values were researched prior to developing growth rates. Factors include:
 - Information and projections obtained from the Orange County Assessor, Claude Parrish, and staff;
 - 2017 Economic Forecasts from:
 - Chapman University (“Chapman Forecast”),
 - University of California, Los Angeles (“UCLA Forecast”),
 - California State University, Fullerton (“CSUF Forecast”),
 - Los Angeles County Economic Development Corporation, Kyser Center for Economic Research (“LAEDC Forecast”),
 - California Association of Realtors (“CAR”), and
 - Real Estate Economics, Metrostudy
 - Emerging Trends in Real Estate 2017 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 2015 and December 2016 and median home prices for Orange County as a whole during this same time period;
 - The latest figures for the CCPI;
 - Assessment appeals; and
 - CBRE MarketView Retail and Office Reports, Third Quarter 2016 (“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 (“ROPS”)

Oversight Board-approved ROPS for fiscal year 2016-17 for all SFF Jurisdictions were reviewed to determine enforceable obligations. Additionally, the following documents related to the ROPS were also reviewed:

- DOF determination 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 2016-17 payment amounts, as shown on ROPS 16-17 were assumed to remain constant over the five-year period.

2. RPTTF Reports for Fiscal Year 2016-17

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

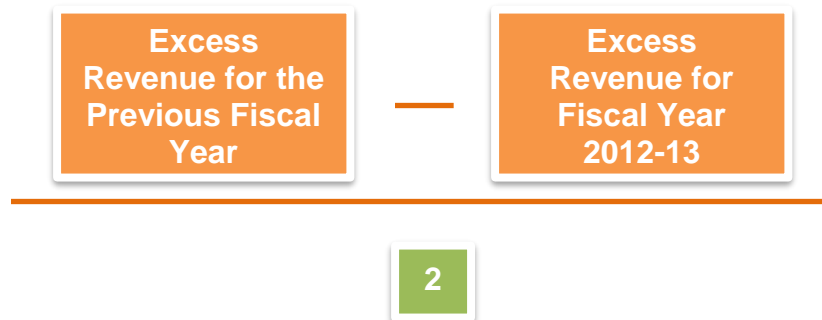
Current law dictates that the A/C provides all calculations related to redevelopment dissolution and makes all pass through payments, RPTTF distributions, and disbursements of excess property tax revenue. These reports were relied on to obtain fiscal year 2016-17 information including:

- Gross RPTTF (tax increment)
- Pass through payments
- All obligations (ROPS payments made to successor agencies)
- Excess Revenues available for distribution to affected taxing entities.

For future years, the same growth factors applied to Ad Valorem Projections are used 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 2017-18 through 2021-22) were calculated in each case utilizing the following formula pursuant to California 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.



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.

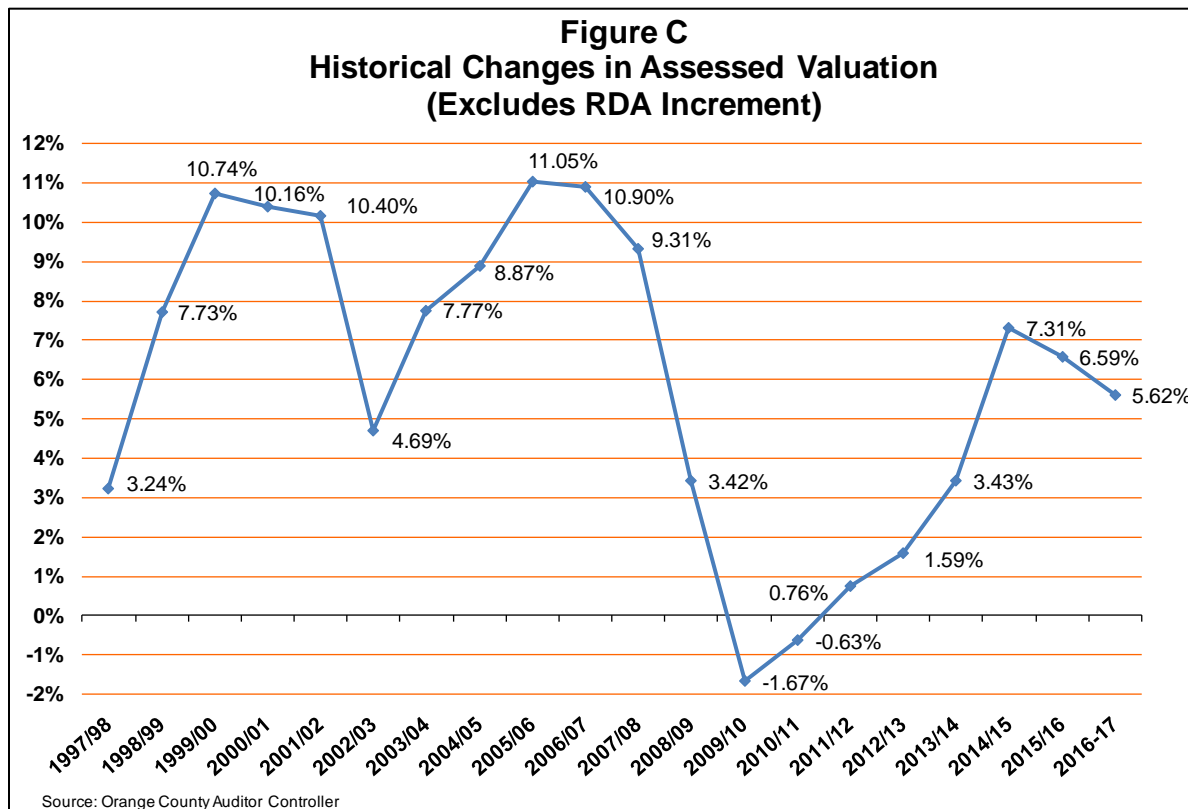
AD VALOREM REVENUES

2016-17 Assessed Valuations and Tax Rates

The Projections begin with actual 2016-17 assessed valuations provided by the Orange County A/C. Fiscal year 2016-17 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 2016-17 is \$196.7 billion, representing a 5.62% increase in total assessed valuation over fiscal year 2015-16.
- Secured assessed valuation increased by 5.78% between fiscal year 2015-16 and 2016-17. Secured assessed value is by far the most important property value component for OCFA with a total 2016-17 value of \$189.9 billion.
- Unsecured assessed valuation increased by 1.45% between fiscal year 2015-16 and 2016-17. The 2016-17 unsecured assessed value totals \$6.8 billion.

Figure C depicts the 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 2010-11 with an overall growth of 5.62% over the last fiscal year.



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In addition to actual 2016-17 assessed valuations, the Projections utilize fiscal year 2016-17 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 2016-17 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, supplemental 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 2015-16, these changes averaged less than 0.011% in absolute value. Table D below provides a summary of the fiscal year 2016-17 OCFA effective tax rates utilized throughout the duration of the Projections. **OCFA's fiscal year 2016-17 effective tax rate weighted for all Jurisdictions is 11.49%.**

FY 2016-17 EFFECTIVE TAX RATES BY JURISDICTION

TABLE D

Jurisdiction	Total Assessed Value	1% of Total AV	OCFA Revenue	Tax Rate
Aliso Viejo	\$ 9,262,104,730	\$ 92,621,047	\$ 10,671,670	11.52%
Cypress	5,653,382,434	56,533,824	4,895,673	8.66%
Dana Point	11,209,516,043	112,095,160	12,719,236	11.35%
Irvine	63,215,566,087	632,155,661	79,010,274	12.50%
Laguna Hills	6,482,470,775	64,824,708	6,710,687	10.35%
Laguna Niguel	14,571,803,337	145,718,033	15,258,914	10.47%
Laguna Woods	2,772,774,055	27,727,741	3,243,437	11.70%
Lake Forest	12,940,353,638	129,403,536	14,366,062	11.10%
La Palma	1,621,897,575	16,218,976	1,541,453	9.50%
Los Alamitos	1,961,259,113	19,612,591	1,889,483	9.63%
Mission Viejo	14,967,576,354	149,675,764	16,316,300	10.90%
Rancho Santa Margarita	7,810,951,199	78,109,512	9,594,218	12.28%
San Juan Capistrano	6,318,809,186	63,188,092	7,341,421	11.62%
Villa Park	1,674,085,299	16,740,853	1,704,792	10.18%
Yorba Linda	11,703,383,044	117,033,830	10,905,026	9.32%
County Unincorporated	24,509,491,264	245,094,913	29,857,279	12.18%
Total	\$ 196,675,424,133	\$ 1,966,754,241	\$ 226,025,925	11.49%

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 2017-18 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 requested data from and coordinated with staff at all Jurisdictions to collect information on new construction projects completed or commenced after January 1, 2016. The value of construction completed during calendar year 2016 will result in an increase in assessed valuation on the 2017-18 tax roll. Construction projected to be completed between January 1, 2017 and December 31, 2020 will also add to assessed values before fiscal year 2021-22.

New assessed valuation included in the Projections for construction completed during 2016 is based upon building permit data collected from each of the Jurisdictions. Building improvements projected to be complete after calendar year 2016 but before 2021 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 planning and building staffs to research and collect data in a substantially consistent format among Jurisdictions. For purposes of this Report, RSG used the following assumptions to research, identify, and project future assessed valuations resulting from new building improvements.

- Only building permits for property improvements outside of redevelopment project areas and with a minimum estimated construction value of \$50,000 were included in the Projections.
- Unless otherwise specified by 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 2016 but not finalized as of January 2017, RSG assumed such building permits would be finalized during calendar year 2017, yielding new valuation beginning in fiscal year 2018-19. RSG assumed that building permits issued during the second half of calendar year 2016 but not finalized as of January 2017 would be finalized during calendar year 2018 and provide additional valuation beginning in fiscal year 2019-20.
- 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 estimates¹ were used to estimate project valuations, factoring in geographic location and assuming average building quality and materials.

¹ Published by Marshall & Swift, part of CoreLogic.

- When 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 increased in 2016 as compared to 2015. Residential building activity was greater than non-residential building activity, with completed residential building permits accounting for approximately \$541.8 million in new valuation, while completed commercial, industrial, and office building permits accounted for \$80.0 million in new valuation.² Projected new construction for fiscal year 2018-19 and beyond increased compared to last year's projections. Table E below provides a summary projection of total 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 2017-18	\$ 621,786,655	\$ -	\$ -	\$ 621,786,655
FY 2018-19	1,021,043,248	2,476,474,277	27,015,482	3,524,533,007
FY 2019-20	1,090,650,932	2,619,388,488	353,520,424	4,063,559,845
FY 2020-21	-	1,540,043,587	173,416,690	1,713,460,277
FY 2021-22	-	1,271,262,244	100,763,842	1,372,026,085

Sources: Structural Fire Fund Jurisdictions' Building Departments

Projected new valuation from new construction for fiscal years 2017-18 through 2021-22 in Table E primarily consists of anticipated building activity in the City of Irvine.³ Specifically, the City of Irvine accounts for between 33% and 50% of projected new assessed value in each year and approximately 40% of new value due to construction over the next five years combined. New valuation from approved (entitled) projects for the City of Irvine was obtained from City development projections contained in Future Projection Status by Zoning Code, dated March 25, 2016, 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

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.

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

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 44.5% in sale value over assessed value in calendar year 2016, on par with the increase from last year of 44.8%.

Resales

RSG collected and analyzed information for real property resale activity that occurred between January 1, 2016 and March 23, 2017. It is important to note that changes in assessed valuation resulting from sales occurring inside redevelopment project areas were excluded from the Projections.

For this Report, RSG updated the methodology to calculate real property resale activity to improve the Projections' accuracy. In previous years, non-recorded transactions (i.e., transactions without a listed sale price indicated in the assessor's roll) were excluded from the Projections due to the significant uncertainty of the sales' impact on the total assessed value. RSG noted that assessed value added due to resales represents a large portion of the total projected assessed value increase in the first projected fiscal year.

In the fiscal year 2015-16 Report, for example, recorded resales accounted for 93% of projected value growth for fiscal year 2016-17. The previous assessed value of non-recorded sales, meanwhile, accounted for 44% of the value of all sales in 2015, suggesting that excluding non-recorded transactions leaves a significant portion of added value unaccounted for. Setting the Year 1 growth rate above the CCPI catches some of this value increase, but not as precisely as desired.

To project assessed value more accurately going forward, RSG included an estimate of value added due to non-recorded transactions. Specifically, RSG calculated the added value for recorded transactions as a percentage of those properties' previous assessed value in each Jurisdiction. RSG then applied this same percentage to the assessed value of properties in non-recorded transactions within the same Jurisdiction.

For example, as shown in Appendix C, Table 3, properties in Aliso Viejo were sold for approximately 25.85% more than their assessed value. This rate was applied to the approximately \$254.2 million in assessed value of non-recorded transactions in Aliso Viejo (See Table G on page 20) to estimate approximately \$65.7 million in added value due to non-recorded sales (see Table F on page 18). This methodology change also involved adjusting the Year 1 growth rate, which represents growth beyond sales and new development, to match the CCPI (see Appendix A, Table 1).

Before implementing this methodology change, RSG conducted a test by applying the methodology to the projection for fiscal year 2016-17 (prepared last year, in fiscal year 2015-16), as the actual fiscal year 2016-17 assessed values are now available. This methodology resulted in a **66% improvement** in the projections. RSG is confident that this approach will improve the projections' accuracy going forward.

As indicated in Table F on the following page, sales transactions from January 1 through December 31, 2016, are expected to have an overall positive impact on fiscal year 2017-18 assessed valuations. Recorded sales will add \$3.7 billion, and non-recorded sales will add

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an estimated \$2.5 billion. **The total value added from resales during 2016 is estimated at \$6.2 billion in the Jurisdictions.** Sales transactions from January 1 through March 23, 2017 are expected to have an overall positive impact on fiscal year 2017-18 assessed valuations, adding approximately \$1.3 billion for recorded and non-recorded sales.

Even excluding the additional value from properties without a recorded sale price, the value increase for fiscal year 2017-18 resulting from resales is somewhat higher than last year and significantly higher than more historical years (\$3.5 billion for 2016-17, \$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).

Market reports such as the Chapman and CSUF Forecasts signal that home prices in Orange County will continue to increase despite decreased home affordability and decreased home ownership rates. While the Assessor's Office anecdotally reported an overall 20-30% decrease in the number of home sales within the last year, CoreLogic reports showed a 3% increase in the number of 2016 homes sales in Orange County as a whole compared to 2015, and a 7% increase in the Jurisdictions. RSG believes that property resales will continue to add assessed value at a rate similar to 2016, but does not expect the number of home sales to continue increasing.

Sales Activity Summary¹

Table F

Jurisdiction	Valuation added/(subtracted)			
	Fiscal Year 2017-18 ²		Fiscal Year 2018-19 ³	
	Recorded Sale Prices	Unrecorded Sale Prices ⁴	Recorded Sale Prices	Unrecorded Sale Prices ⁴
Aliso Viejo	\$ 124,010,281	\$ 65,708,264	\$ 28,675,255	\$ 11,387,848
Cypress	91,470,148	45,170,373	23,107,522	10,643,742
Dana Point	288,345,900	185,012,376	30,674,513	47,974,774
Irvine	1,168,643,858	830,631,117	280,361,349	395,072,669
Laguna Hills	114,278,036	81,258,354	17,232,392	10,685,922
Laguna Niguel	271,859,378	201,330,138	25,142,631	16,841,350
Laguna Woods	84,226,488	29,992,929	5,700,784	2,140,514
Lake Forest	287,574,260	194,396,470	64,489,999	51,822,959
La Palma	23,961,439	23,176,828	6,310,984	12,866,160
Los Alamitos	29,734,668	23,105,361	1,469,060	3,196,301
Mission Viejo	270,722,556	208,166,229	46,967,557	33,717,602
Rancho Santa Margarita	133,101,274	94,704,520	16,456,127	9,860,732
San Juan Capistrano	139,410,189	95,156,626	23,404,392	9,755,056
Villa Park	27,116,050	35,206,412	5,058,065	4,986,929
Yorba Linda	164,215,892	143,196,661	17,273,242	11,419,407
Unincorporated Area	469,981,772	293,593,911	66,650,492	43,740,817
Total	\$ 3,688,652,189	\$ 2,549,806,569	\$ 658,974,364	\$ 676,112,782

¹ Excludes sales of property in redevelopment project areas.

² Based on resale activity from January 1, 2016 to December 31, 2016.

³ Based on resale activity from January 1, 2017 to March 23, 2017

⁴ Sales of property with unrecorded sale prices were assumed to add value to the roll in the same proportion relative to their assessed values as sales of property with recorded sale prices.

Source: Metrosan- a product of CoreLogic

Non-Recorded Transactions

Non-recorded transactions (i.e., transactions without a listed sale price indicated in the assessor's roll) represent an uncertainty for OCFA's Projections. A total of 8,830 properties sold between January 1 and December 31, 2016 had unrecorded sale prices within the Jurisdictions. **The combined assessed valuation of the 8,830 properties with undisclosed property recordings in calendar year 2016 total approximately \$5.7 billion.** This represents an increase in the number of non-recorded transactions and a decrease in the assessed value of the property involved in those transactions compared to 2015, when 8,737 non-recorded transactions were completed on \$6.1 billion of assessed value.⁴

During the last four years, sales activity has consistently resulted in strong overall growth in assessed valuation in the Jurisdictions, as summarized in Table F. Some properties with unrecorded sale prices may have sold for less than their enrolled assessed valuation. Most likely, however, they exceeded assessed values in a similar way as recorded sale prices. As described earlier in this Report, the Projections methodology has been updated to gauge assessed value increases due to property sales more accurately.

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.

⁴ It should be noted that this Report in previous years focused on non-recorded transactions with an assessed value over \$1 million. With the methodology adjustment described earlier in the Report, RSG decided to broaden the focus of this section to include all assessed values.

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

SUMMARY OF SALES WITH NON-RECORDED PRICES¹

TABLE G

Jurisdiction	# of Sales Without a Recorded Price	Total 2016-17 Assessed Valuation of Sales Without a Recorded Price	Average 2016-17 Assessed Valuation per Sale	Largest Assessed Valuation of Sales Without a Recorded Price	Land Use of Largest Assessed Valuation	Property Owner of Largest Assessed Valuation
Aliso Viejo	533	\$ 254,218,807	\$476,958	\$ 1,446,074	Single Family Residential	RLM Family Trust
Cypress	311	117,517,669	377,870	1,090,407	Industrial	Xu & Wang Family Trust
Dana Point	453	351,869,606	776,754	6,345,312	Single Family Residential	Blaine Family Trust
Irvine	1,816	1,626,706,142	895,763	156,278,778	Commercial	200 Spectrum Center Drive LLC
La Palma	115	45,439,777	395,128	800,000	Single Family Residential	Min Property Management LLC
Laguna Hills	302	191,307,068	633,467	4,589,093	Commercial	Golden State Ents LLC
Laguna Niguel	767	467,961,978	610,120	6,567,740	Single Family Residential	DL & GA Schlotterbeck Trust
Laguna Woods	171	50,517,069	295,421	10,402,015	Multi-Family Residential	Dinah Du
Lake Forest	674	331,184,577	491,372	13,689,419	Industrial	Ffp Burbank LLC
Los Alamitos	72	36,174,714	502,427	1,439,339	Industrial	Braun Family Trust
Mission Viejo	1,030	485,420,903	471,282	5,693,711	Commercial	Agc Realty LLC
Rancho Santa Margarita	519	273,023,459	526,057	13,866,754	Commercial	Graham Properties LP
San Juan Capistrano	349	222,218,322	636,729	5,076,250	Single Family Residential	Catto Stephen K & Mandy L
Villa Park	72	66,652,577	925,730	2,575,000	Single Family Residential	Ling Family Trust 2016
Yorba Linda	614	389,066,784	633,659	5,124,928	Single Family Residential	Said Roknoddini
County Unincorporated	1,032	794,638,628	769,999	21,185,593	Single Family Residential	Diebolt Family Trust
Total	8,830	\$ 5,703,918,080				

¹ Excludes sales of property in redevelopment project areas.

Source: Metroscan- a product of CoreLogic

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 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 previous 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 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 contacted the Assessor's Office on January 19, 2017 and spoke directly with the Assessor, Claude Parrish. RSG also obtained data from the Assessor's Office on the number of value restorations that have not been made as of the date of this report. According to this information, it appears that most value restorations have been processed as of fiscal year 2016-17. However, data received from the Assessor's Office on February 6, 2017, indicates that approximately \$8.6 billion of residential assessed valuation remains designated as "value-restricted" as of the end of the 2016 calendar year. "Value restricted" means that a property had an assessment appeal granted to the property owner in the past year and the Assessor's office has not completed a review to determine if a value restoration is needed (i.e., the assessed value would increase to its previous amount plus any applicable Proposition 13 increases). Therefore, it appears likely that value restorations (causing increases in assessed value) for residential properties will continue to occur over the next year. This occurrence has been built into the growth factor for fiscal year 2018-19.

Assessor-Initiated Reassessments

Economic data indicates that the Orange County real estate market continues to improve as demonstrated by monthly year-over-year increases in the median home sale price. 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 and December 2016 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 4.5% for the Jurisdictions and 6.0% for Orange County as a whole. This growth is higher than the year-over-year changes from 2014 to 2015, 3.4% for the Jurisdictions and 4.0% for Orange County as a whole. Moreover, the County has experienced 55 consecutive months of year-over-year increases in the median home sale price as of January, 2017.

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 appeal 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 15, 2017 (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

Except for a slight increase in fiscal year 2014-15, the amount of secured assessed value under appeal has steadily declined in each of the previous five years. Overall the amount has decreased from more than \$14.5 billion in fiscal year 2012-13 to approximately \$8.3 billion in fiscal year 2016-17. The latter is likely to increase because the fiscal year is still in progress. It is still noteworthy that appeals are relatively low within a five-year perspective, likely due to ongoing property value growth.

The total requested value reduction as a percentage of assessed value under appeal in the previous five years has remained consistent with an approximate average of 39% annually. Table H provides an historical summary of denied, stipulated, and pending secured assessment appeals.

Despite overall reduction requests of approximately 39% of the taxable secured assessed valuation, the Appeals Board reduced secured assessed valuations by no more than 7% over the past five years and granted no reductions in fiscal year 2016-17. More specifically, reductions totaled 7%, 7%, 6%, 4%, and 0% in fiscal years 2012-13, 2013-14, 2014-15, 2015-16, and 2016-17, respectively. These granted appeals correspond to decreasing value reductions from approximately \$1.0 billion in fiscal year 2012-13 to less than \$402 million in fiscal year 2015-16 (fiscal year 2016-17 is not compared here due to the large amount of pending appeals). As of March 15, 2017, the Appeals Board had reviewed and stipulated approximately \$1.1 million of the total \$3.1 billion requested reduction for fiscal year 2016-17. The Appeals Board granted less than 0.1% 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 combined share of appeals.

Unsecured Assessment Appeals

Table 5F in Appendix F provides detailed information regarding both completed and outstanding unsecured assessment appeals between fiscal year 2012-13 and fiscal year 2016-17.

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 \$514 million, \$212 million, \$27 million, \$206 million, and \$186 million in fiscal year 2012-13 through fiscal year 2016-17, respectively.

As of March 15, 2017, none of the unsecured assessment appeals for fiscal year 2016-17 had been approved for a reduction. Outstanding assessment appeal requests ask for \$375 million, \$136 million, \$12 million, \$94 million, and \$93 million in reductions for fiscal year 2012-13 through fiscal year 2016-17, respectively.

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SECURED ASSESSMENT APPEALS ¹

TABLE H

Fiscal Year	Total AV Under Appeal	Total Applicants' Opinion of Value	Total Requested Reduction Amount ²	Requested Reductions as a % of Appealed AV	Amount of Board Approved AV Reduction	Approved Reductions as a % of Appealed AV	Outstanding Requested Reduction Amounts
2012-13	\$ 14,544,456,252	\$ 9,004,307,164	\$ 5,540,149,088	38.1%	\$ 1,001,548,770	6.9%	\$ 223,172,290
2013-14	10,669,832,815	6,430,061,766	4,239,771,049	39.7%	723,850,319	6.8%	120,540,921
2014-15	11,434,217,412	7,092,146,853	4,342,070,559	38.0%	665,732,872	5.8%	210,306,360
2015-16	10,114,357,789	6,078,609,700	4,035,748,089	39.9%	401,566,697	4.0%	1,809,103,313
2016-17	8,314,307,262	5,207,153,551	3,107,153,711	37.4%	1,050,314	0.0%	2,999,939,138
Total	\$ 55,077,171,530	\$ 33,812,279,034	\$ 21,264,892,496	38.6%	\$ 2,793,748,972	5.1%	\$ 5,363,062,022

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 15, 2017.

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	
2012-13	45.2%	20.0%	9.3%	15.7%	9.8%	100.0%
2013-14	53.8%	18.9%	10.7%	8.7%	7.9%	100.0%
2014-15	56.9%	18.9%	8.5%	8.3%	7.5%	100.0%
2015-16	63.8%	14.6%	5.8%	10.3%	5.5%	100.0%
2016-17	64.1%	15.3%	4.8%	10.7%	5.0%	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 15, 2017; CoreLogic Metroscan.

Annual growth rates

Background

2016-17 Actual Growth Rate in OCFA Areas

The actual growth in total assessed valuation between 2015-16 and 2016-17 was 5.6% in the SFF Jurisdictions, slightly higher than the growth rate projected in last year's Report. The 2015-16 Report included data on new development, resales, and other factors affecting assessed valuation.

The difference in actual and projected growth likely resulted mostly from the exclusion of property sales without a reported sales price in the calculations. RSG has attempted to include the added value from those sales as described earlier, in the "Resales" section of this Report. Additional differences may have resulted in the uncertainty of the valuation of new development, reporting of new development, and additional value restorations by the County Assessor (described in the paragraph below).

Economic Forecasts/Indicators

Summary

Overall, current data and economic forecasts available as of April 1, 2017 show continued and sustained economic growth in California with growth in Orange County at the same levels that were realized last year. Most forecasts also emphasized the current environment of uncertainty regarding the new US President (specifically current and future policy and legal changes that may have a significant impact on the local economy). The indicators generally suggest a consistent growth rate in assessed values after 2016-17. In fact, the growth rates for several economic indicators forecasted for 2017 (e.g., unemployment, construction and median home prices) are very similar to, and in some cases somewhat lower than, those that were forecasted in 2016.

Median home prices are expected to appreciate at a sustained rate despite affordability issues and decreases in the rate of homeownership (i.e., more households renting than buying). For example, the lack of affordability in Orange County was highlighted in a number of economic forecasts in 2016 as showing decreased appreciation, but median home prices rose by 6% (higher than most forecasts examined last year). Many 2017 forecasts now cite employment increases in higher wage earning careers (such as financial services) in Orange County that have even outpaced the State.

RSG believes the significant jump in assessed valuation growth over the last 2 years, beyond new construction, is due in large part to higher-than-expected growth in median home prices as well as wide-spread value restorations from previously granted assessment appeals. RSG staff talked with the Assessor, Claude Parrish, and his staff and discovered that the value restorations necessary after the latest recession are still in process. More specifically, approximately 122,000 parcels with a total 2016-17 assessed value of \$13.6 billion are still "value restricted" and will be reviewed by the Assessor's office over the next year or two for possible value restorations. Therefore, there will likely be additional increases in assessed

property values (and property taxes) over the next two years due to additional value restorations.

In summary, the 2017 economic forecasts referenced below cite:

- Continued low unemployment rates
- Strong home prices (despite a lack of affordability and recent decreases in the rate of home ownership)
- Continued new construction (residential, office, retail, and industrial uses).

The major data points from all forecasts are presented below.

Chapman Forecast (Orange County)

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, 2016, the forecast projects the following for Orange County in 2017:

- 2.5% increase in employment (the same as in 2016);
- Static construction activity (same levels since 2013 and should be consistent through 2020); and
- 6% increase in median home prices despite lower housing affordability and declining homeownership rates (resulting from increases in households renting vs. buying a home).

UCLA Forecast

The most up-to-date UCLA economic forecast indicates a continued healthy outlook for California but cites significant uncertainty caused by the potential policies of a new administration under President Trump. More specifically, the 3rd quarter forecast for 2017 was revised in December 2016 after the election and cites the following trends in California:

- Total employment growth of 1.8%% in 2017 and 1.3% in 2018;
- Real personal income growth forecasted at 3.6% in 2017, followed by 3.8% in 2018; and
- Unemployment rates (in California as a whole) are currently at 5.5% (considered full employment) and will likely remain at the current level in 2017 and 2018.

The forecast indicates that demand for housing could dampen in 2017 with interest rates that are expected to rise.

California State University, Fullerton 2016 Economic Forecast (Orange County)

This forecast (November 2016), predicts the following for Orange County in 2017:

- Continued economic growth;

- Unemployment rate of 4% or below;
- 6% increase in housing prices, which have generally returned to pre-recession peaks; and
- Sustained growth in construction permits.

Los Angeles County Economic Development Corporation Forecast

The 2016-17 (published in February 2016, before the presidential election) Los Angeles County Economic Development Corporation forecast focuses on California and the southern California region, including Orange County. Highlights from this forecast include the following projections for 2017:

- Unemployment rate in Orange County of 3.2%;
- Taxable sales increasing by 6.2%; and
- Building permits for new home construction to increase 16%.

California Association of Realtors (“CAR”)

The 2017 CAR housing market forecast, released October 2016, projects a 4.3% increase in median home prices in California during 2017, but increases of less than 1% in Southern California, including Orange County, due to lower home price appreciation in 2017.

Real Estate Economics, MetroStudy

In a presentation prepared in the fourth quarter of 2016, the Chief Economist for Real Estate Economics anticipates two years of high employment growth and residential permit activity, followed by three years of slower employment growth and a more moderate pace of residential construction. The presentation, which focuses on Orange County, identifies several development areas with a large capacity for new construction that will benefit OCFA, namely Rancho Mission Viejo, the Irvine Business Complex, and other Irvine neighborhoods.

Other Data/Forecasts

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:

- **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 2015 and November 2016 (the same level of growth experienced between November

2014 and November 2015, as reported last year). It is important to note that the overall average growth in this region has been 4% per year annually over the last 30 years.

- **CCPI** - The California State Board of Equalization letter to County Assessors, dated December 13, 2016, instructs a 2.0% CCPI inflationary adjustment to be utilized for preparation of the fiscal year 2017-18 assessment roll.
- **ULI Forecast** – ranked Orange County as #8 in their ranking of “Markets to Watch” (up significantly from #14 in 2016 and #12 in 2015) as the results from a survey of members indicate that Orange County represents a diverse economy, has a good number of mid-to-high paying jobs (and therefore higher incomes), is central to major ports, is a more affordable tech hub than Silicon Valley, and has a strong industrial market. Homebuilding was shown as strong in this forecast as well.
- **CBRE Reports** state the following:
 - Vacancy rates were extremely low and lease rates increased during 2016. The forecasts predict more industrial construction, increasing availability in 2017 which should somewhat limit lease rate growth.
 - In 2016, the retail market had increasing lease rates and increased vacancy (but only at 4% as of the third quarter of 2016, which is not considered high vacancy). E-commerce sales were less than projected (making up only 8% of all retail sales) and existing centers continue to be redeveloped to meet the needs for experiential retail centers (e.g., Irvine Spectrum). The local retail market experienced positive absorption, increased lease rates, and stable vacancy rates, indicating a strong retail market. Construction was relatively constant.
 - The office market continues to improve as vacancy rates declined and lease rates increased greatly (close to 10% in one year). A large amount of new construction will come online during 2017, which may decrease future lease rate growth.

All the data provided by the sources outlined above appear to indicate that economic growth will be sustained in 2017 at a similar and 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 2017-18

Growth rates utilized for projecting fiscal year 2017-18 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 2017-18 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 13, 2016, instructs a 2.0% CCPI inflationary adjustment to be utilized for preparation of the fiscal year 2017-18 assessment roll. This is important to note as the CCPI for fiscal year 2016-17 was 1.525% and the actual growth rate in secured property tax revenue during fiscal year 2016-17 was 5.95% in the Jurisdictions.

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 2017-18 assessment roll. To account for the CCPI and with the methodology update incorporating non-recorded sale prices more directly, the Projections incorporated a 2.00% secured growth factor in 2017-18 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 2.00% factor is based exclusively on the CCPI.

In total, the increase in property tax revenue from secured property in 2017-18 is estimated at 5.61%. This projected growth rate is slightly below the 2016-17 actual growth (5.95%) due to the drop in the number of home sales and the potential for interest rate increases, as well as a forecast from the Assessor's office citing both of these factors that could potentially constrict growth.

Fiscal Year 2018-19

Increased assessed valuation associated with new development projects and resale activity from January 1, 2017 to March 23, 2017 have been included in projections for fiscal year 2018-19. Given the economic forecast data presented previously in this Report and discussions with the Assessor suggesting a 5-6% growth in median home prices, lower unemployment, and sustained growth in the Orange County and California economies for the next one to two years, it is anticipated that the overall growth rate in property values will remain strong for at least one additional year. Therefore, an estimated growth rate of 3.40% has been applied for fiscal year 2018-19. This growth rate is in addition to increases in assessed value resulting from new development.

In total, the increase in property tax revenue from secured property in 2018-19 is estimated at 5.88%.

Fiscal Years 2019-20, 2020-21, and 2021-22

As referenced above, sustained growth rates are expected over the next two years. Forecasting growth rates beyond this time is challenging due to potential delays in planned new construction projects, legal changes at the local, state, and federal levels, and increased uncertainty expressed by several universities such as UCLA and CSUF regarding the future policies and changes by President Trump (including interest rate and inflation changes).

In order to provide conservative and defensible growth rate assumptions, the average of overall assessed valuation growth rates in the Jurisdictions between fiscal years 2007-08 and 2016-17 was calculated and taken into consideration to project growth rates of 1.90%, 3.12%, and 3.26% for fiscal years 2019-20, 2020-21, and 2021-22. These growth rates are in addition to increases in secured assessed value resulting from planned new development.

In total, the increases in property tax revenue from secured property in fiscal years 2019-20, 2020-21, and 2021-22 are estimated at 3.87%, 3.91%, and 3.85%, 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 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, RSG consistently projects a 0% growth rate in unsecured assessed valuation, as was done for this Report.

In fiscal year 2016-17, the unsecured assessed valuation for properties in SFF Jurisdictions increased by 1.5% as a whole; the change in unsecured assessed valuations for the Jurisdictions ranged from a 59% *increase* in La Palma to a 29% *decrease* in Rancho Santa Margarita. 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 (3.5% for all of the SFF Jurisdictions in fiscal year 2016-17), 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 have very low vacancy rates and growing lease rates. The unsecured assessment roll is largely comprised of personal business property, and the 2017-18 unsecured assessment roll is likely to be somewhat positively impacted by the positive market trends of 2016 and 2017. However, 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 owed to OCFA for associated delinquencies. 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 on the following page shows the historical data for these factors. The refund factor declined to a six-year low. The delinquency and net change factors were both again at their lowest rates since RSG began keeping track of these factors for OCFA.

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

The result is that delinquencies, refunds, and changes to the roll are unlikely to affect OCFA's property tax receipts.

The 2015-16 delinquency factor was -0.72%. The refund factor was -0.68%. The net change factor was -0.17%. 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
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%
2015-16	-0.7156%	-0.6777%	-0.1701%	-0.85%	-1.56%

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 (together, “Pass Through Revenues”) segregated by SFF Jurisdiction from fiscal year 2016-17 through fiscal year 2021-22. Pass Throughs are projected to range between \$6.3 million and \$8.0 million annually from fiscal year 2017-18 to fiscal year 2021-22 for a total of \$36.0 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 \$3.5 million and \$4.2 million per year for a total of \$19.4 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 \$9.8 to \$12.2 million annually, with a grand total of \$55.4 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.

Gross Tax Increment (RPTTF)– 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, with one exception. In Irvine, the Great Park Project Area (“Great Park”) will add significant new assessed value in the project area. Projections of new value in the Great Park were therefore prepared separately based on planned development information.

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.

The A/C’s administration fees, including the Senate Bill 2557 fee, were estimated by utilizing the ROPS 16-17A and 16-17B actual administration charges as a percentage of Gross RPTTF, pursuant to the A/C’s RPTTF reports. These percentages were applied to Gross RPTTF in each future period to estimate the administration fee by period.

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

PASS THROUGH & RESIDUAL PAYMENT PROJECTIONS (FY 2016-17 TO 2021-22)

Table K

		Cypress	Irvine	Lake Forest	La Palma	Mission Viejo	San Juan Capistrano	Yorba Linda	County	Total	FY Total
2016-17	Pass Through Payment	\$ 642,678	\$ 627,984	\$ 49,556	\$ 155,069	\$ 927,973	\$ 901,642	\$ 1,824,827	\$ 853,609	\$ 5,983,338	\$9,619,276
	Residual Payment	-	594,931	498,051	256,951	153,043	-	278,836	1,854,124	3,635,937	
2017-18	Pass Through Payment	662,978	815,098	51,241	163,618	977,184	980,201	1,887,200	873,317	6,410,837	9,986,459
	Residual Payment	47,572	594,931	517,086	196,158	-	-	308,214	1,911,662	3,575,623	
2018-19	Pass Through Payment	696,547	1,085,106	52,983	169,495	1,018,119	1,015,109	1,951,814	907,704	6,896,878	10,761,023
	Residual Payment	101,957	594,931	536,848	204,425	-	73,305	349,632	2,003,047	3,864,145	
2019-20	Pass Through Payment	712,144	1,356,779	53,990	172,891	1,041,772	1,035,280	1,989,150	927,574	7,289,579	11,281,501
	Residual Payment	104,240	594,931	548,394	207,971	-	74,762	405,620	2,056,003	3,991,922	
2020-21	Pass Through Payment	738,242	1,583,429	55,674	178,574	1,081,351	1,069,032	2,051,625	960,821	7,718,748	11,791,017
	Residual Payment	108,060	594,931	567,129	215,557	-	43,831	398,623	2,144,138	4,072,269	
2021-22	Pass Through Payment	766,362	1,787,422	57,489	184,697	1,123,996	1,105,399	2,118,939	996,644	8,140,949	12,400,047
	Residual Payment	112,176	594,931	599,427	269,935	-	-	429,723	2,252,906	4,259,098	
Total, 2017-18 to 2021-22		\$4,050,278	\$9,602,490	\$3,040,262	\$1,963,320	\$5,242,422	\$ 5,396,920	\$11,890,540	\$15,033,817	\$56,220,048	

Sources: Successor Agency ROPS 16-17A (July-December 2016) and 16-17B (January through June 2017), Department of Finance Recognized Obligation Payment Schedule review letters, Orange County Auditor-Controller Property Tax Division.

Estimated Pass Through Payments – Total pass through payments (all taxing entities as a whole) for all redevelopment project areas are based on the actual ROPS 16-17 A and 16-17B pass through payments, as reported on the A/C's RPTTF Reports for ROPS 16-17A and 16-17B, as a percentage of the Gross RPTTF.

OCFA's shares of the total pass through payments were calculated using actual receipts for the payments received during ROPS 16-17A and 16-17B as a total percentage of Gross RPTTF. This same percentage (by ROPS period) is applied to project RPTTF to estimate OCFA's pass throughs in the following years.

Total Enforceable Obligations – The estimates of enforceable obligations included in this analysis are based upon ROPS 16-17A and 16-17B, as well as previous periods, 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.

Total Excess Property Tax Revenue – This number was calculated by subtracting #2, #3 and #4 from #1.

OCFA's Share of Pass Through Payments and Excess Property Tax Revenues – This number was calculated taking OCFA's shares of ROPS 16-17A and 16-17B payments received from each Jurisdiction and applying those shares—as a percentage of Gross RPTTF and of total Excess Property Tax Revenues—for each "A" and "B" ROPS period going forward.

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 City of Irvine ("Irvine") entered into a settlement agreement with DOF involving a loan repayment to the City. 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 \$267.6 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 \$0 in Excess Revenue from the Cypress SA until the loan is repaid.

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 years 2015-16 and 2016-17. Therefore, Table 4C in Appendix E shows a pass-through payment for this year. Future pass-through payments are calculated assuming the payment to Lake Forest grows at the same rate as assessed value. As the A/C may change its approach on future RPTTF reports, residual and pass through payments identified in this Report as coming from Lake Forest may be shown by the A/C as coming from “Lake Forest” and/or “Orange County.”

Mission Viejo Pass Throughs/Excess Revenue

OCFA receives 100% of its share of the incremental property tax in the Mission Viejo Successor Agency’s (“Mission Viejo SA”) project areas as the result of a negotiated agreement. The California Health and Safety Code prohibits taxing entities from receiving more than 100% of their share of the property tax. Therefore, although the A/C shows OCFA receiving Excess Revenues from the Mission Viejo SA, this Report projects that revenue at \$0.

San Juan Capistrano Excess Revenue

The San Juan Capistrano Successor Agency (“San Juan Capistrano SA”) was approved to allocate all available RPTTF to several large outstanding loans. This Report conservatively projects that the San Juan Capistrano SA will continue to receive all available RPTTF to pay off these loans, resulting in \$0 in Excess Revenues while the loans are being paid. The exception occurs while all outstanding loans require interest-only payments, projected to last from fiscal year 2018-19 to the first half of fiscal year 2020-21.

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.

CONCLUSION

Economic indicators and market forecasts suggest that assessed values in Orange County will continue to increase at consistent and sustained levels during 2017 and likely 2018. Factors such as robust levels of expected construction, higher employment, and a stronger industrial, retail and office markets will continue to drive property values up. Median home prices in Orange County have risen to nearly pre-recession levels and the Assessor's Office is expected to complete additional value restorations on property with previous assessment appeals. These increases are forecasted despite the critical issue of housing affordability in Orange County, decreased homeownership and wage growth that until very recently was far below the increases in home prices.

Rising assessed values in redevelopment project areas will continue to increase Pass Throughs for OCFA at a steady rate. Meanwhile, Excess Revenues have been limited by additional Enforceable Obligations in some Jurisdictions such as Irvine, Cypress and San Juan Capistrano, but are expected to increase steadily in other Jurisdictions over the next five years. Pass Through Revenues are therefore expected to increase more 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 5.41% growth rate in total property tax revenue for fiscal year 2017-18, including Ad Valorem Revenues and Pass Through Revenues. After that, RSG believes that growth in total property tax revenue will continue in 2018-19 at 5.68%. In fiscal years 2019-20 through 2021-22, annual growth rates between 3.73% 3.79% have been projected based on the actual 10-year average annual growth in the Jurisdictions.

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 the accuracy of third-party data sources or that projected valuations will be realized.

APPENDIX A

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**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2016-17 through 2021-22**

1) CITY OF ALISO VIEJO	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
Secured	8,909,049,785										
Secured-HOX value	53,519,200										
Secured total	8,962,568,985	2.00%	9,141,820,365	3.40%	9,663,833,751	1.90%	9,973,919,540	3.12%	10,325,995,638.5	3.26%	10,662,623,096.4
<i>Projected Secured New Value</i>			<u>204,247,093</u>		<u>124,114,767</u>		<u>39,652,646</u>		<u>0</u>		<u>50,503,246</u>
TOTAL SECURED SUBJECT TO GROWTH	8,962,568,985		9,346,067,458		9,787,948,518		10,013,572,186		10,325,995,639		10,713,126,342
% of Sec. Growth	5.68%		4.28%		4.73%		2.31%		3.12%		3.75%
Unsecured	299,661,745										
Unsecured-HOX value	(126,000)										
Unsecured Total Subject to Growth	299,535,745	0.00%	299,535,745	0.00%	299,535,745	0.00%	299,535,745	0.00%	299,535,745	0.00%	299,535,745
Total Assessed Value	9,262,104,730		9,645,603,203		10,087,484,263		10,313,107,931		10,625,531,384		11,012,662,087
1% General Levy	92,621,047		96,456,032		100,874,843		103,131,079		106,255,314		110,126,621
OCFA Effective Tax Rate 16-17	11.52%		11.52%		11.52%		11.52%		11.52%		11.52%
Total Projected Property Tax Revenue (includes HOX rev.)	\$10,671,670		\$11,113,531		\$11,622,661		\$11,882,621		\$12,242,591		\$12,688,638
2) CITY OF CYPRESS	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
Secured (Net of CRA Increment)	5,313,167,697										
Secured-HOX value	57,153,857										
less CRA secured base	(224,654,070)										
Secured total	5,145,667,484	2.00%	5,248,580,834	3.40%	5,575,616,123	1.90%	5,740,570,778	3.12%	5,980,950,701	3.26%	6,175,929,694
<i>Projected Secured New Value</i>			<u>143,697,815</u>		<u>57,917,516</u>		<u>59,420,204</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	5,145,667,484		5,392,278,649		5,633,533,639		5,799,990,982		5,980,950,701		6,175,929,694
% of Sec. Growth	4.36%		4.79%		4.47%		2.95%		3.12%		3.26%
Unsecured (Net of CRA Increment)	283,209,280										
Unsecured-HOX value	(148,400)										
less CRA unsecured base	(13,780,011)										
Unsecured Total Subject to Growth	269,280,869	0.00%	269,280,869	0.00%	269,280,869	0.00%	269,280,869	0.00%	269,280,869	0.00%	269,280,869
CRA Base Yr. Value (constant)	238,434,081		238,434,081		238,434,081		238,434,081		238,434,081		238,434,081
Total Assessed Value	5,653,382,434		5,899,993,599		6,141,248,589		6,307,705,932		6,488,665,651		6,683,644,644
1% General Levy	56,533,824		58,999,936		61,412,486		63,077,059		64,886,657		66,836,446
OCFA Effective Tax Rate 16-17	8.66%		8.66%		8.66%		8.66%		8.66%		8.66%
Total Projected Property Tax Revenue (includes HOX rev.)	\$4,895,673		\$5,109,231		\$5,318,151		\$5,462,299		\$5,619,005		\$5,787,851

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2016-17 through 2021-22**

3) CITY OF DANA POINT	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
Secured	10,931,121,347										
Secured-HOX value	43,085,434										
Secured total	10,974,206,781	2.00%	11,193,690,917	3.40%	12,128,247,093	1.90%	12,453,730,462	3.12%	13,028,510,105	3.26%	13,453,239,535
<i>Projected Secured New Value</i>			<u>535,755,015</u>		<u>93,274,459</u>		<u>180,588,880</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	10,974,206,781		11,729,445,931		12,221,521,552		12,634,319,342		13,028,510,105		13,453,239,535
% of Sec. Growth	6.70%		6.88%		4.20%		3.38%		3.12%		3.26%
Unsecured	235,356,862										
Unsecured-HOX value	(47,600)										
Unsecured Total Subject to Growth	<u>235,309,262</u>	0.00%	<u>235,309,262</u>	0.00%	<u>235,309,262</u>	0.00%	<u>235,309,262</u>	0.00%	<u>235,309,262</u>	0.00%	<u>235,309,262</u>
Total Assessed Value	11,209,516,043		11,964,755,193		12,456,830,814		12,869,628,604		13,263,819,367		13,688,548,797
1% General Levy	112,095,160		119,647,552		124,568,308		128,696,286		132,638,194		136,885,488
OCFA Effective Tax Rate 16-17	11.35%		11.35%		11.35%		11.35%		11.35%		11.35%
Total Projected Property Tax Revenue (includes HOX rev.)	\$12,719,236		\$13,576,192		\$14,134,541		\$14,602,936		\$15,050,217		\$15,532,150
4) CITY OF IRVINE	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
Secured (Net of CRA Increment)	59,174,583,809										
Secured-HOX value	222,682,566										
less CRA secured base	(171,921)										
Secured total	59,397,094,454	2.00%	60,585,036,343	3.40%	64,971,522,570	1.90%	68,318,982,110	3.12%	72,018,170,270	3.26%	75,095,092,915
<i>Projected Secured New Value</i>			<u>2,250,091,868</u>		<u>2,073,602,170</u>		<u>1,520,205,506</u>		<u>706,111,074</u>		<u>681,747,296</u>
TOTAL SECURED SUBJECT TO GROWTH	59,397,094,454		62,835,128,211		67,045,124,740		69,839,187,616		72,724,281,344		75,776,840,212
% of Sec. Growth	7.30%		5.79%		6.70%		4.17%		4.13%		4.20%
Unsecured (Net of CRA Increment)	3,818,746,312										
Unsecured-HOX value	(446,600)										
less CRA unsecured base	(3,803,150)										
Unsecured Total Subject to Growth	<u>3,814,496,562</u>	0.00%	<u>3,814,496,562</u>	0.00%	<u>3,814,496,562</u>	0.00%	<u>3,814,496,562</u>	0.00%	<u>3,814,496,562</u>	0.00%	<u>3,814,496,562</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	63,215,566,087		66,653,599,844		70,863,596,373		73,657,659,249		76,542,752,977		79,595,311,845
1% General Levy	632,155,661		666,535,998		708,635,964		736,576,592		765,427,530		795,953,118
OCFA Effective Tax Rate 16-17	12.50%		12.50%		12.50%		12.50%		12.50%		12.50%
Total Projected Property Tax Revenue (includes HOX rev.)	\$79,010,274		\$83,307,317		\$88,569,201		\$92,061,374		\$95,667,322		\$99,482,577

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2016-17 through 2021-22**

5) CITY OF LAGUNA HILLS	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
Secured (Net of CRA Increment)	6,309,079,494										
Secured-HOX value	38,846,000										
less CRA secured base	(8,969,078)										
Secured total	6,338,956,416	2.00%	6,465,735,544	3.40%	6,964,972,750	1.90%	7,128,963,806	3.12%	7,502,274,505	3.26%	7,746,848,653
Projected Secured New Value			<u>270,214,890</u>		<u>31,066,314</u>		<u>146,321,788</u>		<u>0</u>		<u>187,000,000</u>
TOTAL SECURED SUBJECT TO GROWTH	6,338,956,416		6,735,950,435		6,996,039,064		7,275,285,594		7,502,274,505		7,933,848,653
% of Sec. Growth	4.20%		6.26%		3.86%		3.99%		3.12%		5.75%
Unsecured (Net of CRA Increment)	134,671,281										
Unsecured-HOX value	(126,000)										
less CRA unsecured base	(1,579,216)										
Unsecured Total Subject to Growth	<u>132,966,065</u>	0.00%	<u>132,966,065</u>	0.00%	<u>132,966,065</u>	0.00%	<u>132,966,065</u>	0.00%	<u>132,966,065</u>	0.00%	<u>132,966,065</u>
CRA Base Yr. Value (constant)	<u>10,548,294</u>		<u>10,548,294</u>		<u>10,548,294</u>		<u>10,548,294</u>		<u>10,548,294</u>		<u>10,548,294</u>
Total Assessed Value	6,482,470,775		6,879,464,794		7,139,553,423		7,418,799,953		7,645,788,864		8,077,363,012
1% General Levy	64,824,708		68,794,648		71,395,534		74,188,000		76,457,889		80,773,630
OCFA Effective Tax Rate 16-17	10.35%		10.35%		10.35%		10.35%		10.35%		10.35%
Total Projected Property Tax Revenue (includes HOX rev.)	\$6,710,687		\$7,121,657		\$7,390,902		\$7,679,979		\$7,914,960		\$8,361,727
6) CITY OF LAGUNA NIGUEL	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
Secured	14,338,313,703										
Secured-HOX value	90,447,000										
Secured total	14,428,760,703	2.00%	14,717,335,917	3.40%	15,826,674,943	1.90%	16,320,318,954	3.12%	16,835,960,174	3.26%	17,384,812,476
Projected Secured New Value			<u>588,926,116</u>		<u>189,339,732</u>		<u>6,252,200</u>		<u>0</u>		<u>63,219,293</u>
TOTAL SECURED SUBJECT TO GROWTH	14,428,760,703		15,306,262,034		16,016,014,675		16,326,571,154		16,835,960,174		17,448,031,769
% of Sec. Growth	3.97%		6.08%		4.64%		1.94%		3.12%		3.64%
Unsecured	143,217,634										
Unsecured-HOX value	(175,000)										
Unsecured Total Subject to Growth	<u>143,042,634</u>	0.00%	<u>143,042,634</u>	0.00%	<u>143,042,634</u>	0.00%	<u>143,042,634</u>	0.00%	<u>143,042,634</u>	0.00%	<u>143,042,634</u>
Total Assessed Value	14,571,803,337		15,449,304,668		16,159,057,309		16,469,613,788		16,979,002,808		17,591,074,403
1% General Levy	145,718,033		154,493,047		161,590,573		164,696,138		169,790,028		175,910,744
OCFA Effective Tax Rate 16-17	10.47153%		10.47153%		10.47153%		10.47153%		10.47153%		10.47153%
Total Projected Property Tax Revenue (includes HOX rev.)	\$15,258,914		\$16,177,792		\$16,921,012		\$17,246,212		\$17,779,621		\$18,420,554

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2016-17 through 2021-22**

7) CITY OF LAGUNA WOODS	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
Secured	2,698,815,170										
Secured-HOX value	48,048,268										
Secured total	2,746,863,438	2.00%	2,801,800,707	3.40%	3,016,476,954	1.90%	3,081,973,909	3.12%	3,187,280,237	3.26%	3,291,185,573
Projected Secured New Value			<u>115,488,417</u>		<u>8,031,298</u>		<u>8,871,938</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	2,746,863,438		2,917,289,124		3,024,508,252		3,090,845,847		3,187,280,237		3,291,185,573
% of Sec. Growth	5.78%		6.20%		3.68%		2.19%		3.12%		3.26%
Unsecured	26,505,617										
Unsecured-HOX value	(595,000)										
Unsecured Total Subject to Growth	<u>25,910,617</u>	0.00%	<u>25,910,617</u>	0.00%	<u>25,910,617</u>	0.00%	<u>25,910,617</u>	0.00%	<u>25,910,617</u>	0.00%	<u>25,910,617</u>
Total Assessed Value	2,772,774,055		2,943,199,741		3,050,418,869		3,116,756,464		3,213,190,854		3,317,096,190
1% General Levy	27,727,741		29,431,997		30,504,189		31,167,565		32,131,909		33,170,962
OCFA Effective Tax Rate 16-17	11.69745%		11.69745%		11.69745%		11.69745%		11.69745%		11.69745%
Total Projected Property Tax Revenue (includes HOX rev.)	\$3,243,437		\$3,442,792		\$3,568,211		\$3,645,809		\$3,758,613		\$3,880,155
8) CITY OF LAKE FOREST	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
Secured (Net of CRA Increment)	12,070,314,979										
Secured-HOX value	95,641,694										
less CRA secured base	(350,177,903)										
Secured total	11,815,778,770	2.00%	12,052,094,345	3.40%	13,003,329,154	1.90%	13,808,509,180	3.12%	14,726,500,076	3.26%	15,621,704,681
Projected Secured New Value			<u>523,659,189</u>		<u>547,710,277</u>		<u>472,425,726</u>		<u>402,015,013</u>		<u>389,556,250</u>
TOTAL SECURED SUBJECT TO GROWTH	11,815,778,770		12,575,753,534		13,551,039,431		14,280,934,906		15,128,515,089		16,011,260,931
% of Sec. Growth	8.95%		6.43%		7.76%		5.39%		5.94%		5.83%
Unsecured (Net of CRA Increment)	774,578,965										
Unsecured-HOX value	(182,000)										
less CRA unsecured base	(21,924,943)										
Unsecured Total Subject to Growth	<u>752,472,022</u>	0.00%	<u>752,472,022</u>	0.00%	<u>752,472,022</u>	0.00%	<u>752,472,022</u>	0.00%	<u>752,472,022</u>	0.00%	<u>752,472,022</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	12,940,353,638		13,700,328,402		14,675,614,299		15,405,509,774		16,253,089,957		17,135,835,799
1% General Levy	129,403,536		137,003,284		146,756,143		154,055,098		162,530,900		171,358,358
OCFA Effective Tax Rate 16-17	11.10175%		11.10175%		11.10175%		11.10175%		11.10175%		11.10175%
Total Projected Property Tax Revenue (includes HOX rev.)	\$14,366,062		\$15,209,768		\$16,292,506		\$17,102,818		\$18,043,781		\$19,023,783

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2016-17 through 2021-22**

9)	CITY OF LA PALMA	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
	Secured (Net of CRA Increment)	1,578,328,568										
	Secured-HOX value	19,324,200										
	less CRA secured base	(79,969,411)										
	Secured total	1,517,683,357	2.00%	1,548,037,024	3.40%	1,651,356,774	1.90%	1,707,158,999	3.12%	1,764,416,810	3.26%	1,821,936,798
	Projected Secured New Value			<u>49,019,817</u>		<u>23,970,998</u>		<u>3,873,594</u>		<u>0</u>		<u>0</u>
	TOTAL SECURED SUBJECT TO GROWTH	1,517,683,357		1,597,056,841		1,675,327,772		1,711,032,593		1,764,416,810		1,821,936,798
	% of Sec. Growth	4.09%		5.23%		4.90%		2.13%		3.12%		3.26%
	Unsecured (Net of CRA Increment)	24,279,807										
	Unsecured-HOX value	(35,000)										
	less CRA unsecured base	(12,864,602)										
	Unsecured Total Subject to Growth	<u>11,380,205</u>	0.00%	<u>11,380,205</u>	0.00%	<u>11,380,205</u>	0.00%	<u>11,380,205</u>	0.00%	<u>11,380,205</u>	0.00%	<u>11,380,205</u>
	CRA base yr value	<u>92,834,013</u>		<u>92,834,013</u>		<u>92,834,013</u>		<u>92,834,013</u>		<u>92,834,013</u>		<u>92,834,013</u>
	Total Assessed Value	1,621,897,575		1,701,271,059		1,779,541,990		1,815,246,811		1,868,631,028		1,926,151,016
	1% General Levy	16,218,976		17,012,711		17,795,420		18,152,468		18,686,310		19,261,510
	OCFA Effective Tax Rate 16-17	9.50401%		9.50401%		9.50401%		9.50401%		9.50401%		9.50401%
	Total Projected Property Tax Revenue (includes HOX rev.)	\$1,541,453		\$1,616,889		\$1,691,278		\$1,725,212		\$1,775,948		\$1,830,615
10)	CITY OF LOS ALAMITOS	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
	Secured	1,796,361,092										
	Secured-HOX value	10,239,141										
	Secured total	1,806,600,233	2.00%	1,842,732,238	3.40%	1,963,953,328	1.90%	2,011,899,052	3.12%	2,078,903,378	3.26%	2,158,034,228
	Projected Secured New Value			<u>56,642,354</u>		<u>10,432,395</u>		<u>4,105,000</u>		<u>11,000,000</u>		<u>0</u>
	TOTAL SECURED SUBJECT TO GROWTH	1,806,600,233		1,899,374,592		1,974,385,723		2,016,004,052		2,089,903,378		2,158,034,228
	% of Sec. Growth	3.73%		5.14%		3.95%		2.11%		3.67%		3.26%
	Unsecured	154,693,880										
	Unsecured-HOX value	(35,000)										
	Unsecured Total Subject to Growth	<u>154,658,880</u>	0.00%	<u>154,658,880</u>	0.00%	<u>154,658,880</u>	0.00%	<u>154,658,880</u>	0.00%	<u>154,658,880</u>	0.00%	<u>154,658,880</u>
	Total Assessed Value	1,961,259,113		2,054,033,472		2,129,044,603		2,170,662,932		2,244,562,258		2,312,693,108
	1% General Levy	19,612,591		20,540,335		21,290,446		21,706,629		22,445,623		23,126,931
	OCFA Effective Tax Rate 16-17	9.63403%		9.63403%		9.63403%		9.63403%		9.63403%		9.63403%
	Total Projected Property Tax Revenue (includes HOX rev.)	\$1,889,483		\$1,978,862		\$2,051,128		\$2,091,223		\$2,162,418		\$2,228,056

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2016-17 through 2021-22**

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
CITY OF MISSION VIEJO	2016-17		2017-18		2018-19		2019-20		2020-21		2021-22
Secured (Net of CRA Increment)	14,612,956,261										
Secured-HOX value	136,434,200										
less CRA secured base	(278,617,033)										
Secured total	14,470,773,428	2.00%	14,760,188,897	3.40%	15,763,669,537	1.90%	16,195,453,002	3.12%	16,770,796,596	3.26%	17,317,524,565
Projected Secured New Value			<u>485,139,475</u>		<u>129,807,403</u>		<u>67,926,164</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	14,470,773,428		15,245,328,372		15,893,476,940		16,263,379,166		16,770,796,596		17,317,524,565
% of Sec. Growth	4.18%		5.35%		4.25%		2.33%		3.12%		3.26%
Unsecured (Net of CRA Increment)	218,661,893										
Unsecured-HOX value	(476,000)										
less CRA unsecured base	(63,479,745)										
Unsecured Total Subject to Growth	<u>154,706,148</u>	0.00%	<u>154,706,148</u>	0.00%	<u>154,706,148</u>	0.00%	<u>154,706,148</u>	0.00%	<u>154,706,148</u>	0.00%	<u>154,706,148</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	14,967,576,354		15,742,131,298		16,390,279,866		16,760,182,092		17,267,599,522		17,814,327,491
1% General Levy	149,675,764		157,421,313		163,902,799		167,601,821		172,675,995		178,143,275
OCFA Effective Tax Rate 16-17	10.90110%		10.90110%		10.90110%		10.90110%		10.90110%		10.90110%
Total Projected Property Tax Revenue (includes HOX rev.)	\$16,316,300		\$17,160,650		\$17,867,203		\$18,270,437		\$18,823,578		\$19,419,571
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
CITY OF RANCHO SANTA MARGARITA	2016-17		2017-18		2018-19		2019-20		2020-21		2021-22
Secured	7,597,805,677										
Secured-HOX value	59,631,600										
Secured total	7,657,437,277	2.00%	7,810,586,023	3.40%	8,316,441,246	1.90%	8,517,228,049	3.12%	8,782,965,564	3.26%	9,069,290,241
Projected Secured New Value			<u>232,393,906</u>		<u>41,976,859</u>		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	7,657,437,277		8,042,979,928		8,358,418,105		8,517,228,049		8,782,965,564		9,069,290,241
% of Sec. Growth Above	4.10%		5.03%		3.92%		1.90%		3.12%		3.26%
Unsecured	153,576,922										
Unsecured-HOX value	(63,000)										
Unsecured Total Subject to Growth	<u>153,513,922</u>	0.00%	<u>153,513,922</u>	0.00%	<u>153,513,922</u>	0.00%	<u>153,513,922</u>	0.00%	<u>153,513,922</u>	0.00%	<u>153,513,922</u>
Total Assessed Value	7,810,951,199		8,196,493,850		8,511,932,027		8,670,741,971		8,936,479,486		9,222,804,163
1% General Levy	78,109,512		81,964,939		85,119,320		86,707,420		89,364,795		92,228,042
OCFA Effective Tax Rate 16-17	12.28303%		12.28303%		12.28303%		12.28303%		12.28303%		12.28303%
Total Projected Property Tax Revenue (includes HOX rev.)	\$9,594,218		\$10,067,782		\$10,455,236		\$10,650,302		\$10,976,709		\$11,328,402

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2016-17 through 2021-22**

13) CITY OF SAN JUAN CAPISTRANO	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
Secured (Net of CRA Increment)	6,208,930,552										
Secured-HOX value	42,483,972										
less CRA secured base	(90,777,637)										
Secured total	6,160,636,887	2.00%	6,283,849,625	3.40%	6,749,338,634	1.90%	7,144,410,679	3.12%	7,572,486,000	3.26%	8,003,102,881
Projected Secured New Value			<u>243,557,178</u>		<u>261,859,285</u>		<u>198,962,090</u>		<u>177,952,583</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	6,160,636,887		6,527,406,803		7,011,197,919		7,343,372,770		7,750,438,584		8,003,102,881
% of Sec. Growth	5.29%		5.95%		7.41%		4.74%		5.54%		3.26%
Unsecured (Net of CRA Increment)	67,485,662										
Unsecured-HOX value	(91,000)										
less CRA unsecured base	(15,627,291)										
Unsecured Total Subject to Growth	<u>51,767,371</u>	0.00%	<u>51,767,371</u>	0.00%	<u>51,767,371</u>	0.00%	<u>51,767,371</u>	0.00%	<u>51,767,371</u>	0.00%	<u>51,767,371</u>
CRA base yr value	106,404,928		106,404,928		106,404,928		106,404,928		106,404,928		106,404,928
Total Assessed Value	6,318,809,186		6,685,579,102		7,169,370,218		7,501,545,069		7,908,610,883		8,161,275,180
1% General Levy	63,188,092		66,855,791		71,693,702		75,015,451		79,086,109		81,612,752
OCFA Effective Tax Rate 16-17	11.61836%		11.61836%		11.61836%		11.61836%		11.61836%		11.61836%
Total Projected Property Tax Revenue (includes HOX rev.)	\$7,341,421		\$7,767,548		\$8,329,634		\$8,715,566		\$9,188,510		\$9,482,065
14) CITY OF VILLA PARK	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
Secured	1,654,766,679										
Secured-HOX value	10,423,000										
Secured total	1,665,189,679	2.00%	1,698,493,473	3.40%	1,821,510,876	1.90%	1,866,355,432	3.12%	1,924,585,721	3.26%	1,987,327,216
Projected Secured New Value			<u>63,122,462</u>		<u>10,044,994</u>		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	1,665,189,679		1,761,615,935		1,831,555,870		1,866,355,432		1,924,585,721		1,987,327,216
% of Sec. Growth	4.77%		5.79%		3.97%		1.90%		3.12%		3.26%
Unsecured	8,916,620										
Unsecured-HOX value	(21,000.00)										
Unsecured Total Subject to Growth	<u>8,895,620</u>	0.00%	<u>8,895,620</u>	0.00%	<u>8,895,620</u>	0.00%	<u>8,895,620</u>	0.00%	<u>8,895,620</u>	0.00%	<u>8,895,620</u>
Total Assessed Value	1,674,085,299		1,770,511,555		1,840,451,490		1,875,251,052		1,933,481,341		1,996,222,836
1% General Levy	16,740,853		17,705,116		18,404,515		18,752,511		19,334,813		19,962,228
OCFA Effective Tax Rate 16-17	10.18342%		10.18342%		10.18342%		10.18342%		10.18342%		10.18342%
Total Projected Property Tax Revenue (includes HOX rev.)	\$1,704,792		\$1,802,987		\$1,874,209		\$1,909,647		\$1,968,946		\$2,032,838

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2016-17 through 2021-22**

15)	CITY OF YORBA LINDA	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
	Secured (Net of CRA Increment)	11,544,799,117										
	Secured-HOX value	97,306,288										
	less CRA secured base	(94,787,882)										
	Secured total	11,547,317,523	2.00%	11,778,263,873	3.40%	12,510,826,571	1.90%	12,867,883,891	3.12%	13,393,497,381	3.26%	13,855,970,451
	Projected Secured New Value			<u>321,181,553</u>		<u>117,126,217</u>		<u>120,379,667</u>		<u>25,029,107</u>		<u>0</u>
	TOTAL SECURED SUBJECT TO GROWTH	11,547,317,523		12,099,445,426		12,627,952,788		12,988,263,558		13,418,526,488		13,855,970,451
	% of Sec. Growth	3.77%		4.78%		4.37%		2.85%		3.31%		3.26%
	Unsecured (Net of CRA Increment)	61,473,639										
	Unsecured-HOX value	(196,000)										
	less CRA unsecured base	(12,460,697)										
	Unsecured Total Subject to Growth	48,816,942	0.00%	48,816,942	0.00%	48,816,942	0.00%	48,816,942	0.00%	48,816,942	0.00%	48,816,942
	CRA base yr value	<u>107,248,579</u>		<u>107,248,579</u>		<u>107,248,579</u>		<u>107,248,579</u>		<u>107,248,579</u>		<u>107,248,579</u>
	Total Assessed Value	11,703,383,044		12,255,510,947		12,784,018,309		13,144,329,079		13,574,592,009		14,012,035,972
	1% General Levy	117,033,830		122,555,109		127,840,183		131,443,291		135,745,920		140,120,360
	OCFA Effective Tax Rate 16-17	9.31784%		9.31784%		9.31784%		9.31784%		9.31784%		9.31784%
	Total Projected Property Tax Revenue (includes HOX rev.)	\$10,905,026		\$11,419,490		\$11,911,945		\$12,247,677		\$12,648,589		\$13,056,192
16)	COUNTY UNINCORPORATED	CURRENT YEAR 2016-17	Year 1 Growth Factor	YEAR 1 2017-18	Year 2 Growth Factor	YEAR 2 2018-19	Year 3 Growth Factor	YEAR 3 2019-20	Year 4 Growth Factor	YEAR 4 2020-21	Year 5 Growth Factor	YEAR 5 2021-22
	Secured (Net of CRA Increment)	23,959,809,095										
	Secured-HOX value	152,217,023										
	less CRA secured base	(480,731,852)										
	Secured total	23,631,294,266	2.00%	24,103,920,151	3.40%	25,726,983,382	1.90%	27,376,789,099	3.12%	29,504,038,081	3.26%	30,869,980,314
	Projected Secured New Value			<u>777,108,265</u>		<u>1,139,345,468</u>		<u>1,234,574,440</u>		<u>391,352,500</u>		<u>0</u>
	TOTAL SECURED SUBJECT TO GROWTH	23,631,294,266		24,881,028,416		26,866,328,850		28,611,363,538		29,895,390,581		30,869,980,314
	% of Sec. Growth	5.36%		5.29%		7.98%		6.50%		4.49%		3.26%
	Unsecured (Net of CRA Increment)	397,782,946										
	Unsecured-HOX value	(317,800)										
	less CRA unsecured base	(128,813,324)										
	Unsecured Total Subject to Growth	268,651,822	0.00%	268,651,822	0.00%	268,651,822	0.00%	268,651,822	0.00%	268,651,822	0.00%	268,651,822
	CRA base yr value	<u>609,545,176</u>		<u>609,545,176</u>		<u>609,545,176</u>		<u>609,545,176</u>		<u>609,545,176</u>		<u>609,545,176</u>
	Total Assessed Value	24,509,491,264		25,759,225,414		27,744,525,848		29,489,560,536		30,773,587,579		31,748,177,312
	1% General Levy	245,094,913		257,592,254		277,445,258		294,895,605		307,735,876		317,481,773
	OCFA Effective Tax Rate 16-17	12.18193%		12.18193%		12.18193%		12.18193%		12.18193%		12.18193%
	Total Projected Property Tax Revenue (includes HOX rev.)	\$29,857,279		\$31,379,696		\$33,798,174		\$35,923,962		\$37,488,154		\$38,675,392

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2016-17 through 2021-22**

17)	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
TOTAL OCFA	2016-17		2017-18		2018-19		2019-20		2020-21		2021-22
Secured (Net of CRA Increment)	188,698,203,025										
Secured-HOX value	1,177,483,443										
less CRA secured base	<u>(1,608,856,787)</u>		188,266,829,681								
Secured total (net of CRA value)	188,266,829,681	2.00%	192,032,166,275	3.40%	205,654,753,685	1.90%	214,514,146,941	3.12%	225,397,331,237	3.26%	234,514,603,318
Projected Secured New Value			6,860,245,413		4,859,620,152		4,063,559,845		1,713,460,277		1,372,026,085
TOTAL SECURED SUBJECT TO GROWTH	188,266,829,681		198,892,411,688		210,514,373,838		218,577,706,785		227,110,791,514		235,886,629,403
% of Sec. Growth	5.83%		5.64%		5.84%		3.83%		3.90%		3.86%
Unsecured (Net of CRA Increment)	6,802,819,065										
Unsecured-HOX value	(3,081,400)										
less CRA unsecured base	<u>(274,332,979)</u>										
Unsecured Total Subject to Growth (net of CRA)	<u>6,525,404,686</u>	0.00%	<u>6,525,404,686</u>	0.00%	<u>6,525,404,686</u>	0.00%	<u>6,525,404,686</u>	0.00%	<u>6,525,404,686</u>	0.00%	<u>6,525,404,686</u>
CRA base yr value	1,883,189,766		1,883,189,766		1,883,189,766		1,883,189,766		1,883,189,766		1,883,189,766
Total Assessed Value	196,675,424,133		207,301,006,140		218,922,968,290		226,986,301,237		235,519,385,966		244,295,223,855
1% General Levy	1,966,754,241		2,073,010,061		2,189,229,683		2,269,863,012		2,355,193,860		2,442,952,239
OCFA Effective Tax Rate	11.49233%		11.49305%		11.50158%		11.50810%		11.51111%		11.51191%
Total Projected Property Tax Revenue (includes HOX rev.)	\$226,025,925		\$238,252,184		\$251,795,992		\$261,218,075		\$271,108,960		\$281,230,567
Percentage Change in Total Assessed Value	5.62%		5.40%		5.61%		3.68%		3.76%		3.73%
Percentage Change in Secured Property Tax Revenue	5.95%		5.61%		5.88%		3.87%		3.91%		3.85%
Percentage Change in Unsecured Property Tax Revenue	1.39%		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 ATI." 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
2016-17 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 2017-18	\$ 189,718,545	\$ 14,528,548			\$ 204,247,093
	YR 2018-19	40,063,103	84,051,664	-	-	124,114,767
	YR 2019-20		39,652,646	-	-	39,652,646
	YR 2020-21			-	-	-
	YR 2021-22			12,958,697	37,544,549	50,503,246
CYPRESS (3)	YR 2017-18	136,640,521	7,057,294			143,697,815
	YR 2018-19	33,751,264	22,170,244	1,996,008	-	57,917,516
	YR 2019-20		9,462,075	49,958,129	-	59,420,204
	YR 2020-21			-	-	-
	YR 2021-22			-	-	-
DANA POINT	YR 2017-18	473,358,276	62,396,738			535,755,015
	YR 2018-19	78,649,287	-	2,566,717	12,058,456	93,274,459
	YR 2019-20		-	55,834,457	124,754,423	180,588,880
	YR 2020-21			-	-	-
	YR 2021-22			-	-	-
IRVINE (3)	YR 2017-18	1,999,274,975	250,816,893			2,250,091,868
	YR 2018-19	675,434,018	642,099,617	756,068,535	-	2,073,602,170
	YR 2019-20		769,189,717	751,015,790	-	1,520,205,506
	YR 2020-21			706,111,074	-	706,111,074
	YR 2021-22			681,747,296	-	681,747,296
LAGUNA HILLS	YR 2017-18	195,536,390	74,678,501			270,214,890
	YR 2018-19	27,918,314	2,150,000	-	998,000	31,066,314
	YR 2019-20		2,148,000	-	144,173,788	146,321,788
	YR 2020-21			-	-	-
	YR 2021-22			187,000,000	-	187,000,000
LAGUNA NIGUEL	YR 2017-18	473,189,516	115,736,601			588,926,116
	YR 2018-19	41,983,981	147,355,751	-	-	189,339,732
	YR 2019-20		6,252,200	-	-	6,252,200
	YR 2020-21			-	-	-
	YR 2021-22			-	63,219,293	63,219,293

**ORANGE COUNTY FIRE AUTHORITY
2016-17 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 2017-18	114,219,417	\$ 1,269,000			\$ 115,488,417
	YR 2018-19	7,841,298	190,000	-	-	8,031,298
	YR 2019-20		-	-	8,871,938	8,871,938
	YR 2020-21			-	-	-
	YR 2021-22			-	-	-
LAKE FOREST (3)	YR 2017-18	481,970,730	41,688,459			523,659,189
	YR 2018-19	116,312,958	49,637,151	381,760,168	-	547,710,277
	YR 2019-20		62,025,275	410,400,451	-	472,425,726
	YR 2020-21			402,015,013	-	402,015,013
	YR 2021-22			389,556,250	-	389,556,250
LA PALMA (3)	YR 2017-18	47,138,267	1,881,550			49,019,817
	YR 2018-19	19,177,144	1,419,828	-	3,374,026	23,970,998
	YR 2019-20		3,873,594	-	-	3,873,594
	YR 2020-21			-	-	-
	YR 2021-22			-	-	-
LOS ALAMITOS	YR 2017-18	52,840,029	3,802,325	-	-	56,642,354
	YR 2018-19	4,665,361	5,157,034	-	610,000	10,432,395
	YR 2019-20		2,615,000	-	1,490,000	4,105,000
	YR 2020-21			-	11,000,000	11,000,000
	YR 2021-22			-	-	-
MISSION VIEJO (3)	YR 2017-18	478,888,785	6,250,690			485,139,475
	YR 2018-19	80,685,159	6,375,228	42,747,016	-	129,807,403
	YR 2019-20		12,463,595	55,462,569	-	67,926,164
	YR 2020-21			-	-	-
	YR 2021-22			-	-	-
RANCHO SANTA MARGARITA	YR 2017-18	227,805,794	4,588,112			232,393,906
	YR 2018-19	26,316,859	-	15,660,000	-	41,976,859
	YR 2019-20		-	-	-	-
	YR 2020-21			-	-	-
	YR 2021-22			-	-	-

**ORANGE COUNTY FIRE AUTHORITY
2016-17 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 2017-18	234,566,815	\$ 8,990,363			\$ 243,557,178
	YR 2018-19	33,159,448	13,239,837	215,460,000	-	261,859,285
	YR 2019-20		10,398,332	124,944,955	63,618,804	198,962,090
	YR 2020-21			88,445,000	89,507,583	177,952,583
	YR 2021-22			-	-	-
VILLA PARK	YR 2017-18	62,322,462	800,000			63,122,462
	YR 2018-19	10,044,994	-	-	-	10,044,994
	YR 2019-20		-	-	-	-
	YR 2020-21			-	-	-
	YR 2021-22			-	-	-
YORBA LINDA (3)	YR 2017-18	307,412,553	13,769,000			321,181,553
	YR 2018-19	28,692,649	8,095,235	70,363,333	9,975,000	117,126,217
	YR 2019-20		18,621,058	91,147,137	10,611,472	120,379,667
	YR 2020-21			-	25,029,107	25,029,107
	YR 2021-22			-	-	-
COUNTY UNINCORPORATED (3)	YR 2017-18	763,575,683	13,532,581			777,108,265
	YR 2018-19	110,391,309	39,101,659	989,852,500	-	1,139,345,468
	YR 2019-20		153,949,440	1,080,625,000	-	1,234,574,440
	YR 2020-21			343,472,500	47,880,000	391,352,500
	YR 2021-22			-	-	-

Notes:

(1) Property sales are for the period January 1, 2016 through March 23, 2017 and include the estimated value added due to sales of property with unrecorded sale prices.

(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
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

PROPERTY SALES SUMMARY ¹

Table 3

Jurisdiction	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	January - December 2016	% Increase of Sale Price over Total Assessed Value	# of Sales January - December 2016	January - March 2017	% Increase of Sale Price over Total Assessed Value	# of Sales January - March 2017
Aliso Viejo														
Sale Price	396,081,674		561,074,125		453,161,227		534,198,863		603,793,855			78,303,093		
Total Assessed Value	354,643,047		395,966,466		363,487,375		414,763,249		479,783,574			49,627,838		
Change over AV.	41,438,627	11.68%	165,107,659	41.70%	89,673,852	24.67%	119,435,614	28.80%	124,010,281	25.85%	890	28,675,255	57.78%	64
Cypress														
Sale Price	210,493,331		195,124,407		202,585,327		296,246,700		329,443,800			72,620,000		
Total Assessed Value	152,192,558		126,377,878		131,711,743		187,531,920		237,973,652			49,512,478		
Change over AV.	58,300,773	38.31%	68,746,529	54.40%	70,873,584	53.81%	108,714,780	57.97%	91,470,148	38.44%	385	23,107,522	46.67%	55
Dana Point														
Sale Price	487,634,433		638,979,569		546,726,209		683,472,700		836,742,500			76,016,600		
Total Assessed Value	359,133,791		388,811,831		352,270,272		428,109,063		548,396,600			45,342,087		
Change over AV.	128,500,642	35.78%	250,167,738	64.34%	194,455,937	55.20%	255,363,637	59.65%	288,345,900	52.58%	626	30,674,513	67.65%	67
Irvine														
Sale Price	1,891,187,514		2,792,849,294		2,338,575,364		3,332,359,354		3,457,313,403			621,116,682		
Total Assessed Value	1,531,040,729		1,940,030,132		1,597,555,704		2,165,074,306		2,288,669,545			340,755,333		
Change over AV.	360,146,785	23.52%	852,819,162	43.96%	741,019,660	46.38%	1,167,285,048	53.91%	1,168,643,858	51.06%	3,166	280,361,349	82.28%	416
Laguna Hills														
Sale Price	219,679,228		271,196,528		253,763,200		327,307,700		383,323,555			60,613,000		
Total Assessed Value	201,797,457		193,811,535		183,623,321		240,882,946		269,045,519			43,380,608		
Change over AV.	17,881,771	8.86%	77,384,993	39.93%	70,139,879	38.20%	86,424,754	35.88%	114,278,036	42.48%	467	17,232,392	39.72%	57
Laguna Niguel														
Sale Price	660,738,942		762,723,267		735,736,200		839,933,546		903,756,091			109,406,200		
Total Assessed Value	552,069,322		529,494,592		508,692,336		628,635,305		631,896,713			84,263,569		
Change over AV.	108,669,620	19.68%	233,228,675	44.05%	227,043,864	44.63%	211,298,241	33.61%	271,859,378	43.02%	1,047	25,142,631	29.84%	105
Laguna Woods														
Sale Price	100,049,206		133,097,726		125,086,900		137,726,100		226,089,100			16,088,500		
Total Assessed Value	78,789,490		104,948,069		81,876,992		92,570,917		141,862,612			10,387,716		
Change over AV.	21,259,716	26.98%	28,149,657	26.82%	43,209,908	52.77%	45,155,183	48.78%	84,226,488	59.37%	456	5,700,784	54.88%	51
Lake Forest														
Sale Price	642,681,298		530,309,653		507,123,537		852,407,436		777,501,674			128,366,500		
Total Assessed Value	479,628,484		385,906,783		366,788,276		576,773,392		489,927,414			63,876,501		
Change over AV.	163,052,814	34.00%	144,402,870	37.42%	140,335,261	38.26%	275,634,044	47.79%	287,574,260	58.70%	1,132	64,489,999	100.96%	143

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

PROPERTY SALES SUMMARY ¹

Table 3

Jurisdiction	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	January - December 2016	% Increase of Sale Price over Total Assessed Value	# of Sales January - December 2016	January - March 2017	% Increase of Sale Price over Total Assessed Value	# of Sales January - March 2017
La Palma														
Sale Price	42,244,891		54,460,360		56,910,000		63,741,000		70,939,500			10,722,000		
Total Assessed Value	34,341,321		34,553,292		34,088,608		40,743,880		46,978,061			4,411,016		
Change over AV.	7,903,570	23.01%	19,907,068	57.61%	22,821,392	66.95%	22,997,120	56.44%	23,961,439	51.01%	93	6,310,984	143.07%	18
Los Alamitos														
Sale Price	57,146,068		59,759,950		59,400,100		66,181,000		76,288,500			4,577,500		
Total Assessed Value	39,664,378		38,166,150		41,077,436		39,437,000		46,553,832			3,108,440		
Change over AV.	17,481,690	44.07%	21,593,800	56.58%	18,322,664	44.61%	26,744,000	67.81%	29,734,668	63.87%	84	1,469,060	47.26%	5
Mission Viejo														
Sale Price	626,054,360		760,626,288		709,184,982		888,290,036		902,017,978			134,385,000		
Total Assessed Value	515,248,622		541,436,500		482,993,446		617,845,125		631,295,422			87,417,443		
Change over AV.	110,805,738	21.51%	219,189,788	40.48%	226,191,536	46.83%	270,444,911	43.77%	270,722,556	42.88%	1,387	46,967,557	53.73%	193
Rancho Santa Margarita														
Sale Price	396,762,019		424,054,690		429,072,800		541,134,700		516,818,655			71,607,500		
Total Assessed Value	365,087,863		321,186,126		327,113,183		415,030,403		383,717,381			55,151,373		
Change over AV.	31,674,156	8.68%	102,868,564	32.03%	101,959,617	31.17%	126,104,297	30.38%	133,101,274	34.69%	833	16,456,127	29.84%	117
San Juan Capistrano														
Sale Price	297,588,555		314,957,004		379,079,300		358,406,500		464,973,418			83,098,100		
Total Assessed Value	240,441,309		210,069,707		257,529,162		250,654,230		325,563,229			59,693,708		
Change over AV.	57,147,246	23.77%	104,887,297	49.93%	121,550,138	47.20%	107,752,270	42.99%	139,410,189	42.82%	490	23,404,392	39.21%	80
Villa Park														
Sale Price	70,433,500		80,070,000		71,203,000		83,064,500		78,452,000			16,236,000		
Total Assessed Value	49,978,383		59,356,825		42,992,831		57,001,649		51,335,950			11,177,935		
Change over AV.	20,455,117	40.93%	20,713,175	34.90%	28,210,169	65.62%	26,062,851	45.72%	27,116,050	52.82%	61	5,058,065	45.25%	12
Yorba Linda														
Sale Price	506,194,678		700,616,927		682,720,501		668,929,927		610,392,141			118,333,600		
Total Assessed Value	385,595,323		494,003,955		457,812,712		473,856,212		446,176,249			101,060,358		
Change over AV.	120,599,355	31.28%	206,612,972	41.82%	224,907,789	49.13%	195,073,715	41.17%	164,215,892	36.81%	696	17,273,242	17.09%	123
Unincorporated Area														
Sale Price	1,172,728,298		1,445,610,934		1,354,822,200		1,505,150,754		1,742,030,191			261,559,100		
Total Assessed Value	1,049,843,400		1,061,908,286		970,995,212		1,090,999,167		1,272,048,419			194,908,608		
Change over AV.	122,884,898	11.71%	383,702,648	36.13%	383,826,988	39.53%	414,151,587	37.96%	469,981,772	36.95%	1,771	66,650,492	34.20%	257
Total All Areas														
Sale Price	7,777,697,995		9,725,510,722		8,905,150,847		11,178,550,816		11,979,876,361			1,863,049,375		
Total Assessed Value	6,389,495,477		6,826,028,127		6,200,608,609		7,719,908,764		8,291,224,172			1,204,075,011		
Change over AV.	1,388,202,518	21.73%	2,899,482,595	42.48%	2,704,542,238	43.62%	3,458,642,052	44.80%	3,688,652,189	44.49%	13,584	658,974,364	54.73%	1,763

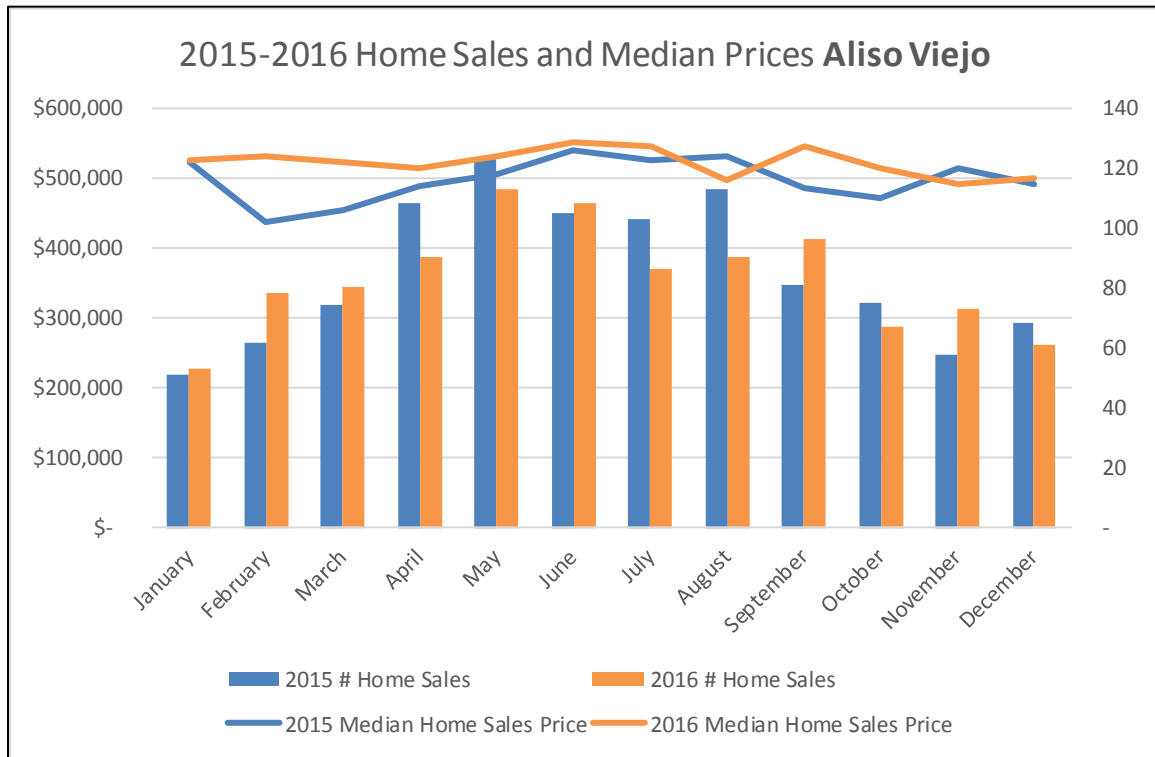
¹ Excludes all resales from redevelopment project areas, multiparcel sales, partial sales, forced sales, non-arms length sales, and sales with undisclosed prices.

Source: MetroScan- a product of CoreLogic

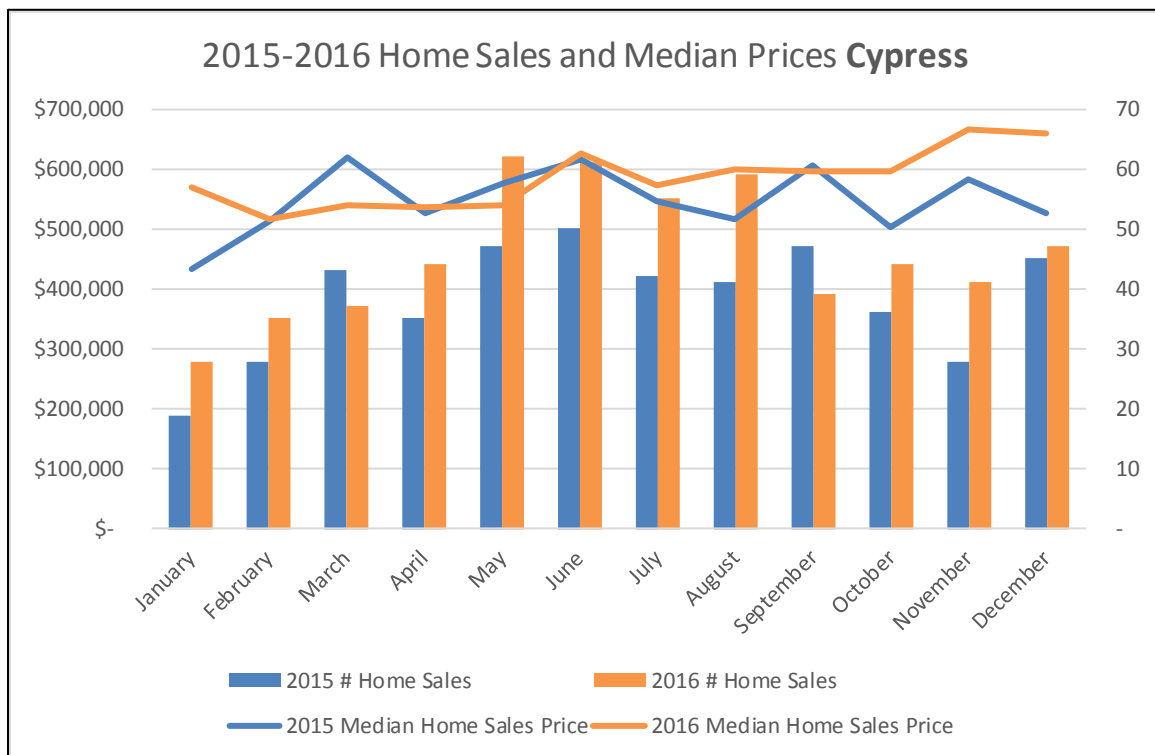
APPENDIX D

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**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

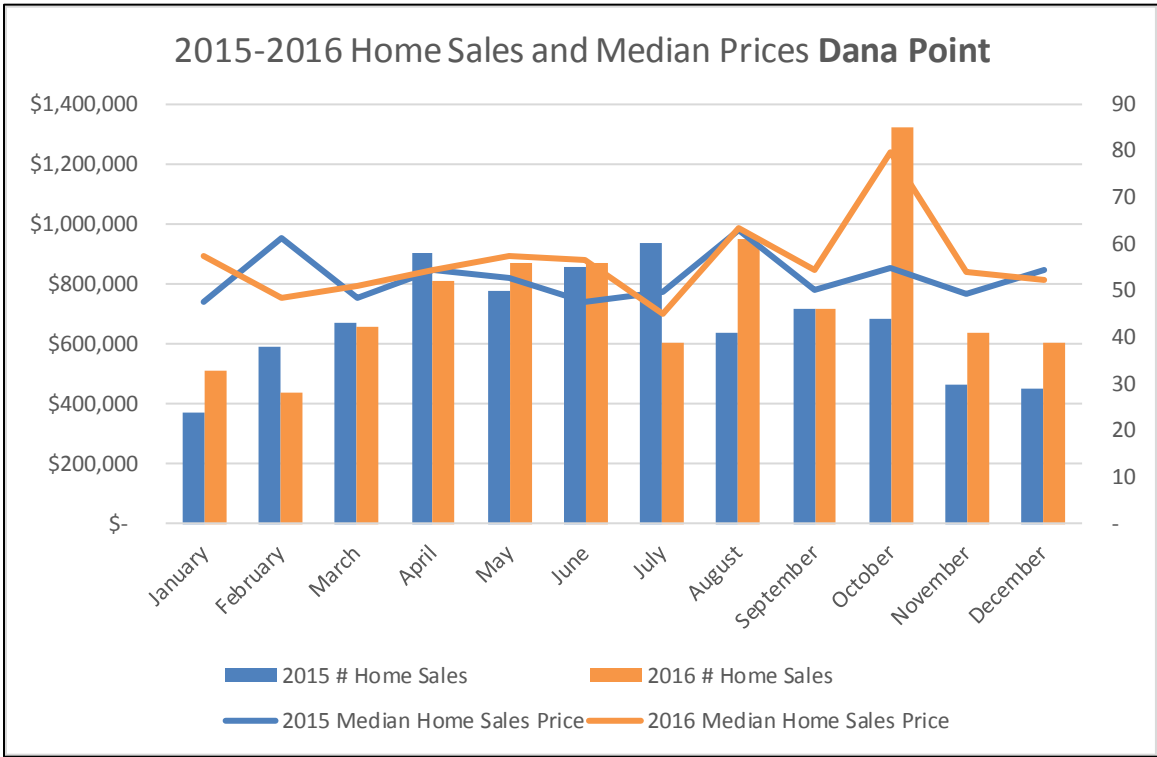


Aliso Viejo Average % Change in Year-over-Year Sale Prices (2015 to 2016): 5.5%

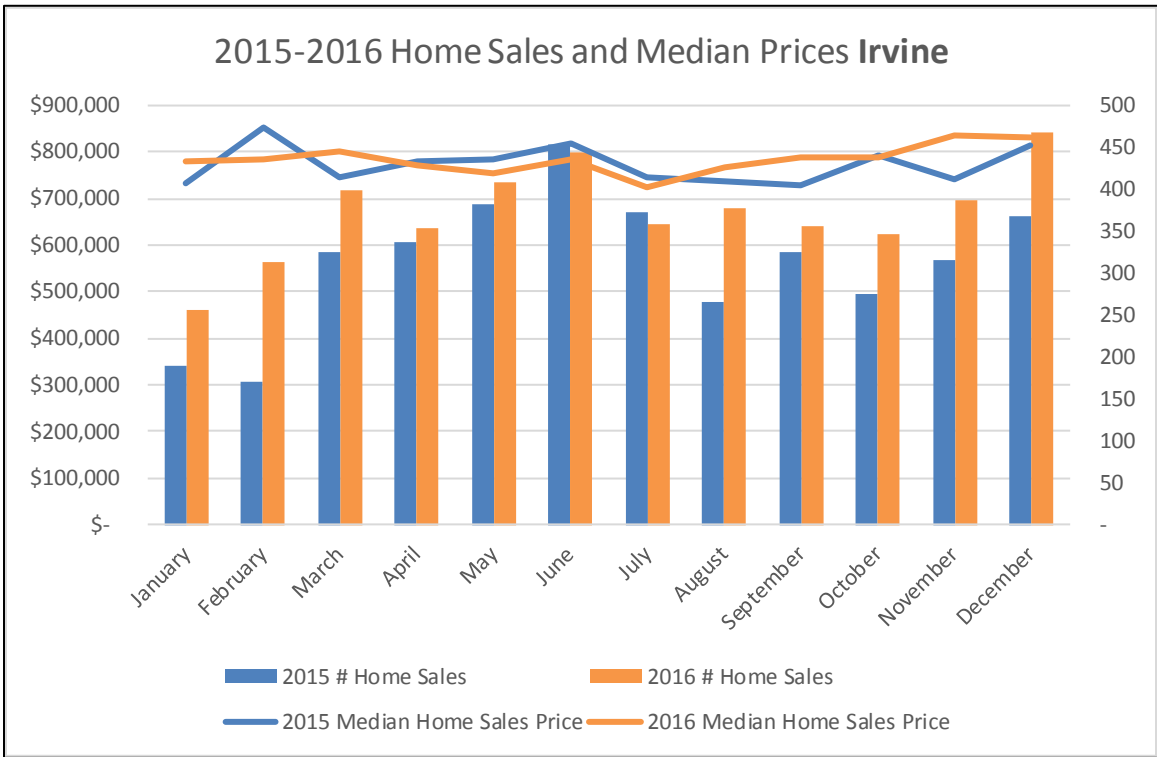


Cypress Average % Change in Year-over-Year Sale Prices (2015 to 2016): 7.8%

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

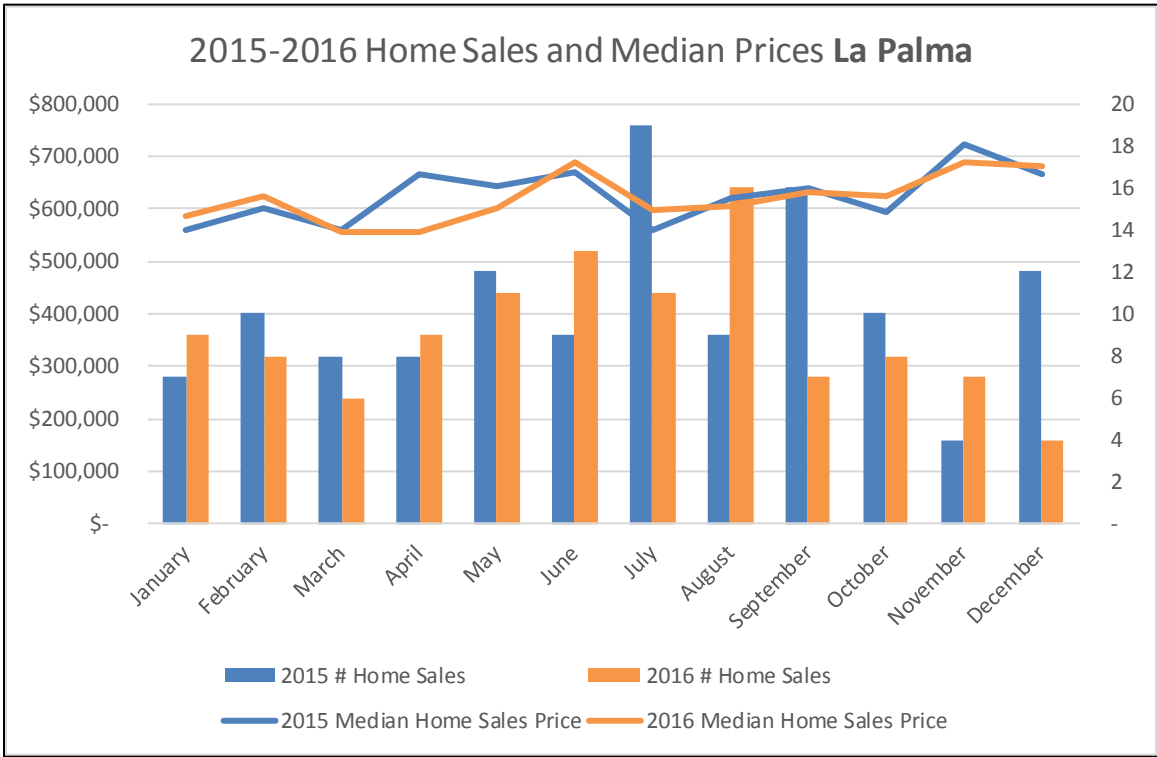


Dana Point Average % Change in Year-over-Year Sale Prices (2015 to 2016): 6.8%

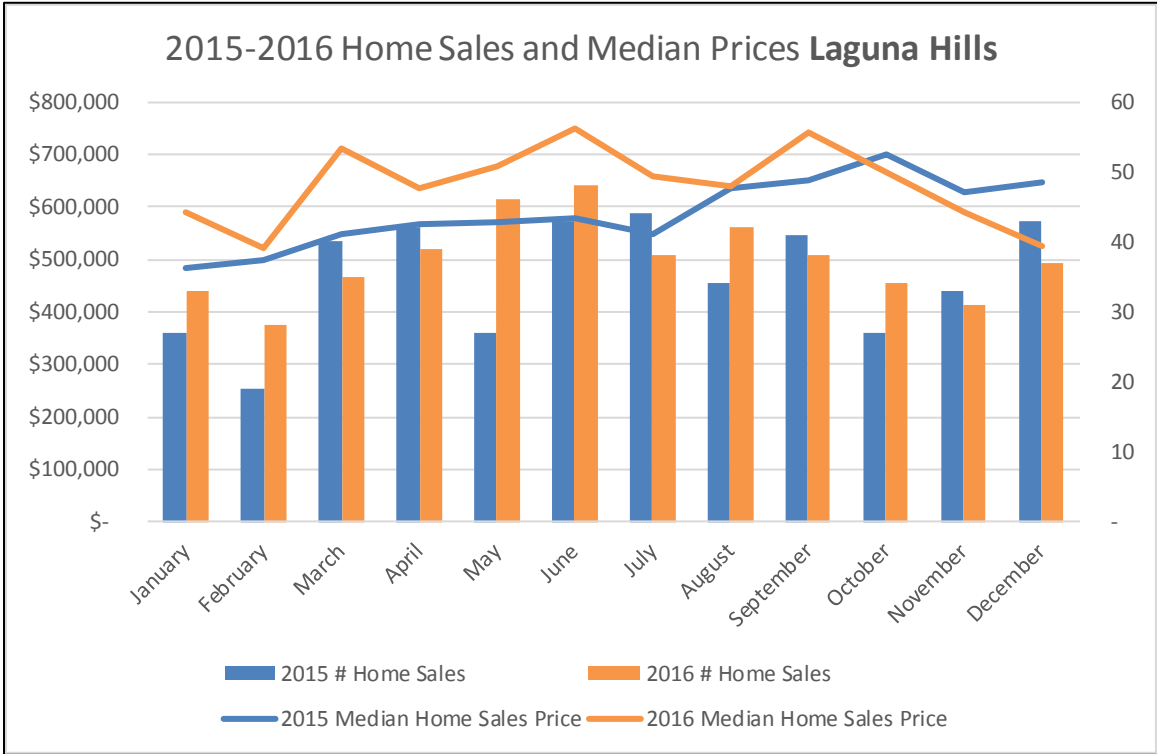


Irvine Average % Change in Year-over-Year Sale Prices (2015 to 2016): 1.7%

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

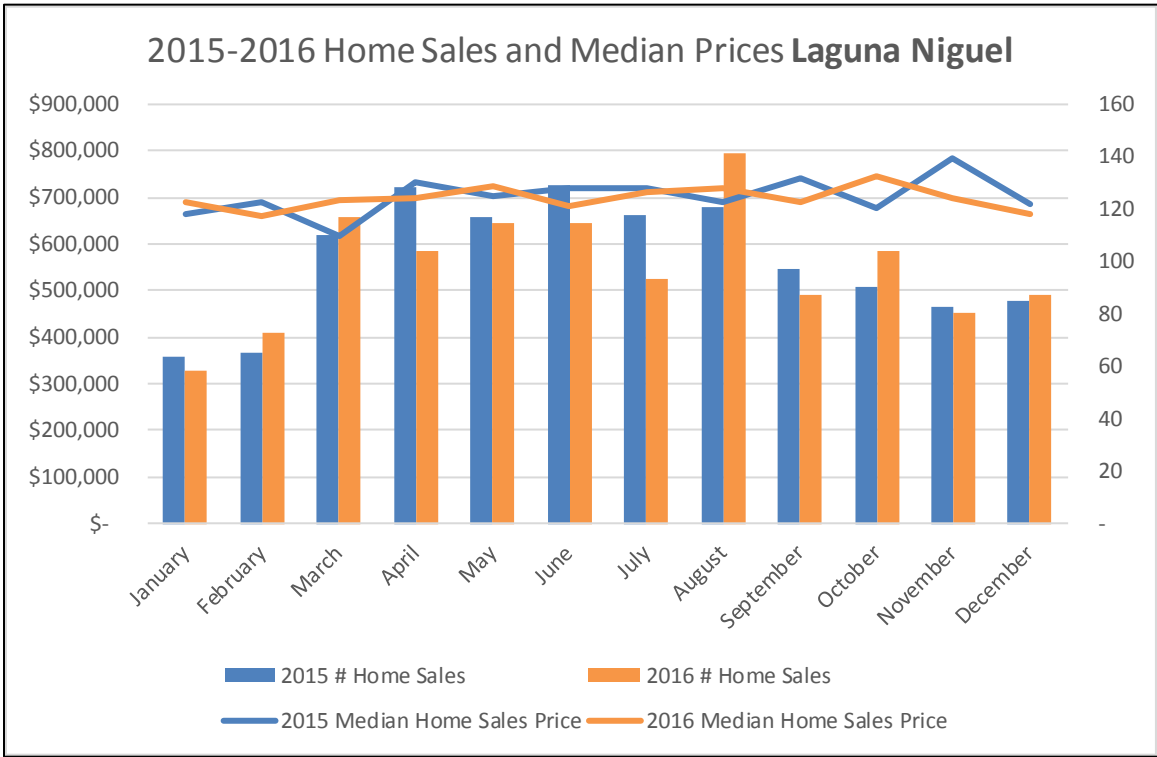


La Palma Average % Change in Year-over-Year Sale Prices (2015 to 2016): -0.5%

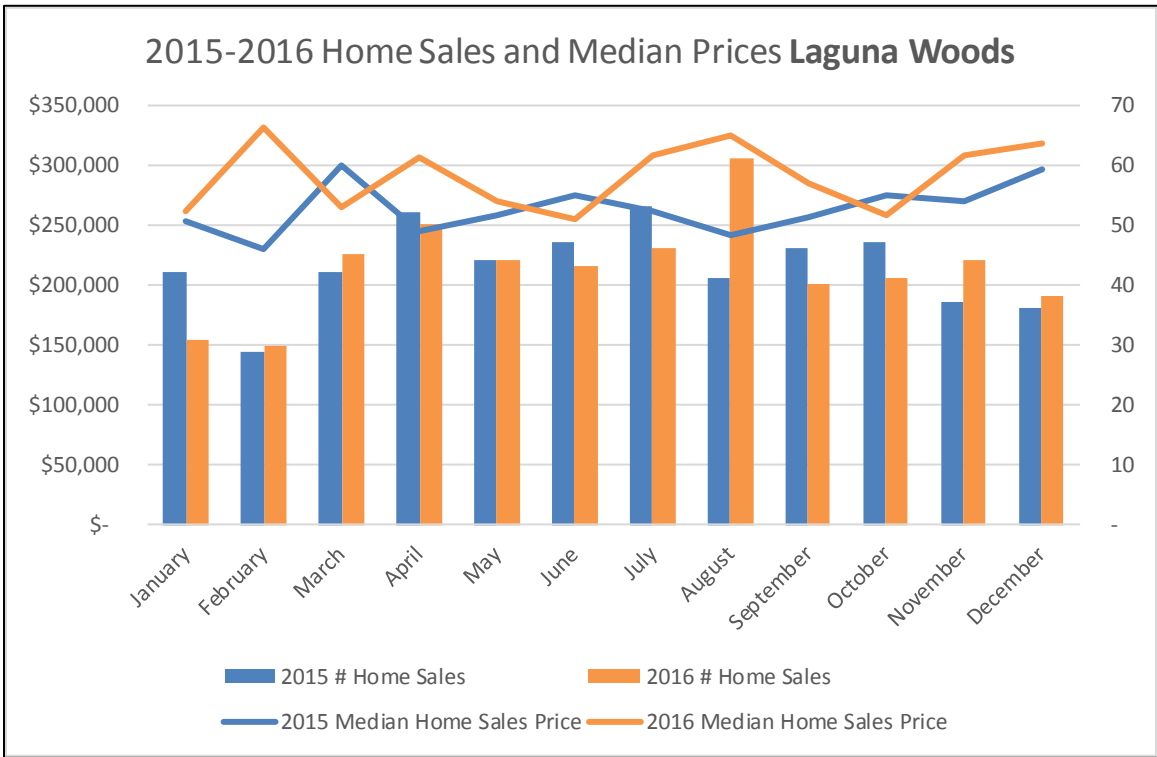


Laguna Hills Average % Change in Year-over-Year Sale Prices (2015 to 2016): 10.1%

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

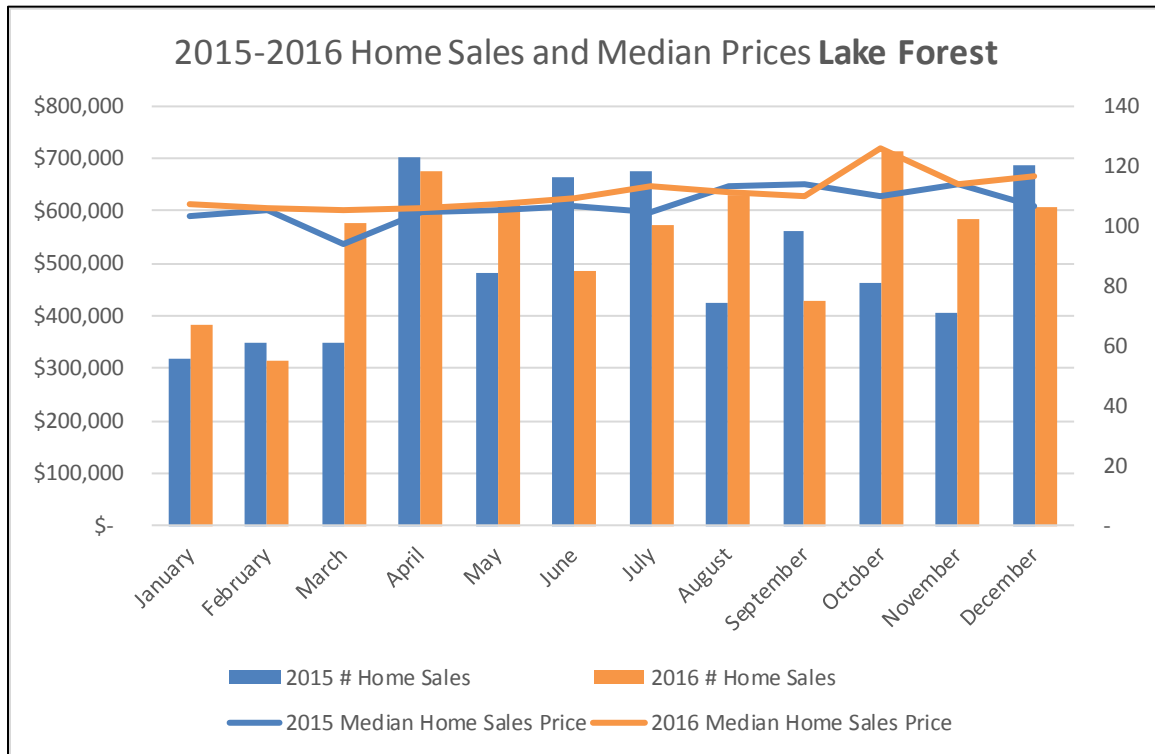


Laguna Niguel Average % Change in Year-over-Year Sale Prices (2015 to 2016): -0.1%

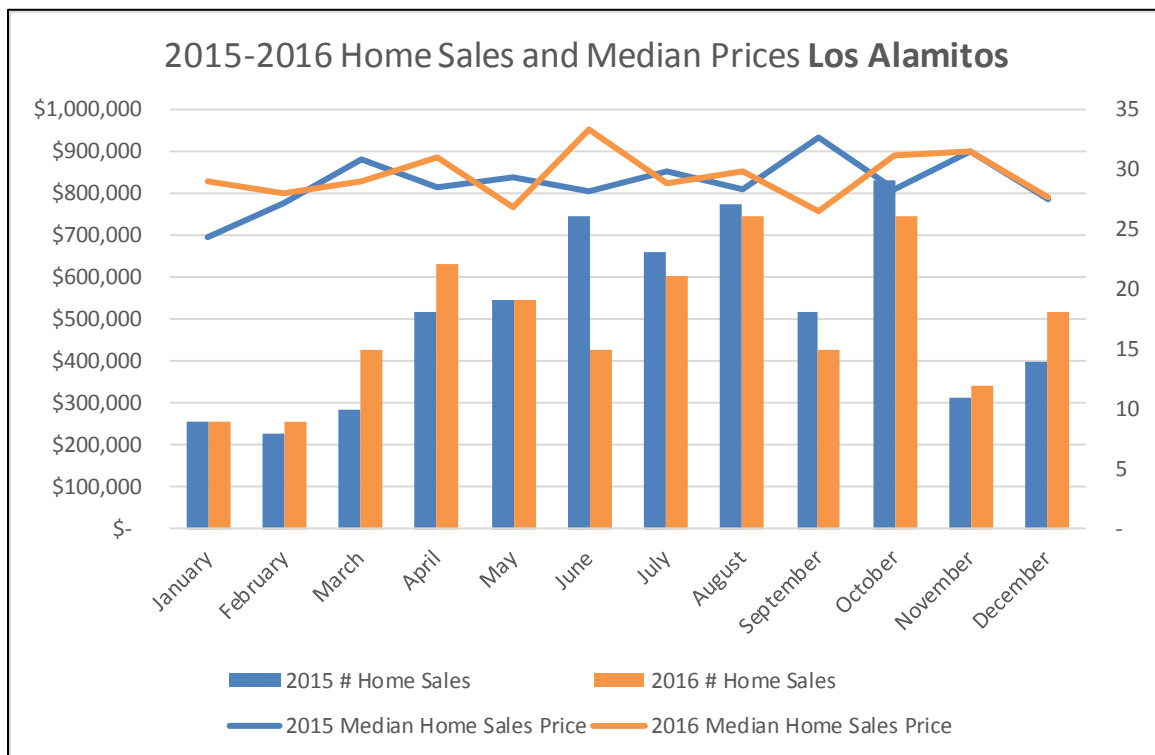


Laguna Woods Average % Change in Year-over-Year Sale Prices (2015 to 2016): 11.5%

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

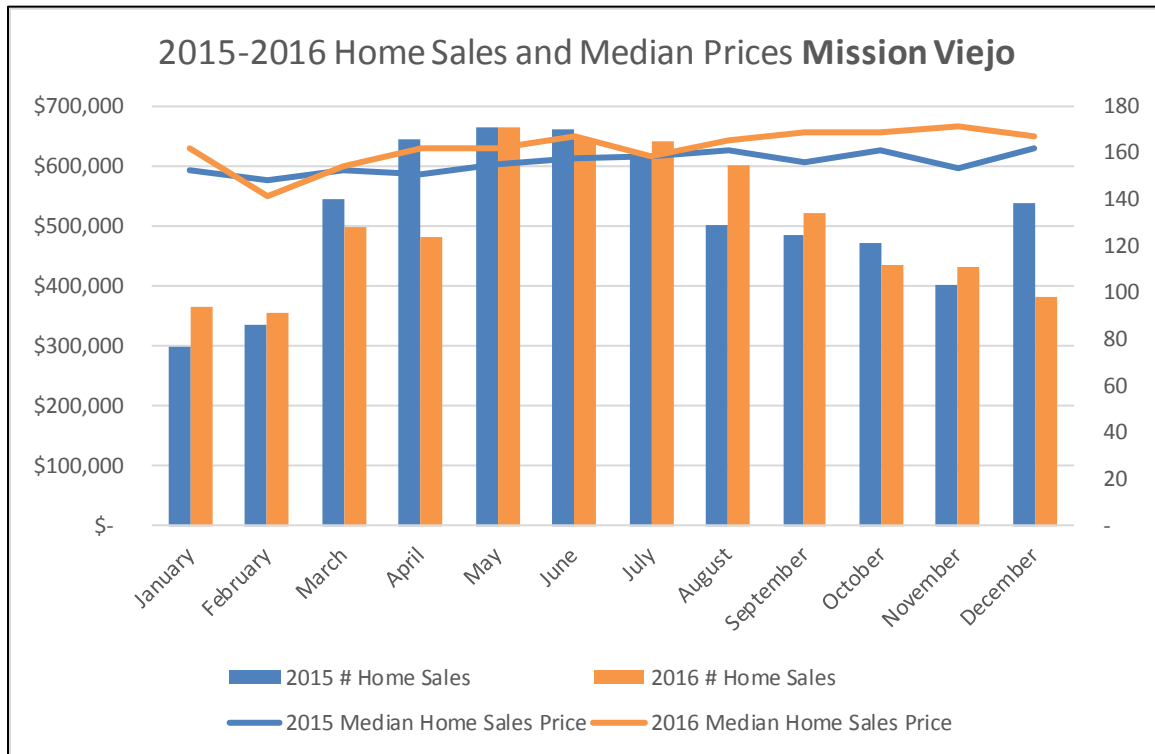


Lake Forest Average % Change in Year-over-Year Sale Prices (2015 to 2016): 4.2%

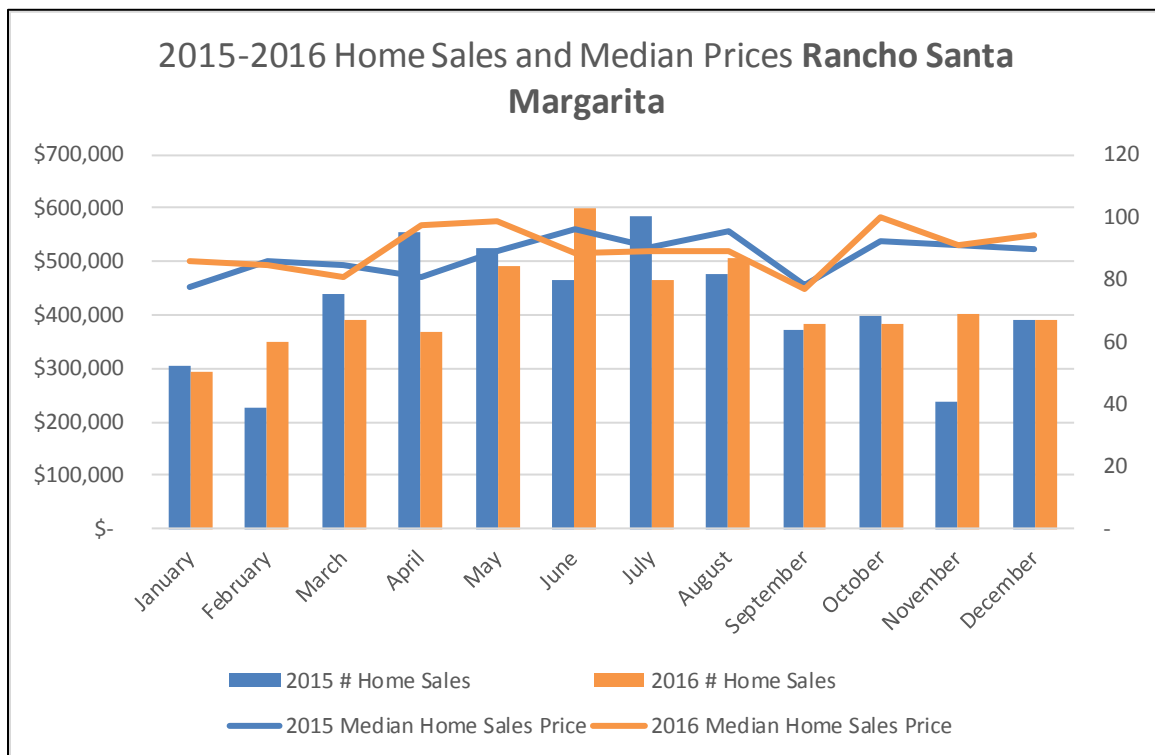


Los Alamitos Average % Change in Year-over-Year Sale Prices (2015 to 2016): 2.4%

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

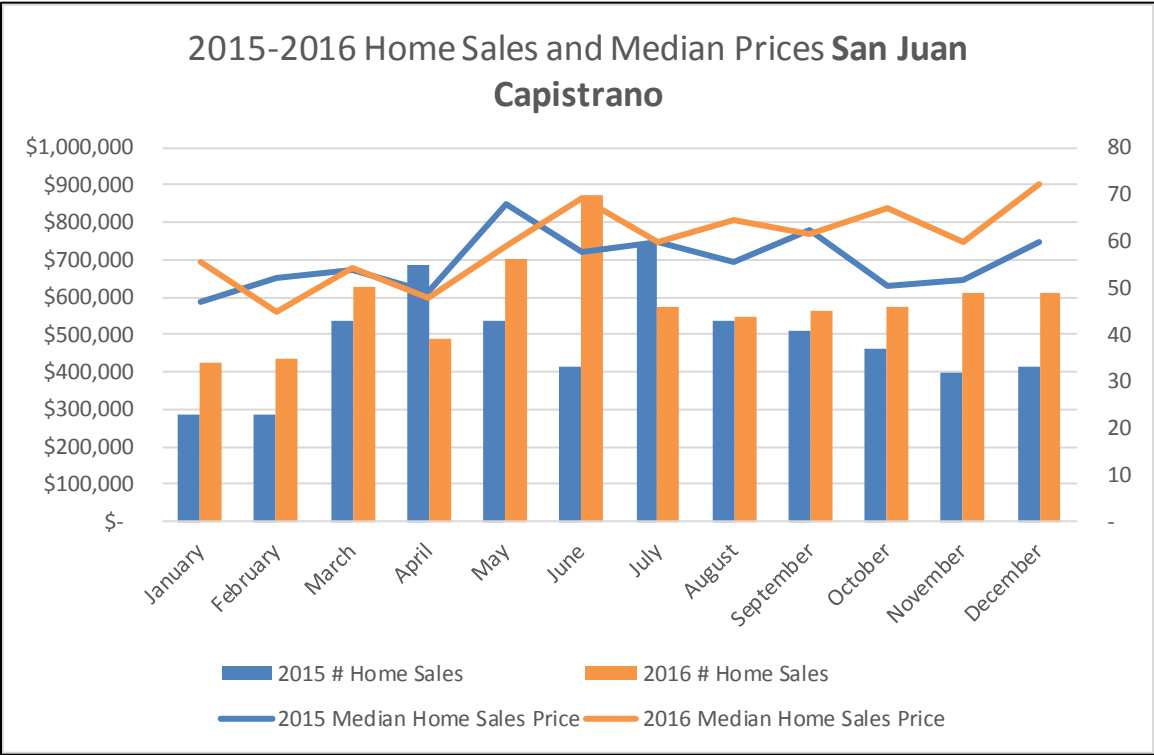


Mission Viejo Average % Change in Year-over-Year Sale Prices (2015 to 2016): 4.3%

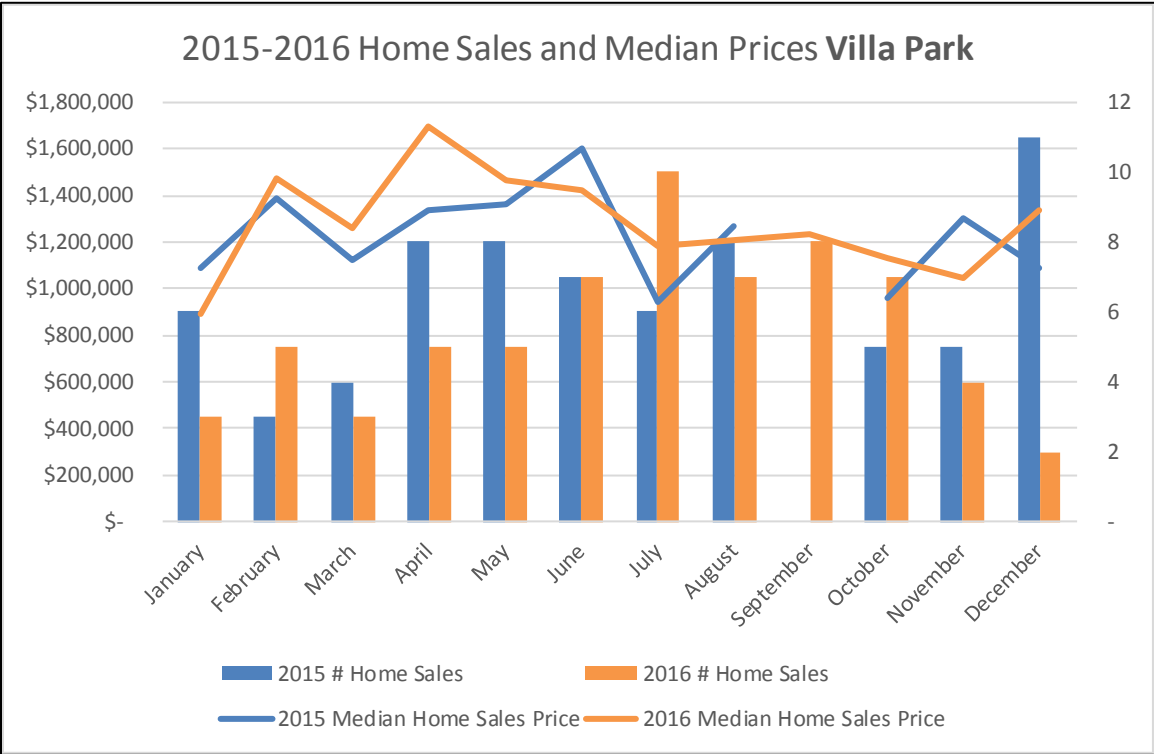


Rancho Santa Margarita Average % Change in Year-over-Year Sale Prices (2015 to 2016): 2.5%

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

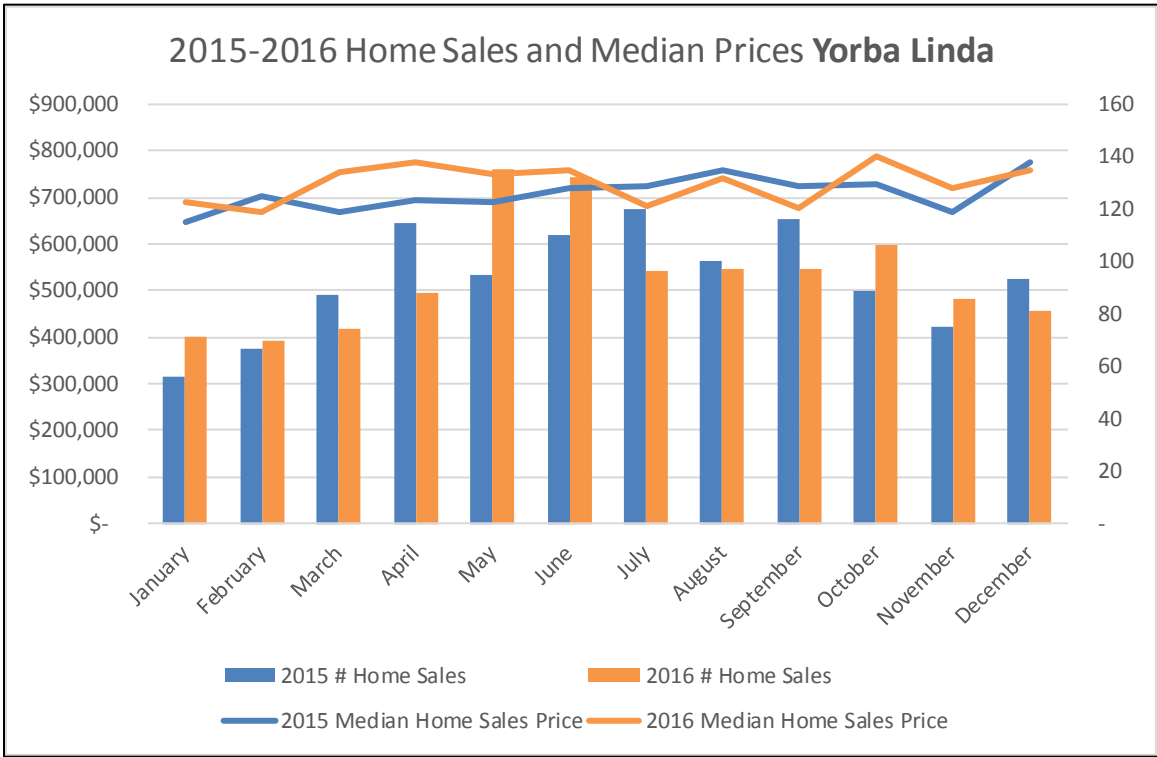


San Juan Capistrano Average % Change in Year-over-Year Sale Prices (2015 to 2016): 7.7%

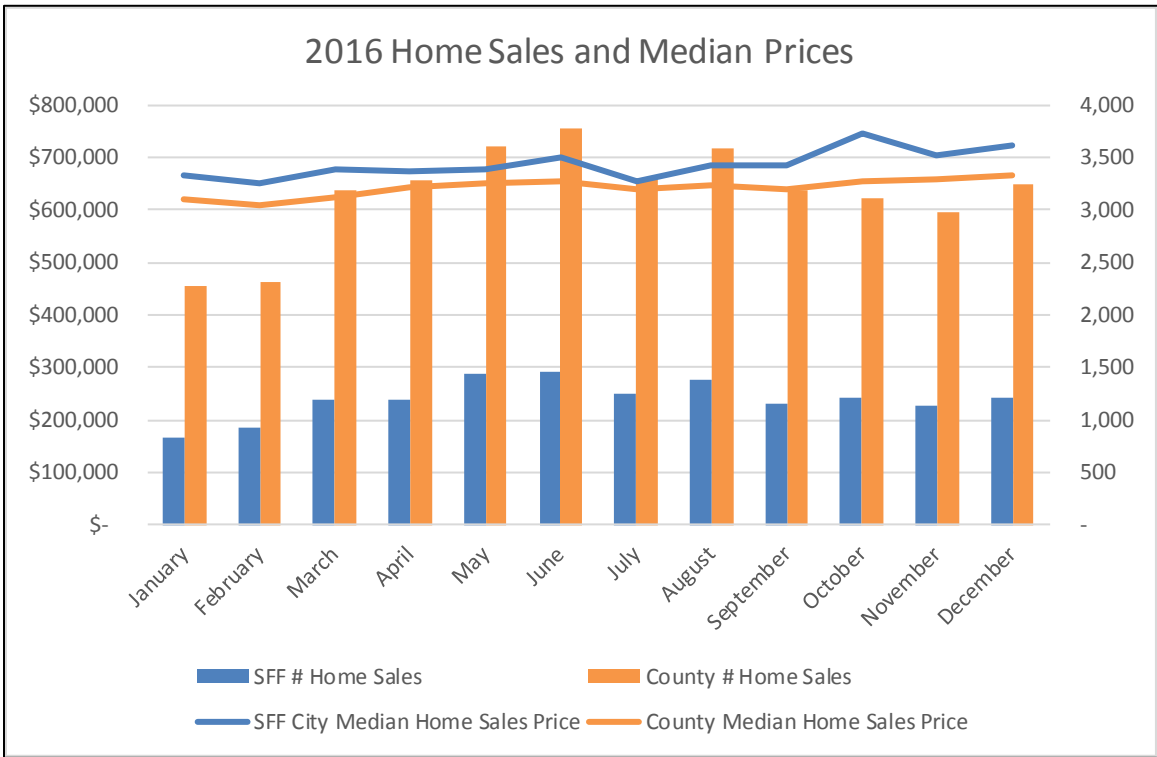


Villa Park Average % Change in Year-over-Year Sale Prices (2015 to 2016): 5.9%

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**



Yorba Linda Average % Change in Year-over-Year Sale Prices (2015 to 2016): 3.2%



SFF Cities Average % Change in Year-over-Year Sale Prices (2015 to 2016): 4.5%
Orange County Average % Change in Year-over-Year Sale Prices (2015 to 2016): 6.0%

APPENDIX E

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**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

CITY OF CYPRESS SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4A

			Tax Increment Calculation				PT Payments	Enforceable Obligations		Total OCFA Payment (PT and Share of Residual)		
Fiscal Year		ROPS Period	Total Assessed Valuation	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenues	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$ 192,645,739									
	2016-17	16-17B	\$1,043,634,161	\$ 8,509,884	\$ 4,945,192	\$ (649)	\$ (1,810,025)	\$ (5,566,057)	\$ -	\$ 372,170	\$ -	\$ 642,678
		17-18A			3,564,692	(71,370)	(1,337,015)	(2,156,308)	-	270,508	-	
1	2017-18	17-18B	1,063,942,687	8,712,969	4,911,638	(645)	(1,797,744)	(3,113,250)	-	369,645	-	699,143
		18-19A			3,801,331	(76,108)	(1,425,772)	(322,556)	1,976,896	282,690	46,809	
2	2018-19	18-19B	1,099,157,672	9,065,119	5,110,150	(671)	(1,870,403)	(2,278,754)	960,323	387,786	55,161	785,763
		19-20A			3,954,969	(79,184)	(1,483,397)	(51,636)	2,340,752	297,647	45,169	
3	2019-20	19-20B	1,119,505,719	9,268,600	5,224,856	(686)	(1,912,387)	(2,321,605)	990,178	396,490	56,399	803,400
		20-21A			4,043,744	(80,961)	(1,516,694)	(52,169)	2,393,920	304,328	46,183	
4	2020-21	20-21B	1,153,554,212	9,609,085	5,416,792	(711)	(1,982,639)	(2,392,947)	1,040,495	411,055	58,471	832,913
		21-22A			4,192,292	(83,935)	(1,572,410)	(52,712)	2,483,235	315,508	47,879	
5	2021-22	21-22B	1,190,240,504	9,975,948	5,623,599	(738)	(2,058,333)	(2,468,848)	1,095,679	426,749	60,703	864,713
		22-23A			4,352,349	(87,140)	(1,632,443)	(53,267)	2,579,500	327,553	49,707	
Total (2017-18 to 2021-22)					\$46,631,721	\$(410,776)	\$(17,252,220)	\$(13,107,746)	\$ 15,860,978	\$3,519,450	\$466,482	\$3,985,933

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 16-17A (July through December 2016) and 16-17B (January through June 2017) periods.

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

CITY OF IRVINE SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4B

		Tax Increment Calculation				PT Payments	Enforceable Obligations		Total OCFA Payment (PT and Share of Residual)		
Fiscal Year	ROPS Period	Total Assessed Valuation	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenue ²	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
		\$ 3,975,071						\$ 4,380,000			
	2016-17	16-17B		\$ 15,625,354	\$ (1,750)	\$ (3,125,071)	\$ (75,000)	\$ -	\$ 408,802	\$ -	
		17-18A	\$2,542,652,364	\$25,386,773	8,377,635	(168,312)	(1,953,063)	4,380,000	219,182	594,931	\$1,222,915
				20,873,793	(2,338)	(4,866,270)	(75,000)	-	546,116	-	
1	2017-18	17-18B	3,120,369,710	31,154,915	10,281,122	(206,554)	(2,830,328)	4,380,000	268,982	594,931	1,410,029
		18-19A									
				27,788,430	(3,112)	(7,486,450)	(75,000)	-	727,021	-	
2	2018-19	18-19B	4,154,021,094	41,475,269	13,686,839	(274,977)	(4,011,098)	4,380,000	358,085	594,931	1,680,037
		19-20A									
				34,745,670	(3,891)	(10,122,773)	(75,000)	-	909,042	-	
3	2019-20	19-20B	5,194,041,013	51,859,209	17,113,539	(343,822)	(5,113,267)	4,380,000	447,737	594,931	1,951,710
		20-21A									
				40,549,951	(4,541)	(12,322,202)	(75,000)	-	1,060,898	-	
4	2020-21	20-21B	6,061,708,124	60,522,315	19,972,364	(401,257)	(6,060,191)	4,380,000	522,532	594,931	2,178,360
		21-22A									
				45,773,997	(5,127)	(14,301,762)	(75,000)	-	1,197,573	-	
5	2021-22	21-22B	6,842,637,357	68,319,399	22,545,402	(452,951)	(7,174,857)	4,380,000	589,849	594,931	2,382,353
		22-23A									
Total (2017-18 to 2021-22)				\$253,331,106	\$ (1,698,571)	\$ (74,289,199)	\$ (18,515,756)	\$ 21,900,000	\$ 6,627,835	\$ 2,974,655	\$9,602,490

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 16-17A (July through December 2016) and 16-17B (January through June 2017) 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 \$267,591,872 remaining balance) is paid.

CITY OF LAKE FOREST SUCCESSOR AGENCY PASS THROUGH REVENUE TABLE 4C

			Tax Increment Calculation	Enforceable Obligations		Total OCFA Payment (PT and Share of Residual)		
Fiscal Year	ROPS Period		Gross RPTTF	Approved Enforceable Obligations ¹	Total Excess Revenue ²	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
					\$ 2,353,364			
	2016-17	16-17B	\$ -	\$ (137,774)	\$ -	\$ 24,778	\$ -	\$ 547,607
		17-18A	5,011,854	(415,274)	4,463,707	24,778	498,051	
1	2017-18	17-18B	-	(132,874)	-	25,274	-	559,804
		18-19A	5,112,091	(420,374)	4,564,136	25,274	509,257	
2	2018-19	18-19B	-	(127,581)	-	26,133	-	581,019
		19-20A	5,285,902	(425,081)	4,738,865	26,133	528,753	
3	2019-20	19-20B	-	(121,956)	-	26,629	-	593,404
		20-21A	5,386,334	(429,456)	4,840,967	26,629	540,145	
4	2020-21	20-21B	-	(115,911)	-	27,460	-	613,543
		21-22A	5,554,388	(438,411)	5,006,565	27,460	558,623	
5	2021-22	21-22B	-	(109,411)	-	28,355	-	635,894
		22-23A	5,735,461	(441,911)	5,190,838	28,355	579,183	
Total (2017-18 to 2021-22)			\$ 27,074,176	\$ (2,762,968)	\$ 24,341,371	\$ 267,703	\$ 2,715,962	\$ 2,983,664
1 Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 16-17A (July through December 2016) and 16-17B (January through June 2017) periods.								
2 Excess revenues within a given period equal the Gross RPTTF within that period less the approved enforceable obligations within that period <u>and</u> the next period.								

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

CITY OF LA PALMA SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4D

			Tax Increment Calculation					PT Payments	Enforceable Obligations				Total OCFA Payment (PT and Share of Residual)	
Fiscal Year		ROPS Period	Total Assessed Value	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenue	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment		
			\$ 92,682,326						\$ 1,523,062					
	2016-17	16-17B 17-18A	\$ 468,277,417	\$ 3,755,951	\$ 1,893,953 1,861,998	\$ (212) (42,443)	\$ (304,634) (263,139)	\$ (222,791) (217,968)	\$ 1,366,316 1,338,449	\$ 86,944 68,125	\$ 132,354 124,597	\$ 412,021		
1	2017-18	17-18B 18-19A	476,229,197	3,835,469	2,247,900 1,587,569	(252) (36,187)	(361,565) (224,356)	(999,809) (198,155)	886,274 1,128,870	103,192 58,085	85,853 106,234	353,364		
2	2018-19	18-19B 19-20A	490,017,584	3,973,353	2,328,711 1,644,642	(261) (37,488)	(374,563) (232,422)	(1,023,119) (177,528)	930,768 1,197,204	106,902 60,173	90,163 110,053	367,291		
3	2019-20	19-20B 20-21A	497,984,838	4,053,025	2,375,405 1,677,620	(266) (38,240)	(382,074) (237,082)	(1,049,296) (156,263)	943,770 1,246,035	109,046 61,380	91,422 112,260	374,107		
4	2020-21	20-21B 21-22A	511,316,486	4,186,342	2,453,540 1,732,802	(275) (39,498)	(394,641) (244,881)	(1,076,050) (133,850)	982,574 1,314,573	112,632 63,399	95,181 115,952	387,164		
5	2021-22	21-22B 22-23A	525,680,961	4,329,986	2,537,727 1,792,259	(284) (40,853)	(408,182) (253,283)	(441,891) (127,750)	1,687,370 1,370,373	116,497 65,574	146,166 119,931	448,168		
Total (2017-18 to 2021-22)					\$ 20,378,174	\$(193,603)	\$(3,113,049)	\$(5,383,712)	\$ 11,687,810	\$ 856,879	\$1,073,214	\$ 1,930,093		
1 Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 16-17A (July through December 2016) and 16-17B (January through June 2017) periods.														

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

CITY OF MISSION VIEJO SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4E

			Tax Increment Calculation				PT Payments	Enforceable Obligations		Total OCFA Payment (PT and Share of Residual)		
Fiscal Year		ROPS Period	Total Assessed Value	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenue	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$ 342,096,778						\$ 698,577			
	2016-17	16-17B 17-18A	\$1,209,896,923	\$8,678,001	\$ 4,774,721 3,814,238	\$ (1,420) (74,221)	\$ (2,425,044) (1,704,963)	\$ (931,750) (842,250)	\$ 1,416,507 1,192,804	\$ 515,872 412,101	\$153,043 -	\$1,081,016
1	2017-18	17-18B 18-19A	1,231,450,937	8,893,542	4,984,567 3,908,975	(1,482) (76,064)	(2,531,623) (1,747,310)	(1,039,250) (842,250)	1,412,211 1,243,350	538,546 422,336	- -	960,883
2	2018-19	18-19B 19-20A	1,268,825,596	9,267,288	5,194,041 4,073,247	(1,545) (79,261)	(2,638,013) (1,820,740)	(1,039,250) (842,250)	1,515,233 1,330,996	561,178 440,085	- -	1,001,263
3	2019-20	19-20B 20-21A	1,290,421,554	9,483,248	5,315,080 4,168,168	(1,581) (81,108)	(2,699,488) (1,863,170)	(1,039,250) (842,250)	1,574,761 1,381,640	574,256 450,340	- -	1,024,596
4	2020-21	20-21B 21-22A	1,326,558,183	9,844,614	5,517,615 4,326,999	(1,641) (84,199)	(2,802,354) (1,934,167)	(1,039,250) (842,250)	1,674,370 1,466,383	596,138 467,501	- -	1,063,639
5	2021-22	21-22B 22-23A	1,365,494,382	10,233,976	5,735,841 4,498,135	(1,706) (87,529)	(2,913,189) (2,010,665)	(1,039,250) (842,250)	1,781,696 1,557,692	619,716 485,991	- -	1,105,707
Total (2017-18 to 2021-22)					\$47,722,668	\$(416,115)	\$(22,960,720)	\$(9,407,500)	\$ 14,938,333	\$5,156,088	\$ -	\$ 5,156,088

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 16-17A (July through December 2016) and 16-17B (January through June 2017) periods.

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

CITY OF SAN JUAN CAPISTRANO SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4F

			Tax Increment Calculation					PT Payments	Enforceable Obligations	Total OCFA Payment (PT and Share of Residual)		
Fiscal Year		ROPS Period	Total Assessed Value	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenue	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$ 106,404,928									
	2016-17	16-17B 17-18A	\$ 977,738,439	\$ 8,713,335	\$ 4,534,745	\$ (1,077)	\$ (1,453,120)	\$ (3,080,548)	\$ -	\$ 492,563	\$ -	\$ 901,642
					3,766,155	(80,561)	(1,546,428)	(2,139,166)	-	409,079	-	
1	2017-18	17-18B 18-19A	996,021,552	8,896,166	5,050,986	(1,200)	(1,618,545)	(3,431,241)	-	548,637	-	966,300
					3,845,180	(82,252)	(1,578,877)	(2,184,052)	-	417,663	-	
2	2018-19	18-19B 19-20A	1,027,724,469	9,213,195	5,230,986	(1,242)	(1,676,224)	(1,650,160)	1,903,359	568,189	41,031	1,073,003
					3,982,210	(85,183)	(1,635,142)	(1,877,468)	384,416	432,547	31,236	
3	2019-20	19-20B 20-21A	1,046,043,161	9,396,382	5,334,994	(1,267)	(1,709,553)	(1,214,512)	2,409,662	579,486	41,847	1,094,337
					4,061,388	(86,876)	(1,667,654)	(1,683,734)	623,124	441,147	31,857	
4	2020-21	20-21B 21-22A	1,076,695,925	9,702,910	5,509,032	(1,308)	(1,765,322)	(911,678)	2,830,724	598,390	43,212	1,097,140
					4,193,878	(89,711)	(1,722,056)	(2,382,112)	-	455,538	-	
5	2021-22	21-22B 22-23A	1,109,723,412	10,033,185	5,696,552	(1,353)	(1,825,411)	(3,869,788)	-	618,758	-	1,089,802
					4,336,633	(92,764)	(1,780,673)	(2,463,196)	-	471,044	-	
Total (2017-18 to 2021-22)					\$47,241,839	\$(443,156)	\$(16,979,457)	\$(21,667,941)	\$ 8,151,285	\$5,131,398	\$189,184	\$ 5,320,582

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 16-17A (July through December 2016) and 16-17B (January through June 2017) periods.

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

CITY OF YORBA LINDA SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4G

			Tax Increment Calculation				PT Payments			Total OCFA Payment (PT and Share of Residual)		
Fiscal Year		ROPS Period	Total Assessed Value	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenue	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$ 107,248,579									
	2016-17	16-17B	\$ 2,501,918,239	\$23,946,697	\$ 12,799,495	\$ (6,124)	\$ (5,254,092)	\$ (6,506,751)	\$ 1,032,528	\$ 974,111	\$ 99,045	\$ 2,103,663
		17-18A			11,147,202	(223,252)	(5,667,614)	(165,000)	5,091,336	850,716	179,791	
1	2017-18	17-18B	2,550,159,029	24,429,105	13,625,542	(6,519)	(5,593,178)	(6,528,060)	1,497,785	1,036,978	143,675	2,158,512
		18-19A			10,803,562	(216,369)	(5,492,896)	(751,174)	4,343,122	824,491	153,369	
2	2018-19	18-19B	2,633,808,559	25,265,600	14,092,105	(6,742)	(5,784,698)	(6,522,676)	1,777,988	1,072,486	170,553	2,263,554
		19-20A			11,173,495	(223,778)	(5,680,983)	(517,169)	4,751,565	852,723	167,793	
3	2019-20	19-20B	2,682,143,226	25,748,946	14,361,696	(6,871)	(5,895,363)	(5,923,842)	2,535,619	1,093,003	243,229	2,356,031
		20-21A			11,387,251	(228,059)	(5,789,664)	(1,100,206)	4,269,322	869,036	150,763	
4	2020-21	20-21B	2,763,021,878	26,557,733	14,812,803	(7,087)	(6,080,539)	(6,467,680)	2,257,497	1,127,335	216,550	2,410,362
		21-22A			11,744,930	(235,223)	(5,971,520)	(720,023)	4,818,164	896,333	170,144	
5	2021-22	21-22B	2,850,166,345	27,429,178	15,298,859	(7,320)	(6,280,061)	(6,460,080)	2,551,398	1,164,326	244,742	2,496,494
		22-23A			12,130,319	(242,941)	(6,167,464)	(1,141,395)	4,578,519	925,744	161,682	
Total (2017-18 to 2021-22)					\$ 129,430,561	\$ (1,180,911)	\$ (58,736,366)	\$ (36,132,304)	\$ 33,380,980	\$ 9,862,453	\$1,822,500	\$11,684,953
1 Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 16-17A (July through December 2016) and 16-17B (January through June 2017) periods.												

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

COUNTY OF ORANGE SUCCESSOR AGENCY PASS THROUGH REVENUE

TABLE 4H

			Tax Increment Calculation					PT Payments	Enforceable Obligations	Total OCFA Payment (PT and Share of Residual)		
Fiscal Year		ROPS Period	Total Assessed Value	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenue	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$ 1,190,001,091									
	2016-17	16-17B	\$ 5,379,635,092	\$41,896,340	\$ 23,889,399	\$ (3,198)	\$ (4,322,136)	\$ (4,949,148)	\$ 14,614,917	\$ 418,349	\$ 989,372	\$ 2,707,734
		17-18A			18,006,941	(428,694)	(1,849,207)	(5,187,257)	10,541,782	435,260	864,752	
1	2017-18	17-18B	5,477,198,075	42,871,970	26,527,266	(3,551)	(4,799,386)	(4,915,223)	16,809,106	464,543	1,137,910	2,734,958
		18-19A			16,344,704	(389,121)	(1,678,505)	(5,287,494)	8,989,583	395,081	737,424	
2	2018-19	18-19B	5,646,372,287	44,563,712	27,574,041	(3,691)	(4,988,772)	(4,912,842)	17,668,736	482,874	1,196,103	2,859,029
		19-20A			16,989,671	(404,476)	(1,744,740)	(5,461,305)	9,379,150	410,671	769,381	
3	2019-20	19-20B	5,744,125,127	45,541,240	28,178,892	(3,772)	(5,098,203)	(4,909,223)	18,167,694	493,466	1,229,881	2,930,872
		20-21A			17,362,349	(413,348)	(1,783,011)	(5,561,737)	9,604,251	419,679	787,846	
4	2020-21	20-21B	5,907,695,470	47,176,944	29,190,992	(3,908)	(5,281,315)	(4,910,229)	18,995,541	511,190	1,285,923	3,050,609
		21-22A			17,985,951	(428,195)	(1,847,052)	(5,729,791)	9,980,914	434,753	818,744	
5	2021-22	21-22B	6,083,937,900	48,939,368	30,281,502	(4,054)	(5,478,613)	(4,707,361)	20,091,474	530,287	1,360,113	3,193,430
		22-23A			18,657,866	(444,191)	(1,916,054)	(5,910,864)	10,386,758	450,994	852,036	
Total (2017-18 to 2021-22)					\$229,093,234	\$ (2,098,307)	\$ (34,615,650)	\$ (52,306,069)	\$ 140,073,207	\$ 4,593,538	\$ 10,175,361	\$ 14,768,898
1 Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 16-17A (July through December 2016) and 16-17B (January through June 2017) periods.												

APPENDIX F

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**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

FY 2016-17 SECURED ROLL - ASSESSMENT APPEALS¹

Table 5A

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 ³
Aliso Viejo	\$ 8,962,568,985	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	\$ 479,800,963	\$ 325,058,550	67.75%	\$ 479,800,963
Cypress	5,145,667,484	2,534,576	2,170,000	85.62%	2,534,576	-	100.00%	0.00%	255,743,787	175,655,742	68.68%	258,278,363
Dana Point	10,974,206,781	16,416,913	11,109,000	67.67%	16,416,913	-	100.00%	0.00%	752,780,237	332,141,499	44.12%	769,197,150
Irvine	59,397,094,454	117,149,160	56,541,172	48.26%	117,149,160	-	100.00%	0.00%	4,264,985,790	2,831,715,947	66.39%	4,382,134,950
La Palma	1,517,683,357	3,680,052	2,392,000	65.00%	3,680,052	-	100.00%	0.00%	20,422,643	11,092,435	54.31%	24,102,695
Laguna Hills	6,338,956,416	18,284,173	8,907,000	48.71%	18,284,173	-	100.00%	0.00%	153,552,827	84,283,290	54.89%	171,837,000
Laguna Niguel	14,428,760,703	6,506,479	4,365,000	67.09%	6,506,479	-	100.00%	0.00%	267,462,821	181,266,916	67.77%	273,969,300
Laguna Woods	2,746,863,438	356,000	234,115	65.76%	356,000	-	100.00%	0.00%	39,666,807	24,922,474	62.83%	40,022,807
Lake Forest	11,815,778,770	1,193,511	1,085,000	90.91%	1,193,511	-	100.00%	0.00%	599,202,212	434,056,412	72.44%	600,395,723
Los Alamitos	1,806,600,233	44,560,977	23,797,818	53.41%	44,560,977	-	100.00%	0.00%	141,345,806	70,450,281	49.84%	185,906,783
Mission Viejo	14,470,773,428	14,902,852	13,451,131	90.26%	14,812,852	90,000	99.40%	0.00%	193,333,945	113,828,424	58.88%	208,236,797
Rancho Santa Margarita	7,657,437,277	538,000	350,000	65.06%	538,000	-	100.00%	0.00%	134,968,900	76,768,237	56.88%	135,506,900
San Juan Capistrano	6,160,636,887	10,198,439	8,124,250	79.66%	9,238,125	960,314	90.58%	0.02%	40,258,914	25,157,456	62.49%	50,457,353
Villa Park	1,665,189,679	1,499,731	1,012,077	67.48%	1,499,731	-	100.00%	0.00%	26,146,061	18,438,869	70.52%	27,645,792
Yorba Linda	11,547,317,523	1,249,412	1,025,000	82.04%	1,249,412	-	100.00%	0.00%	90,172,932	63,904,439	70.87%	91,422,344
County Unincorporated	23,631,294,266	8,977,181	6,269,320	69.84%	8,977,181	-	100.00%	0.00%	606,415,161	297,579,697	49.07%	615,392,342
TOTAL	\$ 188,266,829,681	\$ 248,047,456	\$ 140,832,883	56.78%	\$ 246,997,142	\$ 1,050,314	99.58%	0.00%	\$ 8,066,259,806	\$ 5,066,320,668	62.81%	\$ 8,314,307,262

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.

³ Assessment Appeals analyzed for FY 2016-17 include only those that have been submitted by March 15, 2017.

Source: County of Orange Clerk of the Board of Supervisors

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

FY 2015-16 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 ³
Aliso Viejo	\$ 8,480,777,698	\$ 408,497,192	\$ 253,201,773	61.98%	\$ 401,804,220	\$ 6,692,972	98.36%	0.08%	\$ 292,817,173	\$ 220,372,520	75.26%	\$ 701,314,365
Cypress	4,930,533,726	233,799,935	125,995,381	53.89%	216,618,182	17,181,753	92.65%	0.35%	83,675,046	56,985,726	68.10%	317,474,981
Dana Point	10,285,413,745	392,625,037	183,812,720	46.82%	365,836,677	26,788,360	93.18%	0.26%	706,723,559	161,536,172	22.86%	1,099,348,596
Irvine	55,353,989,694	2,274,689,059	1,411,615,190	62.06%	2,101,178,461	173,510,598	92.37%	0.31%	2,419,132,877	1,661,189,870	68.67%	4,693,821,936
La Palma	1,458,023,535	14,140,791	7,810,600	55.23%	12,026,111	2,114,680	85.05%	0.15%	14,503,427	10,662,945	73.52%	28,644,218
Laguna Hills	6,083,381,004	131,915,733	93,064,729	70.55%	125,109,649	6,806,084	94.84%	0.11%	89,289,428	66,863,202	74.88%	221,205,161
Laguna Niguel	13,877,577,877	339,930,501	217,077,511	63.86%	332,281,007	7,649,494	97.75%	0.06%	77,505,394	44,918,195	57.95%	417,435,895
Laguna Woods	2,596,859,910	62,656,922	22,430,541	35.80%	61,635,263	1,021,659	98.37%	0.04%	10,244,185	6,921,066	67.56%	72,901,107
Lake Forest	10,844,708,728	396,217,330	256,945,497	64.85%	350,806,913	45,410,417	88.54%	0.42%	88,069,840	57,795,049	65.62%	484,287,170
Los Alamitos	1,741,670,214	232,227,982	120,291,501	51.80%	225,951,583	6,276,399	97.30%	0.36%	58,458,061	41,168,500	70.42%	290,686,043
Mission Viejo	13,889,822,759	295,601,273	172,551,578	58.37%	289,577,833	6,023,440	97.96%	0.04%	248,886,792	128,126,136	51.48%	544,488,065
Rancho Santa Margarita	7,356,136,660	73,235,949	48,387,023	66.07%	72,515,348	720,601	99.02%	0.01%	108,052,686	54,362,524	50.31%	181,288,635
San Juan Capistrano	5,850,905,293	70,740,845	50,114,631	70.84%	66,088,719	4,652,126	93.42%	0.08%	35,002,448	22,980,587	65.65%	105,743,293
Villa Park	1,589,304,837	23,821,760	16,798,875	70.52%	22,556,050	1,265,710	94.69%	0.08%	-	-	0.00%	23,821,760
Yorba Linda	11,127,278,846	135,703,859	89,567,755	66.00%	133,295,048	2,408,811	98.22%	0.02%	8,227,520	5,339,000	64.89%	143,931,379
County Unincorporated	22,429,971,596	433,806,935	223,301,022	51.47%	340,763,342	93,043,593	78.55%	0.41%	354,158,250	246,421,881	69.58%	787,965,185
TOTAL	\$ 177,896,356,122	\$ 5,519,611,103	\$ 3,292,966,327	59.66%	\$ 5,118,044,406	\$ 401,566,697	92.72%	0.23%	\$ 4,594,746,686	\$ 2,785,643,373	60.63%	\$ 10,114,357,789

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
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

FY 2014-15 SECURED ROLL - ASSESSMENT APPEALS¹

Table 5C

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	\$ 674,717,870	\$ 437,661,808	64.87%	\$ 653,929,784	\$ 20,788,086	96.92%	0.26%	\$ 45,093,896	\$ 22,961,230	50.92%	\$ 719,811,766
Cypress	4,654,115,828	317,425,501	201,505,318	63.48%	287,758,635	29,666,866	90.65%	0.64%	6,210,046	3,832,860	61.72%	323,635,547
Dana Point	9,561,906,396	690,879,576	181,304,366	26.24%	651,973,696	38,905,880	94.37%	0.41%	7,131,529	3,905,620	54.77%	698,011,105
Irvine	50,952,011,665	5,963,427,429	4,012,462,654	67.28%	5,636,952,878	326,474,551	94.53%	0.64%	329,646,723	200,339,592	60.77%	6,293,074,152
La Palma	1,397,586,407	15,974,080	11,421,112	71.50%	13,817,118	2,156,962	86.50%	0.15%	-	-	0.00%	15,974,080
Laguna Hills	5,780,165,214	217,019,335	149,707,945	68.98%	206,064,889	10,954,446	94.95%	0.19%	7,213,934	4,196,158	58.17%	224,233,269
Laguna Niguel	13,125,837,165	343,496,961	228,341,558	66.48%	334,553,902	8,943,059	97.40%	0.07%	20,081,907	12,074,738	60.13%	363,578,868
Laguna Woods	2,397,800,938	106,114,495	56,716,717	53.45%	105,793,490	321,005	99.70%	0.01%	382,149	203,875	53.35%	106,496,644
Lake Forest	10,099,631,297	758,693,514	430,669,544	56.76%	700,006,806	58,686,708	92.26%	0.58%	18,720,017	12,581,087	67.21%	777,413,531
Los Alamitos	1,632,153,012	179,002,990	103,580,988	57.87%	168,467,955	10,535,035	94.11%	0.65%	402,102	186,275	46.33%	179,405,092
Mission Viejo	13,253,018,092	408,222,515	245,102,003	60.04%	392,828,946	15,393,569	96.23%	0.12%	56,577,150	28,230,058	49.90%	464,799,665
Rancho Santa Margarita	7,018,115,158	165,428,850	95,952,695	58.00%	164,511,274	917,576	99.45%	0.01%	5,677,994	2,067,329	36.41%	171,106,844
San Juan Capistrano	5,498,084,620	99,952,377	66,049,065	66.08%	96,830,407	3,121,970	96.88%	0.06%	-	-	0.00%	99,952,377
Villa Park	1,518,989,573	32,184,858	24,428,368	75.90%	30,250,486	1,934,372	93.99%	0.13%	-	-	0.00%	32,184,858
Yorba Linda	10,311,714,966	245,276,163	125,553,776	51.19%	223,437,345	21,838,818	91.10%	0.21%	624,770	312,385	50.00%	245,900,933
County Unincorporated	20,903,884,284	713,198,954	428,793,352	60.12%	598,104,985	115,093,969	83.86%	0.55%	5,439,727	2,004,377	36.85%	718,638,681
TOTAL	\$ 166,242,445,458	\$ 10,931,015,468	\$ 6,799,251,269	62.20%	\$ 10,265,282,596	\$ 665,732,872	93.91%	0.40%	\$ 503,201,944	\$ 292,895,584	58.21%	\$ 11,434,217,412

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
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

FY 2013-14 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	\$ 7,551,433,558	\$ 727,879,053	\$ 395,807,917	54.38%	\$ 715,450,968	\$ 12,428,085	98.29%	0.16%	\$ 39,612,228	\$ 20,342,374	51.35%	\$ 767,491,281
Cypress	4,465,375,166	399,738,016	246,388,843	61.64%	358,381,067	41,356,949	89.65%	0.93%	1,518,490	400,000	26.34%	401,256,506
Dana Point	8,906,575,013	504,342,874	189,635,798	37.60%	453,129,237	51,213,637	89.85%	0.58%	11,127	1,112	9.99%	504,354,001
Irvine	46,781,948,153	4,697,736,316	2,954,721,911	62.90%	4,349,065,972	348,670,344	92.58%	0.75%	240,716,491	149,785,699	62.22%	4,938,452,807
La Palma	1,331,017,951	13,895,457	9,379,850	67.50%	11,359,750	2,535,707	81.75%	0.19%	-	-	0.00%	13,895,457
Laguna Hills	5,482,351,231	317,057,463	201,473,333	63.54%	294,296,569	22,760,894	92.82%	0.42%	6,600,254	2,931,720	44.42%	323,657,717
Laguna Niguel	12,265,995,293	403,606,010	267,395,864	66.25%	391,798,573	11,807,437	97.07%	0.10%	3,926,369	840,577	21.41%	407,532,379
Laguna Woods	2,207,900,802	98,744,562	67,584,230	68.44%	98,044,446	700,116	99.29%	0.03%	-	-	0.00%	98,744,562
Lake Forest	9,652,356,833	1,246,842,210	752,850,908	60.38%	1,184,124,768	62,717,442	94.97%	0.65%	462,895	433,055	93.55%	1,247,305,105
Los Alamitos	1,549,393,879	174,779,515	104,897,966	60.02%	157,258,868	17,520,647	89.98%	1.13%	262,467	254,773	97.07%	175,041,982
Mission Viejo	12,403,512,378	417,549,990	228,911,252	54.82%	365,366,629	52,183,361	87.50%	0.42%	242,187	232,363	95.94%	417,792,177
Rancho Santa Margarita	6,565,989,767	226,806,169	139,250,943	61.40%	214,299,783	12,506,386	94.49%	0.19%	1,865,042	400,000	21.45%	228,671,211
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	29,948,951	22,448,965	74.96%	27,761,577	2,187,374	92.70%	0.15%	-	-	0.00%	29,948,951
Yorba Linda	9,577,613,910	95,667,334	58,026,751	60.65%	93,611,192	2,056,142	97.85%	0.02%	28,809	23,069	80.08%	95,696,143
County Unincorporated	19,540,114,461	850,128,336	522,520,616	61.46%	778,679,115	71,449,221	91.60%	0.37%	1,339,304	400,000	29.87%	851,467,640
TOTAL	\$ 154,829,374,464	\$ 10,373,247,152	\$ 6,254,017,024	60.29%	\$ 9,649,396,833	\$ 723,850,319	93.02%	0.47%	\$ 296,585,663	\$ 176,044,742	59.36%	\$ 10,669,832,815

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
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

FY 2012-13 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	\$ 7,317,055,637	\$ 696,694,543	\$ 408,885,604	58.69%	\$ 650,891,229	\$ 45,803,314	93.43%	0.63%	\$ 40,661,693	\$ 20,211,978	49.71%	\$ 737,356,236
Cypress	4,329,530,173	447,800,380	264,063,329	58.97%	409,815,647	37,984,733	91.52%	0.88%	4,813,697	667,739	13.87%	452,614,077
Dana Point	8,628,047,847	678,417,479	369,995,090	54.54%	598,221,904	80,195,575	88.18%	0.93%	593,002	290,982	49.07%	679,010,481
Irvine	44,431,257,780	6,939,930,041	4,525,604,254	65.21%	6,429,842,914	510,087,127	92.65%	1.15%	186,377,223	85,024,055	45.62%	7,126,307,264
La Palma	1,299,785,593	23,109,196	17,850,645	77.24%	20,299,588	2,809,608	87.84%	0.22%	-	-	0.00%	23,109,196
Laguna Hills	5,347,864,661	535,715,242	329,722,256	61.55%	502,088,542	33,626,700	93.72%	0.63%	4,669,244	2,619,956	56.11%	540,384,486
Laguna Niguel	11,986,407,333	681,648,352	486,932,150	71.43%	651,247,375	30,400,977	95.54%	0.25%	1,329,866	457,342	34.39%	682,978,218
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	1,437,246,402	867,422,256	60.35%	1,352,096,676	85,149,726	94.08%	0.91%	3,219,129	2,324,174	72.20%	1,440,465,531
Los Alamitos	1,504,358,412	206,821,704	137,800,876	66.63%	192,635,787	14,185,917	93.14%	0.94%	515,650	229,764	44.56%	207,337,354
Mission Viejo	12,099,771,409	534,719,564	328,806,980	61.49%	468,223,037	66,496,527	87.56%	0.55%	3,122,694	1,561,349	50.00%	537,842,258
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%	64,594,343	32,309,885	50.02%	362,572,066
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	42,346,399	30,317,377	71.59%	39,347,082	2,999,317	92.92%	0.22%	-	-	0.00%	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	905,123,677	495,567,679	54.75%	859,040,032	46,083,645	94.91%	0.24%	70,810,402	11,837,429	16.72%	975,934,079
TOTAL	\$ 149,422,965,658	\$ 14,163,749,309	\$ 8,846,772,511	62.46%	\$ 13,162,200,539	\$ 1,001,548,770	92.93%	0.67%	\$ 380,706,943	\$ 157,534,653	41.38%	\$ 14,544,456,252

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
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

FY 2012-13 through FY 2016-17 UNSECURED ROLL - ASSESSMENT APPEALS¹

Table 5F

Year	Jurisdiction	Total City-Wide Unsecured Assessed Value (less CRA Project Areas)	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 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
2012-13	Total	\$ 6,086,155,554	\$ 23,356,513	\$ 20,260,359	86.7%	\$ 22,552,515	\$ 803,998	96.6%	0.0%	\$ 490,620,459	\$ 115,204,766	23.5%	\$ 513,976,972
	Aliso Viejo	288,468,664	1,425,741	1,250,859	87.7%	1,387,750	37,991	97.3%	0.0%	28,684,449	7,121,016	24.8%	30,110,190
	Cypress	247,860,538	808,277	687,198	85.0%	780,296	27,981	96.5%	0.0%	31,522,893	3,129,144	9.9%	32,331,170
	Dana Point	216,316,109	455,278	320,977	70.5%	420,244	35,034	92.3%	0.0%	27,271,789	6,779,641	24.9%	27,727,067
	Irvine	3,609,142,290	12,616,573	11,079,151	87.8%	12,221,417	395,156	96.9%	0.0%	114,722,936	28,498,716	24.8%	127,339,509
	La Palma	5,364,069	513,805	469,251	91.3%	505,388	8,417	98.4%	0.2%	1,089,770	102,781	9.4%	1,603,575
	Laguna Hills	139,175,669	545,906	445,451	81.6%	502,139	43,767	92.0%	0.0%	23,460,778	5,822,142	24.8%	24,006,684
	Laguna Niguel	130,193,996	471,280	395,978	84.0%	453,535	17,745	96.2%	0.0%	41,439,137	10,295,817	24.8%	41,910,417
	Laguna Woods	33,093,242	64,301	47,914	74.5%	59,978	4,323	93.3%	0.0%	4,105,432	1,026,360	25.0%	4,169,733
	Lake Forest	586,897,571	1,774,793	1,478,629	83.3%	1,704,725	70,068	96.1%	0.0%	37,418,940	9,251,727	24.7%	39,193,733
	Los Alamitos	133,834,340	570,180	494,911	86.8%	553,346	16,834	97.0%	0.0%	1,809,033	180,517	10.0%	2,379,213
	Mission Viejo	157,384,871	1,296,729	1,120,420	86.4%	1,257,145	39,584	96.9%	0.0%	59,633,877	14,757,010	24.7%	60,930,606
	Rancho Santa Margarita	238,145,074	954,365	837,292	87.7%	928,886	25,479	97.3%	0.0%	36,221,091	8,967,094	24.8%	37,175,456
	San Juan Capistrano	45,210,278	1,291,331	1,157,082	89.6%	1,231,779	59,552	95.4%	0.1%	24,172,259	5,997,277	24.8%	25,463,590
	Villa Park	6,749,499	126,936	112,504	88.6%	123,751	3,185	97.5%	0.0%	1,096,842	105,975	9.7%	1,223,778
	Yorba Linda	48,193,125	441,018	362,742	82.3%	422,136	18,882	95.7%	0.0%	7,200,749	683,397	9.5%	7,641,767
	County Unincorporated	200,126,219	-	-	0.0%	-	-	100.0%	0.0%	50,770,484	12,486,152	24.6%	50,770,484
2013-14	Total	\$ 6,071,347,346	\$ 5,132,082	\$ 3,634,888	70.8%	\$ 1,691,288	\$ 3,440,794	33.0%	0.1%	\$ 206,970,828	\$ 70,501,790	34.1%	\$ 212,102,910
	Aliso Viejo	326,378,450	19,089	13,003	68.1%	19,089	-	100.0%	0.0%	16,319,595	5,192,402	31.8%	16,338,684
	Cypress	246,173,409	32,678	23,948	73.3%	27,295	5,383	83.5%	0.0%	525,471	31,528	6.0%	558,149
	Dana Point	220,174,838	14,498	11,991	82.7%	14,498	-	100.0%	0.0%	11,640,696	3,580,902	30.8%	11,655,194
	Irvine	3,608,804,117	4,811,567	3,446,262	71.6%	1,429,216	3,382,351	29.7%	0.1%	77,662,692	29,634,421	38.2%	82,474,259
	La Palma	5,154,387	3,745	2,881	76.9%	3,745	-	100.0%	0.0%	165,291	9,917	6.0%	169,036
	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%	16,241,246	4,894,285	30.1%	16,250,307
	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%	165,240	15,985	9.7%	181,823
	Mission Viejo	140,471,830	19,452	13,458	69.2%	19,452	-	100.0%	0.0%	18,416,918	5,447,728	29.6%	18,436,370
	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%	11,635,716	4,243,063	36.5%	11,720,295
	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%	856,386	56,387	6.6%	904,173
	County Unincorporated	228,599,137	-	-	0.0%	-	-	100.0%	0.0%	14,343,072	4,677,761	32.6%	14,343,072

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

FY 2012-13 through FY 2016-17 UNSECURED ROLL - ASSESSMENT APPEALS¹

Table 5F

Year	Jurisdiction	Total City-Wide Unsecured Assessed Value (less CRA Project Areas)	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 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
2014-15	Total	\$ 6,573,511,086	\$ 8,885,005	\$ 4,708,611	53.0%	\$ 8,229,411	\$ 655,594	92.6%	0.0%	\$ 18,402,933	\$ 6,164,197	33.5%	\$ 27,287,938
	Aliso Viejo	303,309,603	8,840	1,000	11.3%	8,840	-	100.0%	0.0%	339,831	26,969	7.9%	348,671
	Cypress	237,074,984	1,013,399	335,317	33.1%	795,543	217,856	78.5%	0.1%	552,824	33,169	6.0%	1,566,223
	Dana Point	225,225,171	4,764	-	0.0%	4,764	-	100.0%	0.0%	337,034	33,823	10.0%	341,798
	Irvine	3,776,446,609	179,743	33,217	18.5%	176,240	3,503	98.1%	0.0%	12,378,243	5,720,582	46.2%	12,557,986
	La Palma	8,098,331	-	-	0.0%	-	-	100.0%	0.0%	165,353	9,921	6.0%	165,353
	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%	440,070	29,934	6.8%	448,996
	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%	653,783	41,089	6.3%	695,532
	Los Alamitos	145,957,217	241,358	71,742	29.7%	193,644	47,714	80.2%	0.0%	187,654	17,263	9.2%	429,012
	Mission Viejo	180,002,553	28,423	1,000	3.5%	28,423	-	100.0%	0.0%	1,219,790	117,447	9.6%	1,248,213
	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%	304,415	19,817	6.5%	373,763
	Villa Park	8,265,476	510,244	323,533	63.4%	481,218	29,026	94.3%	0.4%	100,050	6,003	6.0%	610,294
	Yorba Linda	70,526,503	4,895,130	2,834,320	57.9%	4,551,508	343,622	93.0%	0.5%	902,983	58,926	6.5%	5,798,113
	County Unincorporated	285,655,431	-	-	0.0%	-	-	100.0%	0.0%	-	-	0.0%	-
2015-16	Total	\$ 6,428,384,004	\$ 2,915,176	\$ 1,951,616	66.9%	\$ 2,915,176	\$ -	100.0%	0.0%	\$ 203,554,584	\$ 109,410,214	53.7%	\$ 206,469,760
	Aliso Viejo	285,186,537	75,189	69,554	92.5%	75,189	-	100.0%	0.0%	13,552,564	9,481,356	70.0%	13,627,753
	Cypress	256,754,413	175,637	163,124	92.9%	175,637	-	100.0%	0.0%	799,383	374,671	46.9%	975,020
	Dana Point	228,253,473	101,746	89,422	87.9%	101,746	-	100.0%	0.0%	11,564,093	7,909,811	68.4%	11,665,839
	Irvine	3,787,423,720	582,197	432,718	74.3%	582,197	-	100.0%	0.0%	70,308,121	48,191,932	68.5%	70,890,318
	La Palma	7,153,809	44,163	40,472	91.6%	44,163	-	100.0%	0.0%	244,064	106,637	43.7%	288,227
	Laguna Hills	141,389,021	71,839	65,156	90.7%	71,839	-	100.0%	0.0%	9,872,996	3,331,127	33.7%	9,944,835
	Laguna Niguel	138,068,862	122,681	104,723	85.4%	122,681	-	100.0%	0.0%	17,212,654	6,805,567	39.5%	17,335,335
	Laguna Woods	23,357,220	9,109	8,190	89.9%	9,109	-	100.0%	0.0%	1,640,807	1,148,565	70.0%	1,649,916
	Lake Forest	722,907,305	261,837	210,743	80.5%	261,837	-	100.0%	0.0%	14,205,060	5,715,212	40.2%	14,466,897
	Los Alamitos	146,100,326	45,758	38,090	83.2%	45,758	-	100.0%	0.0%	278,670	124,956	44.8%	324,428
	Mission Viejo	160,491,756	323,170	283,049	87.6%	323,170	-	100.0%	0.0%	23,144,732	8,649,467	37.4%	23,467,902
	Rancho Santa Margarita	216,725,383	72,493	67,740	93.4%	72,493	-	100.0%	0.0%	15,634,123	5,069,538	32.4%	15,706,616
	San Juan Capistrano	43,259,807	131,355	113,846	86.7%	131,355	-	100.0%	0.0%	10,058,289	3,324,489	33.1%	10,189,644
	Villa Park	7,501,416	107,577	23,383	21.7%	107,577	-	100.0%	0.0%	101,217	63,615	62.9%	208,794
	Yorba Linda	51,869,115	790,425	241,406	30.5%	790,425	-	100.0%	0.0%	1,096,278	606,429	55.3%	1,886,703
	County Unincorporated	211,941,841	-	-	0.0%	-	-	100.0%	0.0%	13,841,533	8,506,842	61.5%	13,841,533

**ORANGE COUNTY FIRE AUTHORITY
2016-17 PROPERTY TAX REVENUE PROJECTIONS**

FY 2012-13 through FY 2016-17 UNSECURED ROLL - ASSESSMENT APPEALS¹

Table 5F

Year	Jurisdiction	Total City-Wide Unsecured Assessed Value (less CRA Project Areas)	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 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
2016-17	Total	\$ 6,525,404,686	\$ 219,350	\$ 10,274	4.7%	\$ 219,350	\$ -	100.0%	0.0%	\$ 185,588,354	\$ 92,768,833	50.0%	\$ 185,807,704
	Aliso Viejo	299,535,745	-	-	0.0%	-	-	100.0%	0.0%	12,718,283	6,489,368	51.0%	12,718,283
	Cypress	269,280,869	62,610	1,248	2.0%	62,610	-	100.0%	0.0%	3,659	3,184	87.0%	66,269
	Dana Point	235,309,262	81,274	6,976	8.6%	81,274	-	100.0%	0.0%	10,560,344	5,256,213	49.8%	10,641,618
	Irvine	3,814,496,562	75,466	2,050	2.7%	75,466	-	100.0%	0.0%	65,834,975	32,889,743	50.0%	65,910,441
	La Palma	11,380,205	-	-	0.0%	-	-	100.0%	0.0%	3,660	3,187	87.1%	3,660
	Laguna Hills	132,966,065	-	-	0.0%	-	-	100.0%	0.0%	9,060,762	4,540,420	50.1%	9,060,762
	Laguna Niguel	143,042,634	-	-	0.0%	-	-	100.0%	0.0%	16,044,133	7,998,485	49.9%	16,044,133
	Laguna Woods	25,910,617	-	-	0.0%	-	-	100.0%	0.0%	1,637,089	816,720	49.9%	1,637,089
	Lake Forest	752,472,022	-	-	0.0%	-	-	100.0%	0.0%	12,902,986	6,433,324	49.9%	12,902,986
	Los Alamitos	154,658,880	-	-	0.0%	-	-	100.0%	0.0%	9,606	8,376	87.2%	9,606
	Mission Viejo	154,706,148	-	-	0.0%	-	-	100.0%	0.0%	19,941,020	9,935,749	49.8%	19,941,020
	Rancho Santa Margarita	153,513,922	-	-	0.0%	-	-	100.0%	0.0%	14,119,229	7,063,530	50.0%	14,119,229
	San Juan Capistrano	51,767,371	-	-	0.0%	-	-	100.0%	0.0%	9,408,855	4,705,163	50.0%	9,408,855
	Villa Park	8,895,620	-	-	0.0%	-	-	100.0%	0.0%	-	-	0.0%	-
	Yorba Linda	48,816,942	-	-	0.0%	-	-	100.0%	0.0%	8,794	7,671	87.2%	8,794
	County Unincorporated	268,651,822	-	-	0.0%	-	-	100.0%	0.0%	13,334,959	6,617,700	49.6%	13,334,959

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.

³ Assessment Appeals analyzed for FY 2016-17 include only those that have been submitted by March 15, 2017.

Source: County of Orange Clerk of the Board of Supervisors



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 10, 2017

Agenda Item No. 4C
Discussion Calendar

Review of the Proposed Fiscal Year 2017/18 Budget

Contact(s) for Further Information

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Deborah Gunderson, Budget Manager	deborahgunderson@ocfa.org	714.573.6302

Summary

This item presents the annual proposed Fiscal Year 2017/18 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 with staff on April 12, 2017, and provided support for moving the CIP Budget forward to the Budget and Finance Committee and Board of Directors for approval.

The City Managers' Budget and Finance Committee reviewed the proposed FY 2017/18 Budget with staff on April 13, 2017. The Committee heartily endorsed and recommended the OCFA Budget and Finance Committee and Board of Directors adopt the FY 2017/18 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 25, 2017, with the Budget and Finance Committee's recommendation that the Board of Directors take the following actions:

1. Conduct a Public Hearing
2. Adopt the proposed FY 2017/18 Budget as submitted.
3. Adopt the 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 2017/18.
4. Approve and authorize the temporary transfer of up to \$42 million from the following Funds to cover a projected temporary cash flow shortfall for FY 2017/18:
 - Fund 123 Fire Stations and Facilities - \$15 million
 - Fund 124 Communications and Information Systems - \$13 million
 - Fund 133 Fire Apparatus - \$14 million
5. Approve and authorize the repayment of \$42 million borrowed funds from Fund 121 to the above Funds along with interest when General Fund revenues become available in FY 2017/18.
6. Approve and authorize a FY 2016/17 budget adjustment to increase net revenues by \$138,450 and appropriations by \$447,113, as further described in this staff report.

Impact to Cities/County

The proposed FY 2017/18 budget results in a 4.5% 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 23 of the Revenue section in the attached proposed Budget document).

Fiscal Impact

See attached proposed Budget.

Background

We are pleased to present the proposed FY 2017/18 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 2017/18 and for all five years of the five-year forecast. The Budget Overview in the attached budget document provides details relating to staff's recommendations to unfreeze and fund positions from the Master Position Control.

Proposed 2016/17 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 in the net amount of \$138,450. This adjustment is comprised of the following:
 - \$173,452 net increase to State and Federal revenues in the General Fund (121), primarily for assistance by hire
 - \$23,534 net decrease in the General Fund (121 and 12150) to cash contract city charges and facility maintenance charges
 - \$330,000 increase in the General Fund (121) for CRA pass-through revenue
 - \$332,800 net decrease to miscellaneous revenues in the General Fund (121)
 - \$8,668 decrease in the Fire Apparatus Fund (133) as a result of a decommissioning of a Paramedic van in Seal Beach.
- Net increase to expenditures of \$447,113. This adjustment is comprised of the following:
 - \$19,691 appropriation in the General Fund (121) for additional expenses related to the CAL FIRE SRA.
 - \$245,872 appropriation in the General Fund CIP (12110) related to the defibrillators and their replacement
 - \$181,550 appropriation in the General Fund (121) for interfund borrowing expenses

Attachment(s)

1. Proposed Resolution
2. FY 2017/18 Proposed Budget (On file in the Clerk's Office and available upon request.)

RESOLUTION NO. 2017-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 2017/18**

*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 2017/18 is approved and adopted by the Board of Directors as follows:

GENERAL FUNDOperating Appropriations

Salary and Employee Benefits	\$311,832,922
UAAL Pay-down to OCERS	\$5,886,420
Services and Supplies	\$32,393,611
Capital Outlay	<u>\$140,000</u>
Total Operating Appropriations	\$350,252,953

Other Funds

Fund 12110 – General Fund CIP	\$1,155,900
Fund 123 – Fire Stations and Facilities	\$2,000,000
Fund 124 – Communications and Info. Systems	\$3,755,117
Fund 133 – Fire Apparatus	\$10,058,259
Fund 171 – Structural Fire Entitlement Fund	\$0
Fund 190 – Self-Insurance Fund	<u>\$8,066,513</u>
Total Other Funds	\$25,035,789

Reserves

10% Operating Contingency	\$34,436,653
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PASSED, APPROVED and ADOPTED this 25th day of May 2017.

ELIZABETH SWIFT, CHAIR
Board of Directors

ATTEST:

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

ORANGE COUNTY FIRE AUTHORITY

BUDGET AND FINANCE COMMITTEE FY 2017/18 PROPOSED BUDGET



Business Services Department
Treasury & Financial Planning
May 10, 2017

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FY 2017/18

PROPOSED

BUDGET

May 10, 2017

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Budget Overview

We are pleased to present the proposed FY 2017/18 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 2017/18 and meets our policy reserve requirements.

At 66% 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.

After the approval and implementation of the Phase III Service Delivery Enhancements, and as part of the annual budget process, Executive Staff re-examined those positions which still remain frozen post-recession, and considered the staffing needs in each of our departments. Consistent with our approach for the last two fiscal years, our strategy has been to request restoration of the frozen positions over multiple years, in an effort to ensure that new revenues are sustained and sufficient to fund the positions, while also ensuring that the added costs are phased-in to our contract member agencies over time. With this FY 2017/18 budget, we are requesting to unfreeze and reclassify where necessary 22 positions, including:

- Twelve frontline Operations personnel to serve an expanded Fire Station 20 in Irvine, starting March 1, 2018. These positions, which include six Firefighters, three Fire Apparatus Engineers and three Fire Captains, have been frozen pending completion of the new/expanded fire station. The need for the positions is driven by, and funded from substantial development in the area.
- One Division Chief, one Administrative Captain, and one Administrative Assistant to be used for the purpose of lightening and redistributing the substantial workload assigned to each of the existing seven Divisions in the Operations Department.
- One Fire Pilot, to be assigned to Air Operations
- One Assistant Fire Training Officer to assist with Operations Training and Safety duties
- Four Information Technology (IT) positions, including one Communications Services Supervisor, one IT Specialist, and two IT Technicians, with costs offset by contract savings for these positions. The work performed by these positions has been previously performed by external contractors. We are seeking to transition this work to in-house staff to handle greater workload demands which require full-time employment status.
- One Part-time Accountant to assist with Human Resources benefits reconciliation

The budget development process continues to include the following measures:

- ***Vacant/Frozen Positions*** – Funding for frozen positions must be approved by the Board before filling; 54 positions continue to be frozen and are not funded in this proposed budget. At the highest-point following the recession, OCFA was carrying 103 frozen positions. Our efforts to restore the service levels needed for OCFA are not yet complete, but we are making good progress in returning these frozen positions to active status. 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 2016/17 level. Requested increases were reviewed and approved on a case-by-case basis. Approved requests or changes are listed on each department summary page.
- ***Salaries*** – The proposed budget includes scheduled salary increases as required by approved MOUs. Merit increases are included for qualifying employees.
- ***Workers' Compensation*** – The workers' compensation annual budget is funded at the 50% confidence level per the 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.

Consistent with the recently updated Financial Stability Budget Policy, operating transfers of General Fund surplus to the CIP funds will be calculated and occur at the Mid-Year Budget Adjustment in FY 2017/18. The Policy calls for fifty percent to be directed to the CIP funds and the balance to be used to pay-down the unfunded pension liability, expanding the sources of pay-down past those contained in the Snowball Plan.

- ***Snowball Plan*** – The budget includes approximately \$5.9M in additional unfunded pension liability payments, in accordance with Board direction to continue to pay-down the UAAL.

Several years of growing property tax revenues have allowed us to strategically unfreeze and fill positions throughout the agency. The twenty-two positions we are seeking with this budget, coupled with the twelve positions which were authorized in FY 2016/17 concurrent with the Phase III Service Delivery Enhancements, 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
FUND 121 - GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
FY 2017/18 BUDGET

	FY 2016/17 Adjusted Budget	FY 2017/18 Proposed Budget	\$ Change from FY 2016/17 Adjusted	% Change from FY 2016/17 Adjusted
FUNDING SOURCES				
Property Taxes	\$230,301,459	\$242,371,052	\$12,069,593	5.24%
Intergovernmental	15,092,901	15,729,661	636,760	4.22%
Charges for Current Services	102,840,465	107,076,852	4,236,387	4.12%
Use of Money & Property	283,622	664,714	381,092	134.37%
Other	1,158,298	849,248	(309,050)	-26.68%
Subtotal Revenues	349,676,745	366,691,527	17,014,782	4.87%
One-time Grant/ABH/RDA	15,107,742	-	(15,107,742)	-100.00%
Total Revenues & Other	364,784,487	366,691,527	1,907,040	0.52%
Financing Sources				
Operating Transfer In	-	-	-	-
Beginning Fund Balance	73,446,407	52,757,327	(20,689,080)	-28.17%
TOTAL AVAILABLE RESOURCES	\$438,230,894	\$419,448,854	(\$18,782,040)	-4.29%
EXPENDITURES				
Salaries & Employee Benefits	\$298,367,794	311,832,922	\$13,465,128	4.51%
Services & Supplies	32,897,266	32,393,611	(503,655)	-1.53%
Capital Outlay	1,376,158	140,000	(1,236,158)	-89.83%
Subtotal Expenditures	332,641,218	344,366,533	11,725,315	3.52%
UAAL Paydowns	13,467,591	5,886,420	(7,581,171)	-56.29%
One-time Grant/ABH/RDA	9,421,759	-	(9,421,759)	-100.00%
Total Expenditures & Other Uses	355,530,568	350,252,953	(5,277,615)	-1.48%
Operating Transfer Out	29,942,999	-	(29,942,999)	-100.00%
Appropriation for Contingencies (1)	3,000,000	3,000,000	-	0.00%
Ending Fund Balance	49,757,327	66,195,901	16,438,574	33.04%
TOTAL FUND COMMITMENTS & FUND BALANCE	\$438,230,894	\$419,448,854	(\$18,782,040)	-4.29%

(1) Requires Board approval to spend

ORANGE COUNTY FIRE AUTHORITY
FY 2017/18 General Fund
Proposed Budget Highlights
May 10, 2017

NOTE: This comparison is the Adjusted FY 2016/17 budget to the Proposed FY 2017/18 budget, with one-time grant and assistance by hire revenues and expenditures removed.

Revenue
\$17.0 million or a 4.87% increase

- | | |
|--|-------------------------|
| Property Taxes | \$12.0M increase |
| <ul style="list-style-type: none">▪ Based on 5.61% current secured growth per preliminary RSG study of April 4, 2017, applied to the current year tax ledger, excluding public utility taxes▪ The refund factor is estimated at 1% based on historical trends | |
| State Reimbursements | \$500K increase |
| <ul style="list-style-type: none">▪ The proposed FY 2017/18 budget is based on the FY 2015/16 Gray Book rates, with the addition of the Emergency Command Center staffing enhancements which were added by the State in the current year | |
| Federal Reimbursements | No Change |
| Community Redevelopment Agency (CRA) Pass-Thru | \$137K increase |
| <ul style="list-style-type: none">▪ Based on projections from the preliminary RSG study of April 4, 2017 | |
| Cash Contract Charges | \$4.23M increase |
| <ul style="list-style-type: none">▪ Based on 4.5% increase to cash contract cities service charge, plus the annual catch-up payments, for an average increase of 4.59%▪ The City of San Clemente's changes reflect updated operating model for the discontinuation of the seasonal ambulance service. Full-time ETT service is included until such time as the City officially eliminates the service▪ City of Placentia's charge reflects the service configuration changes approved by the Board, with impact to be phased-in over two fiscal years. This is the second year of the phase-in | |
| Community Risk Reduction Fees | No Change |
| <ul style="list-style-type: none">▪ Based on current FY projections and input from CRR staff | |
| Use of Money and Property | \$381K increase |
| <ul style="list-style-type: none">• Projected interest earnings are based on an annual return of 1.50% in FY 2017/18. | |

Miscellaneous Revenue**\$309K decrease**

- The proposed FY 2017/18 budget includes a \$210K decrease in Santa Ana College Agreement revenues

Expenditures***\$11.7 million or a 3.52% increase overall***

Salaries**\$8.1M increase**

- Includes funding for an additional 22 positions, including:
 - 4 post positions for additional staffing for FS20, prorated for 4 months of the year to accommodate the scheduled opening during the fiscal year
- FY 2017/18 proposed budget also includes an \$8.1 million deduction for average salary savings in the firefighter rank
- Annual change from approved MOUs are included

Retirement**\$3.4M increase**

- Additional scheduled UAAL paydown amounts removed for comparison purposes
- FY 2017/18 rates are OCERS' final adopted rates. Budgeted rates decreased in the safety categories and increased in the General categories as compared to last year. The safety decrease is due to safety employees paying a greater share of retirement contributions based on the approved MOUs
- Retirement rates based on the Public Employees' Pension Reform Act (PEPRA) are used for vacant positions. PEPRA rates increased slightly in FY 2017/18

Benefits**\$1.9M increase**

- Workers' Comp is budgeted based on the 50% confidence level provided by the actuarial study completed in January, 2017
- Firefighter group medical insurance based on rates of \$1,900 per month effective 1/1/2017.
- Management dental insurance reflects an increase of 5.0%

Services and Supplies/Equipment/Debt Service**\$1.7M decrease**

- The proposed FY 2017/18 budget includes a smaller capital equipment and services and supplies budget than the adjusted FY 2016/17 budget. Only one-time expenditures related to grants and assistance by hire are removed from FY 2016/17.

ORANGE COUNTY FIRE AUTHORITY
FY 2017/18 Proposed Budget
Information and Pending Issues
May 10, 2017

RSG Property Tax Study

- The final report estimates 5.61% growth in secured property tax revenue in FY 2017/18.
- RSG has updated their methodology slightly with a goal to improve the accuracy of their forecasts. Applying their new methodology against prior years projections and actuals indicates their forecasts may be within 0.4% of actuals, instead of 1.2%.

Updated Financial Stability Budget Policy

- The five-year forecast includes the implementation of the updated Financial Stability Budget policy. Transfers from General Fund surplus will now occur at the Mid-year Budget Adjustment rather than at the beginning of the year. Fifty percent of the General Fund Surplus will be directed to the CIP funds with the balance used for UAAL paydown.

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 rates have not been received for FY 2016/17 or FY 2017/18. FY 2015/16's budgetary estimate, updated for the ECC staffing, will be used pending the update.

Cash Contract City Charges

- Current estimate is a 4.5% increase, pending final approval of budget figures. Increases beyond 4.5% will be banked for future years when the increase is under the cap.

US&R Grants

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

TRAN

- We have determined there is no need for a Tax Revenue Anticipation Note (TRAN) in FY 2017/18. TRANs are typically issued to provide cash-flow funding between receipts of semi-annual property tax.

City Managers' Budget and Finance Committee Recommendations

The City Managers' Budget and Finance Committee (B&FC) met on April 13, 2017 to review the Proposed FY 2017/18 Budget, including the CIP Budget. They made the following formal recommendations and suggestions:

Formal Recommendation

1. The City Managers' B&FC heartily endorses and recommends that the OCFA Budget & Finance Committee and Board of Directors adopt the FY 2017/18 Budget, as submitted.

Additional Suggestions Incorporated into the Document

1. Include the portion of employee contribution to retirement costs in the Salary and Benefits Assumptions
2. Add the percentage of total funding of the Unfunded Actuarial Accrued Liability (UAAL) for pension benefits in the presentation documents

ORANGE COUNTY FIRE AUTHORITY
COMBINED PROPOSED BUDGET SUMMARY
FY 2017/18

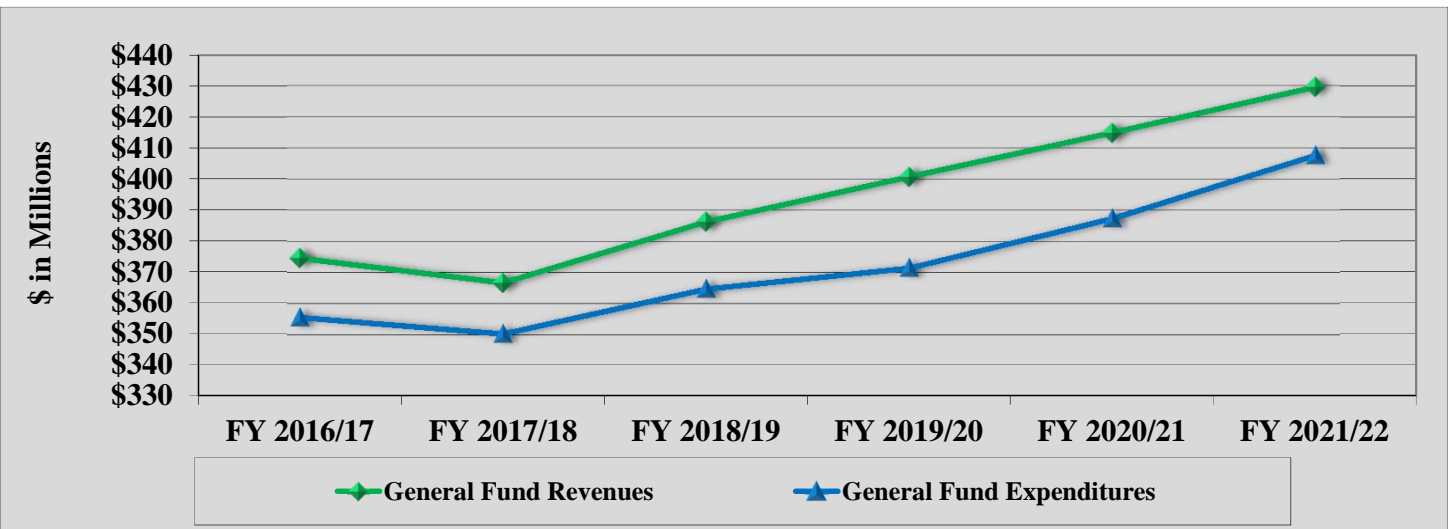
	121 General Fund	12110 ⁽¹⁾ General Fund CIP	123 Fire Stations & Facilities
FUNDING SOURCES			
Property Taxes	\$242,371,052	-	-
Intergovernmental	15,729,661	-	-
Charges for Current Services	107,076,852	-	-
Use of Money & Property	664,714	-	251,107
Other	849,248	-	58,199
Total Revenue & Other Financing Sources	366,691,527	-	309,306
Operating Transfer In	-	-	-
Beginning Fund Balance	52,757,327	-	15,725,465
TOTAL AVAILABLE RESOURCES	\$419,448,854	-	\$16,034,771
EXPENDITURES			
Salaries & Employee Benefits	\$311,832,922	-	-
Services & Supplies	32,393,611	1,155,900	-
Capital Outlay	140,000	-	2,000,000
Debt Service	-	-	-
Subtotal Expenditures	344,366,533	1,155,900	2,000,000
UAAL Paydown	5,886,420	-	-
Total Expenditures & Other Uses	350,252,953	1,155,900	2,000,000
Appropriation for Contingencies	3,000,000	-	-
Operating Transfer Out	-	-	-
Ending Fund Balance	66,195,901	-	14,034,771
TOTAL FUND COMMITMENTS & FUND BALANCE	\$419,448,854	\$1,155,900	\$16,034,771

(1) Project related budgets segregated for operational budget clarity purposes.

124 Communications & Information Systems	133 Fire Apparatus	171 SFF Entitlement	190 Self- Insurance	Total
-	-	-	-	\$242,371,052
-	-	-	-	15,729,661
-	1,346,618	-	12,687,256	121,110,726
224,898	270,517	4,303	1,181,767	2,597,306
98,254	60,295	-	-	1,065,996
323,152	1,677,430	4,303	13,869,023	382,874,741
-	-	-	-	-
14,746,514	10,065,006	3,895	76,405,414	169,703,621
\$15,069,666	\$11,742,436	\$8,198	\$90,274,437	\$552,578,362
-	-	-	-	\$311,832,922
-	-	-	8,066,513	41,616,024
3,755,117	7,526,536	-	-	13,421,653
-	2,531,723	-	-	2,531,723
3,755,117	10,058,259	-	8,066,513	369,402,322
				5,886,420
3,755,117	10,058,259	-	8,066,513	375,288,742
-	-	-	-	3,000,000
-	-	-	-	-
11,314,549	1,684,177	8,198	82,207,924	174,289,620
\$15,069,666	\$11,742,436	\$8,198	\$90,274,437	\$552,578,362

Five-Year Forecast Proposed FY 2017/18 Budget
Orange County Fire Authority
Five-Year Financial Forecast

	<i>Adjusted</i> FY 2016/17	<i>Year 1</i> FY 2017/18	<i>Year 2</i> FY 2018/19	<i>Year 3</i> FY 2019/20	<i>Year 4</i> FY 2020/21	<i>Year 5</i> FY 2021/22
Beginning Fund Balance	202,123,783	169,703,621	169,656,599	167,808,557	178,988,563	195,357,516
General Fund Revenues	374,598,964	366,691,527	386,278,237	400,722,001	414,905,785	429,615,891
General Fund Expenditures	342,062,978	344,366,533	355,533,764	361,770,155	374,949,212	393,336,067
Paydown of UAAL	13,467,591	5,886,420	9,167,397	9,648,658	12,368,859	14,279,280
Total General Fund Expenditures	355,530,569	350,252,953	364,701,160	371,418,813	387,318,071	407,615,347
Net General Fund Revenue	19,068,395	16,438,574	21,577,076	29,303,188	27,587,714	22,000,544
Less Incremental Increase in 10% GF Op. Cont.	1,422,810	1,172,531	1,116,723	623,639	1,317,906	1,838,686
General Fund Surplus / (Deficit)	17,645,586	15,266,043	20,460,353	28,679,549	26,269,809	20,161,858
Operating Transfer to GF Cashflow	-	-	-	-	-	-
Operating Transfer to CIP Funds	17,645,586	7,633,021	10,230,177	14,339,774	13,134,904	10,080,929
Paydown of UAAL from General Fund Surplus	-	7,633,021	10,230,177	14,339,774	13,134,904	10,080,929
Draws from GF Fund Balances	(9,814,477)	-	-	-	-	-
CIP/Other Revenues	32,517,492	23,816,235	28,529,660	33,875,115	31,382,148	30,163,602
CIP/Other Expenses	56,545,987	25,035,789	31,494,425	23,318,748	16,331,100	14,945,343
CIP Surplus / (Deficit)	(24,028,495)	(1,219,554)	(2,964,765)	10,556,367	15,051,048	15,218,259
Ending Fund Balance	169,703,621	169,656,599	167,808,557	178,988,563	195,357,516	212,414,461



	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
General Fund Revenues	\$ 374.60	\$ 366.69	\$ 386.28	\$ 400.72	\$ 414.91	\$ 429.62
General Fund Expenditures	\$ 355.53	\$ 350.25	\$ 364.70	\$ 371.42	\$ 387.32	\$ 407.62

Five-Year Forecast Proposed FY 2017/18 Budget

	ADJUSTED FY 2016/17	PROJECTED FY 2017/18	PROJECTED FY 2018/19	PROJECTED FY 2019/20	PROJECTED FY 2020/21	PROJECTED FY 2021/22
A. BEGINNING FUND BALANCE	202,123,783	169,703,621	169,656,599	167,808,557	178,988,563	195,357,516
GENERAL FUND REVENUES						
Property Taxes	230,301,459	242,371,052	255,709,053	265,003,816	274,758,074	284,738,190
State Reimbursements	5,286,668	5,786,668	5,786,668	5,786,668	5,786,668	5,786,668
Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
One-Time Grant/ABH/RDA	11,970,786	-	-	-	-	-
Community Redevelopment Agency Pass-thru	9,706,233	9,842,993	10,610,959	11,128,457	11,633,730	12,216,561
Cash Contracts	92,357,581	96,593,967	101,508,673	106,120,904	110,083,971	114,196,174
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	283,622	664,714	1,230,751	1,250,023	1,271,523	1,306,479
Other Revenue	4,400,205	954,199	954,199	954,199	893,885	893,885
Unencumbered Fund Balance for Paydown of UAAL	9,814,477	-	-	-	-	-
TOTAL REVENUES	374,598,964	366,691,527	386,278,237	400,722,001	414,905,785	429,615,891
GENERAL FUND EXPENDITURES						
New Positions for New Stations	-	-	1,983,798	2,023,590	5,711,081	13,480,803
Employee Salaries	190,130,222	197,923,786	205,522,271	209,218,612	213,740,732	218,369,639
Retirement - Regular Annual Payments	67,352,525	70,949,644	73,818,538	74,825,620	77,505,511	79,698,327
Retirement - Paydown of UAAL (Rate Savings)	1,653,114	1,886,420	3,167,397	1,648,658	2,368,859	3,279,280
Retirement - Paydown of UAAL (Unencumb. Funds)	9,814,477	-	-	-	-	-
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	11,000,000
Workers' Comp Transfer out to Self-Ins. Fund	11,444,465	12,687,256	13,035,532	13,383,808	13,749,498	15,191,983
Other Insurance	26,799,046	27,551,288	28,591,360	30,281,361	32,081,906	34,001,126
Medicare	2,543,391	2,720,948	2,865,104	2,873,593	2,930,244	2,988,015
One-Time Grant/ABH Expenditures	8,150,546	-	-	-	-	-
Salaries & Employee Benefits	319,887,786	317,719,342	334,983,999	342,255,242	358,087,832	378,009,174
Services & Supplies/Equipment	34,371,570	32,533,611	29,620,153	29,063,653	28,953,653	28,943,653
New Station/Enhancements S&S Impacts	-	-	97,008	99,918	276,586	662,520
One-Time Grant Expenditures	1,271,213	-	-	-	-	-
TOTAL EXPENDITURES	355,530,569	350,252,953	364,701,160	371,418,813	387,318,071	407,615,347
NET GENERAL FUND REVENUE	19,068,395	16,438,574	21,577,076	29,303,188	27,587,714	22,000,544
B. Incremental Increase in GF 10% Contingency	1,422,810	1,172,531	1,116,723	623,639	1,317,906	1,838,686
GENERAL FUND SURPLUS / (DEFICIT)	17,645,586	15,266,043	20,460,353	28,679,549	26,269,809	20,161,858
C. Operating Transfers (from) Operating Contingency	-	-	-	-	-	-
Transfers to CIP Funds						
Transfers to CIP from General Fund Surplus	17,645,586	7,633,021	10,230,177	14,339,774	13,134,904	10,080,929
Total Operating Transfers to CIP	17,645,586	7,633,021	10,230,177	14,339,774	13,134,904	10,080,929
One-Time Paydown of UAAL from General Fund Surplus	-	7,633,021	10,230,177	14,339,774	13,134,904	10,080,929
Capital Improvement Program/Other Fund Revenues						
Interest Earnings	989,246	1,932,592	2,643,609	2,731,475	3,026,259	3,375,058
State/Federal Reimbursement	-	-	-	-	-	-
Cash Contracts	1,358,858	1,346,618	1,387,017	1,428,627	1,471,487	1,515,632
Developer Contributions	630,394	-	1,016,577	1,774,683	-	-
Workers' Comp Transfer in from GF	11,444,465	12,687,256	13,035,532	13,383,808	13,749,498	15,191,983
Miscellaneous	448,944	216,748	216,748	216,748	-	-
Operating Transfers In	17,645,586	7,633,021	10,230,177	14,339,774	13,134,904	10,080,929
Total CIP, W/C, Other Revenues	32,517,492	23,816,235	28,529,660	33,875,115	31,382,148	30,163,602
Capital Improvement Program/Other Fund Expenses						
Fund 12110 - General Fund CIP	6,532,527	1,155,900	1,685,700	1,648,700	2,200,700	1,100,100
Fund 123 - Fire Stations and Facilities	8,922,569	2,000,000	7,525,000	2,500,000	-	500,000
Fund 124 - Communications & Information Systems	9,449,482	3,755,117	5,094,367	2,006,511	-	-
Fund 133 - Fire Apparatus	21,799,582	10,058,259	8,444,811	7,770,818	4,116,012	2,668,040
Sub-Total CIP Expenses	46,704,160	16,969,276	22,749,878	13,926,029	6,316,712	4,268,140
Fund 171 - SFF Entitlement	584,464	-	-	-	-	-
Fund 190 - WC Self-Ins. (Cashflow Payments per Actuary)	9,257,363	8,066,513	8,744,547	9,392,719	10,014,388	10,677,203
Total CIP, W/C, Other Expenses	56,545,987	25,035,789	31,494,425	23,318,748	16,331,100	14,945,343
D. CIP SURPLUS/(DEFICIT)	(24,028,495)	(1,219,554)	(2,964,765)	10,556,367	15,051,048	15,218,259
ENDING FUND BALANCE (A+B+C+D) [a]	169,703,621	169,656,599	167,808,557	178,988,563	195,357,516	212,414,461
Fund Balances						
Operating Contingency (10% of Expenditures)	33,264,122	34,436,653	35,553,376	36,177,016	37,494,921	39,333,607
Reserve Exceeding Required Contingency	19,493,205	19,493,205	19,493,205	19,493,205	19,493,205	19,493,205
Reserve for Cash Contract City Station Maintenance	405,000	405,000	405,000	405,000	405,000	405,000
Donations & Developer Contributions	2,478	2,478	2,478	2,478	2,478	2,478
Capital Improvement Program	40,062,045	33,039,981	24,167,682	29,062,681	38,528,082	47,167,736
Fund 190 - WC Self-Insurance	76,476,771	82,279,281	88,186,815	93,848,183	99,433,830	106,012,435
Total Fund Balances	169,703,621	169,656,599	167,808,557	178,988,563	195,357,516	212,414,461

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

Forecast Assumptions – FY 2017/18 Budget

Basic Assumptions:

The Adopted FY 2016/17 budget, and the Five-Year Capital Improvement Plan approved by the Board of Directors on May 26, 2016 form the basis for this financial forecast with the following adjustments:

- Updated total beginning fund balance from the FY 2015/16 audited financial statements
- All approved budget adjustments that have occurred since the adoption of the budget
- Revised 5-Year CIP plan based on input from CIP managers.

General Fund Revenues:

- ***Secured Property Taxes*** – Rosenow Spevacek Group’s Final 2017 Report provides the growth factors assumed for the forecast. The following are projections of current secured property tax growth:

FY 2017/18	5.61%
FY 2018/19	5.88%
FY 2019/20	3.87%
FY 2020/21	3.91%
FY 2021/22	3.85%

- ***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. Board actions to date and proposed mid-year adjustments have increased the FY 2016/17 adopted budget by \$12.0M for one-time increases in grants and assistance by hire.
- ***Community Redevelopment Agency Pass-thru Revenue*** – RSG completed a preliminary Redevelopment Area Excess Revenue Analysis of pass-thru and residual revenues from the dissolution of the redevelopment agencies dated 4/4/2017. 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 3.75% and 4.50% 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 2021/22.
- **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 assumes that four post positions for a Station 20 Truck will be unfrozen 3/1/2018 (the remaining prorated cost not included in the FY 2017/18 budget is added in FY 2018/19). Vehicles will be in service beginning 7/1/2020 for Station 67, 1/1/2021 for Station 68, and 7/1/2021 for Station 69.
 - ✓ **Employee Salaries** – Projected salaries reflect increases consistent with the approved labor group MOUs. In addition, annual salary increases of 2% 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 2017/18 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 are based on a study prepared by Segal Consulting and provided by OCERS on 8/25/2016. FY 2017/18 rates are approximately 3.03% higher for safety and 0.60% higher for non-safety compared to FY 2016/17 rates.

FY	Safety	General	Source
2016/17	47.75%	33.20%	Effective rates for FY 2016/17 provided by OCERS without 3-Year Phase-In
2017/18	50.78%	33.80%	Per Segal Study dated August 2016. Effective rates after removing impact of additional OCFA UAAL contributions, assuming 7.25% rate or return for all years.
2018/19	50.79%	34.10%	
2019/20	51.49%	34.60%	
2020/21	52.29%	35.20%	

Note: employer rates shown in the table above do not include the portion of the employee rate that is paid by OCFA

FY 2016/17 includes a mid-year adjustment of \$9.8M for accelerated paydown of OCFA’s Unfunded Actuarial Accrued Liability (UAAL) from unencumbered fund balance carried over from FY 2015/16.

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) of \$1.7M in FY 2016/17 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 2017/18 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 February 2017 Study.
- ✓ **Other Insurance** – Medical insurance rates for firefighters are assumed to remain flat for calendar years 2017 and 2018 and increase by 5% in 2019, 2020, and 2021 per the Health Plan Agreement dated 3/29/2017. For staff members, it is projected to grow by 10% annually. This category also includes \$60,000 for unemployment insurance in FY 2017/18.
- ✓ **Medicare** – Annual amounts are calculated at 1.45% 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 2016/17.
 - **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, unless an exception is triggered, 50% is transferred to the CIP funds and 50% is used to paydown the UAAL as outlined in the Financial Stability Budget Policy approved by the Board on 3/23/2017. 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 2021/22.
- ***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 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 which reflects a reduction of \$1M used to paydown the UAAL per the Snowball Plan.
- ***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 past the current year.
- ***Self-Insurance Fund (Fund 190)*** – Self-Insurance fund expenditures are based on projected payments in the Rivelle Consulting Services Feb 2017 Workers' Compensation Actuarial Study.

Fund Balances:

- ***Operating Contingency*** – Reflects policy of 10% of the General Fund expenditures each year (less one-time expenditures and UAAL 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 2017

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 54 frozen positions are not funded in the proposed FY 2017/18 budget:
 - ✓ 2 Sr. Fire Prevention Specialists (CRR; P&D/Inspection)
 - ✓ 2 Fire Prevention Analysts (CRR; P&D)
 - ✓ 1 Assistant Fire Marshal (CRR; P&D)
 - ✓ 1 Senior Accountants (Business Services; Finance)
 - ✓ 1 Assistant Information Technology Manager (Support Services; IT)
 - ✓ 1 Management Analyst (Support Services; Property Management)
 - ✓ 1 Administrative Assistants (Operations; Division 7)
 - ✓ 12 Firefighters*
 - ✓ 15 Fire Apparatus Engineers*
 - ✓ 18 Fire Captains (includes Admin. Captains)*
 - 9 of the frozen Firefighter Unit positions (see * above) were authorized but never filled
 - 30 of the frozen Firefighter Unit positions (see * above) are backfilled

New Station Staffing

- New station FS20 (Irvine) is anticipated to be operational 3/1/2018. Funding for four months of staffing is included in the proposed FY 2017/18 budget. Staffing is budgeted at twelve full-time employees (4 post positions) for a 4 person Truck Engine Company which consists of: two Firefighters, a Fire Captain & a Fire Apparatus Engineer.

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 2017, not to exceed top step

MOU Changes

- Orange County Employees Association (OCEA)
 - ✓ No cost-of-living adjustments included for FY 2017/18, pending negotiations
 - ✓ 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
 - ✓ Rates include cost-of-living adjustment of 3.99% effective 7/1/2017
- Firefighter Unit
 - ✓ Rates include cost-of-living adjustment of 4.2% effective 9/1/2017
 - ✓ 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
 - ✓ No cost-of-living adjustments included for FY 2017/18
 - ✓ 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 2017/18

Backfill/Holiday/FLSA Adjustment

- Backfill is estimated at \$41,784,290 for FY 2017/18
- 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)
- Includes staff overtime costs for second academy
- Estimate is allocated to divisions/sections based on historical usage ratios
- Holiday pay and FLSA adjustment are budgeted on a per employee basis
- Includes funding for 4 post positions filled with overtime as part of the Phase III Service Delivery Enhancements

Reserve Firefighters

- Based on FY 2017/18 projected usage

Other Pay

- The following Other Pays were calculated on a per employee basis:
Supplemental Assignment Pay, Supplemental Incentive Pay, Air Pack Certification Bonus Pay, Education Incentive Pay, Emergency Medical Technician (EMT) Bonus, Plan Review Pay, Duty Officer Compensation, Bilingual Pay, Executive Management Car Allowance, and US&R Tech Truck Certification 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 (EMD) Pay, Emergency Transportation Tech (ETT) Pay, On-Call Pay, Urban Search and Rescue (US&R) Pays, 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 2017/18
- Based on projected trends
- Allocated to divisions/sections based on historical usage ratios

Salary Savings

- Salary savings is estimated at \$5,928,521 for FY 2017/18 based on historical trends; the gross savings is approximately \$8,146,160 including retirement and Medicare benefits

Benefits

Group Medical

- Firefighter Unit – based on FF Health Plan Agreement rates of \$1,900 per month
- OCEA – based on OCEA MOU rate of \$980 per month effective 1/1/2017

Health & Welfare

- OCEA - \$52.20 per month per position – no change from prior years
- Firefighter Unit – based on the FF Health Plan Agreement

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 2017/18
- Vision rates remain unchanged

Retirement	Weighted Average Employee Share	Weighted Average OCFA Rate
General (OCEA)	10.91%	33.41%
FF Unit	15.08%	51.16%
Management (safety)	14.87%	52.24%
Management (non-safety)	11.64%	33.85%

- The above table represents the average Employer and Employee retirement rates including post-PEPRA employees, weighted based on the number of employees in each category. Actual rates vary based on age of entry, date of employment, reciprocity, etc. Average OCFA Rate is net of employee share
- Employee contributions were increased for all bargaining groups 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
- Retirement costs are net of savings related to the annual prepayment to OCERS of \$1,425,458
- Supported Employment is included in the General category

Workers' Compensation

- FY 2017/18 amount of \$12,687,256 represents the projected expenditures at the 50% confidence level based on the actuarial report dated 2/6/2017
- Third Party Administrator (TPA) and excess insurance costs included in Services and Supplies

Unemployment Insurance

- Budgeted at \$60,000 for FY 2017/18 based on historical data

Medicare

- 1.45% 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 2017/18

DESCRIPTION	FY 2016/17 Adjusted Budget (1)	Less One-time Grants/ ABH	FY 2016/17 Comparative Budget	FY 2017/18 Proposed Budget	\$ Change from FY 2016/17 Comparative	% Change from FY 2016/17 Comparative
PROPERTY TAXES (2)	\$230,301,459	-	\$230,301,459	\$242,371,052	\$12,069,593	5.24%
INTERGOVERNMENTAL	27,063,687	(11,970,786)	15,092,901	15,729,661	636,760	4.22%
CHARGES FOR CURRENT SVCS	102,840,465	-	102,840,465	107,076,852	4,236,387	4.12%
USE OF MONEY AND PROPERTY (3)	283,622	-	283,622	664,714	381,092	134.37%
OTHER	4,295,254	(3,136,956)	1,158,298	849,248	(309,050)	-26.68%
TOTAL REVENUE	\$364,784,487	(\$15,107,742)	\$349,676,745	\$366,691,527	\$17,014,782	4.87%

Notes:

(1) The FY 2016/17 Adjusted Budget includes all Board approved adjustments to date.

(2) Property Tax is based on RSG final study dated April 4, 2017.

(3) Interest earnings are based on FY 2017/18 projection. There will not be a TRAN issued for FY 2017/18.

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2017/18

DESCRIPTION	FY 2016/17 Adjusted Budget (1)	Less One-time Grants/ ABH	FY 2016/17 Comparative Budget	FY 2017/18 Proposed Budget	\$ Change from FY 2016/17 Comparative	% Change from FY 2016/17 Comparative
TAXES						
Property Taxes, Current Secured	\$216,997,591	-	\$216,997,591	\$229,047,152	\$12,049,561	5.55%
Property Taxes, Current Unsecured	7,000,350	-	7,000,350	7,000,350	-	0.00%
Property Taxes, Prior Unsecured	112,894	-	112,894	139,520	26,626	23.58%
Property Taxes, Supplemental	4,623,340	-	4,623,340	4,623,340	-	0.00%
Delinquent Supplemental	201,867	-	201,867	205,117	3,250	1.61%
Homeowner Property Tax	1,365,417	-	1,365,417	1,355,573	(9,844)	-0.72%
TOTAL PROPERTY TAXES (2)	230,301,459	-	230,301,459	242,371,052	12,069,593	5.24%
INTERGOVERNMENTAL						
State						
SRA-Wild lands (CAL FIRE Contract)	6,312,230	(1,235,562)	5,076,668	5,576,668	500,000	9.85%
Assistance by Hire (State)	7,390,000	(7,190,000)	200,000	200,000	-	0.00%
Mandated Reimb. SB90	84,433	(84,433)	-	-	-	0.00%
Helicopters' Billing - CAL FIRE	150,000	(140,000)	10,000	10,000	-	0.00%
(1) The FY 2016/17 Adjusted Budget	328,000	(328,000)	-	-	-	0.00%
(2) Property Tax is based on RSG final	14,264,663	(8,977,995)	5,286,668	5,786,668	500,000	9.46%
(3) Interest earnings are based on FY						
Federal						
Disaster Relief-Federal	78,081	(78,081)	-	-	-	0.00%
USAR Reimbursements	1,834,657	(1,834,657)	-	-	-	0.00%
Assistance by Hire (Federal)	1,040,000	(940,000)	100,000	100,000	-	0.00%
Misc Federal Revenue	140,053	(140,053)	-	-	-	0.00%
SUB-TOTAL	3,092,791	(2,992,791)	100,000	100,000	-	0.00%
CRA Pass-Through						
Cypress-CRA Pass thru	718,577	-	718,577	699,143	(19,434)	-2.70%
Irvine - CRA Pass thru	1,066,917	-	1,066,917	1,410,029	343,112	32.16%
La Palma - CRA Pass thru	309,684	-	309,684	353,364	43,680	14.10%
Lake Forest - CRA Pass thru	539,783	-	539,783	559,804	20,021	3.71%
Mission Viejo Pass thru	980,128	-	980,128	960,883	(19,245)	-1.96%
San Juan Capistrano - CRA Pass thru	1,044,321	-	1,044,321	966,300	(78,021)	-7.47%
County of Orange Pass-Through	2,676,486	-	2,676,486	2,734,958	58,472	2.18%
Yorba Linda - CRA Pass thru	2,370,337	-	2,370,337	2,158,512	(211,825)	-8.94%
Buena Park - CRA Pass Thru	-	-	-	-	-	0.00%
Misc. One-Time RDA revenue	-	-	-	-	-	0.00%
SUB-TOTAL	9,706,233	-	9,706,233	9,842,993	136,760	1.41%
TOTAL INTERGOVERNMENTAL	27,063,687	(11,970,786)	15,092,901	15,729,661	636,760	4.22%

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2017/18

DESCRIPTION	FY 2016/17 Adjusted Budget (1)	Less One-time Grants/ ABH	FY 2016/17 Comparative Budget	FY 2017/18 Proposed Budget	\$ Change from FY 2016/17 Comparative	% Change from FY 2016/17 Comparative
CHARGES FOR CURRENT SERVICES						
Cash Contracts						
San Clemente-Ambulance S&EB	490,922	-	490,922	490,607	(315)	-0.06%
San Clemente-Ambulance S&S	26,707	-	26,707	27,533	826	3.09%
Facility Maintenance Charges	250,000	-	250,000	250,000	-	0.00%
Tustin	6,963,602	-	6,963,602	7,365,755	402,153	5.78%
Placentia	5,698,903	-	5,698,903	5,914,287	215,384	3.78%
Santa Ana	37,528,461	-	37,528,461	38,845,152	1,316,691	3.51%
Santa Ana S&EB Reimbursement	100,000	-	100,000	-	(100,000)	-100.00%
Seal Beach	4,800,680	-	4,800,680	5,078,574	277,894	5.79%
Stanton	3,912,499	-	3,912,499	4,144,696	232,197	5.93%
JWA Contract	4,475,677	-	4,475,677	4,810,552	334,875	7.48%
Buena Park	9,901,736	-	9,901,736	10,459,455	557,719	5.63%
San Clemente	7,723,348	-	7,723,348	8,134,792	411,444	5.33%
Westminster	10,485,045	-	10,485,045	11,072,564	587,519	5.60%
SUB-TOTAL	92,357,580	-	92,357,580	96,593,967	4,236,387	4.59%
Community Risk Reduction Fees						
AR Late Payment Penalty	8,400	-	8,400	8,400	-	0.00%
Inspection Services Revenue	2,253,602	-	2,253,602	2,253,602	-	0.00%
P&D Fees	4,036,602	-	4,036,602	4,036,602	-	0.00%
False Alarm	150,000	-	150,000	150,000	-	0.00%
SUB-TOTAL	6,448,604	-	6,448,604	6,448,604	-	0.00%
Other Charges for Services						
Hazmt Response Subscription Prog	4,951	-	4,951	4,951	-	0.00%
Charge for C&E Services	100,000	-	100,000	100,000	-	0.00%
SUB-TOTAL	104,951	-	104,951	104,951	-	0.00%
Ambulance Reimbursements						
Ambulance Supplies Reimbursement	1,030,920	-	1,030,920	1,030,920	-	0.00%
ALS Transport Reimbursement	2,898,410	-	2,898,410	2,898,410	-	0.00%
SUB-TOTAL	3,929,330	-	3,929,330	3,929,330	-	0.00%
TOTAL CHGS FOR CURRENT SVCS	102,840,465	-	102,840,465	107,076,852	4,236,387	4.12%

ORANGE COUNTY FIRE AUTHORITY

FUND 121 - GENERAL FUND

REVENUE DETAIL

FY 2017/18

DESCRIPTION	FY 2016/17 Adjusted Budget (1)	Less One-time Grants/ ABH	FY 2016/17 Comparative Budget	FY 2017/18 Proposed Budget	\$ Change from FY 2016/17 Comparative	% Change from FY 2016/17 Comparative
USE OF MONEY AND PROPERTY						
Interest (3)						
Interest	283,622	-	283,622	664,714	381,092	134.37%
TOTAL USE OF MONEY/PROPERTY	283,622	-	283,622	664,714	381,092	134.37%
REVENUE - OTHER						
Miscellaneous Revenue						
Other Revenue	5,000	-	5,000	5,000	-	0.00%
Miscellaneous Revenue	3,272,101	(3,136,956)	135,145	90,000	(45,145)	-33.40%
Restitution	1,000	-	1,000	1,000	-	0.00%
RFOTC Cell Tower Lease Agreement	43,260	-	43,260	44,765	1,505	3.48%
Fullerton Airport Hangar Lease	171,336	-	171,336	203,669	32,333	18.87%
Witness Fees	4,500	-	4,500	4,500	-	0.00%
Joint Apprenticeship Comm (CFFJAC)	100,000	-	100,000	100,000	-	0.00%
Santa Ana College Agreement	500,000	-	500,000	290,000	(210,000)	-42.00%
Bankruptcy Loss Recovery	124,927	-	124,927	60,314	(64,613)	-51.72%
Sales of Surplus	73,130	-	73,130	50,000	(23,130)	-31.63%
TOTAL OTHER REVENUE	4,295,254	(3,136,956)	1,158,298	849,248	(309,050)	-26.68%
TOTAL	\$364,784,487	(\$15,107,742)	\$349,676,745	\$366,691,527	\$17,014,782	4.87%

Notes:

(1) The FY 2016/17 Adjusted Budget includes all Board approved adjustments to date.

(2) Property Tax is based on RSG final study dated April 4, 2017.

(3) Interest earnings are based on FY 2017/18 projection. There will not be a TRAN issued for FY 2017/18.

ORANGE COUNTY FIRE AUTHORITY
FY 2017/18 Revenue Assumptions
May 2017

Property Taxes

Current Secured

- Based on projected growth in current secured property tax of 5.61% for FY 2017/18 per RSG's final study dated April 4, 2017, applied to the FY 2016/17 tax ledger and estimated 1.00% refund factor
- Public utility taxes are based on the FY 2016/17 tax ledger

Current Unsecured

- Based on 0% growth factor as provided by RSG
- Based on FY 2016/17 tax ledger and estimated 8.50% refund factor

Supplemental

- Based on the FY 2016/17 projection. This category of revenue is inconsistent from year to year

Homeowner Property Tax Relief

- Based on FY 2015/16 receipts and a reduction of 1.05% for FY 2017/18, 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) plus \$500K additional allotment from FY 2016/17 through FY 2021/22 for enhanced command and control positions

Assistance by Hire – State

- Estimate based on FY 2016/17 projection

Assistance by Hire – Federal

- Estimate based on FY 2016/17 projection

Community Redevelopment Agency (CRA) Pass-thru

- The proposed budget is based on projections from RSG final report dated April 4, 2017

Charges for Current Services

Cash Contract Cities

- Based on estimated budget increases of 4.5% in FY 2017/18
- Based on the 20-year JPA agreement which includes the shortfall amortization
- San Clemente's ambulance service costs reflect the discontinuation of seasonal ambulance services, but include the full-time emergency transportation service until the City eliminates the Emergency Transportation Services during the fiscal year
- The City of Placentia's service charge reflects the service configuration changes approved by the Board, with the financial impact to be phase-in over two fiscal years, beginning in FY 2016/17. This is the second year of phase-in.

John Wayne Airport Contract

- Based on the FY 2017/18 estimated charge

Community Risk Reduction Fees

- Planning and Development fees are based on the FY 2016/17 projection and input from the CRR staff
- Inspection Services revenue is based on the FY 2016/17 projection and input from the CRR staff

Advance Life Support (ALS) Transport and Supplies Reimbursements

- Based on FY 2016/17 projection

Use of Money and Property

Interest

- Interest earnings based on FY 2017/18 projection
- There will not be a Tax and Revenue Anticipation Note (TRAN) issued for FY 2017/18

Other Revenue

Miscellaneous Revenue

- Based on prior FY 2016/17 projections, FY 2017/18 projections, and various lease agreements as applicable

ORANGE COUNTY FIRE AUTHORITY
BUSINESS SERVICES DEPARTMENT S&S SUMMARY
FY 2017/18 BUDGET

Divisions/Sections	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
JPA Board of Directors			
JPA Board of Directors	\$76,915	\$76,915	-
Total JPA Board of Directors	<u>76,915</u>	<u>76,915</u>	<u>-</u>
Clerk of the Authority			
Clerk	17,089	17,089	-
Total Clerk of the Authority	<u>17,089</u>	<u>17,089</u>	<u>-</u>
Finance Division			
Financial Services	140,700	140,700	-
Financial Services Controlled	2,862,482	2,862,482	-
Total Finance Division	<u>3,003,182</u>	<u>3,003,182</u>	<u>-</u>
Materiel Management			
Materiel Management [a]	2,236,283	2,533,283	297,000
Total Materiel Management	<u>2,236,283</u>	<u>2,533,283</u>	<u>297,000</u>
Purchasing			
Purchasing	38,168	38,168	-
Total Purchasing	<u>38,168</u>	<u>38,168</u>	<u>-</u>
Treasury and Financial Planning			
Treasury & Financial Planning [b]	283,317	216,454	(66,863)
Debt Service: TRAN Interest [c]	374,988	-	(374,988)
Total Treasury and Financial Planning	<u>658,305</u>	<u>216,454</u>	<u>(441,851)</u>
Department Total	<u><u>\$6,029,942</u></u>	<u><u>\$5,885,091</u></u>	<u><u>(\$144,851)</u></u>

Grant-funding and one-time items are not included in the FY 2016/17 base budget.

[a] Increase due to ongoing costs for replacement of SCBA voice amplifiers (\$52,000), thermal imaging cameras (\$200,000) and testing/inspection of safety ladders. (\$45,000)

[b] Decrease in TRAN issuance fee due to no TRAN being anticipated for FY 2017/18. (\$85,000) This decrease is slightly offset by an increase to provide staff with training opportunities which is offset by S&EB savings resulting from the Assistant Treasurer position being underfilled with a part-time employee.

[c] Decrease in TRAN interest due to no TRAN being anticipated for FY 2017/18.

BUSINESS SERVICES DEPARTMENT
JPA BOARD OF DIRECTORS
ORG 9951

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1101 - Food			
Food for Board Meetings	\$18,965	\$18,965	-
Food for Special Meetings	750	750	-
Subtotal	19,715	19,715	-
Account 1801`1809 - Office Expense			
Name Plates/Badges	1,000	1,000	-
Subtotal	1,000	1,000	-
Account 2401`2409 - Special Department Expense			
Commemorations	3,000	3,000	-
Employee Recognition	3,000	3,000	-
Subtotal	6,000	6,000	-
Account 2701`2703 - Travel, Training and Meetings			
Board of Directors Reimbursement	40,000	40,000	-
Executive Committee Reimbursement	1,800	1,800	-
Standing Committees Reimbursement	8,400	8,400	-
Subtotal	50,200	50,200	-
Total S&S: JPA Board of Directors	\$76,915	\$76,915	-

BUSINESS SERVICES DEPARTMENT
CLERK OF THE AUTHORITY
ORG 3311

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
Professional Memberships	\$1,200	\$1,200	-
Subtotal	1,200	1,200	-
Account 1801`1809 - Office Expense			
Minor Office Equipment	4,439	4,439	-
Subtotal	4,439	4,439	-
Account 1901`1908 - Prof. and Specialized Services			
Imaging of Documents	4,000	4,000	-
Subtotal	4,000	4,000	-
Account 2001 - Publications and Legal Notices			
Legal Publications (Public Hearings/Notices)	4,000	4,000	-
Subtotal	4,000	4,000	-
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	\$17,089	\$17,089	-

BUSINESS SERVICES DEPARTMENT
FINANCE DIVISION
ORG 3310 & 3379

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	77,000	77,000	-
Subtotal	90,000	90,000	-
S&S: Financial Services	140,700	140,700	-

BUSINESS SERVICES DEPARTMENT
FINANCE DIVISION
ORG 3310 & 3379

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Financial Services Controlled (Org 3379)			
Account 1801`1809 - Office Expense			
Office Supplies	3,000	3,000	-
Postage Expense	52,000	52,000	-
Equipment Maintenance (mailing/folding machines)	3,000	3,000	-
Reproduction/Printing (excl. copiers)	38,000	38,000	-
Subtotal	96,000	96,000	-
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	\$3,003,182	\$3,003,182	-

BUSINESS SERVICES DEPARTMENT
MATERIEL MANAGEMENT SECTION
ORG 4410 & 4419

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Service Center (Org 4410)			
Account 1301`1302 - Maintenance/Repair - Equipment			
Air Fill Station Repair	\$9,000	\$9,000	-
Lift Truck Maintenance	-	2,000	2,000
Mail Machine Maintenance	2,000	-	(2,000)
SCBA Cylinder Hydrostatic Testing	12,000	-	(12,000)
Welding Gases	2,000	1,600	(400)
Subtotal	25,000	12,600	(12,400)
Account 1601 - Memberships			
Costco Memberships	-	165	165
SAFER Memberships	270	50	(220)
Subtotal	270	215	(55)
Account 1801`1809 - Office Expense			
Office Equipment Controlled	-	3,000	3,000
Subtotal	-	3,000	3,000
Account 1901`1911 - Professional and Specialized Services			
Quantitative SCBA Fit Testing	-	19,000	19,000
Ladder Testing	-	-	-
Subtotal	-	19,000	19,000
Account 2300 - Small Tools and Instruments			
Miscellaneous Small Tools	-	1,000	1,000
Subtotal	-	1,000	1,000
Account 2701`2703 - Travel, Training and Meetings			
Trans/Travel (Safer Meetings)	253	250	(3)
Training Registration Fees	2,400	2,400	-
Misc. Training (Svc Center Staff)	3,700	3,700	-
Subtotal	6,353	6,350	(3)
S&S: Service Center	31,623	42,165	10,542

BUSINESS SERVICES DEPARTMENT
MATERIEL MANAGEMENT SECTION
ORG 4410 & 4419

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Inventory - Service Center (Org 4419)			
Account 1001`1003 - Clothing and Personal Supplies			
Boot Reimbursement	-	3,000	3,000
Coveralls	500	-	(500)
GSA/Federal Supply	4,100	-	(4,100)
Rain Suits	1,500	1,500	-
Safety Clothing - Academy	50,000	50,000	-
Safety Clothing - Structure	162,200	250,000	87,800
Safety Clothing - Wildland	40,000	70,000	30,000
Safety Clothing - Gloves, FF PPE Ensemble	-	8,000	8,000
Safety Clothing - FF Structural Gloves	-	13,500	13,500
Turnout Cleaning & Repair	80,000	77,000	(3,000)
Helmets	50,000	60,000	10,000
Uniform Patches	10,000	-	(10,000)
Uniforms	598,500	517,000	(81,500)
Subtotal	996,800	1,050,000	50,200
Account 1101 - Food			
Earthquake Food - GSA Supply	5,000	-	(5,000)
Food - In County Incidents	-	23,000	23,000
Emergency Food Supplies	30,000	12,000	(18,000)
Subtotal	35,000	35,000	-
Account 1151 - Household Expenses			
Household Supplies	200,000	200,000	-
Misc. Household	2,500	10,000	7,500
Mattress Pads	2,000	2,000	-
Subtotal	204,500	212,000	7,500
Account 1301`1302 - Maintenance/Repair - Equipment			
Breathing Apparatus Repair Parts/Service	25,000	65,000	40,000
SCBA Cylinder Hydrostatic Testing	-	12,000	12,000
Fire Extinguisher Service	10,000	10,000	-
Hurst Tool Repair	10,000	20,000	10,000
Safety Ladder Inspection & Testing	-	45,000	45,000
Small Engine Repair	40,000	20,000	(20,000)
Vehicle Wax	15,000	14,000	(1,000)
Visquene	1,500	-	(1,500)
Thermal Imaging Camera Repair/Battery Replacement	65,000	30,000	(35,000)
Subtotal	166,500	216,000	49,500
Account 1501`1509 - Medical Supplies and Equipment			
Miscellaneous Medical Supplies	13,360	-	(13,360)
Medical Oxygen	10,000	10,000	-
Subtotal	23,360	10,000	(13,360)

BUSINESS SERVICES DEPARTMENT
MATERIEL MANAGEMENT SECTION
ORG 4410 & 4419

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Account 1801`1809 - Office Expense			
Business Cards	3,500	6,500	3,000
Business Forms	4,000	1,000	(3,000)
Copy Paper	20,000	25,000	5,000
Engraving	1,000	1,000	-
Envelopes	5,000	5,000	-
FAX Supplies	2,000	500	(1,500)
Office Supplies	100,000	50,000	(50,000)
Printer Supplies	81,500	40,000	(41,500)
Rubber Stamps	1,500	1,500	-
Thomas Bros. Maps	2,500	1,000	(1,500)
Subtotal	221,000	131,500	(89,500)
Account 2301`2309 - Small Tools and Instruments			
Batteries	32,000	3,000	(29,000)
GSA/Federal Supply	10,000	-	(10,000)
Miscellaneous Small Tools	25,000	5,000	(20,000)
Replacement Flashlights	3,000	3,000	-
Subtotal	70,000	11,000	(59,000)
Account 2401`2409 - Special Department Expense			
Foam All Types	75,000	40,000	(35,000)
Gloves for FF PPE Ensemble	8,000	-	(8,000)
Structural Fire Fighting Gloves	13,500	-	(13,500)
GSA Federal Supply - Wildland Hose	5,000	-	(5,000)
Hose - All Sizes	100,000	291,458	191,458
Misc. Fire Equipment	90,000	117,500	27,500
Rope & Rigging	15,000	-	(15,000)
Sand Bags	20,000	12,160	(7,840)
Miscellaneous Supplies	-	1,500	1,500
SCBA Voice Amplifiers	-	52,000	52,000
Scott Air Pack Cylinder Replacement	150,000	100,000	(50,000)
Sign Material	11,000	11,000	-
Thermal Imaging Cameras	-	200,000	200,000
Subtotal	487,500	825,618	338,118
S&S: Inventory - Service Center	2,204,660	2,491,118	286,458
Total S&S: Materiel Management Section	\$2,236,283	\$2,533,283	\$297,000

BUSINESS SERVICES DEPARTMENT
PURCHASING SECTION
ORG 3335

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	1,200	(45)
Postage	200		(200)
Printing	200	200	-
Subtotal	2,045	1,800	(245)
Account 1901`1908 - Prof. and Specialized Services			
Planet Bids Base Software - Annual Fee	13,200	13,200	-
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	29,358	29,358	-
Account 2001 - Publications and Legal Notices			
Advertising Formal Bids	300	545	245
Subtotal	300	545	245
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	3,000	3,000	-
Subtotal	5,000	5,000	-
Total S&S: Purchasing Section	\$38,168	\$38,168	-

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

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	1,415	1,415	-
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	80,000	80,000	-
Courier Fees	1,500	1,500	-
TRAN Issuance	85,000	-	(85,000)
RSG Tax Study	49,000	49,000	-
Subtotal	215,500	130,500	(85,000)
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	29,362	47,499	18,137
Subtotal	29,362	47,499	18,137
S&S: Treasury and Financial Planning	283,317	216,454	(66,863)

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

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Debt Service: TRAN Interest (Org 3302)			
Account 2900 - Interest Expense			
TRAN Interest Expense	374,988	-	(374,988)
Subtotal	374,988	-	(374,988)
S&S: Debt Service: TRAN Interest	374,988	-	(374,988)
Total S&S: Treasury & Financial Planning Section	\$658,305	\$216,454	(\$441,851)



ORANGE COUNTY FIRE AUTHORITY
COMMUNITY RISK REDUCTION DEPARTMENT S&S SUMMARY
FY 2017/18 BUDGET

Sections/Programs	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Investigation Services			
Investigation Services Program	\$259,887	\$259,887	-
Total Investigations	259,887	259,887	-
Planning & Development			
Plan Review Program [a]	142,366	167,366	25,000
New Construction Inspection Program	12,550	12,550	-
Total Planning & Development	154,916	179,916	25,000
Pre-Fire Management			
Wildland Pre-Fire Management [b]	93,875	100,875	7,000
Crews and Equipment [c]	46,803	49,803	3,000
Total Pre-Fire Management	140,678	150,678	10,000
Prevention Field Services			
Inspection Services Program	29,434	29,434	-
Total Prevention Field Services	29,434	29,434	-
Department Total	\$584,915	\$619,915	\$35,000

Grant funding and one-time items are not included in the FY 2016/17 base budget.

[a] Increase due to ongoing costs to meet the increasing number of plan reviews through consultant plan review contracts.

[b] Increase due to ongoing costs for sand provided as a courtesy to residents during the typical rain season.

[c] Increase due to ongoing hydration costs for staff.

COMMUNITY RISK REDUCTION DEPARTMENT
INVESTIGATION SERVICES PROGRAM
ORG 4320

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	31,358	31,358	-
Subtotal	43,358	43,358	-
Total S&S: Investigation Services Program	\$259,887	\$259,887	-

COMMUNITY RISK REDUCTION DEPARTMENT
PLAN REVIEW PROGRAM
ORG 4438

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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 Reimbursement	200	200	-
Misc. Office Supplies	1,500	1,500	-
Brochure/Pamphlet Reproduction & Postage	800	800	-
Computers/Technology	1,500	1,500	-
Code Books	4,600	4,600	-
NFPA Subscription Service Update	6,700	6,700	-
Subtotal	15,300	15,300	-
Account 1902`1908 - Prof. and Specialized Services			
Plan Review Contracts	108,125	133,125	25,000
Subtotal	108,125	133,125	25,000
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	\$167,366	\$25,000

COMMUNITY RISK REDUCTION DEPARTMENT
NEW CONSTRUCTION INSPECTION PROGRAM
ORG 4439

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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 Reimbursements	400	400	-
Misc. Office Supplies	2,750	2,750	-
Computers/Technology	1,000	1,000	-
Code Books	4,100	4,100	-
Subtotal	8,250	8,250	-
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: New Construction Inspection Program	\$12,550	\$12,550	-

COMMUNITY RISK REDUCTION DEPARTMENT
WILDLAND PRE-FIRE MANAGEMENT
ORG 4556

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	16,000	16,000	-
Subtotal	16,000	16,000	-
Account 1601 - Memberships			
Memberships	1,500	1,500	-
Subtotal	1,500	1,500	-
Account 1801`1810 - Office Expense			
Misc. Office Supplies	30,175	27,175	(3,000)
Subtotal	30,175	27,175	(3,000)
Account 1902`1908 - Prof. and Specialized Services			
Misc. Professional and Specialized Services	5,900	5,900	-
Subtotal	5,900	5,900	-
Account 2401`2409 - Special Department Expense			
Special Department Expense	27,550	27,550	-
Sand	-	10,000	10,000
Subtotal	27,550	37,550	10,000
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	\$93,875	\$100,875	\$7,000

COMMUNITY RISK REDUCTION DEPARTMENT
CREWS AND EQUIPMENT
ORG 1152 & 1150

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
<i>Santiago Crew (Org 1152)</i>			
Account 1001 - Clothing and Personal Supplies			
Crew Protective Clothing	\$10,300	\$10,300	-
Subtotal	10,300	10,300	-
Account 1101 - Food			
Hydration for Staff	-	3,000	3,000
Subtotal	-	3,000	3,000
Account 1301`1305 - Maintenance/Repair - Equipment			
Other Equipment Maintenance/Repair	10,000	10,000	-
Subtotal	10,000	10,000	-
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	10,000	10,000	-
Subtotal	10,000	10,000	-
S&S: Hand Crews	31,300	34,300	3,000
<i>Heavy Fire Equipment (Org 1150)</i>			
Account 1301`1305 - Maintenance/Repair - Equipment			
Maintenance - Specialized Equipment	5,000	5,000	-
Subtotal	5,000	5,000	-
Account 2301`2309 - Small Tools and Instruments			
Miscellaneous Small Tools	10,503	10,503	-
Subtotal	10,503	10,503	-
S&S: Heavy Equipment	15,503	15,503	-
Total S&S: Crews and Equipment	\$46,803	\$49,803	\$3,000

COMMUNITY RISK REDUCTION DEPARTMENT
INSPECTION SERVICES PROGRAM
ORG 4460

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
IFCI	\$150	\$150	-
OCFA/AFSS	200	200	-
OCFPO	500	500	-
Other	-	200	200
Subtotal	850	1,050	200
Account 1801`1810 - Office Expense			
Misc. Petty Cash Reimbursements	775	775	-
Misc. Office Supplies	1,900	1,900	-
Implement Annual Permit Process	109	109	-
Code Books/Publications	7,500	7,500	-
Subscription - Misc. California Codes	100	2,100	2,000
Paper for Printing FIFs, Notices etc.	2,000	2,000	-
Subtotal	12,384	14,384	2,000
Account 2701`2703 Travel, Training and Meetings			
Inspector Training	12,200	10,000	(2,200)
Training & Seminars	4,000	4,000	-
Subtotal	16,200	14,000	(2,200)
Total S&S: Inspection Services Program	\$29,434	\$29,434	-



ORANGE COUNTY FIRE AUTHORITY
EXECUTIVE MANAGEMENT S&S SUMMARY
FY 2017/18 BUDGET

Divisions/Sections	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Executive Management			
Executive Management	\$648,150	\$648,150	-
Operations Support [a]	420,232	440,232	20,000
Total Executive Management	1,068,382	1,088,382	20,000
Department Total	\$1,068,382	\$1,088,382	\$20,000

[a] Increase due to one-time acquisition and expert training to establish and maintain a drone program (\$20K).

EXECUTIVE MANAGEMENT
EXECUTIVE MANAGEMENT
ORG 9901 & 9905

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	595,000	595,000	-
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	648,150	648,150	-

EXECUTIVE MANAGEMENT
EXECUTIVE MANAGEMENT
ORG 9901 & 9905

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	27,950	27,950	-
Lexipol Risk Management Tool (one-time)	350,000	350,000	-
Subtotal	381,602	381,602	-
Account 2301~2309 Small Tools and Instruments			
Drone Program - Hardware Acquisition (one-time)	-	14,000	14,000
Subtotal	-	14,000	14,000
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	-
Drone Program - Expertise Training (one-time)	-	6,000	6,000
Subtotal	19,130	25,130	6,000
S&S: Operations Support	420,232	440,232	20,000
Total S&S: Executive Management	\$1,068,382	\$1,088,382	\$20,000



ORANGE COUNTY FIRE AUTHORITY
OPERATIONS DEPARTMENT S&S/EQUIPMENT SUMMARY
FY 2017/18 BUDGET

Divisions/Sections	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Division 1			
Division 1 - Administration [a]	\$12,537	\$9,400	(\$3,137)
Total Division 1	<u>12,537</u>	<u>9,400</u>	<u>(3,137)</u>
Division 2			
Division 2 - Administration [a] [b]	92,503	208,110	115,607
Total Division 2	<u>92,503</u>	<u>208,110</u>	<u>115,607</u>
Division 3			
Division 3 - Administration [a] [c]	103,176	120,299	17,123
Total Division 3	<u>103,176</u>	<u>120,299</u>	<u>17,123</u>
Division 4			
Division 4 - Administration [a] [d]	37,148	56,271	19,123
Emergency Medical Services [e]	1,172,493	1,243,993	71,500
Community Volunteer Services	27,820	27,820	-
Total Division 4	<u>1,237,461</u>	<u>1,328,084</u>	<u>90,623</u>
Division 5			
Division 5 - Administration [a]	8,500	11,191	2,691
Total Division 5	<u>8,500</u>	<u>11,191</u>	<u>2,691</u>
Division 6			
Division 6 - Administration [a] [f]	109,690	140,381	30,691
Total Division 6	<u>109,690</u>	<u>140,381</u>	<u>30,691</u>
Division 7			
Division 7 - Administration [a]	29,442	26,442	(3,000)
Air Operations	621,280	621,280	-
Total Division 7	<u>650,722</u>	<u>647,722</u>	<u>(3,000)</u>
Public Information Office & Media Relations			
Public Information Office	6,375	6,375	-
Community Relations	32,954	32,954	-
Community Education Programs	57,700	57,700	-
RFOTC Open House [g]	3,000	11,000	8,000
Total Public Information Office & Media Relations	<u>100,029</u>	<u>108,029</u>	<u>8,000</u>
Communications & Legislative Affairs			
Legislative Affairs	167,625	167,625	-
Total Communications & Legislative Affairs	<u>167,625</u>	<u>167,625</u>	<u>-</u>
Department Total	<u>\$2,482,243</u>	<u>\$2,740,841</u>	<u>\$258,598</u>

Grant-funding and one-time items are not included in the FY 2016/17 base budget.

[a] Increases/decreases due to adjustment of stations costs to \$1K per station in each Division. (\$4K net increase)

[b] Increase due to JWA increase to base budget per pending contract in Nov 2017.

[c] Increase due to increased TRT staff costs for clothing (\$12K) & training (\$2K) in US&R.

[d] Increase due to additional badges (\$17K) for new & promoted suppression staff.

[e] Increase due to suction kits replacements (\$48K) & increased EMT/P certification (\$24K) costs.

[f] Increase due to multi-rae equipment & training (\$30K) for HazMat section.

[g] Increase due to actual program costs.

OPERATIONS DEPARTMENT
DIVISION 1
ORG 0111

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 1 (Admin) (Org 0111)			
Account 1402 - Maintenance/Repair - Buildings			
Cal-Card	\$10,137	\$7,000	(\$3,137)
Subtotal	10,137	7,000	(3,137)
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,400	2,400	-
Subtotal	2,400	2,400	-
S&S: Division 1 (Admin)	12,537	9,400	(3,137)
Total S&S: Division 1	12,537	\$9,400	(\$3,137)

OPERATIONS DEPARTMENT
DIVISION 2
ORG 0112 & 1033

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 2 (Admin) (Org 0112)			
Account 1402 - Maintenance/Repair - Buildings			
Cal-Card	\$10,312	\$11,000	\$688
Subtotal	10,312	11,000	688
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	18,506	688
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	-
Hi Visibility Impact Gloves	-	2,358	2,358
Subtotal	8,500	3,858	(4,642)
Account 1301`1302 - Maintenance/Repair - Equipment			
SCBA Service	1,000	3,000	2,000
Crane/Tug Accessories	-	4,915	4,915
Subtotal	1,000	3,000	2,000
Account 1402 - Maintenance/Repair - Buildings			
Station Repair-Maintenance	-	15,000	15,000
Subtotal	-	15,000	15,000
Account 1501`1509 - Medical Supplies and Equipment			
Fire Rescue Props	-	2,500	2,500
Subtotal	-	2,500	2,500
Account 1601 - Memberships			
ARFF Working Group	185	185	-
Subtotal	185	185	-
Account 1801`1809 - Office Expense			
Misc. Office Expense/Subscriptions	600	650	50
Subtotal	600	650	50

OPERATIONS DEPARTMENT
DIVISION 2
ORG 0112 & 1033

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Account 2401`2409 - Special Department Expense			
Hose, Tools & Equipment for Crash Units	2,000	-	(2,000)
Certifications - Crane, ARFF, EVOC-24, etc.	-	53,410	53,410
Fire Equipment - Smoke Ejector	-	2,400	2,400
Rescue Tools	-	2,691	2,691
SCBA Apparatus	-	23,400	23,400
Subtotal	2,000	81,901	79,901
Account 2701`2703 - Travel, Training and Meetings			
Live Fire Control Part 139 Training	45,000	49,005	4,005
ARFF Training Registration Fees	7,800	2,990	(4,810)
Advanced Aircraft Fire Control	9,600	9,600	-
Subtotal	62,400	61,595	(805)
S&S: Aircraft Rescue Firefighting	74,685	173,604	98,919
<u>EQUIPMENT EXPENSE:</u>			
Aircraft Rescue Firefighting (ARFF) (Org 1033)			
Account 4000 Equipment			
Mine Safety 6000 FLIR Cameras	-	16,000	16,000
Subtotal	-	16,000	16,000
Total Equipment: Division 2	-	16,000	16,000
Total S&S and Equipment: Division 2	\$92,503	\$208,110	\$115,607

OPERATIONS DEPARTMENT
DIVISION 3
ORG 0113, 1165, & 1171

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 3 (Admin) (Org 0113)			
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	\$10,377	\$14,000	\$3,623
Subtotal	10,377	14,000	3,623
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,192	2,192	-
Subtotal	2,192	2,192	-
S&S: Division 3 (Admin)	12,569	16,192	3,623
Urban Search and Rescue (Org 1165 - Funded by OCFA)			
Account 1001 - Clothing and Personal Supplies			
Safety Clothing	2,000	13,500	11,500
Subtotal	2,000	13,500	11,500
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	17,000	2,000
Subtotal	15,000	17,000	2,000
S&S: US&R (Funded by OCFA)	61,500	75,000	13,500

OPERATIONS DEPARTMENT
DIVISION 3
ORG 0113, 1165, & 1171

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	23,607	23,607	-
Subtotal	23,607	23,607	-
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	29,107	29,107	-
Total S&S: Division 3	\$103,176	\$120,299	\$17,123

OPERATIONS DEPARTMENT
DIVISION 4
ORG 0114, 1160, 1441 & 3307

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 4 (Admin) (Org 0114)			
Account 1001`1003 Clothing and Personal Supplies			
Entenmann Rovin - Badges	\$11,586	\$28,086	\$16,500
Subtotal	11,586	28,086	16,500
Account 1402 - Maintenance /Repair - Buildings			
Cal Card	10,377	13,000	2,623
Subtotal	10,377	13,000	2,623
Account 2401`2409 - Special Department Expense			
Miscellaneous Expenses	2,192	2,192	-
Chaplain's Stipend	2,593	2,593	-
Chaplain's Program	10,400	10,400	-
Subtotal	15,185	15,185	-
S&S: Division 4 (Admin)	37,148	56,271	19,123
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	-
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	-

OPERATIONS DEPARTMENT
DIVISION 4
ORG 0114, 1160, 1441 & 3307

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Emergency Medical Services (EMS) (Org 1441)			
Account 1101 - Food			
Food for Panel Interviews	1,000	2,000	1,000
Subtotal	1,000	2,000	1,000
Account 1301`1302 - Maintenance/Repair - Equipment			
Durable Medical Equipment Maintenance	2,500	2,500	-
Subtotal	2,500	2,500	-
Account 1501`1509 - Medical Supplies and Equipment			
Pharmaceuticals/Vaccines	200,000	200,000	-
Medical Supplies	700,000	700,000	-
Medical Equipment (includes \$47,500 one-time increase)	65,243	117,743	52,500
Subtotal	965,243	1,017,743	52,500
Account 1801`1809 - Office Expense			
Office Supplies including Texts	19,000	18,000	(1,000)
Periodicals and Journals	500	-	(500)
Reprographics/Printing	500	-	(500)
Subtotal	20,000	18,000	(2,000)
Account 1901`1908 - Prof. and Specialized Services			
Employee Physicals	1,000	-	(1,000)
Miscellaneous Professional Services	5,000	5,000	-
Subtotal	6,000	5,000	(1,000)
Account 2401`2409 - Special Department Expense			
Paramedic Certification	7,000	7,000	-
Paramedic Accreditation	5,000	5,000	-
Paramedic Recertification	20,000	20,000	-
EMT Recertification	10,000	34,000	24,000
Controlled Medication Management System	55,000	52,000	(3,000)
UCI Training	2,500	2,500	-
Miscellaneous Expenditures	30,000	30,000	-
Service Pins and Plaques	500	500	-
Subtotal	130,000	151,000	21,000
Account 2701`2703 - Travel, Training and Meetings			
Paramedic Tuition	32,750	34,750	2,000
Out of County Travel	5,000	3,000	(2,000)
Subtotal	37,750	37,750	-
S&S: Emergency Medical Services	1,162,493	1,233,993	71,500
Total S&S: Division 4	\$1,237,461	\$1,328,084	\$90,623

OPERATIONS DEPARTMENT
DIVISION 5
ORG 0116

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 5 (Admin) (Org 0116)			
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	\$6,309	\$9,000	\$9,000
Subtotal	6,309	9,000	2,691
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,191	2,191	-
Subtotal	2,191	2,191	-
S&S: Division 5 (Admin)	8,500	11,191	2,691
Total S&S: Division 5	\$8,500	\$11,191	\$2,691

OPERATIONS DEPARTMENT
DIVISION 6
ORG 0117 & 1170

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 6 (Admin) (Org 0117)			
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	\$9,309	\$10,000	\$691
Subtotal	9,309	10,000	691
S&S: Division 6 (Admin)	9,309	10,000	691
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	40,213	20,000
Subtotal	20,213	40,213	20,000
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	-

OPERATIONS DEPARTMENT
DIVISION 6
ORG 0117 & 1170

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
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	23,253	10,000
Ontario Training	1,800	1,800	-
Subtotal	21,053	31,053	10,000
S&S: Hazardous Materials Team	100,381	130,381	30,000
Total S&S: Division 6	\$109,690	\$140,381	\$30,691

OPERATIONS DEPARTMENT
DIVISION 7
ORG 0115 & 1167

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	7,000	(3,000)
Subtotal	10,000	7,000	(3,000)
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	26,442	(3,000)
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	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	523,722	(3,000)
<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	\$647,722	(\$3,000)

OPERATIONS DEPARTMENT
PUBLIC INFORMATION OFFICE & MEDIA RELATIONS
ORG 1460, 4431, 4469 & H800

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	-

OPERATIONS DEPARTMENT*PUBLIC INFORMATION OFFICE & MEDIA RELATIONS***ORG 1460, 4431, 4469 & H800**

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Community Education Programs (Org 4449)			
Account 2401`2409 - Special Department Expense			
Marketing/Educational Materials	57,700	57,700	-
S&S: Community Education Program	57,700	57,700	-
RFOTC Open House (Org H800)			
Account 2401`2409 - Special Department Expense			
Special Department Expense	3,000	11,000	8,000
S&S: RFOTC Open House	3,000	11,000	8,000
Total S&S: Public Information Office & Media Relations	\$100,029	\$108,029	\$8,000

OPERATIONS DEPARTMENT
COMMUNICATIONS & LEGISLATIVE AFFAIRS
ORG 3360

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Legislative Affairs (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 Affairs	167,625	167,625	-
Total S&S: Communications & Legislative Affairs	\$167,625	\$167,625	-

ORANGE COUNTY FIRE AUTHORITY
ORGANIZATIONAL PLANNING DEPARTMENT S&S SUMMARY
FY 2017/18 BUDGET

Sections	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Organization Training & Development	\$115,175	\$115,175	-
Strategic Services	28,970	28,970	-
Emergency Planning & Coordination	11,000	11,000	-
Training & Safety Services			
Training & Safety [a]	419,562	501,562	82,000
CA FF Joint Apprenticeship Committee	150,000	150,000	-
Multi Media	34,000	34,000	-
Total Training & Safety Services	603,562	685,562	82,000
Human Resources			
Risk Management	1,193,976	1,193,976	-
Risk Management Controlled [b]	1,435,210	1,552,662	117,452
WEFIT Program	479,636	479,636	-
Employee Benefits & Services [c]	79,888	101,700	21,812
Employee Relations [d]	368,035	761,035	393,000
Total Human Resources	3,556,745	4,089,009	532,264
Department Total	\$4,315,452	\$4,929,716	\$614,264

Grant-funding and one-time items are not included in the FY 2016/17 base budget.

[a] Increase due to annual academy costs. Also includes one-time increase for 2nd firefighter academy.

[b] Increase due to workers' compensation self insurance excess loss premium.

[c] Increase due to training, memberships, document destruction, Discovery Benefits costs.

[d] Increase due to NEOGOV, class and compensation studies, tuition reimbursement, and one-time 2nd academy costs.

ORGANIZATIONAL PLANNING DEPARTMENT
ORGANIZATIONAL TRAINING & DEVELOPMENT SECTION
ORG 7721

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	74,000	(15,000)
Training Consultants	10,000	25,000	15,000
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 PLANNING DEPARTMENT
STRATEGIC SERVICES SECTION
ORG 4701

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1801`1809 - Office Expense			
Map Reproduction	\$1,000	\$1,000	-
Petty Cash - Misc. Supplies	1,400	1,400	-
Misc. Office Supplies	2,530	2,530	-
Subtotal	4,930	4,930	-
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	6,000	6,000	-
Subtotal	6,000	6,000	-
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 PLANNING DEPARTMENT
EMERGENCY PLANNING AND COORDINATION SECTION
ORG 1140

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	8,050	8,050	-
Total S&S: Emergency Planning and Coordination	\$11,000	\$11,000	-

ORGANIZATIONAL PLANNING DEPARTMENT
TRAINING AND SAFETY SERVICES
ORG 1440, 1448 & 1450

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Training and Safety (Org 1440)			
Account 1101 - Food			
Training Seminar Meals/FF Graduations	\$6,000	\$13,000	\$7,000
Subtotal	6,000	13,000	7,000
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	27,000	8,000
Subscriptions	3,500	3,500	-
Subtotal	22,500	30,500	8,000
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	12,000	8,000
Television	3,000	3,000	-
Training Video, CDs, and Slides	4,500	4,500	-
2nd Academy Costs	-	51,000	51,000
Digital Media	2,500	2,500	-
Subtotal	14,000	73,000	59,000
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	300,250	300,250	-
Subtotal	350,100	350,100	-

ORGANIZATIONAL PLANNING DEPARTMENT
TRAINING AND SAFETY SERVICES
ORG 1440, 1448 & 1450

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Account 2801' 2805 - Utilities			
Live Fire Prop Supplies	25,000	33,000	8,000
Subtotal	25,000	33,000	8,000
S&S: Training and Safety	419,562	501,562	82,000

CA FF Joint Apprenticeship Committee (CFFJAC) (Org 1448)

Account 2401' 2409 - Special Department Expense			
Miscellaneous Expenditures	150,000	150,000	-
Subtotal	150,000	150,000	-
S&S: CFFJAC	150,000	150,000	-

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	-

ORGANIZATIONAL PLANNING DEPARTMENT
TRAINING AND SAFETY SERVICES
ORG 1440, 1448 & 1450

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
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	-
Total S&S: Training and Safety	\$603,562	\$685,562	\$82,000

ORGANIZATIONAL PLANNING DEPARTMENT
HUMAN RESOURCES DIVISION
ORG 3355, 3349, 3354, 3351 & 3385

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Risk Management (Org 3355)			
Account 1601 - Memberships			
PARMA	\$150	\$150	-
American Society of Safety Engineers	180	180	-
Public Risk Management Association	385	385	-
Public Safety Management Association	75	75	-
Council of Self-Insured Public Agencies	100	100	-
Subtotal	890	890	-
Account 1901`1908 - Prof. and Specialized Services			
Drug Testing (DOT and Non-DOT)	5,000	5,000	-
Occupation Medical Services	39,935	39,935	-
Risk Management Technical Services	20,000	20,000	-
Self-Insurance TPA - Workers' Comp	597,200	597,200	-
RFOTC 24/7 Uniformed Security Guard	151,843	151,843	-
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	-
Certificate of Insurance Tracking	12,000	12,000	-
Subtotal	1,184,686	1,184,686	-
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	1,193,976	1,193,976	-

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	376,000	117,452
Subtotal	1,435,210	1,552,662	117,452

ORGANIZATIONAL PLANNING DEPARTMENT
HUMAN RESOURCES DIVISION
ORG 3355, 3349, 3354, 3351 & 3385

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
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	30,000	(20,000)
Subtotal	50,000	30,000	(20,000)
Account 1601 - Memberships			
Commercial Fitness Center Memberships	10,000	11,000	1,000
Subtotal	10,000	11,000	1,000
Account 1801`1809 - Office Expense			
Health/Fitness Educational Material	2,500	1,500	(1,000)
Subtotal	2,500	1,500	(1,000)
Account 1901`1908 - Prof. and Specialized Services			
Physical Exams and Fitness Testing	296,000	311,000	15,000
Medical Lab Services	10,000	-	(10,000)
Professional Services (Consultants/Lecturers)	5,000	-	(5,000)
PFT Re-Certification			
Subtotal	311,000	311,000	-
Account 2401`2409 - Special Department Expense			
Exercise Equipment	95,136	105,136	10,000
Subtotal	95,136	105,136	10,000
Account 2701`2703 - Travel, Training and Meetings			
Fitness Training/Classes	10,000	20,000	10,000
Subtotal	10,000	20,000	10,000
S&S: WEFIT Program	479,636	479,636	-
S&S: Risk Management Controlled	1,435,210	1,552,662	117,452
S&S: Total Risk Management	3,108,822	3,226,274	117,452

ORGANIZATIONAL PLANNING DEPARTMENT
HUMAN RESOURCES DIVISION
ORG 3355, 3349, 3354, 3351 & 3385

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Employee Benefits & Services (Org 3351)			
Account 1201 - Insurance			
Annual Insurance Premium	33,000	33,000	-
Subtotal	33,000	33,000	-
Account 1601 - Memberships			
Benefit Membership	490	2,500	2,010
Subtotal	490	2,500	2,010
Account 1901`1908 - Prof. and Specialized Services			
Employee Assistance Program	35,000	35,000	-
Discovery Benefits COBRA & FSA	500	3,000	2,500
Monthly Backup Data Storage	500	5,100	4,600
Management Physicals	2,400	5,000	2,600
Admin Fees for RFPT Dental & Vision	4,800	4,800	-
Annual Audit Consultant for FF Health Plan	2,500	-	(2,500)
Subtotal	45,700	52,900	7,200
Account 2701`2703 - Travel, Training and Meetings			
Various Conferences (CalPERS, PELRAC, etc)	-	4,800	4,800
Various Trainings and Memberships	-	5,000	5,000
Liebert Cassidy Conference	-	1,500	1,500
Benefit Conference	698	2,000	1,302
Subtotal	698	13,300	12,602
S&S: Employee Benefits & Services	79,888	101,700	21,812
Employee Relations (Org 3385)			
Account 1101 - Food			
Promotional Testing	16,000	21,050	5,050
Subtotal	16,000	21,050	5,050
Account 1301 - Maintenance/Repair - Equipment			
NEOGOV Insight	28,808	9,114	(19,694)
NEOGOV Performance Appraisal	9,114	28,808	19,694
NEOGOV Onboarding	14,880	14,880	-
CritiCall Dispatcher Pre-Employment Testing	-	1,500	1,500
Subtotal	52,802	54,302	1,500

ORGANIZATIONAL PLANNING DEPARTMENT
HUMAN RESOURCES DIVISION
ORG 3355, 3349, 3354, 3351 & 3385

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Account 1601 - Memberships			
Society for Human Resource Management	760	760	-
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	-	250	250
OC HR Consortium Liebert Cassidy w/Law Library	4,150	4,150	-
So Cal Public Relations Council	200	200	-
CA/ Nat'l Public Empl Labor Relations	1,400	1,050	(350)
Nat'l Public Empl Labor Relations	-	525	525
Western Region Item Bank Employment Testing	-	1,700	1,700
Subtotal	7,150	9,275	2,125
Account 1801`1809 - Office Expense			
Misc. Books & Subscriptions	1,000	6,000	5,000
Misc. Supplies	300	300	-
Postage	100	100	-
Printing	100	100	-
Document Destruction	179	748	569
Subtotal	1,679	7,248	5,569
Account 1901`1908 - Prof. and Specialized Services			
Test Development	9,300	15,000	5,700
Microfilming	5,000	5,000	-
Fingerprint Services	7,900	10,000	2,100
Investigation Services	2,000	2,000	-
Legal Services	10,000	10,000	-
Bilingual Testing	1,200	1,875	675
Pre-Employment Background Investigations	58,900	118,900	60,000
Employment Physicals	126,614	252,614	126,000
Customized Training & Crisis Management	-	23,000	23,000
Class & Comp Studies	4,552	35,000	30,448
Subtotal	225,466	473,389	247,923
Account 2001 - Publications and Legal Notices			
Federal Notices	500	3,300	2,800
Subscriptions	2,000	2,000	-
Subtotal	2,500	5,300	2,800

ORGANIZATIONAL PLANNING DEPARTMENT
HUMAN RESOURCES DIVISION
ORG 3355, 3349, 3354, 3351 & 3385

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Account 2201 - Rents & Leases - Facilities			
Firefighter Trainee Written Exam	5,000	7,500	2,500
Non-Safety Exams	-	2,500	2,500
Subtotal	5,000	10,000	5,000
Account 2401'2409 - Special Department Expense			
Recruitment Software/Advertising	500	5,971	5,471
In-House Livescan	15,438	-	(15,438)
Management Tuition Reimbursement	15,000	35,000	20,000
Non-Management Tuition Reimbursement	20,000	125,000	105,000
Subtotal	50,938	165,971	115,033
Account 2701'2703 - Travel, Training and Meetings			
CA Public Empl Labor Relations	-	8,000	8,000
Liebert Cassidy Whitmore	-	1,500	1,500
So Cal Public Mgmt Association - Human Resources	-	300	300
Webinars	-	1,200	1,200
HR Staff Training	6,500	3,500	(3,000)
Subtotal	6,500	14,500	8,000
S&S: Employee Relations	368,035	761,035	393,000
S&S: Total Employee Benefits & Employee Relations	447,923	862,735	414,812
Total S&S: Human Resources Division	\$3,556,745	\$4,089,009	\$532,264

ORANGE COUNTY FIRE AUTHORITY
SUPPORT SERVICES DEPARTMENT S&S SUMMARY
FY 2017/18 BUDGET

Divisions/Sections	2016/17 Budget	2017/18 Request	\$ Change fr 2016/17 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	3,198,511	25,000
Total Fleet Services	3,173,511	3,198,511	25,000
Information Technology Division			
Communications & IT Infrastructure [b]	2,233,707	4,132,409	1,898,702
Systems Development & Support [c]	1,508,008	1,661,698	153,690
Communications & Workplace Support [d]	1,275,589	1,352,489	76,900
GIS & Mapping	710,549	710,549	-
Total Information Technology Division	5,727,853	7,857,145	2,129,292
Property Management			
Property Management [e]	4,365,421	6,145,031	1,779,610
Total Property Management	4,365,421	6,145,031	1,779,610
Department Total	\$13,335,764	\$17,269,666	\$3,933,902

Grant funding and one-time items are not included in the FY 2016/17 base budget.

[a] Increase due to one-time purchase of double stacking light service bays.

[b] Increase primarily due to one-time 800 MHz cost sharing allocation costs and fire station alerting system maintenance, programming, and repair costs.

[c] Increase due to HRMS consulting services, staffing timekeeping maintenance, and public safety systems programming.

[d] Increase due to mobile telephone service.

[e] Increase due to various one-time station maintenance and repair projects and a base budget increase of \$524,610 due to the increased number of fire stations as well as the airport hangar and US&R warehouse.

SUPPORT SERVICES DEPARTMENT
EMERGENCY COMMAND CENTER
ORG 4420

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Fleet Services (Org 4450)			
Account 1001 - Clothing and Personal Supplies			
Uniform Service	\$6,500	\$10,000	\$3,500
Subtotal	6,500	10,000	3,500
Account 1301`1302 - Maintenance/Repair - Equipment			
Auto glass Service	500	-	(500)
Car Wash/Detailing	6,500		(6,500)
Starter/Alternator Repairs	5,450	-	(5,450)
Generator Parts	3,000	-	(3,000)
Misc. Shop Equipment	7,500	9,500	2,000
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	15,000	12,400
Subtotal	56,050	26,500	(29,550)
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	5,000	5,000	-
Parts Washer Service	2,000	2,000	-
Reclamation Environmental Services	1,700	2,500	800
Subtotal	8,700	9,500	800
Account 2300 - Small Tools and Instruments			
Tool Reimbursement	31,550	31,550	-
Sub-total	31,550	31,550	-
Account 2401`2409 - Special Dept Expense			
DMV Fees	1,150	1,800	650
Subtotal	1,150	1,800	650

SUPPORT SERVICES DEPARTMENT
FLEET SERVICES SECTION
ORG 4450 & 4459

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
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	150,220	(24,600)

Equipment Expense:

Account 4000 - Equipment			
Double Stacking Light Service Bays	-	25,000	25,000
Subtotal	-	25,000	25,000
Equipment: Fleet Services	-	25,000	25,000
S&S & Equipment: Fleet Services	174,820	175,220	400

Automotive Stock (Org 4459)

Account 1301`1302 - Maintenance/Repair - Equipment			
Air Utility Services	2,300	1,500	(800)
Antifreeze	5,000	11,500	6,500
Auto Glass Service	805	1,300	495
Batteries (Vehicle)	85,000	70,000	(15,000)
Car Wash/Detailing	6,500	13,000	6,500
Starter/Alternator Repairs	10,000	15,450	5,450
Chevrolet Engine/Body Parts (Light)	70,000	40,000	(30,000)
Code 3 Equipment/Light Bar	25,000	40,000	15,000
Diesel Engine Service & Repair	80,000	38,000	(42,000)
Dozer Parts & Service	25,000	28,000	3,000
Ford Parts & Repairs	140,000	116,500	(23,500)
Generator Parts	3,000	3,000	-
Heavy & Light Apparatus PM	57,000	120,000	63,000
Fire Truck Maintenance Parts	100,000	150,000	50,000
Misc. Shop Equipment	24,595	28,838	4,243
Oil	49,888	50,000	112
Parts (Heavy)	77,000	39,000	(38,000)
Parts (Light)	41,000	50,000	9,000
Misc. Parts & Service	82,100	40,000	(42,100)
Radiator	35,000	20,000	(15,000)
Smog	3,000	3,000	-

SUPPORT SERVICES DEPARTMENT
FLEET SERVICES SECTION
ORG 4450 & 4459

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Suspension/Brakes (Heavy)	30,000	65,000	35,000
Suspension/Brakes (Light)	2,000	-	(2,000)
Tires Parts & Labor	295,500	325,000	29,500
Towing Heavy/Light	2,500	4,000	1,500
Transmission Repairs & Services	40,000	60,000	20,000
Upholstery	5,000	8,000	3,000
Wheel and Brake Service	1,500	-	(1,500)
International Truck Parts	45,000	35,000	(10,000)
Battery Chargers/Electric	25,000	18,000	(7,000)
Fleet Services Software Maintenance	12,400	11,600	(800)
Subtotal	1,381,088	1,405,688	24,600
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	700,000	(200,000)
Fuel Credit Cards	309,363	485,000	175,637
Gasoline	368,240	392,603	24,363
Subtotal	1,577,603	1,577,603	-
S&S: Automotive Stock	2,998,691	3,023,291	24,600
Total S&S & Equipment: Fleet Services	\$3,173,511	\$3,198,511	\$25,000

SUPPORT SERVICES DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423 and 4355

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Communications & IT Infrastructure (Org 3380)			
Account 1051 - Communications			
Utility Service for Phone Lines/Data Circuit	\$432,000	\$522,000	\$90,000
Cable Services	4,800	\$4,800	-
Satellite TV Services	2,000	\$2,000	-
Language Line	100	\$100	-
US&R Warehouse	407	2,400	1,993
Subtotal	439,307	531,300	91,993
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	52,800	16,800
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 Partnership Costs	368,170	374,690	6,520
Antivirus Maintenance	4,400	9,500	5,100
911 Voice Recording Maintenance	8,339	8,339	-
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	53,228	60,560	7,332
Subtotal	924,924	960,676	35,752
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	-
Station Alerting Custom Programming	-	25,000	25,000
Station Alerting Repairs	-	25,000	25,000
Professional Services	350,000	-	(350,000)
County of Orange 800 MHz Cost Sharing Allocation	397,622	2,468,579	2,070,957
Subtotal	778,594	2,549,551	1,770,957
Account 2401`2409 - Special Dept Expense			
Telephone Parts	35,000	35,000	-

SUPPORT SERVICES DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423 and 4355

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Network & Equipment Room Parts & Supplies	30,000	30,000	-
Subtotal	65,000	65,000	-
Account 2701`2703 - Travel, Training and Meetings			
Training/Travel	16,000	16,000	-
Staff Technical Training	9,882	9,882	-
Subtotal	25,882	25,882	-
S&S: Communications & IT Infrastructure	2,233,707	4,132,409	1,898,702
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	65,000	10,000
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	8,500	4,300
HP-UX Maintenance	3,570	-	(3,570)
Staffing Database Maintenance	1,200	1,200	-
CAD Software Maintenance	365,614	365,614	-
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	425	100
Subtotal	897,934	905,624	7,690
Account 1801`1809 - Office Expense			
IT Office Supplies & Software	2,500	2,500	-
Microsoft Software Enterprise Agreement	324,526	324,526	-
Pulsepoint Maintenance Contract	28,000	28,000	-
Subtotal	355,026	355,026	-
Account 1901`1908 - Prof. and Specialized Services			
Staffing Timekeeping Maintenance	164,000	260,000	96,000
Public Safety Systems Programming	-	50,000	50,000
Intranet/Internet Calendar Development	50,000	50,000	-
Subtotal	214,000	360,000	146,000

SUPPORT SERVICES DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423 and 4355

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
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	1,508,008	1,661,698	153,690
Communications & Workplace Support (Org 4423)			
Account 1051 - Communications			
Mobile Telephone Service	445,287	625,287	180,000
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	689,490	180,000
Account 1301`1302 - Maintenance/Repair - Equipment			
Communication Equipment Maintenance	120,000	120,317	317
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	150,176	317
Account 1801`1809 - Office Expense			
Packing & Office Supplies/Equipment Storage	55,640	55,640	-
Software (annual), Small Equipment Purchases	20,000	20,000	-
Subtotal	75,640	75,640	-
Account 1901`1908 - Prof. and Specialized Services			
Professional Services	500,000	396,583	(103,417)
Comm. Installation/Vehicle Replacement	30,000	30,000	-
Subtotal	530,000	426,583	(103,417)
Account 2301`2309 - Small Tools and Instruments			
Misc. Parts/Tech Tools/Supplies	4,600	4,600	-
Subtotal	4,600	4,600	-
Account 2701`2703 - Travel, Training and Meetings			
Training	6,000	6,000	-
Subtotal	6,000	6,000	-
S&S: Communications & Workplace Support	1,275,589	1,352,489	76,900

SUPPORT SERVICES DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423 and 4355

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
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	500,000	500,000	-
ESRI Professional Services	27,443	27,443	-
Geospatial Professional Services	72,557	72,557	-
Subtotal	600,000	600,000	-
Account 2701`2703 - Travel, Training and Meetings			
Travel/Training	10,000	10,000	-
Training	11,180	11,180	-
Subtotal	21,180	21,180	-
S&S: GIS & Mapping	710,549	710,549	-
Total S&S: Information Technology Division	\$5,727,853	\$7,857,145	\$2,129,292

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

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 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	5,000	3,000
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	40,000	16,440
Fire Props	27,170	35,000	7,830
Misc. Equipment Maintenance	5,000	5,000	-
Subtotal	237,230	264,500	27,270
Account 1402 - Building Maintenance/Repair			
Apparatus Doors Service and Repairs	60,500	90,000	29,500
Building Systems Service and Repairs	75,000	100,000	25,000
Electrical Repairs	30,000	50,000	20,000
Plumbing Repairs	75,000	100,000	25,000
Flooring Repairs	1,500	35,000	33,500
One-time PO's & Direct Pay	213,811	230,000	16,189
Painting (Partial Interior and Exterior)	1,000	30,000	29,000
Roof Systems	12,000	40,000	28,000
Repair and Maintenance	197,498	210,000	12,502
Furniture, Fixtures and Equipment Fire Station 20 (Irvine)	-	310,000	310,000
Repair of Roof at Fire Station 54 (Lake Forest)	-	70,000	70,000
Tarmac Repair at Air Ops Fire Station 41 (Fullerton)	-	75,000	75,000
Dormitory Privacy Fire Station 53 (Yorba Linda)	-	100,000	100,000
Dormitories Fire Station 41 (Fullerton)	-	100,000	100,000
Fire Station Bathroom Modifications FS13, 44, 35	-	500,000	500,000
RFOTC Security Maintenance/Repair	-	100,000	100,000
Scheduled Maintenance, Renovation & Replc.	310,136	350,000	39,864
Alterations & Improvements-OCFA Fire Stations	209,043	250,000	40,957
Subtotal	1,185,488	2,740,000	1,554,512
Account 1406 - Building Services			
RFOTC Maintenance & Custodial Services	160,000	175,000	15,000
Pest Control	36,000	40,000	4,000
Subtotal	196,000	215,000	19,000
Account 1407 - Grounds			
Grounds Maintenance	60,000	90,000	30,000
Signage	1,000	1,000	-
Surface Repairs	1,500	2,000	500

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

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Fencing and Gates Repairs	2,000	5,000	3,000
Subtotal	64,500	98,000	33,500
Account 1901`1908 - Prof. and Specialized Services			
US&R Warehouse-Security Service	1,920	3,000	1,080
US&R Warehouse-Common Area Maintenance(CAM)	14,084	20,000	5,916
Subtotal	16,004	23,000	6,996
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	85,000	1,240
Station #41 - Fullerton, Tower	19,240	25,000	5,760
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	110,031	7,000

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

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
Account 2401 - 2409 - Special Department Expense			
HAZMAT Removal	15,000	15,000	-
Compliance Permits	50,000	50,000	-
Subtotal	65,000	65,000	-
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	8,500	1,120
Trash Collection	170,652	180,000	9,348
Gas	87,208	90,000	2,792
Electricity	1,579,444	1,700,000	120,556
Water	305,152	300,000	(5,152)
Subtotal	2,149,836	2,278,500	128,664
Account 3701 - Taxes and Assessments			
Sewer Assessment	27,332	30,000	2,668
Subtotal	27,332	30,000	2,668
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	-

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

Item Description	2016/17 Base Budget	2017/18 Request	\$ Change fr 2016/17 Base Budget
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	-
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	\$6,145,031	\$1,779,610



Capital Improvement Plan Overview

Introduction

The Orange County Fire Authority's Capital Improvement Program (CIP) has been reviewed and updated through FY 2021/22 to coincide with the FY 2017/18 budget. The proposed FY 2017/18 CIP budget is approximately \$17.0 million.

The current five-year CIP budget reflects a net decrease of \$15.6 million compared to the prior five-year CIP budget. Projects include the replacement of Fire Station 9 in Mission Viejo (\$6.5M), RFOTC Data Center Suppression System (\$1.0M), Community Risk Reduction (CRR) Automation – Integrated Fire Prevention (IFP) application replacement (\$905K), Incident Reporting application replacement (\$400K), the purchase of seven Type I engines (\$4.3M), and three Type III engines (\$1.4M). A total of \$1.8M was rebudgeted from FY 2016/17 to FY 2017/18 for the CRR automation (IFP) replacement, Incident Reporting Application replacement project, and next generation CAD2CAD project.

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 can also provide cash flow funding for the CIP. Currently, projects are primarily funded through use of fund balances and operating transfers.

CIP Highlights

Fund 12110 – General Fund CIP

FY 2017/18 Budget Request - \$1.2M

- Includes \$300K Fire Station Telephone/Alarm/Sound System upgrades, \$252K for Personal Computer (PC)/Laptop/ Printer Replacement, \$200K for the Mobile Data Computer (MDC) Systems, and \$160K for Network, Servers and Security
-

Fund 123 – Fire Stations and Facilities

FY 2017/18 Budget Request - \$2.0M

- Includes \$800K for site stabilization for Fire Station 42
 - Includes \$500K for the replacement of Fire Station 9 (Mission Viejo)
 - Includes \$500K for infrastructure security enhancements
 - Includes \$200K for US&R warehouse improvements
-

Fund 124 – Communications & Information Systems

FY 2017/18 Budget Request - \$3.8M

- Includes RFOTC data center suppression system (\$1.0M)
 - Includes OCFA disaster recovery co-location facility (\$1.0M)
 - Includes projects related to systems development and support such as the replacement of the CRR – Integrated Fire Prevention application (\$905K) and the Incident Reporting Application Replacement (\$400K). Both are part of the Records Management System (RMS) component of the Public Safety Systems replacement project.
-

Fund 133 – Fire Apparatus

FY 2017/18 Budget Request - \$10.1M

- Emergency vehicles include the purchase of seven Type I engines (\$4.3M), three Type III engines (\$1.4M), four full size 4x4 4 door vehicles (\$228K), two mid-size 4x4 4 door vehicles (\$86K), four 3/4 ton pickup utility vehicles (\$183K), and two water tenders (\$692K)
 - Includes the purchase of eleven support vehicles (\$519K)
 - 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 2017/18 - FY 2021/22

Fund	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Year TOTAL
<i>Fund 12110</i> General Fund CIP	\$1,155,900	\$1,685,700	\$1,648,700	\$2,200,700	\$1,100,100	\$7,791,100
<i>Fund 123</i> Fire Stations and Facilities	2,000,000	7,525,000	2,500,000	-	500,000	12,525,000
<i>Fund 124</i> Communications and Information Systems	3,755,117	5,094,367	2,006,511	-	-	10,855,995
<i>Fund 133</i> Fire Apparatus	10,058,259	8,444,811	7,770,818	4,116,012	2,668,040	33,057,940
GRAND TOTAL	\$16,969,276	\$22,749,878	\$13,926,029	\$6,316,712	\$4,268,140	\$64,230,035
Less: Non-discretionary lease installment payments	2,531,723	1,265,862	-	-	-	3,797,585
TOTAL CIP PROJECTS	\$14,437,553	\$21,484,016	\$13,926,029	\$6,316,712	\$4,268,140	\$60,432,450

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

Item No.	Project Priority	Project	FY 2017/18
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GENERAL FUND CIP - FUND 12110

1	A	800 MHz Radios	\$85,500
2	A	900 MHz Pagers/Small Equipment/Personal Communications	41,600
3	A	Data Storage, Backup, and Recovery	96,000
4	A	Fire Station Telephone/Alarm/Sound System Upgrades	300,000
5	A	Mobile Data Computer (MDC) System	200,000
6	A	Network, Servers, Security	160,000
7	A	Personal Computer (PC)/Tablets/Printer Replacements	252,000
8	A	VHF Radios	20,800
9	A	RFOTC Administrative Phone System	-
10	B	Digital Orthophotography	-
11	B	RFOTC Uninterruptible Power System (UPS) Replacement	-
12	C	Place Portable Classroom at RFOTC	-
Total - Fund 12110			\$1,155,900

FIRE STATIONS & FACILITIES - FUND 123

1	A	Station 61 (Buena Park) - to be built per the City of Buena Park	Buena Park Build
2	A	Station 67 (Rancho Mission Viejo)	Developer Build
3	A	US&R Warehouse and Training Center Improvements	200,000
4	A	Infrastructure Security Enhancements	500,000
5	B	Replacement of Station 9 (Mission Viejo)	500,000
6	B	Site Stabilization Fire Station 42 (Lake Forest)	800,000
7	B	RFOTC Training Grounds Parking Lot Completion (~60 spots)	-
8	B	Upgrade and Replacement of Props at RFOTC Training Grounds	-
9	B	Station 49 Apparatus Bay Floor Reconstruction	-
10	B	RFOTC 2nd Emergency Generator	-
Total - Fund 123			\$2,000,000

Project Priority: A=Essential; B=Important; C=Could Defer;

Item No.	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Year TOTAL
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1	\$85,500	\$31,500	\$27,000	\$40,000	\$269,500
2	41,600	41,600	41,600	41,600	208,000
3	96,000	96,000	296,000	96,000	680,000
4	328,000	328,000	400,000	500,000	1,856,000
5	460,000	460,000	315,800	48,000	1,483,800
6	160,000	160,000	160,000	160,000	800,000
7	202,500	202,500	652,500	202,500	1,512,000
8	22,100	9,100	7,800	12,000	71,800
9	290,000	-	-	-	290,000
10	-	70,000	-	-	70,000
11	-	-	300,000	-	300,000
12	-	250,000	-	-	250,000
	\$1,685,700	\$1,648,700	\$2,200,700	\$1,100,100	\$7,791,100

1	-	-	-	-	-
2	-	-	-	-	-
3	275,000	-	-	-	475,000
4	500,000	-	-	-	1,000,000
5	6,000,000	-	-	-	6,500,000
6	-	-	-	-	800,000
7	750,000	-	-	-	750,000
8	-	1,000,000	-	-	1,000,000
9	-	1,500,000	-	-	1,500,000
10	-	-	-	500,000	500,000
	\$7,525,000	\$2,500,000	-	\$500,000	\$12,525,000

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

Item No.	Project Priority	Project	FY 2017/18
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COMMUNICATIONS & INFORMATION SYSTEMS - FUND 124

1	A	800 MHz Countywide Coordinated Comm. Sys. Upgrade	-
2	A	Community Risk Reduction Automation - IFP Replacement	905,117
3	A	Incident Reporting Application Replacement	400,000
4	A	Next Generation CAD2CAD	450,000
5	A	RFOTC Data Center Fire Suppression System Upgrade	1,000,000
6	A	Mobile CAD Application Development	-
7	B	OCFA Disaster Recovery Co-Location Facility	1,000,000
8	B	RFOTC ECC Video Wall	-
9	B	Fleet Services Fuel Management Tracking System	-

		<i>Total - Fund 124</i>	\$3,755,117
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FIRE APPARATUS - FUND 133

1	A	Lease Purchase Financing: Principal & Interest	\$2,531,723
2	A/B	Emergency Vehicles	7,007,472
3	A	Developer Funded Vehicles	-
4	B	Support Vehicles	519,064
		<i>Total - Fund 133</i>	\$10,058,259

		<i>GRAND TOTAL - ALL CIP FUNDS</i>	\$16,969,276
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Project Priority: A=Essential; B=Important; C=Could Defer

Item No.	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Year TOTAL
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1	\$3,539,250	-	-	-	\$3,539,250
2	905,117	905,117	-	-	2,715,351
3	400,000	-	-	-	800,000
4	-	-	-	-	450,000
5	-	-	-	-	1,000,000
6	250,000	-	-	-	250,000
7	-	-	-	-	1,000,000
8	-	500,000	-	-	500,000
9	-	601,394	-	-	601,394

	\$5,094,367	\$2,006,511	-	-	\$10,855,995
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1	\$1,265,862	-	-	-	\$3,797,585
2	5,397,234	5,890,976	4,007,700	2,384,056	24,687,438
3	1,016,577	1,774,683	-	-	2,791,260
4	765,138	105,159	108,312	283,984	1,781,657
	\$8,444,811	\$7,770,818	\$4,116,012	\$2,668,040	\$33,057,940

	\$22,749,878	\$13,926,029	\$6,316,712	\$4,268,140	\$64,230,035
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ORANGE COUNTY FIRE AUTHORITY
CAPITAL IMPROVEMENT PROGRAM
DEFERRED PROJECTS

Project	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	4-Year TOTAL
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FIRE STATIONS AND FACILITIES - FUND 123

Deferred projects, pending identification of a suitable/available location for construction

FS18 (Trabuco Canyon) - FS Replacement	\$6,500,000	-	-	-	\$6,500,000
FS52 (Irvine Business District)	-	6,500,000	-	-	6,500,000
FS25 (Midway City) - FS Replacement	-	-	6,500,000	-	6,500,000
FS12 (Laguna Woods)	-	-	6,500,000	-	6,500,000
Total - Fund 123	\$6,500,000	\$6,500,000	\$13,000,000	-	\$26,000,000

COMMUNICATIONS & INFORMATION SYSTEMS - FUND 124

Deferred projects, pending capacity after completion of higher priority projects

Enterprise Reporting and Business Intelligence	\$125,000	\$125,000	-	-	\$250,000
Document Management Project	150,000	-	-	-	150,000
Total - Fund 124	\$275,000	\$125,000	-	-	\$400,000

GRAND TOTAL	\$6,775,000	\$6,625,000	\$13,000,000	-	\$26,400,000
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List of Fire Stations

Station #	Station Name	Address	Location
#2	Los Alamitos	3642 Green Ave.	Los Alamitos, 90720
#4	University	2 California Ave.	Irvine, 92612
#5	Laguna Niguel	23600 Pacific Island Dr.	Laguna Niguel, 92677
#6	Irvine	3180 Barranca Pkwy.	Irvine, 92606
#7	San Juan Capistrano	31865 Del Obispo	San Juan Capistrano, 92675
#8	Skyline	10631 Skyline Dr.	Santa Ana, 92705 (Unincorp.)
#9	So. Mission Viejo	9 Shops Blvd.	Mission Viejo, 92691
#10	Yorba Linda	18422 E. Lemon Dr.	Yorba Linda, 92886
#11	Emerald Bay	259 Emerald Bay	Laguna Beach, 92651 (Unincorp.)
#13 *	La Palma	7822 Walker St.	La Palma, 90623
#14	Silverado	29402 Silverado Canyon Rd. (P.O. Box 12)	Silverado, 92676 (Unincorp.)
#15 **	Silverado (USFS)	27172 Silverado Canyon Rd.	Silverado, 92676 (Unincorp.)
#16	Modjeska	28891 Modjeska Canyon Rd.	Silverado, 92676 (Unincorp.)
#17	Tri-Cities	4991 Cerritos Ave.	Cypress, 90630
#18 ***	Trabuco	30942 Trabuco Canyon Rd.	Trabuco Canyon, 92678 (Unincorp.)
#19	Lake Forest	23022 El Toro Rd.	Lake Forest, 92630
#20	Irvine	6933 Trabuco Rd.	Irvine, 92618
#21	Tustin	1241 Irvine Blvd.	Tustin, 92780
#22	Laguna Hills	24001 Paseo de Valencia	Laguna Hills, 92637
#23	Villa Park	5020 Santiago Canyon Rd.	Orange, 92869
#24	Mission Viejo	25862 Marguerite Pkwy.	Mission Viejo, 92692
#25	Midway City	8171 Bolsa Ave.	Midway City, 92655 (Unincorp.)
#26	Valencia	4691 Walnut Ave.	Irvine, 92604
#27	Portola Springs	12400 Portola Springs Rd.	Irvine, 92618
#28	Irvine Industrial	17862 Gillette Ave.	Irvine, 92614
#29	Doheny	26111 Victoria Blvd.	Dana Point, 92624
#30	Niguel	23831 Stonehill Dr.	Dana Point, 92629
#31	No. Mission Viejo	22426 Olympiad Rd.	Mission Viejo, 92692
#32	East Yorba Linda	20990 Yorba Linda Blvd.	Yorba Linda, 92887
#33 ***	Airport Crash (John Wayne Airport)	374 Paularino	Costa Mesa, 92626
#34 *	Placentia (Valencia)	1530 N. Valencia	Placentia, 92870
#35 *	Placentia (Bradford)	110 S. Bradford	Placentia, 92870
#36	Woodbridge	301 E. Yale Loop	Irvine, 92604
#37 *	Tustin	15011 Kensington Park Drive	Tustin, 92780
#38	Irvine	26 Parker	Irvine, 92618
#39	No. Laguna Niguel	24241 Avila Rd.	Laguna Niguel, 92677
#40	Coto de Caza	25082 Vista del Verde	Coto de Caza, 92679 (Unincorp.)
#41 **	Fullerton Airport	3900 Artesia Ave.	Fullerton, 92833
#42	Portola Hills	19150 Ridgeline Rd.	Lake Forest, 92679
#43 *	Tustin Ranch	11490 Pioneer Way	Tustin, 92782
#44 *	Seal Beach	718 Central Ave.	Seal Beach, 90740
#45	Santa Margarita	30131 Aventura	Rancho Santa Margarita, 92688
#46 *	Stanton	7871 Pacific St.	Stanton, 90680
#47	Shady Canyon	47 Fossil	Irvine, 92603
#48 *	Seal Beach	3131 N. Gate Road	Seal Beach, 90740
#49	Bear Brand	31461 St. of the Golden Lantern	Laguna Niguel, 92677
#50 *	San Clemente	670 Camino de los Mares	San Clemente, 92673
#51	Irvine Spectrum	18 Cushing	Irvine, 92618
#53	Yorba Linda	25415 La Palma Ave.	Yorba Linda, 92887
#54	Foothill Ranch	19811 Pauling Ave.	Lake Forest, 92610
#55	Irvine	4955 Portola Parkway	Irvine, 92620
#56	Sendero Ranch	56 Sendero Way	Rancho Mission Viejo, CA
#57	Aliso Viejo	57 Journey	Aliso Viejo, 92656
#58	Ladera Ranch	58 Station Way	Ladera Ranch, 92694
#59 *	San Clemente	48 Avenida La Pata	San Clemente, 92673
#60 *	San Clemente	121 Avenida Victoria	San Clemente, 92672
#61 *	Buena Park	8081 Western Ave.	Buena Park, 90620
#62 *	Buena Park	7780 Artesia Blvd.	Buena Park, 90621
#63 *	Buena Park	9120 Holder St.	Buena Park, 90620
#64 *	Westminster	7351 Westminster Blvd.	Westminster, 92683
#65 *	Westminster	6061 Hefley St.	Westminster, 92683
#66 *	Westminster	15061 Moran St.	Westminster, 92683
#70*	Santa Ana	2301 N. Old Grand St.	Santa Ana, 92701
#71*	Santa Ana	1029 W. 17th St.	Santa Ana, 92706
#72*	Santa Ana	1688 E. 4th St.	Santa Ana, 92701
#73*	Santa Ana	419 Franklin St.	Santa Ana, 92703
#74*	Santa Ana	1427 S. Broadway St.	Santa Ana, 92707
#75*	Santa Ana	120 W. Walnut St.	Santa Ana, 92701
#76*	Santa Ana	950 W. MacArthur Ave.	Santa Ana, 92707
#77*	Santa Ana	2317 S. Greenville St.	Santa Ana, 92707
#78*	Santa Ana	501 N. Newhope St.	Santa Ana, 92703
#79*	Santa Ana	1320 E. Warner Ave.	Santa Ana, 92705

* City-Owned Stations

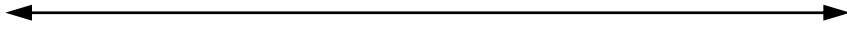
** Other Leased Stations

*** County-Owned



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

Org Number: P332

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. The entire inventory of Mobile and Portable 800MHz radios will be replaced in 2017 as part of the Next Generation 800MHz Countywide Coordinated Communication System (CCCS) P25 radio upgrade. This purchase is for new radios to be installed in new apparatus. Therefore, radios purchased coincide with the vehicle replacement plan. Current pricing per mobile radio averages \$4,500 and adding dual head radios for command vehicles increases costs to approximately \$5,075. All radios purchased are P25 ready and are 100% compatible with the 800MHz CCCS that currently is underway and projected to go online in 2018.

Project Status: Ongoing

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Special department expense	\$85,500	\$85,500	\$31,500	\$27,000	\$40,000	\$269,500
Total	\$85,500	\$85,500	\$31,500	\$27,000	\$40,000	\$269,500

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

900 MHZ PAGERS / SMALL EQUIPMENT / PERSONAL COMMUNICATIONS

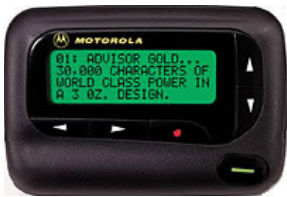
Project Priority: A

Org Number: P330

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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Special Department 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

Org Number: P339

Project Type: Equipment Replacement

Project Management: IT – Communications & IT 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.



Project costs also include a major purchase to refresh hardware for the CAD and related systems in FY2020/21, as well as associated contracted professional services required to upgrade critical systems.

Project Status: Ongoing

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
Project Cost						
Equipment expense	\$96,000	\$96,000	\$96,000	\$296,000	\$96,000	\$680,000
Total	\$96,000	\$96,000	\$96,000	\$296,000	\$96,000	\$680,000

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

Org Number: P334

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, out-dated, and parts are no longer available. The expected life of the fire station alarm/sound and phone systems is about fifteen years.

Fire Station Alerting/Sound Systems

In 2013, Westnet Inc. was chosen through the RFP process to upgrade and install new fire station alerting technology in all OCFA fire stations (71 at the time) that would integrate the new TriTech CAD system with the existing incompatible fire station alerting systems. This project was completed in September 2014 in time for the go-live of the new TriTech CAD system. During the project implementation, a thorough evaluation of the existing alerting systems was completed at each fire station. All of the fire stations use outdated electro-mechanical relays and amplifiers that need to be upgraded to current digital technology. The cost per station to completely upgrade the fire station alerting/sound systems ranges from \$60,000 to \$130,000 depending on the size of the station, number of crew, apparatus deployed, and condition of existing wiring and infrastructure. All OCFA fire stations will be upgraded with Westnet fire station alerting systems over the next 15 years at a rate of three to five stations per year. New fire stations will have Westnet Inc. fire station alerting systems installed during building construction.



Fire Station Phone Systems

All OCFA fire station phone systems will be upgraded to a Voice over Internet Protocol (VoIP) system at a cost of approximately \$15,000 per station and at the rate of five to ten stations per year until all stations are completed.



Project Status: Ongoing

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Maintenance/Repair-Equip.	\$300,000	\$328,000	\$328,000	\$400,000	\$500,000	\$1,856,000
Total	\$300,000	\$328,000	\$328,000	\$400,000	\$500,000	\$1,856,000

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

Org Number: P303

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: The MDCs are used for delivery of emergency messages and information from the Computer Aided Dispatch (CAD) system for initial dispatch of fire and paramedic services to Operations personnel in OCFA emergency apparatus. The current modular MDCs (separate CPU, keyboard, monitor) were installed six years ago at a purchase price of approximately \$6,000 ea. plus installation costs. Production of these MDCs has ended and Staff evaluated different types of replacement MDCs including ruggedized laptops and computer tablets. The computer environment in emergency apparatus is rapidly transitioning from single-purpose Windows computers, like the current MDCs to multipurpose, mobile capable, ruggedized computer tablets that can run numerous computer applications (apps). Staff plans to replace all existing MDCs with ruggedized Apple iPad tablets in two phases over the next three years.



Phase one is in process and will continue through FY 2018/19. New ruggedized computer tablets running the Windows Operating System (WinOS) will be deployed to new emergency apparatus and to replace failing MDC's. The current mobile CAD app works only on WinOS and while staff is developing the mobile CAD app to work on ruggedized Apple iPads, it is about two years from deployment. We will continue to use the existing modular MDCs as much as possible until the new iPad compatible Mobile CAD app is ready. The cost of ruggedized Windows computer tablets with associated installation costs is approximately \$5,500 per unit.

Phase two begins in 2019 and will replace all modular MDCs and ruggedized Windows computer tablets with ruggedized Apple iPads. Installed cost per ruggedized Apple iPad is approximately \$2,300. The ruggedized WinOS tablets installed in phase one will be repurposed for other uses at OCFA.



Project Status: Ongoing

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Special department expense	\$200,000	\$460,000	\$460,000	\$315,800	\$48,000	\$1,483,800
Total	\$200,000	\$460,000	\$460,000	\$315,800	\$48,000	\$1,483,800

Impact on Operating Budget: Replacing the existing MDCs with ruggedized computer iPad tablets will result in lower capital expense to purchase new MDCs as well as lower ongoing maintenance costs.

NETWORK, SERVERS, SECURITY

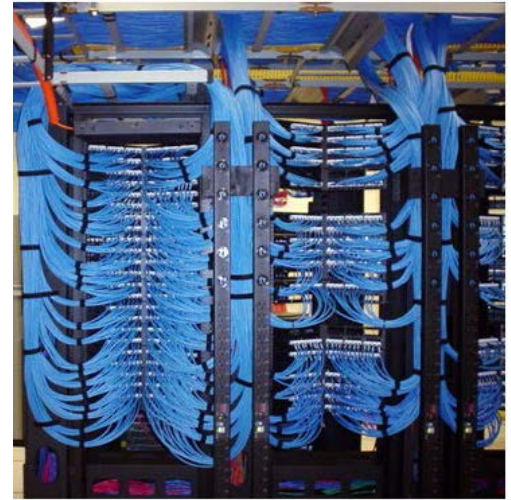
Project Priority: A

Org Number: P337

Project Type: Equipment Replacement/New Technology

Project Management: IT – Communications & IT Infrastructure

Project Description: This project replaces core network components installed as far back as 2004 which now are at “end of life” for support and maintenance. This is a multi-year project and replaces components with technology that increases bandwidth and 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).



Staff is continuing to implement virtualization to support server consolidation which supports 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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Equipment expense	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$800,000
Total	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$800,000

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

PERSONAL COMPUTER (PC)/TABLETS/PRINTER REPLACEMENTS

Project Priority: A

Org Number: P331

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: 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, as well as purchasing ruggedized iPad tablets. It also includes replacement of department-authorized, mission-critical computers and tablets on an as-needed basis. The replacement cycle is every three to four years for iPad tablets and up to six years for desktop PCs.



Additional funding has been added in FY 2017/18 to upgrade the GIS Section computers. In FY 2020/21, additional funds are added to replace all of the OCMEDS electronic Prehospital Care Reporting (ePCR) ruggedized iPad tablets that were deployed in late 2016.

Project Status: Ongoing

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Office Expense	\$252,500	\$202,500	\$202,500	\$652,500	\$202,500	\$1,512,500
Total	\$252,500	\$202,500	\$202,500	\$652,500	\$202,500	\$1,512,500

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

VHF RADIOS

Project Priority: A

Org Number: P333

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 that are not part of the County 800 MHz radio system and are installed in all OCFA emergency apparatus. 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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
Project Cost						
Special department expense	\$20,800	\$22,100	\$9,100	\$7,800	\$12,000	\$71,800
Total	\$20,800	\$22,100	\$9,100	\$7,800	\$12,000	\$71,800

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

RFOTC ADMINISTRATIVE PHONE SYSTEM

Project Priority: A

Org Number: P401

Project Type: Equipment Replacement

Project Management: IT – Communications & IT 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. Staff is also in the process of another multi-year project to upgrade all OCFA Fire Stations to VoIP phone systems.



Maintenance and administration is simpler with a VoIP system vs. the current legacy system.

Project Status: Project completion scheduled for FY 2018/19

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	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.

DIGITAL ORTHOPHOTOGRAPHY

Project Priority: B

Org Number: P341

Project Type: Equipment Replacement

Project Management: IT – GIS

Project Description: Digital Orthophotography provides an accurate record of all physical data that exists in the County and area of service at a given point in time. It 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 digital orthophotography 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: The next GIS digital orthophotography will be purchased in FY 2019/20.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Professional and Specialized Services	-	-	\$70,000	-	-	\$70,000
Total	-	-	\$70,000	-	-	\$70,000

Impact on Operating Budget: No impact.

RFOTC UNINTERRUPTIBLE POWER SYSTEM (UPS) REPLACEMENT

Project Priority: B

Project Type: Equipment Replacement/New Technology **Project**

Management: IT – Communications & IT Infrastructure

Project Description: This item is to replace and upgrade the RFOTC Data Center Uninterruptible Power System (UPS).

The current RFOTC Data Center Uninterruptible Power System (UPS) was installed during the construction of the RFOTC facilities. The system is critical for managing the incoming power from the City as well as from the Emergency Power Generator to ensure a smooth, constant power source for the critical Data Center computer systems that house the 9-1-1 Safety Systems, business systems, payroll, email, radio communications, and other very important systems that house OCFA data. In the case of a power outage, the UPS will power the entire Data Center until the Emergency Power Generator starts up and is online. In the case of a failure of the Emergency Power Generator, the current UPS can power the Data Center for less than an hour before its battery reserves are exhausted.



The current UPS has been well maintained, but it is time to replace and upgrade its capacity as the power loads for the UPS have changed in the past 13 years since the facilities were constructed, and improvements in battery technologies can also be realized in the new UPS.

The budgetary amount is a preliminary estimate and may need revision as requirements are developed.

Project Status: This project estimated to begin in FY 2020/21.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Equipment	-	-	-	\$300,000	-	\$300,000
Total	-	-	-	\$300,000	-	\$300,000

Impact on Operating Budget: Annual maintenance of the UPS will be required, but total cost is unknown until the type of batteries and system are further defined.

PLACE PORTABLE CLASSROOM AT RFOTC

Project Priority: C

Org Number: TBD

Project Type: Facility Enhancement

Project Management: Property Management

Project Description: This project contemplates purchasing and installing a temporary classroom to be placed in the RFOTC training ground area. Installation may include but is not limited to: electrical, telecom, data, plumbing and structural items.

Project Status: Project is anticipated to commence in FY 2019/20.

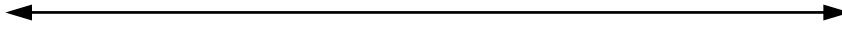
Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Buildings and Improvements	-	-	\$250,000	-	-	\$250,000
Total	-	-	\$250,000	-	-	\$250,000

Impact on Operating Budget: No anticipated impact.



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 AND TRAINING CENTER IMPROVEMENTS

Project Priority: A

Org Number: TBD

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. In addition to storing US&R equipment, there are numerous offices and rooms that can be utilized for training, testing and interviewing processes that have historically taken place by renting space at other off site locations including UCI, Salvation Army and various community colleges.

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 were 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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
Project Cost						
Buildings and Improvements	\$200,000	\$275,000	-	-	-	\$475,000
Total	\$200,000	\$275,000	-	-	-	\$475,000

Impact on Operating Budget: Ongoing annual operational costs of \$34,698 are included in the current operating budget.

INFRASTRUCTURE SECURITY ENHANCEMENTS

Project Priority: A

Org Number: TBD

Project Type: Alteration and Improvement

Project Management: Property Management

Project Description: This project is to enhance security features at the Regional Fire Operations and Training Center (RFOTC) and (72) fire stations operating throughout the county. Suggested improvements include but are not limited to: enhanced security cameras with pan, zoom, tilt (PZT) capability, additional cameras across the OCFA campus, upgraded ID cards and readers, additional card readers at access points, additional perimeter fencing, new walls, doors and card readers in the board room, peep holes for office doors, redesigned front lobby for enhanced security of employees and public and software systems integration and cleanup.

Project Status: This project will begin in FY 2017/18 and provide funding for the completion of assorted security enhancements which will be completed by the close of FY 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Buildings and Improvements	\$500,000	\$500,000	-	-	-	\$1,000,000
Total	\$500,000	\$500,000	-	-	-	\$1,000,000

Impact on Operating Budget: Security enhancements will add to existing features and systems which assist in safeguarding OCFA staff and critical infrastructure. No further funding or operating budget impacts are anticipated for these modifications after the 2nd year.

REPLACEMENT OF STATION 9 (MISSION VIEJO)

Project Priority: B

Org Number: TBD

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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Buildings and Improvements	\$500,000	\$6,000,000	-	-	-	\$6,500,000
Total	\$500,000	\$6,000,000	-	-	-	\$6,500,000

Impact on Operating Budget: No anticipated impact.

SITE STABILIZATION FIRE STATION 42 (LAKE FOREST)

Project Priority: B

Org Number: TBD

Project Type: Construction of Property and Slab

Project Management: Property Management

Project Description: This project will drill and grout the ground under Fire Station 42. This location has been eroding over the years causing settling and cracking of the driveway approach, slab and fire station. Multiple engineering studies have been performed on the property and recommendations have been provided.

Project Status: Project is anticipated to commence in FY 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Buildings and Improvements	\$800,000	-	-	-	-	\$800,000
Total	\$800,000	-	-	-	-	\$800,000

Impact on Operating Budget: This project will stabilize the property and foundation under Fire Station 42.

RFOTC TRAINING GROUNDS PARKING LOT COMPLETION

Project Priority: B

Org Number: TBD

Project Type: Completion of Parking Lot Behind Training Grounds

Project Management: Property Management

Project Description: This project will complete the original design of the RFOTC campus and provide approximately 62 parking spots behind the training facility. The original design shows asphalt concrete, curb and gutter and drainage in the rear of the property. Once paved, this area has the potential to be able to allow for engineer training and provide additional space for operations and training.

Project Status: Project is anticipated to commence in FY 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Buildings and Improvements	-	\$750,000	-	-	-	\$750,000
Total	-	\$750,000	-	-	-	\$750,000

Impact on Operating Budget: No anticipated impact.

UPGRADE AND REPLACEMENT OF TRAINING PROPS AT RFOTC TRAINING GROUNDS

Project Priority: B

Org Number: TBD

Project Type: Facility Enhancement, Upgrade to Training Facility

Project Management: Property Management

Project Description: This project contemplates upgrading and replacing the fire training props in the training tower. The current system is over 12 years old and since installation there have been no upgrades to the software, operating system or prop enhancement. There are much better fire simulation props on the market as well as the ability to simulate heat resulting in a more realistic training experience.

Project Status: Project is anticipated to commence in FY 2019/20.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Buildings and Improvements	-	-	\$1,000,000	-	-	\$1,000,000
Total		-	\$1,000,000	-	-	\$1,000,000

Impact on Operating Budget: No anticipated impact.

STATION 49 APPARATUS BAY FLOOR RECONSTRUCTION **(LAGUNA NIGUEL)**

Project Priority: B

Org Number: TBD

Project Type: Facility Structural Repair

Project Management: Property Management

Project Description: This project contemplates planning, design and construction of the station's apparatus bay floor. The station was built in an area that was filled in with soils prior to being built. Over the years, settling has occurred and caused concrete slab and foundation cracking that needs repair.

Project Status: Project is anticipated to commence in FY 2019/20.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Buildings and Improvements	-	-	\$1,500,000	-	-	\$1,500,000
Total	-	-	\$1,500,000	-	-	\$1,500,000

Impact on Operating Budget: No anticipated impact.

RFOTC 2ND EMERGENCY POWER GENERATOR

Project Priority: B

Org Number: TBD

Project Type: Equipment Replacement/New Technology

Project Management: Property Management

Project Description: This project is to add a 2nd backup Emergency Power Generator to supply the RFOTC facilities critical emergency power in the case of a long term power outage. The RFOTC facilities currently have one Emergency Power Generator that supplies emergency power in the case of a power outage to the RFOTC 'B' building including the 9-1-1 Dispatch Emergency Command Center (ECC), the Data Center, and other designated power outlets throughout the RFOTC facilities. The current Emergency Power Generator was installed during the construction of the RFOTC in 2004. Space for a 2nd backup Emergency Power Generator is available next to the current Emergency Power Generator.

If there is a mechanical or other issue with the current Emergency Power Generator during a power outage, the Data Center and 9-1-1 ECC would be inoperable until a portable Emergency Power Generator can be brought in from a supplier, a process that could take several hours at minimum.



This project will provide critical redundancy to the current Emergency Power Generator in the case of a prolonged power outage ensuring ongoing emergency operations capability for the 9-1-1 ECC Dispatch center and the OCFA Data Center, as well as supplying emergency power to additional offices and classrooms at the RFOTC.

Project Status: This project estimated to begin in FY 2021/22.

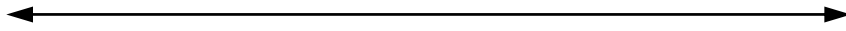
Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
Project Cost						
Special department expense	-	-	-	-	\$500,000	\$500,000
Total	-	-	-	-	\$500,000	\$500,000

Impact on Operating Budget: The budgetary amount is a preliminary estimate and may need revision as requirements are further developed.



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 UPGRADE**

Project Priority: A

Org Number: P346

Project Type: Equipment Replacement

Project Management: IT – Communications & I Infrastructure/ECC



Project Description: The current 800 MHz Countywide-Coordinated Communications System (CCCS) was implemented from 1999 to 2001 with an expected 15-year operational life expectancy. The system is administered by the Orange County Sheriffs' Department/Communications staff.

OCSD/Communications staff were directed in 2009 to develop the next generation system proposal, and developed a four-phase upgrade 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.

OCFA budgeted \$7,540,000 in Fund 124 FY 2016/17 to purchase and install 1,555 encrypted, P25 capable 800MHz portable, mobile, and base station 800MHz radios. These radios were purchased in December 2016 and after programming by OCSD is complete, staff will begin deploying the radios to Operations personnel and installing in OCFA emergency vehicles in summer 2017.

OCFA Fund 124 estimated costs of \$3,539,250 will occur in FY 2018/19 per a revised implementation schedule from OCSD to upgrade the ECC's 18 Dispatcher console positions.

Project Status: Phase - 1 complete; Phases 2 - 4 in implementation stage now.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Special Department Expense	-	\$3,539,250	-	-	-	\$3,539,250
Total	-	\$3,539,250	-	-	-	\$3,539,250

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

Org Number: P326

Project Type: Application Replacement

Project Management: IT – Systems Development & Support

Project Description: This project is to replace the Integrated Fire Prevention (IFP) system which is part of the larger Records Management Systems (RMS) replacement project. The RMS replacement project was originally planned to be replaced concurrently with the OCFA's 27 year old Computer Assisted Dispatch (CAD) system with both projects collectively referred to as the Public Safety Systems (PSS) replacement project. RMS replacement was split off the PSS project as separate projects to expedite replacement of the CAD system which was completed in September 2014.

Project Status: Staff negotiations with several RMS vendors were abandoned after the core team determined OCFA functional requirements could not be met. Staff proposed to Executive management to upgrade the existing RMS applications including IFP, the databases and user interfaces using a combination of Commercial Off The Shelf (COTS) Microsoft technology and custom developed software tools that would meet the requirements of the Operations and Community Risk Reduction departments. Existing IFP system architecture would be updated with current database technology and an emphasis on improving the user experience through updated user interfaces, the latest internet browser-based technology, and optimized to work in mobile computing environments. Preliminary estimates for replacement cost of IFP is approximately \$2.7 million dollars with the majority of funds used to purchase supplemental or 'surge' professional services necessary for software development and project management. The majority of funds for the core RMS including IFP were re-budgeted across three years as staff continue to develop the replacement strategy. Community Risk Reduction fees include funding for this project. This budgetary amount is a preliminary estimate and may need revision as requirements are developed.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	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 maint costs of approximately \$48,000.

INCIDENT REPORTING APPLICATION REPLACEMENT

Project Priority: A

Org Number: P325

Project Type: Application Replacement

Project Management: IT – Systems Development & Support

Project Description: This project is to replace the Orange County Fire Incident Reporting System (OCFIRS) and Investigations Case Management System (iCMS), as well as implement Electronic Plans Review (EPR) and Prefire Management Geographic Information Systems (GIS) tools for inspections and wildland management activities. These systems are components of the Records Management Systems (RMS) replacement project, which also includes replacing the Integrated Fire Prevention (IFP) system as a separately funded project. The RMS replacement project was originally planned to be replaced concurrently with the OCFA's 27 year old Computer Assisted Dispatch (CAD) system with both projects collectively referred to as the Public Safety Systems (PSS) replacement project. RMS replacement was split off the PSS project as separate projects to expedite replacement of the CAD system which was completed in September 2014.

Project Status: Negotiations with several RMS vendors were abandoned after the core team determined functional requirements could not be met. Staff proposed to Executive management to upgrade the existing RMS applications, databases and user interfaces using a combination of Commercial Off The Shelf (COTS) Microsoft technology and custom developed software tools that would meet the requirements of the Operations (OPS) and Community Risk Reduction (CRR) departments. Existing RMS systems architecture would be updated with current database technology and emphasize improving the user experience through updated user interfaces, the latest internet browser-based technology, and optimized to work in mobile computing environments. Preliminary estimates for replacing the RMS including OCFIRS, iCMS, EPR and Prefire Management GIS tools is approximately \$800,000 dollars. The majority of funds used will purchase supplemental or 'surge' professional services necessary for software development and project management. This budgetary amount is a preliminary estimate and may need revision as requirements are developed. The funds for the core RMS were re-budgeted across two years as Staff continues to develop the replacement strategy.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	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 maint costs of approximately \$73,000.

NEXT GENERATION CAD2CAD

Project Priority: A

Org Number: P347

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. An additional function desired is the ability to add additional agencies including Law Enforcement to the regional CAD2CAD to improve situational awareness.

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 need to pay their own CAD integration costs as needed.

Project Status: This project is anticipated to commence in FY 2017/18.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	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.

RFOTC DATA CENTER FIRE SUPPRESSION SYSTEM UPGRADE

Project Priority: A

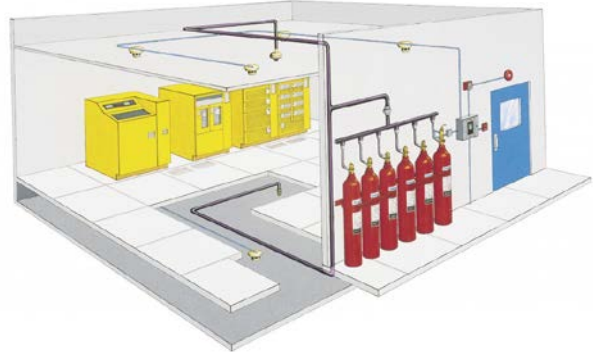
Org Number: TBD

Project Type: Equipment Replacement/New Technology

Project Management: IT – Communications & IT 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 moved up to occur in FY 2017/18.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	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.

MOBILE CAD APPLICATION DEVELOPMENT

Project Priority: A

Org Number: TBD

Project Type: Application Replacement

Project Management: IT – Systems Development & Support

Project Description: This item is to develop a new mobile version of the Computer Assisted Dispatch (CAD) system application to run on ruggedized Apple iPad Computer tablets.

The computer environment in emergency apparatus is rapidly transitioning from single-purpose Microsoft Windows Operating Systems computers, like the current Mobile Data Computers (MDC) to multipurpose, mobile capable, ruggedized computer tablets that can run numerous computer applications (apps). In January 2017, 175 new iPads were deployed to Operations personnel to use for the new Electronic Prehospital Care Reports (ePCRs). More applications are being developed to run on the iPad tablet. Staff plans to replace all existing MDCs with ruggedized Apple iPad ruggedized tablets in two to three years.



The current mobile CAD app works only on Windows Operating System computers and staff is working on initial software development to run the mobile CAD app on ruggedized Apple iPads. Staff has had experience developing other computer apps to work on Apple iOS devices like iPhones and iPads. This project would be significantly more complex and would require temporarily hiring contract iOS software developers to partner with OCFA staff to develop a new iPad based Mobile CAD app.

Project Status: This project will begin development in FY 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Equipment	-	\$250,000	-	-	-	\$250,000
Total	-	\$250,000	-	-	-	\$250,000

Impact on Operating Budget: Application Maintenance/License Costs are expected to minimal as the Mobile CAD application will be wholly developed and owned by OCFA. There may be additional annual maintenance cost savings by eliminating current mobile CAD licenses used for the Microsoft Windows Computers.

OCFA DISASTER RECOVERY CO-LOCATION FACILITY

Project Priority: B

Org Number: TBD

Project Type: New Technology

Project Management: IT – Communications & IT 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 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 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 safety answering points.

The budgetary amount is a preliminary estimate and may need revision as requirements are developed.

Project Status: Project is to occur in FY 2017/18.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	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.

RFOTC ECC VIDEO WALL

Project Priority: B

Org Number: TBD

Project Type: Equipment Replacement/New Technology

Project Management: IT – Communications & IT Infrastructure

Project Description: This project is to replace the current three large screen television monitors used in the 9-1-1 Emergency Command Center (ECC) with a “Video Wall” that would include multiple large format video displays “stitched” together to display multiple content sources including:

- Television (network and cable) content streaming
- CAD mapping and displays
- Internal video streaming
- Weather/waterway cameras
- Traffic/freeway cameras
- Facility and security cameras
- Helicopter video streaming
- Computer systems displays
- Video feeds from Operations personnel and apparatus
- Internet sites and other content
- Other video streaming



The “Video Wall” can enhance situational awareness for 9-1-1 dispatchers and Command staff by displaying a wide variety of content important to Public Safety operations.

Project Status: This project estimated to begin in FY 2019/20.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
Project Cost						
Special department expense	-	-	\$500,000	-	-	\$500,000
Total	-	-	\$500,000	-	-	\$500,000

Impact on Operating Budget: The budgetary amount is a preliminary estimate and may need revision as requirements are further developed.

FLEET SERVICES FUEL MANAGEMENT TRACKING SYSTEM

Project Priority: B

Org Number: TBD

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.

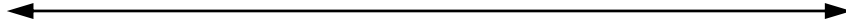
Project Status: This project is anticipated to commence in FY 2019/20.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	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 2019/20.

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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Year Total
EMERGENCY VEHICLES								
Air Utility								
5255	Air Utility	Operations	-	\$483,084	-	-	-	\$483,084
5415	Air Utility	Operations	-	-	-	-	527,878	527,878
Ambulance								
TBD	Ambulance	Operations	-	157,559	-	-	-	157,559
Battalion Chief Command								
2258	PIO Command Vehicle	Operations	-	98,503	-	-	-	98,503
2185	BC Command Vehicle	Operations	-	-	-	-	107,675	107,675
2186	BC Command Vehicle	Operations	-	-	-	-	107,675	107,675
2187	BC Command Vehicle	Operations	-	-	-	-	107,675	107,675
2188	BC Command Vehicle	Operations	-	-	-	-	107,675	107,675
2189	BC Command Vehicle	Operations	-	-	-	-	107,675	107,675
2190	BC Command Vehicle	Operations	-	-	-	-	107,675	107,675
Crew Cab Dozer Tender								
3036	Crew Cab Dozer Tender	Operations	-	81,886	-	-	-	81,886
3037	Crew Cab Dozer Tender	Operations	-	81,886	-	-	-	81,886
Dozer Transport Tractor								
FTR3	Dozer Transport Tractor	Operations	100,000	-	-	-	-	100,000
5063	Dozer Transport Tractor	Operations	-	206,209	-	-	-	206,209
Dozer Transport Trailer								
6146	Dozer Transport Trailer	Operations	-	-	-	-	69,538	69,538
Engine - Type 1								
5205	Engine - Type I	Operations	611,270	-	-	-	-	611,270
5206	Engine - Type I	Operations	611,270	-	-	-	-	611,270
5209	Engine - Type I	Operations	611,270	-	-	-	-	611,270
5204	Engine - Type I	Operations	611,270	-	-	-	-	611,270
5218	Engine - Type I	Operations	611,270	-	-	-	-	611,270
5247	Engine - Type I	Operations	611,270	-	-	-	-	611,270
5246	Engine - Type I	Operations	611,270	-	-	-	-	611,270
5210	Engine - Type I	Operations	-	629,608	-	-	-	629,608
5214	Engine - Type I	Operations	-	629,608	-	-	-	629,608
5213	Engine - Type I	Operations	-	629,608	-	-	-	629,608
5229	Engine - Type I	Operations	-	629,608	-	-	-	629,608
5220	Engine - Type I	Operations	-	629,608	-	-	-	629,608
5221	Engine - Type I	Operations	-	629,608	-	-	-	629,608
5240	Engine - Type I	Operations	-	-	648,496	-	-	648,496
5225	Engine - Type I	Operations	-	-	648,496	-	-	648,496
5211	Engine - Type I	Operations	-	-	648,496	-	-	648,496
5241	Engine - Type I	Operations	-	-	648,496	-	-	648,496
5228	Engine - Type I	Operations	-	-	648,496	-	-	648,496
5216	Engine - Type I	Operations	-	-	648,496	-	-	648,496
5200	Engine - Type I	Operations	-	-	-	667,950	-	667,950
5227	Engine - Type I	Operations	-	-	-	667,950	-	667,950
5219	Engine - Type I	Operations	-	-	-	667,950	-	667,950
5215	Engine - Type I	Operations	-	-	-	667,950	-	667,950

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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Year Total
5222	Engine - Type I	Operations	-	-	-	667,950	-	667,950
5804	Engine - Type I	Operations	-	-	-	667,950	-	667,950
5226	Engine - Type I	Operations	-	-	-		687,998	687,998
Engine - Type III								
New	Engine - Type III	Operations	480,000	-	-	-	-	480,000
New	Engine - Type III	Operations	480,000	-	-	-	-	480,000
New	Engine - Type III	Operations	480,000	-	-	-	-	480,000
Full-Size 4-Door								
2370	Full-Size 4-Door 4x4	Operations	57,004	-	-	-	-	57,004
2374	Full-Size 4-Door 4x4	Operations	57,004	-	-	-	-	57,004
2366	Full-Size 4-Door 4x4	Operations	57,004	-	-	-	-	57,004
2106	Full-Size 4-Door 4x4	Operations	57,004	-	-	-	-	57,004
Full-Size 4-Door Exec Mgmt								
2350	Full-Size 4-Door 4x4	Operations	-	-	-	-	66,864	66,864
2353	Full-Size 4-Door 4x4	Operations	-	-	-	-	66,864	66,864
2354	Full-Size 4-Door 4x4	Operations	-	-	-	-	66,864	66,864
Grader								
7208	Grader	Operations	-	275,209	-	-	-	275,209
Mid-Size 4-Door								
2371	Mid-Size 4-Door	Operations	42,923	-	-	-	-	42,923
2372	Mid-Size 4-Door	Operations	42,923	-	-	-	-	42,923
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
3205	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
Crew Cab-Swift Water Vehicle								
3800	Swift Water Vehicle	Operations	-	-	-	-	84,000	84,000
3803	Swift Water Vehicle	Operations	-	-	-	-	84,000	84,000
3806	Swift Water Vehicle	Operations	-	-	-	-	84,000	84,000
Water Tender								
5421	Water Tender	Operations	346,000	-	-	-	-	346,000
5425	Water Tender	Operations	346,000	-	-	-	-	346,000
Mobile 911 Emergency Command Center								
TBD	Mobile 911 ECC	Operations	-	-	2,000,000	-	-	2,000,000
Total Emergency Vehicles			7,007,472	5,397,234	5,890,976	4,007,700	2,384,056	24,687,438

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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Year Total
DEVELOPER FUNDED VEHICLES								
Engine - Type1								
Station 67	Engine - Type 1	Operations	-	751,496	-	-	-	751,496
Paramedic Squad								
Station 67	Paramedic Squad	Operations	-	265,081	-	-	-	265,081
TDA 100' Quint								
Station 67	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								
Fuel Tender								
5313	Fleet Services		-	171,000	-	-	-	171,000
Hook-Truck/Stakeside								
5388	Hook Truck/Dump Truck	Service Center	149,350	-	-	-	-	149,350
Mid-Size 4-Door								
2174	Mid-Size 4-Door	Property Mgt.		38,800				38,800
2265	Mid-Size 4-Door	Risk Mgt.		38,800				38,800
Mid-Size Pickup - 1/2 Ton								
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
2262	Mid-Size Pickup - 1/2 Ton	EMS	33,042	-	-	-	-	33,042
3009	Mid-Size Pickup - 1/2 Ton	EMS	33,042	-	-	-	-	33,042
3110	Mid-Size Pickup - 1/2 Ton	EMS	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
2230	Mid-Size Pickup - 1/2 Ton	EMS	-	34,033	-	-	-	34,033
2267	Mid-Size Pickup - 1/2 Ton	EMS	-	34,033	-	-	-	34,033
3101	Mid-Size Pickup - 1/2 Ton	EMS	-	34,033	-	-	-	34,033
3204	Mid-Size Pickup - 1/2 Ton	EMS	-	34,033	-	-	-	34,033
2341	Mid-Size Pickup - 1/2 Ton	Comm Educ.	-	-	35,053	-	-	35,053
3111	Mid-Size Pickup - 1/2 Ton	Comm Educ.	-	-	35,053	-	-	35,053
4102	Mid-Size Pickup - 1/2 Ton	Comm Educ.	-	-	35,053	-	-	35,053
2171	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	36,104	-	36,104
2172	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	36,104	-	36,104
2173	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	36,104	-	36,104
2175	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	-	38,992	38,992
2176	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	-	38,992	38,992

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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Year Total
Pickup General 3/4 Ton								
3206	Pickup General - 3/4 Ton	Service Center	46,140	-	-	-	-	46,140
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	-	150,000	-	-	-	150,000
Service Truck - Light								
3046	Service Truck - Light	Fleet Services	-	94,274	-	-	-	94,274
3047	Service Truck - Light	Fleet Services	-	-	-	-	103,000	103,000
3048	Service Truck - Light	Fleet Services	-	-	-	-	103,000	103,000
Total Support Vehicles			519,064	765,138	105,159	108,312	283,984	1,781,657
TOTAL VEHICLES			\$7,526,536	\$7,178,949	\$7,770,818	\$4,116,012	\$2,668,040	\$29,260,355

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 two air utility vehicles with two new air utility vehicles, one in FY 2018/19 and one in FY 2021/22.

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 and FY 2021/22.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	-	\$483,084	-	-	\$527,878	\$1,010,962
Total	-	\$483,084	-	-	\$527,878	\$1,010,962

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 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 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	-	\$157,559	-	-	-	\$157,559
Total	-	\$157,559	-	-	-	\$157,559

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 seven command vehicles one in FY 2018/19 and six in FY 2021/22.



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 2018/19 and FY 2021/22.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	-	\$98,503	-	-	\$646,050	\$744,553
Total	-	\$98,503	-	-	\$646,050	\$744,553

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. 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 replacement of two 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: Purchase to occur in FY 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
Project Cost						
Vehicles (Emergency)	-	\$163,772	-	-	-	\$163,772
Total	-	\$163,772	-	-	-	\$163,772

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and 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 *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: Purchase to occur in FY 2017/18 and FY 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$100,00	\$206,209	-	-	-	\$306,209
Total	\$100,00	\$206,209	-	-	-	\$306,209

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.



Dozer Transport Trailer

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The dozer transport trailer is designed for hauling heavy equipment, specifically bull dozers. This project is for the replacement of one dozer transport trailer with one new dozer transport trailer in FY 2021/22.

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 20 years. 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 2021/22.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	-	-	-	-	\$69,538	\$69,538
Total	-	-	-	-	\$69,538	\$69,538

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.

ENGINE – TYPE I

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The Type I 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 26 Type I engines as follows: seven in FY 2017/18, six in FY 2018/19, six in FY 2019/20, six in FY 2020/21 and one in FY 2021/22

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 I engines are 13 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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$4,278,890	\$3,777,648	\$3,890,976	\$4,007,700	\$687,998	\$16,643,212
Total	\$4,278,890	\$3,777,648	\$3,890,976	\$4,007,700	\$687,998	\$16,643,212

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.



Type III Engines

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The Type III engine carries hose, water and a skid mounted pump giving the apparatus the capability to pump while driving. The unit's primary objective is for off-road wildland firefighting and rescue operations. These engines are smaller by design to maneuver on truck trails and rural areas. This project is for the addition of three Type III engines in FY 2017/18



The purchase of these three Type III engines has been deferred for four years. With the purchase of these three apparatus it will give Operations the ability to send two wildland strike teams out of county on mutual aid situations and still have one strike team in the county for extreme weather conditions to protect the wildland interface areas.

Project Status: Purchase to occur in FY 2017/18.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$1,440,000	-	-	-	-	\$1,440,000
Total	\$1,440,000	-	-	-	-	\$1,440,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces 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 four 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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5- Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$228,016	-	-	-	-	\$228,016
Total	\$228,016	-	-	-	-	\$228,016

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.

Full-Size 4-Door Exec Mgmt.

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The full-size 4-door vehicles are used by all Executive Management, Fire Chief and Assistant Chiefs. These vehicles are frequently used in Command situations at large scale events. This project is for the replacement of three full-size 4-door vehicles scheduled in FY 2021/22.



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 2021/22.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5- Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	-	-	-	-	\$200,592	\$200,592
Total	-	-	-	-	\$200,592	\$200,592

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 or 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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	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.

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 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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
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.

PICKUP UTILITY – ¾ TON VEHICLES

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The pickup utility – ¾ 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 – ¾ ton vehicles, four 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 – ¾ 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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
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.



CREW CAB –SWIFT WATER VEHICLE

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: Crew cab swift water vehicles are used to support our US&R truck companies. These units are outfitted with all tools and equipment needed in swift water rescue event. They are also outfitted to tow the necessary boats and equipment needed for such rescues. These units are also sent out of the county to support large scale emergencies. Approximately twenty five percent of the cost of this vehicle is for outfitting the vehicle i.e., the service body and code III lighting. This project is for the replacement of three swift water vehicles in FY 2021/22.



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 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 2021/22.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
Project Cost						
Vehicles (Emergency)	-	-	-	-	\$252,000	\$252,000
Total	-	-	-	-	\$252,000	\$252,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

Water Tender

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The tactical water tender carries 1,800 gallons of water, a light hose complement and can pump while being driven. The unit's primary objective is for off-road wildland firefighting as a portable water source to replenish type 3 apparatus during pumping operations. These units can also be standalone units during the mop-up on wildland fires. This project is for the replacement of two water tenders in FY 2017/18



The age and mileage targets to replace Water Tenders is 20 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 2017/18.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	\$692,000	-	-	-	-	\$692,000
Total	\$692,000	-	-	-	-	\$692,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.

MOBILE 911 EMERGENCY COMMAND CENTER

Project Priority: B

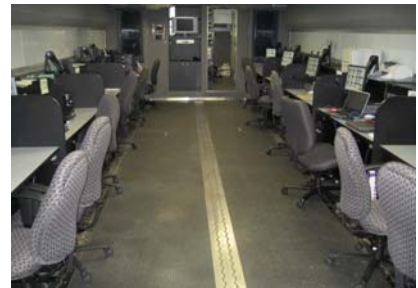
Project Type: New Vehicle

Project Management: Fleet Services Manager

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 CAD system that is used in the OCFA ECC.



The new Mobile ECC trailer and tractor will have fully operational versions of the OCFA Computer Assisted Dispatch (CAD) and VESTA 9-1-1 Phone Systems for up to 8 – dispatcher console positions. It is planned to 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 to occur in FY 2019/20.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Emergency)	-	-	\$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.

ENGINE-TYPE I/ DEVELOPER FUNDED

Project Priority: A

Project Type: New Vehicle

Project Management: Fleet Services Manager

Project Description: The Type I 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 I engine in FY 2018/19 for station 67 (Rancho Mission Viejo).

Project Status: Purchase to occur in FY 2018/19.



Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-YR. Total
<i>Project Cost</i>						
Vehicles (Emergency)	-	\$751,496	-	-	-	\$751,496
Total	-	\$751,496	-	-	-	\$751,496

Impact on Operating Budget: The addition of a Type I 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 five-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.

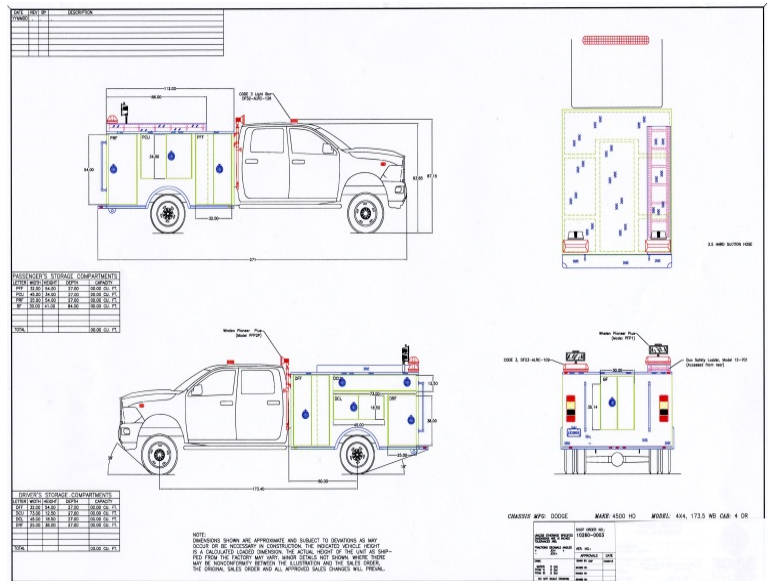
PARAMEDIC SQUAD-DEVELOPER FUNDED

Project Priority: A

Project Type: 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 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: Purchases to occur in FY 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
Project Cost						
Vehicles (Emergency)	-	\$265,081	-	-	-	\$265,081
Total	-	\$265,081	-	-	-	\$265,081

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) QUINT-100' / 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 100' tractor drawn aerial 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 trucks – 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 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	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 \$3,500 per year during the five-year warranty period. After the warranty period, the costs are expected to increase to approximately \$7,000 per year. These costs are included in the Five-Year Financial Forecast.

FUEL TENDER

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The fuel tender carries five hundred gallons of gasoline and five hundred gallons of diesel fuel. This unit is used for emergency and remote fueling for both gasoline and diesel fuel vehicles and apparatus. This unit can fuel vehicles and apparatus on the fire ground and in backcountry events. This project is for the replacement of one fuel tender 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 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 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	-	\$171,000	-	-	-	\$171,000
Total	-	\$171,000	-	-	-	\$171,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and 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 stagnant for long periods of time. Purchase will be 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 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 2017/18.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	\$149,350	-	-	-	-	\$149,350
Total	\$149,350	-	-	-	-	\$149,350

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 management and supervisory staff in a variety of support staff 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 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 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 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	-	\$77,600	-	-	-	\$77,600
Total	-	\$77,600	-	-	-	\$77,600

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, Property Management, Nurse Educators, and Community Education sections to conduct off-site inspections and conduct education. This project is for the replacement of sixteen mid-size pickup-1/2 ton vehicles, and the addition of seven mid-size pick-up 1/2 ton for our nurse educators. Seven in FY 2017/18, eight in FY 2018/19, three in FY 2019/20, three in FY 2020/21, and two in FY 2021/22.



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 annually.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	\$231,294	\$272,264	\$105,159	\$108,312	\$77,984	\$795,013
Total	\$231,294	\$272,264	\$105,159	\$108,312	\$77,984	\$795,013

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 three pickup general – 3/4 ton 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: Purchase to occur in FY 2017/18.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	\$138,420	-	-	-	-	\$138,420
Total	\$138,420	-	-	-	-	\$138,420

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

SERVICE TRUCK – HEAVY VEHICLE

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 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 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 2018/19.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	-	\$150,000	-	-	-	\$150,000
Total	-	\$150,000	-	-	-	\$150,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.



SERVICE TRUCK - LIGHT VEHICLE

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 three service trucks - light vehicles one in FY 2018/19 and two in FY 2021/22.



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 2018/19 and FY 2021/22.

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	5-Yr. Total
<i>Project Cost</i>						
Vehicles (Support)	-	\$94,274	-	-	\$206,000	\$300,274
Total	-	\$94,274	-	-	\$206,000	\$300,274

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

