



ORANGE COUNTY FIRE AUTHORITY AGENDA

Budget and Finance Committee Meeting

Wednesday, May 8, 2019

12:00 Noon

Orange County Fire Authority Regional Fire Operations and Training Center

1 Fire Authority Road

Room AE117

Irvine, California 92602

Shelley Hasselbrink, Chair

Don Sedgwick, Vice Chair

Sergio Farias Gene Hernandez Joe Muller Ed Sachs Tri Ta

Jennifer Cervantez - 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 Sachs

ROLL CALL

PUBLIC COMMENTS

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

2. MINUTES

A. Minutes for the April 10, 2019, Budget and Finance Committee Meeting

Submitted by: Sherry Wentz, Clerk of the Authority

Recommended Action:

Approve as submitted.

3. CONSENT CALENDAR

A. Monthly Investment Reports

Submitted by: Tricia Jakubiak, Treasurer

Recommended Action:

Review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of May 23, 2019, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

B. Third Quarter Financial Newsletter

Submitted by: Robert Cortez, 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 23, 2019, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the report.

4. DISCUSSION CALENDAR

A. Updated Cost Reimbursement Rates

Submitted by: Robert Cortez, 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 23, 2019, 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, 2019.

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

Submitted by: Robert Cortez, Assistant Chief/Business Services Department

Recommended Action:

Receive and file the report.

C. Review of the Fiscal Year 2019/20 Proposed Budget

Submitted by: Lori Zeller, Deputy Chief/Administration & Support Bureau

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 23, 2019, 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 2019/20 Budget as submitted.
3. Adopt the 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 2019/20.
4. Approve and authorize the temporary transfer of up to \$75 million from the following funds to cover a projected temporary cash flow shortfall for FY 2019/20:
 - a. Fund 123 Fire Stations and Facilities - \$10 million
 - b. Fund 133 Fire Apparatus - \$10 million
 - c. Fund 190 Workers' Compensation Reserve Fund - \$55 million
5. Approve and authorize the repayment of \$75 million borrowed funds from Fund 121 to the above funds along with interest when General Fund revenues become available in FY 2019/20.
6. Approve changes to the Master Position Control list to unfreeze, reclassify and/or add 127 positions as detailed in Attachment 3.
7. Approve transfers from the General Fund 121 and Fund 123 Fire Stations and Facilities to General Fund CIP Fund 12110, Fund 133 Fire Apparatus, and Fund 139 Settlement Agreement totaling \$36,568,000.
8. Approve and authorize FY 2018/19 budget adjustments to increase General Fund (121) revenues by net \$145,770 and General Fund (121) expenditures by \$38,014.

REPORTS

No items.

COMMITTEE MEMBER COMMENTS

ADJOURNMENT – The next regular meeting of the Budget and Finance Committee is scheduled for Wednesday, June 12, 2019, 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 2nd day of May 2019.

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

UPCOMING MEETINGS:

Executive Committee Meeting

Thursday, May 23, 2019, 5:30 p.m.

Board of Directors Meeting

Thursday, May 23, 2019, 6:00 p.m.

MINUTES ORANGE COUNTY FIRE AUTHORITY

Budget and Finance Committee Regular Meeting

Wednesday, April 10, 2019

12:00 Noon

Regional Fire Operations and Training Center

Room AE117

1 Fire Authority Road

Irvine, CA 92602

CALL TO ORDER

A regular meeting of the Orange County Fire Authority Budget and Finance Committee was called to order on April 10, 2019, at 12:02 p.m. by Chair Hasselbrink.

PLEDGE OF ALLEGIANCE

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

ROLL CALL

Present: Shelley Hasselbrink, Los Alamitos
Ed Sachs, Mission Viejo
Sergio Farias, San Juan Capistrano
Don Sedgwick, Laguna Hills
Gene Hernandez, Yorba Linda
Joseph Muller, Dana Point

Absent: Tri Ta, Westminster

Also present were:

Deputy Chief Lori Zeller	Deputy Chief Dave Anderson
Assistant Chief Lori Smith	Assistant Chief Robert Cortez
Assistant Chief Randy Black	Assistant Chief Jim Ruane
Communication Director Colleen Windsor	General Counsel David Kendig
Clerk of the Authority Sherry Wentz	

PUBLIC COMMENTS (F: 12.02B3)

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

1. PRESENTATIONS

No items.

2. MINUTES

A. Minutes for the March 13, 2019, Budget and Finance Committee Regular Meeting (F: 12.02B2)

On motion of Director Hernandez and second by Vice Chair Sedgwick, the Budget and Finance Committee voted to approve the Minutes of the February 13, 2019, regular meeting as submitted. Director Muller was recorded as an abstention due to his absence from the meeting.

3. CONSENT CALENDAR

A. Monthly Investment Report (F: 11.10D2)

On motion of Director Hernandez and second by Vice Chair Sedgwick, the Committee voted unanimously by those present to direct staff to place the item on the agenda for the Executive Committee meeting of April 25, 2019, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

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

On motion of Director Hernandez and second by Vice Chair Sedgwick, the Committee voted unanimously to receive and file the report.

4. DISCUSSION CALENDAR

A. Communication with Auditors for Fiscal Year 2018/19 Financial Audit (F: 15.02B)

Assistant Chief Robert Cortez introduced Bryan Gruber, Partner with Lance, Soll & Lunghard, LLP who presented an overview of the audit process.

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

**B. Changes to Procurement Related Roles, Responsibilities, and Authorities (F: 11.03A)
(X: 11.10H)**

Assistant Chief Robert Cortez provided an overview of the Changes to Procurement Related Roles, Responsibilities, and Authorities Matrix.

On motion of Director Muller and second by Vice Chair Sedgwick, the Committee voted unanimously by those present to direct staff to place the item on the agenda for the Board of Directors meeting of April 25, 2019, with the Budget and Finance Committee's recommendation that the Board of Directors approve the proposed Resolution amending the OCFA Roles, Responsibilities, and Authorities Matrix.

REPORTS (F: 12.02B6)

No items.

COMMITTEE MEMBER COMMENTS (F: 12.02B4)

There were no Committee Member comments.

ADJOURNMENT – Chair Hasselbrink adjourned the meeting at 12:24 p.m. The next regular meeting of the Budget and Finance Committee is scheduled for Wednesday, May 8, 2019, 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 8, 2019

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 23, 2019, 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, 2019. A preliminary investment report as of April 19, 2019, 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 2019/Preliminary Report – April 2019

Orange County Fire Authority Monthly Investment Report



Final Report – March 2019

Preliminary Report – April 2019



Monthly Investment Report Table of Contents

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Orange County Fire Authority

Final Investment Report

March 31, 2019



EXECUTIVE SUMMARY

Portfolio Activity & Earnings

During the month of March 2019, the size of the portfolio increased by \$5.7 million to \$138.8 million. Significant receipts for the month included the fifth and eighth apportionments of secured and supplemental property taxes, respectively, for a total of \$17.1 million. Significant receipts also included the third quarterly cash contract payments, intergovernmental contract and grant payments and other charges for current services totaling \$14.2 million. Significant disbursements for the month included two biweekly payrolls which were approximately \$12 million each with related benefits. Total March cash outflows amounted to approximately \$27.2 million. The portfolio's balance is expected increase significantly in the following month as the next major property tax apportionment is scheduled for April.

In March, the portfolio's yield to maturity (365-day equivalent) edged up by 1 basis point to 2.30%. The effective rate of return increased by 4 basis points to 2.33% for the month and also by 4 basis points to 2.13% for the fiscal year to date. The average maturity of the portfolio shortened further by 3 days to 35 days to maturity.

Economic News

The U.S. economy continued to stay strong in March 2019, albeit with continued mixed economic activity. Employment conditions bounced back significantly from February's soft jobs report. There were a total of 196,000 new jobs created in March, a higher employment growth number than expected. In addition, the unemployment rate continued to stay very low remaining unchanged at 3.8%. Retail sales rose much better than expected in March increasing by 1.6%. On the other hand, consumer confidence measures were mixed, but maintaining at high levels. Manufacturing activity picked up slightly while the non-manufacturing sector reversed and pulled back for the month. Industrial production decreased in March. The CPI (Consumer Price Index) rose by 0.4% for the month and 1.9% year-over-year. Overall inflation continued to be low and within Fed's target of 2%. New home sales increased more than expected while existing home sales dropped more than forecast.



BENCHMARK COMPARISON AS OF MARCH 31, 2019

3 Month T-Bill: 2.45%

1 Year T-Bill: 2.49%

6 Month T-Bill: 2.51%

LAIF: 2.44%

OCFA Portfolio: 2.33%

PORTFOLIO SIZE, YIELD, & DURATION

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
Book Value-	\$138,783,688	\$133,139,278	\$153,662,453
Yield to Maturity (365 day)	2.30%	2.29%	1.47%
Effective Rate of Return	2.33%	2.29%	1.42%
Days to Maturity	35	38	88



ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Summary
March 31, 2019

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	11,510,919.00	11,510,919.00	11,510,919.00	8.32	1	1	1.963	1.990
Federal Agency Coupon Securities	16,000,000.00	15,931,080.00	16,000,000.00	11.56	878	170	1.436	1.456
Federal Agency Disc. -Amortizing	27,000,000.00	26,951,040.00	26,951,005.00	19.47	116	27	2.469	2.504
Treasury Coupon Securities	9,000,000.00	8,980,110.00	8,980,643.39	6.49	85	60	2.397	2.430
Treasury Discounts -Amortizing	10,000,000.00	9,952,100.00	9,951,649.67	7.19	96	73	2.400	2.433
Local Agency Investment Funds	65,000,000.00	65,009,552.01	65,000,000.00	46.97	1	1	2.403	2.436
Investments	138,510,919.00	138,334,801.01	138,394,217.06	100.00%	137	35	2.267	2.298

Cash and Accrued Interest

Passbook/Checking (not included in yield calculations)	730,983.43	730,983.43	730,983.43		1	1	0.000	0.000
Accrued Interest at Purchase		26,981.46	26,981.46					
Subtotal		757,964.89	757,964.89					
Total Cash and Investments	139,241,902.43	139,092,765.90	139,152,181.95		137	35	2.267	2.298

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	277,498.24	2,392,189.30
Average Daily Balance	140,454,908.23	149,765,400.40
Effective Rate of Return	2.33%	2.13%

"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, 2019. 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

4/5/19

Cash and Investments with GASB 31 Adjustment:

Book Value of Cash & Investments before GASB 31 (Above)	\$ 139,152,181.95
GASB 31 Adjustment to Books (See Note 3 on page 9)	\$ (368,493.66)
Total	<u>\$ 138,783,688.29</u>

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
March 31, 2019

Page 1

(See Note 1 on page 9)

(See Note 2 on page 9)

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	YTM/C 365	Days to Maturity	Maturity Date
Money Mkt Mutual Funds/Cash									
SYS528	528	Federated Treasury Obligations			11,510,919.00	11,510,919.00	1.990	1	
Subtotal and Average			10,079,375.22		11,510,919.00	11,510,919.00	1.990	1	
Federal Agency Coupon Securities									
3133EGPD1	921	Federal Farm Credit Bank (Callable Anytime)-04/20/2017			7,000,000.00	6,972,840.00	1.180	122	08/01/2019
3134GBHT2	922	Fed Home Loan Mtg Corp -04/25/2017			9,000,000.00	8,958,240.00	1.625	207	10/25/2019
Subtotal and Average			16,000,000.00		16,000,000.00	15,931,080.00	1.456	170	
Federal Agency Disc. -Amortizing									
313384DX4	961	Fed Home Loan Bank -12/20/2018			9,000,000.00	8,998,200.00	2.420	3	04/04/2019
313384FS3	963	Fed Home Loan Bank -01/07/2019			9,000,000.00	8,972,190.00	2.440	46	05/17/2019
313384FC8	964	Fed Home Loan Bank -01/10/2019			9,000,000.00	8,980,650.00	2.390	32	05/03/2019
Subtotal and Average			34,758,192.37		27,000,000.00	26,951,040.00	2.504	27	
Treasury Coupon Securities									
912828SX9	965	Treasury Note -03/07/2019			9,000,000.00	8,980,110.00	1.125	60	05/31/2019
Subtotal and Average			7,239,332.31		9,000,000.00	8,980,110.00	2.430	60	
Treasury Discounts -Amortizing									
912796RU5	966	US Treasury Bill -03/07/2019			6,000,000.00	5,971,260.00	2.386	73	06/13/2019
912796RU5	967	US Treasury Bill -03/12/2019			4,000,000.00	3,980,840.00	2.382	73	06/13/2019
Subtotal and Average			7,378,008.34		10,000,000.00	9,952,100.00	2.433	73	
Local Agency Investment Funds									
SYS336	336	Local Agency Invstmt Fund			65,000,000.00	65,009,552.01	2.436	1	
Subtotal and Average			65,000,000.00		65,000,000.00	65,009,552.01	2.436	1	
Total and Average			140,454,908.23		138,510,919.00	138,334,801.01	2.298	35	

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Cash
March 31, 2019

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		07/01/2018	20,000.00	20,000.00	20,000.00		0.000	1
SYS4	4	Union Bank		07/01/2018	710,983.43	710,983.43	710,983.43		0.000	1
Average Balance			0.00	Accrued Interest at Purchase		26,981.46	26,981.46			1
				Subtotal		757,964.89	757,964.89			
Total Cash and Investments			140,454,908.23		139,241,902.43	139,092,765.90	139,152,181.95		2.298	35

“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, 2019

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

				Maturity Par Value	Percent of Portfolio	Current Book Value	Current Market Value
Aging Interval: 0 days	(04/01/2019 - 04/01/2019)	4 Maturities	0 Payments	77,241,902.43	55.52%	77,241,902.43	77,251,454.44
Aging Interval: 1 - 30 days	(04/02/2019 - 05/01/2019)	1 Maturities	0 Payments	9,000,000.00	6.47%	8,998,185.00	8,998,200.00
Aging Interval: 31 - 60 days	(05/02/2019 - 05/31/2019)	3 Maturities	0 Payments	27,000,000.00	19.36%	26,933,463.39	26,932,950.00
Aging Interval: 61 - 91 days	(06/01/2019 - 07/01/2019)	2 Maturities	0 Payments	10,000,000.00	7.15%	9,951,649.67	9,952,100.00
Aging Interval: 92 - 121 days	(07/02/2019 - 07/31/2019)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 122 - 152 days	(08/01/2019 - 08/31/2019)	1 Maturities	0 Payments	7,000,000.00	5.03%	7,000,000.00	6,972,840.00
Aging Interval: 153 - 183 days	(09/01/2019 - 10/01/2019)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 184 - 274 days	(10/02/2019 - 12/31/2019)	1 Maturities	0 Payments	9,000,000.00	6.47%	9,000,000.00	8,958,240.00
Aging Interval: 275 days and after	(01/01/2020 -)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Total for		12 Investments	0 Payments		100.00	139,125,200.49	139,065,784.44



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, 2018 includes a decrease of (\$121,754) to the LAIF investment and a decrease of (\$246,740) 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, 2019, OCFA has \$65,000,000 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, 2019 is 1.000146954. When applied to OCFA's LAIF investment, the fair value is \$65,009,552 or \$9,552 above cost. Although the fair value of the LAIF investment is higher than cost, OCFA can withdraw the actual amount invested at any time.

LAIF is included in the State Treasurer's Pooled Money Investment Account (PMIA) for investment purposes. The PMIA market valuation at March 31, 2019 is included on the following page.



State of California Pooled Money Investment Account Market Valuation 3/31/2019

Description		Carrying Cost Plus Accrued Interest Purch.	Amortized Cost	Fair Value	Accrued Interest
1*	United States Treasury:				
	Bills	\$ 18,268,335,075.90	\$ 18,421,895,178.00	\$ 18,429,875,500.00	NA
	Notes	\$ 25,650,500,423.41	\$ 25,640,314,068.85	\$ 25,649,099,000.00	\$ 105,035,099.00
1*	Federal Agency:				
	SBA	\$ 685,086,049.69	\$ 685,086,049.69	\$ 677,449,271.41	\$ 1,575,687.26
	MBS-REMICs	\$ 23,500,952.01	\$ 23,500,952.01	\$ 24,042,372.38	\$ 109,926.43
	Debentures	\$ 2,242,313,243.48	\$ 2,242,253,139.31	\$ 2,242,445,400.00	\$ 9,207,506.20
	Debentures FR	\$ -	\$ -	\$ -	\$ -
	Debentures CL	\$ 100,000,000.00	\$ 100,000,000.00	\$ 99,959,500.00	\$ -
	Discount Notes	\$ 14,136,370,014.06	\$ 14,231,832,485.95	\$ 14,231,987,000.00	NA
1*	Supranational Debentures	\$ 589,090,035.96	\$ 588,653,024.84	\$ 590,131,500.00	\$ 2,789,751.00
1*	Supranational Debentures FR	\$ 150,282,570.93	\$ 150,282,570.93	\$ 150,509,181.43	\$ 877,279.89
2*	CDs and YCDs FR	\$ 575,000,000.00	\$ 575,000,000.00	\$ 575,048,000.00	\$ 1,833,890.28
2*	Bank Notes	\$ 800,000,000.00	\$ 800,000,000.00	\$ 800,000,661.88	\$ 8,034,486.09
2*	CDs and YCDs	\$ 12,700,000,000.00	\$ 12,700,000,000.00	\$ 12,700,302,887.53	\$ 77,895,083.28
2*	Commercial Paper	\$ 5,404,503,333.42	\$ 5,427,427,944.55	\$ 5,428,198,069.44	NA
1*	Corporate:				
	Bonds FR	\$ -	\$ -	\$ -	\$ -
	Bonds	\$ -	\$ -	\$ -	\$ -
1*	Repurchase Agreements	\$ -	\$ -	\$ -	\$ -
1*	Reverse Repurchase	\$ -	\$ -	\$ -	\$ -
	Time Deposits	\$ 4,712,240,000.00	\$ 4,712,240,000.00	\$ 4,712,240,000.00	NA
	AB 55 & GF Loans	\$ 823,411,000.00	\$ 823,411,000.00	\$ 823,411,000.00	NA
	TOTAL	\$ 86,860,632,698.86	\$ 87,121,896,414.13	\$ 87,134,699,344.07	\$ 207,358,709.43

Fair Value Including Accrued Interest

\$ 87,342,058,053.50

* 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 (1.000146954).
As an example: if an agency has an account balance of \$20,000,000.00, then the agency would report its participation in the LAIF valued at \$20,002,939.08 or \$20,000,000.00 x 1.000146954.



Orange County Fire Authority
Preliminary Investment Report
April 19, 2019



ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Summary
April 19, 2019

Orange County Fire Authority
1 Fire Authority Road
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	15,600,205.09	15,600,205.09	15,600,205.09	7.50	1	1	1.963	1.990
Federal Agency Coupon Securities	16,000,000.00	15,938,270.00	16,000,000.00	7.70	878	151	1.436	1.456
Federal Agency Disc. -Amortizing	84,000,000.00	83,413,980.00	83,403,833.34	40.12	132	107	2.443	2.477
Treasury Coupon Securities	9,000,000.00	8,987,490.00	8,986,772.98	4.32	85	41	2.397	2.430
Treasury Discounts -Amortizing	19,000,000.00	18,884,510.00	18,882,296.50	9.08	117	94	2.398	2.432
Local Agency Investment Funds	65,000,000.00	65,009,552.01	65,000,000.00	31.27	1	1	2.403	2.436
Investments	208,600,205.09	207,834,007.10	207,873,107.91	100.00%	135	65	2.311	2.343
Cash and Accrued Interest								
Passbook/Checking (not included in yield calculations)	614,709.84	614,709.84	614,709.84		1	1	0.000	0.000
Accrued Interest at Purchase		26,981.46	26,981.46					
Subtotal		641,691.30	641,691.30					
Total Cash and Investments	209,214,914.93	208,475,698.40	208,514,799.21		135	65	2.311	2.343

Total Earnings	April 19 Month Ending	Fiscal Year To Date
Current Year	169,679.30	2,561,868.60
Average Daily Balance	143,563,575.91	149,363,234.31
Effective Rate of Return	2.27%	2.14%

"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, 2019. 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)	\$ 208,514,799.21
GASB 31 Adjustment to Books (See Note 3 on page 18)	\$ (368,493.66)
Total	<u>\$ 208,146,305.55</u>

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
April 19, 2019

(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			15,600,205.09	15,600,205.09	15,600,205.09	1.990	1.990	1	
Subtotal and Average			8,011,010.96		15,600,205.09	15,600,205.09	15,600,205.09		1.990	1	
Federal Agency Coupon Securities											
3133EGPD1	921	Federal Farm Credit Bank (Callable Anytime)		04/20/2017	7,000,000.00	6,976,340.00	7,000,000.00	1.180	1.375	103	08/01/2019
3134GBHT2	922	Fed Home Loan Mtg Corp		04/25/2017	9,000,000.00	8,961,930.00	9,000,000.00	1.625	1.518	188	10/25/2019
Subtotal and Average			16,000,000.00		16,000,000.00	15,938,270.00	16,000,000.00		1.458	151	
Federal Agency Disc. -Amortizing											
313312QH6	977	Federal Farm Credit Bank		04/18/2019	9,000,000.00	8,861,940.00	8,860,185.00	2.390	2.489	234	12/10/2019
313384FS3	963	Fed Home Loan Bank		01/07/2019	9,000,000.00	8,985,060.00	8,983,530.00	2.440	2.531	27	05/17/2019
313384FC8	964	Fed Home Loan Bank		01/10/2019	9,000,000.00	8,993,430.00	8,992,232.50	2.390	2.475	13	05/03/2019
313384HL6	968	Fed Home Loan Bank		04/02/2019	10,000,000.00	9,955,500.00	9,954,479.17	2.375	2.456	69	06/28/2019
313384JA8	969	Fed Home Loan Bank		04/18/2019	9,000,000.00	8,951,580.00	8,950,511.25	2.385	2.466	83	07/12/2019
313384JQ3	970	Fed Home Loan Bank		04/18/2019	9,000,000.00	8,943,210.00	8,941,921.25	2.395	2.478	97	07/26/2019
313384KE8	971	Fed Home Loan Bank		04/18/2019	2,000,000.00	1,985,520.00	1,985,261.67	2.390	2.475	111	08/09/2019
313384KU2	972	Fed Home Loan Bank		04/18/2019	9,000,000.00	8,926,470.00	8,925,312.50	2.390	2.478	125	08/23/2019
313384LY3	974	Fed Home Loan Bank		04/18/2019	9,000,000.00	8,909,820.00	8,909,347.50	2.370	2.461	153	09/20/2019
313384MN6	975	Fed Home Loan Bank		04/18/2019	9,000,000.00	8,901,450.00	8,901,052.50	2.370	2.464	167	10/04/2019
Subtotal and Average			34,850,229.11		84,000,000.00	83,413,980.00	83,403,833.34		2.477	107	
Treasury Coupon Securities											
912828SX9	965	Treasury Note		03/07/2019	9,000,000.00	8,987,490.00	8,986,772.98	1.125	2.430	41	05/31/2019
Subtotal and Average			8,983,889.49		9,000,000.00	8,987,490.00	8,986,772.98		2.430	41	
Treasury Discounts -Amortizing											
912796RU5	966	US Treasury Bill		03/07/2019	6,000,000.00	5,979,360.00	5,978,526.00	2.386	2.435	54	06/13/2019
912796RU5	967	US Treasury Bill		03/12/2019	4,000,000.00	3,986,240.00	3,985,708.00	2.382	2.430	54	06/13/2019
912796SG5	973	US Treasury Bill		04/18/2019	9,000,000.00	8,918,910.00	8,918,062.50	2.375	2.430	138	09/05/2019
Subtotal and Average			10,896,985.17		19,000,000.00	18,884,510.00	18,882,296.50		2.432	94	
Local Agency Investment Funds											
SYS336	336	Local Agency Invstmt Fund			65,000,000.00	65,009,552.01	65,000,000.00	2.436	2.436	1	
Subtotal and Average			65,021,481.17		65,000,000.00	65,009,552.01	65,000,000.00		2.436	1	

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
April 19, 2019

(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
Total and Average			143,563,575.91		208,600,205.09	207,834,007.10	207,873,107.91		2.343	65

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Cash
April 19, 2019

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		07/01/2018	20,000.00	20,000.00	20,000.00		0.000	1
SYS4	4	Union Bank		07/01/2018	594,709.84	594,709.84	594,709.84		0.000	1
Average Balance			0.00	Accrued Interest at Purchase		26,981.46	26,981.46			1
				Subtotal		641,691.30	641,691.30			
Total Cash and Investments			143,563,575.91		209,214,914.93	208,475,698.40	208,514,799.21		2.343	65



ORANGE COUNTY FIRE AUTHORITY
Aging Report
By Maturity Date
As of April 20, 2019

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

				Maturity Par Value	Percent of Portfolio	Current Book Value	Current Market Value
Aging Interval: 0 days	(04/20/2019 - 04/20/2019)	4 Maturities	0 Payments	81,214,914.93	38.95%	81,214,914.93	81,224,466.94
Aging Interval: 1 - 30 days	(04/21/2019 - 05/20/2019)	2 Maturities	0 Payments	18,000,000.00	8.62%	17,975,762.50	17,978,490.00
Aging Interval: 31 - 60 days	(05/21/2019 - 06/19/2019)	3 Maturities	0 Payments	19,000,000.00	9.09%	18,951,006.98	18,953,090.00
Aging Interval: 61 - 91 days	(06/20/2019 - 07/20/2019)	2 Maturities	0 Payments	19,000,000.00	9.07%	18,904,990.42	18,907,080.00
Aging Interval: 92 - 121 days	(07/21/2019 - 08/19/2019)	3 Maturities	0 Payments	18,000,000.00	8.60%	17,927,182.92	17,905,070.00
Aging Interval: 122 - 152 days	(08/20/2019 - 09/19/2019)	2 Maturities	0 Payments	18,000,000.00	8.56%	17,843,375.00	17,845,380.00
Aging Interval: 153 - 183 days	(09/20/2019 - 10/20/2019)	2 Maturities	0 Payments	18,000,000.00	8.54%	17,810,400.00	17,811,270.00
Aging Interval: 184 - 274 days	(10/21/2019 - 01/19/2020)	2 Maturities	0 Payments	18,000,000.00	8.57%	17,860,185.00	17,823,870.00
Aging Interval: 275 days and after	(01/20/2020 -)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Total for		20 Investments	0 Payments		100.00	208,487,817.75	208,448,716.94



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, 2018 includes a decrease of (\$121,754) to the LAIF investment and a decrease of (\$246,740) 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 8, 2019

Agenda Item No. 3B
Consent Calendar

Third Quarter Financial Newsletter

Contact(s) for Further Information

Robert Cortez, Assistant Chief Business Services Department	robertcortez@ocfa.org	714.573.6012
Tricia Jakubiak, Treasurer	triciajakubiak@ocfa.org	714.573.6301
Deborah Gunderson, Budget Manager	deborahgunderson@ocfa.org	714.573.6302

Summary

This routine agenda item is submitted to provide information regarding revenues and expenditures in the General Fund and the Capital Improvement Program Funds through the third quarter of FY 2018/19.

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 23, 2019, 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 through the third quarter are within budgetary estimates, except where noted in the attached newsletter.

Attachment(s)

Third Quarter Financial Newsletter – July 2018 to March 2019



Orange County Fire Authority

Third Quarter Financial Newsletter – July 2018 to March 2019

OVERVIEW

This report covers fiscal activities in the General Fund and CIP Funds through the third quarter of Fiscal Year 2018/19. 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 66.5% of budget and expenditures are 69.7% as shown below:

General Fund (excludes 12110)	YTD Actual	Budget	Variance in Dollars	% Variance
Revenues	272,595,486	409,602,128	137,006,642	66.5%
Expenditures	288,623,492	413,447,398	124,823,906	69.7%

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 YTD Budget Estimate	Variance: Actual to Budget in Dollars	% Variance
Property Taxes	165,358,731	164,687,132	671,599	0%
Cash Contracts	81,554,924	81,558,838	(3,914)	0%
State Reimbursements	9,550,780	13,370,454	(3,819,674)	-40%
CRA Pass-through	6,542,705	6,598,329	(55,624)	-1%
Community Risk Reduction Fees	4,204,303	4,757,141	(552,838)	-13%
Total	267,211,443	270,971,894	(3,760,451)	-1%

- **State Reimbursements** – This revenue line includes grant revenues which are reimbursable, meaning revenues are recognized as allowable expenses are incurred. The 2018 California Governor’s Office of Emergency Services US&R Radioactive Dispersal Device Exercise is scheduled in May. The CAL FIRE grant for Invasive Tree Pest Mitigation and Fuels Reduction of \$5.5 million is designed to be a multi-year effort. The remaining expected revenue budget will be included in the Carryover of FY 2018/19 to FY 2019/20.
- **Community Risk Reduction (CRR) Fees:** The budget for these revenues was raised in FY 2018/19 based on projected volume. While the actual revenues match those received in previous years, expected increases are not occurring. CRR staff conducted a volume analysis and determined that a budget adjustment to reduce revenues was appropriate. This adjustment is included in the staff report for Budget Adoption as the final FY 2018/19 budget adjustment.

Expenditures. The analysis presented below 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 YTD Budget Estimate	Variance: Actual to Budget in Dollars	% Variance
Business Services	24,605,765	25,521,977	(916,212)	-4%
Command & Emergency Planning	5,229,387	5,497,421	(268,034)	-5%
Community Risk Reduction	6,972,680	7,652,856	(680,176)	-10%
EMS & Training	6,791,590	7,303,607	(512,017)	-8%
Executive Management	4,816,197	4,464,079	352,118	7%
Human Resources	6,725,959	7,173,162	(447,203)	-7%
Logistics	22,097,127	22,757,497	(660,370)	-3%
Operations	199,156,480	204,842,400	(5,685,920)	-3%
Special Operations	12,228,308	13,320,218	(1,091,910)	-9%
Total	288,623,493	298,533,217	(9,909,724)	-3%

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

- **Community Risk Reduction** – This department is trending under budget estimates primarily due to vacancies and underfilled positions.
- **Operations** – This department is trending under budget estimates by 3% or \$5.7 million, primarily due to vacancies.
- **Special Operations** – This division is trending under budget estimates by 9% or \$1.0 million, primarily due to vacancies.

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

Expenditures by Type	YTD Actual Expenditures	Trended YTD Budget Estimate	Variance: Actual to Budget in Dollars	% Variance
Salary and Employee Benefits	264,636,113	273,153,810	(8,517,698)	-3%
Services and Supplies	22,790,367	24,200,771	(1,410,404)	-6%
Equipment	1,197,012	1,178,636	18,376	2%
Total	288,623,492	298,533,217	(9,909,725)	-3%

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

- **Salary & Employee Benefits** – This category is trending under budget estimates by approximately \$8.5 million or 3%. This is primarily due to vacancies throughout the Authority.
- **Services and Supplies** – Actual expenditures finished approximately \$1.4 million or 6% under estimates through the third quarter. Larger expenditure projects within the Authority have not made the amount of progress at this point in the fiscal year that was expected.

CIP FUNDS

Revenues and expenditures for the Capital Improvement Program funds are summarized below. Any variances are noted following the fund table:

General Fund CIP

Fund 12110	YTD Actual	Budget	Percent
Expenditures	1,965,543	3,707,477	53%

- This Fund receives transfers from the General Fund as its revenue source.
- Appropriations of \$3.7 million include funding for routine maintenance and replacement of equipment such as: data storage, fire station telephone/alarm system upgrade, RFOTC Uninterruptible Power Supply replacement, network servers, pagers, PCs, laptops, printers, MDC system, 800 MHz radios, VHF radios, digital orthography, cardiac monitors, ECC upgrade for Fire/Weather, remote camera project for weather/fire monitoring, thermal imaging cameras, fire station bathroom gender accommodation, Fire Station (FS) 26 kitchen, flooring and bathroom remodel, tarmac repair, Dormitory privacy and repairs, bathroom modifications for FS 13, and kitchen remodel for FS 6. Approximately \$1.75 million in projects were moved from FY 2018/19 to FY 2019/20.
- YTD Expenditures of approximately \$2.0 million are attributable to progress on the following projects: multiple I.T. related projects, cardiac monitors, ECC upgrade for Fire/Weather, and FS 6 kitchen remodel.

Fire Stations and Facilities

Fund 123	YTD Actual	Budget	Percent
Revenue	282,829	898,725	31.5%
Expenditures	470,936	2,073,562	22.7%

- Revenues in this fund are attributable to interest earned through the third quarter. Miscellaneous developer related revenue represents the balance of the revenue budget.
- Appropriations of \$2 million include initial funding allotments for replacement of FS 9, RFOTC Training Grounds expansion and upgrade, FS 49 Apparatus bay floor reconstruction, Infrastructure Security Enhancements, US&R warehouse training center improvements, carport installations in FS 18, and FS 42 site stabilization. Approximately \$14.0 million in projects were moved from FY 2018/19 to FY 2019/20.
- Expenditures through the third quarter are primarily attributable to the RFOTC Training Grounds Expansion and Upgrade, US&R warehouse training center improvements and carports at FS 18.

Communications & Info. Systems

Fund 124	YTD Actual	Budget	Percent
Revenue	166,000	195,302	85.0%
Expenditures	3,373,036	6,666,290	50.6%

- Revenues in this fund are attributable to interest earned through the third quarter.
- Appropriations of \$6.7 million include funding for: OCFA Enterprise Audio Video Equipment upgrades, RFOTC Data Center Fire Suppression system, Disaster Recovery Co-Location facility, 800 MHz System Countywide Coordinated Communication System upgrade, IFP Replacement, Incident Reporting Application Replacement, and CAD2CAD next generation project. Approximately \$4.0 million in projects were moved from FY 2018/19 to FY 2019/20.
- YTD expenditures are primarily attributable to the 800 MHz system upgrade, however progress has also occurred in the Incident Reporting Application Replacement and CAD2CAD projects.

Fire Apparatus

Fund 133	YTD Actual	Budget	Percent
Revenue	1,355,734	1,802,544	75.2%
Expenditures	4,231,483	11,101,654	38.1%

- Revenues in this fund are attributable to vehicle replacement program payments from cash contract cities, and interest earned through the third quarter.
- Expenditures in this fund include final lease payments on the helicopters, three Type II Engines, vehicle outfitting, Command vehicles, and mid and full size 4 door vehicles for operations, investigations, property and risk management and EMS and pickups for Operations and the Service Center.

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 8, 2019

Agenda Item No. 4A
Discussion Calendar

Updated Cost Reimbursement Rates

Contact(s) for Further Information

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Business Services Department

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Jim Ruane, Assistant Chief/Logistics
Finance Manager/Auditor

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714.573.6801

Summary

This item is submitted to request approval of 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 23, 2019, 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, 2019.

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 required 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 2019/20 is 15.51%, decreasing 1.21% from the current rate of 16.72%. This change is attributable to the increase of direct cost from labor contracts, overtime cost from emergency incidents, and backfill cost for open/vacant suppression positions. The average increase in the proposed Suppression Personnel Cost Reimbursement Rates is 3.2%, driven by labor cost increases on regular and special

assignment pays. The Senior Accounting Support Specialist hourly rate has an increase of 52.9%, due to a calculation error in last year's rate where overtime was not picked up at one and half time. The full list of proposed reimbursement rates by position (including the indirect cost rate) is listed on Attachment 1A.

OCFA adopts the Federal Emergency Management Agency's (FEMA) approved equipment rates, except for the helicopter rates, to seek reimbursement for equipment use. FEMA equipment reimbursement rates remain the same from September 2017 (Attachment 2). The OCFA helicopter rates were calculated using the four-year average on operating costs. Increased operating cost such as maintenance and depreciation caused a 5.82% rate increase for the rates for the Bell Super Huey helicopter (acquired as federal excess property and placed in service in 1996) and a 13.2% rate increase 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.

As of April 2019, the United States Forest Service is reviewing California Fire Assistance Agreement with Cal-OES. Local government agencies may be required to submit actual paid costs for reimbursement.

Civilian Position Rates (New for Fiscal Year 2018-2019)

The civilian position reimbursement rates are used for task force members responding to national and regional disasters on search and rescue missions. An annual salary survey is conducted to obtain the current rates from other California task forces for the civilian positions except for the affiliate member. The reimbursement rate for affiliate member is based on the top step rate for OCFA's Battalion Chief position. Civilian position rates are included in the Cal-OES reimbursement schedule (Attachment 1B).

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 the approved rates 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, 2019

CLASSIFICATION	2018/19 ADOPTED RATES	2019/20 PROPOSED RATE with ICRP	\$ CHANGE	% CHANGE
SUPPRESSION PERSONNEL				
FIRE DIVISION CHIEF	\$170.96	\$181.57	\$10.61	6.20%
FIRE BATTALION CHIEF (SHIFT)	\$107.02	\$111.86	\$4.84	4.52%
FIRE BATTALION CHIEF (STAFF)	\$148.51	\$156.28	\$7.77	5.23%
FIRE CAPTAIN (FC)	\$79.78	\$81.38	\$1.61	2.01%
FC/HAZMAT	\$84.37	\$86.13	\$1.76	2.08%
FC/HAZMAT PARAMEDIC	\$90.49	\$92.45	\$1.96	2.17%
FC/HAZMAT SPECIALIST	\$85.90	\$87.71	\$1.81	2.11%
FC/PARAMEDIC	\$88.96	\$90.87	\$1.91	2.15%
FC/TECH RESCUE TRUCK	\$84.37	\$86.13	\$1.76	2.08%
FIRE APPARATUS ENGINEER (FAE)	\$68.23	\$69.90	\$1.67	2.45%
FAE/HAZMAT	\$72.82	\$74.65	\$1.83	2.51%
FAE/HAZMAT PARAMEDIC	\$78.94	\$80.97	\$2.03	2.57%
FAE/HAZMAT SPECIALIST	\$74.35	\$76.23	\$1.88	2.52%
FAE/PARAMEDIC	\$77.41	\$79.39	\$1.98	2.55%
FAE/TECH RESCUE TRUCK	\$72.82	\$74.65	\$1.83	2.51%
FIREFIGHTER (FF)	\$57.87	\$60.02	\$2.15	3.72%
FF/HAZMAT	\$62.46	\$64.76	\$2.30	3.69%
FF/HAZMAT PARAMEDIC	\$68.58	\$71.08	\$2.50	3.65%
FF/HAZMAT SPECIALIST	\$63.99	\$66.34	\$2.35	3.68%
FF/PARAMEDIC	\$67.05	\$69.50	\$2.45	3.66%
FF/TECH RESCUE TRUCK	\$62.46	\$64.76	\$2.30	3.69%
HAND CREW (FIREFIGHTER)	\$41.10	\$42.44	\$1.34	3.26%
HAND CREW SUPERVISOR (FIRE CAPTAIN)	\$80.40	\$83.05	\$2.66	3.30%
HAND CREW SUPERVISOR (FIRE APP. ENGINEER)	\$68.68	\$70.93	\$2.26	3.29%
HAND CREW SUPERVISOR (FIREFIGHTER)	\$61.22	\$63.24	\$2.02	3.30%
HEAVY FIRE EQUIPMENT OPERATOR	\$111.04	\$110.21	(\$0.83)	-0.75%
FIRE PILOT	\$80.38	\$85.85	\$5.47	6.81%
NON-SUPPRESSION PERSONNEL				
ACCOUNTANT	\$72.48	\$75.51	\$3.03	4.18%
ASST. IT MANAGER	\$89.10	\$92.76	\$3.66	4.11%
ASST. FIRE APPARATUS TECHNICIAN	\$56.70	\$46.85	(\$9.85)	-17.37%
ASST. FIRE MARSHAL	\$101.17	\$111.42	\$10.25	10.13%
ASST. PURCHASING AGENT	\$84.93	\$83.08	(\$1.85)	-2.18%
BUYER	\$63.15	\$60.77	(\$2.38)	-3.77%
COMMUNICATIONS TECHNICIAN	\$59.92	\$64.94	\$5.02	8.37%
COMMUNICATIONS SERVICE SUPERVISOR	\$79.54	\$87.65	\$8.12	10.20%
DEPUTY FIRE MARSHAL	n/a	\$89.96	n/a	n/a
EMERGENCY COMM CENTER MANAGER	\$72.24	\$77.33	\$5.09	7.05%
FINANCE MANAGER	\$101.06	\$102.54	\$1.48	1.46%
FIRE APPARATUS TECHNICIAN	\$69.97	\$72.30	\$2.33	3.33%
FIRE COMM RELAT/ED SPECIALIST	\$66.92	\$66.71	(\$0.21)	-0.32%
FIRE COMM RELAT/ED SUPERVISOR	\$79.63	\$72.60	(\$7.04)	-8.83%
FIRE COMMUNICATIONS DISPATCHER	\$65.63	\$66.69	\$1.06	1.62%
FIRE COMMUNICATIONS SUPERVISOR	\$77.26	\$76.86	(\$0.40)	-0.52%
FIRE EQUIPMENT TECHNICIAN	\$40.98	\$42.16	\$1.19	2.90%
FIRE HELICOPTER TECHNICIAN	\$83.86	\$74.46	(\$9.40)	-11.21%
FIRE PREVENTION ANALYST	\$96.12	\$97.23	\$1.11	1.16%
FIRE PREVENTION SPECIALIST	\$75.45	\$80.00	\$4.55	6.03%

Notes:

- (1) 5% EMT specialty pay is included in Hand Crew FF average rate
 (2) Adjustment to management positions to reflect overtime as straight time rather than 1.5 x hourly rate.

ORANGE COUNTY FIRE AUTHORITY
COST REIMBURSEMENT RATES FOR ALL BILLING AGENCIES (EXCEPT CAL OES)
PERSONNEL
EFFECTIVE JULY 1, 2019

CLASSIFICATION	2018/19 ADOPTED RATES	2019/20 PROPOSED RATE with ICRP	\$ CHANGE	% CHANGE
FIRE PREVENTION TRAINEE	n/a	\$57.79	n/a	n/a
FIRE SAFETY ENGINEER	n/a	\$117.48	n/a	n/a
FLEET SERVICES COORDINATOR	\$81.50	\$82.80	\$1.30	1.59%
FLEET SERVICES SUPERVISOR	\$85.42	\$88.32	\$2.90	3.40%
GENERAL LABORER	\$35.28	\$35.80	\$0.52	1.48%
GIS ANALYST	\$101.27	\$105.70	\$4.44	4.38%
GIS SUPERVISOR	\$109.60	\$120.85	\$11.25	10.26%
INFORMATION TECHNOLOGY ANALYST	\$101.30	\$105.70	\$4.40	4.34%
INFORMATION TECHNOLOGY SPECIALIST	\$75.01	\$84.56	\$9.56	12.74%
INFORMATION TECHNOLOGY SUPERVISOR	\$125.53	\$127.59	\$2.06	1.64%
INFORMATION TECHNOLOGY TECHNICIAN	\$73.32	\$76.15	\$2.82	3.85%
MEDICAL DIRECTOR	\$101.06	\$102.54	\$1.48	1.46%
PURCHASING MANAGER	\$94.84	\$96.22	\$1.38	1.45%
RESERVE FIREFIGHTER	\$2.06	\$2.41	\$0.35	16.98%
RISK MANAGEMENT ANALYST	\$73.99	\$68.13	(\$5.86)	-7.92%
RISK MANAGEMENT SAFETY OFFICER	\$73.99	\$75.07	\$1.07	1.45%
RISK MANAGEMENT SPECIALIST	n/a	\$62.37	n/a	n/a
SERVICE CENTER LEAD	\$75.11	\$76.32	\$1.21	1.61%
SERVICE CENTER SUPERVISOR	\$90.56	\$93.62	\$3.06	3.37%
SR. ACCOUNTANT	\$73.13	\$74.56	\$1.43	1.96%
SR. ACCT. SUPPORT SPEC.	\$38.80	\$59.31	\$20.51	52.86%
SR. COMMUNICATIONS TECHNICIAN	\$65.31	\$66.38	\$1.06	1.63%
SR. FIRE APPARATUS TECHNICIAN	\$70.69	\$74.20	\$3.51	4.97%
SR. FIRE COMMUNICATIONS SUPV.	\$86.10	\$87.47	\$1.37	1.60%
SR. FIRE EQUIPMENT TECHNICIAN	\$58.89	\$62.04	\$3.15	5.35%
SR. FIRE HELICOPTER TECHNICIAN	\$91.14	\$106.28	\$15.14	16.62%
SR. FIRE PREVENTION SPECIALIST	\$90.78	\$92.27	\$1.49	1.64%
SR. INFO TECHNOLOGY ANALYST	\$108.31	\$112.88	\$4.58	4.22%
WILDLAND RESOURCE PLANNER	\$81.26	\$82.60	\$1.34	1.64%
MUTUALLY BENEFICIAL RATES:				
HAND CREW (FIREFIGHTER)	\$21.18	\$21.85	\$0.67	3.16%
HAND CREW SUPERVISOR (STAFF FIRE CAPTAIN)	\$41.43	\$42.76	\$1.33	3.21%
HAND CREW SUPERVISOR (STAFF FIRE APP. ENGIN)	\$35.39	\$36.52	\$1.13	3.19%
HAND CREW SUPERVISOR (STAFF FIREFIGHTER)	\$31.55	\$32.56	\$1.01	3.20%
HEAVY FIRE EQUIPMENT OPERATOR	\$57.22	\$56.74	(\$0.48)	-0.84%
SWAMPER/HAND CREW FF	\$21.18	\$21.85	\$0.67	3.16%

Notes:

- (1) 5% EMT specialty pay is included in Hand Crew FF average rate
- (2) Adjustment to management positions to reflect overtime as straight time rather than 1.5 x hourly rate.

ORANGE COUNTY FIRE AUTHORITY
COST REIMBURSEMENT RATES FOR CAL OES BILLINGS ONLY
PERSONNEL
EFFECTIVE JULY 1, 2019

CLASSIFICATION	2018/19 ADOPTED RATE					2019/20 PROPOSED RATE	\$ CHANGE	% CHANGE
SUPPRESSION POSITIONS								
FIRE DIVISION CHIEF	\$170.96					\$181.57	\$10.61	6.20%
FIRE BATTALION CHIEF	\$127.76					\$134.08	\$6.31	4.94%
FIRE CAPTAIN	\$85.69					\$88.24	\$2.54	2.97%
FIRE APPARATUS ENGINEER	\$72.29					\$74.93	\$2.65	3.66%
FIREFIGHTER	\$63.47					\$65.67	\$2.19	3.46%
HAND CREW (FIREFIGHTER)	\$41.10					\$42.44	\$1.34	3.26%
HAND CREW SUPERVISOR (FIRE CAPTAIN)	\$80.40					\$83.05	\$2.66	3.30%
HAND CREW SUPERVISOR (FIRE APP. ENGINEER)	\$68.68					\$70.93	\$2.26	3.29%
HAND CREW SUPERVISOR (FIREFIGHTER)	\$61.22					\$63.24	\$2.02	3.30%
HEAVY FIRE EQUIPMENT OPERATOR	\$111.04					\$110.21	(\$0.83)	-0.75%
FIRE PILOT	\$80.38					\$85.85	\$5.47	6.81%
NON-SUPPRESSION POSITIONS								
CLASSIFICATION	2018/19 ADOPTED REGULAR RATE	2019/20 PROPOSED REGULAR RATE	\$ CHANGE	% CHANGE	2018/19 ADOPTED OT RATE	2019/20 PROPOSED OT RATE	\$ CHANGE	% CHANGE
ACCOUNTANT	\$70.81	\$76.05	\$5.24	7.40%	\$72.48	\$75.51	\$3.03	4.18%
ASST. IT MANAGER	\$135.03	\$143.29	\$8.26	6.12%	\$89.10	\$92.76	\$3.66	4.11%
ASST. FIRE APPARATUS TECHNICIAN	\$57.47	\$50.77	(\$6.70)	-11.66%	\$56.70	\$46.85	(\$9.85)	-17.37%
ASST. PURCHASING AGENT	\$81.75	\$82.92	\$1.17	1.43%	\$84.93	\$83.08	(\$1.85)	-2.18%
ASST. FIRE MARSHAL	\$96.03	\$108.63	\$12.60	13.12%	\$101.17	\$111.42	\$10.25	10.13%
BUYER	\$62.59	\$62.68	\$0.09	0.15%	\$63.15	\$60.77	(\$2.38)	-3.77%
COMMUNICATIONS TECHNICIAN	\$59.77	\$66.45	\$6.69	11.19%	\$59.92	\$64.94	\$5.02	8.37%
COMMUNICATIONS SERVICES SUPERVISOR	\$77.00	\$87.07	\$10.07	13.07%	\$79.54	\$87.65	\$8.12	10.20%
DEPUTY FIRE MARSHAL	\$0.00	\$139.46	\$139.46	n/a	\$0.00	\$89.96	\$89.96	n/a
EMERGENCY COMM CENTER MANAGER	\$112.69	\$122.21	\$9.52	8.45%	\$72.24	\$77.33	\$5.09	7.05%
FINANCE MANAGER	\$150.89	\$156.65	\$5.76	3.82%	\$101.06	\$102.54	\$1.48	1.46%
FIRE APPARATUS TECHNICIAN	\$69.14	\$73.87	\$4.73	6.84%	\$69.97	\$72.30	\$2.33	3.33%
FIRE COMM RELAT/ED SPECIALIST	\$65.91	\$68.07	\$2.15	3.27%	\$66.92	\$66.71	(\$0.21)	-0.32%
FIRE COMM RELAT/ED SUPERVISOR	\$77.09	\$73.41	(\$3.67)	-4.77%	\$79.63	\$72.60	(\$7.04)	-8.83%
FIRE COMMUNICATIONS DISPATCHER	\$64.78	\$68.05	\$3.27	5.05%	\$65.63	\$66.69	\$1.06	1.62%
FIRE COMMUNICATIONS SUPV.	\$75.01	\$77.27	\$2.26	3.02%	\$77.26	\$76.86	(\$0.40)	-0.52%
FIRE EQUIPMENT TECHNICIAN	\$43.65	\$46.52	\$2.87	6.57%	\$40.98	\$42.16	\$1.19	2.90%
FIRE HELICOPTER TECHNICIAN	\$81.34	\$75.82	(\$5.53)	-6.79%	\$83.86	\$74.46	(\$9.40)	-11.21%
FIRE PREVENTION ANALYST	\$91.58	\$95.76	\$4.18	4.56%	\$96.12	\$97.23	\$1.11	1.16%
FIRE PREVENTION SPECIALIST	\$73.40	\$80.12	\$6.72	9.16%	\$75.45	\$80.00	\$4.55	6.03%
FIRE PREVENTION TRAINEE	\$0.00	\$59.71	\$59.71	n/a	\$0.00	\$57.79	\$57.79	n/a
FIRE SAFETY ENGINEER	\$0.00	\$114.12	\$114.12	n/a	\$0.00	\$117.48	\$117.48	n/a
FLEET SERVICES COORDINATOR	\$78.73	\$82.67	\$3.94	5.00%	\$81.50	\$82.80	\$1.30	1.59%
FLEET SERVICES SUPERVISOR	\$82.70	\$88.39	\$5.68	6.87%	\$85.42	\$88.32	\$2.90	3.40%
GENERAL LABORER	\$38.63	\$40.74	\$2.11	5.46%	\$35.28	\$35.80	\$0.52	1.48%
GIS ANALYST	\$96.10	\$103.44	\$7.34	7.64%	\$101.27	\$105.70	\$4.44	4.38%
GIS SUPERVISOR	\$103.43	\$117.19	\$13.76	13.31%	\$109.60	\$120.85	\$11.25	10.26%
INFORMATION TECHNOLOGY ANALYST	\$96.14	\$103.44	\$7.30	7.60%	\$101.30	\$105.70	\$4.40	4.34%
INFORMATION TECHNOLOGY SPECIALIST	\$72.81	\$83.99	\$11.19	15.37%	\$75.01	\$84.56	\$9.56	12.74%
INFORMATION TECHNOLOGY SUPERVISOR	\$117.44	\$123.29	\$5.85	4.98%	\$125.53	\$127.59	\$2.06	1.64%
INFORMATION TECHNOLOGY TECHNICIAN	\$71.33	\$76.36	\$5.03	7.05%	\$73.32	\$76.15	\$2.82	3.85%
MEDICAL DIRECTOR	\$150.89	\$156.65	\$5.76	3.82%	\$101.06	\$102.54	\$1.48	1.46%
PURCHASING MANAGER	\$142.65	\$148.00	\$5.36	3.76%	\$94.84	\$96.22	\$1.38	1.45%

Notes:

- (1) HazMat (\$2.44/hr), HazMat Paramedic (\$5.70/hr), HazSpecialist (\$3.26/hr), Paramedic (\$4.88/hr), and Tech Rescue Truck (\$2.44/hr) specialty pays are now included in
- (2) 5% EMT specialty pay is included in Hand Crew FF average rate
- (3) Adjustment to management positions to reflect overtime as straight time rather than 1.5 x hourly rate.

ORANGE COUNTY FIRE AUTHORITY
COST REIMBURSEMENT RATES FOR CAL OES BILLINGS ONLY
PERSONNEL
EFFECTIVE JULY 1, 2019

CLASSIFICATION	2018/19 ADOPTED RATE					2019/20 PROPOSED RATE	\$ CHANGE	% CHANGE
RESERVE FIREFIGHTER	\$1.50	\$1.76	\$0.26	16.98%	\$2.06	\$2.41	\$0.35	16.98%
RISK MANAGEMENT ANALYST	\$115.02	\$109.64	(\$5.38)	-4.68%	\$73.99	\$68.13	(\$5.86)	-7.92%
RISK MANAGEMENT SAFETY OFFICER	\$115.02	\$119.11	\$4.09	3.56%	\$73.99	\$75.07	\$1.07	1.45%
RISK MANAGEMENT SPECIALIST	\$0.00	\$64.14	\$64.14	n/a	\$0.00	\$62.37	\$62.37	n/a
SERVICE CENTER LEAD	\$73.12	\$76.79	\$3.67	5.01%	\$75.11	\$76.32	\$1.21	1.61%
SERVICE CENTER SUPERVISOR	\$87.24	\$93.19	\$5.96	6.83%	\$90.56	\$93.62	\$3.06	3.37%
SR. ACCOUNTANT	\$113.86	\$118.43	\$4.57	4.01%	\$73.13	\$74.56	\$1.43	1.96%
SR. ACCT. SUPPORT SPEC.	\$58.24	\$61.35	\$3.10	5.33%	\$38.80	\$59.31	\$20.51	52.86%
SR. COMMUNICATIONS TECHNICIAN	\$64.50	\$67.76	\$3.26	5.06%	\$65.31	\$66.38	\$1.06	1.63%
SR. FIRE APPARATUS TECHNICIAN	\$69.77	\$75.58	\$5.81	8.33%	\$70.69	\$74.20	\$3.51	4.97%
SR. FIRE COMMUNICATIONS SUPV.	\$82.77	\$86.90	\$4.13	4.99%	\$86.10	\$87.47	\$1.37	1.60%
SR. FIRE EQUIPMENT TECHNICIAN	\$59.39	\$64.55	\$5.15	8.68%	\$58.89	\$62.04	\$3.15	5.35%
SR. FIRE HELICOPTER TECHNICIAN	\$87.73	\$104.68	\$16.94	19.31%	\$91.14	\$106.28	\$15.14	16.62%
SR. FIRE PREVENTION SPECIALIST	\$86.89	\$91.25	\$4.37	5.03%	\$90.78	\$92.27	\$1.49	1.64%
SR. INFO TECHNOLOGY ANALYST	\$102.30	\$109.95	\$7.66	7.48%	\$108.31	\$112.88	\$4.58	4.22%
WILDLAND RESOURCE PLANNER	\$78.52	\$82.49	\$3.96	5.04%	\$81.26	\$82.60	\$1.34	1.64%

(3)

(3)

(3)

CIVILIAN POSITIONS

AFFILIATED MEMBER	\$55.93					\$59.24	\$3.31	5.92%
CANINE SPECIALIST	\$37.50					\$37.50	\$0.00	0.00%
DOCTOR	\$90.38					\$90.38	\$0.00	0.00%
HEAVY RIGGING SPECIALIST	\$40.00					\$40.00	\$0.00	0.00%
STRUCTURE SPECIALIST	\$70.95					\$70.95	\$0.00	0.00%

Notes:

- (1) HazMat (\$2.44/hr), HazMat Paramedic (\$5.70/hr), HazSpecialist (\$3.26/hr), Paramedic (\$4.88/hr), and Tech Rescue Truck (\$2.44/hr) specialty pays are now included in
- (2) 5% EMT specialty pay is included in Hand Crew FF average rate
- (3) Adjustment to management positions to reflect overtime as straight time rather than 1.5 x hourly rate.

**ORANGE COUNTY FIRE AUTHORITY
COST REIMBURSEMENT RATES
EQUIPMENT
EFFECTIVE JULY 1, 2019**

DESCRIPTION	2018/19 RATE	2019/20 RATE	\$ CHANGE	% CHANGE	SOURCE	Hourly / Daily
TYPE 1 ENGINE	\$78.90	\$78.90	\$0.00	0.00%	FEMA	Hourly
TYPE 2 ENGINE	\$68.00	\$68.00	\$0.00	0.00%	FEMA	Hourly
TYPE 3 ENGINE	\$68.00	\$68.00	\$0.00	0.00%	FEMA	Hourly
TRUCK/QUINT	\$78.90	\$78.90	\$0.00	0.00%	FEMA	Hourly
AIR/LIGHT UTILITY	\$23.84	\$23.84	\$0.00	0.00%	FEMA	Hourly
AIRPORT CRASH UNIT	\$78.90	\$78.90	\$0.00	0.00%	FEMA	Hourly
CHIPPER	\$24.31	\$24.31	\$0.00	0.00%	FEMA	Hourly
COMPACT TRACK LOADER	\$36.05	\$36.05	\$0.00	0.00%	FEMA	Hourly
CREW CARRYING VEHICLE	\$20.95	\$20.95	\$0.00	0.00%	FEMA	Hourly
DOZER	\$93.74	\$93.74	\$0.00	0.00%	FEMA	Hourly
DOZER MODULE (DOZER+TRANSPORT)	\$160.64	\$160.64	\$0.00	0.00%	FEMA	Hourly
DOZER TENDER	\$17.65	\$17.65	\$0.00	0.00%	FEMA	Hourly
DOZER TRAILER	\$15.50	\$15.50	\$0.00	0.00%	FEMA	Hourly
DOZER TRANSPORT	\$66.90	\$66.90	\$0.00	0.00%	FEMA	Hourly
DUMP TRUCK	\$75.50	\$75.50	\$0.00	0.00%	FEMA	Hourly
FIRE COMMAND UNIT	\$20.95	\$20.95	\$0.00	0.00%	FEMA	Hourly
FUEL TENDER	\$28.70	\$28.70	\$0.00	0.00%	FEMA	Hourly
GRADER	\$46.50	\$46.50	\$0.00	0.00%	FEMA	Hourly
LOADER	\$43.85	\$43.85	\$0.00	0.00%	FEMA	Hourly
MECHANIC SERVICE TRUCK	\$96.00	\$96.00	\$0.00	0.00%	Cal OES	Daily
MEDIC UNIT	\$96.00	\$96.00	\$0.00	0.00%	Cal OES	Daily
PATROL UNIT (Type 6/ Swift Water Rescue)	\$68.00	\$68.00	\$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	\$28.70	\$28.70	\$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)	\$78.90	\$78.90	\$0.00	0.00%	FEMA	Hourly
HAZMAT (Unit 79)	\$78.90	\$78.90	\$0.00	0.00%	FEMA	Hourly
HAZMAT (Unit 204)	\$20.60	\$20.60	\$0.00	0.00%	FEMA	Hourly
HELICOPTER - BELL SUPER HUEY (1)	\$1,400.77	\$1,482.23	\$81.46	5.82%	OCFA	Hourly
HELICOPTER - BELL 412 (1)	\$3,494.50	\$3,954.61	\$460.11	13.17%	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 8, 2019

Agenda Item No. 4B
Discussion Calendar

Rosenow Spevacek Group, Inc. Final Property Tax Revenue Projections

Contact(s) for Further Information

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Summary

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

Prior Board/Committee Action

Not Applicable.

RECOMMENDED ACTION(S)

Receive and file the report.

Impact to Cities/County

Since property taxes account for approximately 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 FY 2019/20 Draft Proposed Budget."

Background

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

RSG's methodology utilized to develop projections of SFF property tax is to use actual FY 2018/19 assessed valuations and tax rates as the base to which the annual inflationary factor (capped at 2.0%) is applied. To this, RSG adjusts for taxable valuation from permitted and anticipated development, estimates for projects approved or under review, and resales that occurred in 2018.

On December 28, 2018, the Board of Equalization set the statewide inflationary rate at the cap of 2.0%, applicable to FY 2019/20 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 along with their analysis of economic data, led RSG to set the FY 2019/20 growth factor at 2.0% to which the new construction, approved projects and all the other factors discussed as part of the methodology were added, generating the FY 2019/20 forecasted secured property tax growth of 4.75%. For the outer years, RSG anticipates secured property tax revenues to grow by 4.21% in FY 2020/21, 3.49% in FY 2021/22, 3.14% in FY 2022/23, and 8.12% in FY 2023/24. RSG also factored in the continued effects of federal tax reform and higher interest rates on future year projections noting that it could contribute to a slower growth rate. However, as seen by the rates for outlying years home prices are not expected to fall.

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 decreased by 7.1% in FY 2018/19 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 Structural Fire Fund Jurisdictions

**Historical Trends in RSG Secured Property Tax Revenue Growth Projections
vs. Actual Secured Property Tax Growth**

	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	17/18	18/19
2005 Report	4.48%	3.84%									
2006 Report	9.40%	8.91%	7.29%								
2007 Report	7.46%	8.64%	8.58%	5.72%							
2008 Report	5.10%	3.38%	3.82%	4.04%	4.62%						
2009 Report		0.16%	1.28%	1.12%	2.84%	3.34%					
2010 Report			-2.27%	-0.77%	0.39%	1.41%	2.41%				
2011 Report				-0.08%	1.13%	2.70%	4.27%	4.27%			
2012 Report					0.71%	1.25%	2.43%	2.43%	3.84%		
2013 Report						2.99%	3.02%	3.02%	4.18%	4.37%	4.15%
2014 Report							3.38%	3.38%	3.75%	3.45%	3.65%
2015 Report								5.11%	4.93%	4.92%	4.31%
2016 Report									4.57%	4.17%	3.67%
2017 Report										5.49%	5.35%
2018 Report											6.11%
Actual	3.22%	-2.21%	-0.89%	0.94%	1.83%	4.04%	6.98%	7.71%	5.92%	6.58%	6.18% *
Difference	-1.88%	-2.37%	1.38%	1.02%	1.12%	1.05%	3.60%	2.60%	1.35%	1.09%	0.07%

* - Estimated based on actual receipts received through April, 2019.

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



**ORANGE COUNTY FIRE AUTHORITY
STRUCTURAL FIRE FUND**

**2018-19 FIVE YEAR PROPERTY TAX REVENUE
PROJECTIONS REPORT**

April 3, 2019



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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 on the next page summarizes RSG’s complete property tax revenue projections through fiscal year 2023-24, incorporating both the Ad Valorem and Pass Through Revenues.

Total property tax revenues are projected to increase by 4.41% in fiscal year 2019-20. Over the next five years, property tax revenues are projected to increase by an average of 4.3% per year over the five-year period from approximately \$268.5 million in fiscal year 2018-19 to approximately \$331.2 million in fiscal year 2023-24.

It is important to note that the large growth rate increase of property tax revenue in fiscal year 2023-24 is due to the dissolution of the Irvine Successor Agency rather than an increase in assessed value.

PROJECTED TOTAL REVENUES - FY 2018-19 THROUGH FY 2023-24

TABLE A

JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
City of Aliso Viejo	\$ 11,889,333	\$ 12,353,921	\$ 12,798,598	\$ 13,135,899	\$ 13,463,793	\$ 13,826,325
City of Cypress	6,313,656	6,135,276	6,650,582	6,847,094	7,011,273	7,179,557
City of Dana Point	14,440,383	15,079,695	15,608,351	16,120,226	16,587,673	17,079,333
City of Irvine	94,716,286	99,056,816	103,870,916	108,480,891	112,869,932	125,938,443
City of Laguna Hills	7,407,349	7,647,430	7,861,599	8,071,444	8,439,518	8,818,189
City of Laguna Niguel	16,684,439	17,430,548	17,963,191	18,492,790	18,951,217	19,421,105
City of Laguna Woods	3,675,326	3,791,544	3,896,577	3,993,052	4,091,938	4,193,296
City of Lake Forest	17,492,947	18,750,556	19,356,868	20,067,962	20,674,377	21,404,873
City of La Palma	1,958,665	2,079,076	2,154,479	2,233,102	2,301,132	2,371,505
City of Los Alamitos	2,082,054	2,186,524	2,264,167	2,339,653	2,394,088	2,449,884
City of Mission Viejo	18,858,134	19,678,643	20,231,519	20,733,890	21,245,589	21,858,043
City of Rancho Santa Margarita	10,615,818	11,003,582	11,286,605	11,564,946	11,846,560	12,135,215
City of San Juan Capistrano	9,175,092	9,697,755	9,969,455	10,197,935	10,515,688	10,857,240
City of Villa Park	1,869,864	1,941,112	1,994,208	2,043,854	2,094,742	2,146,901
City of Yorba Linda	14,612,958	15,399,170	15,809,363	16,287,005	16,847,277	17,265,784
County Unincorporated	36,731,901	38,142,075	39,503,855	40,742,974	42,427,231	44,222,179
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 268,524,203	\$ 280,373,726	\$ 291,220,331	\$ 301,352,717	\$ 311,762,029	\$ 331,167,873
% Change in Total Property Tax Revenue	6.10%	4.41%	3.87%	3.48%	3.45%	6.22%

* 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 2018-19 through 2023-24) 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.

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**

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

used for city budgeting forecasting purposes or 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.

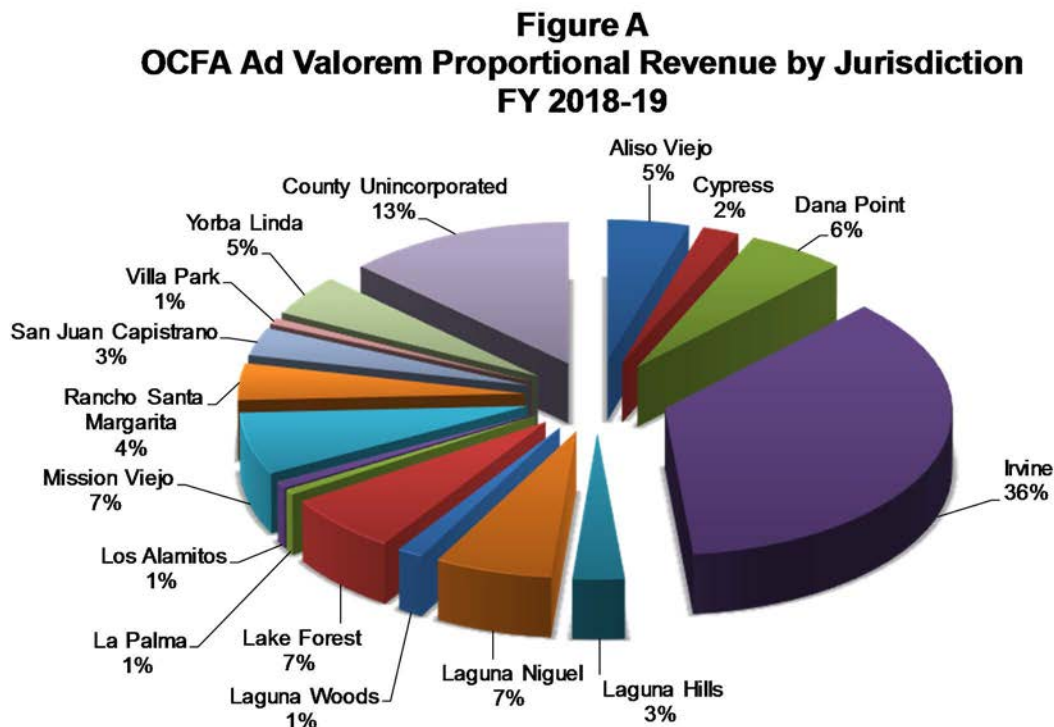
Ad Valorem Revenues

Ad Valorem Revenue projections are projected based upon OCFA's fiscal year 2018-19 effective share of the 1% general tax levy applied to the forecasted change in assessed valuations. Key factors analyzed in this Report that affect future assessed valuations include:

- Real property sales from January 1, 2018 through February 28, 2019;
- New building improvements completed in calendar year 2018;
- Proposition 8 reassessments; and
- Applied growth rates.

This analysis excludes revenues from redevelopment project areas except those revenues derived from base year values. However, revenue from redevelopment project areas of dissolved successor agencies, specifically Cypress in fiscal year 2020-21 and Irvine in fiscal year 2023-24, are included. It is important to note that when all obligations and debts of a successor agency is paid in full, the associated successor agency will be dissolved and all property tax revenue within a redevelopment project area will be treated as Ad Valorem Revenue instead of Pass Through Revenue.

Figure A illustrates the expected proportional share of Ad Valorem Revenue allocated to OCFA from each of the Jurisdictions for fiscal year 2018-19. Of the total Ad Valorem Revenues allocated to OCFA, 49% are generated from the City of Irvine and the County Unincorporated Area.



Note: Percentages may not sum to 100% due to rounding.

ORANGE COUNTY FIRE AUTHORITY
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Table B summarizes the Ad Valorem Revenue projections beginning with fiscal year 2018-19 and ending with fiscal year 2023-24. **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 \$256.3 million in fiscal year 2018-19 to \$320.6 million in fiscal year 2023-24.

There is a steady slowing in the growth rate of Ad Valorem Revenue from fiscal year 2019-20 to 2022-23, followed by a large increase in fiscal year 2023-24. The increase in growth rate is attributed to the Irvine Successor Agency's expected dissolution in that fiscal year resulting in a one-time jump in assessed value and a reclassification from Pass Through Revenue to Ad Valorem Revenue. Table B also shows a 7.1% decline in Unsecured Property Tax Revenue in fiscal year 2018-19.

PROJECTED AD VALOREM REVENUES - FY 2018-19 THROUGH FY 2023-24

TABLE B

JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
City of Aliso Viejo	\$ 11,889,333	\$ 12,353,921	\$ 12,798,598	\$ 13,135,899	\$ 13,463,793	\$ 13,826,325
City of Cypress	5,340,601	5,559,398	6,650,582	6,847,094	7,011,273	7,179,557
City of Dana Point	14,440,383	15,079,695	15,608,351	16,120,226	16,587,673	17,079,333
City of Irvine	92,597,697	96,702,749	101,097,162	105,262,242	108,374,542	125,938,443
City of Laguna Hills	7,407,349	7,647,430	7,861,599	8,071,444	8,439,518	8,818,189
City of Laguna Niguel	16,684,439	17,430,548	17,963,191	18,492,790	18,951,217	19,421,105
City of Laguna Woods	3,675,326	3,791,544	3,896,577	3,993,052	4,091,938	4,193,296
City of Lake Forest	16,726,005	17,966,795	18,552,198	19,241,192	19,868,448	20,523,471
City of La Palma	1,668,979	1,734,799	1,787,339	1,829,643	1,873,004	1,917,450
City of Los Alamitos	2,082,054	2,186,524	2,264,167	2,339,653	2,394,088	2,449,884
City of Mission Viejo	17,836,957	18,581,023	19,100,790	19,569,223	20,046,136	20,622,935
City of Rancho Santa Margarita	10,615,818	11,003,582	11,286,605	11,564,946	11,846,560	12,135,215
City of San Juan Capistrano	8,153,096	8,571,482	8,813,671	9,089,685	9,312,347	9,540,575
City of Villa Park	1,869,864	1,941,112	1,994,208	2,043,854	2,094,742	2,146,901
City of Yorba Linda	11,976,678	12,523,417	12,908,174	13,307,648	13,787,468	14,128,631
County Unincorporated	33,360,415	35,035,377	36,298,878	37,423,211	39,004,143	40,693,181
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 256,324,994	\$ 268,109,397	\$ 278,882,089	\$ 288,331,802	\$ 297,146,889	\$ 320,614,491
% Change in Total Ad Valorem Property Tax Revenue	6.07%	4.60%	4.02%	3.39%	3.06%	7.90%
% Change in Secured Property Tax Revenue	6.56%	4.75%	4.21%	3.49%	3.14%	8.12%
% Change in Unsecured Property Tax Revenue	-7.14%	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.

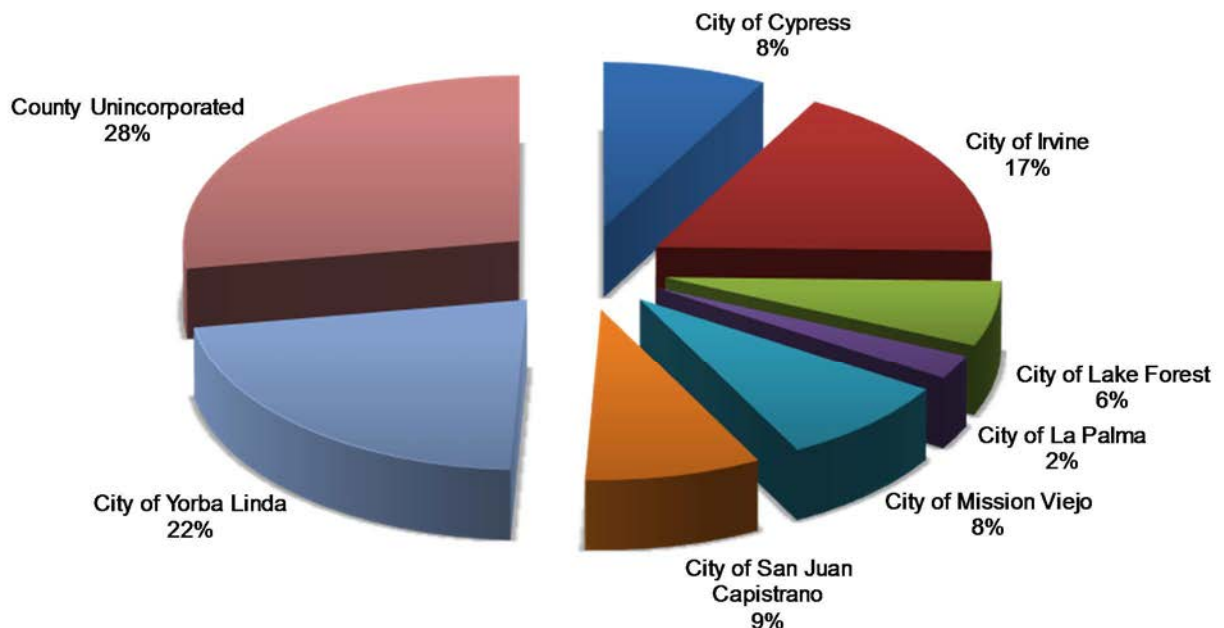
Pass Through Revenues

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 the previous February.

Figure B below illustrates the projected proportional share of Pass Through Payments allocated to OCFA during the 2018-19 fiscal year. These revenues include 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.

Figure B
OCFA Pass Through Proportional Revenue by Jurisdiction
FY 2018-19



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,

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

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 2018-19, 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 2018-19 and 2023-24. Pass Through Revenue is projected to increase over the next four years, ranging annually between 0.5% and 12.2%, and then decrease by 27.8% in fiscal year 2023-24, primarily due to the dissolution of the Irvine Successor Agency in fiscal year 2023-24. After the dissolution of the Irvine Successor Agency, the loss of Pass Through Revenue will accompany a corresponding increase in the Ad Valorem Revenue in Irvine. A similar effect occurs with the Cypress Successor Agency and Ad Valorem Revenue in Cypress in fiscal year 2020-21, though on a smaller scale.

Projected changes in Pass Through Revenues are driven primarily by the expected timing of successor agencies paying off all remaining obligations (typically bonds and/or loans) and thereafter being dissolved. It is important to note that after successor agencies are dissolved, all property taxes generated within their former redevelopment project areas will be distributed as Ad Valorem revenues

PROJECTED PASS THROUGH REVENUES - FY 2018-19 THROUGH FY 2023-24

TABLE C

JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
City of Cypress	\$ 973,055	\$ 575,878	\$ -	\$ -	\$ -	\$ -
City of Irvine	2,118,589	2,354,067	2,773,754	3,218,650	4,495,389	-
City of Lake Forest	766,942	783,761	804,670	826,770	805,929	881,403
City of La Palma	289,685	344,277	367,139	403,459	428,128	454,055
City of Mission Viejo	1,021,177	1,097,620	1,130,730	1,164,667	1,199,453	1,235,108
City of San Juan Capistrano	1,021,996	1,126,273	1,155,784	1,108,249	1,203,341	1,316,665
City of Yorba Linda	2,636,280	2,875,753	2,901,189	2,979,357	3,059,810	3,137,153
County Unincorporated	3,371,486	3,106,699	3,204,976	3,319,763	3,423,089	3,528,998
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 12,199,210	\$ 12,264,328	\$ 12,338,242	\$ 13,020,915	\$ 14,615,139	\$10,553,382
% Change in Total Pass Through Revenue	6.8%	0.5%	0.6%	5.5%	12.2%	-27.8%

* 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 2018-19 and fiscal year 2023-24.

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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 2018-19 through FY 2023-24	1
Figure A	Ad Valorem Proportional Revenue by Jurisdiction	4
Table B	Projected Ad Valorem Revenues – FY 2018-19 through FY 2023-24	5
Figure B	Pass Through Proportional Revenue by Jurisdiction	6
Table C	Projected Pass Through Revenues – FY 2018-19 through FY 2023-24	7
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Table G	Secured Assessment Appeals	23
Table H	Proportion of Secured Assessed Value Appealed by Land Use Type	23
Table I	Orange County Delinquency, Refund, and Net Change Factor	31
Table J	Pass Through and Residual Payment Projections	33

Appendix	Title	Page
Appendix A: <i>Table 1</i>	Property Tax Revenue Projections	A-1
Appendix B: <i>Table 2</i>	New Value Summary	B-1
Appendix C: <i>Table 3</i>	Property Sales Summary	C-1
Appendix D:	Graphs of Home Sale Prices and Volumes	D-1
Appendix E: <i>Tables 4A-4H</i>	Successor Agency Pass Throughs by Jurisdiction	E-1
Appendix F: <i>Tables 5A-5F</i>	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 2018-19 assessed valuations 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 2018; 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 2018-19 through 2023-24 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:

- The actual fiscal year 2018-19 Secured and Unsecured Assessed Values within redevelopment project areas and the base year assessed value, as reported by the A/C was utilized as a starting point for these projections;
- Assessed values are projected through fiscal year 2023-24 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);
- The expected gross Redevelopment Property Tax Trust Fund revenue is calculated based on those assessed values;
- County administrative fees, pass through payments (including OCFA pass through amounts), and enforceable obligations (including the Successor Agency administrative costs) are subtracted from gross RPTTF. Enforceable obligations are based on 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
- Amount of Excess Revenue remaining after all obligations are paid is determined and OCFA's share of these Excess Revenues is calculated.

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- The Cypress Successor Agency and Irvine Successor Agency are expected to dissolve in fiscal year 2019-20 and 2022-23, respectively. The year following dissolution, all property tax revenue within a redevelopment project will be treated as Ad Valorem Revenue instead of Pass Through Revenue. The timeline for dissolution of any successor agency could be affected by other factors not considered in the Report.

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 2018-19.
- 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, 2018 and February 28, 2019 was collected and analyzed for the estimated change in assessed valuation resulting from the difference between secured assessed value and the new sales price. For property sales with more than one transaction in a calendar year and no sales price in the most recent transaction, the previous sales price was used to project new assessed value. The data was obtained via Metroscan, a product of CoreLogic.
- Data on outstanding and finaled building permits for taxable projects and property improvements not within redevelopment project areas was collected from each SFF Jurisdiction, except the County of Orange and Villa Park. Data received in 2018 for the previous report was used to project assessed value for the Orange County Unincorporated area. Improvement valuations provided by the Jurisdictions were added to the base valuations in fiscal years 2019-20 through 2021-22.
- Based on discussions and information received from the Jurisdictions' staff, construction projects commenced and/or completed after January 1, 2018 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 by RSG when estimated values were not given by the Jurisdiction's staff.

- 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:
 - 2019 Economic Forecasts from:
 - Chapman University (“Chapman Forecast”),
 - California State University, Fullerton (“CSUF Forecast”),
 - University of California, Los Angeles (“UCLA Forecast”), and
 - California Association of Realtors (“CAR”).
 - Emerging Trends in Real Estate 2019 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 2017 and December 2018 and median home prices for Orange County during the same time period;
 - The latest figures for the CCPI;
 - Assessment appeals; and
 - CBRE MarketView Retail, Industrial, and Office Reports, Fourth Quarter 2018 (“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 regarding OCFA’s revenues by assuming that successor agencies will request the maximum allowed funding. However, it is possible that enforceable obligations identified by successor agencies will differ. In addition, 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 2018-19 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 (if 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 fiscal year 2018-19 payment amounts, as shown on ROPS 18-19 were assumed to remain constant over the five-year period.

2. RPTTF Reports for Fiscal Year 2018-19

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.

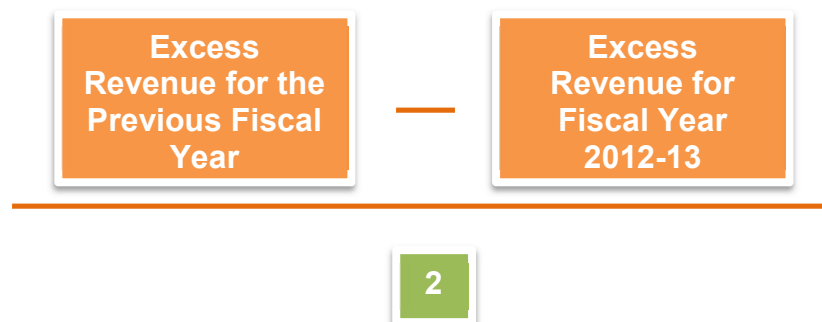
Current law dictates that the A/C provides all calculations related to redevelopment dissolution and makes all pass through payments, RPTTF distributions, and disbursements of excess property tax revenue. These reports were relied on to obtain fiscal year 2018-19 information including:

- 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 2019-20 through 2023-24) 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); and
- 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. This information has been requested from the Assessor's Office in the past. However, Assessor's staff stated that the complete supplemental assessed value is not available until June/July of each year (shortly before the assessment roll is equalized). Therefore, the information is not available for this annual report for OCFA. It should be noted that supplemental property tax revenue is a significant factor in Irvine's redevelopment area, the Great Park, given that there are hundreds of homes currently under construction or are completed with sales from builders to homeowners. The growth factors applied to the projections take into account this supplemental revenue.

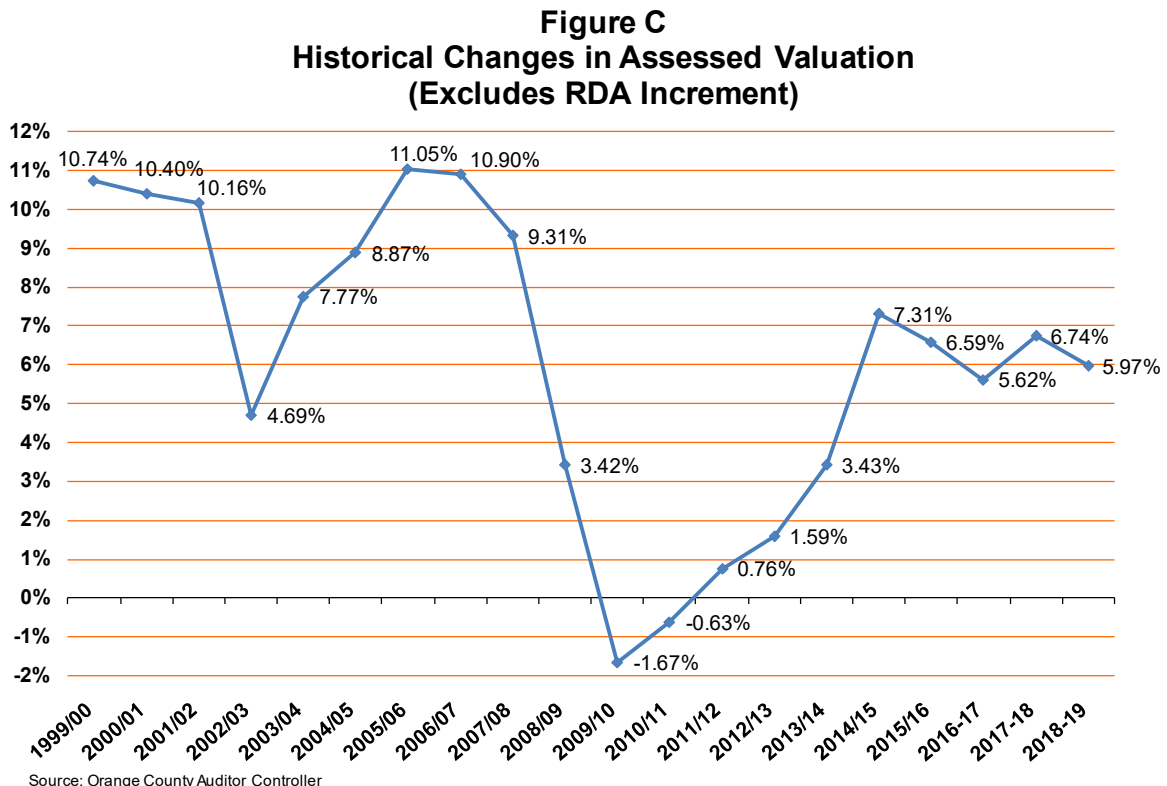
AD VALOREM REVENUES

2018-19 Assessed Valuations and Tax Rates

The Projections begin with actual 2018-19 assessed valuations provided by the Orange County A/C. Fiscal year 2018-19 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 2018-19 is \$222.5 billion, representing a 5.97% increase in total assessed valuation over fiscal year 2017-18.
- Secured assessed valuation increased by 6.50% between fiscal year 2017-18 and 2018-19. Secured assessed value is by far the most important property value component for OCFA with a total 2018-19 value of \$215.6 billion.
- Unsecured assessed valuation decreased by 7.33% between fiscal year 2017-18 and 2018-19. The 2018-19 unsecured assessed value totals \$6.9 billion.

Figure C depicts the historical view of the change in assessed valuation for the Jurisdictions beginning with fiscal year 1999-2000. The assessed valuations for the Jurisdictions have continued to increase since 2011-12 with an overall growth of 5.97% over the last fiscal year.



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In addition to actual 2018-19 assessed valuations, the Projections utilize fiscal year 2018-19 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 2018-19 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 2017-18, these changes averaged less than 0.008% in absolute value. Table D below provides a summary of the fiscal year 2018-19 OCFA effective tax rates utilized throughout the duration of the Projections. **OCFA's fiscal year 2018-19 effective tax rate weighted for all Jurisdictions is 11.52%.**

FY 2018-19 EFFECTIVE TAX RATES BY JURISDICTION

TABLE D

Jurisdiction	Total Assessed Value	1% of Total AV	OCFA Revenue	Tax Rate
Aliso Viejo	\$ 10,320,677,681	\$ 103,206,777	\$ 11,889,333	11.52%
Cypress	6,178,070,564	61,780,706	5,340,601	8.64%
Dana Point	12,716,978,213	127,169,782	14,440,383	11.36%
Irvine	73,963,558,600	739,635,586	92,597,697	12.52%
Laguna Hills	7,142,584,507	71,425,845	7,407,349	10.37%
Laguna Niguel	15,925,157,522	159,251,575	16,684,439	10.48%
Laguna Woods	3,141,574,001	31,415,740	3,675,326	11.70%
Lake Forest	15,051,427,657	150,514,277	16,726,005	11.11%
La Palma	1,762,457,429	17,624,574	1,668,979	9.47%
Los Alamitos	2,165,015,762	21,650,158	2,082,054	9.62%
Mission Viejo	16,370,741,497	163,707,415	17,836,957	10.90%
Rancho Santa Margarita	8,640,697,353	86,406,974	10,615,818	12.29%
San Juan Capistrano	7,014,091,579	70,140,916	8,153,096	11.62%
Villa Park	1,836,352,144	18,363,521	1,869,864	10.18%
Yorba Linda	12,876,494,030	128,764,940	11,976,678	9.30%
County Unincorporated	27,349,081,187	273,490,812	33,360,415	12.20%
Total	\$ 222,454,959,726	\$ 2,224,549,597	\$ 256,324,994	11.52%

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 2019-20 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, 2018. The value of construction completed during calendar year 2018 will result in an increase in assessed valuation on the 2019-20 tax roll. Construction projected to be completed between January 1, 2019 and December 31, 2022 will add to assessed values for fiscal years 2020-21 through 2023-24.

New assessed valuation included in the Projections for construction completed during 2018 is based upon building permit data as reported by each of the Jurisdictions. Building improvements projected to be complete after calendar year 2018 and before 2023 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 staff 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 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 2018 but not finalized as of January 2019, RSG assumed such building permits would be finalized during calendar year 2019, yielding new valuation beginning in fiscal year 2020-21. RSG assumed that building permits issued during the second half of calendar year 2018 but not finalized as of January 2019 would be finalized during calendar year 2020 and provide additional valuation beginning in fiscal year 2021-22.
- 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.
- When appropriate, conservative approaches and estimates were used to project valuations from building permit activity and planned development projects.
- RSG was unable to obtain updated building permits from the County of Orange for the Report. Data received from last year's Report has been modified and used for the projection of construction in the Orange County Unincorporated area.

¹ Published by Marshall & Swift, part of CoreLogic.

New Valuation from Construction

Construction activity in the Jurisdictions slightly increased in 2018 as compared to 2017. Residential building activity was greater than non-residential building activity, with completed residential building permits accounting for approximately \$835.1 million in new valuation, while completed commercial, industrial, and office building permits accounted for \$271.4 million in new valuation.² Projected new construction for fiscal year 2020-21 and beyond decreased 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 2019-20	\$1,106,461,597	\$ -	\$ -	\$1,106,461,597
FY 2020-21	2,225,088,491	864,700	237,673	2,226,190,864
FY 2021-22	793,026,748	1,413,091,327	72,561,855	2,278,679,930
FY 2022-23	-	1,435,818,445	150,957,111	1,586,775,555
FY 2023-24	-	1,332,086,411	265,243,068	1,597,329,479

Sources: Structural Fire Fund Jurisdictions' Building Departments

Projected new valuation from new construction for fiscal years 2019-20 through 2023-24 in Table E primarily consists of anticipated building activity in the City of Irvine.³ Specifically, the City of Irvine accounts for between 30% and 66% of projected new assessed value in each year and approximately 48% 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 report, dated June 13, 2018, which represents the most current information available as of the date of this Report.

Summary of Sales Transactions

The difference between a property's sales price and the currently enrolled assessed value of the property is assumed to be the net change (positive or negative) to such property's assessed valuation that would appear on the subsequent year's assessment roll. In a growing economy, sales transactions usually result in an increase in taxable value as new sales prices are expected to exceed existing assessed values. The Jurisdictions show an overall positive net increase of 42.0% in sale value over assessed value in calendar year 2018. This is much lower than the previous year's 63.7% increase due to a higher average assessed value of sold properties.

Resales

RSG collected and analyzed information for real property resale activity that occurred between January 1, 2018 and February 28, 2019. It is important to note that changes in

² 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.

assessed valuation resulting from sales occurring inside redevelopment project areas were excluded from the Projections.

As indicated in Table F on the following page, sales transactions from January 1 through December 31, 2018, are expected to have an overall positive impact on fiscal year 2019-20 assessed valuations. **The total value added from resales during 2018 is estimated at \$4.1 billion in the Jurisdictions.** Sales transactions from January 1 through February 28, 2019 are expected to have an overall positive impact on fiscal year 2020-21 assessed valuations, adding approximately \$590.3 million in the jurisdictions.

The value increase for fiscal year 2019-20 is much lower than the previous fiscal year but higher than fiscal years prior to 2018-19 (\$5.8 billion for 2018-19, \$3.7 billion for 2017-18, \$3.5 billion for 2016-17, \$2.7 billion for fiscal year 2015-16, and \$2.9 billion for fiscal year 2014-15).

Market reports such as the Chapman and CSUF Forecasts signal that higher interest rates will cool the housing market. While it is unlikely to see a significant decrease in home values, the rate of growth will likely be lower than in the past several years. CoreLogic reports showed mixed results with median home prices increasing 6.0% in Orange County and 9.8% in the Jurisdictions, **while the number of homes sold decreased by 8.6% in Orange County and 11.9% in the Jurisdictions compared to 2017** (see Appendix D).

As widely reported by numerous publications, home affordability continues to decline throughout Orange County. Several factors contribute to the decline in affordability, including median home prices rising at a much higher level than wages, increased mortgage interest rates, and a decline in tax incentives for homeownership due to the 2018 federal tax reform. The 2018 federal tax reform created a cap on the amount of state and local (including property) taxes that can be written off annually. Because California is a high property tax state (due to high home prices), the tax reform has likely caused some homeowners to avoid selling and buying at a higher price with higher property taxes. Similarly, first time homebuyers have less tax incentive to purchase rather than rent with the increase in the standard tax deduction, decrease in mortgage interest deduction, and cap on property tax deductions.

Sales Activity Summary¹

Table F

Jurisdiction	Valuation added/(subtracted)	Valuation added/(subtracted)
	Fiscal Year 2019-20 ²	Fiscal Year 2020-21 ³
Aliso Viejo	\$ 162,318,018	\$ 12,669,774
Cypress	115,360,865	14,723,821
Dana Point	304,598,527	36,452,489
Irvine	776,377,522	219,319,663
Laguna Hills	77,380,080	13,570,733
Laguna Niguel	274,522,132	27,761,621
Laguna Woods	35,671,955	8,990,409
Lake Forest	637,401,489	38,870,163
La Palma	36,267,487	12,196,973
Los Alamitos	56,837,019	8,917,328
Mission Viejo	358,348,267	24,617,709
Rancho Santa Margarita	136,194,482	11,569,630
San Juan Capistrano	203,535,435	11,204,477
Villa Park	33,408,975	4,691,378
Yorba Linda	264,096,999	42,834,386
Unincorporated Area	667,480,829	101,906,218
Total	\$ 4,139,800,081	\$ 590,296,772

¹ Excludes sales of property in redevelopment project areas.

² Based on resale activity from January 1, 2018 to December 31, 2018.

³ Based on resale activity from January 1, 2019 to February 28, 2019

Source: Metrosan- 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 did 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 if the new assessed value does not exceed the base year value increased by 2% every year.

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 2018 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 in median home prices for all months was 9.8% for the Jurisdictions and 6.0% for Orange County as a whole. This growth is higher for the Jurisdictions (5.2%) but lower for Orange County (6.1%) compared to the year-over-year change from 2017 to 2018.

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 G on page 23 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 G reflects data received from the Clerk of the Board as of March 13, 2019 (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

In fiscal year 2017-18, the most recent fiscal year with complete appeals data, total secured assessed value under appeal decreased 16.0% from \$11.0 billion to \$9.3 billion. The amount

of secured assessed value under appeal had previously declined since a high of \$13.3 billion in fiscal year 2014-15. Fiscal year 2018-19 has \$10.0 billion total secured assessed value under appeal, which will likely increase before the end of the fiscal year.

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 40% annually. Table G provides an historical summary of denied, stipulated, and pending secured assessment appeals.

Despite overall reduction requests of approximately 40% of the taxable secured assessed valuation, the Appeals Board reduced secured assessed valuations by no more than 5.7% over the past five years and the percentage of assessed value reductions have been progressively decreasing every year. More specifically, reductions totaled 5.7%, 4.9%, 4.3%, 1.9%, and 0.2% in fiscal years 2014-15, 2015-16, 2016-17, 2017-18, and 2018-19, respectively. These granted appeals correspond to decreasing value reductions from approximately \$755 million in fiscal year 2014-15 to \$171 million in fiscal year 2017-18 (fiscal year 2018-19 is not compared here due to the large amount of pending appeals). As of March 13, 2019, the Appeals Board had reviewed and stipulated approximately \$17.9 million of the total \$4.2 billion requested reduction for fiscal year 2018-19. The Appeals Board granted 0.2% 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 H. Commercial land uses have come to represent the largest proportion of appeals, followed by industrial and residential land uses.

Unsecured Assessment Appeals

Table 5F in Appendix F provides detailed information regarding both completed and outstanding unsecured assessment appeals between fiscal year 2014-15 and fiscal year 2018-19.

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 \$62 million, \$214 million, \$194 million, \$196 million, and \$14 million in fiscal year 2014-15 through fiscal year 2018-19, respectively.

As of March 13, 2019, none of the unsecured assessment appeals for fiscal year 2018-19 had been approved for a reduction. Outstanding assessment appeal requests ask for \$1 million, \$6 million, and \$8 million in reductions for fiscal year 2016-17 through fiscal year 2018-19, respectively.

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

SECURED ASSESSMENT APPEALS ¹

TABLE G

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
2014-15	\$ 13,335,864,934	\$ 8,258,005,571	\$ 5,077,859,363	38.1%	\$ 754,737,755	5.7%	\$ 222,308,676
2015-16	12,449,793,325	7,549,793,700	4,899,999,625	39.4%	614,599,219	4.9%	794,683,040
2016-17	11,018,811,372	6,786,073,364	4,232,738,008	38.4%	476,192,781	4.3%	835,202,199
2017-18	9,260,806,348	5,474,894,794	3,785,911,554	40.9%	171,336,493	1.9%	2,398,035,200
2018-19	9,993,301,705	5,816,455,543	4,176,846,162	41.8%	17,900,816	0.2%	4,018,972,359
Total	\$ 56,058,577,684	\$ 33,885,222,972	\$ 22,173,354,712	39.6%	\$ 2,034,767,064	3.6%	\$ 8,269,201,474

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 13, 2019.

PROPORTION OF SECURED ASSESSED VALUE APPEALED BY LAND USE TYPE¹

TABLE H

Fiscal Year	Land Use					Total
	Commercial	Industrial	Multiple Family Residential ²	Single Family Residential	Other ³	
2014-15	57.7%	19.3%	7.0%	8.0%	7.9%	100.0%
2015-16	62.7%	15.0%	5.6%	9.2%	7.4%	100.0%
2016-17	61.4%	16.0%	4.5%	9.5%	8.6%	100.0%
2017-18	57.6%	13.7%	4.8%	10.8%	13.0%	100.0%
2018-19	62.2%	16.4%	6.1%	8.2%	7.1%	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 13, 2019; CoreLogic Metroscan.

ANNUAL GROWTH RATES

Background

2018-19 Actual Growth Rate in OCFA SFF Jurisdictions

The actual growth in total assessed valuation between 2017-18 and 2018-19 was 5.97% in the SFF Jurisdictions, slightly higher than the growth rate projected in last year's Report, 5.80%. The 2017-18 Report included data on new development, resales, and other factors affecting assessed valuation.

The difference in actual and projected growth likely resulted from missing data from SFF Jurisdictions for new development and partially assessed value on parcels with large projects still under construction. RSG attempted to capture all data with additional collaboration with SFF Jurisdictions and additional information from the County Assessor's office in the fiscal year 2017-18 Report, which increased the accuracy significantly as compared to previous years.

Economic Forecasts/Indicators

Summary

Overall, current data and economic forecasts publicly available as of April 1, 2019 show continued economic growth in California and Orange County at least at similar levels that were realized last year. **However, with a drop in home sales volume of 8.6% in Orange County and 11.9% in the Jurisdictions during 2018, the growth in assessed values will slow down in fiscal year 2019-20.**

The effects of the recent federal tax reform and higher interest rates in 2018 contributed to mixed results on the housing market in Orange County. While home sales were down, median home prices increased at a faster rate year-over-year compared to 2017. With recent announcements by the Federal Reserve to keep interest rates steady in the short term (and first quarter 2019 drops in interest rates), mortgage rates are not expected to continue to rise in 2019. Many economic forecasts are predicting a slower growth rate for median home prices going forward but it is important to note that data indicates that while **home price growth is projected to be much lower** than that seen in the last several years, **home prices are not expected to fall.**

In summary, the 2019 economic forecasts referenced below cite:

- Continued low unemployment rates;
- Diminished growth rates in home prices; and
- Continued new construction (residential, office, retail, and industrial uses).

Tax Reform

On December 20, 2017, federal income tax overhaul legislation was passed that affects homeowners across the country, but significantly more in states with high taxes and home

prices like California. More specifically, the tax reform legislation requires tax deduction limits in two key areas related to homeownership:

- Total property, State and local income taxes (combined) limited to a maximum \$10,000 deduction.
- Mortgage interest deduction limited to a maximum of \$750,000 of debt for homes purchased after December 15, 2017, and a maximum of \$1 million of debt for homes purchased prior to December 15, 2017.

As the median home price in Orange County has climbed to \$708,500 in December 2018 and property tax rates throughout Orange County are likely in the 1%-1.5% range, homes purchased in 2018 and beyond are subject to lower tax benefits. All other factors aside, this could hinder home prices and home sales as the lower tax benefits could make home ownership less attractive to first time homebuyers and could dissuade existing homeowners from selling and buying.

With both new tax laws and the rise of mortgage interest rates last year (despite recent drops in interest rates), it can be difficult to isolate which variable had a larger impact on housing market in Orange County in 2018. While average year-over-year median home price growth for the first through third quarter in 2018 was 7.1%, the average growth rate in the fourth quarter was just 2.7%. This suggests that median home price growth tracks closer with interest rates in the short term and that tax reform will likely have longer term effects on median home prices.

RSG's analysis incorporates potential impacts to growth rates caused by the federal tax reform. A description of factors considered, and the methodology is provided below.

Lower Taxes (Individuals)

The new federal tax law also reduces the overall federal taxes owed by these same homebuyers, which helps to mitigate a portion of the loss of deductions related to homeownership.

Lower Taxes (Businesses)

The tax reform also significantly reduced corporate taxes (**from 35% to 21%**) which should lead companies to invest more, including increasing wages and jobs.

Historically Low Unemployment

Unemployment in California is at a historical low of 4.1% (with the **unemployment rate in Orange County of 2.8% in December 2018 - down from 2.9% in December 2017**)⁴.

Low Supply of/High Demand for Housing in Orange County

The supply of housing in Orange County has been much less than the demand over the last several years which has helped median home price growth.

⁴ State of California Employment Development Department, Labor Market Information Division, as published January 18, 2019.

Low Interest Rates

Although not part of the tax reform, the historically low interest rates make homeownership attractive. Even at over 4%, interest rates continue at a low not seen in the last 50 years. As interest rates rise, home price growth will likely slow in the short term.

Economic Forecasts

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 2018, the forecast projects the following for Orange County in 2019:

- 1.7% increase in payroll employment; and
- 2.9% increase in median home prices. Despite lower housing affordability due to tax reform and higher mortgage rates, low housing supply should keep pushing prices upwards.

UCLA Forecast

The most up-to-date UCLA economic forecast indicates a continued healthy outlook for California but cites slower growth due to good labor markets and tight housing markets. More specifically, the forecasts cite the following trends in California:

- Total employment growth of 1.8% in 2019 and 0.8% in 2020;
- Real personal income growth forecasted at 3.6% in 2019, followed by 2.9% in 2020; and
- Unemployment rates (in California) were at 3.9% in mid-2018 and will fall to 3.4% in mid-2019.

The forecast indicates that housing prices will continue to rise due to lack of supply rather than an increase in demand.

California State University, Fullerton 2018 Economic Forecast (Orange County)

This forecast (October 2018), predicts the following for Orange County in 2019:

- Continued economic growth;
- Unemployment rate to hover near 3.5% (in California) in 2019 and 2020;
- Slower growth in housing prices for 2019; and
- Construction permits slowed but are expected to continue at a healthy pace compared to other parts of Southern California.

California Association of Realtors (CAR)

The 2019 CAR housing market forecast, released October 2018, projects a 3.1% increase in median home prices in California during 2019, after a projected 7.0% increase in 2018. Outmigration, people moving out of their county or California as a result of the state's housing affordability issue, will also be a primary concern for the California housing market in 2019 and beyond.

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 October 2017 and October 2018 (the same level of growth experienced between October 2016 and October 2017, 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 28, 2018, instructs a 2.0% CCPI inflationary adjustment to be utilized for preparation of the fiscal year 2019-20 assessment roll.
- **ULI Forecast** – ranked Orange County as #15 in their ranking of “Markets to Watch” (up from #22 in 2018 but down from #8 in 2017) as the results from a survey of members indicate that Orange County represents good job growth, highly skilled workforce matching well with high-paying jobs, and record low unemployment.
- **CBRE Reports** state the following:
 - Industrial vacancy rates remained extremely low and lease rates increased during 2018. The forecasts predict lease rates will continue to increase by 5.5% in 2019.
 - In 2018, the retail market had an increase in asking lease rates of 6.1% and overall vacancy remained unchanged at a low 3.3%. Orange County has a strong retail market with lease rates expected to increase 2.3% over the next 12 months, while vacancy rates are expected to stay flat.
 - With tenants seeking amenity-rich buildings, landlords competed to keep tenants by adding high-quality amenities in 2018. Demand remains strong with the average asking lease rate increasing 2.8% in 2018 and vacancy falling to 10.1%. Lease rates should continue to increase in 2019 at rates similar to 2018.

All the data provided by the sources outlined above appear to indicate that economic growth will be sustained in 2019 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 2019-20

It is important to note that projected 2019-20 assessed valuation and property taxes are based on actual data from property sales and new development completed within the SFF jurisdictions with the addition of a CCPI growth rate to account for annual increases determined by the Assessor.

Growth rates utilized for projecting fiscal year 2019-20 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 2019-20 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 instructs a 2.0% CCPI inflationary adjustment to be utilized for preparation of the fiscal year 2019-20 assessment roll. The actual growth rate in secured property tax revenue during fiscal year 2018-19 was 6.56% 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 2019-20 assessment roll.

The Projections incorporated a 2.00% secured growth factor in 2019-20 for all Jurisdictions (excluding the City of Irvine) in addition to increases in assessed value resulting from new development and resales (CRA Increment was excluded from any application of growth rates) to account for the CCPI. This 2.00% factor is based exclusively on the CCPI. Irvine was excluded from this methodology due to the considerable growth in assessed value the past several years and the large number of construction projects currently underway and planned in future years.

It is important to note that there has historically been a large amount of assessed value (and property taxes) connected with the value of projects currently under construction in the City of Irvine. However, this information is not part of the building permit or other information provided by the Jurisdictions – it originates from the County's assessment of partially-completed construction projects prior to project completion. RSG met with the Assessor's office staff in 2018 to request data on these partial assessments as it has historically represented a large amount of value. However, the Assessor's office staff indicated that the information is not available until June of each year (after this Report is submitted and considered by OCFA for budgeting purposes). RSG staff reached out to the Assessor's office for another meeting in 2019 to discuss this matter further but Assessor's office staff was unavailable.

Therefore, based on the historic growth rates, **a 3.0% secured growth factor in the City of Irvine** is used to capture some of the unknown value.

In total, the increase in property tax revenue from secured property in 2019-20 is estimated at 4.75%. This projected growth rate is below the 2018-19 actual growth (6.56%).

Fiscal Year 2020-21

Increased assessed valuation associated with new development projects and property sales activity (including home sales) in January and February 2019 have been included in projections for fiscal year 2020-21.

Given the economic forecast data presented previously in this Report suggesting a 2-3% growth in median home prices, as well as numerous economic forecasts citing low 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 slow down this year. Therefore, an estimated growth rate of 2.50% has been applied for fiscal year 2020-21. This growth rate is in addition to increases in assessed value resulting from new development (as reported by the Jurisdictions).

In total, the increase in property tax revenue from secured property in 2020-21 is estimated at 4.21%.

Fiscal Years 2021-22, 2022-23, and 2023-24

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.

To provide conservative and defensible growth rate assumptions, the average of overall assessed valuation growth rates in the Jurisdictions between fiscal years 2008-09 and 2018-19 was calculated and taken into consideration to project growth rates of 2.50% for fiscal years 2021-22, 2022-23, and 2023-24. These growth rates are in addition to increases in secured assessed value resulting from planned new development (as reported by the Jurisdictions).

In total, the increases in property tax revenue from secured property in fiscal years 2021-22, 2022-23, and 2023-24 are estimated at 3.49%, 3.14%, and 8.12%, respectively. Again, the high projected growth rate in 2023-24 is because property taxes within the redevelopment project area in Irvine are expected to be treated as Ad Valorem Revenues due to the expected dissolving of the Irvine Successor Agency.

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 2018-19, the unsecured assessed valuation for properties in SFF Jurisdictions decreased by 7.1% as a whole; the change in unsecured assessed valuations for the Jurisdictions ranged from a 45% *increase* in Laguna Hills to a 46% *decrease* in County Unincorporated. This type of unpredictable volatility diminishes the ability to project changes in unsecured assessed valuations in any reliable sense. Moreover, since unsecured property values are a small portion of total Assessed Value (3.1% for all the SFF Jurisdictions in fiscal year 2018-19), 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 2019-20 unsecured assessment roll is likely to be somewhat positively impacted by the positive market trends of 2016, 2017, and 2018. 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 because 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 I below shows the historical data for these factors. The refund, delinquency, and net change factors increased slightly from the previous year. However, these factors remain close to the previous year, which were the lowest rates since RSG began keeping track of these factors for OCFA. The result is that delinquencies, refunds, and changes to the roll are unlikely to affect OCFA's property tax receipts.

The 2017-18 delinquency factor was -0.65%. The refund factor was -0.45%. The net change factor was -0.15%. 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 FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

ORANGE COUNTY DELINQUENCY, REFUND, AND NET CHANGE FACTORS¹

TABLE I

Fiscal Year	A	B	C	B + C	A + B + C
	Delinquency Factor	Refund Factor	Net Change Factor	Total - Teeter Agencies	Total - Non Teeter Agencies
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%
2016-17	-0.6497%	-0.6828%	-0.1858%	-0.87%	-1.52%
2017-18	-0.6511%	-0.4498%	-0.1545%	-0.60%	-1.26%

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 J 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 2018-19 through fiscal year 2023-24. Pass Throughs are projected to range between \$6.3 million and \$9.2 million annually from fiscal year 2019-20 to fiscal year 2023-24 for a total of \$40.2 million over the five years. Increases in Pass Throughs are tied to growth in gross tax increment, revenue resulting from the difference between current Assessed Value within a redevelopment project area and the base year Assessed Value within the project area. Decreases in Pass Throughs result when a successor agency completes payment of all enforceable obligations, leading to that successor agency’s dissolution. After that, Pass Throughs are no longer paid, and all property taxes are treated as Ad Valorem Revenues.

Excess Revenue is expected to range between \$4.2 million and \$5.4 million per year for a total of \$22.6 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. Excess Revenue generally increases most significantly when large enforceable obligations are paid off, but will decrease, like Pass Throughs, when a successor agency pays off all obligations and is dissolved.

Total Pass Through Revenues are estimated at \$10.6 to \$14.6 million annually, with a grand total of \$62.8 million to OCFA over the next five years.

Tables 4A through 4H provide detailed calculations of the Pass Through Revenues for each of the individual jurisdictions shown in Table J 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.

Administrative Fees – ABx1 26 allows both the State Controller’s Office (“SCO”) and county Auditor-Controllers to collect administrative fees for redevelopment dissolution. The SCO can collect an administrative fee to perform audits of former Redevelopment Agencies’ activity. The SCO audits occur one time for each jurisdiction and are impossible to anticipate without knowing when the SCO plans to audit a successor agency. Because of this and their very small relative amounts, the SCO audit fees were not projected, but were included in the calculations when they were applied.

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

PASS THROUGH & RESIDUAL PAYMENT PROJECTIONS (FY 2018-19 TO 2023-24)

Table J

		Cypress	Irvine	Lake Forest	La Palma	Mission Viejo	San Juan Capistrano	Yorba Linda	County	Total	FY Total
2018-19	Pass Through Payment	\$ 795,605	\$ 1,545,925	\$ 81,961	\$ 147,539	\$ 1,021,177	\$ 1,021,996	\$ 2,185,950	\$ 1,915,771	\$ 8,715,922	\$ 12,199,210
	Residual Payment	177,450	572,664	684,981	142,147	-	-	450,330	1,455,716	3,483,288	
2019-20	Pass Through Payment	457,792	1,781,403	83,600	179,626	1,097,620	1,052,409	2,387,369	910,871	7,950,689	12,264,328
	Residual Payment	118,086	572,664	700,161	164,652	-	73,864	488,384	2,195,828	4,313,639	
2020-21	Pass Through Payment	-	2,201,090	85,690	184,571	1,130,730	1,079,984	2,440,400	936,352	8,058,817	12,338,242
	Residual Payment	-	572,664	718,980	182,568	-	75,800	460,789	2,268,625	4,279,426	
2021-22	Pass Through Payment	-	2,645,986	87,832	189,640	1,164,667	1,108,249	2,494,756	962,470	8,653,601	13,020,915
	Residual Payment	-	572,664	738,937	213,819	-	-	484,600	2,357,293	4,367,314	
2022-23	Pass Through Payment	-	3,054,265	90,028	194,836	1,199,453	1,137,221	2,550,472	989,241	9,215,516	14,615,139
	Residual Payment	-	1,441,125	715,901	233,292	-	66,120	509,338	2,433,848	5,399,623	
2023-24	Pass Through Payment	-	-	92,279	200,162	1,235,108	1,166,917	2,607,580	1,016,681	6,318,728	10,553,382
	Residual Payment	-	-	789,124	253,893	-	149,748	529,573	2,512,316	4,234,654	
Total, 2019-20 to 2023-24		\$ 575,878	\$ 12,841,860	\$ 4,102,532	\$ 1,997,060	\$ 5,827,578	\$ 5,910,313	\$ 14,953,261	\$ 16,583,524	\$ 62,792,007	

Sources: Successor Agency ROPS 18-19A (July-December 2018) and 18-19B (January through June 2019), Department of Finance Recognized Obligation Payment Schedule review letters, Orange County Auditor-Controller Property Tax Division.

The A/C's administrative fees, including the Senate Bill 2557 fee, were estimated by utilizing the ROPS 18-19A and 18-19B actual administrative 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.

Pass Through Payments – Total pass through payments (all taxing entities as a whole) for all redevelopment project areas are based on the actual ROPS 18-19A and 18-19B pass through payments, as reported on the A/C's RPTTF Reports for ROPS 18-19A and 18-19B, 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 18-19A and 18-19B as a total percentage of Gross RPTTF. This 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 18-19A and 18-19B, 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 synthesized information from the ROPS forms and the DOF determination letters to determine most likely future approved amounts.

Total Excess Property Tax Revenue – This number was calculated by subtracting the Administrative Fees, pass through payments and enforceable obligations from gross tax increment.

OCFA's Share of Pass Through Payments and Excess Property Tax Revenues – This number was calculated taking OCFA's shares of ROPS 18-19A and 18-19B 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.

State law prohibits any taxing entity from receiving more than 100% of its share of the total tax increment because of redevelopment dissolution, though it is possible to receive more because of negotiated pass through agreements. In cases where the A/C has been paying Excess Property Tax Revenues to OCFA even if it results in OCFA receiving more than 100% of its share of the total property tax increment, RSG followed the A/C's methodology to maximize the projections' accuracy.

Other Considerations

Irvine Settlement Agreement

The City of Irvine ("Irvine") entered into a settlement agreement with DOF involving a loan repayment to Irvine. 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. According to County RPTTF reports that show the total amount distributed to the City of Irvine (through fiscal year 2018-19), approximately \$248.0 million remains to be paid for the Stipulated Judgement. While the

remaining balance is high, very rapid property value growth in the former Irvine Redevelopment Agency's former project area is expected to enable the Irvine Successor Agency to pay off the Stipulated Judgement amount and generate significant Excess Revenue by fiscal year 2023-24. Furthermore, once the Stipulated Judgement is paid off, the Irvine Successor Agency will likely be dissolved due to a lack of other non-administrative enforceable obligations. As a result, OCFA's receipt of Pass Through Revenues from Irvine are projected to remain constant until fiscal year 2022-23. Starting in fiscal year 2023-24, Pass Through Revenues from the Irvine Successor Agency are reclassified as Ad Valorem Revenues in this report.

Cypress Settlement Agreement and Loan Repayment

Like Irvine, the City of Cypress ("Cypress") entered into a settlement agreement with DOF involving a loan repayment to Cypress. The Cypress Successor Agency ("Cypress SA") is allowed to repay a loan at an annual rate of \$2 million plus accrued interest. This loan is the Cypress SA's last remaining non-administrative enforceable obligation. Based on this repayment rate and the outstanding loan balance, RSG expects the Cypress SA will repay the loan and dissolve in fiscal year 2019-20. Starting in fiscal year 2020-21, Pass Through Revenues from the Cypress Successor Agency are reclassified as Ad Valorem Revenues in this report.

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 through 2018-19. 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 and 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. As a result, OCFA does not receive any Excess Revenue generated by the Mission Viejo SA.

San Juan Capistrano Excess Revenue

The San Juan Capistrano Successor Agency ("San Juan Capistrano SA") has a mix of loans.

- One of these loans has no restrictions on repayment and is fully due.
- Two loans have no restrictions on repayment, but currently have only interest due. The principal on these loans will be due after March 1, 2021.
- Two loans are restricted in their payment per California Health and Safety Code Section 34191.4 and are fully due.

The characteristics of these loans result in an ebb and flow of Excess Revenue for the San Juan Capistrano SA. This Report projects these loans' repayments inferring their priority and timing from the San Juan Capistrano SA's approach on the ROPS 18-19 and the DOF determination letter.

Potential Revenue from Former RDA owned Property Disposition

All successor agencies are required to prepare Long Range Property Management Plans ("LRPMPs"). Either all or almost all 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.

Prior Period Adjustments

The Dissolution Law requires county auditor-controllers to complete an audit of requested vs. actual expenditures for every ROPS period for each successor agency. If a successor agency spends less than the amount they receive from a county, the excess that was not spent is applied as "credit" to the next amount requested on the ROPS, which reduces the amount sent to the successor agency and increases the amount distributed to affected taxing entities such as OCFA. There is no way of predicting the amount of these potential prior period adjustments, therefore the projections do not account for this potential revenue.

CONCLUSION

Economic indicators and market forecasts suggest that assessed values in Orange County will continue to increase during 2019, but at a slower rate than the previous several years. 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. While median home prices in Orange County have continued to rise a steady rate, lower sales volume and a lower projected median home price gains going forward will lower the rate of growth in assessed value.

Rising assessed values in redevelopment project areas will continue to increase Pass Throughs Revenues for OCFA at a steady rate until successor agencies dissolve. After that, decreases in Pass Through Revenues will be more than offset with increases in Ad Valorem Revenues, as shown in fiscal year 2023-24 with the dissolution of the Irvine Successor Agency. When a successor agency is dissolved, the following fiscal year will have a jump in total property tax revenue distributed to the taxing entities, including OCFA, from the redevelopment project area. This is because the successor agency no longer uses a portion of the available property tax revenue to pay enforceable obligations related to the former redevelopment agency, leaving more property tax revenue available for the taxing entities. It is important to note that Pass Through Revenues constitute a relatively small portion of total property tax revenues from the SFF Jurisdictions.

RSG recommends that OCFA prepare for a 4.41% growth rate in total property tax revenue for fiscal year 2018-19, including Ad Valorem Revenues and Pass Through Revenues. After that, RSG believes that growth in total property tax revenue will continue in 2020-21 at 3.87%. In fiscal years 2021-22 through 2023-24, annual growth rates of 3.48%, 3.45%, and 6.22%, respectively, have been projected based on the actual 10-year average annual growth in the Jurisdictions and change in Pass Through Revenues.

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 city budgeting forecasting purposes or 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
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2018-19 through 2023-24**

1) CITY OF ALISO VIEJO	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
Secured	9,994,165,638										
Secured-HOX value	51,329,600										
Secured total	10,045,495,238	2.00%	10,246,405,143	2.50%	10,710,005,378.1	2.50%	11,105,662,789.2	2.50%	11,405,780,728.1	2.50%	11,697,528,882.5
<i>Projected Secured New Value</i>			<u>202,380,592</u>		<u>124,787,587</u>		<u>21,928,165</u>		<u>6,442,572</u>		<u>29,395,421</u>
TOTAL SECURED SUBJECT TO GROWTH	10,045,495,238		10,448,785,735		10,834,792,965		11,127,590,954		11,412,223,300		11,726,924,304
% of Sec. Growth	6.64%		4.01%		3.69%		2.70%		2.56%		2.76%
Unsecured	275,238,443										
Unsecured-HOX value	(56,000)										
Unsecured Total Subject to Growth	<u>275,182,443</u>	0.00%	<u>275,182,443</u>	0.00%	<u>275,182,443</u>	0.00%	<u>275,182,443</u>	0.00%	<u>275,182,443</u>	0.00%	<u>275,182,443</u>
Total Assessed Value	10,320,677,681		10,723,968,178		11,109,975,408		11,402,773,397		11,687,405,743		12,002,106,747
1% General Levy	103,206,777		107,239,682		111,099,754		114,027,734		116,874,057		120,021,067
OCFA Effective Tax Rate 17-18	11.52%		11.52%		11.52%		11.52%		11.52%		11.52%
Total Projected Property Tax Revenue (includes HOX rev.)	\$11,889,333		\$12,353,921		\$12,798,598		\$13,135,899		\$13,463,793		\$13,826,325
2) CITY OF CYPRESS	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
Secured (Net of CRA Increment)	5,830,933,325										
Secured-HOX value	55,334,891										
less CRA secured base	(224,638,878)										
Secured total	5,661,629,338	2.00%	5,774,861,925	24.16%	7,343,808,988	2.50%	7,553,903,665	2.50%	7,786,914,068	2.50%	7,981,586,920
<i>Projected Secured New Value</i>			<u>139,874,771</u>		<u>25,853,124</u>		<u>43,085,670</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	5,661,629,338		5,914,736,695		7,369,662,112		7,596,989,335		7,786,914,068		7,981,586,920
% of Sec. Growth	5.62%		4.47%		24.60%		3.08%		2.50%		2.50%
Unsecured (Net of CRA Increment)	291,886,348										
Unsecured-HOX value	(84,000)										
less CRA unsecured base	(13,780,011)										
Unsecured Total Subject to Growth	<u>278,022,337</u>	0.00%	<u>278,022,337</u>	0.00%	<u>278,022,337</u>	0.00%	<u>278,022,337</u>	0.00%	<u>278,022,337</u>	0.00%	<u>278,022,337</u>
CRA Base Yr. Value (constant)	<u>238,418,889</u>		<u>238,418,889</u>		<u>45,788,342</u>		<u>45,788,342</u>		<u>45,788,342</u>		<u>45,788,342</u>
Total Assessed Value	6,178,070,564		6,431,177,921		7,693,472,791		7,920,800,014		8,110,724,747		8,305,397,599
1% General Levy	61,780,706		64,311,779		76,934,728		79,208,000		81,107,247		83,053,976
OCFA Effective Tax Rate 17-18	8.64%		8.64%		8.64%		8.64%		8.64%		8.64%
Total Projected Property Tax Revenue (includes HOX rev.)	\$5,340,601		\$5,559,398		\$6,650,582		\$6,847,094		\$7,011,273		\$7,179,557

ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS

TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2018-19 through 2023-24

3) CITY OF DANA POINT	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
Secured	12,438,147,998										
Secured-HOX value	41,485,281										
Secured total	12,479,633,279	2.00%	12,729,225,945	2.50%	13,368,711,794	2.50%	13,845,913,813	2.50%	14,307,968,126	2.50%	14,729,919,097
<i>Projected Secured New Value</i>			<u>313,419,708</u>		<u>139,496,804</u>		<u>113,079,481</u>		<u>62,684,651</u>		<u>73,716,072</u>
TOTAL SECURED SUBJECT TO GROWTH	12,479,633,279		13,042,645,653		13,508,208,598		13,958,993,294		14,370,652,778		14,803,635,169
% of Sec. Growth	5.61%		4.51%		3.57%		3.34%		2.95%		3.01%
Unsecured	237,340,934										
Unsecured-HOX value	4,000										
Unsecured Total Subject to Growth	<u>237,344,934</u>	0.00%	<u>237,344,934</u>	0.00%	<u>237,344,934</u>	0.00%	<u>237,344,934</u>	0.00%	<u>237,344,934</u>	0.00%	<u>237,344,934</u>
Total Assessed Value	12,716,978,213		13,279,990,587		13,745,553,532		14,196,338,228		14,607,997,712		15,040,980,103
1% General Levy	127,169,782		132,799,906		137,455,535		141,963,382		146,079,977		150,409,801
OCFA Effective Tax Rate 17-18	11.36%		11.36%		11.36%		11.36%		11.36%		11.36%
Total Projected Property Tax Revenue (includes HOX rev.)	\$14,440,383		\$15,079,695		\$15,608,351		\$16,120,226		\$16,587,673		\$17,079,333
4) CITY OF IRVINE	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
Secured (Net of CRA Increment)	69,831,301,804										
Secured-HOX value	225,335,214										
less CRA secured base	(5,697,645)										
Secured total	70,050,939,373	3.00%	72,152,467,554	2.50%	75,163,148,128	2.50%	78,760,992,019	2.50%	82,171,073,716	16.42%	96,220,597,526
<i>Projected Secured New Value</i>			<u>1,177,433,058</u>		<u>1,676,844,085</u>		<u>1,405,909,168</u>		<u>481,816,350</u>		<u>471,176,350</u>
TOTAL SECURED SUBJECT TO GROWTH	70,050,939,373		73,329,900,613		76,839,992,213		80,166,901,186		82,652,890,066		96,691,773,876
% of Sec. Growth	8.32%		4.68%		4.79%		4.33%		3.10%		16.99%
Unsecured (Net of CRA Increment)	3,907,209,982										
Unsecured-HOX value	(288,400)										
less CRA unsecured base	(3,803,150)										
Unsecured Total Subject to Growth	<u>3,903,118,432</u>	0.00%	<u>3,903,118,432</u>	0.00%	<u>3,903,118,432</u>	0.00%	<u>3,903,118,432</u>	0.00%	<u>3,903,118,432</u>	0.00%	<u>3,903,118,432</u>
CRA Base Yr. Value (constant)	<u>9,500,795</u>		<u>9,500,795</u>		<u>9,500,795</u>		<u>9,500,795</u>		<u>9,500,795</u>		<u>0</u>
Total Assessed Value	73,963,558,600		77,242,519,840		80,752,611,440		84,079,520,413		86,565,509,293		100,594,892,308
1% General Levy	739,635,586		772,425,198		807,526,114		840,795,204		865,655,093		1,005,948,923
OCFA Effective Tax Rate 17-18	12.52%		12.52%		12.52%		12.52%		12.52%		12.52%
Total Projected Property Tax Revenue (includes HOX rev.)	\$92,597,697		\$96,702,749		\$101,097,162		\$105,262,242		\$108,374,542		\$125,938,443

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2018-19 through 2023-24**

5) CITY OF LAGUNA HILLS	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
Secured (Net of CRA Increment)	6,904,195,691										
Secured-HOX value	37,622,400										
less CRA secured base	(8,969,078)										
Secured total	6,932,849,013	2.00%	7,071,505,993	2.50%	7,343,457,928	2.50%	7,555,134,113	2.50%	7,762,537,532	2.50%	8,126,327,537
Projected Secured New Value			<u>92,843,205</u>		<u>27,404,621</u>		<u>18,073,235</u>		<u>165,586,895</u>		<u>166,933,432</u>
TOTAL SECURED SUBJECT TO GROWTH	6,932,849,013		7,164,349,198		7,370,862,549		7,573,207,348		7,928,124,426		8,293,260,969
% of Sec. Growth	5.51%		3.34%		2.88%		2.75%		4.69%		4.61%
Unsecured (Net of CRA Increment)	200,773,416										
Unsecured-HOX value	(7,000)										
less CRA unsecured base	(1,579,216)										
Unsecured Total Subject to Growth	<u>199,187,200</u>	0.00%	<u>199,187,200</u>	0.00%	<u>199,187,200</u>	0.00%	<u>199,187,200</u>	0.00%	<u>199,187,200</u>	0.00%	<u>199,187,200</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	7,142,584,507		7,374,084,692		7,580,598,043		7,782,942,842		8,137,859,920		8,502,996,463
1% General Levy	71,425,845		73,740,847		75,805,980		77,829,428		81,378,599		85,029,965
OCFA Effective Tax Rate 17-18	10.37%		10.37%		10.37%		10.37%		10.37%		10.37%
Total Projected Property Tax Revenue (includes HOX rev.)	\$7,407,349		\$7,647,430		\$7,861,599		\$8,071,444		\$8,439,518		\$8,818,189
6) CITY OF LAGUNA NIGUEL	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
Secured	15,688,818,560										
Secured-HOX value	87,721,200										
Secured total	15,776,539,760	2.00%	16,092,070,555	2.50%	16,900,912,190	2.50%	17,422,025,551	2.50%	17,940,160,369	2.50%	18,388,664,379
Projected Secured New Value			<u>396,624,264</u>		<u>96,185,909</u>		<u>80,569,931</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	15,776,539,760		16,488,694,819		16,997,098,099		17,502,595,482		17,940,160,369		18,388,664,379
% of Sec. Growth	4.20%		4.51%		3.08%		2.97%		2.50%		2.50%
Unsecured	148,666,762										
Unsecured-HOX value	(49,000)										
Unsecured Total Subject to Growth	<u>148,617,762</u>	0.00%	<u>148,617,762</u>	0.00%	<u>148,617,762</u>	0.00%	<u>148,617,762</u>	0.00%	<u>148,617,762</u>	0.00%	<u>148,617,762</u>
Total Assessed Value	15,925,157,522		16,637,312,581		17,145,715,861		17,651,213,244		18,088,778,131		18,537,282,141
1% General Levy	159,251,575		166,373,126		171,457,159		176,512,132		180,887,781		185,372,821
OCFA Effective Tax Rate 17-18	10.48%		10.48%		10.47678%		10.47678%		10.47678%		10.47678%
Total Projected Property Tax Revenue (includes HOX rev.)	\$16,684,439		\$17,430,548		\$17,963,191		\$18,492,790		\$18,951,217		\$19,421,105

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2018-19 through 2023-24**

7) CITY OF LAGUNA WOODS	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
Secured	3,062,634,250										
Secured-HOX value	46,795,536										
Secured total	3,109,429,786	2.00%	3,171,618,382	2.50%	3,288,989,595	2.50%	3,381,013,754	2.50%	3,465,539,098	2.50%	3,552,177,576
Projected Secured New Value			<u>37,151,955</u>		<u>9,560,409</u>		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	3,109,429,786		3,208,770,337		3,298,550,004		3,381,013,754		3,465,539,098		3,552,177,576
% of Sec. Growth	6.56%		3.19%		2.80%		2.50%		2.50%		2.50%
Unsecured	32,322,015										
Unsecured-HOX value	(177,800)										
Unsecured Total Subject to Growth	<u>32,144,215</u>	0.00%	<u>32,144,215</u>	0.00%	<u>32,144,215</u>	0.00%	<u>32,144,215</u>	0.00%	<u>32,144,215</u>	0.00%	<u>32,144,215</u>
Total Assessed Value	3,141,574,001		3,240,914,552		3,330,694,219		3,413,157,969		3,497,683,313		3,584,321,791
1% General Levy	31,415,740		32,409,146		33,306,942		34,131,580		34,976,833		35,843,218
OCFA Effective Tax Rate 17-18	11.70%		11.70%		11.69899%		11.69899%		11.69899%		11.69899%
Total Projected Property Tax Revenue (includes HOX rev.)	\$3,675,326		\$3,791,544		\$3,896,577		\$3,993,052		\$4,091,938		\$4,193,296
8) CITY OF LAKE FOREST	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
Secured (Net of CRA Increment)	14,223,266,881										
Secured-HOX value	95,848,682										
less CRA secured base	(350,177,903)										
Secured total	13,968,937,660	2.00%	14,248,316,413	2.50%	15,462,638,991	2.50%	16,002,602,857	2.50%	16,638,116,193	2.50%	17,216,683,796
Projected Secured New Value			<u>837,185,041</u>		<u>149,656,479</u>		<u>229,705,625</u>		<u>158,648,486</u>		<u>169,523,734</u>
TOTAL SECURED SUBJECT TO GROWTH	13,968,937,660		15,085,501,454		15,612,295,470		16,232,308,481		16,796,764,679		17,386,207,530
% of Sec. Growth	9.69%		7.99%		3.49%		3.97%		3.48%		3.51%
Unsecured (Net of CRA Increment)	732,486,630										
Unsecured-HOX value	(174,536)										
less CRA unsecured base	(21,924,943)										
Unsecured Total Subject to Growth	<u>710,387,151</u>	0.00%	<u>710,387,151</u>	0.00%	<u>710,387,151</u>	0.00%	<u>710,387,151</u>	0.00%	<u>710,387,151</u>	0.00%	<u>710,387,151</u>
CRA base yr value	372,102,846		372,102,846		372,102,846		372,102,846		372,102,846		372,102,846
Total Assessed Value	15,051,427,657		16,167,991,451		16,694,785,467		17,314,798,478		17,879,254,676		18,468,697,527
1% General Levy	150,514,277		161,679,915		166,947,855		173,147,985		178,792,547		184,686,975
OCFA Effective Tax Rate 17-18	11.11%		11.11%		11.11257%		11.11257%		11.11257%		11.11257%
Total Projected Property Tax Revenue (includes HOX rev.)	\$16,726,005		\$17,966,795		\$18,552,198		\$19,241,192		\$19,868,448		\$20,523,471

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2018-19 through 2023-24**

9)	CITY OF LA PALMA	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
	Secured (Net of CRA Increment)	1,723,042,825										
	Secured-HOX value	18,860,800										
	less CRA secured base	(79,969,371)										
	Secured total	1,661,934,254	2.00%	1,695,172,939	2.50%	1,774,726,437	2.50%	1,831,596,495	2.50%	1,877,386,407	2.50%	1,924,321,068
	Projected Secured New Value			<u>36,267,487</u>		<u>12,196,973</u>		<u>0</u>		<u>0</u>		<u>0</u>
	TOTAL SECURED SUBJECT TO GROWTH	1,661,934,254		1,731,440,426		1,786,923,410		1,831,596,495		1,877,386,407		1,924,321,068
	% of Sec. Growth	4.91%		4.18%		3.20%		2.50%		2.50%		2.50%
	Unsecured (Net of CRA Increment)	20,553,804										
	Unsecured-HOX value	-										
	less CRA unsecured base	(12,864,602)										
	Unsecured Total Subject to Growth	<u>7,689,202</u>	0.00%	<u>7,689,202</u>	0.00%	<u>7,689,202</u>	0.00%	<u>7,689,202</u>	0.00%	<u>7,689,202</u>	0.00%	<u>7,689,202</u>
	CRA base yr value	<u>92,833,973</u>		<u>92,833,973</u>		<u>92,833,973</u>		<u>92,833,973</u>		<u>92,833,973</u>		<u>92,833,973</u>
	Total Assessed Value	1,762,457,429		1,831,963,601		1,887,446,585		1,932,119,670		1,977,909,582		2,024,844,243
	1% General Levy	17,624,574		18,319,636		18,874,466		19,321,197		19,779,096		20,248,442
	OCFA Effective Tax Rate 17-18	9.47%		9.47%		9.46961%		9.46961%		9.46961%		9.46961%
	Total Projected Property Tax Revenue (includes HOX rev.)	\$1,668,979		\$1,734,799		\$1,787,339		\$1,829,643		\$1,873,004		\$1,917,450
10)	CITY OF LOS ALAMITOS	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
	Secured	1,986,451,022										
	Secured-HOX value	9,833,392										
	Secured total	1,996,284,414	2.00%	2,036,210,102	2.50%	2,157,540,318	2.50%	2,240,294,629	2.50%	2,320,751,597	2.50%	2,378,770,387
	Projected Secured New Value			<u>68,707,281</u>		<u>28,112,979</u>		<u>23,853,270</u>		<u>0</u>		<u>0</u>
	TOTAL SECURED SUBJECT TO GROWTH	1,996,284,414		2,104,917,383		2,185,653,297		2,264,147,899		2,320,751,597		2,378,770,387
	% of Sec. Growth	4.96%		5.44%		3.84%		3.59%		2.50%		2.50%
	Unsecured	168,746,748										
	Unsecured-HOX value	(15,400)										
	Unsecured Total Subject to Growth	<u>168,731,348</u>	0.00%	<u>168,731,348</u>	0.00%	<u>168,731,348</u>	0.00%	<u>168,731,348</u>	0.00%	<u>168,731,348</u>	0.00%	<u>168,731,348</u>
	Total Assessed Value	2,165,015,762		2,273,648,731		2,354,384,645		2,432,879,247		2,489,482,945		2,547,501,735
	1% General Levy	21,650,158		22,736,487		23,543,846		24,328,792		24,894,829		25,475,017
	OCFA Effective Tax Rate 17-18	9.62%		9.62%		9.61681%		9.61681%		9.61681%		9.61681%
	Total Projected Property Tax Revenue (includes HOX rev.)	\$2,082,054		\$2,186,524		\$2,264,167		\$2,339,653		\$2,394,088		\$2,449,884

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2018-19 through 2023-24**

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	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24
Secured (Net of CRA Increment)	16,018,603,995										
Secured-HOX value	132,032,600										
less CRA secured base	(278,607,753)										
Secured total	15,872,028,842	2.00%	16,189,469,419	2.50%	16,968,805,359	2.50%	17,457,772,395	2.50%	17,898,448,330	2.50%	18,347,101,631
Projected Secured New Value			<u>365,462,639</u>		<u>63,167,709</u>		<u>4,128,415</u>		<u>1,163,017</u>		<u>81,895,000</u>
TOTAL SECURED SUBJECT TO GROWTH	15,872,028,842		16,554,932,058		17,031,973,068		17,461,900,810		17,899,611,347		18,428,996,631
% of Sec. Growth	5.11%		4.30%		2.88%		2.52%		2.51%		2.96%
Unsecured (Net of CRA Increment)	220,394,702										
Unsecured-HOX value	(289,800)										
less CRA unsecured base	(63,479,745)										
Unsecured Total Subject to Growth	<u>156,625,157</u>	0.00%	<u>156,625,157</u>	0.00%	<u>156,625,157</u>	0.00%	<u>156,625,157</u>	0.00%	<u>156,625,157</u>	0.00%	<u>156,625,157</u>
CRA base yr value	<u>342,087,498</u>		<u>342,087,498</u>		<u>342,087,498</u>		<u>342,087,498</u>		<u>342,087,498</u>		<u>342,087,498</u>
Total Assessed Value	16,370,741,497		17,053,644,713		17,530,685,723		17,960,613,465		18,398,324,002		18,927,709,286
1% General Levy	163,707,415		170,536,447		175,306,857		179,606,135		183,983,240		189,277,093
OCFA Effective Tax Rate 17-18	10.90%		10.90%		10.89563%		10.89563%		10.89563%		10.89563%
Total Projected Property Tax Revenue (includes HOX rev.)	\$17,836,957		\$18,581,023		\$19,100,790		\$19,569,223		\$20,046,136		\$20,622,935
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	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24
Secured	8,338,654,251										
Secured-HOX value	57,551,200										
Secured total	8,396,205,451	2.00%	8,564,129,560	2.50%	8,929,619,643	2.50%	9,165,744,005	2.50%	9,397,962,605	2.50%	9,632,911,670
Projected Secured New Value			<u>147,694,482</u>		<u>12,569,630</u>		<u>3,000,000</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	8,396,205,451		8,711,824,042		8,942,189,273		9,168,744,005		9,397,962,605		9,632,911,670
% of Sec. Growth Above	4.55%		3.76%		2.64%		2.53%		2.50%		2.50%
Unsecured	244,554,902										
Unsecured-HOX value	(63,000)										
Unsecured Total Subject to Growth	<u>244,491,902</u>	0.00%	<u>244,491,902</u>	0.00%	<u>244,491,902</u>	0.00%	<u>244,491,902</u>	0.00%	<u>244,491,902</u>	0.00%	<u>244,491,902</u>
Total Assessed Value	8,640,697,353		8,956,315,944		9,186,681,175		9,413,235,907		9,642,454,507		9,877,403,572
1% General Levy	86,406,974		89,563,159		91,866,812		94,132,359		96,424,545		98,774,036
OCFA Effective Tax Rate 17-18	12.29%		12.29%		12.28583%		12.28583%		12.28583%		12.28583%
Total Projected Property Tax Revenue (includes HOX rev.)	\$10,615,818		\$11,003,582		\$11,286,605		\$11,564,946		\$11,846,560		\$12,135,215

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2018-19 through 2023-24**

13) CITY OF SAN JUAN CAPISTRANO	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
Secured (Net of CRA Increment)	6,905,402,454										
Secured-HOX value	41,595,010										
less CRA secured base	(90,540,826)										
Secured total	6,856,456,638	2.00%	6,993,585,771	2.50%	7,396,803,610	2.50%	7,610,366,364	2.50%	7,853,757,770	2.50%	8,050,101,714
Projected Secured New Value			<u>222,807,995</u>		<u>27,944,062</u>		<u>51,836,339</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	6,856,456,638		7,216,393,766		7,424,747,672		7,662,202,702		7,853,757,770		8,050,101,714
% of Sec. Growth	5.11%		5.25%		2.89%		3.20%		2.50%		2.50%
Unsecured (Net of CRA Increment)	67,142,765										
Unsecured-HOX value	(48,650)										
less CRA unsecured base	(15,627,291)										
Unsecured Total Subject to Growth	<u>51,466,824</u>	0.00%	<u>51,466,824</u>	0.00%	<u>51,466,824</u>	0.00%	<u>51,466,824</u>	0.00%	<u>51,466,824</u>	0.00%	<u>51,466,824</u>
CRA base yr value	<u>106,168,117</u>		<u>106,168,117</u>		<u>106,168,117</u>		<u>106,168,117</u>		<u>106,168,117</u>		<u>106,168,117</u>
Total Assessed Value	7,014,091,579		7,374,028,707		7,582,382,613		7,819,837,643		8,011,392,711		8,207,736,655
1% General Levy	70,140,916		73,740,287		75,823,826		78,198,376		80,113,927		82,077,367
OCFA Effective Tax Rate 17-18	11.62%		11.62%		11.62388%		11.62388%		11.62388%		11.62388%
Total Projected Property Tax Revenue (includes HOX rev.)	\$8,153,096		\$8,571,482		\$8,813,671		\$9,089,685		\$9,312,347		\$9,540,575
14) CITY OF VILLA PARK	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
Secured	1,818,030,360										
Secured-HOX value	10,113,600										
Secured total	1,828,143,960	2.00%	1,864,706,839	2.50%	1,945,568,710	2.50%	1,999,016,590	2.50%	2,048,992,004	2.50%	2,100,216,805
Projected Secured New Value			<u>33,408,975</u>		<u>4,691,378</u>		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL SECURED SUBJECT TO GROWTH	1,828,143,960		1,898,115,814		1,950,260,088		1,999,016,590		2,048,992,004		2,100,216,805
% of Sec. Growth	4.65%		3.83%		2.75%		2.50%		2.50%		2.50%
Unsecured	8,208,184										
Unsecured-HOX value	-										
Unsecured Total Subject to Growth	<u>8,208,184</u>	0.00%	<u>8,208,184</u>	0.00%	<u>8,208,184</u>	0.00%	<u>8,208,184</u>	0.00%	<u>8,208,184</u>	0.00%	<u>8,208,184</u>
Total Assessed Value	1,836,352,144		1,906,323,998		1,958,468,272		2,007,224,774		2,057,200,188		2,108,424,989
1% General Levy	18,363,521		19,063,240		19,584,683		20,072,248		20,572,002		21,084,250
OCFA Effective Tax Rate 17-18	10.18%		10.18%		10.18249%		10.18249%		10.18249%		10.18249%
Total Projected Property Tax Revenue (includes HOX rev.)	\$1,869,864		\$1,941,112		\$1,994,208		\$2,043,854		\$2,094,742		\$2,146,901

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2018-19 through 2023-24**

15)	CITY OF YORBA LINDA	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
	Secured (Net of CRA Increment)	12,727,053,503										
	Secured-HOX value	95,353,399										
	less CRA secured base	(97,429,999)										
	Secured total	12,724,976,903	2.00%	12,979,476,441	2.50%	13,645,613,066	2.50%	14,069,618,509	2.50%	14,509,842,745	2.50%	15,038,607,774
	Projected Secured New Value			<u>333,316,794</u>		<u>80,844,017</u>		<u>86,325,632</u>		<u>161,969,717</u>		<u>0</u>
	TOTAL SECURED SUBJECT TO GROWTH	12,724,976,903		13,312,793,235		13,726,457,082		14,155,944,142		14,671,812,462		15,038,607,774
	% of Sec. Growth	4.92%		4.62%		3.11%		3.13%		3.64%		2.50%
	Unsecured (Net of CRA Increment)	54,137,528										
	Unsecured-HOX value	(50,400)										
	less CRA unsecured base	(12,460,697)										
	Unsecured Total Subject to Growth	<u>41,626,431</u>	0.00%	<u>41,626,431</u>	0.00%	<u>41,626,431</u>	0.00%	<u>41,626,431</u>	0.00%	<u>41,626,431</u>	0.00%	<u>41,626,431</u>
	CRA base yr value	<u>109,890,696</u>		<u>109,890,696</u>		<u>109,890,696</u>		<u>109,890,696</u>		<u>109,890,696</u>		<u>109,890,696</u>
	Total Assessed Value	12,876,494,030		13,464,310,362		13,877,974,209		14,307,461,269		14,823,329,589		15,190,124,901
	1% General Levy	128,764,940		134,643,104		138,779,742		143,074,613		148,233,296		151,901,249
	OCFA Effective Tax Rate 17-18	9.30%		9.30%		9.30119%		9.30119%		9.30119%		9.30119%
	Total Projected Property Tax Revenue (includes HOX rev.)	\$11,976,678		\$12,523,417		\$12,908,174		\$13,307,648		\$13,787,468		\$14,128,631
16)	COUNTY UNINCORPORATED	CURRENT YEAR 2018-19	Year 1 Growth Factor	YEAR 1 2019-20	Year 2 Growth Factor	YEAR 2 2020-21	Year 3 Growth Factor	YEAR 3 2021-22	Year 4 Growth Factor	YEAR 4 2022-23	Year 5 Growth Factor	YEAR 5 2023-24
	Secured (Net of CRA Increment)	26,902,845,614										
	Secured-HOX value	150,571,594										
	less CRA secured base	(480,371,485)										
	Secured total	26,573,045,723	2.00%	27,104,506,637	2.50%	28,644,844,819	2.50%	29,706,567,107	2.50%	30,651,345,909	2.50%	31,979,805,021
	Projected Secured New Value			<u>841,683,430</u>		<u>337,171,870</u>		<u>197,185,000</u>		<u>548,463,867</u>		<u>604,689,470</u>
	TOTAL SECURED SUBJECT TO GROWTH	26,573,045,723		27,946,190,067		28,982,016,689		29,903,752,107		31,199,809,777		32,584,494,491
	% of Sec. Growth	5.28%		5.17%		3.71%		3.18%		4.33%		4.44%
	Unsecured (Net of CRA Increment)	295,796,979										
	Unsecured-HOX value	(133,000)										
	less CRA unsecured base	(128,813,324)										
	Unsecured Total Subject to Growth	<u>166,850,655</u>	0.00%	<u>166,850,655</u>	0.00%	<u>166,850,655</u>	0.00%	<u>166,850,655</u>	0.00%	<u>166,850,655</u>	0.00%	<u>166,850,655</u>
	CRA base yr value	<u>609,184,809</u>		<u>609,184,809</u>		<u>609,184,809</u>		<u>609,184,809</u>		<u>609,184,809</u>		<u>609,184,809</u>
	Total Assessed Value	27,349,081,187		28,722,225,531		29,758,052,153		30,679,787,571		31,975,845,241		33,360,529,955
	1% General Levy	273,490,812		287,222,255		297,580,522		306,797,876		319,758,452		333,605,300
	OCFA Effective Tax Rate 17-18	12.20%		12.20%		12.19800%		12.19800%		12.19800%		12.19800%
	Total Projected Property Tax Revenue (includes HOX rev.)	\$33,360,415		\$35,035,377		\$36,298,878		\$37,423,211		\$39,004,143		\$40,693,181

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

**TABLE 1
ORANGE COUNTY FIRE AUTHORITY
Property Tax Revenue Projections
Fiscal Years 2018-19 through 2023-24**

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	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24
Secured (Net of CRA Increment)	214,393,548,171										
Secured-HOX value	1,157,384,399										
less CRA secured base	(1,616,402,938)										
Secured total (net of CRA value)	213,934,529,632	2.33%	218,913,729,618	3.07%	231,045,194,954	2.50%	239,708,224,655	2.50%	248,036,577,200	7.11%	267,365,321,782
Projected Secured New Value			5,246,261,678		2,816,487,636		2,278,679,930		1,586,775,555		1,597,329,479
TOTAL SECURED SUBJECT TO GROWTH	213,934,529,632		224,159,991,296		233,861,682,590		241,986,904,585		249,623,352,755		268,962,651,261
% of Sec. Growth	6.50%		4.78%		4.33%		3.47%		3.16%		7.75%
Unsecured (Net of CRA Increment)	6,905,460,142										
Unsecured-HOX value	(1,432,986)										
less CRA unsecured base	(274,332,979)										
Unsecured Total Subject to Growth (net of CRA)	6,629,694,177	0.00%	6,629,694,177	0.00%	6,629,694,177	0.00%	6,629,694,177	0.00%	6,629,694,177	0.00%	6,629,694,177
CRA base yr value	1,890,735,917		1,890,735,917		1,890,735,917		1,890,735,917		1,890,735,917		1,890,735,917
Total Assessed Value	222,454,959,726		232,680,421,390		242,382,112,684		250,507,334,679		258,143,782,849		277,483,081,355
1% General Levy	2,224,549,597		2,326,804,214		2,423,821,127		2,505,073,347		2,581,437,828		2,774,830,814
OCFA Effective Tax Rate	11.52%		11.52%		11.50589%		11.50991%		11.51091%		11.55438%
Total Projected Property Tax Revenue (includes HOX rev.)	\$256,324,994		\$268,109,397		\$278,882,089		\$288,331,802		\$297,146,889		\$320,614,491
Percentage Change in Total Assessed Value	5.97%		4.60%		4.17%		3.35%		3.05%		7.49%
Percentage Change in Secured Property Tax Revenue	6.56%		4.75%		4.21%		3.49%		3.14%		8.12%
Percentage Change in Unsecured Property Tax Revenue	-7.14%		0.00%		0.00%		0.00%		0.00%		0.00%

NOTES:

- 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.
- 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
2018-19 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 2019-20	\$ 162,318,018	\$ 40,062,574			\$ 202,380,592
	YR 2020-21	12,669,774	112,117,813	-	-	124,787,587
	YR 2021-22		7,928,165	14,000,000	-	21,928,165
	YR 2022-23			6,442,572	-	6,442,572
	YR 2023-24			-	29,395,421	29,395,421
CYPRESS (3)	YR 2019-20	\$ 115,360,865	24,513,906			139,874,771
	YR 2020-21	14,723,821	11,129,303	-	-	25,853,124
	YR 2021-22		30,893,175	9,635,747	2,556,747	43,085,670
	YR 2022-23			-	-	-
	YR 2023-24			-	-	-
DANA POINT	YR 2019-20	\$ 304,598,527	8,821,181			313,419,708
	YR 2020-21	36,452,489	102,179,615	864,700	-	139,496,804
	YR 2021-22		62,690,210	49,518,849	870,422	113,079,481
	YR 2022-23			49,518,849	13,165,803	62,684,651
	YR 2023-24			24,431,857	49,284,215	73,716,072
IRVINE (3)	YR 2019-20	\$ 776,377,522	401,055,536			1,177,433,058
	YR 2020-21	219,319,663	1,457,524,422			1,676,844,085
	YR 2021-22		558,274,244	847,634,924	-	1,405,909,168
	YR 2022-23			481,816,350	-	481,816,350
	YR 2023-24			471,176,350	-	471,176,350
LAGUNA HILLS	YR 2019-20	\$ 77,380,080	15,463,125			92,843,205
	YR 2020-21	13,570,733	13,833,888	-	-	27,404,621
	YR 2021-22		18,073,235	-	-	18,073,235
	YR 2022-23			93,500,000	72,086,895	165,586,895
	YR 2023-24			93,500,000	73,433,432	166,933,432
LAGUNA NIGUEL	YR 2019-20	\$ 274,522,132	122,102,132			396,624,264
	YR 2020-21	27,761,621	68,424,288	-	-	96,185,909
	YR 2021-22		2,556,500	78,013,431	-	80,569,931
	YR 2022-23			-	-	-
	YR 2023-24			-	-	-

**ORANGE COUNTY FIRE AUTHORITY
2018-19 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 2019-20	\$ 35,671,955	\$ 1,480,000			\$ 37,151,955
	YR 2020-21	8,990,409	570,000	-	-	9,560,409
	YR 2021-22		-	-	-	-
	YR 2022-23			-	-	-
	YR 2023-24			-	-	-
LAKE FOREST (3)	YR 2019-20	\$ 637,401,489	199,783,552			837,185,041
	YR 2020-21	38,870,163	110,548,643	-	237,673	149,656,479
	YR 2021-22		25,407,387	160,798,238	43,500,000	229,705,625
	YR 2022-23			104,273,486	54,375,000	158,648,486
	YR 2023-24			104,273,734	65,250,000	169,523,734
LA PALMA (3)	YR 2019-20	\$ 36,267,487	-			36,267,487
	YR 2020-21	12,196,973	-	-	-	12,196,973
	YR 2021-22		-	-	-	-
	YR 2022-23			-	-	-
	YR 2023-24			-	-	-
LOS ALAMITOS	YR 2019-20	\$ 56,837,019	11,870,262			68,707,281
	YR 2020-21	8,917,328	19,195,651	-	-	28,112,979
	YR 2021-22		4,333,153	8,520,117	11,000,000	23,853,270
	YR 2022-23			-	-	-
	YR 2023-24			-	-	-
MISSION VIEJO (3)	YR 2019-20	\$ 358,348,267	7,114,372			365,462,639
	YR 2020-21	24,617,709	38,550,000	-	-	63,167,709
	YR 2021-22		-	4,128,415	-	4,128,415
	YR 2022-23			1,163,017	-	1,163,017
	YR 2023-24			81,895,000	-	81,895,000
RANCHO SANTA MARGARITA	YR 2019-20	\$ 136,194,482	11,500,000			147,694,482
	YR 2020-21	11,569,630	1,000,000	-	-	12,569,630
	YR 2021-22		-	3,000,000	-	3,000,000
	YR 2022-23			-	-	-
	YR 2023-24			-	-	-

**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 2019-20	\$ 203,535,435	\$ 19,272,560			\$ 222,807,995
	YR 2020-21	11,204,477	16,739,585	-	-	27,944,062
	YR 2021-22		37,201,653	-	14,634,686	51,836,339
	YR 2022-23			-	-	-
	YR 2023-24			-	-	-
VILLA PARK	YR 2019-20	\$ 33,408,975	-			33,408,975
	YR 2020-21	4,691,378	-	-	-	4,691,378
	YR 2021-22		-	-	-	-
	YR 2022-23			-	-	-
	YR 2023-24			-	-	-
YORBA LINDA (3)	YR 2019-20	\$ 264,096,999	69,219,795			333,316,794
	YR 2020-21	42,834,386	38,009,631	-	-	80,844,017
	YR 2021-22		45,669,026	40,656,607	-	86,325,632
	YR 2022-23			161,969,717	-	161,969,717
	YR 2023-24			-	-	-
COUNTY UNINCORPORATED (3)	YR 2019-20	\$ 667,480,829	174,202,601			841,683,430
	YR 2020-21	101,906,218	235,265,652	-	-	337,171,870
	YR 2021-22		-	197,185,000	-	197,185,000
	YR 2022-23			537,134,454	11,329,413	548,463,867
	YR 2023-24			556,809,470	47,880,000	604,689,470

Notes:

(1) Property sales are for the period January 1, 2018 through December 31, 2018.

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

(3) Building permits, new development, and property sales within redevelopment project areas have been excluded from the Projections.

APPENDIX C

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**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

PROPERTY SALES SUMMARY ¹

TABLE 3

Jurisdiction	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	January - December 2017	% Increase of Sale Price over Total Assessed Value	January - December 2018	% Increase of Sale Price over Total Assessed Value	# of Sales January - December 2018	January - February 2019	% Increase of Sale Price over Total Assessed Value	# of Sales January - February 2019
Aliso Viejo														
Sale Price	453,161,227		534,198,863		603,793,855		586,521,800		627,522,347			51,737,000		
Total Assessed Value	363,487,375		414,763,249		479,783,574		424,894,291		465,204,329			39,067,226		
Change over AV.	89,673,852	24.67%	119,435,614	28.80%	124,010,281	25.85%	161,627,509	38.04%	162,318,018	34.89%	648	12,669,774	32.43%	81
Cypress														
Sale Price	202,585,327		296,246,700		329,443,800		304,953,300		254,947,100			23,979,500		
Total Assessed Value	131,711,743		187,531,920		237,973,652		187,732,282		139,586,235			9,255,679		
Change over AV.	70,873,584	53.81%	108,714,780	57.97%	91,470,148	38.44%	117,221,018	62.44%	115,360,865	82.64%	325	14,723,821	159.08%	37
Dana Point														
Sale Price	546,726,209		683,472,700		836,742,500		831,758,700		786,996,400			77,794,000		
Total Assessed Value	352,270,272		428,109,063		548,396,600		498,147,655		482,397,873			41,341,511		
Change over AV.	194,455,937	55.20%	255,363,637	59.65%	288,345,900	52.58%	333,611,045	66.97%	304,598,527	63.14%	517	36,452,489	88.17%	63
Irvine														
Sale Price	2,338,575,364		3,332,359,354		3,457,313,403		4,962,634,894		4,535,350,856			439,107,209		
Total Assessed Value	1,597,555,704		2,165,074,306		2,288,669,545		2,692,484,634		3,758,973,334			219,787,546		
Change over AV.	741,019,660	46.38%	1,167,285,048	53.91%	1,168,643,858	51.06%	2,270,150,260	84.31%	776,377,522	20.65%	2,996	219,319,663	99.79%	310
Laguna Hills														
Sale Price	253,763,200		327,307,700		383,323,555		453,954,200		321,761,639			56,649,000		
Total Assessed Value	183,623,321		240,882,946		269,045,519		296,702,025		244,381,559			43,078,267		
Change over AV.	70,139,879	38.20%	86,424,754	35.88%	114,278,036	42.48%	157,252,175	53.00%	77,380,080	31.66%	391	13,570,733	31.50%	39
Laguna Niguel														
Sale Price	735,736,200		839,933,546		903,756,091		887,003,434		868,166,455			82,760,564		
Total Assessed Value	508,692,336		628,635,305		631,896,713		635,811,524		593,644,323			54,998,943		
Change over AV.	227,043,864	44.63%	211,298,241	33.61%	271,859,378	43.02%	251,191,910	39.51%	274,522,132	46.24%	931	27,761,621	50.48%	93
Laguna Woods														
Sale Price	125,086,900		137,726,100		226,089,100		200,265,700		158,110,572			22,932,940		
Total Assessed Value	81,876,992		92,570,917		141,862,612		121,556,257		122,438,617			13,942,531		
Change over AV.	43,209,908	52.77%	45,155,183	48.78%	84,226,488	59.37%	78,709,443	64.75%	35,671,955	29.13%	401	8,990,409	64.48%	62
Lake Forest														
Sale Price	507,123,537		852,407,436		777,501,674		1,362,796,024		1,383,917,710			92,891,548		
Total Assessed Value	366,788,276		576,773,392		489,927,414		743,320,565		746,516,221			54,021,385		
Change over AV.	140,335,261	38.26%	275,634,044	47.79%	287,574,260	58.70%	619,475,459	83.34%	637,401,489	85.38%	1,328	38,870,163	71.95%	109

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

PROPERTY SALES SUMMARY ¹

TABLE 3

Jurisdiction	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	January - December 2017	% Increase of Sale Price over Total Assessed Value	January - December 2018	% Increase of Sale Price over Total Assessed Value	# of Sales January - December 2018	January - February 2019	% Increase of Sale Price over Total Assessed Value	# of Sales January - February 2019
La Palma														
Sale Price	56,910,000		63,741,000		70,939,500		74,026,600		79,273,000			21,787,112		
Total Assessed Value	34,088,608		40,743,880		46,978,061		40,656,679		43,005,513			9,590,139		
Change over AV.	22,821,392	66.95%	22,997,120	56.44%	23,961,439	51.01%	33,369,921	82.08%	36,267,487	84.33%	114	12,196,973	127.18%	10
Los Alamitos														
Sale Price	59,400,100		66,181,000		76,288,500		101,382,600		125,350,000			16,142,500		
Total Assessed Value	41,077,436		39,437,000		46,553,832		60,325,464		68,512,981			7,225,172		
Change over AV.	18,322,664	44.61%	26,744,000	67.81%	29,734,668	63.87%	41,057,136	68.06%	56,837,019	82.96%	96	8,917,328	123.42%	13
Mission Viejo														
Sale Price	709,184,982		888,290,036		902,017,978		1,057,591,900		973,536,175			80,448,207		
Total Assessed Value	482,993,446		617,845,125		631,295,422		692,711,239		615,187,908			55,830,498		
Change over AV.	226,191,536	46.83%	270,444,911	43.77%	270,722,556	42.88%	364,880,661	52.67%	358,348,267	58.25%	1,311	24,617,709	44.09%	115
Rancho Santa Margarita														
Sale Price	429,072,800		541,134,700		516,818,655		564,608,841		491,781,959			47,396,000		
Total Assessed Value	327,113,183		415,030,403		383,717,381		429,281,748		355,587,477			35,826,370		
Change over AV.	101,959,617	31.17%	126,104,297	30.38%	133,101,274	34.69%	135,327,093	31.52%	136,194,482	38.30%	708	11,569,630	32.29%	75
San Juan Capistrano														
Sale Price	379,079,300		358,406,500		464,973,418		490,276,129		624,952,200			48,517,685		
Total Assessed Value	257,529,162		250,654,230		325,563,229		326,321,865		421,416,765			37,313,208		
Change over AV.	121,550,138	47.20%	107,752,270	42.99%	139,410,189	42.82%	163,954,264	50.24%	203,535,435	48.30%	537	11,204,477	30.03%	38
Villa Park														
Sale Price	71,203,000		83,064,500		78,452,000		108,769,100		86,978,500			13,182,500		
Total Assessed Value	42,992,831		57,001,649		51,335,950		67,391,877		53,569,525			8,491,122		
Change over AV.	28,210,169	65.62%	26,062,851	45.72%	27,116,050	52.82%	41,377,223	61.40%	33,408,975	62.37%	63	4,691,378	55.25%	9
Yorba Linda														
Sale Price	682,720,501		668,929,927		610,392,141		825,956,758		715,567,573			94,909,368		
Total Assessed Value	457,812,712		473,856,212		446,176,249		525,403,057		451,470,574			52,074,982		
Change over AV.	224,907,789	49.13%	195,073,715	41.17%	164,215,892	36.81%	300,553,701	57.20%	264,096,999	58.50%	713	42,834,386	82.26%	78
Unincorporated Area														
Sale Price	1,354,822,200		1,505,150,754		1,742,030,191		2,017,120,746		1,954,278,240			263,396,542		
Total Assessed Value	970,995,212		1,090,999,167		1,272,048,419		1,317,789,828		1,286,797,411			161,490,324		
Change over AV.	383,826,988	39.53%	414,151,587	37.96%	469,981,772	36.95%	699,330,918	53.07%	667,480,829	51.87%	1,836	101,906,218	63.10%	209
Total All Areas														
Sale Price	8,905,150,847		11,178,550,816		11,979,876,361		14,829,620,726		13,988,490,726			1,433,631,675		
Total Assessed Value	6,200,608,609		7,719,908,764		8,291,224,172		9,060,530,990		9,848,690,645			843,334,903		
Change over AV.	2,704,542,238	43.62%	3,458,642,052	44.80%	3,688,652,189	44.49%	5,769,089,736	63.67%	4,139,800,081	42.03%	12,915	590,296,772	70.00%	1,341

¹ Years 2013-2016 exclude all resales from redevelopment project areas, multiparcel sales, partial sales, forced sales, non-arms length sales, and sales with undisclosed prices.

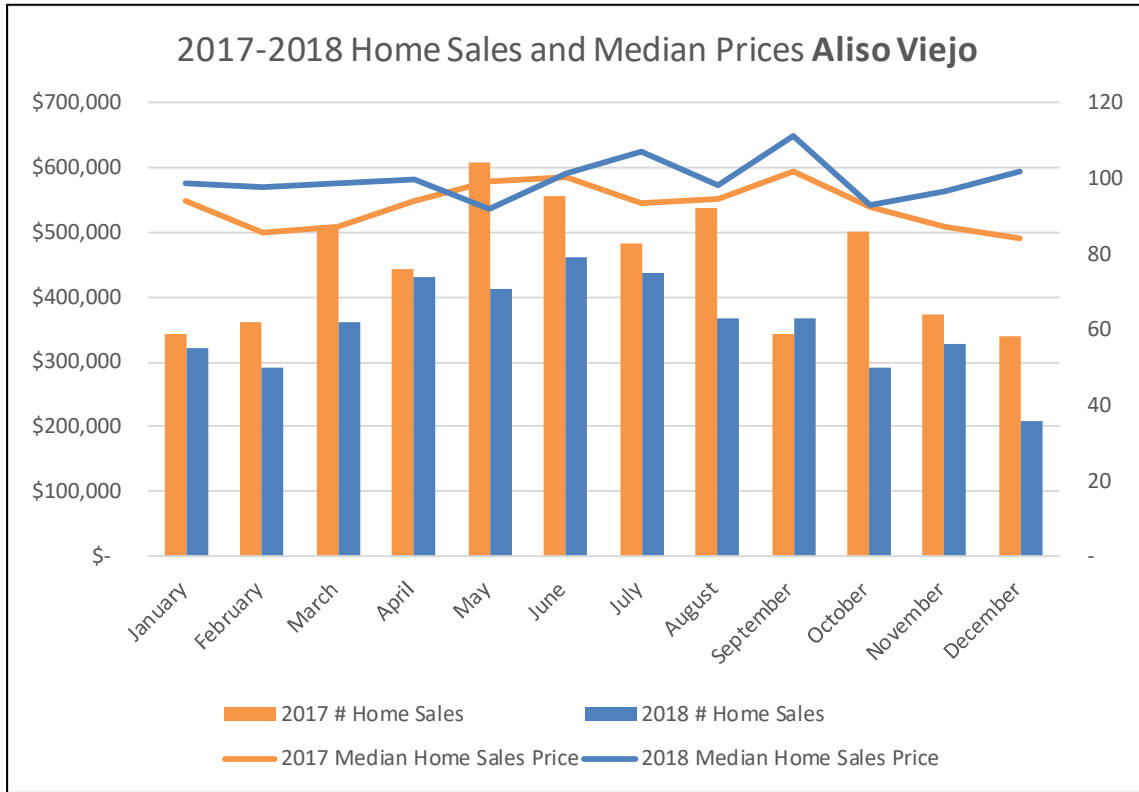
² Year 2017-2018 excludes all resales from redevelopment project areas, forced sales, non-arms length sales, and sales with a price below the assessed value for that year.

Source: MetroScan- a product of CoreLogic

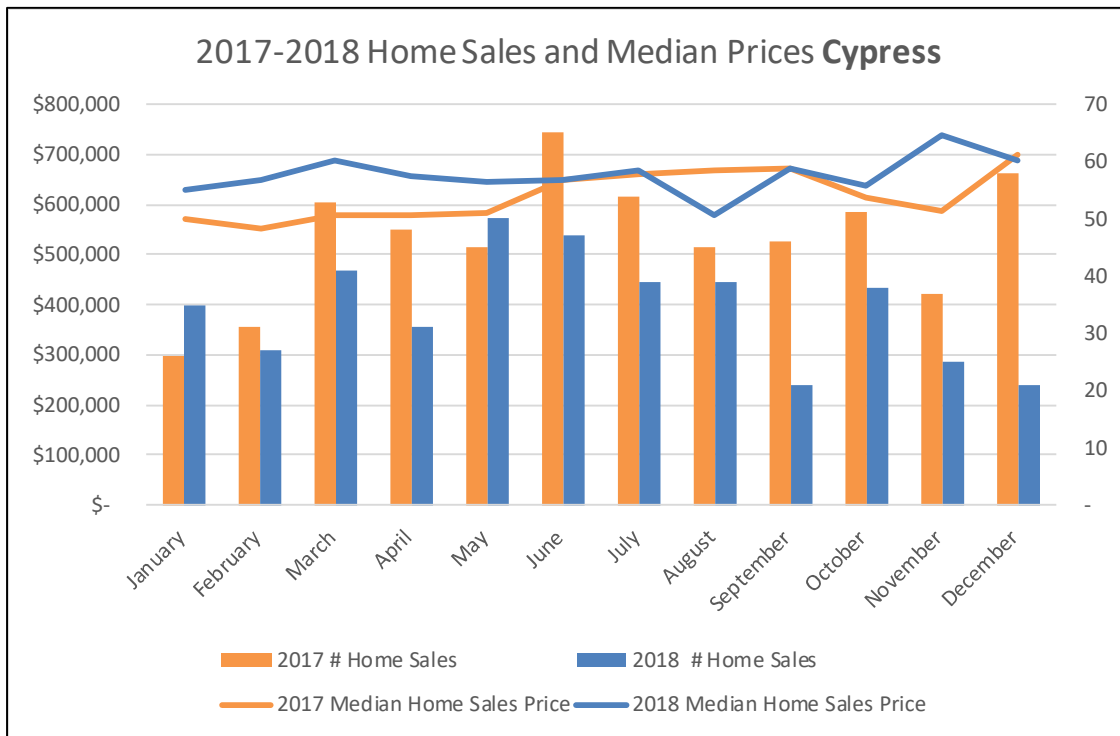
APPENDIX D

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**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

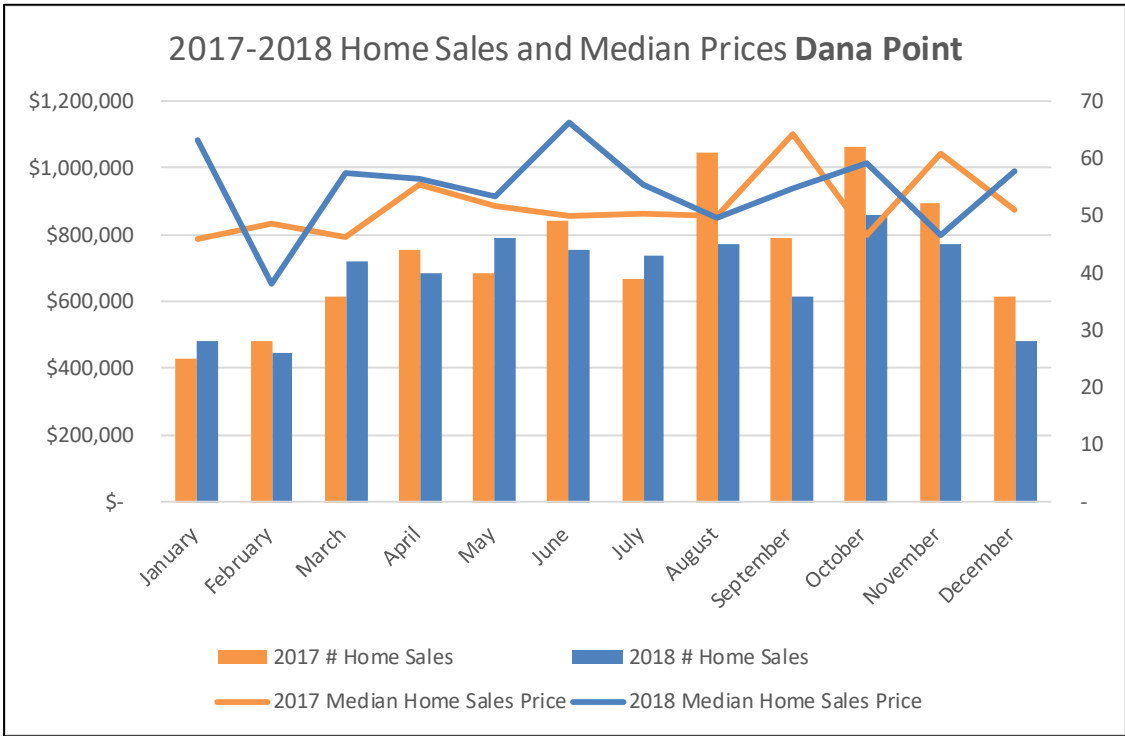


Aliso Viejo Average % Change in Year-over-Year Sale Prices (2017 to 2018): 7.6%

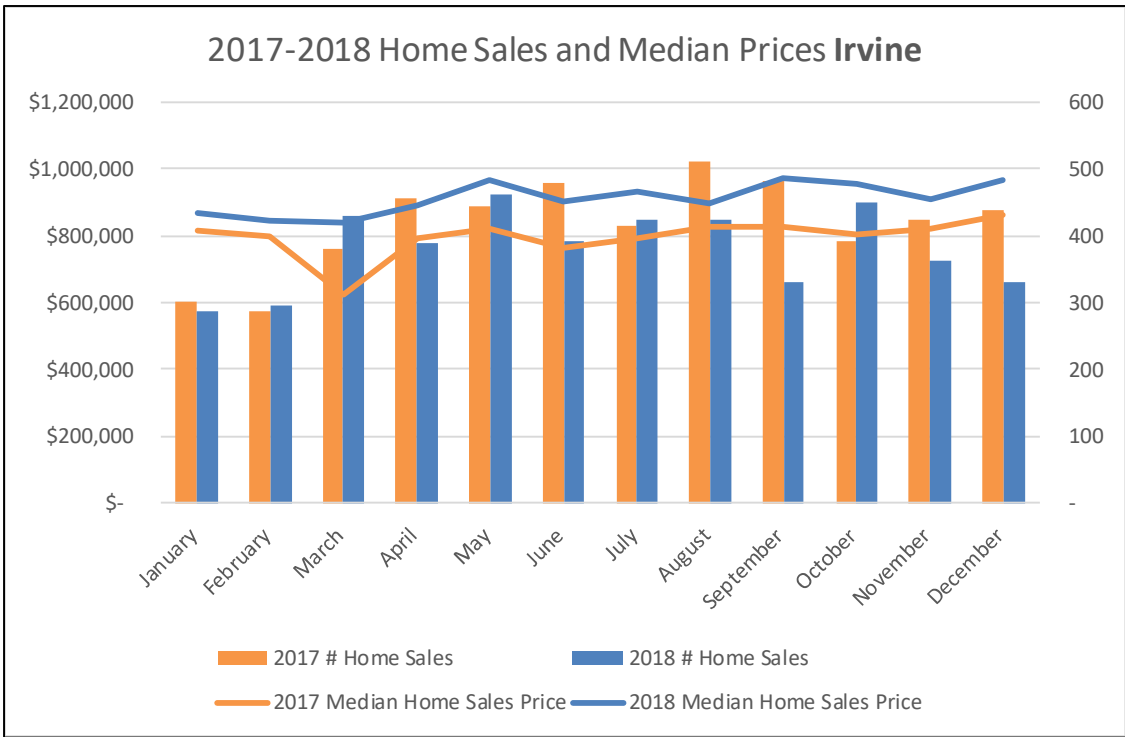


Cypress Average % Change in Year-over-Year Sale Prices (2017 to 2018): 7.2%

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

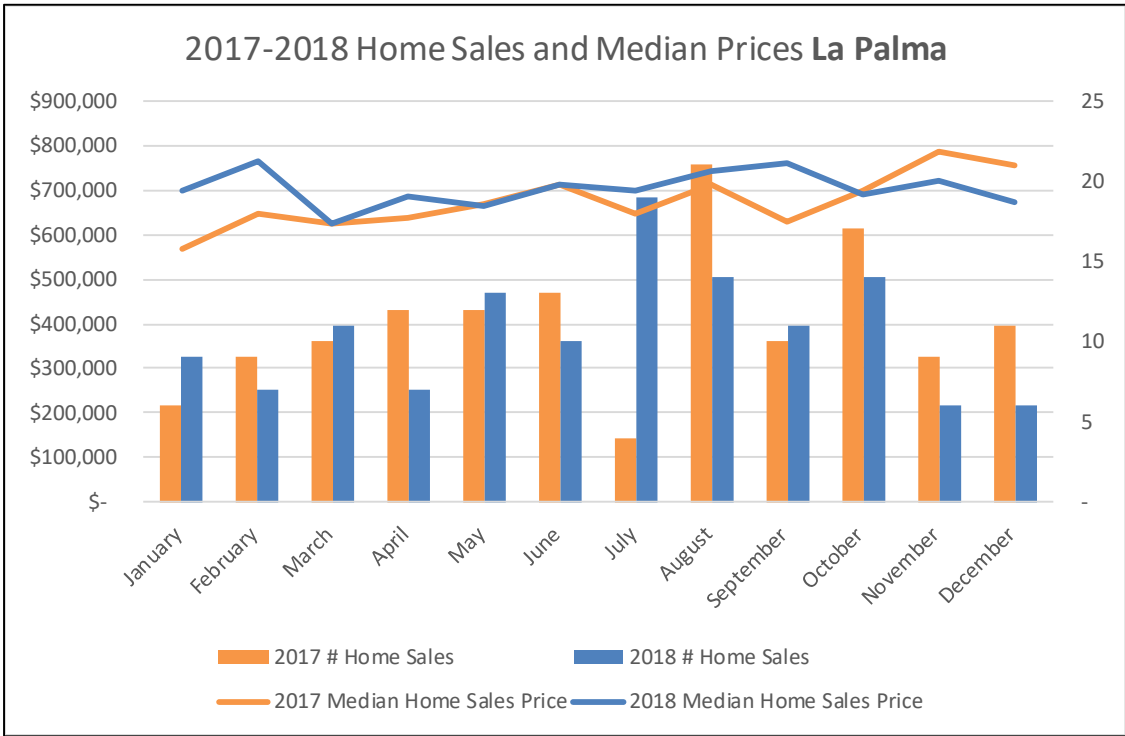


Dana Point Average % Change in Year-over-Year Sale Prices (2017 to 2018): 7.4%

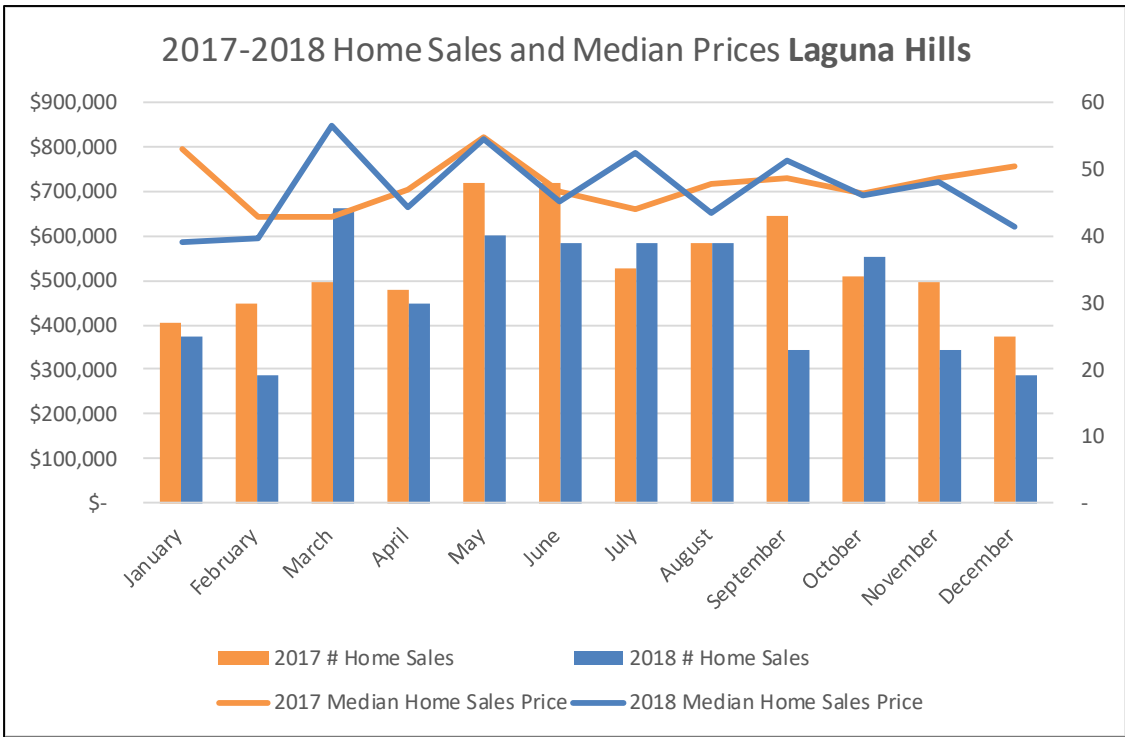


Irvine Average % Change in Year-over-Year Sale Prices (2017 to 2018): 15.1%

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

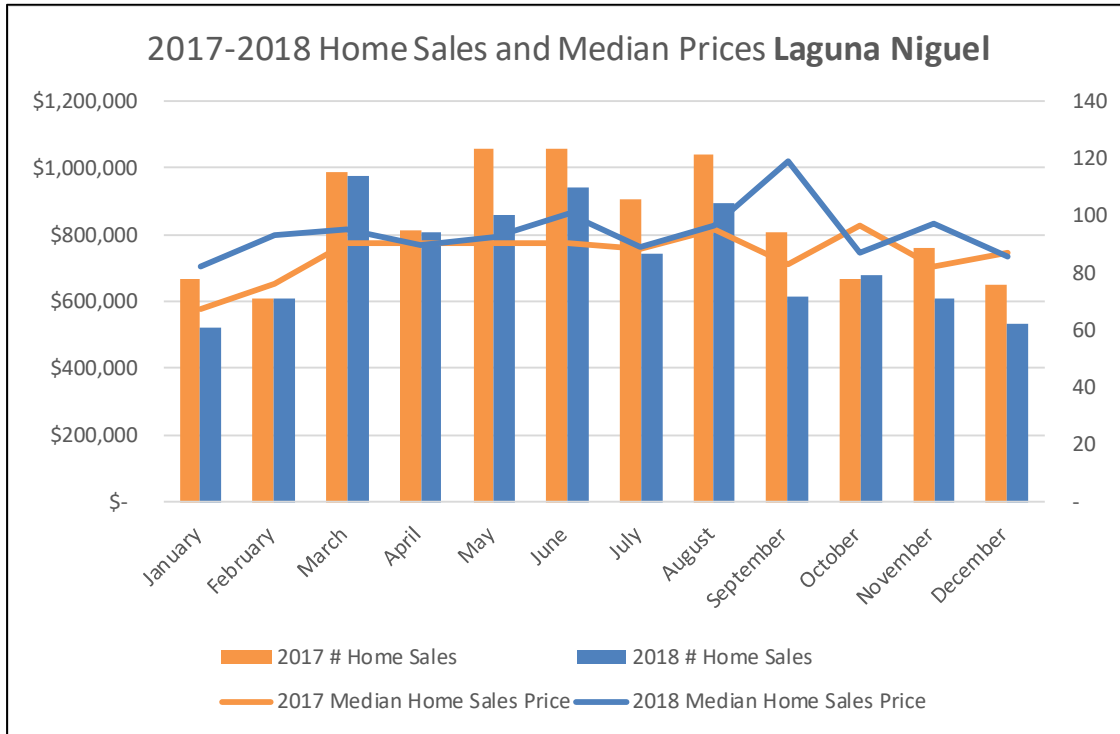


La Palma Average % Change in Year-over-Year Sale Prices (2017 to 2018): 5.1%

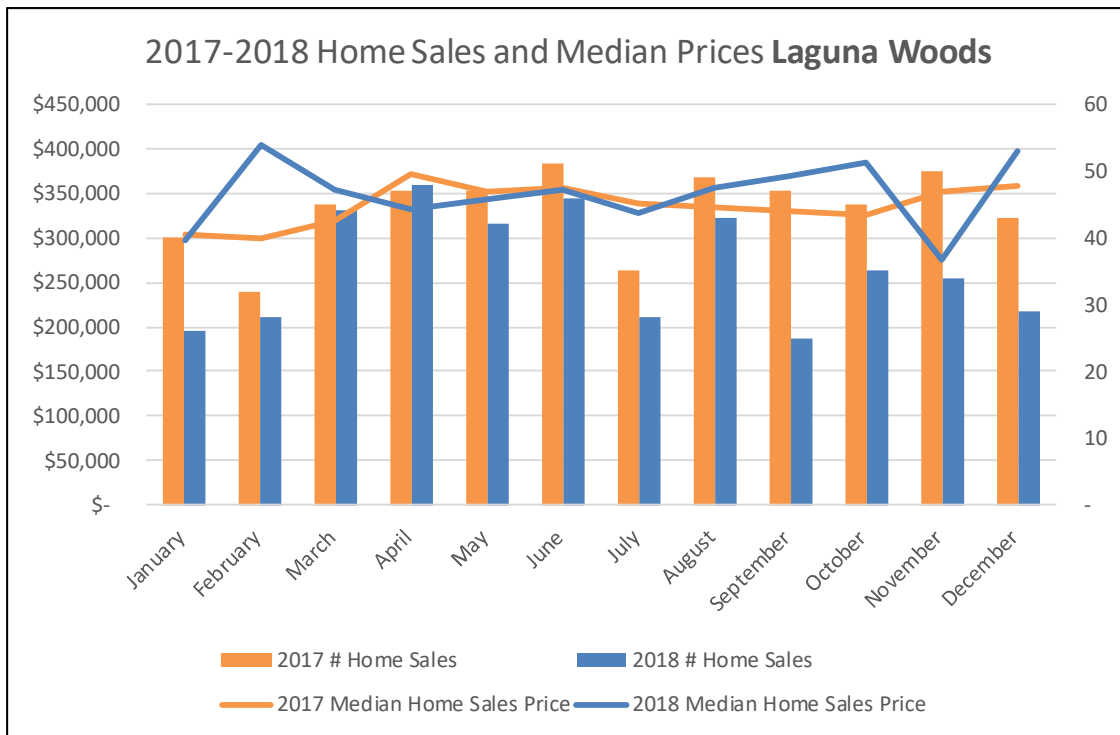


Laguna Hills Average % Change in Year-over-Year Sale Prices (2017 to 2018): -1.4%

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

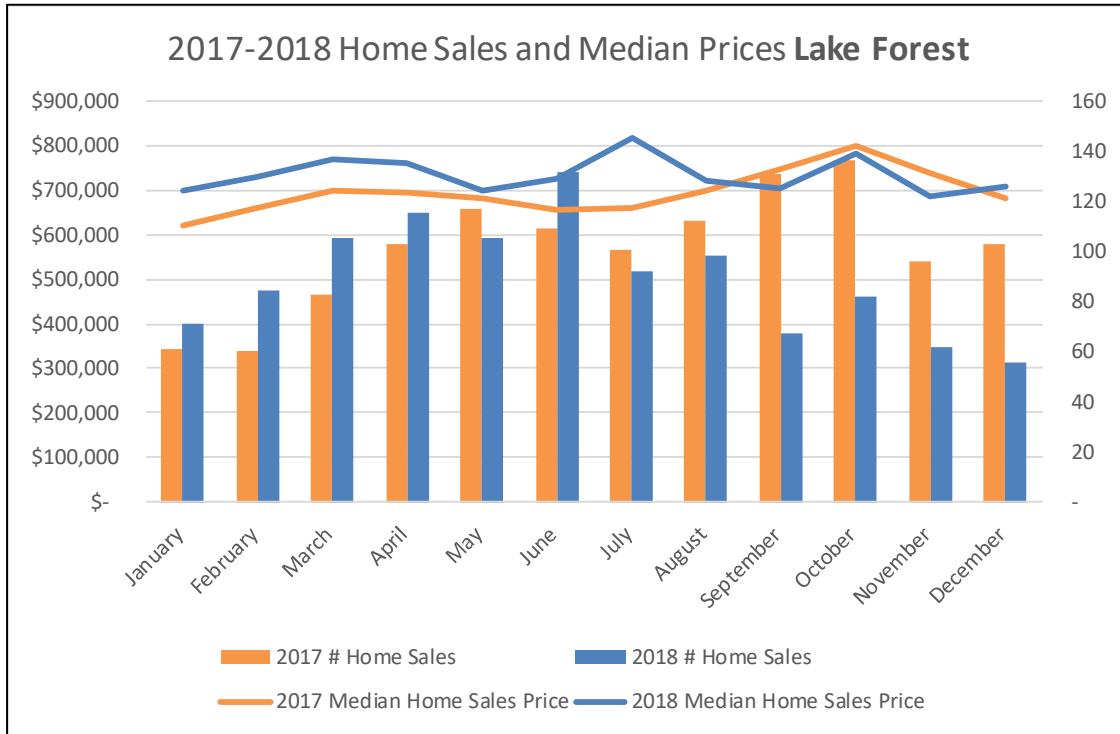


Laguna Niguel Average % Change in Year-over-Year Sale Prices (2017 to 2018): 9.6%

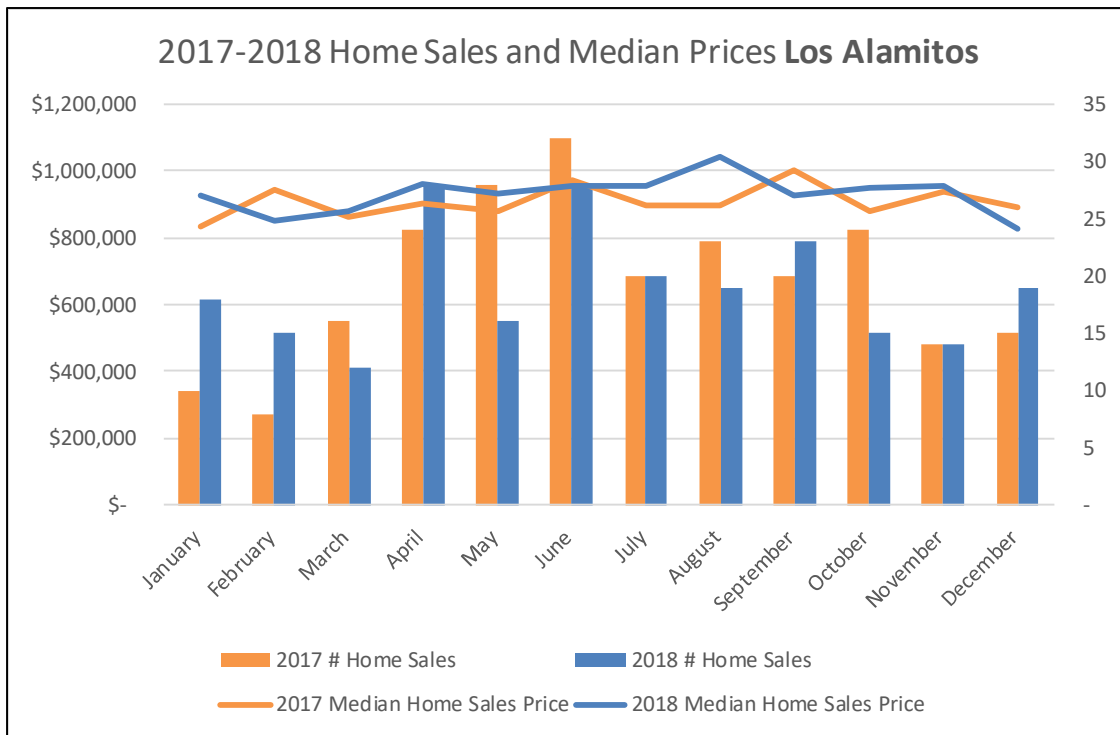


Laguna Woods Average % Change in Year-over-Year Sale Prices (2017 to 2018): 4.5%

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

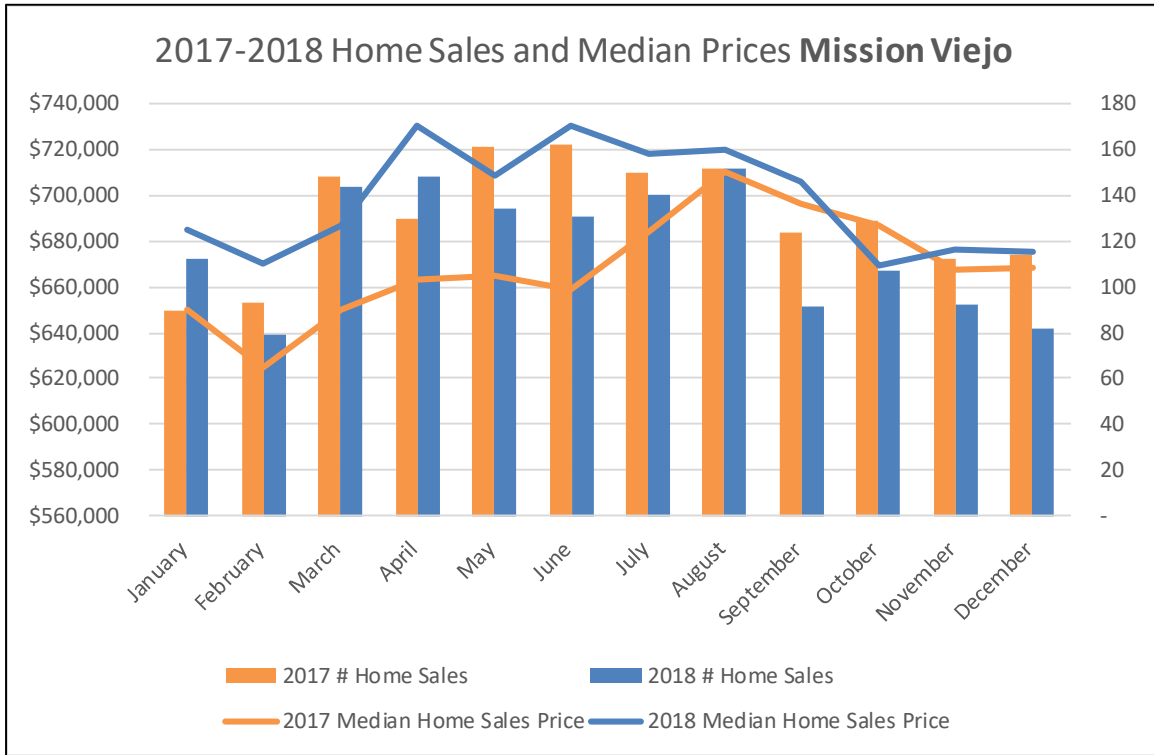


Lake Forest Average % Change in Year-over-Year Sale Prices (2017 to 2018): 5.8%

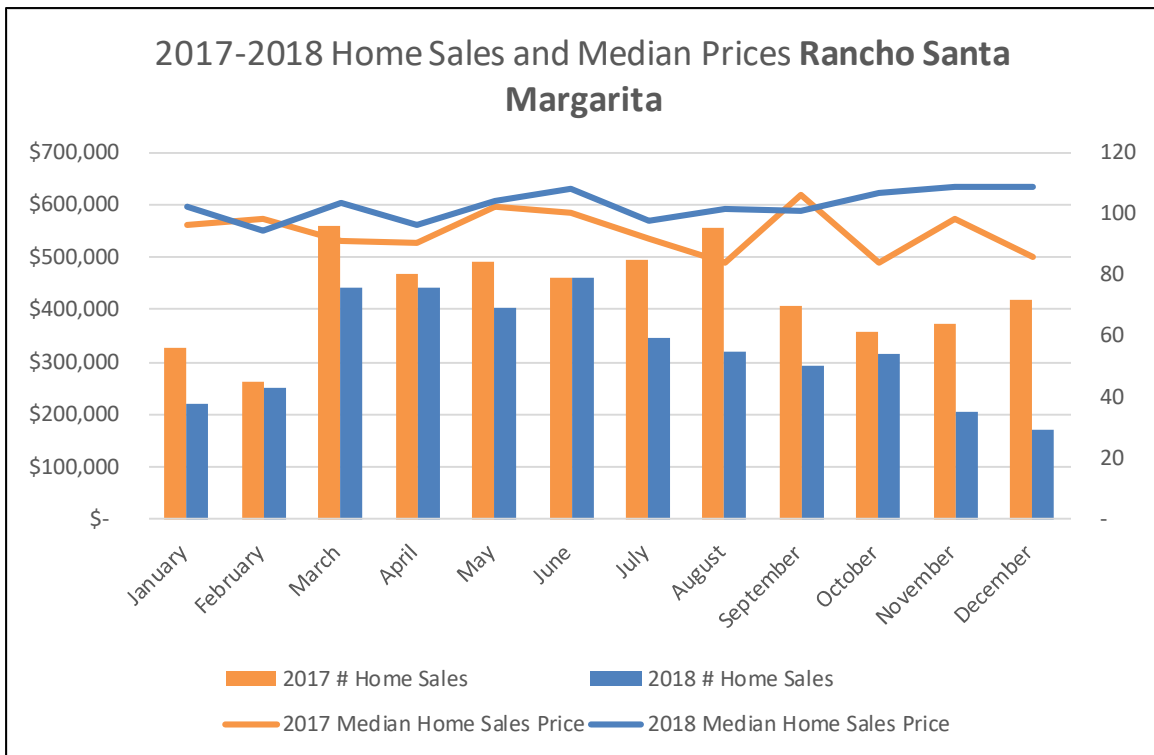


Los Alamitos Average % Change in Year-over-Year Sale Prices (2017 to 2018): 2.8%

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

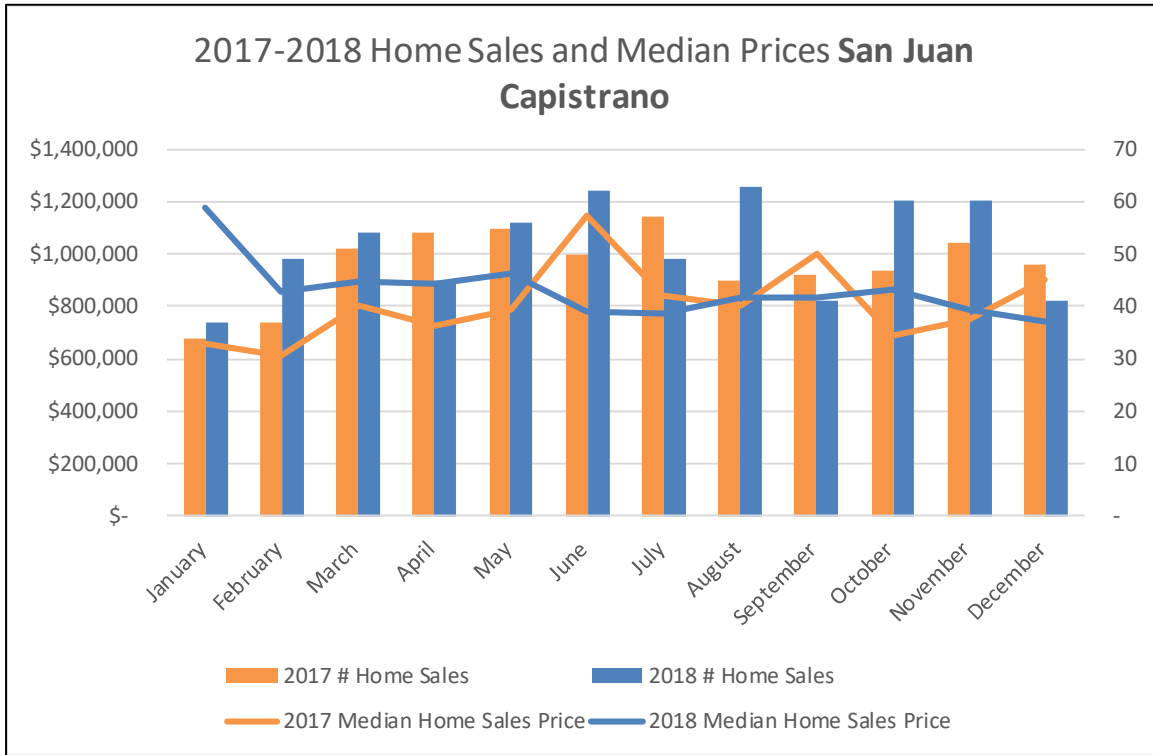


Mission Viejo Average % Change in Year-over-Year Sale Prices (2017 to 2018): 4.4%

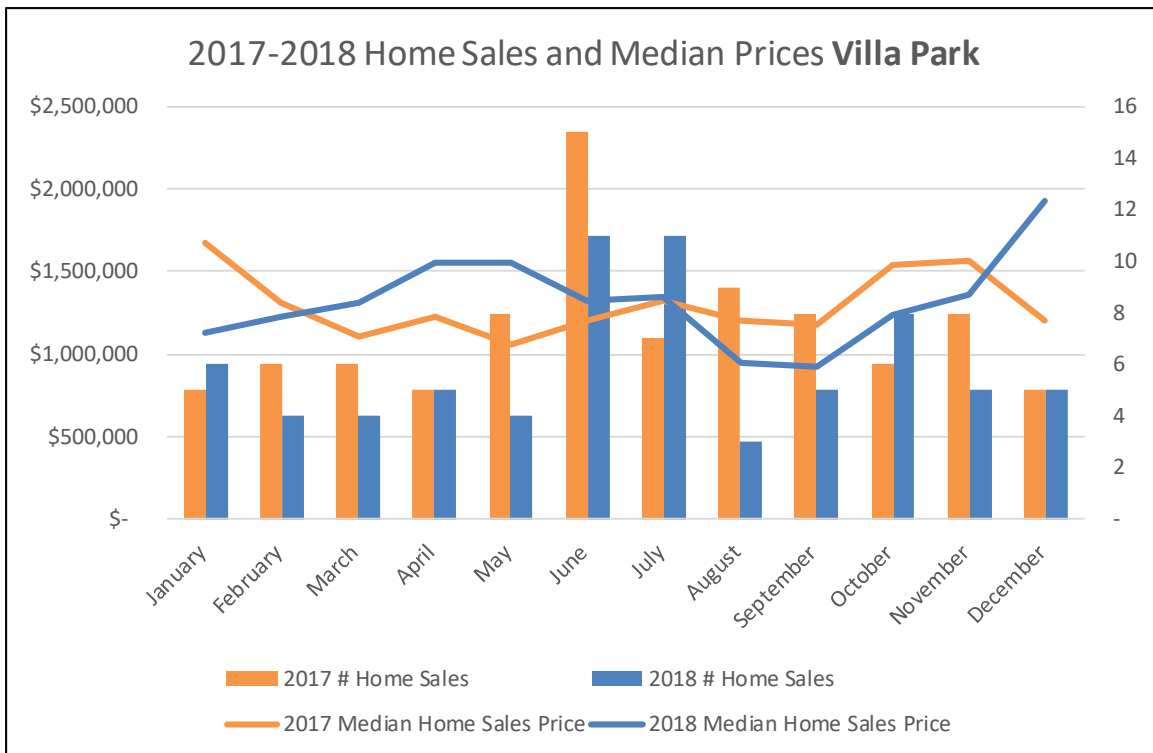


Rancho Santa Margarita Average % Change in Year-over-Year Sale Prices (2017 to 2018): 9.8%

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

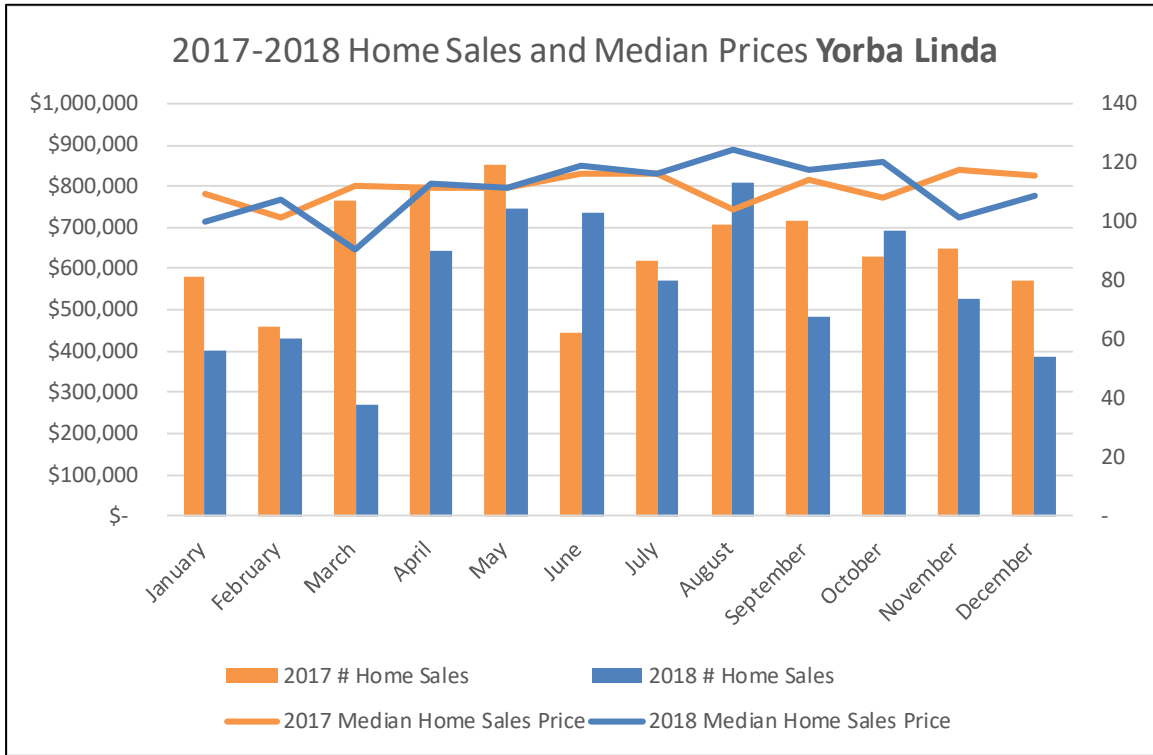


San Juan Capistrano Average % Change in Year-over-Year Sale Prices (2017 to 2018): 10.9%

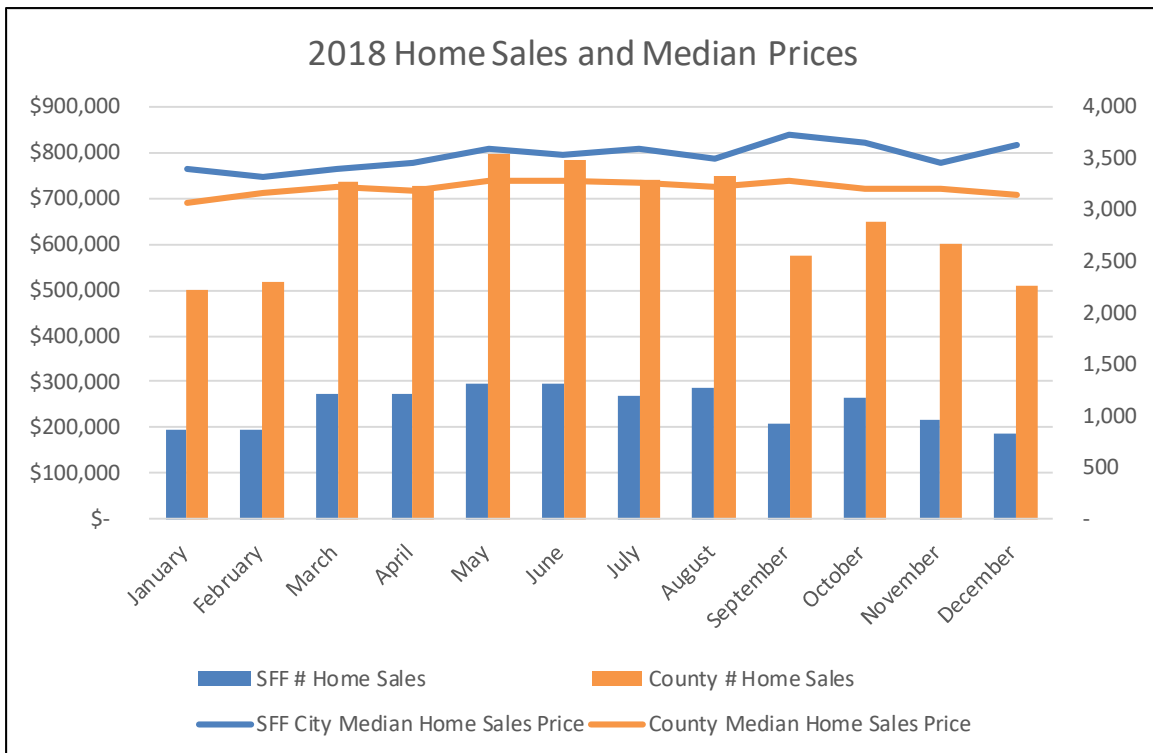


Villa Park Average % Change in Year-over-Year Sale Prices (2017 to 2018): 4.3%

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**



Yorba Linda Average % Change in Year-over-Year Sale Prices (2017 to 2018): -0.5%



SFF Cities Average % Change in Year-over-Year Sale Prices (2017 to 2018): 9.8%
Orange County Average % Change in Year-over-Year Sale Prices (2017 to 2018): 6.0%

APPENDIX E

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**ORANGE COUNTY FIRE AUTHORITY
2018-19 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 ^{2,3}	OCFA PT Payment	OCFA Residual Payment ³	Total OCFA Payment
			\$ 192,630,547									
	2018-19	18-19B	\$1,226,750,558	10,341,200	\$6,438,254	\$ (1,007)	\$ (2,327,658)	\$(1,880,101)	\$ 4,109,589	\$475,693	\$123,611	\$ 973,055
		19-20A			4,329,841	(77,537)	(1,629,561)	(10,888)	635,464	319,912	53,839	
1	2019-20	19-20B	1,250,686,082	10,580,555	6,150,496	(962)	(2,223,623)	(1,976,390)	3,925,911	457,792	118,086	575,878
		20-21A			-	-	-	-	-	-	-	
2	2020-21	20-21B	1,281,203,875	10,885,733	-	-	-	-	-	-	-	-
		21-22A			-	-	-	-	-	-	-	
3	2021-22	21-22B	1,312,484,614	11,198,541	-	-	-	-	-	-	-	-
		22-23A			-	-	-	-	-	-	-	
4	2022-23	22-23B	1,344,547,370	11,519,168	-	-	-	-	-	-	-	-
		23-24A			-	-	-	-	-	-	-	
5	2023-24	23-24B	1,377,411,696	11,847,811	-	-	-	-	-	-	-	-
		24-25A			-	-	-	-	-	-	-	
Total (2019-20 to 2023-24)					\$6,150,496	\$ (962)	\$ (2,223,623)	\$(1,976,390)	\$ 3,925,911	\$457,792	\$118,086	\$ 575,878

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 18-19A (July through December 2018) and 18-19B (January through June 2019) periods.

² Per the RPTTF report, the County Auditor-Controller distributed the approved enforceable obligations for both the 18-19A and 18-19B periods in the A period. It is assumed the County Auditor-Controller will continue this approach.

³ Based on the Cypress Successor Agency's remaining obligations, it is expected that the agency will be dissolved following the ROPS 19-20B period. After this time, all property tax revenues in the City are expected to be treated as ad valorem property taxes.

**ORANGE COUNTY FIRE AUTHORITY
2018-19 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 3}	OCFA PT Payment	OCFA Residual Payment ³	Total OCFA Payment
			\$ 9,500,795							\$ 4,380,000		
	2018-19	18-19B 19-20A	\$4,485,698,156	\$42,003,300	\$ 26,290,819 21,326,714	\$ (4,470) (274,977)	\$ (6,890,322) (4,011,098)	\$ (19,396,028) (12,660,638)	\$ - 4,380,000	\$ 902,932 642,993	\$ - 572,664	\$ 2,118,589
1	2019-20	19-20B 20-21A	5,248,951,507	52,449,764	33,162,417 26,900,849	(3,891) (343,822)	(10,122,773) (5,113,267)	(23,035,753) (17,063,761)	- 4,380,000	970,352 811,051	- 572,664	2,354,067
2	2020-21	20-21B 21-22A	6,619,824,312	66,158,492	40,975,257 33,238,507	(4,541) (401,257)	(12,322,202) (6,060,191)	(28,648,513) (22,397,059)	- 4,380,000	1,198,961 1,002,129	- 572,664	2,773,754
3	2021-22	21-22B 22-23A	8,178,473,500	81,744,984	49,257,397 39,956,853	(5,127) (452,951)	(14,301,762) (7,174,857)	(34,950,508) (27,949,045)	- 4,380,000	1,441,301 1,204,684	- 572,664	3,218,650
4	2022-23	22-23B 23-24A	9,830,747,162	98,267,721	57,631,589 46,749,871	(6,062) (535,634)	(17,468,022) (8,394,647)	(40,157,505) (23,435,414)	- 14,384,177	1,686,335 1,367,930	- 1,441,125	4,495,389
5	2023-24	23-24B 24-25A	11,501,385,208	114,974,101	- -	- -	- -	- -	- -	- -	- -	-
Total (2019-20 to 2023-24)					\$327,872,741	\$(1,753,287)	\$(80,957,721)	\$ (217,637,557)	\$27,524,177	\$9,682,743	\$3,159,117	\$12,841,860

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 18-19A (July through December 2018) and 18-19B (January through June 2019) 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 \$248,000,000 remaining balance) is paid.

³ Based on the Irvine Successor Agency's remaining obligations, it is expected that the agency will be dissolved following the ROPS 23-24A period. After this time, all property tax revenues in the City are expected to be treated as ad valorem property taxes.

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
	2018-19	18-19B	\$ -	\$ (130,082)	\$ -	\$ 52,393	\$ -	\$ 766,942
		19-20A	6,407,023	(425,082)	5,857,485	29,568	684,981	
1	2019-20	19-20B	-	(124,457)	-	53,441	-	783,761
		20-21A	6,535,163	(429,457)	5,987,295	30,159	700,161	
2	2020-21	20-21B	-	(118,412)	-	54,777	-	804,670
		21-22A	6,698,543	(438,412)	6,148,220	30,913	718,980	
3	2021-22	21-22B	-	(111,912)	-	56,146	-	826,770
		22-23A	6,866,006	(441,912)	6,318,883	31,686	738,937	
4	2022-23	22-23B	-	(105,212)	-	57,550	-	805,929
		23-24A	7,037,656	(450,212)	6,121,891	32,478	715,901	
5	2023-24	23-24B	-	(90,554)	-	58,989	-	881,403
		24-25A	7,213,598	(465,554)	6,748,044	33,290	789,124	
Total (2019-20 to 2023-24)			\$ 34,350,966	\$ (2,776,090)	\$ 31,324,333	\$ 439,429	\$ 3,663,103	\$ 4,102,532
1 Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 18-19A (July through December 2018) and 18-19B (January through June 2019) periods.								
2 Per the RPTTF report, the County Auditor-Controller distributed the approved enforceable obligations for both the 18-19A and 18-19B periods in the A period. It is assumed the County Auditor-Controller will continue this approach.								

**ORANGE COUNTY FIRE AUTHORITY
2018-19 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 ²	OCFA PT Payment	OCFA Residual Payment ²	Total OCFA Payment		
			\$ 92,682,286											
	2018-19	18-19B 19-20A	\$ 467,412,397	\$3,747,301	\$ 1,637,518 1,584,207	\$ (275) (36,815)	\$ (307,810) (261,057)	\$ (585,905) (560,905)	\$ 743,528 725,430	\$ 87,888 59,651	\$ 71,942 70,205	\$ 289,685		
1	2019-20	19-20B 20-21A	475,682,913	3,830,006	2,210,835 1,619,172	(371) (37,628)	(415,578) (266,819)	(565,905) (842,106)	1,228,980 472,619	118,659 60,967	118,913 45,739	344,277		
2	2020-21	20-21B 21-22A	486,227,822	3,935,455	2,271,704 1,663,751	(382) (38,664)	(427,020) (274,165)	(567,778) (740,708)	1,276,525 610,215	121,926 62,646	123,514 59,055	367,139		
3	2021-22	21-22B 22-23A	497,036,353	4,043,541	2,334,095 1,709,445	(392) (39,726)	(438,748) (281,695)	(569,013) (504,302)	1,325,943 883,723	125,274 64,366	128,295 85,524	403,459		
4	2022-23	22-23B 23-24A	508,115,097	4,154,328	2,398,046 1,756,282	(403) (40,814)	(450,769) (289,413)	(239,100) (722,872)	1,707,774 703,183	128,707 66,130	165,240 68,052	428,128		
5	2023-24	23-24B 24-25A	519,470,810	4,267,885	2,463,596 1,804,289	(414) (41,930)	(463,091) (297,324)	(125,000) (716,261)	1,875,091 748,775	132,225 67,937	181,429 72,464	454,055		
Total (2019-20 to 2023-24)					\$ 20,231,216	\$(200,722)	\$ (3,604,622)	\$(5,593,044)	\$10,832,828	\$948,836	\$1,048,224	\$1,997,060		

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 18-19A (July through December 2018) and 18-19B (January through June 2019) periods.

**ORANGE COUNTY FIRE AUTHORITY
2018-19 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
			\$ 342,087,498						\$ 698,577			
	2018-19	18-19B 19-20A	\$1,333,965,029	\$9,918,775	\$ 4,785,552 4,656,968	\$ (731) (80,199)	\$ (2,462,588) (2,093,323)	\$ (776,328) (975,000)	\$ 1,545,905 1,508,445	\$ 518,025 503,152	\$ - -	\$1,021,177
1	2019-20	19-20B 20-21A	1,358,000,256	10,159,128	5,389,312 4,769,815	(823) (82,142)	(2,773,276) (2,144,049)	(736,500) (1,025,000)	1,878,713 1,518,624	582,276 515,344	- -	1,097,620
2	2020-21	20-21B 21-22A	1,388,645,171	10,465,577	5,551,880 4,913,696	(848) (84,620)	(2,856,931) (2,208,724)	(636,500) (1,075,000)	2,057,601 1,545,352	599,840 530,889	- -	1,130,730
3	2021-22	21-22B 22-23A	1,420,056,209	10,779,687	5,718,513 5,061,175	(874) (87,160)	(2,942,678) (2,275,016)	(536,500) (1,125,000)	2,238,461 1,573,999	617,844 546,823	- -	1,164,667
4	2022-23	22-23B 23-24A	1,452,252,523	11,101,650	5,889,311 5,212,340	(900) (89,763)	(3,030,569) (2,342,965)	(436,500) (1,175,000)	2,421,342 1,604,611	636,297 563,155	- -	1,199,453
5	2023-24	23-24B 24-25A	1,485,253,744	11,431,662	6,064,379 5,367,284	(926) (92,432)	(3,120,657) (2,412,613)	(336,500) (1,225,000)	2,606,295 1,637,239	655,212 579,896	- -	1,235,108
Total (2019-20 to 2023-24)					\$ 53,937,704	\$(440,488)	\$(26,107,479)	\$(8,307,500)	\$19,082,237	\$5,827,578	\$ -	\$5,827,578
1 Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 18-19A (July through December 2018) and 18-19B (January through June 2019) periods.												

**ORANGE COUNTY FIRE AUTHORITY
2018-19 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 ²	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$ 106,168,117									
	2018-19	18-19B 19-20A	\$ 1,051,838,379	\$ 9,456,703	\$ 5,091,574 4,284,536	\$ (777) (73,626)	\$ (1,300,178) (1,845,538)	\$ (1,839,858) (2,558,887)	\$ 1,950,761 -	\$ 554,982 467,014	\$ - -	\$1,021,996
1	2019-20	19-20B 20-21A	1,071,680,591	9,655,125	5,280,690 4,374,435	(806) (75,171)	(1,348,470) (1,884,261)	(1,224,871) (2,539,086)	2,706,543 -	575,596 476,813	73,864 -	1,126,273
2	2020-21	20-21B 21-22A	1,096,979,412	9,908,113	5,419,057 4,489,056	(827) (77,141)	(1,383,804) (1,933,634)	(1,179,677) (2,478,282)	2,854,749 -	590,678 489,307	75,800 -	1,155,784
3	2021-22	21-22B 22-23A	1,122,910,704	10,167,426	5,560,883 4,606,543	(849) (79,160)	(1,420,020) (1,984,240)	(4,140,014) (2,543,143)	- -	606,137 502,113	- -	1,108,249
4	2022-23	22-23B 23-24A	1,149,490,277	10,433,222	5,706,255 4,726,967	(871) (81,229)	(1,457,142) (2,036,112)	(4,248,242) (1,407,208)	- 1,202,417	621,982 515,239	- 66,120	1,203,341
5	2023-24	23-24B 24-25A	1,176,734,340	10,705,662	5,855,261 4,850,401	(894) (83,350)	(1,495,192) (2,089,281)	(433,877) (1,403,868)	3,925,299 1,273,902	638,224 528,693	81,901 67,847	1,316,665
Total (2019-20 to 2023-24)					\$ 50,869,547	\$(400,296)	\$(17,032,157)	\$(21,598,266)	\$11,962,911	\$5,544,780	\$365,533	\$5,910,313
1 Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 18-19A (July through December 2018) and 18-19B (January through June 2019) periods.												

**ORANGE COUNTY FIRE AUTHORITY
2018-19 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
			\$ 109,885,128						\$ 5,416,773			
	2018-19	18-19B 19-20A	\$3,207,788,161	\$30,979,030	\$ 15,577,305 13,219,188	\$(2,378) (224,702)	\$(5,917,999) (6,996,416)	\$(4,771,648) (3,574,057)	\$ 4,885,280 2,424,014	\$ 1,178,397 1,007,553	\$ 450,330 -	\$ 2,636,280
1	2019-20	19-20B 20-21A	3,262,716,778	31,528,316	18,074,741 13,453,576	(2,759) (228,686)	(6,866,804) (7,120,468)	(5,907,084) (2,158,611)	5,298,094 3,945,810	1,367,324 1,020,045	488,384 -	2,875,753
2	2020-21	20-21B 21-22A	3,332,750,765	32,228,656	18,476,236 13,752,421	(2,821) (233,766)	(7,019,336) (7,278,636)	(6,455,336) (135,000)	4,998,743 6,105,019	1,397,696 1,042,704	460,789 -	2,901,189
3	2021-22	21-22B 22-23A	3,404,535,601	32,946,505	18,887,768 14,058,737	(2,883) (238,973)	(7,175,682) (7,440,757)	(6,452,150) (135,000)	5,257,052 6,244,007	1,428,828 1,065,929	484,600 -	2,979,357
4	2022-23	22-23B 23-24A	3,478,115,058	33,682,299	19,309,589 14,372,711	(2,948) (244,310)	(7,335,937) (7,606,932)	(6,445,293) (135,000)	5,525,411 6,386,469	1,460,738 1,089,734	509,338 -	3,059,810
5	2023-24	22-23B 23-24A	3,553,534,002	34,436,489	19,741,955 14,694,534	(3,014) (249,780)	(7,500,198) (7,777,260)	(6,493,823) (135,000)	5,744,920 6,532,493	1,493,446 1,114,134	529,573 -	3,137,153
Total (2019-20 to 2023-24)					\$164,822,266	\$(1,209,940)	\$(73,122,010)	\$(34,452,297)	\$56,038,019	\$12,480,578	\$2,472,683	\$ 14,953,261
1 Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 18-19A (July through December 2018) and 18-19B (January through June 2019) periods.												

**ORANGE COUNTY FIRE AUTHORITY
2018-19 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										
	2018-19	18-19B 19-20A	\$6,059,689,198	\$48,696,881	\$ 27,272,027 19,323,459	\$ (4,769) (380,746)	\$ (5,217,978) (2,062,550)	\$ (2,158,002) (6,568,403)	\$ 19,891,278 10,311,760	\$1,536,233 379,538	\$ 614,604 841,111	\$ 3,371,486
1	2019-20	19-20B 20-21A	6,168,930,707	49,789,296	30,032,354 19,756,942	(5,252) (389,287)	(5,746,114) (2,108,819)	(4,919,890) (6,696,543)	19,361,099 10,562,292	522,819 388,052	1,334,281 861,547	3,106,699
2	2020-21	20-21B 21-22A	6,308,213,632	51,182,125	30,872,494 20,309,632	(5,399) (400,177)	(5,906,858) (2,167,812)	(4,920,896) (6,859,923)	20,039,341 10,881,720	537,444 398,907	1,381,023 887,602	3,204,976
3	2021-22	21-22B 22-23A	6,450,978,629	52,609,775	31,733,636 20,876,139	(5,549) (411,340)	(6,071,621) (2,228,280)	(4,718,028) (7,027,386)	20,938,438 11,209,133	552,436 410,034	1,442,985 914,308	3,319,763
4	2022-23	22-23B 23-24A	6,597,312,751	54,073,117	32,616,308 21,456,809	(5,704) (422,781)	(6,240,503) (2,290,260)	(4,718,028) (7,199,036)	21,652,073 11,544,732	567,802 421,440	1,492,165 941,682	3,423,089
5	2023-24	23-24B 24-25A	6,747,305,227	55,573,041	33,521,046 22,051,996	(5,862) (434,508)	(6,413,608) (2,353,789)	(4,718,028) (7,374,978)	22,383,548 11,888,720	583,552 433,130	1,542,575 969,741	3,528,998
Total (2019-20 to 2023-24)					\$263,227,355	\$(2,085,858)	\$(41,527,665)	\$(59,152,736)	\$160,461,096	\$4,815,615	\$11,767,910	\$16,583,524
1 Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 18-19A (July through December 2018) and 18-19B (January through June 2019) periods.												

APPENDIX F

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**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

FY 2018-19 SECURED ROLL - ASSESSMENT APPEALS¹

Table 5A

City	Total City-Wide Assessed Value (less CRA Project Area)	Appeals Finaled							Appeals Outstanding			Total
		Total Assessed Value Under Appeal (Finaled Only)	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of Assessed Value	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels Assessed Value	% of Reduction of Total City-Wide Value	Total Assessed Value of Pending Appeals	Pending Appeals-Applicants Opinion of Value	Applicant's Opinion Value as a % of Assessed Value	Total Assessed Value Appealed
Aliso Viejo	\$ 9,420,185,783	\$ 4,437,749	\$ 3,337,834	75.21%	\$ 4,329,419	\$ 108,330	97.56%	0.00%	\$ 845,627,378	\$ 494,577,781	58.49%	\$ 850,065,127
Cypress	5,360,231,317	4,005,157	3,303,724	82.49%	3,756,157	249,000	93.78%	0.00%	289,713,886	202,063,208	69.75%	293,719,043
Dana Point	11,816,799,315	37,457,479	24,413,363	65.18%	36,466,620	990,859	97.35%	0.01%	1,175,521,769	466,860,696	39.72%	1,212,979,248
Irvine	64,670,426,353	220,357,269	146,134,091	66.32%	218,320,038	2,037,231	99.08%	0.00%	3,717,266,480	2,253,829,540	60.63%	3,937,623,749
La Palma	1,584,124,616	-	-	0.00%	-	-	0.00%	0.00%	33,382,727	19,077,660	57.15%	33,382,727
Laguna Hills	6,570,640,190	1,389,616	972,731	0.00%	1,389,616	-	0.00%	0.00%	215,115,548	112,460,111	52.28%	216,505,164
Laguna Niguel	15,140,410,119	17,447,952	13,267,485	76.04%	16,211,020	1,236,932	92.91%	0.01%	304,923,801	164,368,161	53.90%	322,371,753
Laguna Woods	2,917,966,647	1,796,254	1,248,854	69.53%	1,751,734	44,520	97.52%	0.00%	159,512,856	109,028,647	68.35%	161,309,110
Lake Forest	12,735,111,824	28,403,918	15,940,640	56.12%	28,221,918	182,000	99.36%	0.00%	383,521,044	199,682,504	52.07%	411,924,962
Los Alamitos	1,902,001,921	1,823,749	1,631,256	89.45%	1,765,000	58,749	96.78%	0.00%	211,690,162	92,360,812	43.63%	213,513,911
Mission Viejo	15,100,036,908	62,750,635	47,678,976	75.98%	61,713,277	1,037,358	98.35%	0.01%	313,833,177	187,728,297	59.82%	376,583,812
Rancho Santa Margarita	8,030,535,277	5,009,477	4,679,755	0.00%	4,771,360	238,117	0.00%	0.00%	343,939,089	202,686,030	58.93%	348,948,566
San Juan Capistrano	6,522,847,663	5,862,201	4,624,000	78.88%	5,555,901	306,300	94.78%	0.00%	175,521,172	103,257,169	58.83%	181,383,373
Villa Park	1,746,867,715	6,570,254	2,213,788	0.00%	6,141,327	428,927	0.00%	0.02%	34,075,291	24,542,422	72.02%	40,645,545
Yorba Linda	12,127,741,825	37,929,263	28,626,893	75.47%	34,775,425	3,153,838	91.68%	0.03%	315,080,221	183,386,065	58.20%	353,009,484
County Unincorporated	25,240,184,029	89,952,351	69,246,131	76.98%	82,123,696	7,828,655	91.30%	0.03%	949,383,780	633,226,919	66.70%	1,039,336,131
TOTAL	\$ 200,886,111,502	\$ 525,193,324	\$ 367,319,521	69.94%	\$ 507,292,508	\$ 17,900,816	96.59%	0.01%	\$ 9,468,108,381	\$ 5,449,136,022	57.55%	\$ 9,993,301,705

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

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

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

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

³ Assessment Appeals analyzed for FY 2018-19 include only those that have been submitted by March 13, 2019.

Source: County of Orange Clerk of the Board of Supervisors

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

FY 2017-18 SECURED ROLL - ASSESSMENT APPEALS¹

Table 5B

City	Total City-Wide Assessed Value (less CRA Project Area)	Appeals Finalized							Appeals Outstanding			Total
		Total Assessed Value Under Appeal (Finalized Only)	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of Assessed Value	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels Assessed Value	% of Reduction of Total City-Wide Value	Total Assessed Value of Pending Appeals	Pending Appeals-Applicants Opinion of Value	Applicant's Opinion Value as a % of Assessed Value	Total Assessed Value Appealed
Aliso Viejo	\$ 9,420,185,783	\$ 76,324,584	\$ 42,288,828	55.41%	\$ 57,828,278	\$ 18,496,306	75.77%	0.20%	\$ 399,709,475	\$ 290,713,261	72.73%	\$ 476,034,059
Cypress	5,360,231,317	160,463,785	114,004,873	71.05%	147,511,150	12,952,635	91.93%	0.24%	141,361,512	94,955,559	67.17%	301,825,297
Dana Point	11,816,799,315	185,851,916	118,758,276	63.90%	181,163,830	4,688,086	97.48%	0.04%	604,296,506	228,684,780	37.84%	790,148,422
Irvine	64,670,426,353	1,275,316,154	902,062,115	70.73%	1,234,763,278	40,552,876	96.82%	0.06%	2,148,273,634	1,178,795,251	54.87%	3,423,589,788
La Palma	1,584,124,616	29,175,564	17,902,900	61.36%	27,390,243	1,785,321	93.88%	0.11%	34,359,754	18,064,500	52.57%	63,535,318
Laguna Hills	6,570,640,190	107,067,092	58,978,526	55.09%	105,662,189	1,404,903	98.69%	0.02%	53,227,173	26,585,859	49.95%	160,294,265
Laguna Niguel	15,140,410,119	247,555,428	145,182,438	58.65%	240,734,305	6,821,123	97.24%	0.05%	212,178,784	112,482,698	53.01%	459,734,212
Laguna Woods	2,917,966,647	41,606,418	26,392,717	63.43%	41,469,265	137,153	99.67%	0.00%	105,335,739	81,333,791	77.21%	146,942,157
Lake Forest	12,735,111,824	378,036,765	287,661,374	76.09%	363,583,136	14,453,629	96.18%	0.11%	277,727,605	157,518,083	56.72%	655,764,370
Los Alamitos	1,902,001,921	26,962,288	16,748,843	62.12%	26,720,426	241,862	99.10%	0.01%	192,378,041	82,470,778	42.87%	219,340,329
Mission Viejo	15,100,036,908	357,902,518	237,109,204	66.25%	335,410,473	22,492,045	93.72%	0.15%	149,889,271	84,801,292	56.58%	507,791,789
Rancho Santa Margarita	8,030,535,277	35,807,732	24,240,941	67.70%	35,388,737	418,995	98.83%	0.01%	284,554,006	151,148,027	53.12%	320,361,738
San Juan Capistrano	6,522,847,663	156,519,359	89,116,948	56.94%	152,195,136	4,324,223	97.24%	0.07%	10,081,063	6,176,328	61.27%	166,600,422
Villa Park	1,746,867,715	24,540,750	16,450,334	67.03%	23,517,857	1,022,893	95.83%	0.06%	8,816,934	8,106,453	91.94%	33,357,684
Yorba Linda	12,127,741,825	150,994,050	100,867,613	66.80%	140,294,942	10,699,108	92.91%	0.09%	42,134,590	24,190,328	57.41%	193,128,640
County Unincorporated	25,240,184,029	746,364,124	414,846,243	55.58%	715,518,789	30,845,335	95.87%	0.12%	595,993,734	316,255,633	53.06%	1,342,357,858
TOTAL	\$ 200,886,111,502	\$ 4,000,488,527	\$ 2,612,612,173	65.31%	\$ 3,829,152,034	\$ 171,336,493	95.72%	0.09%	\$ 5,260,317,821	\$ 2,862,282,621	54.41%	\$ 9,260,806,348

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
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

FY 2016-17 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	\$ 8,962,568,985	\$ 475,413,039	\$ 335,577,381	70.59%	\$ 466,232,353	\$ 9,180,686	98.07%	0.10%	\$ 1,551,387	\$ 698,000	44.99%	\$ 476,964,426
Cypress	5,145,667,484	394,186,863	272,037,494	69.01%	373,003,953	21,182,910	94.63%	0.41%	44,030,278	27,569,606	62.62%	438,217,141
Dana Point	10,974,206,781	429,022,710	200,495,649	46.73%	404,095,729	24,926,981	94.19%	0.23%	365,461,898	164,036,756	44.88%	794,484,608
Irvine	59,397,094,454	4,187,208,609	2,584,617,639	61.73%	4,036,326,071	150,882,538	96.40%	0.25%	1,153,319,177	712,981,090	61.82%	5,340,527,786
La Palma	1,517,683,357	123,352,879	86,106,346	69.80%	117,835,688	5,517,191	95.53%	0.36%	30,661,164	13,219,838	43.12%	154,014,043
Laguna Hills	6,338,956,416	170,678,396	97,470,637	57.11%	165,188,075	5,490,321	96.78%	0.09%	24,701,406	11,589,550	46.92%	195,379,802
Laguna Niguel	14,428,760,703	272,199,570	186,442,324	68.49%	265,308,963	6,890,607	97.47%	0.05%	8,397,056	3,816,830	45.45%	280,596,626
Laguna Woods	2,746,863,438	40,372,546	25,376,589	62.86%	40,078,284	294,262	99.27%	0.01%	187,000	138,003	73.80%	40,559,546
Lake Forest	11,815,778,770	638,405,460	463,122,874	72.54%	620,572,180	17,833,280	97.21%	0.15%	250,177,834	175,255,477	70.05%	888,583,294
Los Alamitos	1,806,600,233	155,957,945	92,829,099	59.52%	155,417,745	540,200	99.65%	0.03%	6,419,303	3,774,557	58.80%	162,377,248
Mission Viejo	14,470,773,428	445,248,072	297,076,090	66.72%	397,844,232	47,403,840	89.35%	0.33%	23,602,546	11,334,980	48.02%	468,850,618
Rancho Santa Margarita	7,657,437,277	146,545,822	86,162,237	58.80%	143,661,090	2,884,732	98.03%	0.04%	3,844,808	1,553,000	40.39%	150,390,630
San Juan Capistrano	6,160,636,887	167,473,847	99,866,021	59.63%	151,664,485	15,809,362	90.56%	0.26%	503,629	180,000	35.74%	167,977,476
Villa Park	1,665,189,679	26,940,429	19,044,875	70.69%	26,168,547	771,882	97.13%	0.05%	3,192,000	2,370,000	74.25%	30,132,429
Yorba Linda	11,547,317,523	192,722,721	131,171,111	68.06%	185,160,751	7,561,970	96.08%	0.07%	29,331,653	22,854,197	77.92%	222,054,374
County Unincorporated	23,631,294,266	1,153,127,885	643,924,618	55.84%	994,105,866	159,022,019	86.21%	0.67%	54,573,440	13,380,496	24.52%	1,207,701,325
TOTAL	\$ 188,266,829,681	\$ 9,018,856,793	\$ 5,621,320,984	62.33%	\$ 8,542,664,012	\$ 476,192,781	94.72%	0.25%	\$ 1,999,954,579	\$ 1,164,752,380	58.24%	\$ 11,018,811,372

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
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

FY 2015-16 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	\$ 8,480,777,698	\$ 705,095,977	\$ 479,384,858	67.99%	\$ 675,055,567	\$ 30,040,410	95.74%	0.35%	\$ 4,535,297	\$ 2,685,272	59.21%	\$ 709,631,274
Cypress	4,930,533,726	370,382,924	217,703,008	58.78%	346,360,259	24,022,665	93.51%	0.49%	35,374,392	20,782,383	58.75%	405,757,316
Dana Point	10,285,413,745	451,032,755	211,143,746	46.81%	423,655,728	27,377,027	93.93%	0.27%	648,455,612	134,396,157	20.73%	1,099,488,367
Irvine	55,353,989,694	4,826,582,025	3,208,208,448	66.47%	4,593,745,453	232,836,572	95.18%	0.42%	382,015,026	184,584,071	48.32%	5,208,597,051
La Palma	1,458,023,535	125,706,611	89,380,581	71.10%	120,893,172	4,813,439	96.17%	0.33%	22,340,557	15,150,000	67.81%	148,047,168
Laguna Hills	6,083,381,004	221,643,713	160,110,244	72.24%	203,221,750	18,421,963	91.69%	0.30%	8,413,303	4,714,340	56.03%	230,057,016
Laguna Niguel	13,877,577,877	401,404,410	256,219,407	63.83%	392,997,712	8,406,698	97.91%	0.06%	9,924,593	6,071,299	61.17%	411,329,003
Laguna Woods	2,596,859,910	72,549,039	29,181,607	40.22%	71,527,380	1,021,659	98.59%	0.04%	292,402	170,000	58.14%	72,841,441
Lake Forest	10,844,708,728	675,341,829	436,730,181	64.67%	611,962,216	63,379,613	90.62%	0.58%	115,212,490	92,522,006	80.31%	790,554,319
Los Alamitos	1,741,670,214	288,395,127	160,474,313	55.64%	282,052,728	6,342,399	97.80%	0.36%	7,384,511	3,779,489	51.18%	295,779,638
Mission Viejo	13,889,822,759	886,400,043	536,136,348	60.48%	840,386,939	46,013,104	94.81%	0.33%	6,742,965	3,005,156	44.57%	893,143,008
Rancho Santa Margarita	7,356,136,660	176,262,691	100,509,547	57.02%	171,393,219	4,869,472	97.24%	0.07%	4,777,178	2,566,000	53.71%	181,039,869
San Juan Capistrano	5,850,905,293	284,687,123	165,552,135	58.15%	268,603,724	16,083,399	94.35%	0.27%	533,311	180,000	33.75%	285,220,434
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	473,535,910	319,646,771	67.50%	459,198,327	14,337,583	96.97%	0.13%	26,311,641	18,273,632	69.45%	499,847,551
County Unincorporated	22,429,971,596	1,174,765,265	665,110,548	56.62%	1,059,509,257	115,256,008	90.19%	0.51%	19,872,845	8,623,278	43.39%	1,194,638,110
TOTAL	\$ 177,896,356,122	\$ 11,157,607,202	\$ 7,052,290,617	63.21%	\$ 10,543,119,481	\$ 614,487,721	94.49%	0.35%	\$ 1,292,186,123	\$ 497,503,083	38.50%	\$ 12,449,793,325

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
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

FY 2014-15 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	\$ 8,137,430,843	\$ 718,460,382	\$ 460,036,009	64.03%	\$ 690,156,434	\$ 28,303,948	96.06%	0.35%	\$ 737,481	\$ 233,000	31.59%	\$ 719,197,863
Cypress	4,654,115,828	344,001,955	216,058,107	62.81%	313,830,477	30,171,478	97.23%	0.65%	2,502,839	1,359,834	54.33%	346,504,794
Dana Point	9,561,906,396	689,891,570	182,455,562	26.45%	650,789,709	39,101,861	94.33%	0.41%	9,037,174	3,532,280	39.09%	698,928,744
Irvine	50,952,011,665	6,410,129,505	4,326,141,765	67.49%	6,076,549,388	333,580,117	94.80%	0.65%	185,988,512	60,082,934	32.30%	6,596,118,017
La Palma	1,397,586,407	140,011,770	103,511,082	73.93%	132,496,360	7,515,410	94.63%	0.54%	2,300,344	1,779,795	77.37%	142,312,114
Laguna Hills	5,780,165,214	222,550,338	152,827,033	68.67%	211,090,526	11,459,812	94.85%	0.20%	8,671,504	3,884,460	44.80%	231,221,842
Laguna Niguel	13,125,837,165	355,579,234	235,096,393	66.12%	346,261,000	9,318,234	97.38%	0.07%	12,492,029	7,427,903	59.46%	368,071,263
Laguna Woods	2,397,800,938	105,194,486	56,490,304	53.70%	104,873,481	321,005	99.69%	0.01%	1,273,551	430,288	33.79%	106,468,037
Lake Forest	10,099,631,297	960,983,142	541,431,937	56.34%	888,368,753	72,614,389	92.44%	0.72%	110,271,359	82,477,281	74.79%	1,071,254,501
Los Alamitos	1,632,153,012	175,945,266	99,167,263	56.36%	165,410,231	10,535,035	94.01%	0.65%	9,194,547	5,999,584	65.25%	185,139,813
Mission Viejo	13,253,018,092	588,662,611	347,026,396	58.95%	561,251,921	27,410,690	95.34%	0.21%	7,320,537	4,218,692	57.63%	595,983,148
Rancho Santa Margarita	7,018,115,158	168,035,493	96,505,024	57.43%	166,862,444	1,173,049	99.30%	0.02%	37,393,762	2,478,695	6.63%	205,429,255
San Juan Capistrano	5,498,084,620	286,273,462	164,005,865	57.29%	273,335,826	12,937,636	95.48%	0.24%	2,292,355	172,321	7.52%	288,565,817
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	435,882,360	253,263,312	58.10%	404,401,091	31,481,269	92.78%	0.31%	2,860,198	1,453,095	50.80%	438,742,558
County Unincorporated	20,903,884,284	1,295,221,508	815,012,833	62.92%	1,158,342,058	136,879,450	89.43%	0.65%	14,520,802	9,018,156	62.11%	1,309,742,310
TOTAL	\$ 166,242,445,458	\$ 12,929,007,940	\$ 8,073,457,253	62.44%	\$ 12,174,270,185	\$ 754,737,755	94.16%	0.45%	\$ 406,856,994	\$ 184,548,318	45.36%	\$ 13,335,864,934

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
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

FY 2014-15 through FY 2018-19 UNSECURED ROLL - ASSESSMENT APPEALS¹

Table 5F

Year	Jurisdiction	Total City-Wide Unsecured Assessed Value (less CRA Project Areas)	Appeals Finished							Appeals Outstanding			Total
			Total Assessed Value Under Appeal (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	\$ 61,662,460	\$ 12,863,856	20.9%	\$ 56,159,285	\$ 5,503,175	91.1%	0.1%	\$ -	\$ -	0.0%	\$ 61,662,460
	Aliso Viejo	303,309,603	897,942	27,969	3.1%	702,626	195,316	78.2%	0.1%	-	-	0.0%	897,942
	Cypress	237,074,984	2,479,487	368,486	14.9%	1,937,394	542,093	78.1%	0.2%	-	-	0.0%	2,479,487
	Dana Point	225,225,171	873,537	33,823	3.9%	684,100	189,437	78.3%	0.1%	-	-	0.0%	873,537
	Irvine	3,776,446,609	14,322,780	5,753,799	40.2%	12,947,944	1,374,836	90.4%	0.0%	-	-	0.0%	14,322,780
	La Palma	8,098,331	438,512	9,921	2.3%	341,531	96,981	77.9%	1.2%	-	-	0.0%	438,512
	Laguna Hills	151,297,894	2,591,791	1,105,801	42.7%	2,432,856	158,935	93.9%	0.1%	-	-	0.0%	2,591,791
	Laguna Niguel	145,013,972	1,169,482	29,934	2.6%	913,510	255,972	78.1%	0.2%	-	-	0.0%	1,169,482
	Laguna Woods	26,934,939	-	-	0.0%	-	-	100.0%	0.0%	-	-	0.0%	-
	Lake Forest	751,787,366	1,764,558	42,589	2.4%	1,384,920	379,638	78.5%	0.1%	-	-	0.0%	1,764,558
	Los Alamitos	145,957,217	727,946	89,005	12.2%	573,807	154,139	78.8%	0.1%	-	-	0.0%	727,946
	Mission Viejo	180,002,553	3,179,291	118,447	3.7%	2,491,557	687,734	78.4%	0.4%	-	-	0.0%	3,179,291
	Rancho Santa Margarita	213,481,392	16,502,218	1,469,857	8.9%	16,179,680	322,538	98.0%	0.2%	-	-	0.0%	16,502,218
	San Juan Capistrano	44,433,645	873,810	37,257	4.3%	682,334	191,476	78.1%	0.4%	-	-	0.0%	873,810
	Villa Park	8,265,476	775,578	329,536	42.5%	687,871	87,707	88.7%	1.1%	-	-	0.0%	775,578
	Yorba Linda	70,526,503	7,269,834	2,893,246	39.8%	6,403,461	866,373	88.1%	1.2%	-	-	0.0%	7,269,834
	County Unincorporated	285,655,431	7,795,694	554,186	7.1%	7,795,694	-	100.0%	0.0%	-	-	0.0%	7,795,694
2015-16	Total	\$ 6,428,384,004	\$ 213,580,973	\$ 114,200,168	53.5%	\$ 208,040,838	\$ 5,540,135	97.4%	0.1%	\$ -	\$ -	0.0%	\$ 213,580,973
	Aliso Viejo	285,186,537	12,702,589	9,550,910	75.2%	12,459,582	243,007	98.1%	0.1%	-	-	0.0%	12,702,589
	Cypress	256,754,413	1,837,578	537,795	29.3%	1,438,840	398,738	78.3%	0.2%	-	-	0.0%	1,837,578
	Dana Point	228,253,473	11,918,453	7,999,233	67.1%	11,653,520	264,933	97.8%	0.1%	-	-	0.0%	11,918,453
	Irvine	3,787,423,720	70,426,234	48,919,664	69.5%	69,604,426	821,808	98.8%	0.0%	-	-	0.0%	70,426,234
	La Palma	7,153,809	585,102	147,109	25.1%	469,817	115,285	80.3%	1.6%	-	-	0.0%	585,102
	Laguna Hills	141,389,021	9,878,749	3,396,283	34.4%	9,611,889	266,860	97.3%	0.2%	-	-	0.0%	9,878,749
	Laguna Niguel	138,068,862	16,725,186	6,910,290	41.3%	16,379,188	345,998	97.9%	0.3%	-	-	0.0%	16,725,186
	Laguna Woods	23,357,220	1,649,985	1,156,755	70.1%	1,649,985	-	100.0%	0.0%	-	-	0.0%	1,649,985
	Lake Forest	722,907,305	15,399,782	6,289,621	40.8%	14,925,608	474,174	96.9%	0.1%	-	-	0.0%	15,399,782
	Los Alamitos	146,100,326	590,820	163,046	27.6%	455,918	134,902	77.2%	0.1%	-	-	0.0%	590,820
	Mission Viejo	160,491,756	25,707,612	9,481,263	36.9%	24,594,228	1,113,384	95.7%	0.7%	-	-	0.0%	25,707,612
	Rancho Santa Margarita	216,725,383	15,171,645	5,137,278	33.9%	14,764,311	407,334	97.3%	0.2%	-	-	0.0%	15,171,645
	San Juan Capistrano	43,259,807	11,917,199	3,967,601	33.3%	11,676,328	240,871	98.0%	0.6%	-	-	0.0%	11,917,199
	Villa Park	7,501,416	392,755	86,998	22.2%	321,318	71,437	81.8%	1.0%	-	-	0.0%	392,755
	Yorba Linda	51,869,115	3,359,536	847,835	25.2%	2,718,132	641,404	80.9%	1.2%	-	-	0.0%	3,359,536
	County Unincorporated	211,941,841	15,317,748	9,608,487	62.7%	15,317,748	-	100.0%	0.0%	-	-	0.0%	15,317,748

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

FY 2014-15 through FY 2018-19 UNSECURED ROLL - ASSESSMENT APPEALS¹

Table 5F

Year	Jurisdiction	Total City-Wide Unsecured Assessed Value (less CRA Project Areas)	Appeals Finished							Appeals Outstanding			Total
			Total Assessed Value Under Appeal (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	\$ 192,528,680	\$ 96,066,433	49.9%	\$ 187,149,706	\$ 5,378,974	97.2%	0.1%	\$ 1,128,522	\$ 84,103	7.5%	\$ 193,657,202
	Aliso Viejo	299,535,745	11,770,158	6,489,368	55.1%	11,508,534	261,624	97.8%	0.1%	7,393	-	0.0%	11,777,551
	Cypress	269,280,869	719,472	15,984	2.2%	354,802	364,670	49.3%	0.1%	325,908	1,248	0.4%	1,045,380
	Dana Point	235,309,262	10,980,726	5,256,213	47.9%	10,699,919	280,807	97.4%	0.1%	81,274	6,976	8.6%	11,062,000
	Irvine	3,814,496,562	65,817,216	33,093,743	50.3%	65,030,581	786,635	98.8%	0.0%	591,809	75,879	12.8%	66,409,025
	La Palma	11,380,205	214,425	3,187	1.5%	104,842	109,583	48.9%	1.0%	-	-	0.0%	214,425
	Laguna Hills	132,966,065	8,896,853	4,540,420	51.0%	8,682,480	214,373	97.6%	0.2%	-	-	0.0%	8,896,853
	Laguna Niguel	143,042,634	15,688,717	7,998,485	51.0%	15,297,183	391,534	97.5%	0.3%	-	-	0.0%	15,688,717
	Laguna Woods	25,910,617	1,601,308	816,720	51.0%	1,601,308	-	100.0%	0.0%	-	-	0.0%	1,601,308
	Lake Forest	752,472,022	13,844,548	6,879,424	49.7%	13,338,193	506,355	96.3%	0.1%	-	-	0.0%	13,844,548
	Los Alamitos	154,658,880	245,961	8,376	3.4%	122,831	123,130	49.9%	0.1%	110,480	-	0.0%	356,441
	Mission Viejo	154,706,148	21,814,941	10,613,749	48.7%	20,867,205	947,736	95.7%	0.6%	-	-	0.0%	21,814,941
	Rancho Santa Margarita	153,513,922	13,549,463	7,063,530	52.1%	13,100,165	449,298	96.7%	0.3%	-	-	0.0%	13,549,463
	San Juan Capistrano	51,767,371	11,084,444	5,549,663	50.1%	10,825,988	258,456	97.7%	0.5%	-	-	0.0%	11,084,444
	Villa Park	8,895,620	126,880	-	0.0%	61,007	65,873	48.1%	0.7%	-	-	0.0%	126,880
	Yorba Linda	48,816,942	1,200,174	7,671	0.6%	581,274	618,900	48.4%	1.3%	11,658	-	0.0%	1,211,832
	County Unincorporated	268,651,822	14,973,394	7,729,900	51.6%	14,973,394	-	100.0%	0.0%	-	-	0.0%	14,973,394
2017-18	Total	\$ 7,153,971,209	\$ 189,695,222	\$ 132,510,170	69.9%	\$ 189,695,222	\$ -	100.0%	0.0%	\$ 6,023,312	\$ 1,484,053	24.6%	\$ 195,718,534
	Aliso Viejo	337,417,031	12,120,202	8,485,419	70.0%	12,120,202	-	100.0%	0.0%	159,112	40,214	25.3%	12,279,314
	Cypress	256,488,372	12,074	9,684	80.2%	12,074	-	100.0%	0.0%	254,443	66,462	26.1%	266,517
	Dana Point	367,761,153	10,377,866	7,275,706	70.1%	10,377,866	-	100.0%	0.0%	178,273	45,018	25.3%	10,556,139
	Irvine	4,088,429,662	64,202,768	44,754,384	69.7%	64,202,768	-	100.0%	0.0%	1,789,579	405,254	22.6%	65,992,347
	La Palma	7,252,667	3,263	2,617	80.2%	3,263	-	100.0%	0.0%	73,389	18,753	25.6%	76,652
	Laguna Hills	137,784,945	9,611,152	6,613,956	68.8%	9,611,152	-	100.0%	0.0%	614,552	90,029	14.6%	10,225,704
	Laguna Niguel	201,583,751	15,778,146	11,045,314	70.0%	15,778,146	-	100.0%	0.0%	233,672	61,358	26.3%	16,011,818
	Laguna Woods	31,743,429	1,640,747	1,138,521	69.4%	1,640,747	-	100.0%	0.0%	21,481	4,635	21.6%	1,662,228
	Lake Forest	787,447,013	13,782,430	9,646,884	70.0%	13,782,430	-	100.0%	0.0%	636,862	285,965	44.9%	14,419,292
	Los Alamitos	166,337,345	6,527	5,235	80.2%	6,527	-	100.0%	0.0%	83,555	21,915	26.2%	90,082
	Mission Viejo	150,153,751	21,387,093	14,944,841	69.9%	21,387,093	-	100.0%	0.0%	609,689	166,368	27.3%	21,996,782
	Rancho Santa Margarita	216,647,234	13,986,316	9,835,888	70.3%	13,986,316	-	100.0%	0.0%	137,216	37,316	27.2%	14,123,532
	San Juan Capistrano	39,076,642	11,026,313	7,718,883	70.0%	11,026,313	-	100.0%	0.0%	756,006	109,678	14.5%	11,782,319
	Villa Park	8,391,667	-	-	0.0%	-	-	100.0%	0.0%	37,501	10,965	29.2%	37,501
	Yorba Linda	47,615,219	5,629	4,575	81.3%	5,629	-	100.0%	0.0%	437,982	120,123	27.4%	443,611
	County Unincorporated	309,841,328	15,754,696	11,028,263	70.0%	15,754,696	-	100.0%	0.0%	-	-	0.0%	15,754,696

**ORANGE COUNTY FIRE AUTHORITY
2018-19 PROPERTY TAX REVENUE PROJECTIONS**

FY 2014-15 through FY 2018-19 UNSECURED ROLL - ASSESSMENT APPEALS¹

Table 5F

Year	Jurisdiction	Total City-Wide Unsecured Assessed Value (less CRA Project Areas)	Appeals Finaled							Appeals Outstanding			Total
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2018-19	Total	\$ 6,629,694,177	\$ 5,628,552	\$ 5,540,000	98.4%	\$ 5,628,552	\$ -	100.0%	0.0%	\$ 8,368,969	\$ 4,934,079	59.0%	\$ 13,997,521
	Aliso Viejo	275,182,443	-	-	0.0%	-	-	100.0%	0.0%	242,430	156,883	64.7%	242,430
	Cypress	278,022,337	-	-	0.0%	-	-	100.0%	0.0%	189,006	44,550	23.6%	189,006
	Dana Point	237,344,934	-	-	0.0%	-	-	100.0%	0.0%	128,750	30,609	23.8%	128,750
	Irvine	3,903,118,432	5,628,552	5,540,000	98.4%	5,628,552	-	100.0%	0.0%	5,949,827	4,223,298	71.0%	11,578,379
	La Palma	7,689,202	-	-	0.0%	-	-	100.0%	0.0%	53,612	12,320	23.0%	53,612
	Laguna Hills	199,187,200	-	-	0.0%	-	-	100.0%	0.0%	118,707	26,256	22.1%	118,707
	Laguna Niguel	148,617,762	-	-	0.0%	-	-	100.0%	0.0%	176,542	42,327	24.0%	176,542
	Laguna Woods	32,144,215	-	-	0.0%	-	-	100.0%	0.0%	42,572	27,132	63.7%	42,572
	Lake Forest	710,387,151	-	-	0.0%	-	-	100.0%	0.0%	317,204	75,820	23.9%	317,204
	Los Alamitos	168,731,348	-	-	0.0%	-	-	100.0%	0.0%	55,634	15,021	27.0%	55,634
	Mission Viejo	156,625,157	-	-	0.0%	-	-	100.0%	0.0%	446,842	114,211	25.6%	446,842
	Rancho Santa Margarita	244,491,902	-	-	0.0%	-	-	100.0%	0.0%	105,624	26,234	24.8%	105,624
	San Juan Capistrano	51,466,824	-	-	0.0%	-	-	100.0%	0.0%	176,354	43,522	24.7%	176,354
	Villa Park	8,208,184	-	-	0.0%	-	-	100.0%	0.0%	26,059	7,124	27.3%	26,059
	Yorba Linda	41,626,431	-	-	0.0%	-	-	100.0%	0.0%	339,806	88,772	26.1%	339,806
	County Unincorporated	166,850,655	-	-	0.0%	-	-	100.0%	0.0%	-	-	0.0%	-

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

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

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

³ Assessment Appeals analyzed for FY 2018-19 include only those that have been submitted by March 13, 2019.

Note:

Data provided by the Clerk of the Board showed negative differences between the Applicant's Opinion of the Total Assessed Value and the Assessor's Total Assessed Value for some petitions. These cases were

- 1) The Applicant's Opinion of the Total Value estimated the total value of the parcel while the Total Assessed Value only represented the supplemental value.
- 2) The Applicant mistakenly entered a higher opinion of value (did not know the Assessor's value at the time of filing) than the Assessor's Total Assessed Value.
- 3) Assessor lowered (revised assessment) the Total Assessed Value after Applicant filed the appeal or Applicant was not aware of the revised value at the time of filing.
- 4) The Assessor's Total Assessed Value was based on the parcel's supplemental value (incremental increase which occurred after a reassessable transfer of title i.e., sale) while the Applicant's Opinion of the Total Value was based on the Assessor's Total

Source: County of Orange Clerk of the Board of Supervisors

Secured Property Tax Revenue Forecast

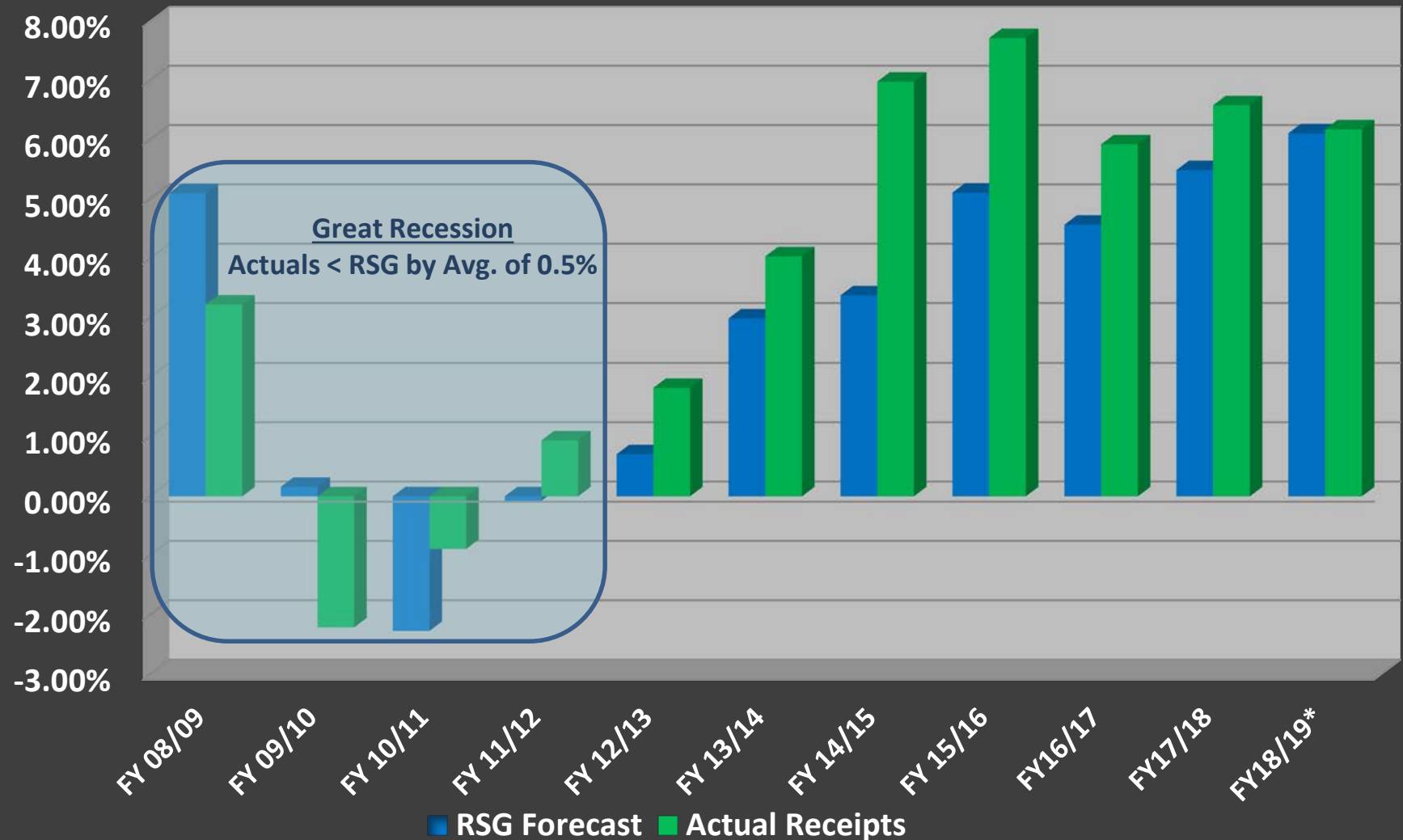
OCFA Budget & Finance Committee

May 8, 2019

Key Sources of Data for RSG Forecast

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

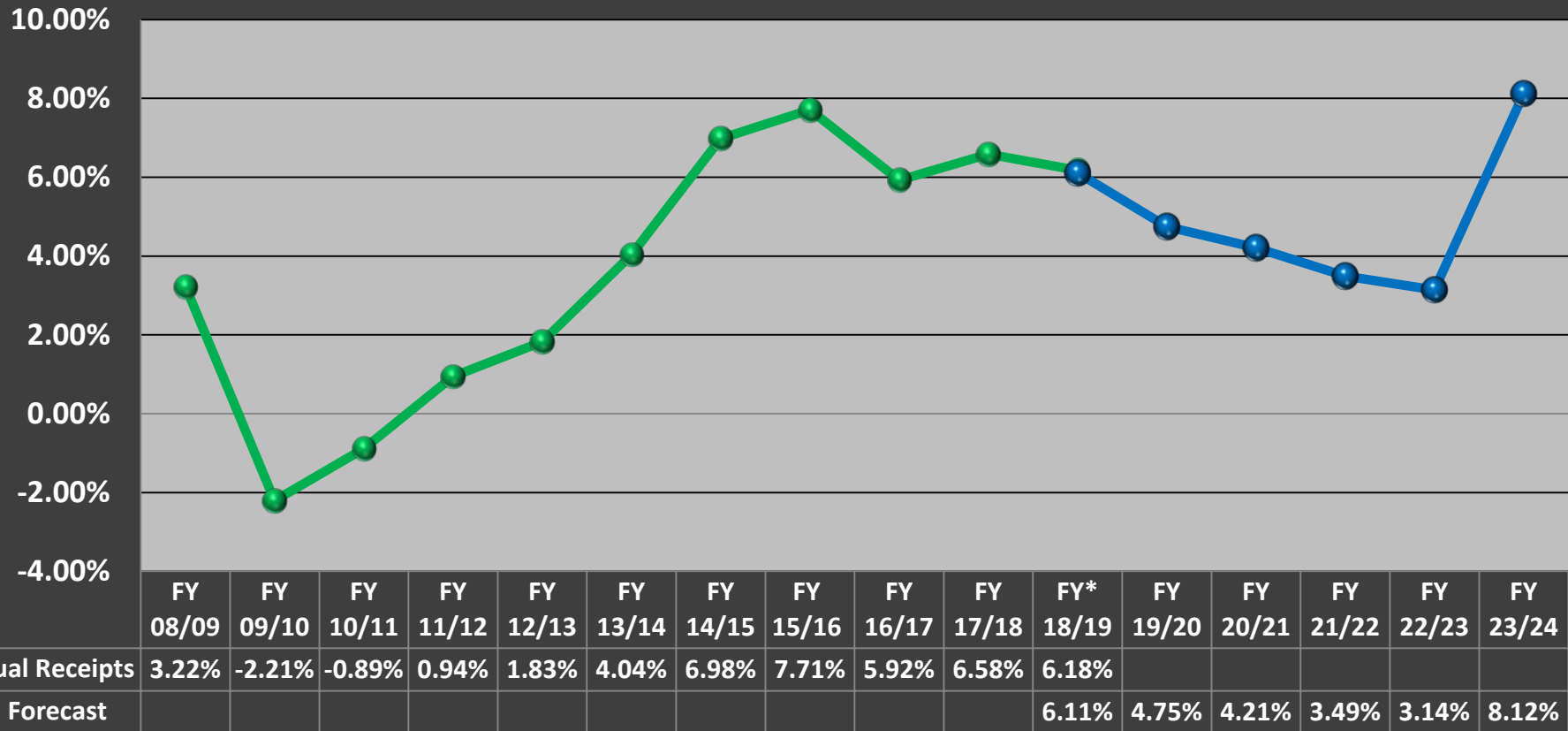
RSG Projections vs. Actual Receipts



* - Forecasted change based on actual receipts through April 30, 2019

5-Year Secured Property Tax Forecast

- Property Tax Growth Slowed Dramatically From 2008-2009 Due to Housing Recession
- Compound Annual Growth Rate of 5.6% Over the Last 7 Years (FY 12/13 - FY 18/19)
- Compound Annual Growth Rate of 4.7% Projected For the Next 5 Years (FY 19/20 – FY 23/24)



● Actual Receipts
 ● RSG Forecast

* - Forecasted change based on actual receipts through April 30, 2019



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 8, 2019

Agenda Item No. 4C
Discussion Calendar

Review of the Fiscal Year 2019/20 Proposed Budget

Contact(s) for Further Information

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Robert Cortez, Assistant Chief
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Summary

This item presents the Fiscal Year 2019/20 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 10, 2019, and provided support for moving the CIP Budget forward to the Budget and Finance Committee and Board of Directors for approval. The Committee provided the following recommendations:

- Clarify the use of the General Fund CIP (12110) in future CIP documents
- Continue to explore alternatives and funding sources to address gender neutral bathroom accommodations for all OCFA facilities within the next 5 years, including establishing funding agreements with effected cash contract cities to address their fire stations
- Committee concurs with staff's recommendation to explore alternatives to the use of pagers
- Identify the timing for Garden Grove fire station improvements and provide an update at a future date.

The City Managers' Budget and Finance Committee reviewed the FY 2019/20 Proposed Budget with staff on April 15, 2019, and recommended that the OCFA Budget and Finance Committee and Board of Directors adopt the FY 2019/20 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 23, 2019, 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 2019/20 Budget as submitted.
3. Adopt the 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 2019/20.
4. Approve and authorize the temporary transfer of up to \$75 million from the following funds to cover a projected temporary cash flow shortfall for FY 2019/20:
 - a. Fund 123 Fire Stations and Facilities - \$10 million

- b. Fund 133 Fire Apparatus - \$10 million
- c. Fund 190 Workers' Compensation Reserve Fund - \$55 million
- 5. Approve and authorize the repayment of \$75 million borrowed funds from Fund 121 to the above funds along with interest when General Fund revenues become available in FY 2019/20.
- 6. Approve changes to the Master Position Control list to unfreeze, reclassify and/or add 127 positions as detailed in Attachment 3.
- 7. Approve transfers from the General Fund 121 and Fund 123 Fire Stations and Facilities to General Fund CIP Fund 12110, Fund 133 Fire Apparatus, and Fund 139 Settlement Agreement totaling \$36,568,000.
- 8. Approve and authorize FY 2018/19 budget adjustments to increase General Fund (121) revenues by net \$145,770 and General Fund (121) expenditures by \$38,014.

Impact to Cities/County

The proposed FY 2019/20 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 24 of the Revenue section in the attached budget book).

Fiscal Impact

See attached Proposed Budget.

Background

We are pleased to present the proposed FY 2019/20 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 2019/20 and for all five years of the five-year forecast. The proposed budget includes revenues, expenditures, and positions associated with Garden Grove joining the OCFA and include additional position requests that will enhance the delivery of public safety services. Budget impacts for the Irvine Settlement Agreement are also included in the proposed Budget and Five-year Cash Flow Forecast. As a result of all of these factors, this budget is clearly one of expansion, yet in a very positive manner which includes retention of one key city (Irvine), addition of another (Garden Grove), and a broad array of support to continue enhancing services to OCFA's entire jurisdiction.

Transfers from the General Fund and Fund 123 Fire Stations and Facilities to two CIP funds and the newly established Fund 139 Settlement Agreement are reflected in the proposed budget. The Budget Overview in the attached budget book (Attachment 2) provides details relating to staff's recommendations to unfreeze and add positions to the Master Position Control list.

Proposed 2018/19 Budget Adjustment

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

- Increase to General Fund (121) revenues in the net amount of \$145,770. This adjustment is comprised of the following:
 - \$520,000 increase to Secured Property Tax
 - \$50,000 decrease to Homeowner Property Tax Relief
 - \$500,000 increase to Supplemental Property tax
 - \$37,325 decrease to Interest
 - \$804,412 reduction in Planning and Development fees due to lower permit volume
 - \$17,507 increase in US&R 2017 grant revenues
- Increase to General Fund (121) expenditures of \$38,014. This increase corrects a Carryover appropriation and increases expenditures to match the additional revenue, both for the 2017 US&R grant.

Attachment(s)

1. Proposed Resolution
2. FY 2019/20 Proposed Budget
3. Proposed Master Position Control Changes
4. Revised 5-Year Financial Forecasts

RESOLUTION NO. 2019-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 2019/20**

*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 2019/20 is approved and adopted by the Board of Directors as follows:

<u>General Fund Operating Appropriations</u>	
Salary and Employee Benefits	\$376,280,124
UAAL Pay-down to OCERS	\$9,648,658
Services and Supplies (including one-time)	\$34,307,269
Capital Outlay	<u>\$124,000</u>
Total Operating Appropriations	\$420,360,051
Operating Transfers-out of General Fund and Fund	
123 Fire Stations and Facilities	
To CIP Fund(s) and Settlement Agreement Fund	\$36,568,000
<u>Other Funds Appropriations</u>	
Fund 12110 – General Fund CIP	\$6,954,600
Fund 123 – Fire Stations and Facilities	\$8,895,000
Fund 124 – Communications and Info. Systems	\$1,935,117
Fund 133 – Fire Apparatus	\$11,894,710
Fund 139 – Settlement Agreement	\$2,168,000
Fund 171 – Structural Fire Entitlement Fund	\$971,617
Fund 190 – Self-Insurance Fund	<u>\$11,459,428</u>
Total Other Funds Appropriations	\$44,278,472
<u>Reserves</u>	
10% Operating Contingency	\$38,071,139
Appropriation for Contingencies	\$3,000,000

PASSED, APPROVED and ADOPTED this 23rd day of May 2019.

JOSEPH MULLER, CHAIR
OCFA Board of Directors

ATTEST:

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

ORANGE COUNTY FIRE AUTHORITY

BUDGET AND FINANCE COMMITTEE FY 2019/20 PROPOSED BUDGET



Business Services Department
Treasury & Financial Planning
May 8, 2019



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BUDGET AND FINANCE COMMITTEE

FY 2019/20 PROPOSED GENERAL FUND AND CIP BUDGETS

May 8, 2019

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Budget Overview

We are pleased to present the proposed FY 2019/20 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 2019/20 and meets our policy reserve requirements. We have added revenues, expenditures, and positions associated with Garden Grove joining the OCFA and included additional position requests that will enhance the delivery of public safety services. Budget impacts for the Irvine Settlement Agreement are included on the Combined Budget Summary and Five-year Cash Flow Forecast. As a result of all of these factors, this budget is clearly one of expansion, yet in a very positive manner which includes retention of one key city (Irvine), addition of another (Garden Grove), and a broad array of support to continue enhancing services to OCFA's entire jurisdiction.

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 11. RSG employs conservative assumptions and methodologies and have revised their forecast for property tax revenues over the five year forecast, modifying the estimated growth rate downward as compared to past forecasts. The growth rate is slowing as housing becomes less affordable due to price growth outpacing wage growth; increased mortgage interest rates; and a decline in tax incentives. Home resale transactions declined by 8.6% in 2018 in Orange County.

In keeping with RSG's forecasted trends, we have estimated that although property tax revenue dollars will continue to grow in FY 2019/20, the rate of estimated growth will slow as compared to previous years' estimates. Given the most current revenue trends, we have carefully evaluated the positions we are proposing to add with a focus to ensure these positions are sustainable based on our revenue growth, while also ensuring that the added costs have minimal impact to our cash contract member agencies. Seven of the proposed new positions in this budget are fully funded with reductions in other budget areas. With this FY 2019/20 budget, we are requesting to add the following twenty-three positions, unrelated to Garden Grove's transition to OCFA:

- 12 safety employees to provide constant staffing for the Heavy Rescue Truck (4 employees per shift, covering 3 shifts). This includes 3 Fire Captains, 3 Fire Apparatus Engineers and 6 Firefighter/Paramedics. (This change is funded by Structural Fire Fund property tax revenue.)
- 3 Firefighter/Paramedics to provide for one additional post position for the Engine at Fire Station 53 in the City of Yorba Linda. This addition converts a basic life support (BLS) Engine into an advanced life support (ALS) Paramedic Engine, and the change is consistent with the series of phased deployment enhancements that OCFA has been pursuing for roughly the past 4 years. (This change is funded by Structural Fire Fund property tax revenue.)
- One Nurse Educator Supervisor in EMS. Following the results of a study on the Nurse Educator classification it was determined that a need existed for a supervisor level position to allow for the rebalancing of the workload and prioritization of management and oversight responsibilities. This position will also provide needed back-up coverage to the

FY 2019/20 Proposed Budget

nurse educators during absences. (This change is funded by property tax revenue and cash contract city revenue.)

- Seven positions in Information Technology funded from a corresponding reduction in the IT services and supplies budget. Those positions include: 1 Communications installer, 2 GIS Technicians, 1 IT Analyst, and 3 Help-Desk technicians. Until now, these positions have been provided through a vendor contract, and staff anticipates improved continuity of services and better retention of skilled personnel by transitioning these services to in-house.

With the transition of Garden Grove to OCFA, we have also identified employee positions required for a successful conversion, a number of which are specified in the approved Fire Services Agreement. It is important to note that when OCFA previously transitioned Santa Ana, support positions were not added due to the recession that OCFA was navigating at that time. The addition of Garden Grove today has triggered an appropriate analysis of support positions needed for proper augmentation of the increased frontline workforce and services being provided to Santa Ana, Garden Grove, and all of OCFA's jurisdictions. Revenue and expenditure increases associated with the addition of Garden Grove are balanced, with no impact to OCFA's financial condition and no impact to existing cash contract city members. We are requesting to unfreeze, reclassify and add positions to the Master Position Control for the following positions:

Battalion Chief	Operations	3
Firefighter/Paramedic	Operations	36
Fire Apparatus Engineers	Operations	18
Fire Captains	Operations	18
Admin. Captain	Operations – Division 1	1
Nurse Educator	Emergency Medical Services	1
Training Captain	Emergency Medical Services	1
Fire Communications Dispatcher	Emergency Command Center	4
Administrative Assistant	Special Ops – Investigations	1
Day Investigator Captain	Special Ops – Investigations	1
Sr. Fire Prevention Specialist	Community Risk Reduction	1
Fire Prevention Specialist	Community Risk Reduction	4
Assistant Fire Marshall	Community Risk Reduction	1
Office Services Specialist	Community Risk Reduction	1
Community Educator	Community Risk Reduction	1
Management Analyst	Logistics	1
Facilities Maintenance Coord.	Logistics	1
Fire Equipment Technician	Logistics	1
Fire Delivery Driver	Logistics	1
Senior Fire Apparatus Technician	Logistics	1
Fire Apparatus Technician	Logistics	1
Buyer	Business Services	1
Administrative Assistant	Business Services	1
Sr. Accounting Support Spec.	Business Services	1
Human Resources Analyst II	Human Resources	1
Administrative Assistant	Human Resources	1
Diversity & Inclusion Coordinator	Human Resources	1
Total Garden Grove Transition Positions & Support Positions		104

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; 3 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. 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 2018/19 level after one-time increases were removed. Requested increases for FY 2019/20 were reviewed and approved on a case-by-case basis. Increases related to Garden Grove's transition to OCFA have been included and footnoted on each Department Summary page, along with other approved requests or changes.
- ***Salaries*** – The proposed budget includes scheduled salary increases for all positions included in an approved MOU, as well as Executive Management. Merit increases are included for qualifying employees. Salaries related to Garden Grove's transition are also included.
- ***Workers' Compensation*** – The workers' compensation annual budget is funded at the 50% confidence level per policy, using the latest actuarial report figures.
- ***Prioritization of Five-Year Capital Improvement Plan*** – The five-year CIP was updated and reviewed by the Executive Management team which evaluated 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. The five-year CIP was also reviewed and recommended for approval by the CIP Ad Hoc Committee.
- ***Snowball Plan*** – The budget includes approximately \$9.6M in additional unfunded pension liability payments, in accordance with Board direction to continue to pay-down the UAAL. Additionally, as well as at fiscal year onset, operating transfers of General Fund surplus to the CIP funds will be re-calculated at the Mid-Year Budget Adjustment in FY 2019/20. If feasible, 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 original Snowball Plan.

Consistent with our approach since the end of the Great Recession, we have employed conservative measures in the development of the FY 2019/20 budget, balancing the needs of the agency based on current and future revenue growth. The employee positions we are seeking with this budget will better position the OCFA to improve and enhance the services we provide to our member agencies and the citizens we serve, while minimizing the impact to our cash contract city charges.

FY 2019/20 Proposed Budget

**ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
FY 2019/20 BUDGET**

	FY 2018/19 Adjusted Budget	FY 2019/20 Proposed Budget⁽²⁾	\$ Change from FY 2018/19 Adjusted	% Change from FY 2018/19 Adjusted
FUNDING SOURCES				
Property Taxes	\$260,369,047	\$272,047,362	\$11,678,315	4.49%
Intergovernmental	20,102,301	19,961,585	(140,716)	-0.70%
Charges for Current Services ⁽³⁾	111,987,105	136,507,014	24,519,909	21.90%
Use of Money & Property	919,770	1,170,026	250,256	27.21%
Other	1,001,382	1,028,785	27,403	2.74%
Subtotal Revenues	394,379,605	430,714,772	36,335,167	9.21%
One-time/Grant Revenues	15,222,523	-	(15,222,523)	-100.00%
Total Revenues & Other Financing Sources	409,602,128	430,714,772	21,112,644	5.15%
Beginning Fund Balance	72,512,088	62,588,057	(9,924,031)	-13.69%
TOTAL AVAILABLE RESOURCES	\$482,114,216	\$493,302,829	\$11,188,613	2.32%
EXPENDITURES				
Salaries & Employee Benefits	\$340,363,305	\$376,280,124	\$35,916,819	10.55%
Services & Supplies	30,804,717	30,811,447	6,730	0.02%
Capital Outlay	363,157	124,000	(239,157)	-65.85%
Subtotal Expenditures	371,531,179	407,215,571	35,684,392	9.60%
One-Time/Grant Expenditures	22,748,822	3,495,822	(19,253,000)	-84.63%
UAAL Paydowns	19,167,397	9,648,658	(9,518,739)	-49.66%
Total Expenditures & Other Uses	413,447,398	420,360,051	6,912,653	1.67%
Operating Transfer Out	6,078,761	28,568,000	22,489,239	369.96%
Appropriation for Contingencies ⁽¹⁾	3,000,000	3,000,000	-	0.00%
Ending Fund Balance	59,588,057	41,374,778	(18,213,279)	-30.57%
TOTAL FUND COMMITMENTS & FUND BALANCE	\$482,114,216	\$493,302,829	\$11,188,613	2.32%

(1) Requires Board approval to spend

(2) Includes Garden Grove Transition Revenues and Expenditures from the approved Fire Services Agreement

(3) Estimates for CRR revenues for services provided in Garden Grove are still being developed and will be included in the Mid-Year Budget Adjustment for FY 2019/20

**ORANGE COUNTY FIRE AUTHORITY
FY 2019/20 General Fund
Proposed Budget Highlights
May 2019**

NOTE: This comparison is the Adjusted FY 2018/19 budget to the proposed FY 2019/20 budget, with one-time increases removed for comparison purposes. Revenues and expenditures related to the Garden Grove transition are included.

Revenue

\$36.3 million or a 9.21% increase

- | | |
|---|-------------------------|
| Property Taxes | \$11.7M increase |
| <ul style="list-style-type: none">▪ Based on 4.75% current secured growth per final RSG study of April 3, 2019, applied to the current year tax ledger, excluding public utility taxes.▪ The refund factor is estimated at 1% based on historical trends | |
| State Reimbursements | \$208K increase |
| <ul style="list-style-type: none">▪ Proposed FY 2019/20 budget includes an increase in the latest CAL FIRE contract | |
| Federal Reimbursements | \$474K decrease |
| <ul style="list-style-type: none">▪ The decrease is attributable to changes in the SAFER grant for FY 2019/20. The reimbursable amount declines to 35% in the final year of the grant. | |
| Cash Contract Charges | \$25.3M increase |
| <ul style="list-style-type: none">▪ The majority of the increase is due to the inclusion of pro-rated Garden Grove revenues in FY 2019/20 in the amount of \$20.0 million.▪ The remaining changes are based on estimated 4.5% increase to cash contract cities service charge, plus the final annual catch-up payments from the 2010 shortfall, for an average increase of 5.62%▪ The first year of 4th position phase-in costs for the cities of Buena Park, San Clemente, and Tustin are included in FY 2019/20. | |
| Community Risk Reduction Fees | \$767K decrease |
| <ul style="list-style-type: none">▪ Based on current FY projections and input from CRR staff after concluding an analysis indicating a decrease in volume.▪ Estimates for CRR revenues for services provided in Garden Grove are still being developed and will be included in the Mid-Year Budget Adjustment for FY 2019/20. | |
| Miscellaneous Revenue | \$27K increase |
| <ul style="list-style-type: none">▪ The projection includes updated figures for the Fullerton Airport Hangar Lease, and Santa Ana College Agreement and miscellaneous revenues. | |

Expenditures

\$35.6 million or a 9.58% increase overall

Regular Salaries

\$18.4M increase

- Includes funding for 23 proposed new positions unrelated to the Garden Grove transition, and pro-rated funding for 104 Garden Grove transition positions and support positions.
- Includes overtime budget of approximately \$38.0M
- MOU increases included for all employee groups; 2% increase for Executive Management
- FY 2019/20 proposed budget includes a \$4.4M deduction for average salary savings in the firefighter ranks

Retirement

\$10.2M increase

- Snowball UAAL paydown amounts removed from calculation used to develop comparison
- Approximately \$3.5M of the increased cost results from maintaining stable retirement rates despite decreases resulting from the accelerated UAAL payments and three year phase-in of actuarially introduced changes such as extended mortality rates.

Benefits

\$4.9M increase

- Workers' Comp is budgeted based on the 50% confidence level provided by the actuarial study completed in September, 2018.
- Firefighter group medical insurance based on blended rate of \$2,053 per month, an increase of \$98 per month
- Management dental insurance reflects an increase of 5.0%; vision 0.0%

Services and Supplies/Equipment-Capital Outlay

\$232K decrease

- \$523,007 decrease to Logistics contracts budget to fund employee position requests.
- Services and Supplies increase of approximately \$937K, and station maintenance increase of \$105K related to Garden Grove's transition to OCFA are included
- Other increases approved in the FY 2019/20 budget were approved as one-time expenditures.

**ORANGE COUNTY FIRE AUTHORITY
FY 2019/20 Pending Issues
May 2019**

TRAN

- We have determined that a Tax and Revenue Anticipation Note (TRAN) will not be needed in FY 2019/20. Concurrent with Budget Adoption the Board will be asked to approve interfund borrowing for cash flow purposes during FY 2019/20.

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 \$1.0M and allocated that funding to UAAL paydown.

Community Risk Reduction Fees

- Estimates for CRR revenues for services provided in Garden Grove are still being developed and will be included in the Mid-Year Budget Adjustment for FY 2019/20.

US&R Grants

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

City Managers' Budget and Finance Committee Recommendations

The City Managers' Budget and Finance Committee (B&FC) met on April 15, 2019 to review the Proposed FY 2019/20 Budget, including the CIP Budget. They made the following formal recommendation:

Formal Recommendation

1. The City Managers' B&FC endorses and recommends that the OCFA Budget & Finance Committee and Board of Directors adopt the FY 2019/20 Budget, as submitted.



FY 2019/20 Proposed Budget

ORANGE COUNTY FIRE AUTHORITY COMBINED PROPOSED BUDGET SUMMARY FY 2019/20

	121 General Fund ⁽²⁾	12110 General Fund CIP	123 Fire Stations & Facilities	124 Communications & Information Systems
FUNDING SOURCES				
Property Taxes	\$272,047,362	-	-	-
Intergovernmental	19,961,585	-	-	-
Charges for Current Services ⁽³⁾	136,507,014	-	-	-
Use of Money & Property	1,170,026	-	385,115	91,948
Other	1,028,785	-	-	-
Total Revenue & Other Financing Sources	430,714,772	-	385,115	91,948
Operating Transfer In	-	4,900,000	-	-
Beginning Fund Balance	62,588,057	2,068,320	24,581,544	4,291,739
TOTAL AVAILABLE RESOURCES	\$493,302,829	\$6,968,320	\$24,966,659	\$4,383,687
EXPENDITURES				
Salaries & Employee Benefits	\$376,280,124	-	-	-
Services & Supplies	30,811,447	6,954,600	-	-
Capital Outlay	124,000	-	8,895,000	1,935,117
Subtotal Expenditures	407,215,571	6,954,600	8,895,000	1,935,117
One-time/Grant/ABH	3,495,822	-	-	-
UAAL Paydown	9,648,658	-	-	-
Total Expenditures & Other Uses	420,360,051	6,954,600	8,895,000	1,935,117
Appropriation for Contingencies ⁽¹⁾	3,000,000	-	-	-
Operating Transfer Out	28,568,000	-	8,000,000	-
Ending Fund Balance	41,374,778	13,720	8,071,659	2,448,570
TOTAL FUND COMMITMENTS & FUND BALANCE	\$493,302,829	\$6,968,320	\$24,966,659	\$4,383,687

(1) Requires Board approval to spend

(2) Includes Garden Grove Transition Revenues and Expenditures from the approved Fire Services Agreement

(3) Estimates for CRR revenues for services provided in Garden Grove are still being developed and will be included in the Mid-Year Budget Adjustment for FY 2019/20

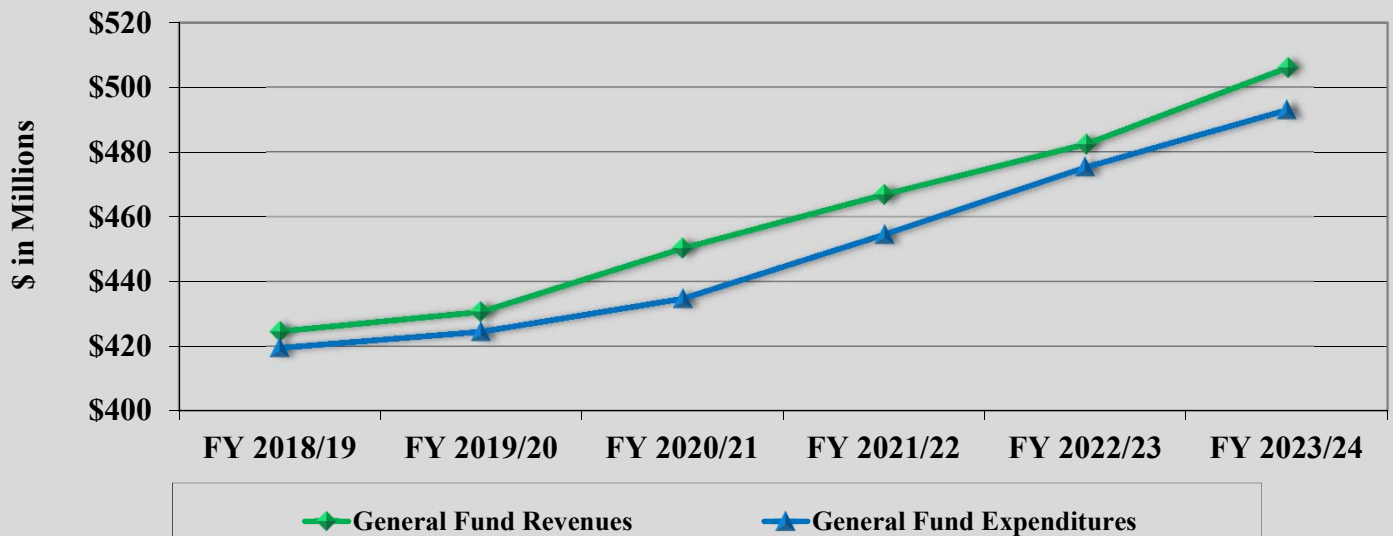
Budget Summary & Overview

133 Fire Apparatus	139 Settlement Agreement	171 SFF Entitlement	190 Self- Insurance	Total
-	-	-	-	\$272,047,362
-	-	-	-	19,961,585
1,750,537	-	-	17,855,023	156,112,574
434,978	357,402	17,945	2,084,251	4,541,665
-	-	-	-	1,028,785
2,185,515	357,402	17,945	19,939,274	453,691,971
8,000,000	23,668,000	-	-	36,568,000
2,202,371	-	999,903	89,449,523	186,181,457
\$12,387,886	\$24,025,402	\$1,017,848	\$109,388,797	\$676,441,428
-	-	-	-	\$376,280,124
-	2,168,000	971,617	11,459,428	52,365,092
11,894,710	-	-	-	22,848,827
11,894,710	2,168,000	971,617	11,459,428	451,494,043
-	-	-	-	3,495,822
-	-	-	-	9,648,658
11,894,710	2,168,000	971,617	11,459,428	464,638,523
-	-	-	-	3,000,000
-	-	-	-	36,568,000
493,176	21,857,402	46,231	97,929,369	172,234,905
\$12,387,886	\$24,025,402	\$1,017,848	\$109,388,797	\$676,441,428

FY 2019/20 Proposed Budget

Proposed FY 2019/20 Budget Orange County Fire Authority Five-Year Financial Forecast

	Adjusted FY 2018/19	Year 1 FY 2019/20	Year 2 FY 2020/21	Year 3 FY 2021/22	Year 4 FY 2022/23	Year 5 FY 2023/24
Beginning Fund Balance	197,213,715	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473
General Fund Revenues	424,630,920	430,714,772	450,290,792	466,902,385	482,443,222	506,013,898
General Fund Expenditures	400,358,762	414,879,393	422,356,021	440,251,660	457,561,448	472,251,303
Paydown of UAAL	19,167,397	9,648,658	12,368,859	14,279,280	17,787,217	20,772,547
Total General Fund Expenditures	419,526,159	424,528,051	434,724,880	454,530,941	475,348,665	493,023,850
Net General Fund Revenue	5,104,762	6,186,721	15,565,912	12,371,445	7,094,558	12,990,048
Less Incremental Increase in 10% GF Op. Cont.	6,680,942	4,681,860	897,663	1,789,564	1,997,779	1,468,985
General Fund Surplus / (Deficit)	(1,576,181)	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
Operating Transfer to CIP Funds	-	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP/Other Revenues	28,320,660	28,650,060	41,942,078	40,961,755	34,346,139	40,758,530
CIP/Other Expenses	34,457,680	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
CIP Surplus / (Deficit)	(6,137,020)	(15,628,412)	(9,668,910)	1,208,576	828,897	11,532,802
Ending Fund Balance	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473	185,290,261



	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
General Fund Revenues	\$ 424.63	\$ 430.71	\$ 450.29	\$ 466.90	\$ 482.44	\$ 506.01
General Fund Expenditures	\$ 419.53	\$ 424.53	\$ 434.72	\$ 454.53	\$ 475.35	\$ 493.02

Budget Summary & Overview

Proposed FY 2019/20 Budget		ADJUSTED FY 2018/19	PROPOSED FY 2019/20	PROJECTED FY 2020/21	PROJECTED FY 2021/22	PROJECTED FY 2022/23	PROJECTED FY 2023/24
A.	BEGINNING FUND BALANCE [b]	197,213,715	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473
	GENERAL FUND REVENUES						
	Property Taxes	260,369,047	272,047,362	282,818,992	292,124,373	300,788,738	323,898,224
	State Reimbursements	6,974,627	7,182,575	7,182,575	7,182,575	7,182,575	7,182,575
	Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
	One-Time Grant/ABH/RDA	16,013,907	414,682	-	-	-	-
	Community Redevelopment Agency Pass-thru	12,139,068	12,264,328	12,338,242	13,020,915	14,615,139	10,553,382
	Cash Contracts	100,414,324	125,692,632	134,901,897	141,466,971	146,683,892	151,144,202
	Community Risk Reduction Fees	6,925,735	6,161,323	6,161,323	6,161,323	6,161,323	6,161,323
	ALS Supplies & Transport Reimbursement	4,538,600	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600
	Interest Earnings	919,770	1,170,026	1,105,919	1,164,384	1,229,711	1,292,349
	Other Revenue	1,207,050	1,134,244	1,134,244	1,134,244	1,134,244	1,134,244
	Unencumbered Fund Balance for Paydown of UAAL	10,000,000	-	-	-	-	-
	General Fund Carryover Fund Balance	5,028,792	-	-	-	-	-
	TOTAL REVENUES	424,630,920	430,714,772	450,290,792	466,902,385	482,443,222	506,013,898
	GENERAL FUND EXPENDITURES						
	New Positions for New Stations	-	-	-	3,436,948	9,773,579	13,745,423
	Employee Salaries	212,954,819	233,000,753	239,641,185	244,984,335	250,372,083	255,877,492
	Retirement - Regular Annual Payments	77,678,872	87,892,113	89,313,279	94,348,848	95,822,348	97,439,277
	Retirement - Paydown of UAAL (Rate Savings)	3,167,397	1,648,658	2,368,859	3,279,280	4,787,217	5,772,547
	Retirement - Paydown of UAAL (Unencumb. Funds)	10,000,000	-	-	-	-	-
	Retirement - Paydown of UAAL (\$1M per Year from WC)	1,000,000	1,000,000	1,000,000	-	-	-
	Retirement - Paydown of UAAL (\$1M per Year, Increasing)	5,000,000	7,000,000	9,000,000	11,000,000	13,000,000	15,000,000
	Workers' Comp Transfer out to Self-Ins. Fund	17,366,238	17,855,023	18,907,204	20,504,420	21,119,553	21,753,139
	Other Insurance	30,004,824	34,191,881	36,588,149	38,815,492	41,187,845	43,715,699
	Medicare	3,041,653	3,340,354	3,469,740	3,536,490	3,614,297	3,693,803
	One-Time Grant/ABH Expenditures	7,160,440	-	-	-	-	-
	Salaries & Employee Benefits	367,374,243	385,928,782	400,288,415	419,905,814	439,676,921	456,997,381
	Services & Supplies/Equipment	38,608,191	34,431,269	31,768,465	31,775,515	32,442,565	32,539,616
	Irvine Settlement Agreement (Transfer to Fund 139)	-	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	New Station/Enhancements S&S Impacts	-	-	-	181,611	561,179	818,853
	One-Time Grant Expenditures	7,464,964	-	-	-	-	-
	Transfer Out to CIP	6,078,761	-	-	-	-	-
	TOTAL EXPENDITURES	419,526,159	424,528,051	434,724,880	454,530,941	475,348,665	493,023,850
	NET GENERAL FUND REVENUE	5,104,762	6,186,721	15,565,912	12,371,445	7,094,558	12,990,048
B.	Incremental Increase in GF 10% Contingency	6,680,942	4,681,860	897,663	1,789,564	1,997,779	1,468,985
	GENERAL FUND SURPLUS / (DEFICIT)	(1,576,181)	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
C.	Operating Transfers (from) Operating Contingency	(1,576,181)	-	-	-	-	-
	Transfers to CIP Funds from General Fund Surplus	-	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
	One-Time Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
	Capital Improvement Program/Other Fund Revenues						
	Interest Earnings	2,852,393	3,371,639	2,807,896	2,683,306	2,684,696	2,803,357
	State/Federal Reimbursement	-	-	-	-	-	-
	Cash Contracts	1,446,220	1,750,537	1,842,156	1,897,419	1,954,341	2,012,971
	Developer Contributions	-	-	1,048,573	2,626,729	822,770	-
	Workers' Comp Transfer in from GF	17,366,238	17,855,023	18,907,204	20,504,420	21,119,553	21,753,139
	Fund 139 Transfer in from GF	-	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	Miscellaneous	577,048	-	-	-	-	-
	Operating Transfers from General Fund	6,078,761	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
	Total CIP, W/C, Other Revenues	28,320,660	28,650,060	41,942,078	40,961,755	34,346,139	40,758,530
	Capital Improvement Program/Other Fund Expenses						
	Fund 12110 - General Fund CIP	3,707,477	6,954,600	6,805,100	5,959,000	2,758,300	2,866,300
	Fund 123 - Fire Stations and Facilities	2,073,562	8,895,000	18,600,000	9,675,000	8,000,000	-
	Fund 124 - Communications & Information Systems	6,666,290	1,935,117	3,774,898	1,950,000	851,394	600,000
	Fund 133 - Fire Apparatus	11,101,654	11,894,710	9,217,037	7,765,682	6,201,720	8,627,790
	Sub-Total CIP Expenses	23,548,983	29,679,427	38,397,035	25,349,682	17,811,414	12,094,090
	Fund 139 - Irvine Settlement	-	2,168,000	668,000	668,000	668,000	668,000
	Fund 171 - SFF Entitlement	525,336	971,617	-	-	-	-
	Fund 190 - WC Self-Ins. (Cashflow Payments per Actuary)	10,383,361	11,459,428	12,545,953	13,735,497	15,037,827	16,463,638
	Total CIP, W/C, Other Expenses	34,457,680	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
D.	CIP SURPLUS/(DEFICIT)	(6,137,020)	(15,628,412)	(9,668,910)	1,208,576	828,897	11,532,802
	ENDING FUND BALANCE (A+B+C+D) [a]	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473	185,290,261
	Fund Balances						
	Operating Contingency (10% of Expenditures)	36,389,279	41,071,139	41,968,802	43,758,366	45,756,145	47,225,130
	Fund 139 - Settlement Agreement	19,493,205	21,850,607	24,132,769	26,132,769	28,132,769	30,132,769
	Reserve for Cash Contract City Station Maintenance	405,000	510,000	510,000	510,000	510,000	510,000
	Donations & Restricted Funds	3,953,884	3,953,884	3,953,884	3,953,884	3,953,884	3,953,884
	Committed - SFF Cities Enhancement	987,043	46,088	46,088	46,088	46,088	46,088
	Capital Improvement Program	35,718,771	10,089,066	(9,765,799)	(18,800,243)	(27,527,933)	(24,824,680)
	Fund 190 - WC Self-Insurance	89,234,275	97,714,121	105,617,914	113,860,934	121,417,520	128,247,070
	Total Fund Balances	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473	185,290,261

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

[b] Beginning fund balance adjusted to reflect Carryover adjustments included in FY 2018/19.

Forecast Assumptions – FY 2019/20 Budget

Basic Assumptions

The Adopted FY 2018/19 budget, and the Five-Year Capital Improvement Plan approved by the Board of Directors on May 24, 2018 form the basis for this financial forecast with the following adjustments:

- Updated total beginning fund balance from the FY 2017/18 audited financial statements
- All approved budget adjustments that have occurred since the adoption of the budget
- Approved FY 2018/19 mid-year adjustments
- Revised 5-Year CIP Plan for FY 2019/20 – FY 2023/34 based on input from CIP managers.

General Fund Revenues

- ***Secured Property Taxes*** – Rosenow Spevacek Group’s Final 2019 Report provides the growth factors assumed for the forecast. The following are projections of current secured property tax growth:

FY 2019/20	4.75%
FY 2020/21	4.21%
FY 2021/22	3.49%
FY 2022/23	3.14%
FY 2023/24	8.12% *

* Increase primarily attributable to dissolution of Irvine Successor Agency. Former pass-through revenues reported as secured property tax revenues post dissolution.

- ***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 with the exception of the SAFER Grant budgeted for FY 2019/20. Board actions to date and proposed mid-year adjustments have increased the FY 2018/19 adopted budget by \$22.7M for one-time increases in grants, assistance by hire, and other one-time expenditures.
- ***Community Redevelopment Agency Pass-thru Revenue*** – RSG completed a Redevelopment Area Excess Revenue Analysis of pass-thru and residual revenues from the dissolution of the redevelopment agencies dated 4/3/2019. 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 3.50% 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 2.00% for FY 2018/19, and 2.25% for FY 2019/20 through FY 2023/24.
- **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 vehicles will be in service beginning 7/1/2021 for Station 67, 7/1/2022 for Station 12, and 7/1/2023 for Station 52.
 - ✓ **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 2019/20. The projected employer rates in the outer years of the forecast are based on a study prepared by Segal Consulting and provided by OCERS dated 7/3/2018. FY 2019/20 rates are approximately 0.05% higher for safety and 2.30% higher for non-safety compared to FY 2018/19 rates.

FY	Safety	General	Source
2018/19	51.95%	34.62%	Effective rates for FY 2018/19 provided by OCERS adjusted to remove impact of additional OCFA UAAL contributions.
2019/20	50.20%	35.12%	FY 2019/20 based on OCERS provided rates. Outer years based on Segal Study dated 7/3/2018. Effective rates were adjusted to remove impact of additional OCFA UAAL contributions.
2020/21	53.66%	38.22%	
2021/22	55.56%	39.72%	
2022/23	55.16%	39.72%	
2023/24	54.86%	39.62%	

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

FY 2018/19 includes a mid-year adjustment of \$10.0M for accelerated paydown of OCFA's Unfunded Actuarial Accrued Liability (UAAL) from unencumbered fund balance carried over from FY 2017/18.

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 \$1.6M in FY 2019/20 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 from FY 2016/17 through FY 2020/21.
 - Beginning in FY 2017/18 at mid-year, allocate 50% of the General Fund surplus, if any, to UAAL with the remaining 50% used to fund CIP.
- ✓ **Workers' Compensation** – FY 2018/19 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 September 2018 Study.
- ✓ **Other Insurance** – Medical insurance rates for firefighters are assumed to remain flat in 2018 and increase by 5% for years 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 2019/20.
- ✓ **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 2019/20.
 - **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).

Transfer to Fund 139 from General Fund Surplus

This is the amount needed to pay for City of Irvine Settlement Agreement costs.

General Fund Surplus/(Deficit)

This figure is equal to the Net General Fund Revenue less the incremental increase in the General Fund 10% Contingency and the transfer out to Fund 139. 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 May 2018. 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.

A revision to the Financial Stability Budget Policy was approved which allows transfer of CIP funds at fiscal year onset to prevent negative CIP fund balance.

In FY 2018/19 a one-time adjustment from excess General Fund surplus of approximately \$5.0M was made to the General Fund Reserve exceeding contingency to restore that item of fund balance to previous levels

Capital Improvement Program/Other Funds Revenue

- ***Interest Earnings*** – Assumes an annual return of 2.00% for FY 2018/19 and 2.25% for FY 2019/20 through FY 2023/24.
- ***State/Federal Reimbursement*** – The forecast assumes no State/Federal reimbursement revenue in the forecast period.
- ***Cash Contracts*** – The forecast calculations are based on the Joint Powers Agreement and subsequent amendments.
- ***Developer Contributions*** – The forecast assumes developer contributions will be used to fund various vehicles for Station 12, Station 52, and Station 67.
- ***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.
- ***Fund 139 Transfer*** – These amounts are transferred from the General Fund to pay for various expenditures required under the City of Irvine Settlement Agreement.
- ***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.

- ***Irvine Settlement (Fund 139)*** – Budgeted expenditures in Fund 139 are based on the City of Irvine Settlement Agreement.
- ***Structural Fire Fund Entitlement (Fund 171)*** – Assumes that remaining fund balance will be expended in FY 2019/20.

- ***Self-Insurance Fund (Fund 190)*** – Self-Insurance fund expenditures are based on projected payments in the Rivelle Consulting Services September 2018 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

- ***Irvine Settlement (Fund 139)*** – Funding is set aside for City of Irvine Settlement Agreement costs, including the 115 Trust.
- ***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 2019**

Salaries

Vacant Positions

- Vacant unfrozen positions are budgeted as follows:
 - ✓ Firefighter - step 1
 - ✓ Fire Apparatus Engineer – step 10
 - ✓ Captain - step 10
 - ✓ Fire Battalion Chief – middle of range
 - ✓ Staff positions - step 5 for entry level positions, and step 10 for positions with promotional opportunities within the same occupational class series. Mid-range assumed for Administrative Manager positions.

- The following 8 frozen positions are not funded in the proposed FY 2019/20 budget:
 - ✓ 1 Org. & Dev. Training Program Manager (Human Resources)
 - ✓ 1 Office Services Specialist (Social Media)
 - ✓ 1 Administrative Fire Captain (Operations Divisions IV)

New Station Staffing

- No new stations anticipated to become operational in FY 2019/20

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 2019, not to exceed top step

MOU Changes

- Orange County Employees Association (OCEA)
 - ✓ Rates include cost-of-living adjustment of 2.0% effective August 2019
 - ✓ 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 2.16% effective July 2019
- Firefighter Unit
 - ✓ Rates include cost-of-living adjustment of 1.25% effective September 2019
 - ✓ 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

FY 2019/20 Proposed Budget

- Administrative Management
 - ✓ Rates include cost-of-living adjustment of 2.0% effective August 2019
 - ✓ 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
 - ✓ Rates include cost-of-living adjustment of 2.0% effective August 2019

Backfill/Holiday/FLSA Adjustment

- Backfill is estimated at \$38,407,174 for FY 2019/20
- Estimate is allocated to divisions/sections based on historical usage ratios
- Holiday pay and FLSA adjustment are budgeted on a per employee basis

Reserve Firefighters

- Based on FY 2019/20 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, US&R Tech Truck Certification Pay, FAE/PM Incentive Pay, Manpower Coordinator Pay, Aircraft Rescue Fire Fighting (ARFF) Pay, and ARFF Crane Operator Pay
- The following Other Pays were calculated based on historical costs:
ECC Move-Up Supervisor Pay, Emergency Medical Dispatch (EMD) Pay, On-Call Pay, Urban Search and Rescue (US&R) Pays, Hazardous Materials Pay, Paramedic Bonus Pay, Dispatch Trainer Pay, and Canine Program Pay

Vacation/Sick Payoff

- Vacation/Sick Payoff is estimated at \$6,229,053 for FY 2019/20 including retirement and Medicare benefits
- Based on projected trends
- Allocated to divisions/sections based on historical usage ratios

Salary Savings

- Salary savings is estimated at \$4,383,520 for FY 2019/20 based on historical trends including retirement and Medicare benefits

Benefits

Group Medical

- Firefighter Unit – based on FF Health Plan Agreement rates of \$1,995 per month effective 1/1/2019 and \$2,095 per month effective 1/1/2020
- OCEA – based on OCEA MOU rate of \$1,029 per month effective 1/1/2019

Health & Welfare

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

Management Insurance

- Includes Management Optional Benefits – no change
- There have been no changes to Life, AD&D and Disability Insurance rates
- Dental rates are estimated to increase by 5.00% beginning 1/1/2020
- Vision rates are not anticipated to increase in 2020.

Retirement**FY 2019/20 Rate**

General (OCEA)	36.58%
FF Unit	53.91%
Management (safety)	52.28%
Management (non-safety)	36.58%
Supported Employment	43.94%

- The above retirement rates represent rates for employees hired prior to 7/1/2011, and are net of employee contributions
- Employee contributions were increased as a result of MOU changes or Personnel and Salary Resolution changes, resulting in a multi-year phased in approach to achieving employees paying 50% normal cost for employee retirement contributions
- New hires employed after 1/1/2013 are subject to the PEPRA Plan with a lower retirement rate
- Retirement costs are net of savings related to the prepayment to OCERS of \$1,566,666

Workers' Compensation

- FY 2019/20 amount of \$17,855,023 represents the projected expenditures at the 50% confidence level based on the actuarial report dated September 2018. Workers' Compensation amount reflects \$1,000,000 reduction used for paydown of the UAAL in accordance with the updated Snowball Strategy presented to the Board in November 2015.
- Third Party Administrator (TPA) and excess insurance costs are included in Services and Supplies

FY 2019/20 Proposed Budget

Unemployment Insurance

- Budgeted at \$60,000 for FY 2019/20 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 2019/20

DESCRIPTION	FY 2018/19 Adjusted Budget [1]	FY 2019/20 Draft Proposed Budget	\$ Change from FY 2018/19 Adjusted Budget	% Change from FY 2018/19 Adjusted Budget
PROPERTY TAXES [2]	\$260,369,047	\$272,047,362	\$11,678,315	4.49%
INTERGOVERNMENTAL	20,102,301	19,961,585	(140,716)	-0.70%
CHARGES FOR CURRENT SVCS [3] [4]	111,987,105	136,507,014	24,519,909	21.90%
USE OF MONEY AND PROPERTY [5]	919,770	1,170,026	250,256	27.21%
OTHER	1,001,382	1,028,785	27,403	2.74%
SUBTOTAL REVENUE	394,379,605	430,714,772	36,335,167	9.21%
ONE-TIME REVENUE	15,222,523	-	(15,222,523)	-100.00%
TOTAL REVENUE	\$409,602,128	\$430,714,772	\$21,112,644	5.15%

[1] The FY 2018/19 Adjusted Budget includes all Board approved adjustments to date.

[2] Property Tax is based on RSG final study dated April 3, 2019.

[3] Includes Garden Grove Transition Revenues from the approved Fire Services Agreement.

[4] Estimates for CRR revenues for services provided in Garden Grove are still being developed and will be included in the Mid-Year Budget Adjustment for FY 2019/20.

[5] Projected interest earnings are based on an annual return of 2.25%. There will not be a TRAN in FY 2019/20.

FY 2019/20 Proposed Budget

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2019/20

DESCRIPTION	FY 2018/19 Adjusted Budget [1]	FY 2019/20 Draft Proposed Budget	\$ Change from FY 2018/19 Adjusted Budget	% Change from FY 2018/19 Adjusted Budget
TAXES [2]				
Property Taxes, Current Secured	\$246,568,358	\$258,087,106	\$11,518,748	4.67%
Property Taxes, Current Unsecured	7,170,233	7,343,982	173,749	2.42%
Property Taxes, Prior Unsecured	92,818	103,918	11,100	11.96%
Property Taxes, Supplemental	4,973,645	4,973,645	-	0.00%
Delinquent Supplemental	183,059	190,395	7,336	4.01%
Homeowner Property Tax	1,380,934	1,348,316	(32,618)	-2.36%
TOTAL PROPERTY TAXES	260,369,047	272,047,362	11,678,315	4.49%
INTERGOVERNMENTAL				
State				
SRA-Wild lands (CAL FIRE Contract)	6,764,627	6,972,575	207,948	3.07%
Assistance by Hire (State)	200,000	200,000	-	0.00%
Helicopters' Billing - CAL FIRE	10,000	10,000	-	0.00%
SUB-TOTAL	6,974,627	7,182,575	207,948	2.98%
Federal				
Assistance by Hire (Federal)	100,000	100,000	-	0.00%
Misc Federal Revenue	888,606	414,682	(473,924)	-53.33%
SUB-TOTAL	988,606	514,682	(473,924)	-47.94%
CRA Pass-Through				
Mission Viejo Pass thru	1,021,177	1,097,620	76,443	7.49%
Cypress-CRA Pass thru	973,055	575,878	(397,177)	-40.82%
Irvine - CRA Pass thru	2,118,589	2,354,067	235,478	11.11%
La Palma - CRA Pass thru	289,685	344,277	54,592	18.85%
Lake Forest - CRA Pass thru	614,849	783,761	168,912	27.47%
San Juan Caps - CRA Pass thru	1,021,996	1,126,273	104,277	10.20%
County of Orange Pass-Through	3,463,437	3,106,699	(356,738)	-10.30%
Yorba Linda - CRA Pass thru	2,636,280	2,875,753	239,473	9.08%
SUB-TOTAL	12,139,068	12,264,328	125,260	1.03%
TOTAL INTERGOVERNMENTAL	20,102,301	19,961,585	(140,716)	-0.70%

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2019/20

DESCRIPTION	FY 2018/19 Adjusted Budget [1]	FY 2019/20 Draft Proposed Budget	\$ Change from FY 2018/19 Adjusted Budget	% Change from FY 2018/19 Adjusted Budget
CHARGES FOR CURRENT SERVICES				
Cash Contracts				
Facility Maintenance Charges	250,000	355,000	105,000	42.00%
Tustin	7,783,224	8,402,787	619,563	7.96%
Placentia	6,254,559	6,615,899	361,340	5.78%
Seal Beach	5,364,227	5,675,835	311,608	5.81%
Stanton	4,394,313	4,649,978	255,665	5.82%
Santa Ana	40,089,435	41,893,008	1,803,573	4.50%
JWA Contract	5,002,974	5,203,093	200,119	4.00%
Buena Park	11,036,987	11,832,681	795,694	7.21%
San Clemente	8,549,642	9,185,173	635,531	7.43%
Westminster	11,688,963	11,817,002	128,039	1.10%
Garden Grove [3]	-	20,062,176	20,062,176	0.00%
SUB-TOTAL	100,414,324	125,692,632	25,278,308	25.17%
Community Risk Reduction Fees [4]				
AR Late Payment Penalty	22,000	19,000	(3,000)	-13.64%
Inspection Services Revenue	1,742,323	1,742,323	-	0.00%
P&D Fees	5,004,412	4,200,000	(804,412)	-16.07%
False Alarm	160,000	200,000	40,000	25.00%
SUB-TOTAL	6,928,735	6,161,323	(767,412)	-11.08%
Other Charges for Services				
Haz. Mat. Response Subscription Prog	5,446	5,459	13	0.24%
Charge for C&E Services	100,000	100,000	-	0.00%
SUB-TOTAL	105,446	105,459	13	0.01%
Ambulance Reimbursements				
Ambulance Supplies Reimbursement	1,221,100	1,230,100	9,000	0.74%
ALS Transport Reimbursement	3,317,500	3,317,500	-	0.00%
SUB-TOTAL	4,538,600	4,547,600	9,000	0.20%
TOTAL CHGS FOR CURRENT SVCS	111,987,105	136,507,014	24,519,909	21.90%

FY 2019/20 Proposed Budget

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2019/20

DESCRIPTION	FY 2018/19 Adjusted Budget [1]	FY 2019/20 Draft Proposed Budget	\$ Change from FY 2018/19 Adjusted Budget	% Change from FY 2018/19 Adjusted Budget
USE OF MONEY AND PROPERTY				
Interest [5]				
Interest	919,770	1,170,026	250,256	27.21%
TOTAL USE OF MONEY/PROPERTY	919,770	1,170,026	250,256	27.21%
REVENUE - OTHER				
Miscellaneous Revenue				
Other Revenue	14,000	14,000	-	0.00%
Miscellaneous Revenue	106,000	146,000	40,000	37.74%
Restitution	1,000	1,000	-	0.00%
RFOTC Cell Tower Lease Agreement	44,765	44,765	-	0.00%
Fullerton Airport Hangar Lease	201,117	208,520	7,403	3.68%
Witness Fees	4,500	4,500	-	0.00%
Joint Apprenticeship Comm (CFFJAC)	100,000	100,000	-	0.00%
Santa Ana College Agreement	470,000	450,000	(20,000)	-4.26%
Sales of Surplus	60,000	60,000	-	0.00%
TOTAL OTHER REVENUE	1,001,382	1,028,785	27,403	2.74%
SUBTOTAL REVENUE	394,379,605	430,714,772	36,335,167	9.21%
ONE-TIME REVENUE	15,222,523	-	(15,222,523)	-100.00%
TOTAL REVENUE	\$409,602,128	\$430,714,772	\$21,112,644	5.15%

Notes:

[1] The FY 2018/19 Adjusted Budget includes all Board approved adjustments to date.

[2] Property Tax is based on RSG final study dated April 3, 2019.

[3] Includes Garden Grove Transition Revenues from the approved Fire Services Agreement.

[4] Estimates for CRR revenues for services provided in Garden Grove are still being developed and will be included in the Mid-Year Budget Adjustment for FY 2019/20.

[5] Projected interest earnings are based on an annual return of 2.25%. There will not be a TRAN in FY 2019/20.

**ORANGE COUNTY FIRE AUTHORITY
FY 2019/20 Revenue Assumptions
May 2019**

Property Taxes

Current Secured

- Based on projected growth in current secured property tax of 4.75% for FY 2019/20 per RSG's final study dated April 3, 2019, applied to the FY 2018/19 tax ledger and estimated 1.00% refund factor
- Public utility taxes are based on the FY 2018/19 tax ledger

Current Unsecured

- Based on 0% growth factor as provided by RSG
- Based on FY 2018/19 tax ledger and estimated 8.65% refund factor

Supplemental

- Based on the FY 2018/19 projection. This category of revenue is inconsistent from year to year

Homeowner Property Tax Relief

- Based on FY 2017/18 actual receipts and a reduction of 1.11% for FY 2019/20, which reflects historical trends

Intergovernmental

State Responsibility Area (SRA) – Wildlands CAL FIRE Contract

- Based on the FY 2018/19 contract amount per the Gray Book (CAL FIRE's notice of allocation to the contract counties).

Assistance by Hire – State

- Estimate based on FY 2018/19 projection

Assistance by Hire – Federal

- Estimate based on FY 2018/19 projection

Community Redevelopment Agency (CRA) Pass-thru

- The proposed budget is based on projections from the RSG final report dated April 3, 2019

Charges for Current Services

Cash Contract Cities

- Based on estimated budget increases of 4.5% in FY 2019/20
- Based on the 20-year JPA agreement which includes the shortfall amortization
- FY 2019/20 includes the first year of the 4th Post Position Phase-In costs for the cities of Buena Park, San Clemente and Tustin
- FY 2019/20 include the prorated first year of the Garden Grove Fire Services Agreement

John Wayne Airport Contract

- Based on the FY 2019/20 estimated charge

Community Risk Reduction Fees

- Planning and Development fees are based on the FY 2018/19 projection using the fee study, current year trends and input from the CRR staff. A volume analysis was recently conducted which resulted in a decrease in estimated P&D fees for FY 2019/20
- Inspection Services revenue is based on the FY 2018/19 projection using the fee study, current year trends and input from the CRR staff

Advance Life Support (ALS) Transport and Supplies Reimbursements

- Based on FY 2018/19 projections and input from Finance staff

Use of Money and Property

Interest

- Projected interest earnings are based on an annual return of 2.25% return for FY 2019/20
- No Tax and Revenue Anticipation Note (TRAN) will be issued for FY 2019/20. If interim funds are needed they will be borrowed from the CIP funds and/or Workers' Compensation reserves

Other Revenue

Miscellaneous Revenue

- Based on prior FY 2018/19 projection, FY 2019/20 projections, and various lease agreements as applicable

ORANGE COUNTY FIRE AUTHORITY
BUSINESS SERVICES DEPARTMENT S&S SUMMARY
FY 2019/20 BUDGET

Divisions/Sections	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
JPA Board of Directors			
JPA Board of Directors [1]	32,915	35,328	2,413
Total JPA Board of Directors	32,915	35,328	2,413
Clerk of the Authority			
Clerk [2]	11,089	12,869	1,780
Total Clerk of the Authority	11,089	12,869	1,780
Finance Division			
Financial Services [1]	356,700	393,908	37,208
Financial Services Controlled [2]	2,767,824	2,773,048	5,224
Total Finance Division	3,124,524	3,166,956	42,432
Purchasing			
Purchasing [1],[2]	42,310	43,842	1,532
Total Purchasing	42,310	43,842	1,532
Treasury and Financial Planning			
Treasury & Financial Planning	212,312	212,312	-
Total Treasury and Financial Planning	212,312	212,312	-
Legislation Division			
Legislation Division	162,625	162,625	-
Total Legislation Division	162,625	162,625	-
Department Total	3,585,775	3,633,932	48,157

[1] Increase due to Garden Grove transition allocation effective FY 2019/20

[2] Increase due to transfer from Material Mgmt budget to decentralize office supplies.

FY 2019/20 Proposed Budget

**BUSINESS SERVICES DEPARTMENT
JPA BOARD OF DIRECTORS
ORG 9951**

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1101 - Food			
Food for Board Meetings	14,965	14,965	-
Food for Special Meetings	750	750	-
Garden Grove Transition Allocation	-	2,413	2,413
Subtotal	15,715	18,128	2,413
Account 1801'1810 - 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			
Executive Committee Reimbursement	1,800	1,800	-
Standing Committees Reimbursement	8,400	8,400	-
Subtotal	10,200	10,200	-
Total S&S: JPA Board of Directors	32,915	35,328	2,413

BUSINESS SERVICES DEPARTMENT
CLERK OF THE AUTHORITY
ORG 3311

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
Professional Memberships	1,400	1,400	-
Subtotal	1,400	1,400	-
Account 1801`1810 - Office Expense			
Office Supplies	-	1,780	1,780
Minor Office Equipment	4,239	4,239	-
Subtotal	4,239	6,019	-
Account 2001 - Publications and Legal Notices			
Legal Publications (Public Hearings/Notices)	2,000	2,000	-
Subtotal	2,000	2,000	-
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	11,089	12,869	1,780

FY 2019/20 Proposed Budget

BUSINESS SERVICES DEPARTMENT
FINANCE DIVISION
ORG 3310 & 3379

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 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	15,000	15,000	-
SB90 Claims Consultant	2,000	2,000	-
Staffing Timekeeping Maintenance	260,000	260,000	-
Collection Agency Fees	6,000	6,000	-
Garden Grove Transition Allocation	-	37,208	37,208
Subtotal	283,000	320,208	37,208
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	3,500	3,500	-
AICPA/CSMFO/GFOA Webcast	2,000	2,000	-
APA/AICPA/State CPA/SCT Tech. Training	3,500	3,500	-
Banner/SCT Payroll/Finance Training	60,000	60,000	-
Subtotal	69,000	69,000	-
S&S: Financial Services	356,700	393,908	37,208

BUSINESS SERVICES DEPARTMENT
FINANCE DIVISION
ORG 3310 & 3379

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Financial Services Controlled (Org 3379)			
Account 1801`1810 - Office Expense			
Office Supplies	3,000	8,224	5,224
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	101,224	5,224
Account 1901`1908 - Prof. and Specialized Services			
County Islands	213,166	213,166	-
OPTI Source Imaging	6,000	6,000	-
Internal Control Reviews	30,000	30,000	-
Property Tax Admin Fee	2,000,000	2,000,000	-
Public Accounting	71,449	71,449	-
Subtotal	2,320,615	2,320,615	-
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	2,767,824	2,773,048	5,224
Total S&S: Finance Division	3,124,524	3,166,956	42,432

FY 2019/20 Proposed Budget

BUSINESS SERVICES DEPARTMENT
PURCHASING SECTION
ORG 3335

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 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 1801'1810 - Office Expense			
Misc. Books & Subscriptions	400	400	-
Miscellaneous Supplies	1,200	1,332	132
Printing	200	200	-
Subtotal	1,800	1,932	132
Account 1901'1908 - Prof. and Specialized Services			
Planet Bids Base Software - Annual Fee	14,600	14,600	-
Planet Bids Emerg. Ops - Annual Fee	4,500	4,500	-
Planet Bids Insurance Certification - Annual Fee	4,500	3,225	(1,275)
Planet Bids Add-on - Annual Fee	1,350	2,625	1,275
Planet Bids RFP Module - Annual Fee	4,250	4,250	-
Planet Bids Commodity Code Licensing	800	800	-
Garden Grove Transition Allocation	-	1,400	1,400
Subtotal	30,000	31,400	1,400
Account 2001 - Publications and Legal Notices			
Advertising Formal Bids	545	545	-
Subtotal	545	545	-
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	6,500	6,500	-
Subtotal	8,500	8,500	-
Total S&S: Purchasing Section	42,310	43,842	1,532

BUSINESS SERVICES DEPARTMENT

TREASURY AND FINANCIAL PLANNING SECTION

ORG 3333

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1301`1302 - Maintenance/Repair - Equipment			
Investment Software - Annual Support	3,656	3,802	146
Subtotal	3,656	3,802	146
Account 1601 - Memberships			
Cal Municipal Treasurer's Assoc.	155	155	-
CSMFO	260	260	-
FEI	425	425	-
Municipal Treasurers' Assoc. US&C	275	275	-
NAGDCA	600	600	-
Subtotal	1,715	1,715	-
Account 1704 - Interest Expense			
Interest Expense for Interfund Borrowing	31,250	35,000	3,750
Subtotal	31,250	35,000	3,750
Account 1901`1908 - Prof. and Specialized Services			
Cash Management Fees	80,000	80,000	-
Courier Fees	2,224	2,224	-
RSG Tax Study	49,000	49,000	-
Subtotal	131,224	131,224	-
Account 2401`2409 - Special Department Expense			
Annual Prop Tax Roll- County Assessor	2,800	3,000	200
Subtotal	2,800	3,000	200
Account 2701`2703 - Travel, Training and Meetings			
CSMFO/GFOA Seminars	41,667	37,571	(4,096)
Subtotal	41,667	37,571	(4,096)
Total S&S: Treasury & Financial Planning Section	212,312	212,312	-

FY 2019/20 Proposed Budget

**BUSINESS SERVICES DEPARTMENT
LEGISLATION DIVISION
ORG 3360**

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
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	20,000	20,000	-
Subtotal	148,500	148,500	-
Account 2701'2703 - Travel, Training and Meetings			
Travel	14,000	14,000	-
Subtotal	14,000	14,000	-
Total S&S: Legislation Division	162,625	162,625	-

Command & Emergency Planning Division

ORANGE COUNTY FIRE AUTHORITY
COMMAND & EMERGENCY PLANNING DIVISION S&S SUMMARY
FY 2019/20 BUDGET

Divisions/Sections	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Emergency Command Center			
Emergency Command Center	66,979	70,023	3,044
Total Emergency Command Center	<u>66,979</u>	<u>70,023</u>	<u>3,044</u>
Emergency Planning & Coordination			
Emergency Planning & Coordination	2,950	2,950	-
Total Emergency Planning & Coordination	<u>2,950</u>	<u>2,950</u>	<u>-</u>
Department Total [1]	<u><u>69,929</u></u>	<u><u>72,973</u></u>	<u><u>3,044</u></u>

Grant funding and one-time items are not included in the FY 2018/19 base budget.

[1] Increase due to transfer from Material Mgmt budget to decentralize office supplies.

FY 2019/20 Proposed Budget

**COMMAND AND EMERGENCY PLANNING DIVISION
EMERGENCY COMMAND CENTER
ORG 4420**

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 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	5,500	5,500	-
ECC A/V Maintenance	5,500	5,500	-
Subtotal	35,800	35,800	-
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`1810 - 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)	4,500	4,500	-
Printer/Fax Supplies	2,000	2,000	-
Software	1,000	1,000	-
EMD/CBD	4,642	4,642	-
Misc. Office Supplies	-	3,044	3,044
Subtotal	18,842	21,886	-
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	66,979	70,023	3,044

Command & Emergency Planning Division

COMMAND AND EMERGENCY PLANNING DIVISION
EMERGENCY PLANNING AND COORDINATION
ORG 1140

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1801`1810 - 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	-
S&S: Emergency Planning and Coordination	2,950	2,950	-



Community Risk Reduction Department

ORANGE COUNTY FIRE AUTHORITY
COMMUNITY RISK REDUCTION DEPARTMENT S&S SUMMARY
FY 2019/20 BUDGET

Sections/Programs	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Planning & Development			
Plan Review Program [1]	196,336	203,228	6,892
New Construction Inspection Program	12,550	12,752	202
Total Planning & Development	208,886	215,980	7,094
Prevention Field Services			
Prevention Field Services Program [1]	40,792	44,649	3,857
Community Wildfire Mitigation	48,875	49,571	696
Community Education [2]	101,654	126,654	25,000
Total Prevention Field Services	191,321	220,874	29,553
Department Total [3]	400,207	436,854	36,647

Grant funding and one-time items are not included in the FY 2018/19 base budget.

[1] Increase due to Garden Grove transition allocation effective FY 2019/20.

[2] Increase due to \$25K ongoing donation being included in annual budget instead of being funded by Board as separate Agenda item.

[3] Additional increases in department due to transfer from Material Mgmt budget to decentralize office supplies.

FY 2019/20 Proposed Budget

COMMUNITY RISK REDUCTION DEPARTMENT **PLAN REVIEW PROGRAM** ORG 4438

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 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	1,600	1,600	-
Misc. Office Supplies	4,030	4,969	939
Map Reproductions	1,000	1,000	-
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	20,230	21,169	939
Account 1902`1908 - Prof. and Specialized Services			
Plan Review Contracts	133,125	133,125	-
Garden Grove Transition Allocation	-	5,953	5,953
Subtotal	133,125	139,078	5,953
Account 2401 - 2409 - Special Department Expense			
Statistical Analysis Tools and Supplies	11,000	11,000	-
Subtotal	11,000	11,000	-
Account 2701`2703 Travel, Training and Meetings			
Code Conferences and Hearings	5,500	5,500	-
GIS, Statistics & Analysis Training	5,000	5,000	-
Misc. Training Travel Mileage	8,040	8,040	-
Inspector Training	11,600	11,600	-
Subtotal	30,140	30,140	-
Total S&S: Plan Review Program	196,336	203,228	6,892

Community Risk Reduction Department

**COMMUNITY RISK REDUCTION DEPARTMENT
NEW CONSTRUCTION INSPECTION PROGRAM
ORG 4439**

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 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	2,952	202
Computers/Technology	1,000	1,000	-
Code Books	4,100	4,100	-
Subtotal	8,250	8,452	202
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	12,752	202

FY 2019/20 Proposed Budget

**COMMUNITY RISK REDUCTION DEPARTMENT
PREVENTION FIELD SERVICES PROGRAM
ORG 4460**

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
IFCI	150	150	-
OCFPO	700	700	-
Other	200	200	-
Subtotal	1,050	1,050	-
Account 1801`1810 - Office Expense			
Misc. Petty Cash Reimbursements	775	775	-
Misc. Office Supplies	1,900	4,783	2,883
Implement Annual Permit Process	109	109	-
Code Books/Publications	7,500	7,500	-
Subscription - Misc. California Codes	2,100	2,100	-
Paper for Printing FIFs, Notices etc.	2,000	2,000	-
Subtotal	14,384	17,267	2,883
Account 2701`2703 Travel, Training and Meetings			
Inspector Training	10,000	10,000	-
Specialized Training	11,358	11,358	-
Training & Seminars	4,000	4,000	-
Garden Grove Transition Allocation	-	974	974
Subtotal	25,358	26,332	974
Total S&S: Prevention Field Services Program	40,792	44,649	3,857

COMMUNITY RISK REDUCTION DEPARTMENT
COMMUNITY WILDFIRE MITIGATION
ORG 4556

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
Memberships	750	750	-
Subtotal	750	750	-
Account 1801`1810 - Office Expense			
Misc. Office Supplies	17,175	17,871	696
Subtotal	17,175	17,871	696
Account 1902`1908 - Prof. and Specialized Services			
Misc. Professional and Specialized Services	900	900	-
Subtotal	900	900	-
Account 2401`2409 - Special Department Expense			
Special Department Expense	17,550	17,550	-
Subtotal	17,550	17,550	-
Account 2701`2703 Travel, Training and Meetings			
Travel and Training Expense	12,500	12,500	-
Subtotal	12,500	12,500	-
Total S&S: Community Wildfire Mitigation	48,875	49,571	696

FY 2019/20 Proposed Budget

COMMUNITY RISK REDUCTION DEPARTMENT **COMMUNITY EDUCATION** ORG 4449 & H800

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Community Education Programs (Org 4449)			
Account 1301`1302 - Maintenance/Repair - Equipment			
Miscellaneous Maintenance	2,000	2,000	-
Subtotal	2,000	2,000	-
Account 1601 - Memberships			
Memberships	500	500	-
Subtotal	500	500	-
Account 1801`1810 - Office Expense			
Office Expense	5,000	5,000	-
Subtotal	5,000	5,000	-
Account 1902`1908 - Prof. and Specialized Services			
Misc. Professional and Specialized Services	3,000	3,000	-
Subtotal	3,000	3,000	-
Account 2401`2409 - Special Department Expense			
Smoke Alarm Program	3,554	3,554	-
Marketing/Education Materials	54,600	54,600	-
Materiel for Various Events	17,000	17,000	-
Drowning Prevention Program	-	25,000	25,000
Subtotal	75,154	100,154	-
Account 2701`2703 Travel, Training and Meetings			
Travel and Training Expense	5,000	5,000	-
Subtotal	5,000	5,000	-
S&S: Community Education Program	90,654	115,654	25,000
RFOTC Open House (Org H800)			
Account 2401`2409 - Special Department Expense			
Special Department Expense	11,000	11,000	-
S&S: RFOTC Open House	11,000	11,000	-
Total S&S: Community Education	101,654	126,654	25,000

EMS and Training Department

ORANGE COUNTY FIRE AUTHORITY

EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT S&S SUMMARY

FY 2019/20 BUDGET

Sections	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Emergency Medical Services [1],[2]	1,303,313	1,633,445	330,132
Organizational Development & Training [3]	82,875	-	(82,875)
Ops Training and Safety Services			
Ops Training & Safety [2],[3]	429,562	574,006	144,444
CA FF Joint Apprenticeship Committee	150,000	150,000	-
Ops Training and Promotions	18,500	18,500	-
Total Ops Training and Safety Services	598,062	742,506	144,444
Department Total [4]	1,386,188	2,375,951	247,257

Grant funding and one-time items are not included in the FY 2018/19 base budget.

[1] Increase due to one-time funding of \$90,112 for AED/IFAK for safety vehicles, \$49,250 for increased paramedic school attendees, \$15,328 ALS remote rescue packs, \$12,000 for staff training, \$42,100 for medical supplies, and \$5,000 for capnography equipment.

[2] Increase due to Garden Grove transition allocation effective FY 2019/20

[3] \$82,875 moved to Ops Training & Safety as former ODT Org 7721 is no longer in use. Additional \$39,150 increase in Ops Training & Safety due to one-time Live Fire Burn Training Program.

[4] Additional increases in department due to transfer from Material Mgmt. budget to decentralize office supplies.

FY 2019/20 Proposed Budget

EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT
EMERGENCY MEDICAL SERVICES
ORG 1441

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1101 - Food			
Misc. Food	1,000	1,000	-
Food for Panel Interviews	2,000	2,000	-
Subtotal	3,000	3,000	-
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 (one-time increase)	695,920	738,020	42,100
Medical Equipment (one-time increase)	70,243	180,683	110,440
Garden Grove Transition Allocation	-	115,456	115,456
Subtotal	966,163	1,234,159	267,996
Account 1801`1810 - Office Expense			
Office Supplies including Texts	18,200	19,086	886
Subtotal	18,200	19,086	886
Account 1901`1908 - Prof. and Specialized Services			
Annual TB Testing	92,000	92,000	-
Misc. Professional Services	20,600	20,600	-
Subtotal	112,600	112,600	-
Account 2401`2409 - Special Department Expense			
Paramedic Certification	7,000	7,000	-
Paramedic Accreditation	5,000	5,000	-
Paramedic Recertification	30,100	30,100	-
EMT Recertification	34,000	34,000	-
Controlled Medication Management System	52,000	52,000	-
UCI Training	2,500	2,500	-
Misc. Expenditures	30,000	30,000	-
Service Pins and Plaques	500	500	-
Subtotal	161,100	161,100	-
Account 2701`2703 - Travel, Training and Meetings			
Paramedic Tuition (one-time increase)	34,750	84,000	49,250
Out of County Travel (one-time increase)	3,000	15,000	12,000
Misc. Travel & Training	2,000	2,000	-
Subtotal	39,750	101,000	61,250
S&S: Emergency Medical Services	1,303,313	1,633,445	330,132

EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT
ORGANIZATIONAL DEVELOPMENT AND TRAINING
ORG 7721

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1901`1908 - Prof. and Specialized Services			
Training Initiatives	45,875	-	(45,875)
Training Consultants	25,000	-	(25,000)
Subtotal	70,875	-	(70,875)
Account 2701`2703 - Travel, Training and Meetings			
Misc. Training and Seminars	6,000	-	(6,000)
Research and Analysis Training	1,000	-	(1,000)
Computer Training	5,000	-	(5,000)
Subtotal	12,000	-	(12,000)
S&S: Organizational Development and Training	82,875	-	(82,875)

Org 7721 is no longer in use. Base budget transferred to Operations Training & Safety, Org 1440 for FY 2019/20.

FY 2019/20 Proposed Budget

EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT
OPS TRAINING AND SAFETY SERVICES
ORG 1440, 1448 & 6000

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Ops Training and Safety (Org 1440)			
Account 1001 - Clothing and Personal Supplies			
Live Fire Burn Training Helmets, Shields & Flashhoods (one-time)	-	8,000	8,000
Subtotal	-	8,000	8,000
Account 1101 - Food			
Training Seminar Meals/FF Graduations	13,000	13,000	-
Subtotal	13,000	13,000	-
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 & OC Training Officers Association	461	461	-
Subtotal	771	771	-
Account 1801`1809 - Office Expense			
Books & Training Materials	27,000	27,000	-
Subscriptions	3,500	3,500	-
Misc. Office Supplies	-	1,782	1,782
Subtotal	30,500	32,282	1,782
Account 1901`1908 - Prof. and Specialized Services			
Rancho Santiago Library	1,191	1,191	-
Subtotal	1,191	1,191	-
Account 2201 - Rents and Leases - Facilities			
North Net Tower Rental (one-time)	-	1,000	1,000
Subtotal	-	1,000	1,000
Account 2401`2409 - Special Department Expense			
Misc. Special Expenses	12,000	12,000	-
Television	3,000	3,000	-
Training Video, CDs, and Slides	4,500	4,500	-
Digital Media	2,500	2,500	-
Live Fire Burn Training Supplies (one-time)	-	30,150	30,150
Subtotal	22,000	52,150	30,150
Account 2701`2703 - Travel, Training and Meetings			
California Training Officer's Conference	6,100	6,100	-
Various NFA Courses	3,750	3,750	-
Various Training Courses including Organizational Development Training	19,000	101,875	82,875
Training Opportunities including Target Solutions	300,250	300,250	-
Garden Grove Transition Allocation	-	20,637	20,637
Subtotal	329,100	432,612	103,512

EMS and Training Department

EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT
OPS TRAINING AND SAFETY SERVICES
ORG 1440, 1448 & 6000

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Account 2801' 2805 - Utilities			
Live Fire Prop Supplies	33,000	33,000	-
Subtotal	33,000	33,000	-
S&S: Ops Training and Safety	429,562	574,006	144,444
CA FF Joint Apprenticeship Committee (CFFJAC) (Org 1448)			
Account 2401' 2409 - Special Department Expense			
Misc. Expenditures	150,000	150,000	-
Subtotal	150,000	150,000	-
S&S: CFFJAC	150,000	150,000	-
Ops Training and Promotions (Org 6000)			
Account 1101 - Food			
Misc. Expenditures	1,000	1,000	-
Subtotal	1,000	1,000	-
Account 1601 - Memberships			
Misc. Memberships	1,000	1,000	-
Subtotal	1,000	1,000	-
Account 1801' 1809 - Office Expense			
Misc. Office Expenses	2,500	2,500	-
Subtotal	2,500	2,500	-
Account 1901' 1908 - Prof. and Specialized Services			
Misc. Expenditures	4,500	4,500	-
Subtotal	4,500	4,500	-
Account 2401' 2409 - Special Department Expense			
Misc. Special Expenditures	1,500	1,500	-
Subtotal	1,500	1,500	-
Account 2701' 2703 - Travel, Training and Meetings			
California Training Officer's Conference	8,000	8,000	-
Subtotal	8,000	8,000	-
S&S: Ops Training & Promotions	18,500	18,500	-
Total S&S: Ops Training and Safety	598,062	742,506	144,444



ORANGE COUNTY FIRE AUTHORITY
EXECUTIVE MANAGEMENT S&S SUMMARY
FY 2019/20 BUDGET

Divisions/Sections	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Executive Management			
Executive Management [1]	648,150	672,866	24,716
Executive Management Support	70,232	70,232	-
Total Executive Management	718,382	743,098	24,716
Corporate Communications			
Multi Media	34,000	34,000	-
Public Information Office	6,375	6,375	-
Total Corporate Communications	40,375	40,375	-
Department Total [1]	758,757	783,473	24,716

Grant funding and one-time items are not included in the FY 2018/19 base budget.

[1] Increase due to transfer from Material Management budget to decentralize office supplies, and Garden Grove Transition Allocation effective FY 2019/20

FY 2019/20 Proposed Budget

EXECUTIVE MANAGEMENT **EXECUTIVE MANAGEMENT** ORG 9901 & 9905

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 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 1801~1810 - Office Expense			
Office Supplies		947	947
Subtotal	-	947	947
Account 1901~1908 - Prof and Specialized Services			
Legal Counsel Services	430,000	430,000	-
Consultant Services	20,000	20,000	-
Labor Negotiation Services	70,000	70,000	-
Public Affairs Consulting Services	75,000	75,000	-
Garden Grove Transition Allocation		23,769	23,769
Subtotal	595,000	618,769	23,769
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	672,866	24,716

EXECUTIVE MANAGEMENT
EXECUTIVE MANAGEMENT
ORG 9901 & 9905

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Executive Management 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 1801~1810 - 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	-
Annual Lexipol subscription fees	27,950	27,950	-
Subtotal	31,602	31,602	-
Account 2401`2409 - Special Department Expense			
Ribbons, etc. for Protocol/Ceremony	15,300	15,300	-
Subtotal	15,300	15,300	-
Account 2701 – Travel, Training and Meetings			
Travel for Honor Guard/Pipes & Drums	10,000	10,000	-
Miscellaneous - Executive Management Support	9,130	9,130	-
Subtotal	19,130	19,130	-
S&S: Executive Management Support	70,232	70,232	-
Total S&S: Executive Management	718,382	743,098	24,716

FY 2019/20 Proposed Budget

**EXECUTIVE MANAGEMENT
CORPORATE COMMUNICATIONS
ORG 1450 and 1460**

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Multi Media (Org 1450)			
Account 1301'1302 - Maintenance/Repair - Equipment			
Audio Visual Equipment Repair	3,000	3,000	-
Miscellaneous Maintenance	1,000	1,000	-
Subtotal	4,000	4,000	-
Account 1801'1809 - Office Expense			
Software	6,000	6,000	-
Subtotal	6,000	6,000	-
Account 2101 - Rents and Leases - Equipment			
Audio Visual Equipment Rental	4,000	4,000	-
Subtotal	4,000	4,000	-
Account 2401'2409 - Special Department Expense			
Blank Videos, CDs and DVDs	3,000	3,000	-
Photo Printing and Scanning	3,500	3,500	-
Miscellaneous Audio Visual Supplies	7,000	7,000	-
Music License	3,500	3,500	-
Subtotal	17,000	17,000	-
Account 2701'2703 - Travel, Training and Meetings			
Audio Visual Specialist Training	3,000	3,000	-
Subtotal	3,000	3,000	-
S&S: Multi Media	34,000	34,000	-

EXECUTIVE MANAGEMENT
CORPORATE COMMUNICATIONS
ORG 1450 and 1460

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
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`1810 - 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 (PIO)	6,375	6,375	-
Total S&S: Corporate Communications	40,375	40,375	-



ORANGE COUNTY FIRE AUTHORITY
HUMAN RESOURCES DIVISION S&S SUMMARY
FY 2019/20 BUDGET

Divisions/Sections	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Risk Management			
Risk Management [1], [7], [8]	1,445,819	1,801,801	355,982
Risk Management Controlled [2]	1,591,662	1,794,976	203,314
Critical Incident Stress Debriefing	10,000	10,025	25
WEFIT Program [3]	479,636	1,332,955	853,319
Total Risk Management	3,527,117	4,939,757	1,412,640
Employee Benefits & Services			
Employee Benefits & Services [4], [7]	266,441	340,757	74,316
Total Employee Benefits & Services	266,441	340,757	74,316
Employee Relations			
Employee Relations [5], [7], [8]	138,670	181,134	42,464
Total Employee Relations	138,670	181,134	42,464
Recruitment and Selection			
Recruitment and Selection [6], [7]	827,885	1,223,151	395,266
Total Recruitment and Selection	827,885	1,223,151	395,266
Total Human Resources Division Total	4,760,113	6,684,799	1,924,686
Division/Department Total	4,760,113	6,684,799	1,924,686

Grant funding and one-time items are not included in the FY 2018/19 base budget.

[1] Increase due to one-time funding of \$232,266 for workers' compensation user funding assessment.

[2] Increase due to one-time funding of \$210,479 for workers' compensation excess insurance.

[3] Increase due to ongoing funding of \$853,319 for WEFIT program physical examinations and fitness testings.

[4] Increase due to one-time funding of \$32,500 for class and comp study, \$25,000 for tuition reimbursements, and \$8,000 for CSUF Leadership Development Certificate Program.

[5] Increase due to one-time funding of \$33,868 for external investigation services.

[6] Increase due to one-time funding of \$267,726 for firefighter trainee examinations and background checks, screenings and assessments, and \$102,000 for safety and non-safety recruitment advertisement and marketing.

[7] Increase due to Garden Grove Transition Allocation effective FY 2019/20

[8] Increase due to transfer from Material Management budget to decentralize office supplies

FY 2019/20 Proposed Budget

HUMAN RESOURCES DIVISION

HUMAN RESOURCES DIVISION

ORG 3355, 3349, 3307, 3354, 3351, 3385 and 3390

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 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 1801`1810 - Office Expense			
Office Supplies		204	204
Subtotal	-	204	204
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	608,743	601,238	(7,505)
RFOTC 24/7 Uniformed Security Guard	151,843	166,488	14,645
Workers' Compensation Claims Auditor	23,000	23,000	-
Workers' Compensation User Funding Assessment	328,058	560,324	232,266
Annual Workers' Compensation Actuarial	7,650	7,650	-
Certificate of Insurance Tracking	12,000	12,000	-
Sergeant At Arms for Board Meetings	8,000	8,000	-
Counseling for Behavioral Health & Wellness Services	150,000	150,000	-
Garden Grove Transition Allocation		116,372	116,372
Subtotal	1,354,229	1,710,007	355,778
Account 2401`2409 - Special Department Expense			
HAZMAT Removal	15,000	15,000	-
Compliance Permits	65,000	65,000	-
Subtotal	80,000	80,000	-
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	4,600	4,600	-
Subtotal	10,700	10,700	-
S&S: Risk Management	1,445,819	1,801,801	355,982

HUMAN RESOURCES DIVISION

HUMAN RESOURCES DIVISION

ORG 3355, 3349, 3307, 3354, 3351, 3385 and 3390

	2018/19	2019/20	\$ Change
Item Description	Base Budget	Request	fr 2018/19 Base Budget
Risk Management Controlled (Org 3349)			
Account 1201 - Insurance			
Aircraft Liability	160,046	130,000	(30,046)
Bonds	13,008	-	(13,008)
Liability/Property Insurance	903,800	929,839	26,039
Insurance Deductibles	17,500	50,000	32,500
Insurance Broker Fees	50,000	27,500	(22,500)
Self insured Property Claim Loss	15,000	15,000	-
Fuel Storage Tanks	17,008	17,008	-
Vehicle Verifier Bond	300	150	(150)
WC Self Insurance Excess Loss Premium	415,000	625,479	210,479
Subtotal	1,591,662	1,794,976	203,314
S&S: Risk Management Controlled	1,591,662	1,794,976	203,314
Critical Incident Stress Debriefing (Org 3307)			
Account 1801`1810 - Office Expense			
Office Expense	500	500	-
Subtotal	500	500	-
Account 1901`1908 - Prof. and Specialized Services			
Professional Services	9,500	9,525	25
Subtotal	9,500	9,525	25
S&S: Critical Incident Stress Debriefing	10,000	10,025	25
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	30,000	30,000	-
Subtotal	30,000	30,000	-
Account 1601 - Memberships			
Commercial Fitness Center Memberships	11,000	11,000	-
Subtotal	11,000	11,000	-
Account 1801`1810 - Office Expense			
Health/Fitness Educational Material	1,500	1,500	-
Subtotal	1,500	1,500	-
Account 1901`1908 - Prof. and Specialized Services			
Physical Exams and Fitness Testing	311,000	1,164,319	853,319
Subtotal	311,000	1,164,319	853,319

FY 2019/20 Proposed Budget

HUMAN RESOURCES DIVISION

HUMAN RESOURCES DIVISION

ORG 3355, 3349, 3307, 3354, 3351, 3385 and 3390

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Account 2401`2409 - Special Department Expense			
Exercise Equipment	105,136	105,136	-
Subtotal	105,136	105,136	-
Account 2701`2703 - Travel, Training and Meetings			
Fitness Training/Classes	20,000	20,000	-
Subtotal	20,000	20,000	-
S&S: WEFIT Program	479,636	1,332,955	853,319
S&S: Total Risk Management	3,527,117	4,939,757	1,412,640

Employee Benefits & Services (Org 3351)

Account 1201 - Insurance			
OCPFA GBT Survivor Benefit	43,000	43,000	-
Subtotal	43,000	43,000	-
Account 1601 - Memberships			
Benefit Membership & Certifications	2,500	2,500	-
Subtotal	2,500	2,500	-
Account 1901`1908 - Prof. and Specialized Services			
Class & Comp Services		70,000	70,000
Employee Assistance Program	37,500	-	(37,500)
Discovery Benefits COBRA & FSA	3,800	3,800	-
Management Physicals	4,466	4,466	-
Bilingual Testing	1,875	1,875	-
Subtotal	47,641	80,141	32,500
Account 2401`2409 - Special Department Expense			
Management Tuition Reimbursement	35,000	35,000	-
Non-Management Tuition Reimbursement	125,000	150,000	25,000
Garden Grove Transition Allocation		8,816	8,816
Subtotal	160,000	193,816	33,816
Account 2701`2703 - Travel, Training and Meetings			
CalPELRA & PELRAC	4,000	4,000	-
Various Trainings	4,250	12,250	8,000
LCW Annual Conference	1,950	1,950	-
CalPERS Benefit Conference	3,100	3,100	-
Subtotal	13,300	21,300	8,000
S&S: Employee Benefits & Services	266,441	340,757	74,316

HUMAN RESOURCES DIVISION

HUMAN RESOURCES DIVISION

ORG 3355, 3349, 3307, 3354, 3351, 3385 and 3390

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Employee Relations (Org 3385)			
Account 1601 - Memberships			
OC HR Consortium	250	250	-
OC HR Consortium LCW w/Law Library	4,150	4,150	-
California State Bar	1,350	1,350	-
CalPELRA	1,400	1,400	-
Association of Workplace Investigators	675	675	-
PELRAC	1,050	1,050	-
NPELRA	525	525	-
Subtotal	9,400	9,400	-
Account 1801`1810 - Office Expense			
Misc. Books & Subscriptions	8,470	8,470	-
Office Supplies		2,585	2,585
Subtotal	8,470	11,055	2,585
Account 1901`1908 - Prof. and Specialized Services			
Investigation Services	3,868	3,868	-
Legal Services	10,000	10,000	-
Customized Training & Crisis Management	23,000	23,000	-
Class & Comp Studies	35,000	-	(35,000)
External Investigation Services	31,132	100,000	68,868
Garden Grove Transition Allocation		6,011	6,011
Subtotal	103,000	142,879	39,879
Account 2001 - Publications and Legal Notices			
Federal Notices	3,300	3,300	-
Subscriptions	2,000	2,000	-
Subtotal	5,300	5,300	-
Account 2701`2703 - Travel, Training and Meetings			
CalPELRA	8,000	8,000	-
LCW Annual Conference	3,000	3,000	-
SCPMA - HR	300		(300)
Webinars	1,200	1,500	300
Subtotal	12,500	12,500	-
S&S: Employee Relations	138,670	181,134	42,464

FY 2019/20 Proposed Budget

HUMAN RESOURCES DIVISION

HUMAN RESOURCES DIVISION

ORG 3355, 3349, 3307, 3354, 3351, 3385 and 3390

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Recruitment and Selection (Org 3390)			
Account 1101 - Food			
Recruitment & Promotions Interviews/Assessment Centers	21,050	21,050	-
Subtotal	21,050	21,050	-
Account 1301 - Maintenance/Repair - Equipment			
NEOGOV Insight	9,601	9,601	-
NEOGOV Performance Appraisal	30,248	30,248	-
NEOGOV Onboarding	15,624	15,624	-
OPAC Pre-Employment Testing	5,245	5,245	-
CritiCall Dispatcher Pre-Employment Testing	1,575	1,575	-
Subtotal	62,293	62,293	-
Account 1601 - Memberships			
SHRM	418	209	(209)
Personnel Testing Council of So Cal	80	80	-
IPMA Agency	957	957	-
PELRAC	175		(175)
Western Region Item Bank Employment Testing	1,800	-	(1,800)
Subtotal	3,430	1,246	(2,184)
Account 1801`1810 - Office Expense			
Misc. Supplies	2,500	2,500	-
Postage	100	100	-
Printing	100	100	-
Document Destruction	960	960	-
Subtotal	3,660	3,660	-
Account 1901`1908 - Prof. and Specialized Services			
Exam Development & Test Materials	57,000	174,000	117,000
Fingerprint Services	20,128	26,788	6,660
Pre-Employment Background Investigations	258,000	303,000	45,000
Seasonal HCFF Irvine - background check	48,000	37,500	(10,500)
Employment Physicals	282,924	379,674	96,750
Pre-Employment Psychological Assessments	51,600	60,600	9,000
Garden Grove Transition Allocation		25,540	25,540
Subtotal	717,652	1,007,102	289,450
Account 2201 - Rents & Leases - Facilities			
Safety Exams	7,500	12,000	4,500
Non-Safety Exams	2,000	2,000	-
Subtotal	9,500	14,000	4,500

HUMAN RESOURCES DIVISION

HUMAN RESOURCES DIVISION

ORG 3355, 3349, 3307, 3354, 3351, 3385 and 3390

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Account 2401'2409 - Special Department Expense			
Recruitment Advertising & Job Fairs	8,000	110,000	102,000
Subtotal	8,000	110,000	102,000
Account 2701'2703 - Travel, Training and Meetings			
LCW Annual Conference	1,500	-	(1,500)
NEOGOV		3,000	3,000
HR Staff Training	800	800	-
Subtotal	2,300	3,800	1,500
S&S: Recruitment and Selection	827,885	1,223,151	395,266
Total S&S: Human Resources Division	4,760,113	6,684,799	1,924,686



ORANGE COUNTY FIRE AUTHORITY
LOGISTICS DEPARTMENT S&S SUMMARY
FY 2019/20 BUDGET

Divisions/Sections	2018/19 Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Fleet Services			
Fleet Services [1]	148,220	150,393	2,173
Automotive Stock [8]	3,173,291	3,284,416	111,125
Total Fleet Services	3,321,511	3,434,809	113,298
Information Technology Division			
Communications & IT Infrastructure [2], [8]	1,783,437	2,143,943	360,506
Systems Development & Support [1], [8]	1,446,108	1,490,764	44,656
Communications & Workplace Support [1], [3], [8]	1,573,685	1,601,499	27,814
GIS & Mapping [1], [4], [8]	667,008	384,647	(282,361)
Total Information Technology Division	5,470,238	5,620,853	150,615
Materiel Management			
Service Center	42,165	42,165	-
Service Center Inventory [1], [5], [8]	2,509,818	3,178,896	669,078
Total Materiel Management	2,551,983	3,221,061	669,078
Property Management			
Property Management [1], [6], [8], [9]	4,817,031	5,406,496	589,465
Total Property Management	4,817,031	5,406,496	589,465
Department Total	16,160,763	17,683,219	1,522,456

Grant funding and one-time items are not included in the FY 2018/19 base budget.

[1] Decentralization of offices supplies budget reduced Material Management budget by \$67,267 and transferred the allocated amounts to the appropriate sections/divisions authority-wide effective FY 2019/20

[2] Increase due to one-time funding of \$234,419 for additional utility services for phone lines/data circuits, remote connection maintenance, increase cost of County of Orange 800 MHz license support, anti-virus maintenance, VPN and telephone support and maintenance, and \$47,500 for new CLETS data line, radio emergency communications, network and server monitoring services.

[3] Proposed termination of a contract reduced the professional fees by \$231,340, offset by \$205,775 one-time increase for fabrication supplies for new vehicles, additional costs for mobile telephone services.

[4] Proposed termination of a contract reduced the professional fees by \$291,667.

[5] Increase due to one-time funding of \$417,431 for Academy 48 uniforms and PPE, and one-time funding for additional set of uniforms for operations personnel.

[6] Increase due to one-time funding of \$325,000 to meet the increased equipment and building work orders for facility maintenance of the OCFA.

[7] A significant portion of savings from the termination of the contract in Information Technology Division will be used to fund several proposed positions in the Information Technology Division.

[8] Increase due to Garden Grove Transition Allocation effective FY 2019/20

[9] Increase due to Garden Grove stations rent/lease and maintenance charges effective FY 2019/20

FY 2019/20 Proposed Budget

LOGISTICS DEPARTMENT
FLEET SERVICES SECTION
ORG 4450 & 4459

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Fleet Services (Org 4450)			
Account 1001 - Clothing and Personal Supplies			
Uniform Service	10,000	15,000	5,000
Subtotal	10,000	15,000	5,000
Account 1301`1302 - Maintenance/Repair - Equipment			
Misc. Shop Equipment	9,500	9,500	-
Fleet Services Software Maintenance	15,000	15,000	-
Subtotal	24,500	24,500	-
Account 1601 - Memberships			
Misc. Memberships (i.e. MEMA & Cal Fire)	340	340	-
Subtotal	340	340	-
Account 1801`1810 - Office Expense			
Misc. Office Expense	3,890	6,063	2,173
Subtotal	3,890	6,063	2,173
Account 1901`1908 - Prof. and Specialized Services			
Drive Off Service	5,000	5,000	-
Parts Washer Service	2,000	2,000	-
Reclamation Environmental Services	2,500	9,260	6,760
Subtotal	9,500	16,260	6,760
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	1,800	1,800	-
Subtotal	1,800	1,800	-
Account 2601`2602 - Transportation			
Gasoline	11,760		(11,760)
Subtotal	11,760	-	(11,760)

LOGISTICS DEPARTMENT
FLEET SERVICES SECTION
ORG 4450 & 4459

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
Account 2701`2703 - Travel, Training and Meetings			
Training	54,880	54,880	-
Subtotal	54,880	54,880	-
S&S: Fleet Services	148,220	150,393	2,173

Automotive Stock (Org 4459)

Account 1301`1302 - Maintenance/Repair - Equipment

Air Utility Services	1,500	1,500	-
Antifreeze	13,500	13,500	-
DEF	10,000	10,000	-
Auto Glass Service	1,300	1,300	-
Batteries (Vehicle)	95,000	95,000	-
Gel Cell batteries	15,100	15,100	-
Car Wash/Detailing	13,000	13,000	-
Starter/Alternator Repairs	15,450	15,450	-
Chevrolet Engine/Body Parts (Light)	45,000	45,000	-
Code 3 Equipment/Light Bar	25,000	25,000	-
Diesel Engine Service & Repair	38,000	38,000	-
Dozer Parts & Service	28,000	28,000	-
Ford Parts & Repairs	100,000	100,000	-
Generator Parts	3,000	3,000	-
Heavy & Light Apparatus PM	270,000	270,000	-
Fire Truck Maintenance Parts	150,000	150,000	-
Misc. Shop Equipment	28,838	28,838	-
Oil	50,000	50,000	-
Parts (Heavy)	39,000	39,000	-
Parts (Light)	50,000	50,000	-
Misc. Parts & Service	40,000	40,000	-
Radiator	20,000	20,000	-
Smog	3,000	3,000	-
Suspension/Brakes (Heavy)	75,000	75,000	-
Tires Parts & Labor	400,000	400,000	-
Towing Heavy/Light	6,000	6,000	-
Transmission Repairs & Services	60,000	60,000	-
Upholstery	8,000	8,000	-
International Truck Parts	70,000	70,000	-
Battery Chargers/Electric	25,000	25,000	-
Garden Grove Transition Allocation		111,125	111,125
Subtotal	1,698,688	1,809,813	111,125

FY 2019/20 Proposed Budget

**LOGISTICS DEPARTMENT
FLEET SERVICES SECTION
ORG 4450 & 4459**

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
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	630,000	630,000	-
Fuel Credit Cards	435,000	435,000	-
Gasoline	369,603	369,603	-
Subtotal	1,434,603	1,434,603	-
S&S: Automotive Stock	3,173,291	3,284,416	111,125
Total S&S: Fleet Services	3,321,511	3,434,809	113,298

LOGISTICS DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423 and 4355

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Communications & IT Infrastructure (Org 3380)			
Account 1051 - Communications			
Utility Service for Phone Lines/Data Circuit	550,000	550,000	-
Cable Services	4,800	4,800	-
Satellite TV Services	2,000	2,000	-
Language Line	100	100	-
US&R Warehouse	2,400	2,400	-
Subtotal	559,300	559,300	-
Account 1301'1302 - Maintenance/Repair - Equipment			
Network Router/switch Maintenance	101,000	201,000	100,000
Server Operating Sys. Software	19,588	19,588	-
Remote Connection Maintenance	7,600	15,000	7,400
Contract Services	14,817	14,817	-
Internet Service Providers	52,800	52,800	-
Anti-Virus/Anti-Spam	36,000	36,000	-
Server Hardware	51,999	51,999	-
Storage Area Network	43,000	43,000	-
Maintenance for RFOTC Telephone Systems	50,000	50,000	-
County of Orange-800 MHz Partnership Costs	374,690	473,209	98,519
Antivirus Maintenance	9,500	12,000	2,500
911 Voice Recording Maintenance	11,000	11,000	-
Offsite Data Storage	19,000	19,000	-
Email Enterprise backup	35,000	35,000	-
VPN Maintenance	25,000	38,000	13,000
Virtualization Maintenance	25,000	25,000	-
Telephone Maintenance	12,000	25,000	13,000
Fire Station Alerting System Maintenance	65,000	65,000	-
CLETS Data line (for Investigations)		13,500	13,500
Radio Emergency Communications (Genwatch Support)		18,000	18,000
Network and Server Monitoring (SolarWinds Support)		16,000	16,000
Garden Grove Transition Allocation		71,310	71,310
Subtotal	952,994	1,306,223	353,229
Account 1801'1810 - Office Expense			
IT Office Supplies & Software	17,289	24,566	7,277
Subtotal	17,289	24,566	7,277
Account 1901'1908 - Prof. and Specialized Services			
Computer Room Maintenance	7,972	7,972	-
Network Engineering Services	50,000	50,000	-
Storage of Network Backup	5,000	5,000	-
Station Alerting Custom Programming	25,000	25,000	-
Station Alerting Repairs (electrician)	75,000	75,000	-
Subtotal	162,972	162,972	-

FY 2019/20 Proposed Budget

LOGISTICS DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423 and 4355

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
Account 2401`2409 - Special Dept Expense			
Telephone Parts	35,000	35,000	-
Network & Equipment Room Parts & Supplies	30,000	30,000	-
Subtotal	65,000	65,000	-
Account 2701`2703 - Travel, Training and Meetings			
Training/Travel	16,000	16,000	-
Staff Technical Training	9,882	9,882	-
Subtotal	25,882	25,882	-
S&S: Communications & IT Infrastructure	1,783,437	2,143,943	360,506
Systems Development & Support (Org 4350)			
Account 1301`1302 - Maintenance/Repair - Equipment			
RMS Maintenance	71,277	20,000	(51,277)
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	65,000	65,000	-
HRMS System Maintenance	100,000	100,000	-
AVL, CAD2CAD Maintenance	109,000	109,000	-
SharePoint Admin Maintenance	8,500	8,500	-
Staffing Database Maintenance	1,200	1,200	-
CAD Software Maintenance	371,000	371,000	-
Moveup Software Maintenance	49,050	49,050	-
Internet Content Management System	11,000	-	(11,000)
Smartphone Incident Notification App	2,400	2,400	-
HRMS Compiler Maintenance	1,000	1,000	-
HRMS Utilities Maintenance	960	960	-
Apple Developer Enterprise	425	425	-
Garden Grove Transition Allocation		49,368	49,368
Subtotal	885,060	872,151	(12,909)
Account 1801`1810 - Office Expense			
IT Office Supplies & Software	10,000	12,565	2,565
Microsoft Software Enterprise Agreement	382,000	425,000	43,000
Pulsepoint Maintenance Contract	28,000	40,000	12,000
Subtotal	420,000	477,565	57,565
Account 1901`1908 - Prof. and Specialized Services			
Public Safety Systems Programming	50,000	50,000	-
Intranet/Internet Calendar Development	50,000	50,000	-
Subtotal	100,000	100,000	-

LOGISTICS DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423 and 4355

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 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	1,446,108	1,490,764	44,656
Communications & Workplace Support (Org 4423)			
Account 1051 - Communications			
Mobile Telephone Service	650,000	700,000	50,000
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	-
Garden Grove Transition Allocation		53,026	53,026
Subtotal	714,203	817,229	103,026
Account 1301`1302 - Maintenance/Repair - Equipment			
Communication Equipment Maintenance	140,000	140,000	-
High Speed Printer Maintenance	4,225	10,000	5,775
Help Desk Software Maintenance	20,534	20,534	-
QPCS - AVL System Management Service	5,100	5,100	-
Subtotal	169,859	175,634	5,775
Account 1801`1810 - Office Expense			
Packing & Office Supplies/Equipment Storage	55,640	55,993	353
Software (annual), Small Equipment Purchases	20,000	20,000	-
Subtotal	75,640	75,993	353
Account 1901`1908 - Prof. and Specialized Services			
Professional Services	396,583	165,243	(231,340)
Comm. Installation/Vehicle Replacement	50,000	50,000	-
Subtotal	446,583	215,243	(231,340)
Account 2201 - Rents and Leases - Facilities			
CHF Repeater Site Leases	6,800	6,800	-
Subtotal	6,800	6,800	-
Account 2301`2309 - Small Tools and Instruments			
Misc. Parts/Tech Tools/Supplies	4,600	4,600	-
Subtotal	4,600	4,600	-

FY 2019/20 Proposed Budget

LOGISTICS DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
ORG 3380, 4350, 4423 and 4355

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
Account 2401`2409 - Special Dept Expense			
Fabrication and Supplies	150,000	300,000	150,000
Subtotal	150,000	300,000	150,000
Account 2701`2703 - Travel, Training and Meetings			
Training	6,000	6,000	-
Subtotal	6,000	6,000	-
S&S: Communications & Workplace Support	1,573,685	1,601,499	27,814
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	66,000	66,000	-
Digital Pen	750	750	-
Subtotal	71,718	71,718	-
Account 1801`1810 - Office Expense			
Office/Printer Supplies	13,000	13,162	162
Compucom	1,110	1,110	-
Subtotal	14,110	14,272	162
Account 1901`1908 - Prof. and Specialized Services			
Professional Services	500,000	208,333	(291,667)
ESRI Professional Services	10,000	10,000	-
Geospatial Professional Services	50,000	50,000	-
Garden Grove Transition Allocation		9,144	9,144
Subtotal	560,000	277,477	(282,523)
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	667,008	384,647	(282,361)
Total S&S: Information Technology Division	5,470,238	5,620,853	150,615

LOGISTICS DEPARTMENT
MATERIEL MANAGEMENT SECTION
ORG 4410 & 4419

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 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	-
Welding Gases	1,600	1,600	-
Subtotal	12,600	12,600	-
Account 1601 - Memberships			
Costco Memberships	165	165	-
SAFER Memberships	50	50	-
Subtotal	215	215	
Account 1801`1810 - Office Expense			
Office Equipment Controlled	3,000	3,000	-
Subtotal	3,000	3,000	-
Account 1901`1908 - Professional and Specialized Services			
Quantitative SCBA Fit Testing	19,000	19,000	-
	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)	250	250	-
Training Registration Fees	2,400	2,400	-
Misc. Training (Svc Center Staff)	3,700	3,700	-
Subtotal	6,350	6,350	-
S&S: Service Center	42,165	42,165	-

FY 2019/20 Proposed Budget

LOGISTICS DEPARTMENT
MATERIEL MANAGEMENT SECTION
ORG 4410 & 4419

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
Inventory - Service Center (Org 4419)			
Account 1001*1003 - Clothing and Personal Supplies			
Boot Reimbursement	3,000	3,000	-
Rain Suits	1,500	1,500	-
Safety Clothing - Academy	50,000	501,591	451,591
Safety Clothing - Structure	250,000	250,000	-
Safety Clothing - Wildland	70,000	70,000	-
Safety Clothing - Gloves, FF PPE Ensemble	8,000	8,000	-
Safety Clothing - FF Structural Gloves	13,500	13,500	-
Turnout Cleaning & Repair	77,000	100,000	23,000
Helmets	60,000	60,000	-
Uniforms	517,000	727,000	210,000
Uniforms - City of Irvine HCFF	18,700	18,700	-
Garden Grove Transition Allocation		108,914	108,914
Subtotal	1,068,700	1,862,205	793,505
Account 1101 - Food			
Food - In County Incidents	23,000	23,000	-
Emergency Food Supplies	12,000	12,000	-
Subtotal	35,000	35,000	-
Account 1151 - Household Expenses			
Household Supplies	200,000	150,000	(50,000)
Misc. Household	10,000	10,000	-
Mattress Pads	2,000	2,000	-
Subtotal	212,000	162,000	(50,000)
Account 1301*1302 - Maintenance/Repair - Equipment			
Breathing Apparatus Repair Parts/Service	65,000	65,000	-
SCBA Cylinder Hydrostatic Testing	12,000	12,000	-
Fire Extinguisher Service	10,000	10,000	-
Hurst Tool Repair	20,000	20,000	-
Safety Ladder Inspection & Testing	45,000	35,000	(10,000)
Small Engine Repair	20,000	15,000	(5,000)
Vehicle Wax	14,000	14,000	-
Thermal Imaging Camera Repair/Battery Replacement	30,000	30,000	-
Subtotal	216,000	201,000	(15,000)
Account 1501*1509 - Medical Supplies and Equipment			
Medical Oxygen	10,000	10,000	-
Subtotal	10,000	10,000	-

LOGISTICS DEPARTMENT
MATERIEL MANAGEMENT SECTION
ORG 4410 & 4419

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
Account 1801`1810 - Office Expense			
Business Cards	6,500	6,500	-
Business Forms	1,000	1,000	-
Copy Paper	25,000	25,000	-
Engraving	1,000	1,000	-
Envelopes	5,000	5,000	-
FAX Supplies	500	500	-
Office Supplies	50,000	15,000	(35,000)
Printer Supplies	40,000	7,733	(32,267)
Rubber Stamps	1,500	1,500	-
Thomas Bros. Maps	1,000	1,000	-
Subtotal	131,500	64,233	(67,267)
Account 2301`2309 - Small Tools and Instruments			
Batteries	3,000	3,000	-
Miscellaneous Small Tools	3,000	3,000	-
Replacement Flashlights	5,000	5,000	-
Subtotal	11,000	11,000	-
Account 2401`2409 - Special Department Expense			
Foam All Types	40,000	-	(40,000)
Hose - All Sizes	291,458	291,458	-
Misc. Fire Equipment	117,500	117,500	-
Sand Bags	12,160	10,000	(2,160)
Miscellaneous Supplies	1,500	1,500	-
SCBA Voice Amplifiers	52,000	52,000	-
Scott Air Pack Cylinder Replacement	100,000	150,000	50,000
Sign Material	11,000	11,000	-
Thermal Imaging Cameras	200,000	200,000	-
Subtotal	825,618	833,458	7,840
S&S: Inventory - Service Center	2,509,818	3,178,896	669,078
Total S&S: Materiel Management Section	2,551,983	3,221,061	669,078

FY 2019/20 Proposed Budget

LOGISTICS DEPARTMENT **PROPERTY MANAGEMENT SECTION** SUB-FUND 12150 - ORG 3365 and M Orgs

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Property Management (Org 3365)			
Account 1151 - Household Expenses			
Appliances Replacement	25,000	47,500	22,500
Furniture Replacement	25,000	47,500	22,500
Subtotal	50,000	95,000	45,000
Account 1301`1302 - Maintenance/Repair - Equipment			
Air Compressor Maintenance & Repairs	5,000	50,000	45,000
Exhaust Collection System Maintenance	75,000	200,000	125,000
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	40,000	40,000	-
Fire Props	35,000	35,000	-
Misc. Equipment Maintenance	5,000	5,000	-
Subtotal	264,500	434,500	170,000
Account 1402 - Building Maintenance/Repair			
Apparatus Doors Service and Repairs	90,000	90,000	-
Building Systems Service and Repairs	100,000	100,000	-
Electrical Repairs	50,000	50,000	-
Plumbing Repairs	100,000	100,000	-
Flooring Repairs	35,000	35,000	-
One-time PO's & Direct Pay	230,000	230,000	-
Painting (Partial Interior and Exterior)	30,000	30,000	-
Roof Systems Service and Repairs	40,000	150,000	110,000
Repair and Maintenance	202,000	202,000	-
Scheduled Maintenance, Renovation & Replacement	350,000	350,000	-
Alterations & Improvements-OCFA Fire Stations	250,000	250,000	-
Garden Grove Transition Allocation		158,225	158,225
Subtotal	1,477,000	1,745,225	268,225
Account 1406 - Building Services			
RFOTC Maintenance & Custodial Services	175,000	175,000	-
Pest Control	40,000	40,000	-
Subtotal	215,000	215,000	-
Account 1407 - Grounds			
Grounds Maintenance	90,000	90,000	-
Signage	1,000	1,000	-
Surface Repairs	2,000	2,000	-
Fencing and Gates Repairs	5,000	5,000	-
Subtotal	98,000	98,000	-

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

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
Account 1801`1810 - Office Expense			
Office Supplies	-	1,233	1,233
Subtotal	-	1,233	1,233
Account 1901`1908 - Prof. and Specialized Services			
US&R Warehouse-Security Service	3,000	3,000	-
US&R Warehouse-Common Area Maintenance(CAM)	20,000	20,000	-
Subtotal	23,000	23,000	-
Account 2201 - Rents and Leases - Facilities			
Station# 6, & 36 - Irvine	2	2	-
Station# 13 - La Palma	1	1	-
Station# 17 - Tri-Cities	1	1	-
Station# 18 - Trabuco	1	1	-
Station# 34 & 35 - Placentia	2	2	-
Station# 37 & 43 - Tustin	2	2	-
Station# 41 - Fullerton, Hangar Lease	85,000	85,000	-
Station# 41 - Fullerton, Tower	25,000	25,000	-
Station# 44 & 48 - Seal Beach	2	2	-
Station# 46 - Stanton	1	1	-
Station# 50, 59 & 60 - San Clemente	3	3	-
Station# 61, 62 & 63 - Buena Park	3	3	-
Station# 64, 65 & 66 - Westminster	3	3	-
Station# 70, 71, 72, 73, 74, 75, 76, 77, 78 and 79-Santa Ana	10	10	-
Station# 80, 81, 82, 83, 84, 85, 86 - Garden Grove	-	7	7
Subtotal	110,031	110,038	7
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)	8,500	8,500	-
Trash Collection	180,000	180,000	-
Gas	90,000	90,000	-
Electricity	1,700,000	1,700,000	-
Water	300,000	300,000	-
Subtotal	2,278,500	2,278,500	-
Account 3701 - Taxes and Assessments			
Sewer Assessment	30,000	30,000	-
Subtotal	30,000	30,000	-

FY 2019/20 Proposed Budget

**LOGISTICS DEPARTMENT
PROPERTY MANAGEMENT SECTION**

SUB-FUND 12150 - ORG 3365 and M Orgs

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
Cash Contract Cities - John Wayne Airport (Org M033)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - JWA FS33	10,000	10,000	-
Subtotal	10,000	10,000	-
Cash Contract Cities - Placentia (Org M100)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Placentia	20,000	20,000	-
Subtotal	20,000	20,000	-
Cash Contract Cities - Tustin (Org M200)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Tustin	20,000	20,000	-
Subtotal	20,000	20,000	-
Cash Contract Cities - Seal Beach (Org M300)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Seal Beach	20,000	20,000	-
Subtotal	20,000	20,000	-
Cash Contract Cities - Stanton (Org M400)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Stanton	10,000	10,000	-
Subtotal	10,000	10,000	-
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	-

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

Item Description	2018/19 Budget	2019/20 Request	\$ Change 2018/19 Base Budget
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	-
Cash Contract Cities - Garden Grove (Org M810)			
Account 1402 - Building Maintenance/Repair			
Cash Contract Cities - Garden Grove	-	105,000	105,000
Subtotal	-	105,000	105,000
Total S&S: Property Management	4,817,031	5,406,496	589,465



ORANGE COUNTY FIRE AUTHORITY
OPERATIONS DEPARTMENT S&S/EQUIPMENT SUMMARY
FY 2019/20 BUDGET

Divisions/Sections	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Division 1			
Division 1 - Administration [1],[2]	9,400	16,269	6,869
Total Division 1	9,400	16,269	6,869
Division 2			
Division 2 - Administration [1],[3]	152,795	224,555	71,760
Total Division 2	152,795	224,555	71,760
Division 3			
Division 3 - Administration [1]	16,192	25,743	9,551
Total Division 3	16,192	25,743	9,551
Division 4			
Division 4 - Administration [1]	33,256	40,784	7,528
Community Volunteer Services [4]	27,820	52,820	25,000
Total Division 4	61,076	93,604	32,528
Division 5			
Division 5 - Administration [1]	11,191	15,065	3,874
Total Division 5	11,191	15,065	3,874
Division 6			
Division 6 - Administration [1]	10,000	14,900	4,900
Total Division 6	10,000	14,900	4,900
Division 7			
Division 7 - Administration [1]	11,400	16,854	5,454
Total Division 7	11,400	16,854	5,454
Department Total	281,454	406,990	134,936

[1] Increase due to transfer from Material Mgmt budget to decentralize office supplies.

[2] Increase due to Garden Grove transition allocation effective FY 2019/20.

[3] Increase in Aircraft Rescue Firefighting budget primarily due to increased proximity suit and training costs. These expenditures are reimburseable under the agreement with John Wayne Airport.

[4] One-time cost increases to fund Explorer Program.

FY 2019/20 Proposed Budget

OPERATIONS DEPARTMENT***DIVISION 1*****ORG 0111**

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1402 - Maintenance/Repair - Buildings			
Cal-Card	7,000	7,000	-
Garden Grove Transition Allocation	-	3,470	3,470
Subtotal	7,000	10,470	3,470
Account 1801`1810 - Office Expense			
Office Supplies	-	3,399	3,399
Subtotal	-	3,399	3,399
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,400	2,400	-
Subtotal	2,400	2,400	-
Total S&S: Division 1	9,400	16,269	6,869

OPERATIONS DEPARTMENT

DIVISION 2

ORG 0112 & 1033

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 2 (Admin) (Org 0112)			
Account 1001`1003 Clothing and Personal Supplies			
Badges	28,086	28,086	-
Subtotal	28,086	28,086	-
Account 1402 - Maintenance/Repair - Buildings			
Cal-Card	11,000	11,000	-
Subtotal	11,000	11,000	-
Account 1801`1809 - Office Expense			
Office Supplies	-	4,161	4,161
Subtotal	-	4,161	4,161
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,435	2,435	-
Subtotal	2,435	2,435	-
S&S: Division 2 (Admin)	41,521	45,682	4,161
Aircraft Rescue Firefighting (ARFF) (Org 1033)			
Account 1001- Clothing and Personal Supplies			
Proximity Suits Repair/Replacement	22,488	40,560	18,072
Hi Visibility Impact Gloves	2,358	2,358	-
Subtotal	24,846	42,918	18,072
Account 1301`1302 - Maintenance/Repair - Equipment			
SCBA Service	1,000	1,000	-
Vehicle Repair	2,000	2,000	-
Crane/Tug Accessories	2,878	750	(2,128)
Subtotal	5,878	3,750	(2,128)
Account 1601 - Memberships			
ARFF Working Group	185	185	-
Subtotal	185	185	-
Account 1801`1810 - Office Expense			
Misc. Office Expense/Subscriptions	650	650	-
Subtotal	650	650	-

FY 2019/20 Proposed Budget

OPERATIONS DEPARTMENT***DIVISION 2*****ORG 0112 & 1033**

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Account 2401`2409 - Special Department Expense			
Rescue Tools	9,310	310	(9,000)
Subtotal	9,310	310	(9,000)
Account 2701`2703 - Travel, Training and Meetings			
Annual FAA Training	54,430	68,580	14,150
Certifications - Crane, ARFF, EVOC-24, etc.	15,975	62,480	46,505
Subtotal	70,405	131,060	60,655
S&S: Aircraft Rescue Firefighting	111,274	178,873	67,599
Total S&S and Equipment: Division 2	152,795	224,555	71,760

OPERATIONS DEPARTMENT
DIVISION 3
ORG 0113

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	14,000	14,000	-
Subtotal	14,000	14,000	-
Account 1801`1810 - Office Expense			
Office Supplies	-	9,551	9,551
Subtotal	-	9,551	9,551
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,192	2,192	-
Subtotal	2,192	2,192	-
Total S&S: Division 3	16,192	25,743	9,551

FY 2019/20 Proposed Budget

OPERATIONS DEPARTMENT

DIVISION 4

ORG 0114 & 1160

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 4 (Admin) (Org 0114)			
Account 1402 - Maintenance /Repair - Buildings			
Cal Card	13,000	13,000	-
Subtotal	13,000	13,000	-
Account 1801`1810 - Office Expense			
Office Supplies	-	7,528	7,528
Subtotal	-	7,528	7,528
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	-
Fire Explorer Program	5,071	5,071	-
Subtotal	20,256	20,256	-
S&S: Division 4 (Admin)	33,256	40,784	7,528
Community Volunteer Services (CVS) (Org 1160)			
Account 1001- Clothing and Personal Supplies			
Explorer Program PPE & Uniforms	-	5,000	5,000
Subtotal	-	5,000	5,000
Account 2401`2409 - Special Department Expense			
PERS Volunteer Length of Service Award	14,224	14,224	-
Miscellaneous Expense	13,596	38,596	25,000
Subtotal	27,820	52,820	25,000
S&S: Community Volunteer Services	27,820	52,820	25,000
Total S&S: Division 4	61,076	98,604	37,528

OPERATIONS DEPARTMENT
DIVISION 5
ORG 0116

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	9,000	9,000	-
Subtotal	9,000	9,000	-
Account 1801`1810 - Office Expense			
Office Supplies	-	3,874	3,874
Subtotal	-	3,874	3,874
Account 2401`2409 - Special Department Expense			
Miscellaneous Expense	2,191	2,191	-
Subtotal	2,191	2,191	-
Total S&S: Division 5	11,191	15,065	3,874

FY 2019/20 Proposed Budget

OPERATIONS DEPARTMENT
DIVISION 6
ORG 0117

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	10,000	10,000	-
Subtotal	10,000	10,000	-
Account 1801'1810 - Office Expense			
Office Supplies	-	4,900	4,900
Subtotal	-	4,900	4,900
Total S&S: Division 6	10,000	14,900	4,900

OPERATIONS DEPARTMENT

DIVISION 7

ORG 0115

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	7,000	7,000	-
Subtotal	7,000	7,000	-
Account 1801`1810 - Office Expense			
Miscellaneous Expense	2,400	7,854	5,454
Subtotal	2,400	7,854	5,454
Account 2701`2703 - Travel, Training and Meetings			
Training and Travel	2,000	2,000	-
Subtotal	2,000	2,000	-
Total S&S: Division 7	11,400	16,854	5,454



ORANGE COUNTY FIRE AUTHORITY

SPECIAL OPERATIONS DIVISION S&S/EQUIPMENT SUMMARY

FY 2019/20 BUDGET

Divisions/Sections	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Special Operations Division Admin			
Special Operations Division Admin [1]	41,042	91,042	50,000
Total Special Operations Division Admin	41,042	91,042	50,000
Air & Wildland Operations			
Air Operations [2]	1,518,146	1,545,646	27,500
Wildland Operations Admin [2]	62,000	112,000	50,000
Crews & Equipment [1],[2],[3]	111,803	211,931	100,128
Total Air & Wildland Operations	1,691,949	1,869,577	177,628
Investigations			
Investigations [3]	248,529	249,013	484
Total Investigations	248,529	249,013	484
Urban Search & Rescue			
Urban Search & Rescue	104,107	104,107	-
Total Urban Search & Rescue	104,107	104,107	-
Hazardous Materials Program			
Hazardous Materials Program	130,381	130,381	-
Total Hazardous Materials Program	130,381	130,381	-
Department Total	2,174,966	2,353,078	178,112

[1] One-time cost increases for camera equipment and small tools funded with CalFire augmentation funds.

[2] Includes one-time vehicle rental cost for Irvine seasonal hand crew and ongoing training, equipment rental, and tool cost increases.

[3] Increase due to transfer from Material Mgmt budget to decentralize office supplies.

FY 2019/20 Proposed Budget

**SPECIAL OPERATIONS DIVISION
SPECIAL OPERATIONS DIVISION ADMIN
ORG 0118**

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1001- Clothing and Personal Supplies			
Clothing and Personal Supplies	1,000	1,000	-
Subtotal	1,000	1,000	-
Account 1101 - Food			
Emergency Food	15,042	15,042	-
Subtotal	15,042	15,042	-
Account 1801`1810 - Office Expense			
Misc. Office Expense/Subscriptions	4,000	4,000	-
Subtotal	4,000	4,000	-
Account 2701`2703 - Travel, Training and Meetings			
FIREScope / CICC / IMT Travel and Training	21,000	21,000	-
Subtotal	21,000	21,000	-
Total S&S: Special Operations Division Admin	41,042	41,042	-
<u>EQUIPMENT EXPENSE:</u>			
Account 4000 Equipment			
CalFire Augmentation Funds: Camera Equipment	-	50,000	50,000
Subtotal	-	50,000	50,000
Total Equipment: Special Operations Division Admin	-	50,000	50,000
Total S&S and Equipment: Special Ops Division Admin	41,042	91,042	50,000

SPECIAL OPERATIONS DIVISION
AIR & WILDLAND OPERATIONS
ORG 1167, 1191, 4554, 1150 & 1152

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Air Operations (Org 1167)			
Account 1001 - Clothing and Personal Supplies			
Flight Safety Equipment	42,000	42,000	-
Subtotal	42,000	42,000	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Miscellaneous Aviation Parts	502,099	502,099	-
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	570,230	570,230	-
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	-
Account 1801`1810 - 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	8,250	4,500
Hand Tools & Shop Equipment	1,500	1,500	-
Subtotal	5,250	9,750	4,500
Account 2401`2409 - Special Department Expense			
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	614,123	614,123	-
Jet Fuel Credit Cards	5,000	5,000	-
Subtotal	619,123	619,123	-

FY 2019/20 Proposed Budget

SPECIAL OPERATIONS DIVISION **AIR & WILDLAND OPERATIONS** ORG 1167, 1191, 4554, 1150 & 1152

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
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	111,307	134,307	23,000
Subtotal	125,001	148,001	23,000
S&S: Air Operations	1,394,146	1,421,646	27,500

EQUIPMENT EXPENSE:

Air Operations (Org 1167)

Account 4000 Equipment			
Helicopter Components	124,000	124,000	-
Subtotal	124,000	124,000	-
Equipment: Air Operations	124,000	124,000	-
Total S&S and Equipment: Air Operations	1,518,146	1,545,646	27,500

Drone Program (Org 1191)

Account 2301~2309 Small Tools and Instruments			
Drone Program - Hardware Acquisition	14,000	14,000	-
Subtotal	14,000	14,000	-
Account 2701`2703 - Travel, Training and Meetings			
Drone Program - Expertise Training	6,000	6,000	-
Subtotal	6,000	6,000	-
S&S: Drone Program	20,000	20,000	-

Wildland Operations Admin (Org 4554)

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	750	750	-
Subtotal	750	750	-

SPECIAL OPERATIONS DIVISION
AIR & WILDLAND OPERATIONS
ORG 1167, 1191, 4554, 1150 & 1152

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Account 1801`1810 - Office Expense			
Misc. Office Supplies	10,000	10,000	-
Subtotal	10,000	10,000	-
Account 1902`1908 - Prof. and Specialized Services			
Misc. Professional and Specialized Services	5,000	5,000	-
Subtotal	5,000	5,000	-
Account 2101 - Rents and Leases - Equipment			
Misc. Rental Expense	-	50,000	50,000
Subtotal	-	50,000	50,000
Account 2401`2409 - Special Department Expense			
Special Department Expense	20,000	20,000	-
Sand	10,000	10,000	-
Subtotal	30,000	30,000	-
Total S&S: Wildland Operations Admin	62,000	112,000	50,000
<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 1801`1810 - Office Expense			
Misc. Office Supplies	-	128	128
Subtotal	-	128	128
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	22,000	22,000	-
CalFire Augmentation Funds - Small Tools	-	50,000	50,000
Subtotal	22,000	72,000	50,000

FY 2019/20 Proposed Budget

**SPECIAL OPERATIONS DIVISION
AIR & WILDLAND OPERATIONS
ORG 1167, 1191, 4554, 1150 & 1152**

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
Account 2401`2409 - Special Department Expense			
Special Department Expense	10,000	10,000	-
Subtotal	10,000	10,000	-
Account 2601`2602 - Special Department Expense			
Crew Carrying Vehicle Rental (one-time)	40,000	90,000	50,000
Subtotal	40,000	90,000	50,000
S&S: Santiago Crew	96,300	196,428	100,128
Heavy Fire Equipment (Org 1150)			
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 Fire Equipment	15,503	15,503	-
Total S&S: Crews and Equipment	111,803	211,931	100,128
Total S&S and Equipment: Air & Wildland Operations	1,711,949	1,889,577	177,628

SPECIAL OPERATIONS DIVISION
INVESTIGATION SERVICES PROGRAM
ORG 4320

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 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	2,734	484
Subtotal	2,250	2,734	484
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	20,000	20,000	-
Subtotal	32,000	32,000	-
Total S&S: Investigation Services Program	248,529	249,013	484

FY 2019/20 Proposed Budget

SPECIAL OPERATIONS DIVISION **URBAN SEARCH & RESCUE** ORG 1165 & 1171

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Urban Search and Rescue (Org 1165 - Funded by OCFA)			
Account 1001 - Clothing and Personal Supplies			
Safety Clothing	13,500	13,500	-
Subtotal	13,500	13,500	-
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	17,000	17,000	-
Subtotal	17,000	17,000	-
S&S: US&R (Funded by OCFA)	75,000	75,000	-
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	4,000	4,000	-
Subtotal	4,000	4,000	-
S&S: Swift Water Rescue	29,107	29,107	-
Total S&S: Urban Search & Rescue	104,107	104,107	-

SPECIAL OPERATIONS DIVISION
HAZARDOUS MATERIALS TEAM
ORG 1170

Item Description	2018/19 Base Budget	2019/20 Request	\$ Change fr 2018/19 Base Budget
<u>SERVICES & SUPPLIES:</u>			
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	40,213	40,213	-
Subtotal	40,213	40,213	-
Account 1501`1509 - Medical Supplies and Equipment			
Lab Supplies	9,900	9,900	-
Subtotal	9,900	9,900	-
Account 1801`1810 - Office Expense			
TOMES Database Program Subscription	3,080	3,080	-
Subtotal	3,080	3,080	-
Account 2301`2309 - Small Tools and Instruments			
Small Tools & Equipment	1,141	1,141	-
Tetracore Biological Tickets	3,964	3,964	-
Subtotal	5,105	5,105	-
Account 2401`2409 - Special Department Expense			
In-Suit Radios	6,480	6,480	-
Subtotal	6,480	6,480	-
Account 2701`2703 - Travel, Training and Meetings			
HMT Transportation and Travel	6,000	6,000	-
HMT Technician/Specialist Training	23,253	23,253	-
Ontario Training	1,800	1,800	-
Subtotal	31,053	31,053	-
Total S&S: Hazardous Materials Team	130,381	130,381	-



Capital Improvement Plan Overview

Introduction

The Orange County Fire Authority's Capital Improvement Program (CIP) has been reviewed and updated through FY 2023/24 to coincide with the FY 2019/20 budget. The proposed FY 2019/20 CIP budget is \$29.7 million. Of this budget, about \$12.0M was rebudgeted from FY 2018/19 to FY 2019/20 due to a delay in the commencement schedule for several projects.

The proposed CIP budget for FY 2019/20 reflects a net decrease of about \$3.4 million compared to the prior five-year CIP budget. Projects scheduled for FY 2019/20 include RFOTC training grounds expansion and upgrade (\$2.5M), the replacement of Fire Stations 9 (Mission Viejo) and 10 (Yorba Linda) at \$2.0M each, CPR automatic continuous chest compression devices (\$1.5M), Enterprise phone and public address systems upgrade (\$1.2M), Fire Station 49 apparatus bay floor reconstruction (\$1.0M), Community Risk Reduction (CRR) Automation – Integrated Fire Prevention (IFP) application replacement (\$905K), the purchase of six Type I engines (\$4.0M), one Mobile 911 emergency command center (\$2.0M), one TDA 100' Quint (\$1.4M), one Hazardous Materials vehicle (\$1.0M), and two developer-funded vehicles (\$1.0M).

CIP Funds

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

CIP Highlights

Fund 12110 – General Fund CIP

FY 2019/20 Budget Request - \$7.0M includes:

- \$1.5M for CPR automatic continuous chest compression devices
 - \$1.2M for Enterprise phone and public address systems upgrade
 - \$660K for fire station alarm systems upgrades
 - \$550K for thermal imaging cameras
 - \$430K for RFOTC and fire station data network upgrades
 - \$360K for station bathroom gender compliance
-

Fund 123 – Fire Stations and Facilities

FY 2019/20 Budget Request - \$8.9M includes:

- \$2.5M for RFOTC training grounds expansion and upgrade
 - \$2.0M for replacement of Fire Station 9 (Mission Viejo)
 - \$2.0M for replacement of Fire Station 10 (Yorba Linda)
 - \$1.0M for Fire Station 49 apparatus bay floor reconstruction
-

Fund 124 – Communications & Information Systems

FY 2019/20 Budget Request - \$1.9M includes:

- \$905K for replacement of the CRR – Integrated Fire Prevention application
 - \$500K for OCFA disaster recovery co-location facility
 - \$430K for OCFA Enterprise audio visual upgrades
-

Fund 133 – Fire Apparatus

FY 2019/20 Budget Request - \$11.9M includes:

- Emergency vehicles include six Type I engines (\$4.0M), one TDA 100' Quint (\$1.4M), one hazardous materials vehicle (\$1.0M), one heavy rescue (\$835K), one dozer (\$605K), two crew carrying vehicles (\$625K), one foam tender (\$600K)
 - Developer-funded vehicles of one Type 1 engine (\$775K) and one paramedic squad \$273K)
 - Support vehicles comprising nine vehicles for support staff (\$350K)
-

Capital Improvement Program Overview

ORANGE COUNTY FIRE AUTHORITY
CAPITAL IMPROVEMENT PROGRAM
FIVE-YEAR PLAN SUMMARY FY 2019/20 - FY 2023/24

Fund	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	5-Year TOTAL
<i>Fund 12110</i> General Fund CIP	\$6,954,600	\$6,805,100	\$5,959,000	\$2,758,300	\$2,866,300	\$25,343,300
<i>Fund 123</i> Fire Stations and Facilities	8,895,000	18,600,000	9,675,000	8,000,000	-	45,170,000
<i>Fund 124</i> Communications and Information Systems	1,935,117	3,774,898	1,950,000	851,394	600,000	9,111,409
<i>Fund 133</i> Fire Apparatus	11,894,710	9,217,037	7,765,682	6,201,720	8,627,790	43,706,939
GRAND TOTAL	\$29,679,427	\$38,397,035	\$25,349,682	\$17,811,414	\$12,094,090	\$123,331,648

FY 2019/20 - FY 2023/24 Capital Improvement Plan Budget

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

Item No.	Project Priority	Project	Internal Use Only - Adj'd FY 2018/19*
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GENERAL FUND CIP - FUND 12110

IT-Communications and IT Infrastructure

1	A	Data Storage and Servers	96,000
2	A	Fire Station Alarm System Upgrades	354,761
3	A	RFOTC and Fire Station Data Network Upgrades	440,000
4	A	Enterprise Phone and Public Address Systems Upgrade	-
5	B	RFOTC Uninterruptible Power System (UPS) Replacement	100,000

IT-Communications and Workplace Support

6	A	800 MHz Radios	405,000
7	A	900 MHz Pagers/Small Equipment/Personal Communications	16,600
8	A	Personal Computer (PC)/Tablets/Printer Replacements	276,709
9	A	Mobile Data Computer (MDC) System	204,844
10	A	VHF Radios	197,680

IT-Geographic Information System

11	B	Digital Orthophotography	80,000
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Property Management

12	A	Station Bathroom Gender Accommodation	60,000
13	A	FS#26 Kitchen, Flooring and Bathroom Remodel	20,000
14	A	FS#53 Dormitory Privacy	20,000
15	A	FS#41 Dormitory Privacy Training Room, Kitchen	50,000
16	A	FS#51 Painting and Leak Repair	-
17	A	FS#44 Bathroom Modification	-
18	CY	FS#13 Bathroom Modification	250,000
19	CY	FS#6 Kitchen Remodel	200,000
20	CY	FS#41 Tarmac Repairs	150,000

Materiel Management (Service Center)

21	A	High Pressure Airbags	-
22	A	Thermal Imaging Cameras	550,000
23	A	SCBA (645 Airpacks)	-
24	A	Fire Shelters	-
25	A	Portable Fire Pumps	-

Emergency Command Center

26	CY	Weather/Fire EOC Upgrade	93,000
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Emergency Medical Services

27	A	CPR Automatic Continuous Chest Compression Devices	
28	CY	Cardiac Monitors and AED	126,000

Special Operations

29	A	Area RAE Hazmat Rapid Deployment Kits (RDK)	-
30	A	Gas Monitors	-
31	A	Hazmat Air Monitors	-
32	A	Carbon Monoxide Air Monitors	-
33	A	Helicopter Planned Inspection and Maintenance	-
34	CY	Weather/Fire Monitoring Equipment Remote Cameras	16,883
		Total - Fund 12110	3,707,477

Capital Improvement Program Overview

Item No.	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	5-Year TOTAL
1	125,000	96,000	96,000	96,000	96,000	509,000
2	660,000	660,000	660,000	660,000	660,000	3,300,000
3	430,000	160,000	160,000	160,000	160,000	1,070,000
4	1,200,000	1,300,000	-	-	-	2,500,000
5	100,000	400,000	100,000	60,000	-	660,000
6	183,500	177,500	143,000	111,500	111,500	727,000
7	41,600	41,600	41,600	41,600	41,600	208,000
8	250,000	650,000	250,000	250,000	250,000	1,650,000
9	214,500	420,000	420,000	120,000	120,000	1,294,500
10	52,800	40,000	38,400	27,200	27,200	185,600
11	-	80,000	-	80,000	-	160,000
12	360,000	180,000	600,000	600,000	800,000	2,540,000
13	240,000	-	-	-	-	240,000
14	130,000	-	-	-	-	130,000
15	350,000	-	-	-	-	350,000
16	150,000	-	-	-	-	150,000
17	-	-	-	-	150,000	150,000
18	-	-	-	-	-	-
19	-	-	-	-	-	-
20	-	-	-	-	-	-
21	170,000	-	-	-	-	170,000
22	550,000	-	-	-	-	550,000
23	-	2,500,000	2,000,000	-	-	4,500,000
24	100,000	100,000	100,000	140,000	-	440,000
25	-	-	-	12,000	-	12,000
26	-	-	-	-	-	-
27	1,500,000	-	-	-	-	1,500,000
28	-	-	-	-	-	-
29	122,200	-	-	-	-	122,200
30	25,000	-	-	-	-	25,000
31	-	-	150,000	-	-	150,000
32	-	-	-	-	50,000	50,000
33	-	-	1,200,000	400,000	400,000	2,000,000
34	-	-	-	-	-	-
	6,954,600	6,805,100	5,959,000	2,758,300	2,866,300	25,343,300

FY 2019/20 - FY 2023/24 Capital Improvement Plan Budget

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

Item No.	Project Priority	Project	Internal Use Only - Adj'd FY 2018/19*
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FIRE STATIONS & FACILITIES - FUND 123

1	A	Replacement of Fire Station 9 (Mission Viejo)	50,000
2	A	Replacement of Fire Station 10 (Yorba Linda)	-
3	A	RFOTC Training Grounds Expansion and Upgrade	300,000
4	A	Fire Station 49 Apparatus Bay Floor Reconstruction	100,000
5	A	Infrastructure Security Enhancements	120,243
6	A	Construction of New Fire Station 12 (Laguna Woods)	
7	A	Retrofit Existing Station Fire Life Safety Systems	-
8	B	RFOTC 2nd Emergency Generator	-
9	A	Construction of New Fire Station 52 (Irvine Business District)	-
10	CY	Fire Station 67 (Rancho Mission Viejo)	Dev-Build
11	CY	US&R Warehouse/Training Center Improvements	399,354
12	CY	123 CalFire Station 18 (Carport)	100,000
13	CY	RFOTC Emergency Power Circuit Ext	18,113
14	CY	Site Stabilization Fire Station 42 (Lake Forest)	985,852
		Total - Fund 123	2,073,562

COMMUNICATIONS & INFORMATION SYSTEMS - FUND 124

IT-Communications and IT Infrastructure

1	B	OCFA Enterprise Audio Visual Upgrades	250,000
2	B	OCFA Disaster Recovery Co-Location Facility	500,000
3	CY	800 MHz Countywide Coordinated Comm. Sys. Upgrade	3,630,325
4	CY	RFOTC Data Center Fire Suppression System Upgrade	1,000,000

IT-Systems Development & Support

5	A	Community Risk Reduction Automation - IFP Replacement	20,000
6	B	TheHIVE Cloud Upgrade	-
7	B	Fleet Services Fuel Management Tracking System	-
8	CY	Incident Reporting Application Replacement	1,241,262
9	CY	Next Generation CAD2CAD	24,703
		Total - Fund 124	6,666,290

FIRE APPARATUS - FUND 133

1	A/B	Emergency Vehicles	7,618,664
2	A	Developer Funded Vehicles	-
3	A/B	Support Vehicles	1,545,128
4	CY	Outfitting of vehicles	672,000
5	CY	Lease Purchase Financing: Principal & Interest	1,265,862
		Total - Fund 133	11,101,654

		GRAND TOTAL - ALL CIP FUNDS	\$23,548,983
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Project Priority: A=Essential; B=Important; C=Could Defer; CY=Current Year's project

* Adjusted FY 2018/19 budget includes mid-year budget adjustments

Capital Improvement Program Overview

Item No.	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	5-Year TOTAL
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1	2,000,000	7,500,000	-	-	-	9,500,000
2	2,000,000	7,500,000	-	-	-	9,500,000
3	2,525,000	1,100,000	2,675,000	-	-	6,300,000
4	1,000,000	-	-	-	-	1,000,000
5	600,000	500,000	-	-	-	1,100,000
6	500,000	2,000,000	6,500,000	-	-	9,000,000
7	270,000	-	-	-	-	270,000
8	-	-	500,000	-	-	500,000
9	-	-	-	8,000,000	-	8,000,000
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-
13	-	-	-	-	-	-
14	-	-	-	-	-	-
	8,895,000	18,600,000	9,675,000	8,000,000	-	45,170,000

1	430,000	1,000,000	450,000	-	450,000	2,330,000
2	500,000	-	1,000,000	-	-	1,500,000
3	-	-	-	-	-	-
4	-	-	-	-	-	-

5	905,117	2,274,898	-	-	-	3,180,015
6	100,000	500,000	500,000	250,000	150,000	1,500,000
7	-	-	-	601,394	-	601,394
8	-	-	-	-	-	-
9	-	-	-	-	-	-
	1,935,117	3,774,898	1,950,000	851,394	600,000	9,111,409

1	10,495,855	6,257,684	6,705,936	6,081,243	8,325,046	37,865,764
2	1,048,573	2,626,729	822,770	-	-	4,498,072
3	350,282	332,624	236,976	120,477	302,744	1,343,103
4	-	-	-	-	-	-
5	-	-	-	-	-	-
	11,894,710	9,217,037	7,765,682	6,201,720	8,627,790	43,706,939

	\$29,679,427	\$38,397,035	\$25,349,682	\$17,811,414	\$12,094,090	\$123,331,648
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**Orange County Fire Authority
Fire Stations by Member Agency**

City of Aliso Viejo

Station 57, 57 Journey, 92656

City of Buena Park

Station 61, 7440 La Palma Ave, 90620

Station 62, 7780 Artesia Blvd, 90621

Station 63, 9120 Holder St, 90620

City of Cypress

Station 17, 4991 Cerritos Ave, 90630

City of Dana Point

Station 29, 26111 Victoria Blvd, 92624

Station 30, 23831 Stonehill Dr, 92629

City of Garden Grove, effective 8/16/19

Station 80, 14162 Forsyth Ln, 92844

Station 81, 11301 Acacia Pkwy, 92840

Station 82, 11805 Gilbert St, 92841

Station 83, 12132 Trask Ave, 92843

Station 84, 12191 Valley View St, 92845

Station 85, 12751 Western Ave, 92841

Station 86, 12232 West St, 92840

City of Irvine

Station 4, 2 California Ave, 92612

Station 6, 3180 Barranca Pkwy, 92606

Station 20, 7050 Corsair, 92618

Station 26, 4691 Walnut Ave, 92604

Station 27, 12400 Portola Springs, 92618

Station 28, 17862 Gillette Ave, 92614

Station 36, 301 E. Yale Loop, 92604

Station 38, 26 Parker, 92618

Station 47, 47 Fossil, 92603

Station 51, 18 Cushing, 92618

Station 55, 4955 Portola Pkwy, 92620

Cities of Laguna Hills and Laguna Woods

Station 22, 24001 Paseo de Valencia, 92637

City of Laguna Niguel

Station 5, 23600 Pacific Island Dr, 92677

Station 39, 24241 Avila Rd, 92677

Station 49, 31461 St. of the Golden Lantern, 92677

City of Lake Forest

Station 19, 23022 El Toro Rd, 92630

Station 42, 19150 Ridgeline Rd, 92679

Station 54, 19811 Pauling Ave, 92610

City of La Palma

Station 13, 7822 Walker St, 90623

City of Los Alamitos

Station 2, 3642 Green Ave, 90720

City of Mission Viejo

Station 9, #9 Shops Blvd, 92691

Station 24, 25862 Marguerite Pkwy, 92692

Station 31, 22426 Olympiad Rd, 92692

City of Placentia

Station 34, 1530 N. Valencia, 92870

Station 35, 110 S. Bradford, 92870

City of Rancho Santa Margarita

Station 45, 30131 Aventura, 92688

City of San Clemente

Station 50, 670 Camino de los Mares, 92673

Station 59, 48 Avenida La Pata, 92673

Station 60, 121 Avenida Victoria, 92672

City of San Juan Capistrano

Station 7, 31865 Del Obispo, 92675

City of Santa Ana

Station 70, 2301 N. Old Grand St, 92705

Station 71, 1029 W. 17th St, 92706

Station 72, 1688 E. 4th St, 92701

Station 73, 419 Franklin St, 92703

Station 74 (Admin), 1439 S. Broadway St, 92707

Station 74, 1427 S. Broadway St, 92707

Station 75, 120 W. Walnut St, 92701

Station 76, 950 W. MacArthur Ave, 92707

Station 77, 2317 S. Greenville St, 92704

Station 78, 501 N. Newhope St, 92703

Station 79, 1320 E. Warner Ave, 92705

City of Seal Beach

Station 44, 718 Central Ave, 90740

Station 48, 3131 N. Gate Rd, 90740

City of Stanton

Station 46, 7871 Pacific St, 90680

City of Tustin

Station 37, 15011 Kensington Park Dr, 92780

Station 43, 11490 Pioneer Way, 92782

Orange County Fire Authority Fire Stations by Member Agency

City of Villa Park

Station 23, 5020 Santiago Canyon Rd, 92860

City of Westminster

Station 64, 7351 Westminster Blvd, 92683

Station 65, 6061 Hefley St, 92683

Station 66, 15061 Moran St, 92683

City of Yorba Linda

Station 10, 18422 E. Lemon Dr, 92886

Station 32, 20990 Yorba Linda Blvd, 92887

Station 53, 25415 La Palma Ave, 92887

County of Orange, Unincorporated

Station 8, 10631 Skyline Dr, Santa Ana, 92705

Station 11, 259 Emerald Bay, Laguna Beach, 92651

Station 14, 29402 Silverado Canyon , PO Box 12, Silverado, 92676

Station 15, 27172 Silverado Canyon Rd, Silverado, 92676

Station 16, 28891 Modjeska Canyon Rd, Silverado, 92676

Station 18, 30942 Trabuco Canyon Rd, PO Box 618, Trabuco Canyon, 92679

Station 21, 1241 Irvine Blvd, Tustin, 92780

Station 25, 8171 Bolsa Ave, Midway City, 92655

Station 33, 374 Paularino, Costa Mesa, 92626

Station 40, 25082 Vista del Verde, Cota de Caza 92679

Station 58, 58 Station Way, Ladera Ranch 92694

Specialty Stations

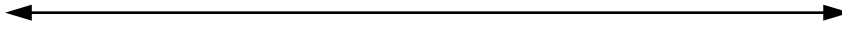
Helicopter Operations - Station 41, 3900 West Artesia Ave, Fullerton, 92833

Crews & Equipment – Camp 18, 30942 Trabuco Canyon Rd, PO Box 618, Trabuco Canyon, 92679



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.



DATA STORAGE AND SERVERS

Project Priority: A

Project Org: 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), Fire Incident Reporting and Investigations Management Systems, Integrated Fire Prevention (IFP), Computer Aided Dispatch (CAD), Automatic Vehicle Location (AVL), Intranet, GIS, SharePoint, etc. The useful life of servers, SAN's, and other related hardware can range from three to five years.



Project Status: Ongoing

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$125,000	\$96,000	\$96,000	\$96,000	\$96,000	\$509,000

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

FIRE STATION ALARM SYSTEM UPGRADES

Project Priority: A

Project Org: P334

Project Type: Equipment Replacement

Project Management: IT – Communications & IT Infrastructure

Project Description: Acquisition and installation of new fire station alarm systems are necessary as the equipment becomes old, outdated, and parts are no longer available. The expected life of the fire station alarm systems is about fifteen years.

Fire Station Alerting/Sound Systems

In 2013, Westnet Inc. was chosen thru the RFP process to upgrade and install new fire station alerting technology in all OCFA fire stations to integrate the new TriTech CAD system with the existing legacy 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 FY 2013/14 integration project, a thorough evaluation of existing fire station alerting systems was completed. All OCFA fire stations were using outdated electro-mechanical relays and amplifiers that need to be upgraded with the full Westnet “Smart Station” alerting system. The cost per station upgrade varies significantly depending on the size of the fire station, number of crew, and apparatus that are deployed. The average price for the last 6 – fire station Westnet “Smart Station” upgrades was \$110,000 each. The “Smart Station” will also be installed when new Fire Stations are constructed. Staff plans to upgrade six fire stations per year.



Project Status: Ongoing

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$660,000	\$660,000	\$660,000	\$660,000	\$660,000	\$3,300,000

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

RFOTC AND FIRE STATION DATA NETWORK UPGRADES

Project Priority: A

Project Org: P337

Project Type: Equipment Replacement/New Technology

Project Management: IT – Communications & IT Infrastructure

Project Description: This project replaces core network infrastructure components installed at the RFOTC and OCFA fire stations. It is a multi-year project and continues recent upgrades to the IDF's (Intermediate Distribution Facility – more commonly known as data/phone connection closets) located across the campus at the RFOTC, and other core network equipment installed in 2004. Also being upgraded are the core data center routers and firewalls and the fiber-optic network backbone.



Next steps include upgrading the wireless network infrastructure at the RFOTC and all OCFA fire stations to extend the coverage of the OCFA's wireless computer network.

Project Status: Ongoing

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$430,000	\$160,000	\$160,000	\$160,000	\$160,000	\$1,070,000

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

ENTERPRISE PHONE AND PUBLIC ADDRESS SYSTEMS UPGRADE

Project Priority: A

Project Org: P408

Project Type: New Equipment

Project Management: IT – Communications & IT Infrastructure

Project Description:

OCFA RFOTC phones

The OCFA's Regional Fire Operations and Training Center (RFOTC) administrative telephone system was placed in service in 2004. The system continues to function but repair parts are becoming difficult to obtain and it is reaching the end of its service life and must be replaced. Various key components were upgraded in FY 2015/16 to extend the life of the system a few more years. A state of the art Voice over Internet Protocol (VoIP) phone system will be installed in FY 2019/20 and will integrate with the new VoIP systems to be installed afterwards in OCFA fire stations.



OCFA Fire Station phones

The current OCFA fire station phone systems vary widely in age and will also be replaced with VoIP phone systems. The new VoIP phone systems will begin installation in FY 2019/20 and complete in FY 2020/21. They will be fully integrated with the RFOTC's VoIP phone system yet retain the capability to operate independently if the data connection to the RFOTC fails.

This project will also add public address functionality that will utilize the new VoIP phone systems installed at the RFOTC and the fire stations. The system will be capable of addressing all fire stations and RFOTC offices and conference rooms from any installed VoIP phone external speaker.

OCFA will utilize 3rd party professional services to assist in the installation of the new phone systems.

Project Status: The fire station public address / paging equipment will be purchased and installed in FYs 2019/20 and 2020/21.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$1,200,000	\$1,300,000				\$2,500,000

Impact on Operating Budget: Ongoing annual maintenance costs are included in the General Fund.

RFOTC UNINTERRUPTIBLE POWER SYSTEM (UPS) REPLACEMENT

Project Priority: B

Project Org: P409

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) installed in the RFOTC data center, and the smaller UPS equipment installed in all fire stations, and other locations including network closets at the RFOTC to protect critical equipment.

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

Project Status: This primary UPS is expected to be replaced in FY 2020/21, but additional funds are budgeted each year to upgrade fire station UPS equipment and other important locations (network closets at RFOTC).

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$100,000	\$400,000	\$100,000	\$60,000		\$660,000

Impact on Operating Budget: Annual maintenance estimated at \$10,000 with 5% annual increases.

800 MHZ RADIOS

Project Priority: A

Project Org: P332

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: This purchase is for new 800MHz mobile radios to be installed in new apparatus, and additional portable radios for use in training, academies, and supplying equipment caches. Mobile radio purchases 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 \$5,000. Portable 800MHz radios cost approximately \$6,000 each.

All radios purchased are P25 ready and are 100% compatible with the 800MHz CCCS that currently is underway and projected to go online in summer 2019.



Project Status: Ongoing

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$183,500	\$177,500	\$143,000	\$111,500	\$111,500	\$727,000

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

900MHZ PAGERS / SMALL EQUIPMENT / PERSONAL COMMUNICATIONS

Project Priority: A

Project Org: P330

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: The OCFA utilizes about 1,375 pagers, 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.



Staff is actively reviewing other technologies to replace the OCFA's pagers which despite the "legacy" nature of the technology, are still an effective means of notification for OCFA Operations personnel.



Project Status: Ongoing

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$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.

PERSONAL COMPUTER (PC)/TABLETS/PRINTER REPLACEMENTS

Project Priority: A

Project Org: 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 2020/21 to replace all of the OCMEDS electronic prehospital care reporting (ePCR) ruggedized iPad tablets that were deployed in 2016 and 2017.



Project Status: Ongoing

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$250,000	\$650,000	\$250,000	\$250,000	\$250,000	\$1,650,000

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

MOBILE DATA COMPUTER (MDC) SYSTEM

Project Priority: A

Project Org: P303

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: The mobile data computers (MDC) provide emergency incident information such as address, patient status, premise information, etc. from the computer aided dispatch (CAD) system to Operations personnel in OCFA emergency apparatus.

The current modular “legacy” MDCs (separate CPU, keyboard, and monitor) were installed seven years ago and the manufacturer has ceased further production. The computer environment in OCFA’s emergency apparatus is also changing as multipurpose, computer tablets capable of running numerous computer applications (apps) are increasingly used. The OCFA’s CAD vendor is developing app type software tools to supplement the current Windows CAD/Mobile program, but has not released plans yet to replace the current CAD/Mobile with a tablet-based app. Therefore, after evaluating other MDC platforms including ruggedized laptops and tablets to replace the current “legacy” MDCs, staff have selected a new ruggedized Windows tablet MDC. It is detachable in anticipation of a future need to use the MDC outside the emergency apparatus.



Staff recommends only purchasing the new Windows tablet-type MDCs for new vehicles, or to replace failing “legacy” MDCs for another year and delaying overall replacement of the “legacy” MDCs until FY 2020/21 as the environment is changing so rapidly. Staff has provided additional iPads for use inside OCFA emergency apparatus that are capable of running multiple public safety apps to supplement the information available on the “legacy” MDCs.

The cost of the ruggedized Windows tablets with associated mounting accessories is approximately \$6,000 per unit.

Project Status: Ongoing

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$214,500	\$420,000	\$420,000	\$120,000	\$120,000	\$1,294,500

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

VHF RADIOS

Project Priority: A

Project Org: 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 \$1,600.



Project Status: Ongoing

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$52,800	\$40,000	\$38,400	\$27,200	\$27,200	\$185,600

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

DIGITAL ORTHOPHOTOGRAPHY

Project Priority: B

Project Org: 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 2020/21 and proceed every other year due to the increased development occurring in the County.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:		\$80,000		\$80,000		\$160,000

Impact on Operating Budget: No impact.

STATION BATHROOM GENDER ACCOMMODATION**Project Priority:** A**Project Org:** P413**Project Type:** Facilities/Site Repair**Project Management:** Property Management

Project Description: This project would upgrade approximately 3 SFF fire stations over the next two years and plan for 10 City owned stations to accommodate gender needs. The impacted stations are: Fire Stations 14, 16, and 32. City owned stations: 35, 44, 70, 72, 73, 78, 82, 83, 84, 85. City owned stations are scheduled beginning FY 2021/22 pending funding agreements between the Authority and City.

Project Status: Project is scheduled to begin in FY 2019/20 for Fire Stations 14, 16. The upgrade is anticipated to begin in FY 2020/21 for Fire Station 32. City owned stations are dependent on funding availability and scheduling. City owned station costs are estimated at approximately \$200,000 per station, however cost estimates will be refined for each individual station when funding agreements are entered into.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$360,000	\$180,000	\$600,000	\$600,000	\$800,000	\$2,540,000

Impact on Operating Budget: No further operating budget impacts are anticipated for these modifications after the completion of this project.

FIRE STATION 26 KITCHEN, FLOORING AND BATHROOM REMODEL**Project Priority:** A**Project Org:** P414**Project Type:** Station Improvement**Project Management:** Property Management

Project Description: This project will remodel the kitchen including new cabinets, countertops, appliances, lighting and flooring area in the station. Also included in the scope is remodeling of the crew bathrooms.

Project Status: Project commenced in FY 2018/19. Remodel work is anticipated to begin in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$240,000					\$240,000

Impact on Operating Budget: No anticipated impact.

FIRE STATION 53 DORMITORY PRIVACY**Project Priority:** A**Project Org:** P416**Project Type:** Construction of Partitions in Sleeping Area**Project Management:** Property Management

Project Description: This project will remove existing temporary curtain partitions, lockers and furniture and replace with a more rigid permanent structure to provide better privacy in the sleeping quarters. The project will require construction of walls, doors, flooring, HVAC, electrical, lockers and additional furniture. This project will allow for more privacy in the sleeping quarters and will better accommodate the crews.

Project Status: Project commenced in FY 2018/19. Construction is anticipated to begin in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$130,000					\$130,000

Impact on Operating Budget: No anticipated impact.

**FIRE STATION 41 DORMITORY PRIVACY, TRAINING ROOM,
KITCHEN****Project Priority:** A**Project Org:** P417**Project Type:** Facilities/Site Repair**Project Management:** Property Management

Project Description: Since the air operations program went to a 24/7 operation, there is a need for adequate areas to sleep the crews. This project would address the 24/7 operation in addition to another day shift crew and upstaffing when necessary. The project involved significant design, engineering and construction to accommodate the operation.

Project Status: Needs assessment is being evaluated and in process of getting an architect on board for design work and plan check through the City of Fullerton.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$350,000					\$350,000

Impact on Operating Budget: No anticipated impact.

FIRE STATION 51 PAINTING AND LEAK REPAIRS**Project Priority:** A**Project Org:** TBD**Project Type:** Facilities/Site Repair**Project Management:** Property Management

Project Description: Due to the nature of the style of building being a concrete tilt-up construction, it is common for water leakage to occur through the concrete walls. The repair involves an elastomer coating and painting of the entire structure both internal and external to seal the structure preventing water penetrations.

Project Status: Project is scheduled to begin in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$150,000					\$150,000

Impact on Operating Budget: No anticipated impact.

FIRE STATION 44 BATHROOM REMODEL**Project Priority:** A**Project Org:** P419**Project Type:** Remodel Bathroom**Project Management:** Property Management

Project Description: This project will remodel and provide an additional shower facility to accommodate the transition from a three-person crew to a four-person crew. There is currently two stalls and one shower. There will be significant structural modifications required to provide the additional shower facility and may trigger ADA requirements for other parts of the station.

Project Status: Project is anticipated to commence pending City agreement.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:					\$150,000	\$150,000

Impact on Operating Budget: No anticipated impact.

HIGH-PRESSURE AIRBAGS

Project Priority: A

Project Org: P410

Project Type: Service Enhancement/Replacement

Project Management: Operations

Project Description: The Operations Department projects a need to replace the aging high-pressure airbags based on current need. Priority is placed on truck companies. A small amount of additional airbags are also needed for engines stationed in remote locations with a high probability of traffic collisions, such as Ortega Highway.

The airbags needed are made in different sizes. Each size has different overall dimensions. This allows flexibility in their use. Larger airbags are ideal for lifting vehicles and heavy equipment. Smaller airbags are needed for more detailed rescue operations. As such, each OCFA truck will be receiving a set of six airbags, differing in size.

The purchase was originally scheduled to begin in FY 2018/19, but due to the extensive research required to ensure that the selection meets OCFA needs in the face of improved technology, staff recommended that the item be pushed out to FY 2019/20.

Project Status: Project scheduled to begin in FY 2019/20.



Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$170,000					\$170,000

Impact on Operating Budget: Potential cost with equipment failure after one year warranty expiration.

THERMAL IMAGING CAMERAS

Project Priority: A

Project Org: P411

Project Type: Service Enhancement/Replacement

Project Management: Operations

Project Description: The majority of OCFA's current supply of thermal imaging cameras were purchased in 2007. There have been several technological improvements over that time period. The Operations Department projects a need to replace all of OCFA's thermal imaging cameras:

Thermal Imaging Camera (\$8,400 each with tax)

Battery (\$240 each with tax)

Battery Charger (\$1,000 each with tax)

The purchase of the requested thermal imaging cameras is based on current need and has a planned roll-out date for the FY 2019/20 budget year. Purchase of each camera is accompanied by a battery charge as well as several back-up batteries. Priority for replacement will be as follows:



1. Oldest units
2. Units whose batteries no longer hold an adequate charge
3. Trucks
4. Engines
5. Units that are in a relief status
6. Units primarily used for training purposes

Project Status: The first phase began in FY 2018/19. FY 2019/20 is the second and final phase of the planned replacement schedule.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$550,000					\$550,000

Impact on Operating Budget: Potential cost with equipment failure after one year warranty expiration.

SELF-CONTAINED BREATHING APPARATUS (SCBA)

Project Priority: A

Project Org: TBD

Project Type: Service Enhancement/Replacement

Project Management: Operations

Project Description: The OCFA's Operations Department currently uses 833 Self Contained Breathing Apparatus. The Operations Department projects a need for service enhancement and replacement at the 10-year use of life in FY 2020/21 and FY 2021/22. The expected life of the SCBA will peak in 2020 and 2021. Service enhancements of the SCBA have already occurred and will likely increase before our next replacement giving us the ability to incorporate increased temperature tolerance on the facepiece mask, clearer use of the heads-up display, increased visibility of the remote air use gauge, and a more ergonomic harness for wearer. The need for replacement could occur over two fiscal years: \$2.5M in FY 2020/21 and \$2.0M in FY 2021/22.



The SCBA total is based on current need. Additional SCBA might be needed over the next 3-5 years due to expansion of the Fire Authority and new fire stations.

Project Status: Project is scheduled to begin in FY 2020/21.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:		\$2,500,000	\$2,000,000			\$4,500,000

Impact on Operating Budget: No anticipated impact.

FIRE SHELTERS

Project Priority: A

Project Org: P412

Project Type: Service Enhancement/Replacement

Project Management: Operations

Project Description: The majority of OCFA's current supply of 1000 shelters were purchased between 2008 and 2012. The shelters have a shelf life of 10 years. The Operations Department projects a need to replace all OCFA's fire shelters over four fiscal years:

Fire Shelter (\$300 each with tax)

The purchase of the requested Fire Shelters is based on current need. Priority for replacement will be as follows:

1. Oldest units
2. Worn out units



The replacement was originally scheduled to begin in FY 2018/19. However, the sole manufacturer was still in the process of introducing an improved version of the fire shelters to the market. As such the replacement schedule was pushed out to ensure that the shelters procured meets the high standard of safety.

Project Status: Phase 1 of the project is scheduled to begin in FY 2019/20, with the completion of this replacement schedule in FY 2022/23.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$100,000	\$100,000	\$100,000	\$140,000		\$440,000

Impact on Operating Budget: Potential cost with equipment failure after one year warranty expiration.

PORTABLE FIRE PUMPS

Project Priority: A

Project Org: TBD

Project Type: Service Enhancement/Replacement

Project Management: Operations

Project Description: OCFA purchased the current supply of 20 Waterax Mini-Striker pumps in 2012. The fire pumps have an estimated service life of 10 years. The Operations Department projects a need to replace all OCFA's portable fire pumps in FY 2022/23.

The Waterax Mini-Striker pump pairs a reliable single stage pump end with the Honda 4-stroke 2.5 HP engine to achieve pressures of up to 85 PSI (5.9 BAR) and offer volume supply of up to 80 GPM (303 L/Min). Extremely portable and lightweight, this mini powerhouse performs well when used by itself or in tandem with other pumps. It is also particularly suited to some of the latest fire control techniques where small, lightweight equipment is a requirement.



Cost of each portable pump is about \$600 plus tax.

The purchase of the requested portable fire pumps is based on current need and has a planned roll-out date in the FY 2022/23 budget year. Priority for replacement will be as follows:

1. Worn out units
2. Oldest units

Project Status: Project is scheduled for FY 2022/23.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:				\$12,000		\$12,000

Impact on Operating Budget: Potential cost with equipment failure after 90-day warranty expiration.

CPR AUTOMATIC CARDIAC COMPRESSION DEVICE (ACCD)**Project Priority:** A**Project Org:** TBD**Project Type:** Service Enhancement/Replacement**Project Management:** Emergency Medical Services

Project Description: The Orange County Emergency Medical Service has mandated that all Advanced Life Support (ALS) units carry an Automatic Cardiac Compression Device (ACCD) by January 1, 2020. The ACCD has been proven in national studies to increase the return of spontaneous circulation (ROSC) and improve mental outcomes of cardiac arrest patients by providing continuous perfect CPR. The ACCD ability to allow for continuous perfect CPR to take place while paramedics move/transfer the patient will keep the cardiac output consistent and allow perfusion to take place.

The plan is to purchase 78 ACCDs for OCFA paramedic units. The cost also includes the initial purchase of the disposable one-time use Strap/Plunger for patient use, and ten battalion loaners if a device needs repairs and/or to meet surge capacity.

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

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$1,500,000					\$1,500,000

Impact on Operating Budget: Potential cost with equipment failure after one year warranty expiration.

AREA RAE HAZMAT RAPID DEPLOYMENT KITS (RDK)

Project Priority: A

Project Org: TBD

Project Type: Service Enhancement/Replacement

Project Management: Hazardous Material Response Team

Project Description:

The current area monitoring system is deteriorating, and the manufacturer will no longer be supporting the system. Replacement is necessary in order to maintain an operable system.

The Area RAE System provides for GPS tracked remote monitoring of air to detect contaminants. These units are industry standard within the hazmat community, and are used as a force multiplier and to bridge the safety gap. They enable one responder to monitor multiple instruments over a large geographical area at the same time. They provide instant readouts, enable the team to categorize the environment, and direction of a chemical release. This system does all of this while safeguarding responders by not placing them in the path of contaminants. They have been used on multiple incidents throughout the county. This update is also required to maintain compatibility with the other hazmat teams in Orange County.



This is an estimate based on current needs. Due to development of technology, this estimate may change.

Project Status: Project is scheduled to begin in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$122,000					\$122,000

Impact on Operating Budget: None.

GAS MONITORS

Project Priority: A

Project Org: TBD

Project Type: Service Enhancement/Replacement

Project Management: Operations

Project Description: OCFA's current supply of 25 Gas Monitors were purchased with grant funds from UASI to enhance the safety of responding fire personnel to potential chemical/biological hazard incidents. The Monitors were purchased in 2014 and will need to be replaced in FY 2019/20. The monitors have a shelf life of five years. The Operations Department projects a need to replace all OCFA's gas monitors in a single fiscal year. The unit cost of the Multi-RAE 6 gas monitor is estimated at \$900 each with tax.

The purchase of the requested monitors is based on a future need and has a planned roll-out date in the FY 2019/20 budget year. Replacement of the entire stock will be necessary.



Project Status: Project scheduled to begin in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$25,000					\$25,000

Impact on Operating Budget: Potential cost with equipment failure after 180-day warranty expiration.

HAZMAT AIR MONITORS

Project Priority: A

Project Org: TBD

Project Type: Hazmat Air Monitor Replacement

Project Management: Operations

Project Description: The OCFA's Operations Department - Hazmat Section currently administrates 40 Handheld Gas Monitors. These monitors are placed on all truck companies as well as both hazmat and requisite units for the purpose of identifying toxic and hazardous atmospheres to ensure personnel safety. These devices are instrumental in compliance with Occupational Safety and Health and Safety Administration (OSHA) regulations on confined space incidents, technical rescues, hazardous materials incidents and fires. As these devices age, the cost of maintenance increases due to component replacement and the need for additional spares increases to compensate for downtime. With technological advances in development of this highly technical device, the manufacturer will discontinue its support of older equipment. It is forecasted that the effective service life expectancy of current units will be reached by FY 2021/22.



Project Status: Project is scheduled to begin in FY 2021/22.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:			\$150,000			\$150,000

Impact on Operating Budget: No anticipated impact.

CARBON MONOXIDE MONITORS

Project Priority: A

Project Org: TBD

Project Type: Service Enhancement/Replacement

Project Management: Operations

Project Description: This is the replacement of carbon monoxide monitors on each OCFA fire apparatus. The newly acquired Carbon Monoxide detectors are projected to have a 5 year life cycle concluding in FY 2023/24.

Carbon Monoxide is an insidious, colorless, odorless gas undetectable by the senses. During 2010-2015 a total of 2,224 deaths nationwide resulted from carbon monoxide poisoning. Sources of carbon monoxide include faulty heating and cooking appliances in homes and buildings. The ability to rapidly detect carbon monoxide by OCFA fire units is a valuable capability.

Project Status: Project is scheduled for FY 2023/24.



Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:					\$50,000	\$50,000

Impact on Operating Budget: No anticipated impact.

HELICOPTER PLANNED INSPECTION AND MAINTENANCE

Project Priority: A

Project Org: TBD

Project Type: Helicopter Maintenance

Project Management: Special Operations Division/Air Operations Section

Project Description: Based on Hobbs Meter flight hours, the FAA requires scheduled inspections and maintenance of OCFA Bell 412 helicopter. This process is mandatory and can be accurately forecast based on aircraft use. Further, it involves the teardown and re-assembly of the airframe which is a very labor intensive process that involves OCFA aircraft mechanics as well as vendors for out of scope tasks.



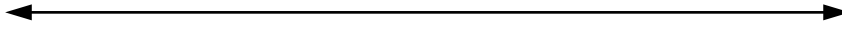
Project Status: Ongoing

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:			\$1,200,000	\$400,000	\$400,000	\$2,000,000

Impact on Operating Budget: Ongoing forecasting of planned inspections and maintenance will help control maintenance costs in the operating budget.

Fund 123

Fire Stations and Facilities



This fund is a capital projects fund to be used for the significant acquisition, improvement, replacement, or construction of fire stations and facilities. 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.



REPLACEMENT OF FIRE STATION 9 (MISSION VIEJO)**Project Priority:** A**Project Org:** P536**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 approximately 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: There are discussions of possible alternate locations to accommodate. Project delivery is anticipated to be Design-Build.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$2,000,000	\$7,500,000				\$9,500,000

Impact on Operating Budget: Replacement Fire Station 9 (Mission Viejo) will alleviate current significant overcrowding and improve the operational readiness of the station.

REPLACEMENT OF FIRE STATION 10 (YORBA LINDA)**Project Priority:** A**Project Org:** P503**Project Type:** Replacement Fire Station Construction**Project Management:** Property Management

Project Description: This project contemplates planning, design, demolition and replacement of Fire Station 10, constructed in 1972 along with the adjacent Old Fire Station 10, constructed in 1938. Both facilities currently occupy a combined site comprising 0.74 of one acre. Studies are underway to find alternate locations for the construction of a new 12,000-15,000 square foot, two company, three apparatus bay fire station with added standard modules to support a Division Chief and a station training room.

Project Status: Project delivery is anticipated to be Design-Build.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$2,000,000	\$7,500,000				\$9,500,000

Impact on Operating Budget: Replacement Fire Station 10 (Yorba Linda) will improve Division 4 Operational Control and Service Delivery.

RFOTC TRAINING GROUNDS EXPANSION AND UPGRADE

Project Priority: A

Project Org: P251

Project Type: Facilities/Site Repair

Project Management: Property Management

Project Description: Although the OCFA has grown in size by 25%, the current RFOTC drill ground has not been upgraded or expanded. The current tower was out of service greater than 50% of the time in FY 2016/17, and the service vendor struggled to find timely solutions. The live-burn training system, designed in 1992, is obsolete and no longer has repair parts available. Exacerbating the down-time issues is that the system was designed so that when one burn prop (out of seven in the tower) goes down, the whole system is inoperable.

The OCFA has also increased the size of our recruit academies from an average of 30 recruits in 2010 to 50 recruits today. Large academies results in more instructors (5:1 ratio) and results in greater need for office space, classroom space, and bathrooms.

To address these shortcomings, the project will be handled in stages.

- In FY 2019/20, the plan is to upgrade the concrete deck and water recirculating system to provide large volume water training capabilities; this portion of the project is estimated at \$1,000,000. Additionally, the plan is to add large metal buildings in the existing drill grounds to house existing training engines and provide additional storage. Utilities, concrete, and buildings are estimated to be \$1,525,000.
- In FY 2020/21, the plan is to replace the burn props, safety sensor system, and computer operating system in the current tower at an estimated cost of \$1,100,000.
- In FY 2021/22, the plan is to build a new burn tower (\$1,000,000) along with construction of portable classrooms (\$1,100,000). Grading and utilities are estimated to be an additional \$575,000.

Project Status: Temporary classrooms were installed during FY 2018/19. Project will continue subject to negotiations with City of Irvine.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$2,525,000	\$1,100,000	\$2,675,000			\$6,300,000

Impact on Operating Budget: Annual maintenance contracts for burn props at approximately \$40,000 per year.

FIRE STATION 49 APPARATUS BAY FLOOR RECONSTRUCTION

Project Priority: A

Project Org: P253

Project Type: Facilities/Site Repair

Project Management: Property Management

Project Description: The apparatus bay floor is cracking, spalling and deteriorating due to possible settling of the ground. Analysis of the structure and subgrade needs to be performed along with development of a repair plan.

Project Status: Project commenced in late FY 2018/19 with initial design planning, with construction scheduled in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$1,000,000					\$1,000,000

Impact on Operating Budget: No further funding or operating budget impacts are anticipated for these modifications after the completion of this project.

INFRASTRUCTURE SECURITY ENHANCEMENTS**Project Priority:** A**Project Org:** P247**Project Type:** Facilities/Site Repair**Project Management:** Property Management

Project Description: This project is part of a larger security upgrade effort at the RFOTC. This particular project will provide additional separation and security in the board room by building walls, access doors and card reading systems to separate board members from the general public areas. Recently a contract was awarded to a consultant project manager to develop projects and prioritize them for implementation. Additional projects as deemed necessary by the board or executive management can be included in the scope of this project.

Project Status: This project began in FY 2018/19 and will continue through FY 2020/21.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$600,000	\$500,000				\$1,100,000

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 completion of this project.

CONSTRUCTION OF NEW FIRE STATION 12 (LAGUNA WOODS)**Project Priority:** A**Org Number:** TBD**Project Type:** New fire station construction**Project Management:** Property Management

Project Description: This project contemplates planning, design, and construction of a new Fire Station 12. Station size and equipment compliment to be determined by operations.

Project Status: Available sites are being evaluated in the geographical area for construction.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$500,000	\$2,000,000	\$6,500,000			\$9,000,000

Impact on Operating Budget: Construction of this the Fire Station 12 (Laguna Woods) will require additional personnel and operating budget to ensure facility is maintained.

RETROFIT EXISTING STATION FIRE LIFE SAFETY SYSTEMS**Project Priority:** A**Project Org:** P258**Project Type:** Facilities/Site Repair**Project Management:** Property Management

Project Description: This project would upgrade approximately six existing stations without hard wired fire detection systems. In an effort to have more robust detection and notification fire life safety systems this will include installation of smoke detectors that connect to the existing alerting system which are monitored by Emergency Communications Center.

Project Status: The project was originally scheduled to commence in FY 2018/19, but now postponed to begin in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$270,000					\$270,000

Impact on Operating Budget: Ongoing annual operational costs of about \$25,000 is projected effective FY 2019/20.

RFOTC 2ND EMERGENCY POWER GENERATOR

Project Priority: B

Project Org: TBD

Project Type: Facilities/Site Repair

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.



The budget is a preliminary estimate, and may need revision as requirements are further developed.

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

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:			\$500,000			\$500,000

Impact on Operating Budget: No anticipated impact.

CONSTRUCTION OF NEW FIRE STATION 52 (IRVINE BUSINESS DISTRICT)**Project Priority:** A**Project Org:** TBD**Project Type:** New Fire Station Construction**Project Management:** Property Management

Project Description: This project contemplates planning, design, and construction of a new Fire Station 52. The project includes construction of a new station, size and equipment compliment to be determined by operations. There may be additional costs associated with land purchase.

Project Status: Project delivery is anticipated to be Design-Build.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:				\$8,000,000		\$8,000,000

Impact on Operating Budget: Construction of this the Fire Station 52 (Irvine Business District) will require additional personnel and operating budget to ensure facility is maintained.



Fund 124

Communications & Information Systems



This fund is a capital projects fund used for the significant acquisition, improvement, or replacement of specialized communications and information systems and/or equipment. Its primary funding sources are the operating transfers from the General Fund and the use of reserves.



OCFA ENTERPRISE AUDIO VISUAL UPGRADES

Project Priority: B

Project Org: P350

Project Type: Equipment Replacement / New Technology

Project Management: IT – Communications & IT Infrastructure

Project Description:

In FY 2016/17, the Audio Visual (AV) systems in the OCFA's Board Room and five classrooms were upgraded, which included new displays, projectors, cameras, recorders, microphones, video-streaming/conferencing, wireless connectivity, touch-screen LCD controllers, and a new voting system.



Most of the AV technology projects except for the US&R Warehouse were delayed in FY 2018/19 due to insufficient resources, so the project was deferred to later years. The plan for FY 2019/20 is the AV technology upgrade in classrooms at one fire station in each OCFA Battalion, for a total of 10 classrooms, plus selected conference rooms at the RFOTC. The Audio Visual Wall upgrade to the Emergency Command Center (ECC) is scheduled to be completed in FY 2020/21.



In FYs 2021/22 and 2023/24, AV technology will be upgraded at one additional fire station in each Battalion, and remaining conference rooms at the RFOTC per budget year. This project is scheduled to be completed by 2024, such that at least three fire stations in each OCFA Battalion will have the upgraded AV technology. The upgraded AV technology will enable RFOTC staff and fire station crews to access video and other electronic training materials more efficiently at their local stations utilizing video conferencing with other fire stations and HQ, minimizing the time crews have to leave their response areas for training or meetings.

Project Status: The project began in FY 2018/19 and will continue through FY 2023/24.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$430,000	\$1,000,000	\$450,000		\$450,000	\$2,330,000

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

OCFA DISASTER RECOVERY CO-LOCATION FACILITY

Project Priority: B

Org Number: P349

Project Type: New Technology

Project Management: IT – Communications & IT Infrastructure

Project Description: Disaster Recovery (DR) 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 PSAPs.



This project will develop Disaster Recovery (DR) co-location capabilities to store and replicate critical OCFA backup emergency 9-1-1 and business systems and data in order to maintain continuity of operations in an extended emergency scenario.

OCFA and OCSO staff have been working to develop co-location capabilities at each agencies Dispatch Centers as a first level co-location capability. Staff is continuing to develop out-of-county co-location capabilities to provide additional DR capabilities in the event of a regional disaster.

The OCFA currently backs up and maintains multiple versions of critical business, financial, and public safety systems data and stores it offsite with 3rd party vendors that specialize in secure data storage. The data storage can be recalled to restore to OCFA systems as needed.

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

Project Status: Project is currently in process and continues through FY 2021/22.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$500,00		\$1,000,000			\$1,500,000

Impact on Operating Budget: Annual facility lease expense of \$60,000 starting FY 2022/23 for 2nd out-of-state co-location facility with 5% annual increases thereafter.

COMMUNITY RISK REDUCTION AUTOMATION – IFP REPLACEMENT

Project Priority: A

Project Org: 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 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: Commercially available RMS solutions were reviewed extensively, but none were found to meet the needs of the OCFA. Developing a custom built RMS using commercial off the shelf (COTS) Microsoft technology and modern web-based design elements was approved by Executive Management in 2016. Staff and contracted 3rd party professional software developers have been actively developing workflows and coding for the new Incident Reporting and Investigations System (IRIS) since early 2018 and will deploy the completed system in summer 2019.

Staff is also reviewing a customized and configured cloud-based solution as a possible replacement for IFP that Orange County Public Works (OCPW) is developing with multiple technology vendors including Salesforce, BasicGov, Deloitte, and Carahsoft. This innovative solution may meet the needs of OCFA Community Risk Reduction (CRR) department IFP system replacement, and staff is closely monitoring OCPW's planned go-live scheduled in early 2019 in multiple phases of deployment. For this reason, CIP funds for this project have been re-budgeted to FY 2019/20 and FY 2020/21 pending further review.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$905,117	\$2,274,898				\$3,180,015

Impact on Operating Budget: If the OCFA chooses a 3rd party solution, application maintenance, license, and user fees for the customized and configured cloud-based solution is estimated at \$600,000 beginning in FY 2022/23 with 5% annual increases thereafter.

THEHIVE CLOUD UPGRADE

Project Priority: B

Project Org: TBD

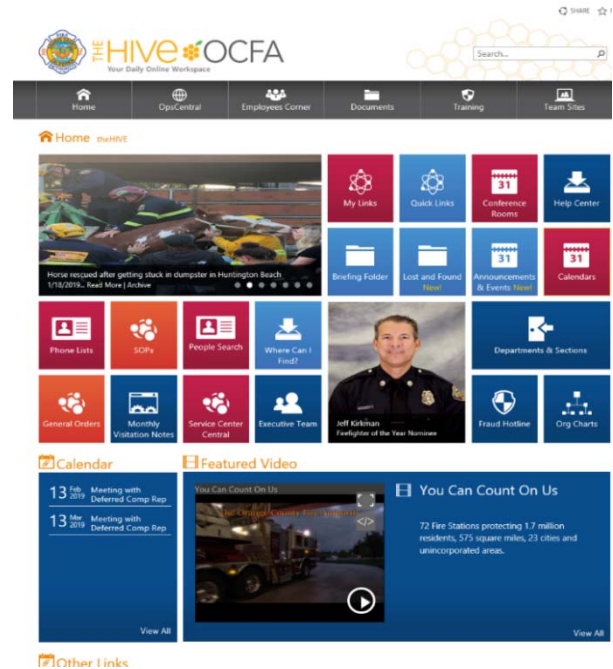
Project Type: Application Replacement

Project Management: IT – Systems Development & Support

Project Description: This item is to upgrade the OCFA's Microsoft SharePoint on-premises implementation of **TheHIVE**, the OCFA's intranet system, to Office 365 Cloud-based technology.

Upgrading to Cloud technology will realize several major advantages including improved system redundancy, 24X7 up-time, the latest monthly software and security updates applied by Microsoft, and reducing the amount of in-house support to maintain TheHIVE system environment. The OCFA will also benefit from a more native and integrated solution with other Office 365 products like One Drive for business.

Project funds will be expended for 3rd party professional services to assist staff to transition TheHIVE from on-premises to the Cloud.



Project Status: Project is scheduled to begin in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$100,000	\$500,000	\$500,000	\$250,000	\$150,000	\$1,500,000

Impact on Operating Budget: Application Maintenance/License Costs are largely included in the OCFA's existing Microsoft Enterprise Agreement (EA). Any increase in the Microsoft EA will be included in the Information Technology operating budget.

FLEET SERVICES FUEL MANAGEMENT TRACKING SYSTEM**Project Priority:** B**Project Org:** 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. This project adds 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 has been delayed to begin in FY 2022/23 after reprioritizing projects.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:				\$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 beginning in FY 2023/24.



Fund 133

Fire Apparatus



This fund is a capital projects fund used for the planned acquisition, improvement, or replacement of fire apparatus, including vehicles, trailers, and helicopters. Funding sources for this fund include operating transfers from the General Fund, contributions from cash contract member cities, and proceeds from lease purchase agreements.



Fund 133 - Fire Apparatus

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 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	5-Year Total	Mileage @ Jan 2019
EMERGENCY VEHICLES									
Air Utility									
5415	Air Utility	Operations	-	-	527,878	-	-	527,878	129,000
Battalion Chief Command									
2185	BC Command Vehicle	Operations	-	-	107,675	-	-	107,675	21,834
2186	BC Command Vehicle	Operations	-	-	107,675	-	-	107,675	19,514
2187	BC Command Vehicle	Operations	-	-	107,675	-	-	107,675	15,560
2188	BC Command Vehicle	Operations	-	-	-	110,905	-	110,905	14,391
2189	BC Command Vehicle	Operations	-	-	-	110,905	-	110,905	18,518
2190	BC Command Vehicle	Operations	-	-	-	110,905	-	110,905	19,542
Compressed Air Foam System Patrol Vehicle									
3687	CAFS-Patrol Veh. (Type 6)	Operations	-	-	-	266,632	-	266,632	35,000
3689	CAFS-Patrol Veh. (Type 6)	Operations	-	-	-	266,632	-	266,632	50,000
3796	CAFS-Patrol Veh. (Type 6)	Operations	-	-	-	266,632	-	266,632	30,500
3690	CAFS-Patrol Veh. (Type 6)	Operations	-	-	-	-	274,630	274,630	35,000
3798	CAFS-Patrol Veh. (Type 6)	Operations	-	-	-	-	274,630	274,630	50,000
3684	CAFS-Patrol Veh. (Type 6)	Operations	-	-	-	-	274,630	274,630	30,500
Brush Chipper									
New	Brush Chipper	Spec Opers.	90,000	-	-	-	-	90,000	
Crew Cab-Swift Water Vehicle									
3800	Swift Water Vehicle	Operations	-	-	84,000	-	-	84,000	23,151
3803	Swift Water Vehicle	Operations	-	-	84,000	-	-	84,000	38,289
3806	Swift Water Vehicle	Operations	-	-	84,000	-	-	84,000	43,172
Crew Carrying Vehicle									
New	Crew Carrying Vehicle	Spec Opers.	312,432	-	-	-	-	312,432	
New	Crew Carrying Vehicle	Spec Opers.	312,432	-	-	-	-	312,432	
Mini Compact Track Loader									
New	Mini Compact Track Loader	Operations	55,000	-	-	-	-	55,000	
Compact Track Loader									
New	Compact Track Loader	Operations	150,000	-	-	-	-	150,000	
Dozer									
New	Dozer	Operations	605,000	-	-	-	-	605,000	
Dozer Transport Tractor									
New	Dozer Transport Tractor	Operations	216,520	-	-	-	-	216,520	
Dozer Transport Trailer									
New	Dozer Transport Trailer	Operations	92,564	-	-	-	-	92,564	
6146	Dozer Transport Trailer	Operations	-	-	98,201	-	-	98,201	
Engine - Type I									
5229	Engine - Type I	Operations	663,946	-	-	-	-	663,946	123,000
5161	Engine - Type I	Operations	663,946	-	-	-	-	663,946	120,000
5214	Engine - Type I	Operations	663,946	-	-	-	-	663,946	120,000
5210	Engine - Type I	Operations	663,946	-	-	-	-	663,946	115,000
5240	Engine - Type I	Operations	663,946	-	-	-	-	663,946	117,000
5227	Engine - Type I	Operations	663,946	-	-	-	-	663,946	120,000
5213	Engine - Type I	Operations	-	683,864	-	-	-	683,864	111,000

FY 2019/20 - FY 2023/24 Capital Improvement Plan Budget

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 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	5-Year Total	Mileage @ Jan 2019
5241	Engine - Type I	Operations	-	683,864	-	-	-	683,864	111,000
5216	Engine - Type I	Operations	-	683,864	-	-	-	683,864	109,000
5159	Engine - Type I	Operations	-	683,864	-	-	-	683,864	107,000
5154	Engine - Type I	Operations	-	683,864	-	-	-	683,864	105,000
5215	Engine - Type I	Operations	-	683,864	-	-	-	683,864	106,000
5200	Engine - Type I	Operations	-	-	704,379	-	-	704,379	104,000
5211	Engine - Type I	Operations	-	-	704,379	-	-	704,379	103,000
5155	Engine - Type I	Operations	-	-	704,379	-	-	704,379	101,000
5219	Engine - Type I	Operations	-	-	704,379	-	-	704,379	98,000
5151	Engine - Type I	Operations	-	-	704,379	-	-	704,379	98,000
5153	Engine - Type I	Operations	-	-	704,379	-	-	704,379	95,000
5226	Engine - Type I	Operations	-	-	-	725,510	-	725,510	77,000
5242	Engine - Type I	Operations	-	-	-	725,510	-	725,510	73,000
5243	Engine - Type I	Operations	-	-	-	725,510	-	725,510	76,000
5180	Engine - Type I	Operations	-	-	-	725,510	-	725,510	85,000
5182	Engine - Type I	Operations	-	-	-	725,510	-	725,510	51,000
5181	Engine - Type I	Operations	-	-	-	725,510	-	725,510	51,000
5162	Engine - Type I	Operations	-	-	-	-	747,275	747,275	55,300
5163	Engine - Type I	Operations	-	-	-	-	747,275	747,275	44,000
5164	Engine - Type I	Operations	-	-	-	-	747,275	747,275	44,600
5165	Engine - Type I	Operations	-	-	-	-	747,275	747,275	61,000
5166	Engine - Type I	Operations	-	-	-	-	747,275	747,275	60,000
Engine - Type III									
5140	Engine - Type III	Operations	-	-	-	-	624,000	624,000	45,000
5141	Engine - Type III	Operations	-	-	-	-	624,000	624,000	44,000
5144	Engine - Type III	Operations	-	-	-	-	624,000	624,000	46,000
5147	Engine - Type III	Operations	-	-	-	-	624,000	624,000	54,000
5149	Engine - Type III	Operations	-	-	-	-	624,000	624,000	50,000
Foam Tender									
5168	Foam Tender	Operations	600,000	-	-	-	-	600,000	7,778
Full-Size 4-Door									
New	Full-Size 4-Door 4x4	Operations	60,475	-	-	-	-	60,475	
Full-Size 4-Door Exec Mgmt									
New	Full-Size 4-Door 4x4	Operations	37,000	-	-	-	-	37,000	
New	Full-Size 4-Door 4x4	Operations	37,000	-	-	-	-	37,000	
New	Full-Size 4-Door 4x4	Operations	37,000	-	-	-	-	37,000	
2350	Full-Size 4-Door 4x4	Operations	-	-	66,864	-	-	66,864	60,500
2353	Full-Size 4-Door 4x4	Operations	-	-	66,864	-	-	66,864	56,500
2354	Full-Size 4-Door 4x4	Operations	-	-	39,253	-	-	39,253	65,000
2351	Full-Size 4-Door 4x4	Operations	-	-	-	68,869	-	68,869	47,642
2352	Full-Size 4-Door 4x4	Operations	-	-	-	68,869	-	68,869	48,000
2355	Full-Size 4-Door 4x4	Operations	-	-	-	40,500	-	40,500	41,500
Hazardous Materials Vehicle									
5323	Haz Mat Vehicle	Operations	1,042,973	-	-	-	-	1,042,973	31,794
5253	Haz Mat Vehicle	Operations	-	-	1,105,577	-	-	1,105,577	30,158
Hazardous Materials Support Vehicle									
5322	Haz Mat Support Vehicle	Operations	415,000	-	-	-	-	415,000	26,832
Heavy Rescue									
5320	Heavy Rescue	Operations	835,000	-	-	-	-	835,000	34,000

Fund 133 - Fire Apparatus

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 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	5-Year Total	Mileage @ Jan 2019
Paramedic Squad									
3662	Paramedic Squad	Operations	-	-	-	208,667	-	208,667	16,341
3664	Paramedic Squad	Operations	-	-	-	208,667	-	208,667	10,000
3661	Paramedic Squad	Operations	-	-	-	-	214,927	214,927	16,079
3663	Paramedic Squad	Operations	-	-	-	-	214,927	214,927	8,000
3660	Paramedic Squad	Operations	-	-	-	-	214,927	214,927	2,000
Pick-Up Utility 3/4 Ton									
New	Pick-Up Utility 3/4 Ton	Operations	48,461	-	-	-	-	48,461	
3029	Pick-Up Utility 3/4 Ton	Operations	48,461	-	-	-	-	48,461	105,348
Superintendent Vehicle									
New	Superintendent Vehicle	Operations	150,000	-	-	-	-	150,000	
3039	Superintendent Vehicle	Operations	-	154,500	-	-	-	154,500	
TDA 100' Quint									
5235	TDA 100' Quint	Operations	1,366,861	-	-	-	-	1,366,861	111,200
Mobile 911 Emergency Command Center									
New	Mobile 911 ECC	Operations		2,000,000	-	-	-	2,000,000	
Total Emergency Vehicles			10,495,855	6,257,684	6,705,936	6,081,243	8,325,046	37,865,764	
DEVELOPER FUNDED VEHICLES									
Engine - Type I									
Station 67	Engine - Type I	Operations	775,540	-	-	-	-	775,540	
Station 52	Engine - Type I	Operations	-	798,806	-	-	-	798,806	
Station 12	Engine - Type I	Operations	-	-	822,770	-	-	822,770	
Paramedic Squad									
Station 67	Paramedic Squad	Operations	273,033	-	-	-	-	273,033	
TDA 100' Quint									
Station 67	TDA 100' Quint	Operations	-	1,827,923	-	-	-	1,827,923	
Total Developer Funded Vehicles			1,048,573	2,626,729	822,770	-	-	4,498,072	

FY 2019/20 - FY 2023/24 Capital Improvement Plan Budget

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 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	5-Year Total	Mileage @ Jan 2019
SUPPORT VEHICLES									
Mid-Size 4-Door									
3123	Mid-Size 4-Door	CRR	39,964	-	-	-	-	39,964	54,000
Mid-Size Pickup - 1/2 Ton									
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	
2120	Mid-Size Pickup - 1/2 Ton	Property Mgt.	35,053	-	-	-	-	35,053	
3113	Mid-Size Pickup - 1/2 Ton	CRR	35,053	-	-	-	-	35,053	
3121	Mid-Size Pickup - 1/2 Ton	CRR	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	
3116	Mid-Size Pickup - 1/2 Ton	CRR	-	36,104	-	-	-	36,104	
3115	Mid-Size Pickup - 1/2 Ton	CRR	-	36,104	-	-	-	36,104	
3120	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	
3118	Mid-Size Pickup - 1/2 Ton	CRR	-	-	38,992	-	-	38,992	
3117	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	40,159	-	40,159	
3119	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	40,159	-	40,159	
3112	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	40,159	-	40,159	
3114	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	-	41,372	41,372	
3111	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	-	41,372	41,372	
Passenger Van									
New	Passenger Van	Fleet Svcs	50,000					50,000	
New	Passenger Van	Fleet Svcs	50,000					50,000	
Service Truck - Light									
3047	Service Truck - Light	Fleet Svcs	-	-	-		110,000	110,000	
3048	Service Truck - Light	Fleet Svcs	-	-	-	-	110,000	110,000	
Step Van									
4000	Step Van	Service Ctr.	-	58,000	-	-	-	58,000	
4002	Step Van	Service Ctr.	-	58,000	-			58,000	
4001	Step Van	Service Ctr.			60,000			60,000	
4003	Step Van	Service Ctr.	-	-	60,000	-		60,000	
Total Support Vehicles			350,282	332,624	236,976	120,477	302,744	1,343,103	
TOTAL VEHICLES			11,894,710	9,217,037	7,765,682	6,201,720	8,627,790	43,706,939	

AIR UTILITY VEHICLE

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The air utility vehicle brings to the fire scene a cache of self-contained breathing apparatus, air cylinders and provides on-scene lighting. This apparatus has a built-in compressor that can fill the self-contained breathing apparatus cylinders at the emergency scene. This project is for the replacement of one air utility vehicle with one new air utility vehicle in FY 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 2021/22.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:			\$527,878			\$527,878

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces 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 ten 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 six command vehicles; three in FY 2021/22 and three in FY 2022/23.



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 2021/22 and FY 2022/23.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:			\$323,025	\$332,715		\$655,740

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

COMPRESSED AIR FOAM SYSTEM (CAFS)-PATROL UNIT

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The CAFS unit carries hose, water and a skid mounted pump. The system injects air into making a very rich foam allowing the crews to pretreat buildings and vegetation in the line of fire. This unit also has the ability to pump and roll. The CAFS unit is primarily for urban interface firefighting and rescue operations. These units are smaller by design to maneuver on truck trails and rural areas. This project is for the replacement of six CAFS units; three in FY 2022/23, and three in FY 2023/24.



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 CAFS units are 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: Purchases to occur in FY 2022/23 and FY 2023/24.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:				\$799,896	\$823,890	\$1,623,786

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

BRUSH CHIPPER

Project Priority: B

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: The brush chipper is used for weed-abatement, landscaping, tree care, and wood waste processing. This apparatus is operated by Crews and Equipment or Hand Crews for brush and tree removal. This project is for the addition of one brush chipper in FY 2019/20.

This apparatus is an addition to the fleet, and requested by Operations for fuel modification and brush mitigation in the open spaces in the City of Irvine and other areas throughout Orange County as needed.



Future replacement evaluation will be based on the following criteria:

- Actual hours of operation of the brush chipper
- 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 hour targets for brush chipper is about 20 years and/or 5,000 hours.

Project Status: Purchase to occur in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$90,000					\$90,000

Impact on Operating Budget: The addition of this apparatus to the fleet will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$3,000 per unit.

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, and 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: Purchases to occur in FY 2021/22.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:			\$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.

CREW CARRYING VEHICLES

Project Priority: A

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: Crew carrying vehicles carry 9 passengers and are used to transport fire crews to brush fires. Fire crews can perform fire line construction. This project is for the addition of two crew carrying vehicles in FY 2019/20.

The purpose of adding these two vehicles to the fleet is to better meet the California State mission by mitigating hazardous wildland brush conditions in an effort to save life and property.

Future replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for crew carrying vehicles are 10 years and/or 120,000 miles.

Project Status: Purchases to occur in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$624,864					\$624,864

Impact on Operating Budget: The addition of vehicles to the fleet will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$6,000 per unit.



MINI COMPACT TRACK LOADER

Project Priority: B

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: The mini compact track loader is a smaller maneuverable piece of equipment that will allow the OCFA staff to more effectively meet their mission throughout the county. Examples include fuels maintenance, fire roads, trails and a variety of miscellaneous projects throughout the organization. This project is for the purchase of one compact mini track loader and attachments. The goal is to have a mini track loader for the smaller confined tasks meeting the needs of the changing pre-fire environment. With the variety of attachments, the operators will be able to address projects which currently require the hand crew. The purchase is scheduled for FY 2019/20.



This apparatus is an addition to the fleet and requested by Operations. It will be used for fuel modification and brush mitigation in the open spaces in the City of Irvine and other areas throughout Orange County as needed.

Future 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 target for a mini compact track loader is 10 years. However, the service and repair costs will be reviewed before a replacement is made, and may be deferred if warranted.

Project Status: Purchase to occur in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$55,000					\$55,000

Impact on Operating Budget: The addition of this apparatus to the fleet will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$3,000 per unit.

COMPACT TRACK LOADER

Project Priority: B

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: The compact track loader is a small maneuverable piece of equipment that will allow the OCFA staff to more effectively meet their mission throughout the county. Examples include fuels maintenance, fire roads, and a variety of miscellaneous projects throughout the organization. This project is for the purchase of one compact track loader and attachments, including a grappling bucket, mulcher, brushcutter, and stump grinder to replace an older and larger track loader and dozer in the current fleet. The goal is to reduce the size of the current heavy equipment fleet and better focus on the changing pre-fire environment. With the variety of attachments, the heavy equipment operators will be able to address projects which currently require the hand crew. Purchase will occur in FY 2019/20.



This apparatus is an addition to the fleet and requested by Operations. It will be used for fuel modification and brush mitigation in the open spaces in the City of Irvine and other areas throughout Orange County as needed.

Future replacement evaluation is based on the following criteria:

- 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 target for compact track loaders is 20 years. However, the service and repair costs will be reviewed before a replacement is made, and may be deferred if warranted.

Project Status: Purchase to occur in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$150,000					\$150,000

Impact on Operating Budget: The addition of apparatus to the fleet will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$8,000 per unit.

DOZER

Project Priority: A

Project Type: New Vehicle

Project Management: Fleet Services Manager

Project Description: The bulldozer, equipped with protective equipment to ensure the safety of the operator, is used to construct a line around a fire, build firebreaks and roads to incidents/wildland areas, and assists in other operations as needed. The addition of a dozer adds depth to the fleet for continuity of service in the event of a drawdown of committed equipment. This request is for a new dozer in FY 2019/2020.



The vehicle replacement evaluation is based on the following criteria:

- Actual hours of operation of the vehicle
- 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 hours of operation are the primary targets for dozers and our replacement interval is 20 years. The projection for the replacement of this vehicle is based on age. However, operation hours 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.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$605,000					\$605,000

Impact on Operating Budget: The addition of a dozer 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 \$1,000 per year during the three-year warranty period. After the warranty period, the annual service and maintenance costs are expected to increase to approximately \$3,000 per year.

DOZER TRANSPORT TRACTOR

Project Priority: A

Project Type: New Vehicle

Project Management: Fleet Services Manager

Project Description: The dozer transport tractor is designed for hauling heavy equipment, specifically bulldozers. The addition of a tractor adds depth to the fleet for continuity of service in the event of a drawdown of committed equipment. This project is for a new dozer transport tractor in FY 2019/20.

The 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 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$216,520					\$216,520

Impact on Operating Budget: The addition of a dozer transport tractor 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 \$1,500 per year during the three-year warranty period. After the warranty period, the annual service and maintenance costs are expected to increase to approximately \$4,300 per year.

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 addition of a dozer transport trailer to the fleet in FY 2019/20 as well as the replacement of one 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 trailers 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: Purchases to occur in FY 2019/20 and FY 2021/22.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$92,564		\$98,201			\$190,765

Impact on Operating Budget: The addition of a dozer transport trailer 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 \$500 per year during the 3-year warranty period. After the warranty period, the annual service and maintenance costs are expected to increase to approximately \$1,900 per year. 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 twenty-nine (29) Type I engines as follows: six in FY 2019/20, six in FY 2020/21, six in FY 2021/22, six in FY 2022/23, and five in FY 2023/24.



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.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$3,983,676	\$4,103,184	\$4,226,274	\$4,353,060	\$3,736,375	\$20,402,569

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

ENGINE – TYPE III

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 replacement of five Type III engines in FY 2023/24.



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 III engines are 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: Purchases to occur in FY 2023/24.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:					\$3,120,000	\$3,120,000

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

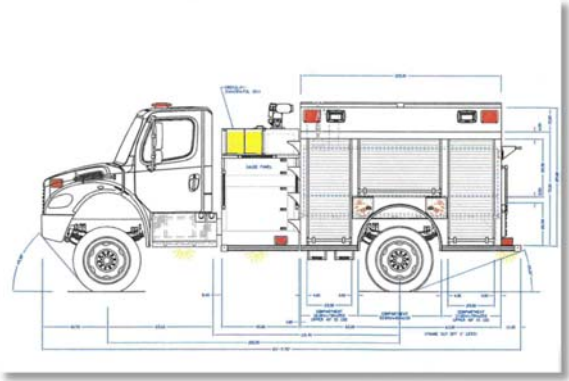
FOAM TENDER

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The foam tender carries 1000 gallons of class B foam and has the ability to pump raw foam to replenish an Aircraft Rescue and Firefighting (ARFF) truck on an extended incident or pump finish foam independently if needed. Used primarily for Aircraft and large fuel incidents. This project is for the replacement of one foam tender in FY 2019/20.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage target for a foam tender are 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 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$600,000					\$600,000

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

FULL-SIZE 4-DOOR VEHICLES

Project Priority: A

Project Type: Vehicle Addition

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 addition of one full-size 4-door vehicle scheduled in FY 2019/20. The vehicle is an addition to the fleet as requested by Operations for the newly developed Division Chief position in the Command and Emergency Planning Division.



Future 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 replacement is made, and may be deferred if warranted.

Project Status: Purchase to occur in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$60,475					\$60,475

Impact on Operating Budget: The addition of this vehicle to the fleet will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$2,000 per unit.

FULL-SIZE 4-DOOR EXECUTIVE MANAGEMENT

Project Priority: A

Project Type: Vehicle Replacement and Addition

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 on large scale events. This project is for the replacement of six and the addition of three full-size 4-door vehicles scheduled as follows: three FY 2019/20, three FY 2021/22, and three in FY 2022/23.

The addition of three vehicles to the fleet is requested for new positions in the Executive Management level.



Future 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 replacement is made, and may be deferred if warranted.

Project Status: Purchases to occur in FYs 2019/20, 2021/22 and 2022/23.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$111,000		\$172,981	\$178,238		\$462,219

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget. Addition of two vehicles will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance costs will be \$2,500 per unit.

HAZARDOUS MATERIALS VEHICLE

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The Hazardous Materials vehicle's primary role is to identify and mitigating hazardous incidents that threaten the environment and the public. These vehicles carry the specialists and all the needed equipment to identify and mitigate such hazards. This project is for the replacement of two Hazardous Materials vehicles as follows: one in FY 2019/20, 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 Hazardous Materials vehicles are 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: Purchases to occur in FY 2019/20 and FY 2021/22.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$1,042,973		\$1,105,577			\$2,148,550

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

HEAVY RESCUE

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The Heavy Rescue vehicle primary role is to deal with natural disasters from earthquakes, building collapse, confined space rescues, technical rescues. This vehicle carries a multitude of specialty rescue, trenching, shoring and rigging equipment. This project is for the replacement of one Heavy Rescue vehicle in FY 2019/20.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for Heavy Rescue vehicle are 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 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$835,000					\$835,000

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

PARAMEDIC SQUAD

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: This unit carries a full complement of (ALS) paramedic equipment. This project is for the replacement of five paramedic squads, two scheduled to be purchased in FY 2022/23, and three in FY 2023/24.



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 2022/23 and FY 2023/24.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:				\$417,334	\$644,781	\$1,062,115

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

PICKUP UTILITY – ¾ TON VEHICLES

Project Priority: A

Project Type: Vehicle Replacement and Addition

Project Management: Fleet Services Manager

Project Description: The pickup utility – ¾ ton unmarked units are used by investigations staff for the daily operations in investigations and for undercover operations when needed. This project is for the purchase of two pickup utility vehicles in FY 2019/20 – one is the replacement of an existing vehicle, and the other is a new addition to the fleet.



Increasing the fleet by one additional vehicle was the request of Operations to meet the needs of the Investigations section.

Future 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 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$96,922					\$96,922

Impact on Operating Budget: The addition of a vehicle will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$2,000 per unit. The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

SUPERINTENDENT VEHICLE

Project Priority: B

Project Type: Vehicle Replacement/Addition

Project Management: Fleet Services Manager

Project Description: The superintendent vehicles have a multitude of uses for Crews and Equipment. The primary use is to support and supervise the hand crews with the construction fire line construction and brush clearing operations. These units are also sent out of the county to support the section on large campaign fires. This project is for the addition of one superintendent vehicle in FY 2019/20 and the replacement of one in FY 2020/21.



The addition of one extra superintendent vehicle to the fleet was requested by Operations to allow OCFA to better meet the California State mission by mitigating hazardous wildland brush conditions to save life and property

Replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for service trucks are 10 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2019/20 and FY 2020/21.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$150,000	\$154,500				\$304,500

Impact on Operating Budget: The addition of a vehicle will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$4,000 per unit. The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

TRACTOR-DRAWN AERIAL (TDA) 100' QUINT

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The 100' quint 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, 300-gallon water tank, and a fire pump similar to a fire engine. This project is for the replacement of one 100' quint in FY 2019/20.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for TDA - 100' Quints are 17 years and/or 120,000 miles.

Project Status: Purchase to occur in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$1,366,861					\$1,366,861

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

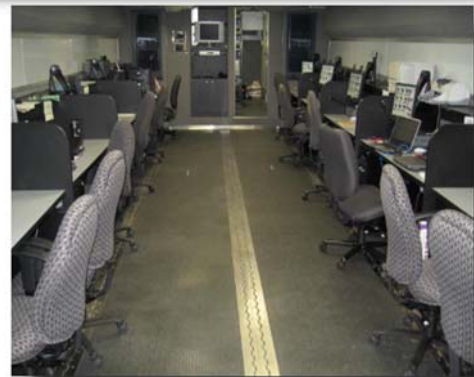
MOBILE 911 EMERGENCY COMMAND CENTER

Project Priority: B

Project Type: New Vehicle

Project Management: Information Technology

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 about 15 years.

Project Status: This project is deferred to FY 2020/21 after reprioritizing projects.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:		\$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 1 (DEVELOPER FUNDED)**Project Priority:** A**Project Type:** New Vehicle**Project Management:** Fleet Services Manager

Project Description: The Type 1 engine carries hose, water, and a pump used primarily for structure fires. Most fire stations contain one or more of these units. This apparatus is the same as our replacement Type I engines; however, this apparatus is funded by a local developer including hose and other equipment. This project is for the purchase of three Type 1 engines: one in FY 2019/20 for Fire Station 67 (Rancho Mission Viejo), one in FY 2020/21 for Fire Station 52 (Irvine Business District), and one in FY 2021/22 for Fire Station 12 (Laguna Woods).

**Project Status:** Purchases to occur in FYs 2019/20, 2020/21 and 2021/22.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$775,540	\$798,806	\$822,770			\$2,397,116

Impact on Operating Budget: The addition of a Type 1 engine to the vehicle fleet is considered a significant, non-recurring expenditure, which will increase annual service and maintenance costs in the operating budget by approximately \$3,500 per year during the five-year warranty period. After the warranty period, the annual service and maintenance costs are expected to increase to approximately \$7,000 per year.

PARAMEDIC SQUAD (DEVELOPER FUNDED)

Project Priority: A

Project Type: New Vehicle

Project Management: Fleet Services Manager

Project Description: The paramedic van platform will be changing from a van to a pickup truck with a utility body. This platform change will increase storage capability while reducing vehicle cost. This unit carries a full complement of paramedic equipment. This project is for the addition of one paramedic squad that will be funded by a local developer including all the advanced life support equipment (ALS) needed for the unit to go into service. Purchase of this one paramedic squad will be made in FY 2019/20 for Fire Station 67 (Rancho Mission Viejo).



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for paramedic squads are five years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$273,033					\$273,033

Impact on Operating Budget: The addition of a Paramedic Squad 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.

TRACTOR-DRAWN AERIAL (TDA) 100' QUINT (DEVELOPER FUNDED)

Project Priority: A

Project Type: New Vehicle

Project Management: Fleet Services Manager

Project Description: The TDA apparatus is used to provide search and rescue, roof ventilation, elevated water streams, salvage, overhaul operations and carry all the applicable tools needed for these tasks. This apparatus also has a 100' aerial ladder, 300-gallon water tank, and a fire pump similar to a fire engine. This apparatus, including hose and other equipment, is funded by local developers. This project is for the addition of one new TDA 100' Quint in FY 2020/21 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 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 2020/21.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:		\$1,827,923				\$1,827,923

Impact on Operating Budget: The addition of a TDA 100' 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.

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 one mid-size 4-door vehicle in FY 2019/20.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for 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: Purchase to occur in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$39,964					\$39,964

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, and Community Education Departments to conduct off-site inspections and conduct education. This project is for the replacement of twenty (20) mid-size pickup-1/2-ton vehicles as follows: six in FY 2019/20, six in FY 2020/21, three in FY 2021/22, three in FY 2022/23 and two in FY 2023/24.



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.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$210,318	\$216,624	\$116,976	\$120,477	\$82,744	\$747,139

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

PASSENGER VAN

Project Priority: B

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: These vehicles are available in the OCFA pool fleet for general use. These are used for transporting larger groups of staff for off-site classes and training events, and for switching out fire crews on extended incidents as needed.

The addition of these (2) two vehicles to the pool fleet was requested by Operations, and will allow the movement of larger groups of staff in a single vehicle.

Future 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 these passenger vans vehicles are ten 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 replacement purchase is made, and may be deferred if warranted.

Project Status: Purchases to occur in FY 2019/20.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:	\$100,000					\$100,000

Impact on Operating Budget: The addition of two vehicles to the fleet will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$1,300 per unit.



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 two service trucks - in FY 2023/24.



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: Purchases to occur in FY 2023/24.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:					\$220,000	\$220,000

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

STEP VANS

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: These vehicles are used by the Material Management section for the interdepartmental mail delivery and pick-up. Project costs include the replacement of four step vans with new step vans, two 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 step vans are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2020/21 and FY 2021/22.

Fiscal Years:	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Budget:		\$116,000	\$120,000			\$236,000

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





OCFA -- MASTER POSITION CONTROL LIST

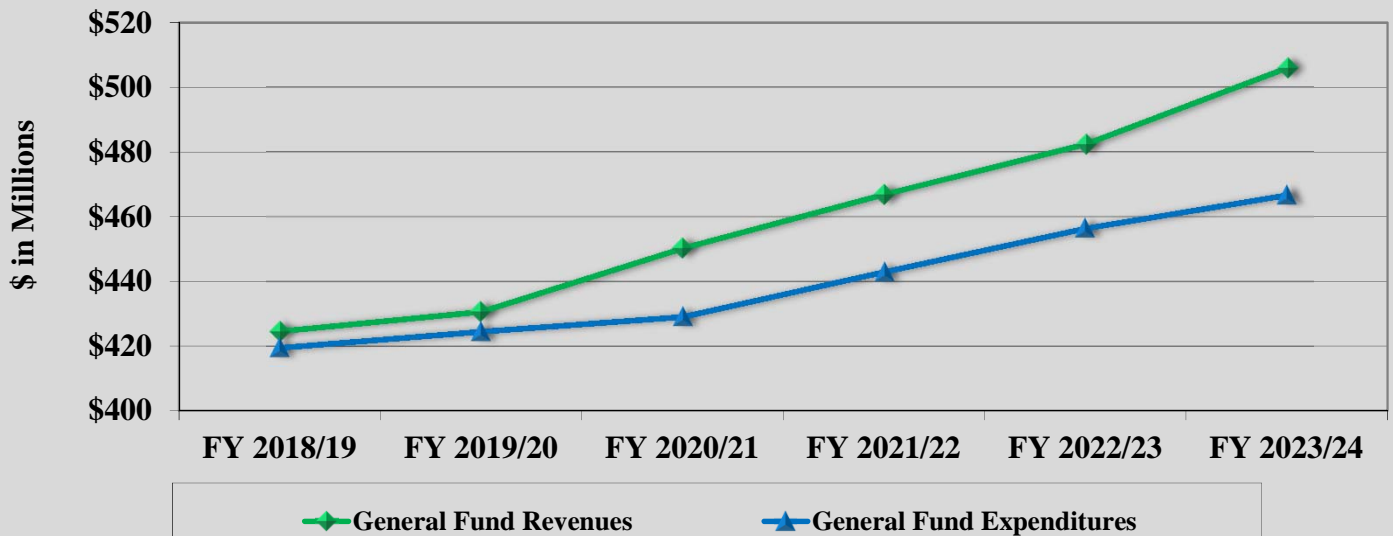
Changes for FY 2019/20 Budget

Position to Unfreeze:	Reclassify to:	Assignment:	Number:
AFTO Fire Captain	--	EMS	1
Administrative Fire Captain	--	Operations Division 1	1
Fire Communications Dispatcher – Limited Term	Fire Communications Dispatcher	Emergency Command Center	1
Fire Communications Supervisor – Limited Term	Fire Communications Dispatcher	Emergency Command Center	1
Management Analyst	--	Logistics	1
Total Positions Unfrozen			5

Position(s) to Add:	Assignment:	Number:
Battalion Chief(s)	Operations	3
Firefighter/Paramedic(s)	Operations	45
Fire Apparatus Engineer(s)	Operations	21
Fire Captain(s)	Operations	21
EMS Nurse Educator II	Emergency Medical Services	1
EMS Nurse Educator Supervisor	Emergency Medical Services	1
Fire Communications Dispatcher(s)	Emergency Command Center	2
Administrative Assistant	Special Ops – Investigations	1
Day Investigator Fire Captain	Special Ops – Investigations	1
Sr. Fire Prevention Specialist	Community Risk Reduction	1
Fire Prevention Specialist(s)	Community Risk Reduction	4
Assistant Fire Marshall	Community Risk Reduction	1
Office Services Specialist	Community Risk Reduction	1
Fire Comm. Relations/Education Specialist	Community Risk Reduction	1
Facilities Maintenance Coordinator	Logistics	1
Fire Equipment Technician	Logistics	1
Fire Delivery Driver	Logistics	1
Senior Fire Apparatus Technician	Logistics	1
Fire Apparatus Technician	Logistics	1
Communications Installer	Logistics	1
GIS Technician(s)	Logistics	2
Information Technology Analyst	Logistics	1
I.T. Help-Desk Technician(s)	Logistics	3
Buyer	Business Services	1
Administrative Assistant	Business Services	1
Sr. Accounting Support Specialist	Business Services	1
Human Resources Analyst II	Human Resources	1
Administrative Assistant	Human Resources	1
Diversity & Inclusion Coordinator	Human Resources	1
Total Added Positions		122

Scenario 1 - 0% Salary Increase After MOU Expirations
Orange County Fire Authority
Five-Year Financial Forecast

	Adjusted FY 2018/19	Year 1 FY 2019/20	Year 2 FY 2020/21	Year 3 FY 2021/22	Year 4 FY 2022/23	Year 5 FY 2023/24
Beginning Fund Balance	197,213,715	186,181,457	175,234,905	172,110,116	186,994,637	209,359,080
General Fund Revenues	424,630,920	430,714,772	450,286,168	466,888,071	482,417,725	505,976,047
General Fund Expenditures	400,358,762	414,879,393	416,774,237	428,630,775	438,649,110	445,904,115
Paydown of UAAL	19,167,397	9,648,658	12,368,859	14,279,280	17,787,217	20,772,547
Total General Fund Expenditures	419,526,159	424,528,051	429,143,096	442,910,055	456,436,327	466,676,662
Net General Fund Revenue	5,104,762	6,186,721	21,143,073	23,978,017	25,981,399	39,299,385
Less Incremental Increase in 10% GF Op. Cont.	6,680,942	4,681,860	339,484	1,185,654	1,268,634	725,501
General Fund Surplus / (Deficit)	(1,576,181)	1,504,861	20,803,588	22,792,363	24,712,765	38,573,885
Operating Transfer to CIP Funds	-	1,504,861	20,803,588	22,792,363	24,712,765	38,573,885
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP/Other Revenues	28,320,660	28,650,060	48,146,715	53,452,046	54,613,050	69,013,533
CIP/Other Expenses	34,457,680	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
CIP Surplus / (Deficit)	(6,137,020)	(15,628,412)	(3,464,273)	13,698,867	21,095,809	39,787,805
Ending Fund Balance	186,181,457	175,234,905	172,110,116	186,994,637	209,359,080	249,872,385



	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
General Fund Revenues	\$ 424.63	\$ 430.71	\$ 450.29	\$ 466.89	\$ 482.42	\$ 505.98
General Fund Expenditures	\$ 419.53	\$ 424.53	\$ 429.14	\$ 442.91	\$ 456.44	\$ 466.68

Scenario 1 - 0% Salary Increase After MOU Expirations

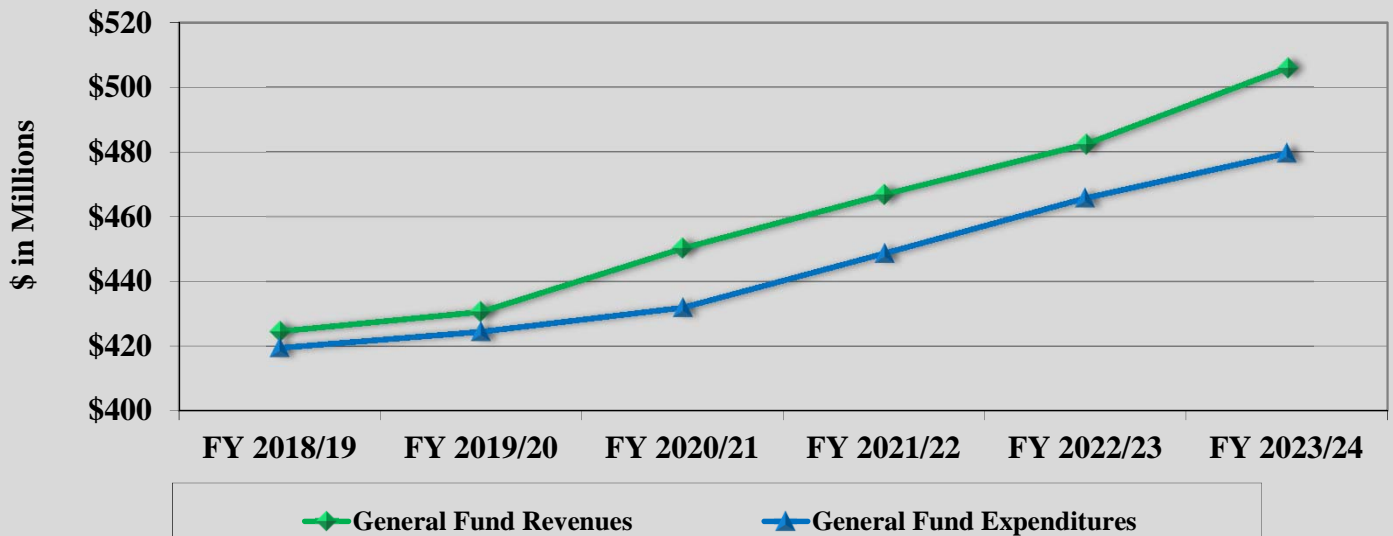
	ADJUSTED FY 2018/19	PROPOSED FY 2019/20	PROJECTED FY 2020/21	PROJECTED FY 2021/22	PROJECTED FY 2022/23	PROJECTED FY 2023/24
A. BEGINNING FUND BALANCE [b]	197,213,715	186,181,457	175,234,905	172,110,116	186,994,637	209,359,080
GENERAL FUND REVENUES						
Property Taxes	260,369,047	272,047,362	282,818,992	292,124,373	300,788,738	323,898,224
State Reimbursements	6,974,627	7,182,575	7,182,575	7,182,575	7,182,575	7,182,575
Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
One-Time Grant/ABH/RDA	16,013,907	414,682	-	-	-	-
Community Redevelopment Agency Pass-thru	12,139,068	12,264,328	12,338,242	13,020,915	14,615,139	10,553,382
Cash Contracts	100,414,324	125,692,632	134,901,897	141,466,971	146,683,892	151,144,202
Community Risk Reduction Fees	6,925,735	6,161,323	6,161,323	6,161,323	6,161,323	6,161,323
ALS Supplies & Transport Reimbursement	4,538,600	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600
Interest Earnings	919,770	1,170,026	1,101,295	1,150,070	1,204,214	1,254,498
Other Revenue	1,207,050	1,134,244	1,134,244	1,134,244	1,134,244	1,134,244
Unencumbered Fund Balance for Paydown of UAAL	10,000,000	-	-	-	-	-
General Fund Carryover Fund Balance	5,028,792	-	-	-	-	-
TOTAL REVENUES	424,630,920	430,714,772	450,286,168	466,888,071	482,417,725	505,976,047
GENERAL FUND EXPENDITURES						
New Positions for New Stations	-	-	-	3,268,724	9,141,006	12,642,518
Employee Salaries	212,954,819	233,000,753	235,637,238	236,844,267	237,330,855	237,827,175
Retirement - Regular Annual Payments	77,678,872	87,892,113	87,793,498	91,154,145	90,772,452	90,506,263
Retirement - Paydown of UAAL (Rate Savings)	3,167,397	1,648,658	2,368,859	3,279,280	4,787,217	5,772,547
Retirement - Paydown of UAAL (Unencumb. Funds)	10,000,000	-	-	-	-	-
Retirement - Paydown of UAAL (\$1M per Year from WC)	1,000,000	1,000,000	1,000,000	-	-	-
Retirement - Paydown of UAAL (\$1M per Year, Increasing)	5,000,000	7,000,000	9,000,000	11,000,000	13,000,000	15,000,000
Workers' Comp Transfer out to Self-Ins. Fund	17,366,238	17,855,023	18,907,204	20,504,420	21,119,553	21,753,139
Other Insurance	30,004,824	34,191,881	36,588,149	38,815,492	41,187,845	43,715,699
Medicare	3,041,653	3,340,354	3,411,682	3,418,600	3,425,655	3,432,852
One-Time Grant/ABH Expenditures	7,160,440	-	-	-	-	-
Salaries & Employee Benefits	367,374,243	385,928,782	394,706,631	408,284,929	420,764,583	430,650,193
Services & Supplies/Equipment	38,608,191	34,431,269	31,768,465	31,775,515	32,442,565	32,539,616
Irvine Settlement Agreement (Transfer to Fund 139)	-	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000
New Station/Enhancements S&S Impacts	-	-	-	181,611	561,179	818,853
One-Time Grant Expenditures	7,464,964	-	-	-	-	-
Transfer Out to CIP	6,078,761	-	-	-	-	-
TOTAL EXPENDITURES	419,526,159	424,528,051	429,143,096	442,910,055	456,436,327	466,676,662
NET GENERAL FUND REVENUE	5,104,762	6,186,721	21,143,073	23,978,017	25,981,399	39,299,385
B. Incremental Increase in GF 10% Contingency	6,680,942	4,681,860	339,484	1,185,654	1,268,634	725,501
GENERAL FUND SURPLUS / (DEFICIT)	(1,576,181)	1,504,861	20,803,588	22,792,363	24,712,765	38,573,885
C. Operating Transfers (from) Operating Contingency	(1,576,181)	-	-	-	-	-
Transfers to CIP Funds from General Fund Surplus	-	1,504,861	20,803,588	22,792,363	24,712,765	38,573,885
One-Time Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
Capital Improvement Program/Other Fund Revenues						
Interest Earnings	2,852,393	3,371,639	2,877,194	2,963,115	3,335,621	4,005,538
State/Federal Reimbursement	-	-	-	-	-	-
Cash Contracts	1,446,220	1,750,537	1,842,156	1,897,419	1,954,341	2,012,971
Developer Contributions	-	-	1,048,573	2,626,729	822,770	-
Workers' Comp Transfer in from GF	17,366,238	17,855,023	18,907,204	20,504,420	21,119,553	21,753,139
Fund 139 Transfer in from GF	-	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000
Miscellaneous	577,048	-	-	-	-	-
Operating Transfers from General Fund	6,078,761	1,504,861	20,803,588	22,792,363	24,712,765	38,573,885
Total CIP, W/C, Other Revenues	28,320,660	28,650,060	48,146,715	53,452,046	54,613,050	69,013,533
Capital Improvement Program/Other Fund Expenses						
Fund 12110 - General Fund CIP	3,707,477	6,954,600	6,805,100	5,959,000	2,758,300	2,866,300
Fund 123 - Fire Stations and Facilities	2,073,562	8,895,000	18,600,000	9,675,000	8,000,000	-
Fund 124 - Communications & Information Systems	6,666,290	1,935,117	3,774,898	1,950,000	851,394	600,000
Fund 133 - Fire Apparatus	11,101,654	11,894,710	9,217,037	7,765,682	6,201,720	8,627,790
Sub-Total CIP Expenses	23,548,983	29,679,427	38,397,035	25,349,682	17,811,414	12,094,090
Fund 139 - Irvine Settlement	-	2,168,000	668,000	668,000	668,000	668,000
Fund 171 - SFF Entitlement	525,336	971,617	-	-	-	-
Fund 190 - WC Self-Ins. (Cashflow Payments per Actuary)	10,383,361	11,459,428	12,545,953	13,735,497	15,037,827	16,463,638
Total CIP, W/C, Other Expenses	34,457,680	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
D. CIP SURPLUS/(DEFICIT)	(6,137,020)	(15,628,412)	(3,464,273)	13,698,867	21,095,809	39,787,805
ENDING FUND BALANCE (A+B+C+D) [a]	186,181,457	175,234,905	172,110,116	186,994,637	209,359,080	249,872,385
Fund Balances						
Operating Contingency (10% of Expenditures)	36,389,279	41,071,139	41,410,624	42,596,277	43,864,911	44,590,412
Fund 139 - Settlement Agreement	19,493,205	21,850,607	24,139,733	26,139,733	28,139,733	30,139,733
Reserve for Cash Contract City Station Maintenance	405,000	510,000	510,000	510,000	510,000	510,000
Donations & Restricted Funds	3,953,884	3,953,884	3,953,884	3,953,884	3,953,884	3,953,884
Committed - SFF Cities Enhancement	987,043	46,088	46,088	46,088	46,088	46,088
Capital Improvement Program	35,718,771	10,089,066	(3,606,195)	(304,064)	10,877,568	41,175,395
Fund 190 - WC Self-Insurance	89,234,275	97,714,121	105,655,983	114,052,719	121,966,896	129,456,874
Total Fund Balances	186,181,457	175,234,905	172,110,116	186,994,637	209,359,080	249,872,385

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

[b] Beginning fund balance adjusted to reflect Carryover adjustments included in FY 2018/19.

Scenario 2 - 1% Salary Increase After MOU Expirations
Orange County Fire Authority
Five-Year Financial Forecast

	Adjusted FY 2018/19	Year 1 FY 2019/20	Year 2 FY 2020/21	Year 3 FY 2021/22	Year 4 FY 2022/23	Year 5 FY 2023/24
Beginning Fund Balance	197,213,715	186,181,457	175,234,905	169,288,856	178,263,710	190,958,344
General Fund Revenues	424,630,920	430,714,772	450,288,478	466,895,199	482,430,365	505,994,725
General Fund Expenditures	400,358,762	414,879,393	419,563,183	434,408,123	448,008,152	458,879,821
Paydown of UAAL	19,167,397	9,648,658	12,368,859	14,279,280	17,787,217	20,772,547
Total General Fund Expenditures	419,526,159	424,528,051	431,932,042	448,687,403	465,795,369	479,652,368
Net General Fund Revenue	5,104,762	6,186,721	18,356,436	18,207,796	16,634,997	26,342,357
Less Incremental Increase in 10% GF Op. Cont.	6,680,942	4,681,860	618,379	1,484,494	1,626,803	1,087,167
General Fund Surplus / (Deficit)	(1,576,181)	1,504,861	17,738,057	16,723,302	15,008,194	25,255,190
Operating Transfer to CIP Funds	-	1,504,861	17,738,057	16,723,302	15,008,194	25,255,190
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP/Other Revenues	28,320,660	28,650,060	45,046,560	47,243,538	44,585,072	55,099,407
CIP/Other Expenses	34,457,680	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
CIP Surplus / (Deficit)	(6,137,020)	(15,628,412)	(6,564,428)	7,490,360	11,067,831	25,873,679
Ending Fund Balance	186,181,457	175,234,905	169,288,856	178,263,710	190,958,344	217,919,190



	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
General Fund Revenues	\$ 424.63	\$ 430.71	\$ 450.29	\$ 466.90	\$ 482.43	\$ 505.99
General Fund Expenditures	\$ 419.53	\$ 424.53	\$ 431.93	\$ 448.69	\$ 465.80	\$ 479.65

Scenario 2 - 1% Salary Increase After MOU Expirations

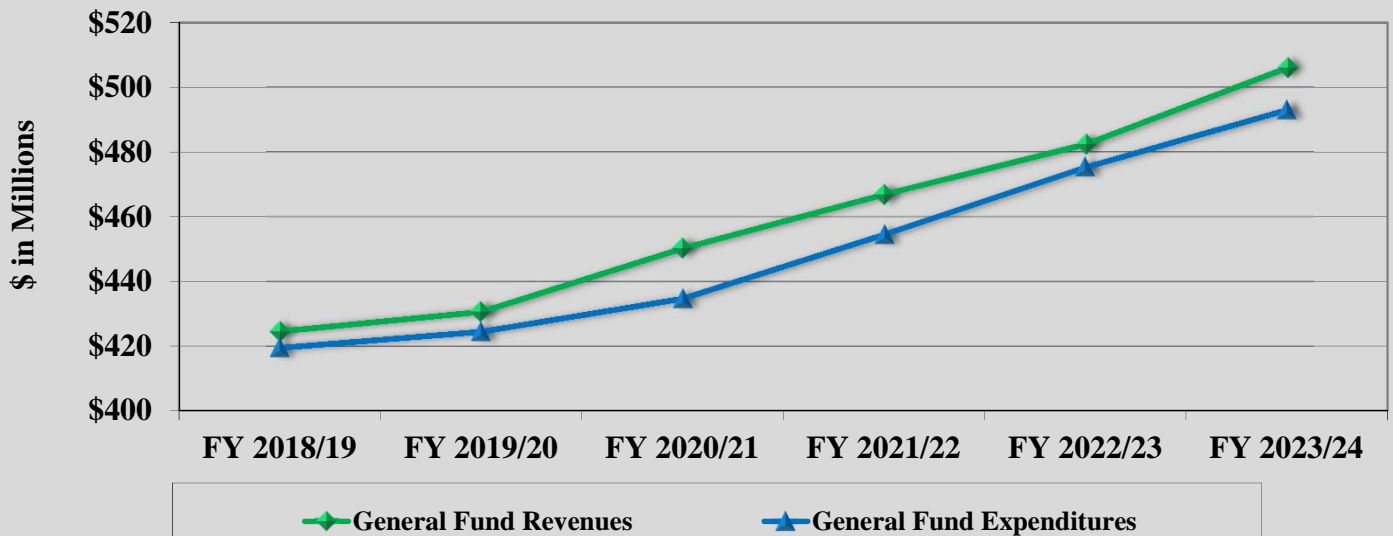
		ADJUSTED FY 2018/19	PROPOSED FY 2019/20	PROJECTED FY 2020/21	PROJECTED FY 2021/22	PROJECTED FY 2022/23	PROJECTED FY 2023/24
A.	BEGINNING FUND BALANCE [b]	197,213,715	186,181,457	175,234,905	169,288,856	178,263,710	190,958,344
GENERAL FUND REVENUES							
	Property Taxes	260,369,047	272,047,362	282,818,992	292,124,373	300,788,738	323,898,224
	State Reimbursements	6,974,627	7,182,575	7,182,575	7,182,575	7,182,575	7,182,575
	Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
	One-Time Grant/ABH/RDA	16,013,907	414,682	-	-	-	-
	Community Redevelopment Agency Pass-thru	12,139,068	12,264,328	12,338,242	13,020,915	14,615,139	10,553,382
	Cash Contracts	100,414,324	125,692,632	134,901,897	141,466,971	146,683,892	151,144,202
	Community Risk Reduction Fees	6,925,735	6,161,323	6,161,323	6,161,323	6,161,323	6,161,323
	ALS Supplies & Transport Reimbursement	4,538,600	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600
	Interest Earnings	919,770	1,170,026	1,103,605	1,157,198	1,216,854	1,273,176
	Other Revenue	1,207,050	1,134,244	1,134,244	1,134,244	1,134,244	1,134,244
	Unencumbered Fund Balance for Paydown of UAAL	10,000,000	-	-	-	-	-
	General Fund Carryover Fund Balance	5,028,792	-	-	-	-	-
	TOTAL REVENUES	424,630,920	430,714,772	450,288,478	466,895,199	482,430,365	505,994,725
GENERAL FUND EXPENDITURES							
	New Positions for New Stations	-	-	-	3,351,947	9,452,627	13,183,530
	Employee Salaries	212,954,819	233,000,753	237,637,816	240,891,420	243,785,612	246,718,501
	Retirement - Regular Annual Payments	77,678,872	87,892,113	88,552,859	92,742,505	93,271,750	93,921,093
	Retirement - Paydown of UAAL (Rate Savings)	3,167,397	1,648,658	2,368,859	3,279,280	4,787,217	5,772,547
	Retirement - Paydown of UAAL (Unencumb. Funds)	10,000,000	-	-	-	-	-
	Retirement - Paydown of UAAL (\$1M per Year from WC)	1,000,000	1,000,000	1,000,000	-	-	-
	Retirement - Paydown of UAAL (\$1M per Year, Increasing)	5,000,000	7,000,000	9,000,000	11,000,000	13,000,000	15,000,000
	Workers' Comp Transfer out to Self-Ins. Fund	17,366,238	17,855,023	18,907,204	20,504,420	21,119,553	21,753,139
	Other Insurance	30,004,824	34,191,881	36,588,149	38,815,492	41,187,845	43,715,699
	Medicare	3,041,653	3,340,354	3,440,691	3,477,213	3,519,022	3,561,390
	One-Time Grant/ABH Expenditures	7,160,440	-	-	-	-	-
	Salaries & Employee Benefits	367,374,243	385,928,782	397,495,577	414,062,277	430,123,625	443,625,899
	Services & Supplies/Equipment	38,608,191	34,431,269	31,768,465	31,775,515	32,442,565	32,539,616
	Irvine Settlement Agreement (Transfer to Fund 139)	-	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	New Station/Enhancements S&S Impacts	-	-	-	181,611	561,179	818,853
	One-Time Grant Expenditures	7,464,964	-	-	-	-	-
	Transfer Out to CIP	6,078,761	-	-	-	-	-
	TOTAL EXPENDITURES	419,526,159	424,528,051	431,932,042	448,687,403	465,795,369	479,652,368
	NET GENERAL FUND REVENUE	5,104,762	6,186,721	18,356,436	18,207,796	16,634,997	26,342,357
B.	Incremental Increase in GF 10% Contingency	6,680,942	4,681,860	618,379	1,484,494	1,626,803	1,087,167
	GENERAL FUND SURPLUS / (DEFICIT)	(1,576,181)	1,504,861	17,738,057	16,723,302	15,008,194	25,255,190
C.	Operating Transfers (from) Operating Contingency	(1,576,181)	-	-	-	-	-
	Transfers to CIP Funds from General Fund Surplus	-	1,504,861	17,738,057	16,723,302	15,008,194	25,255,190
	One-Time Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
Capital Improvement Program/Other Fund Revenues							
	Interest Earnings	2,852,393	3,371,639	2,842,570	2,823,668	3,012,215	3,410,107
	State/Federal Reimbursement	-	-	-	-	-	-
	Cash Contracts	1,446,220	1,750,537	1,842,156	1,897,419	1,954,341	2,012,971
	Developer Contributions	-	-	1,048,573	2,626,729	822,770	-
	Workers' Comp Transfer in from GF	17,366,238	17,855,023	18,907,204	20,504,420	21,119,553	21,753,139
	Fund 139 Transfer in from GF	-	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	Miscellaneous	577,048	-	-	-	-	-
	Operating Transfers from General Fund	6,078,761	1,504,861	17,738,057	16,723,302	15,008,194	25,255,190
	Total CIP, W/C, Other Revenues	28,320,660	28,650,060	45,046,560	47,243,538	44,585,072	55,099,407
Capital Improvement Program/Other Fund Expenses							
	Fund 12110 - General Fund CIP	3,707,477	6,954,600	6,805,100	5,959,000	2,758,300	2,866,300
	Fund 123 - Fire Stations and Facilities	2,073,562	8,895,000	18,600,000	9,675,000	8,000,000	-
	Fund 124 - Communications & Information Systems	6,666,290	1,935,117	3,774,898	1,950,000	851,394	600,000
	Fund 133 - Fire Apparatus	11,101,654	11,894,710	9,217,037	7,765,682	6,201,720	8,627,790
	Sub-Total CIP Expenses	23,548,983	29,679,427	38,397,035	25,349,682	17,811,414	12,094,090
	Fund 139 - Irvine Settlement	-	2,168,000	668,000	668,000	668,000	668,000
	Fund 171 - SFF Entitlement	525,336	971,617	-	-	-	-
	Fund 190 - WC Self-Ins. (Cashflow Payments per Actuary)	10,383,361	11,459,428	12,545,953	13,735,497	15,037,827	16,463,638
	Total CIP, W/C, Other Expenses	34,457,680	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
D.	CIP SURPLUS/(DEFICIT)	(6,137,020)	(15,628,412)	(6,564,428)	7,490,360	11,067,831	25,873,679
	ENDING FUND BALANCE (A+B+C+D) [a]	186,181,457	175,234,905	169,288,856	178,263,710	190,958,344	217,919,190
Fund Balances							
	Operating Contingency (10% of Expenditures)	36,389,279	41,071,139	41,689,518	43,174,012	44,800,815	45,887,982
	Fund 139 - Settlement Agreement	19,493,205	21,850,607	24,136,253	26,136,253	28,136,253	30,136,253
	Reserve for Cash Contract City Station Maintenance	405,000	510,000	510,000	510,000	510,000	510,000
	Donations & Restricted Funds	3,953,884	3,953,884	3,953,884	3,953,884	3,953,884	3,953,884
	Committed - SFF Cities Enhancement	987,043	46,088	46,088	46,088	46,088	46,088
	Capital Improvement Program	35,718,771	10,089,066	(6,683,850)	(9,513,619)	(8,182,300)	8,528,506
	Fund 190 - WC Self-Insurance	89,234,275	97,714,121	105,636,962	113,957,092	121,693,603	128,856,476
	Total Fund Balances	186,181,457	175,234,905	169,288,856	178,263,710	190,958,344	217,919,190

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

[b] Beginning fund balance adjusted to reflect Carryover adjustments included in FY 2018/19.

Scenario 3 - 2% Salary Increase After MOU Expirations
Orange County Fire Authority
Five-Year Financial Forecast

	Adjusted FY 2018/19	Year 1 FY 2019/20	Year 2 FY 2020/21	Year 3 FY 2021/22	Year 4 FY 2022/23	Year 5 FY 2023/24
Beginning Fund Balance	197,213,715	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473
General Fund Revenues	424,630,920	430,714,772	450,290,792	466,902,385	482,443,222	506,013,898
General Fund Expenditures	400,358,762	414,879,393	422,356,021	440,251,660	457,561,448	472,251,303
Paydown of UAAL	19,167,397	9,648,658	12,368,859	14,279,280	17,787,217	20,772,547
Total General Fund Expenditures	419,526,159	424,528,051	434,724,880	454,530,941	475,348,665	493,023,850
Net General Fund Revenue	5,104,762	6,186,721	15,565,912	12,371,445	7,094,558	12,990,048
Less Incremental Increase in 10% GF Op. Cont.	6,680,942	4,681,860	897,663	1,789,564	1,997,779	1,468,985
General Fund Surplus / (Deficit)	(1,576,181)	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
Operating Transfer to CIP Funds	-	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP/Other Revenues	28,320,660	28,650,060	41,942,078	40,961,755	34,346,139	40,758,530
CIP/Other Expenses	34,457,680	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
CIP Surplus / (Deficit)	(6,137,020)	(15,628,412)	(9,668,910)	1,208,576	828,897	11,532,802
Ending Fund Balance	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473	185,290,261



	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
General Fund Revenues	\$ 424.63	\$ 430.71	\$ 450.29	\$ 466.90	\$ 482.44	\$ 506.01
General Fund Expenditures	\$ 419.53	\$ 424.53	\$ 434.72	\$ 454.53	\$ 475.35	\$ 493.02

Scenario 3 - 2% Salary Increase After MOU Expirations

		ADJUSTED FY 2018/19	PROPOSED FY 2019/20	PROJECTED FY 2020/21	PROJECTED FY 2021/22	PROJECTED FY 2022/23	PROJECTED FY 2023/24
A.	BEGINNING FUND BALANCE [b]	197,213,715	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473
GENERAL FUND REVENUES							
	Property Taxes	260,369,047	272,047,362	282,818,992	292,124,373	300,788,738	323,898,224
	State Reimbursements	6,974,627	7,182,575	7,182,575	7,182,575	7,182,575	7,182,575
	Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
	One-Time Grant/ABH/RDA	16,013,907	414,682	-	-	-	-
	Community Redevelopment Agency Pass-thru	12,139,068	12,264,328	12,338,242	13,020,915	14,615,139	10,553,382
	Cash Contracts	100,414,324	125,692,632	134,901,897	141,466,971	146,683,892	151,144,202
	Community Risk Reduction Fees	6,925,735	6,161,323	6,161,323	6,161,323	6,161,323	6,161,323
	ALS Supplies & Transport Reimbursement	4,538,600	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600
	Interest Earnings	919,770	1,170,026	1,105,919	1,164,384	1,229,711	1,292,349
	Other Revenue	1,207,050	1,134,244	1,134,244	1,134,244	1,134,244	1,134,244
	Unencumbered Fund Balance for Paydown of UAAL	10,000,000	-	-	-	-	-
	General Fund Carryover Fund Balance	5,028,792	-	-	-	-	-
	TOTAL REVENUES	424,630,920	430,714,772	450,290,792	466,902,385	482,443,222	506,013,898
GENERAL FUND EXPENDITURES							
	New Positions for New Stations	-	-	-	3,436,948	9,773,579	13,745,423
	Employee Salaries	212,954,819	233,000,753	239,641,185	244,984,335	250,372,083	255,877,492
	Retirement - Regular Annual Payments	77,678,872	87,892,113	89,313,279	94,348,848	95,822,348	97,439,277
	Retirement - Paydown of UAAL (Rate Savings)	3,167,397	1,648,658	2,368,859	3,279,280	4,787,217	5,772,547
	Retirement - Paydown of UAAL (Unencumb. Funds)	10,000,000	-	-	-	-	-
	Retirement - Paydown of UAAL (\$1M per Year from WC)	1,000,000	1,000,000	1,000,000	-	-	-
	Retirement - Paydown of UAAL (\$1M per Year, Increasing)	5,000,000	7,000,000	9,000,000	11,000,000	13,000,000	15,000,000
	Workers' Comp Transfer out to Self-Ins. Fund	17,366,238	17,855,023	18,907,204	20,504,420	21,119,553	21,753,139
	Other Insurance	30,004,824	34,191,881	36,588,149	38,815,492	41,187,845	43,715,699
	Medicare	3,041,653	3,340,354	3,469,740	3,536,490	3,614,297	3,693,803
	One-Time Grant/ABH Expenditures	7,160,440	-	-	-	-	-
	Salaries & Employee Benefits	367,374,243	385,928,782	400,288,415	419,905,814	439,676,921	456,997,381
	Services & Supplies/Equipment	38,608,191	34,431,269	31,768,465	31,775,515	32,442,565	32,539,616
	Irvine Settlement Agreement (Transfer to Fund 139)	-	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	New Station/Enhancements S&S Impacts	-	-	-	181,611	561,179	818,853
	One-Time Grant Expenditures	7,464,964	-	-	-	-	-
	Transfer Out to CIP	6,078,761	-	-	-	-	-
	TOTAL EXPENDITURES	419,526,159	424,528,051	434,724,880	454,530,941	475,348,665	493,023,850
	NET GENERAL FUND REVENUE	5,104,762	6,186,721	15,565,912	12,371,445	7,094,558	12,990,048
B.	Incremental Increase in GF 10% Contingency	6,680,942	4,681,860	897,663	1,789,564	1,997,779	1,468,985
	GENERAL FUND SURPLUS / (DEFICIT)	(1,576,181)	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
C.	Operating Transfers (from) Operating Contingency	(1,576,181)	-	-	-	-	-
	Transfers to CIP Funds from General Fund Surplus	-	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
	One-Time Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
Capital Improvement Program/Other Fund Revenues							
	Interest Earnings	2,852,393	3,371,639	2,807,896	2,683,306	2,684,696	2,803,357
	State/Federal Reimbursement	-	-	-	-	-	-
	Cash Contracts	1,446,220	1,750,537	1,842,156	1,897,419	1,954,341	2,012,971
	Developer Contributions	-	-	1,048,573	2,626,729	822,770	-
	Workers' Comp Transfer in from GF	17,366,238	17,855,023	18,907,204	20,504,420	21,119,553	21,753,139
	Fund 139 Transfer in from GF	-	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	Miscellaneous	577,048	-	-	-	-	-
	Operating Transfers from General Fund	6,078,761	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
	Total CIP, W/C, Other Revenues	28,320,660	28,650,060	41,942,078	40,961,755	34,346,139	40,758,530
Capital Improvement Program/Other Fund Expenses							
	Fund 12110 - General Fund CIP	3,707,477	6,954,600	6,805,100	5,959,000	2,758,300	2,866,300
	Fund 123 - Fire Stations and Facilities	2,073,562	8,895,000	18,600,000	9,675,000	8,000,000	-
	Fund 124 - Communications & Information Systems	6,666,290	1,935,117	3,774,898	1,950,000	851,394	600,000
	Fund 133 - Fire Apparatus	11,101,654	11,894,710	9,217,037	7,765,682	6,201,720	8,627,790
	Sub-Total CIP Expenses	23,548,983	29,679,427	38,397,035	25,349,682	17,811,414	12,094,090
	Fund 139 - Irvine Settlement	-	2,168,000	668,000	668,000	668,000	668,000
	Fund 171 - SFF Entitlement	525,336	971,617	-	-	-	-
	Fund 190 - WC Self-Ins. (Cashflow Payments per Actuary)	10,383,361	11,459,428	12,545,953	13,735,497	15,037,827	16,463,638
	Total CIP, W/C, Other Expenses	34,457,680	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
D.	CIP SURPLUS/(DEFICIT)	(6,137,020)	(15,628,412)	(9,668,910)	1,208,576	828,897	11,532,802
	ENDING FUND BALANCE (A+B+C+D) [a]	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473	185,290,261
Fund Balances							
	Operating Contingency (10% of Expenditures)	36,389,279	41,071,139	41,968,802	43,758,366	45,756,145	47,225,130
	Fund 139 - Settlement Agreement	19,493,205	21,850,607	24,132,769	26,132,769	28,132,769	30,132,769
	Reserve for Cash Contract City Station Maintenance	405,000	510,000	510,000	510,000	510,000	510,000
	Donations & Restricted Funds	3,953,884	3,953,884	3,953,884	3,953,884	3,953,884	3,953,884
	Committed - SFF Cities Enhancement	987,043	46,088	46,088	46,088	46,088	46,088
	Capital Improvement Program	35,718,771	10,089,066	(9,765,799)	(18,800,243)	(27,527,933)	(24,824,680)
	Fund 190 - WC Self-Insurance	89,234,275	97,714,121	105,617,914	113,860,934	121,417,520	128,247,070
	Total Fund Balances	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473	185,290,261

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

[b] Beginning fund balance adjusted to reflect Carryover adjustments included in FY 2018/19.

Review of FY 2019/20 Supplemental Budget Requests



Submitted Requests

Orange County Fire Authority Supplemental Budget Requests Summary Annual Budget FY 2019/20

DEPARTMENT	S&EB		S&S / Equipment		Sub Total	Revenue / Cost Savings	Net SBR Total
	One-Time	Ongoing	One-Time	Ongoing			
BUSINESS SERVICES	\$0	\$97,745	\$17,000	\$0	\$114,745	\$0	\$114,745
COMMAND & EMERGENCY PLANNING	0	0	0	0	0	0	0
COMMUNITY RISK REDUCTION	84,702	0	0	25,000	109,702	0	109,702
EMS & TRAINING	20,000	649,031	184,590	121,350	974,971	0	974,971
EXECUTIVE MANAGEMENT	0	0	0	0	0	0	0
HUMAN RESOURCES	200,175	571,536	0	1,966,001	2,737,712	0	2,737,712
LOGISTICS	0	699,580	424,481	1,027,694	2,151,755	(494,930)	1,656,825
OPERATIONS	0	287,518	0	30,000	317,518	0	317,518
SPECIAL OPERATIONS	0	285,768	100,000	127,500	513,268	(50,000)	463,268
TOTAL	\$304,877	\$2,591,178	\$726,071	\$3,297,545	\$6,919,671	(\$544,930)	\$6,374,741

Types of Requests and Approvals

SBR Description Summary	Requested	Approved Prior To Garden Grove	%	Approved with Garden Grove	Totals	%
Permanent Positions						
Safety positions (Captain)	1,143,072	-	0%	571,536	571,536	50%
Non-Safety Positions	1,271,033	682,870	54%	588,163	1,271,034	100%
Program Specific OT	177,073	-	0%	-	-	0%
Contract Cost Savings	(494,930)	(494,930)	100%	-	(494,929)	100%
	2,096,248	187,940	9%	1,159,699	1,347,639	64%
One-time, Extra Help Positions & OT	304,877	284,877	93%	-	284,878	93%
Ongoing Services, Supplies & Equipment	3,297,545	244,901	7%	937,728	1,182,629	36%
One-time Services, Supplies & Equipment	726,071	3,495,822	481%	-	3,495,827	481%
Revenue/Cost Savings	(50,000)	(50,000)	100%	-	(49,999)	100%
	6,374,741	4,163,540	65%	2,097,427	6,260,968	98%

Reasons for Cost Controls

**CASH CONTRACT CITY CHARGE INCREASE PROJECTION (n/a to Santa Ana/Garden Grove with exclude pension paydown plan)
PROPOSED FY 2019/20 BUDGET**

	Proposed 19/20 Budget	20/21	21/22	22/23	23/24
Budgeted Expenditures	402,210,261	405,516,865	423,653,984	442,854,324	458,846,801
Less: Property Tax Admin/County Island/Annual Prop Tax Study	(2,262,166)	(2,262,166)	(2,262,166)	(2,262,166)	(2,262,166)
Less: One-Time Exp. / Funded with Unencumb. Fund Balance	(3,417,281)	-	-	-	-
Less: Irvine Agreement	(4,168,000)	(2,668,000)	(2,668,000)	(2,668,000)	(2,668,000)
Back-out new station S&EB	-	-	(3,364,819)	(9,501,057)	(13,268,016)
Back-out new station S&S	-	-	(181,611)	(561,179)	(818,853)
Adjusted Expenditures	392,362,814	400,586,699	415,177,388	427,861,922	439,829,766
% Increase for Cash Cities Before CAP / Bank	10.25%	2.10%	3.64%	3.06%	2.80%
Bank for Increases Above 4.5%	5.75%	5.75%	3.35%	2.49%	1.04%
Amount Added From Bank	0.00%	2.40%	0.86%	1.44%	1.04%
% Increase for Cash Cities After CAP / Bank	4.50%	4.50%	4.50%	4.50%	3.84%

Reasons for Cost Controls

- JPA Provisions require review of capped increases vs. actual increases to cash cities every five years, to determine if there is a “five-year shortfall”
- Next five-year review will occur following contract charge calculations for FY 2019/20 (roughly this time next year)
- If there is a five-year shortfall, the consequences are:
 - Less than 7.5% = no further increases
 - Between 7.5% -15% = entire shortfall gets added to contract charges in the following FY
 - Greater than 15% = amortized installments over next five FYs

Budget and Finance Committee

**FY 2019/20 Proposed Budget
May 8, 2019**



Areas for Review

- **Proposed 2019/20 General Fund Budget**
- **Proposed Five-Year Capital Improvement Program**
- **Updated Five-Year Financial Forecast**
- **Progress Update - Pension Paydown Plan**



**Proposed
FY 2019/2020
General Fund Budget**



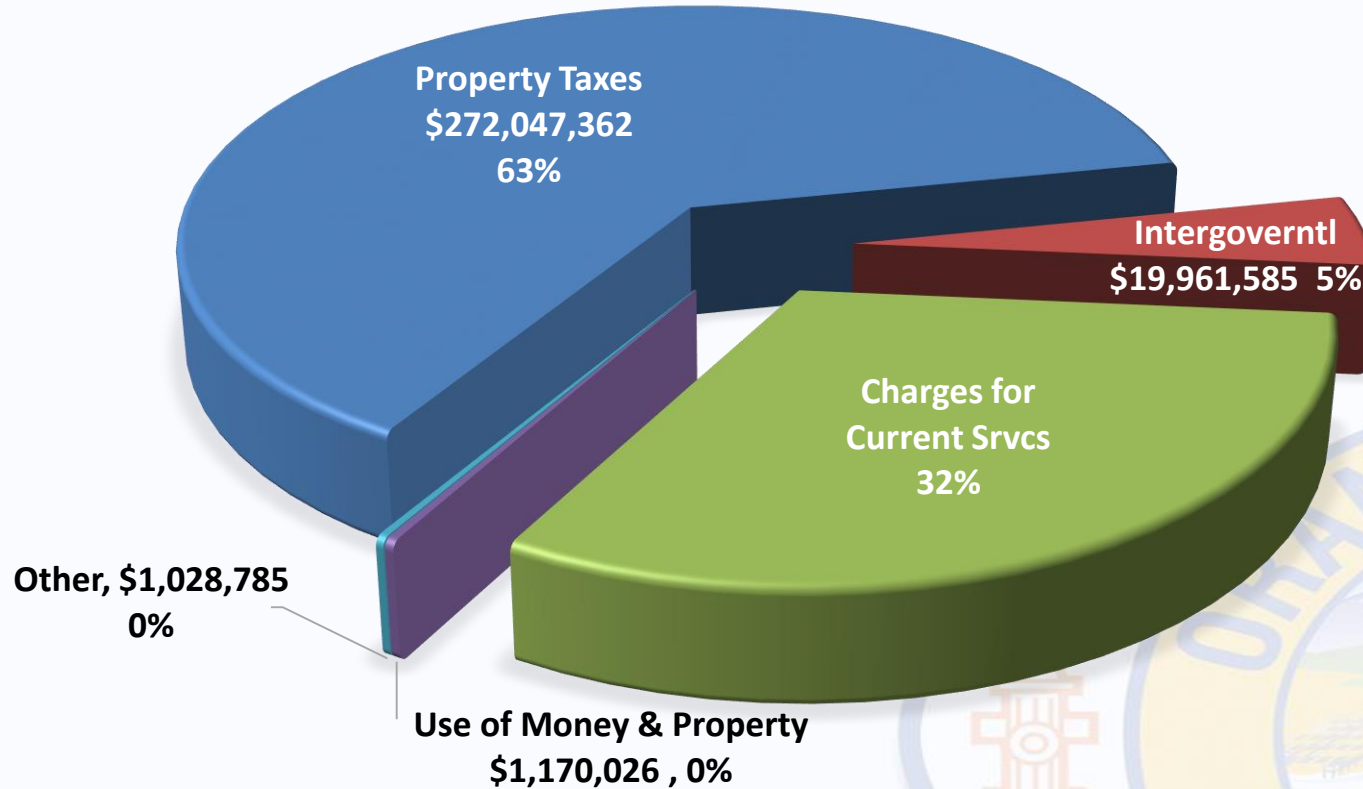
General Fund Overview

- **Ongoing Revenues** are projected at \$430.7 million, a 9.21% increase over FY 2018/19
- **Ongoing Expenditures** are projected at \$407.2 million, a 9.60% increase over FY 2018/19
 - The addition of one-time grant-projects (\$3.5M) and voluntary pension paydown (\$9.6M), bring expenditures to \$420.3 million
 - Finally, transfers to the contingency reserve (\$4.7M) and the Irvine settlement agreement fund (\$4.2M), bring total expenditures/transfers to \$429 million

***Overall, revenues are exceeding expenditures
and required transfers by \$1.5 million for FY 2019/20***

General Fund Revenue

9.21% Growth, \$431M



Revenue Increases

- **Property Taxes = 4.49%, \$11.7M**
- **Charges for Services (Cash Contracts, JWA, CRR Fees) = 21.9%, \$24.5M**

General Fund Revenue

Property Tax Projections

- Secured property taxes are projected to grow as follows:

– 2019/20	4.75%
– 2020/21	4.21%
– 2021/22	3.49%
– 2022/23	3.14%
– 2023/24	8.12%

*Average growth rate of 4.7%
for the next five years*

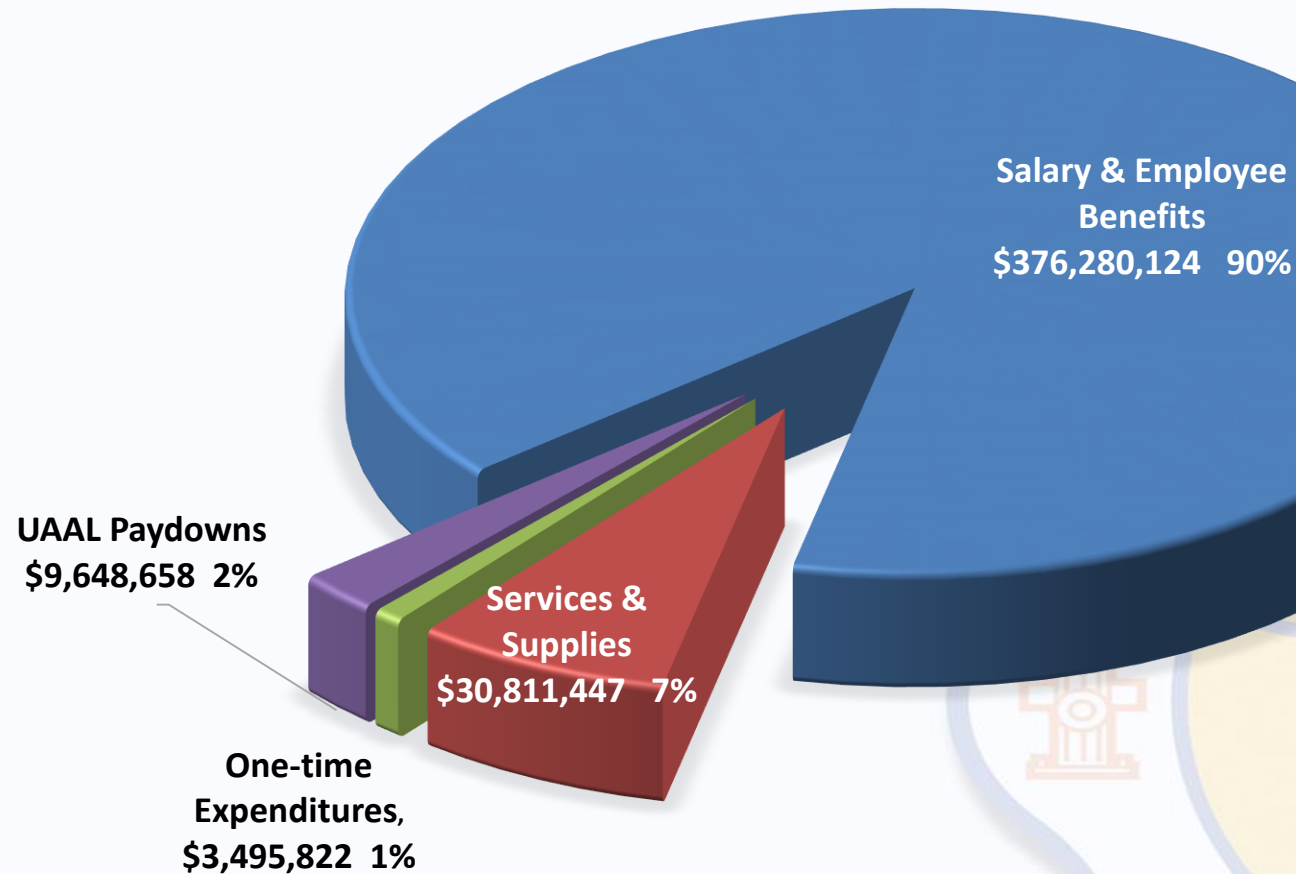
- For comparison, the past 5 years actual growth has been:

– 2014/15	7.15%
– 2015/16	7.74%
– 2016/17	6.00%
– 2017/18	6.58%
– 2018/19	6.43%

*Average growth rate of 6.78%
for the last five years*

General Fund Expenditures

9.6% Growth, \$407M (ongoing expenditures)



Expenditure Increases

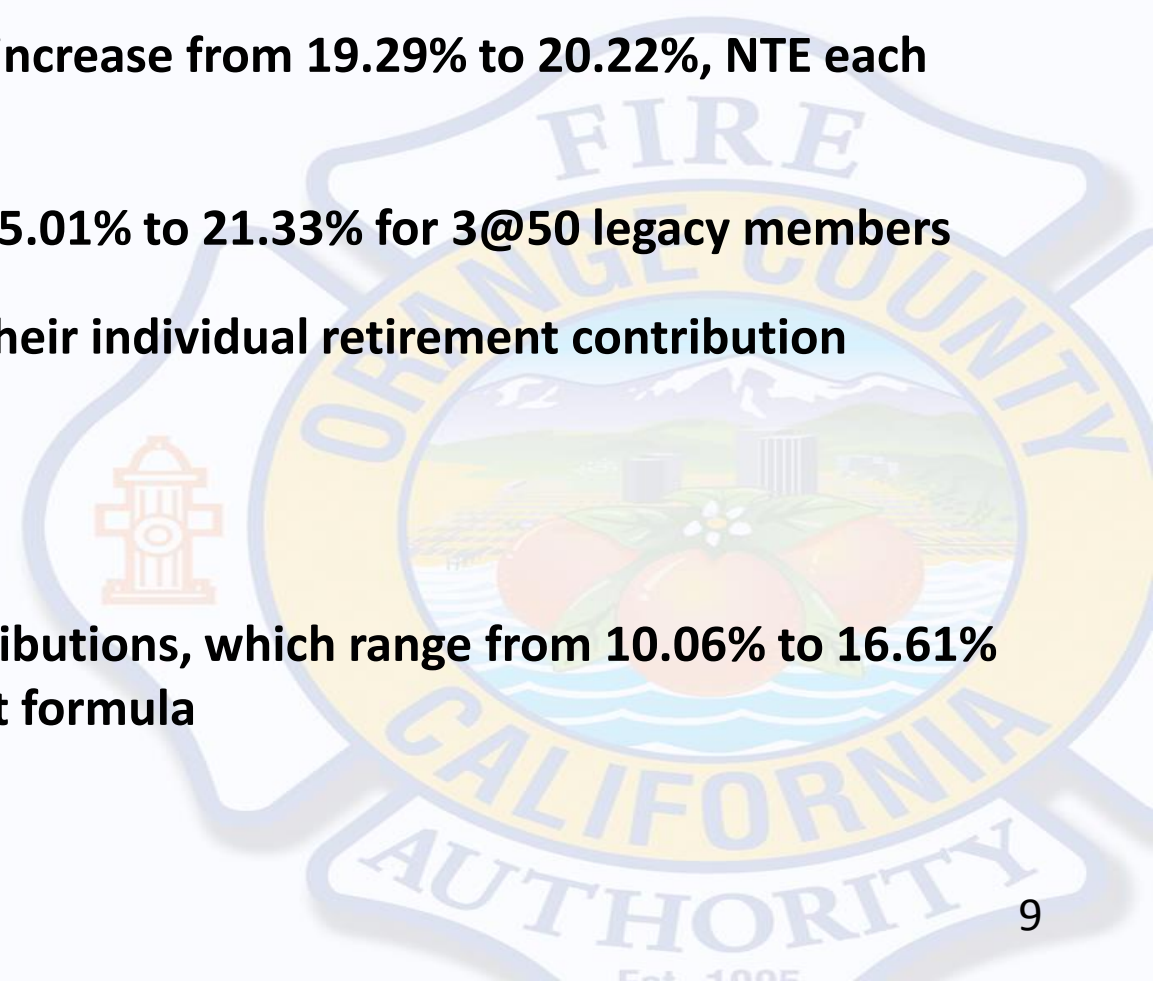
- Salary & Employee Benefits (S&EB) = 10.5%, \$36M

General Fund Expenditures

- Salaries and benefits reflect the following MOU changes during 19/20:
 - Firefighter (FF) Unit – 1.25% COLA effective September 2019 offset by a 0.54% increase in the employees' retirement contribution
 - FF Unit employees' retirement contributions will increase from 19.99% to 20.53%, NTE each employee's individual rate
 - FF contribution rates vary (based on age of entry) from 15.01% to 21.33% for 3@50 legacy members
 - Employees are phasing-in to pay the full share of their individual retirement contribution based on age of entry (PEPRA employees already pay full share)

General Fund Expenditures

- Fire Management (FM) Unit – 2.16% COLA effective July 2019 offset by a 0.93% increase in the employees' retirement contribution
 - FM Unit employees' retirement contributions will increase from 19.29% to 20.22%, NTE each employee's individual rate
 - FM Unit employee contribution rates range from 15.01% to 21.33% for 3@50 legacy members
 - Employees are phasing-in to pay the full share of their individual retirement contribution (PEPRA employees already pay full share)
- OCEA, OCFAMA – 2% COLA effective August 2019
 - These employees already pay full retirement contributions, which range from 10.06% to 16.61% for legacy members enrolled in the 2.7@55 benefit formula



General Fund Expenditures

- The proposed budget seeks to fund 16 new positions (unrelated to the Garden Grove transition), 15 of which are funded by Structural Fire Fund property taxes:

1 Nurse Educator Supervisor

12 Safety employees to provide constant staffing for the Heavy Rescue Truck

3 Firefighter/Paramedics to convert a Paramedic Assessment Engine in Yorba Linda (E53) to an Advanced Life Support Engine

- The proposed budget also seeks to convert outsourced Information Technology work to in-house (7 employees) by transferring funding from the Services & Supplies budget to Salaries & Employee Benefits:

1 Communications installer

2 GIS Technicians

1 IT Analyst

3 Help-desk technicians

General Fund Expenditures

Additional Garden Grove Transition Positions and Overall OCFA Augmented Support Positions (104 total):

**3 Battalion Chiefs
36 Firefighter/Paramedic
18 Fire Apparatus Engineers
18 Fire Captains
1 Admin. Captain – Div 1
1 Nurse Educator
1 Training Captain
1 Investigator
4 Dispatchers**

**1 Sr. Fire Prev. Specialist
4 Fire Prev. Specialists
1 Assistant Fire Marshal
1 Sr. Accounting Support Specialist
1 Community Educator
1 Facilities Maintenance Coord.
1 Sr. Fire Apparatus Technician
1 Fire Apparatus Technician**

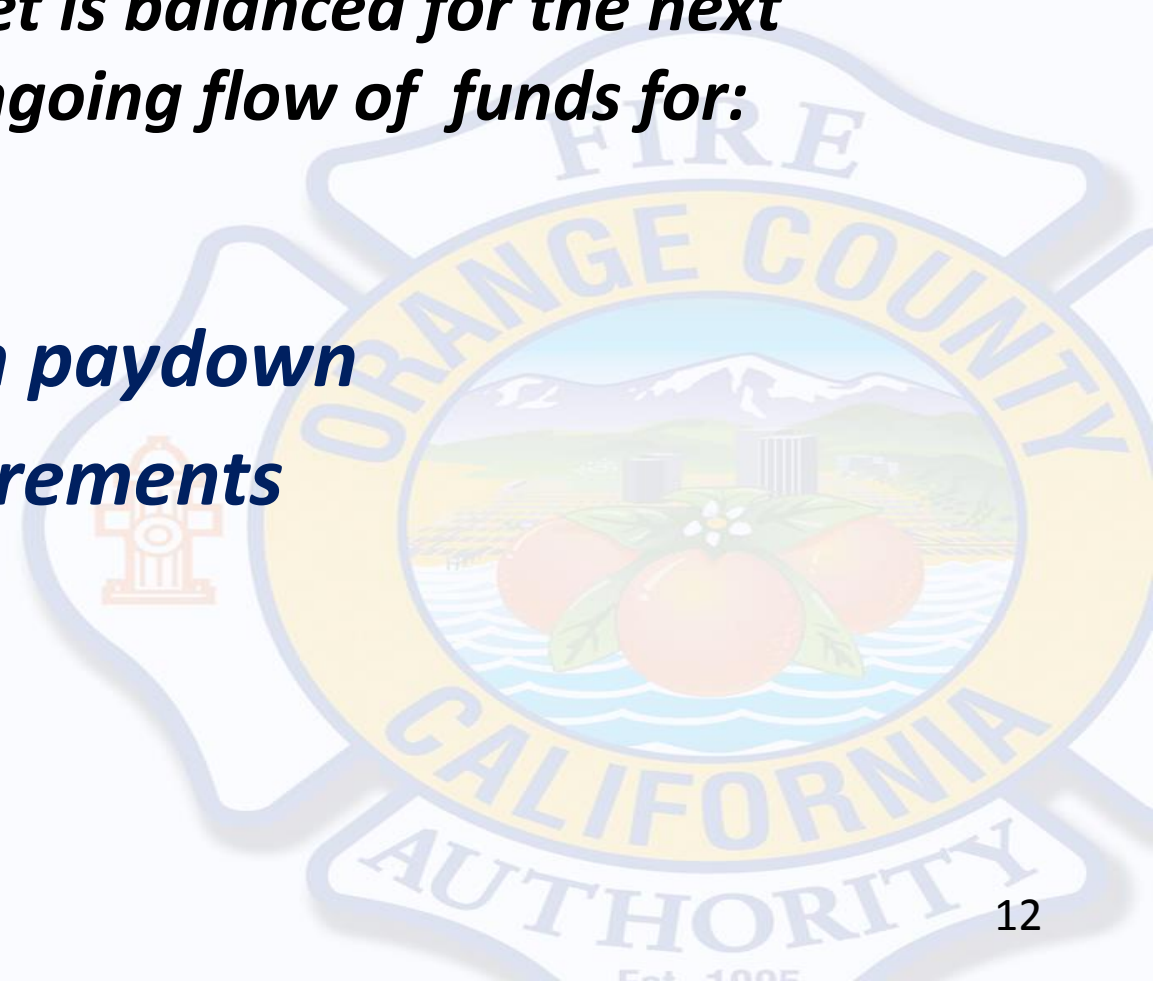
**1 Fire Equipment Technician
1 Fire Delivery Driver
1 Office Services Specialist
1 Diversity & Inclusion Officer
1 Human Resources Analyst II
1 Management Analyst
1 Buyer
3 Administrative Assistants**



General Fund Summary

Overall, FY 2019/20 revenues exceed expenditures by \$1.5 million, the proposed General Fund budget is balanced for the next 5 years, and it is providing an ongoing flow of funds for:

- capital needs***
- accelerated pension paydown***
- reserve policy requirements***

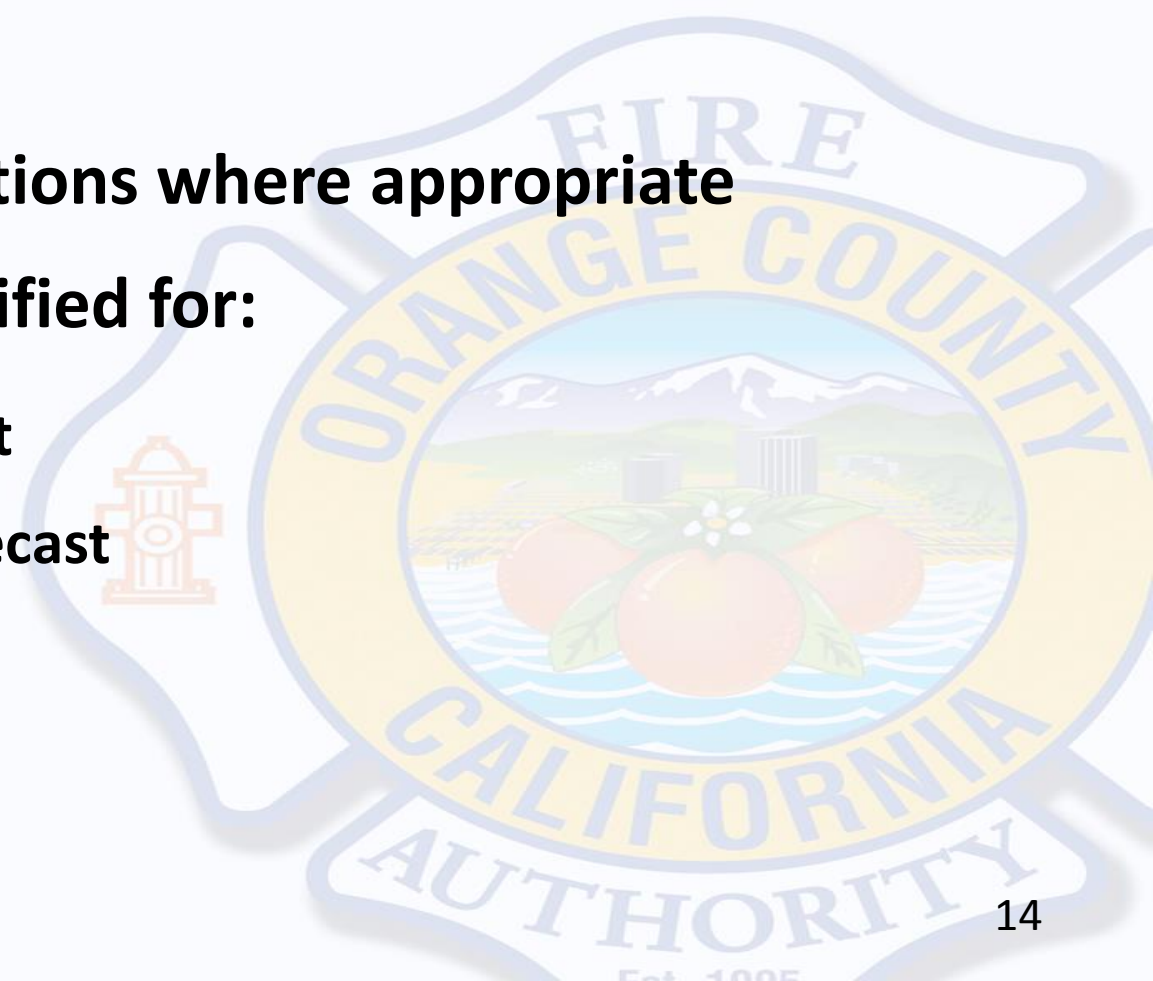


2019/20 – 2023/24
Proposed
Five-Year CIP Budget



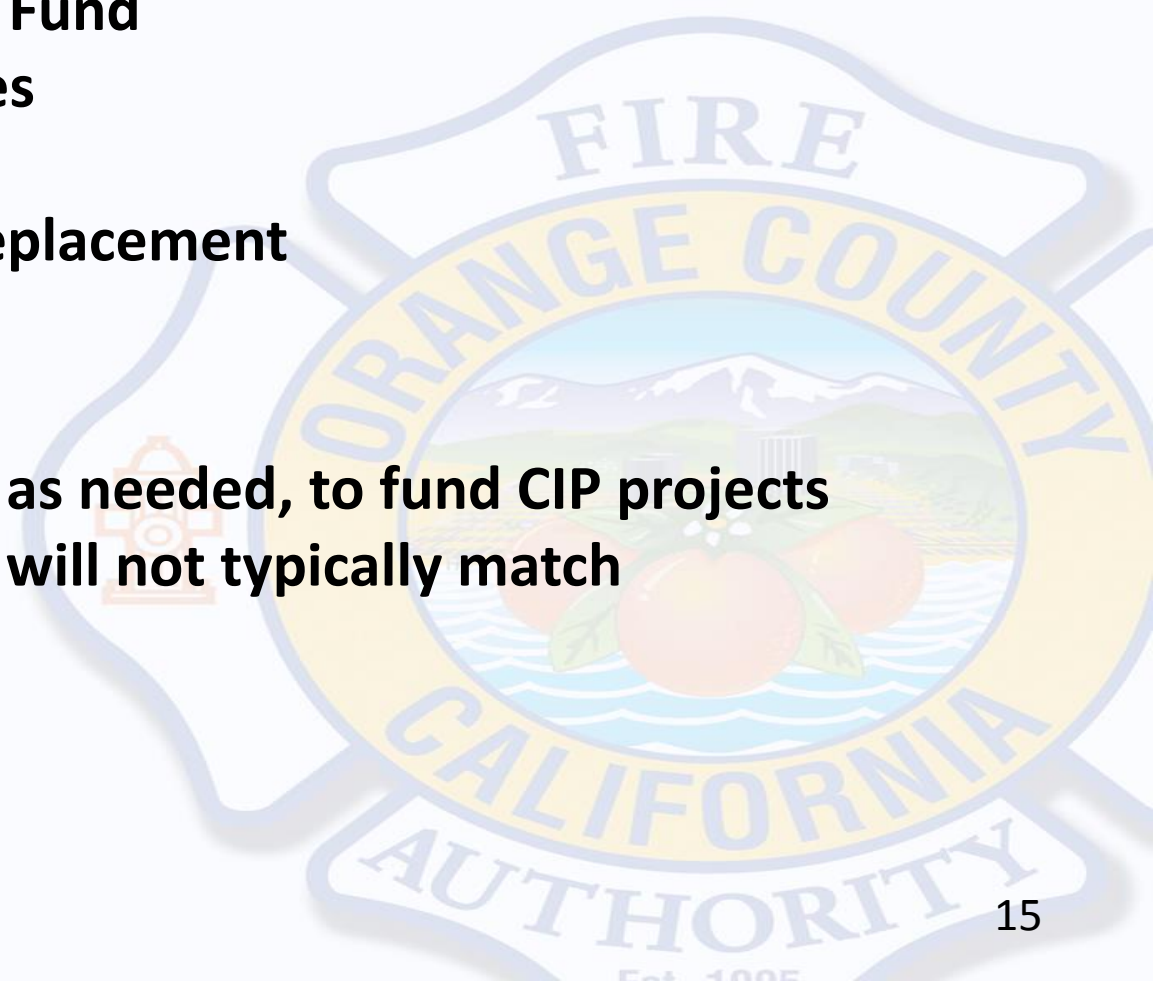
CIP Planning Process

- Each year, all known CIP projects are identified for the next 5 years
- Project plans are refreshed annually
- Price escalators are built into projections where appropriate
- Associated operating costs are identified for:
 - Inclusion in General Fund budget
 - Inclusion in 5-Year Financial Forecast



CIP Funding

- **CIP funding sources:**
 - Operating transfers from the General Fund
 - Interest earnings on CIP Fund balances
 - Developer contributions
 - Cash contract payments for vehicle replacement
- **CIP funding goals:**
 - Accumulate capital reserve balances, as needed, to fund CIP projects
 - Timing of CIP revenues and expenses will not typically match



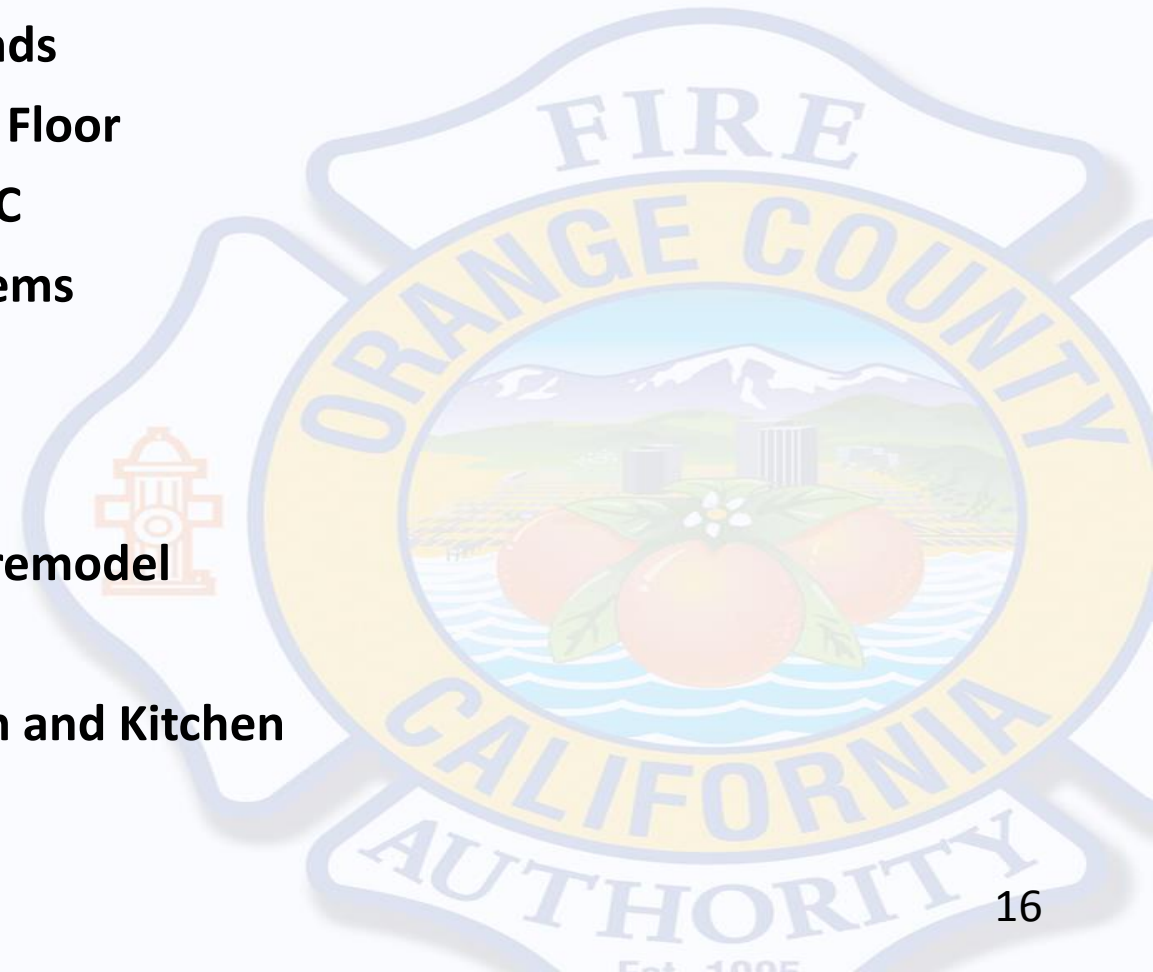
CIP Projects in 2019/20

Fire Stations & Facilities (Fund 123) - \$8.9M

- Replacement of Station 9 in Mission Viejo, Station 10 in Yorba Linda, and new Station 12 in Laguna Woods (all dependent on identification of site)
- Expansion and upgrade of RFOTC Training Grounds
- Reconstruction of Fire Station 49 Apparatus Bay Floor
- Enhancement of Infrastructure Security at RFOTC
- Retrofit of existing Stations Fire/Life Safety systems

Fire Stations and Facilities (Fund 12110) - \$1.2M

- Fire Station Bathroom Gender Accommodations
- Fire Station 26 Kitchen, Flooring and Bathroom remodel
- Fire Station 53 Dormitory Privacy
- Fire Station 41 Dormitory Privacy, Training Room and Kitchen
- Fire Station 51 Painting and Leak Repair



CIP Projects in 2019/20

Communications and Information Systems – (Fund 124) - \$1.9M

- OCFA Enterprise Audio/Video Equipment Upgrades
- OCFA Disaster Recovery Co-Location Facility
- CRR Automation – Integrated Fire Prevention replacement
- TheHive Cloud upgrade

Communications and Information Systems (Fund 12110) - \$3.3M

- Data Storage and Servers
- Fire Station Alarm System Upgrade
- RFOTC & FS Data Network Upgrade
- Enterprise Phone & Public Address
- RFOTC U.P.S. Replacement
- 800 MHz Radios
- 900 MHz Pagers/Small Equipment/PC
- PC/Tablets/Printer replacements
- Mobile Data Computer System
- VHF Radios

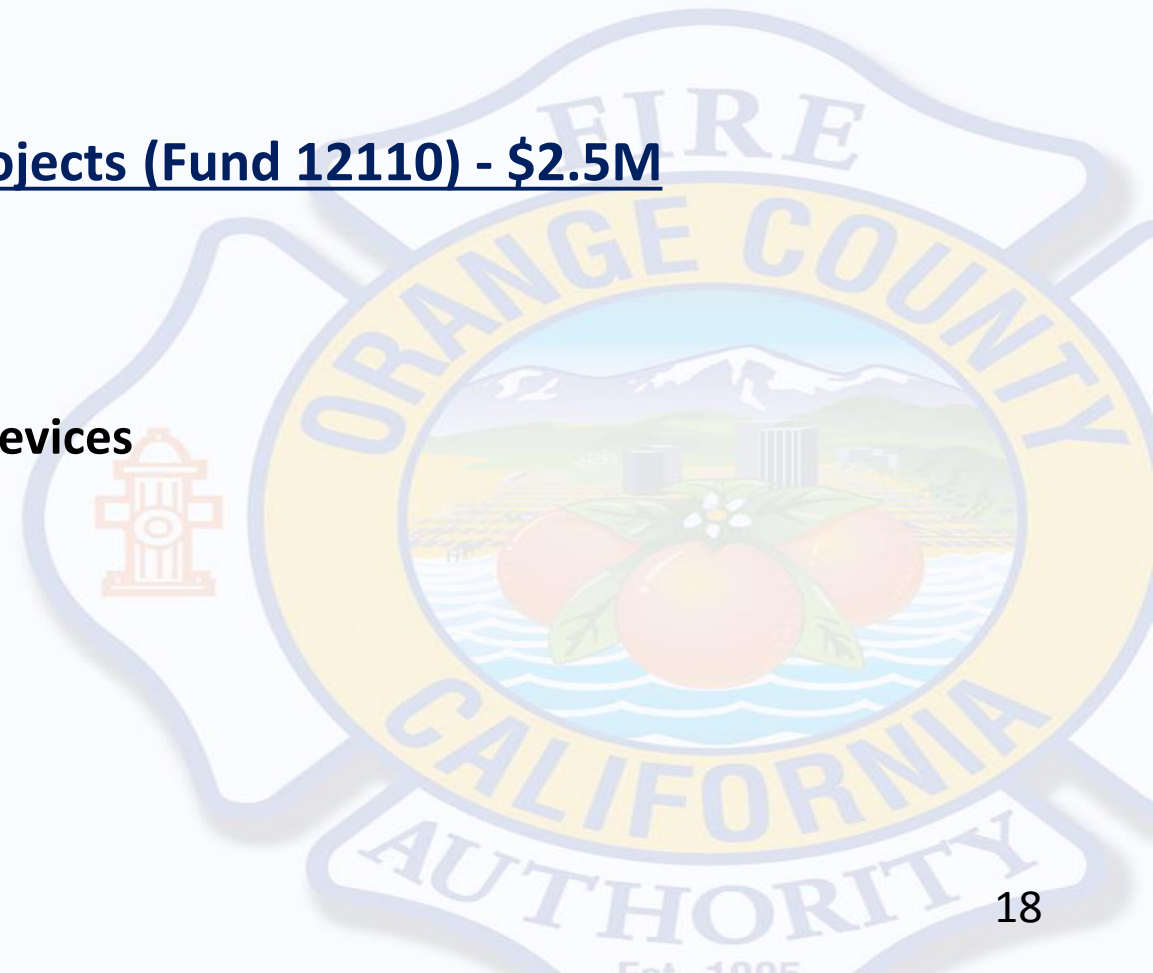
CIP Projects in 2019/20

Fire Apparatus (Fund 133) - \$11.9M

- 26 Emergency Vehicles
- 2 Developer Funded Vehicles
- 15 Support Vehicles

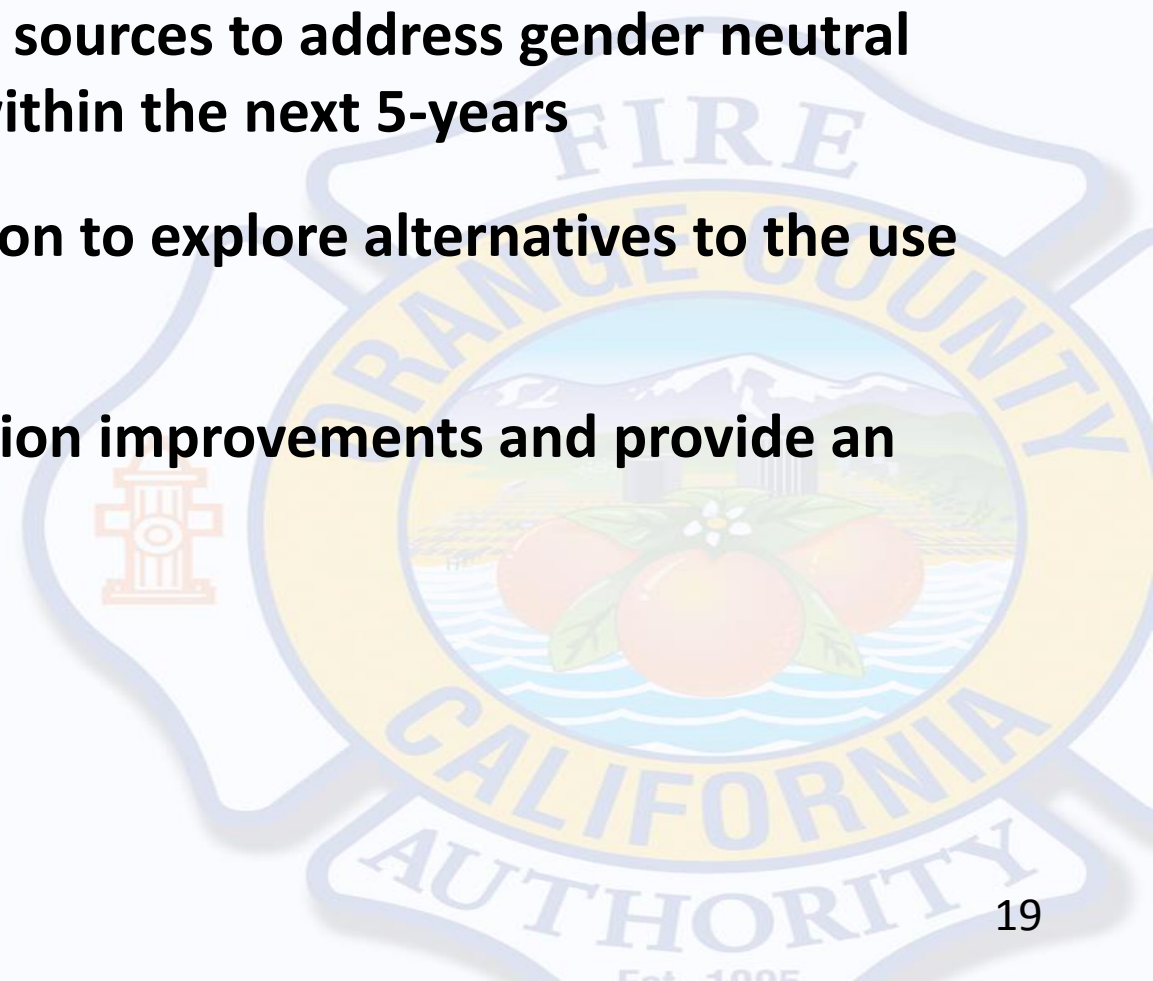
Service Center, EMS, and Operations Equipment Projects (Fund 12110) - \$2.5M

- High Pressure Airbags
- Thermal Imaging Cameras
- Fire Shelters
- CPR Automatic Continuous Chest Compression Devices
- Area RAE Hazmat Rapid Deployment Kits
- Gas Monitors



CIP Ad Hoc Committee Recommendations

- **Clarify the use of General Fund CIP (12110) in future year's CIP documents**
- **Continue to explore alternatives and funding sources to address gender neutral compliant bathrooms for all OCFA facilities within the next 5-years**
- **Committee concurs with staff recommendation to explore alternatives to the use of pagers (i.e. applications, cell phones, etc.)**
- **Identify the timing for Garden Grove fire station improvements and provide an update at a future date**



Five-Year Financial Forecast



Five-Year Financial Forecast

(in book – 2% increased salaries after MOU expirations)

	Year 1 FY 2019/20	Year 2 FY 2020/21	Year 3 FY 2021/22	Year 4 FY 2022/23	Year 5 FY 2023/24
Beginning Fund Balance	186,181,457	175,234,905	166,463,658	169,461,798	172,288,473
General Fund Revenues	430,714,772	450,290,792	466,902,385	482,443,222	506,013,898
General Fund Expenditures	414,879,393	422,356,021	440,251,660	457,561,448	472,251,303
Paydown of UAAL	9,648,658	12,368,859	14,279,280	17,787,217	20,772,547
Total General Fund Expenditures	424,528,051	434,724,880	454,530,941	475,348,665	493,023,850
Net General Fund Revenue	6,186,721	15,565,912	12,371,445	7,094,558	12,990,048
Less Incremental Increase in 10% GF Op. Cont.	4,681,860	897,663	1,789,564	1,997,779	1,468,985
General Fund Surplus / (Deficit)	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
Operating Transfer to CIP Funds	1,504,861	14,668,249	10,581,881	5,096,779	11,521,063
Paydown of UAAL from General Fund Surplus	-	-	-	-	-
CIP/Other Revenues	28,650,060	41,942,078	40,961,755	34,346,139	40,758,530
CIP/Other Expenses	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
CIP Surplus / (Deficit)	(15,628,412)	(9,668,910)	1,208,576	828,897	11,532,802
Ending Fund Balance	175,234,905	166,463,658	169,461,798	172,288,473	185,290,261

Five-Year Financial Forecast

(Attachment 4 – 1% increased salaries after MOU expirations)

	Year 1 FY 2019/20	Year 2 FY 2020/21	Year 3 FY 2021/22	Year 4 FY 2022/23	Year 5 FY 2023/24
Beginning Fund Balance	186,181,457	175,234,905	169,288,856	178,263,710	190,958,344
General Fund Revenues	430,714,772	450,288,478	466,895,199	482,430,365	505,994,725
General Fund Expenditures	414,879,393	419,563,183	434,408,123	448,008,152	458,879,821
Paydown of UAAL	9,648,658	12,368,859	14,279,280	17,787,217	20,772,547
Total General Fund Expenditures	424,528,051	431,932,042	448,687,403	465,795,369	479,652,368
Net General Fund Revenue	6,186,721	18,356,436	18,207,796	16,634,997	26,342,357
Less Incremental Increase in 10% GF Op. Cont.	4,681,860	618,379	1,484,494	1,626,803	1,087,167
General Fund Surplus / (Deficit)	1,504,861	17,738,057	16,723,302	15,008,194	25,255,190
Operating Transfer to CIP Funds	1,504,861	17,738,057	16,723,302	15,008,194	16,770,983
Paydown of UAAL from General Fund Surplus	-	-	-	-	8,484,207
CIP/Other Revenues	28,650,060	45,046,560	47,243,538	44,585,072	46,516,896
CIP/Other Expenses	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
CIP Surplus / (Deficit)	(15,628,412)	(6,564,428)	7,490,360	11,067,831	17,291,168
Ending Fund Balance	175,234,905	169,288,856	178,263,710	190,958,344	209,336,679

Five-Year Financial Forecast

(Attachment 4 – 0% increased salaries after MOU expirations)

	Year 1 FY 2019/20	Year 2 FY 2020/21	Year 3 FY 2021/22	Year 4 FY 2022/23	Year 5 FY 2023/24
Beginning Fund Balance	186,181,457	175,234,905	172,110,116	186,994,637	196,859,527
General Fund Revenues	430,714,772	450,286,168	466,888,071	482,417,725	505,976,047
General Fund Expenditures	414,879,393	416,774,237	428,630,775	438,649,110	445,904,115
Paydown of UAAL	9,648,658	12,368,859	14,279,280	17,787,217	20,772,547
Total General Fund Expenditures	424,528,051	429,143,096	442,910,055	456,436,327	466,676,662
Net General Fund Revenue	6,186,721	21,143,073	23,978,017	25,981,399	39,299,385
Less Incremental Increase in 10% GF Op. Cont.	4,681,860	339,484	1,185,654	1,268,634	725,501
General Fund Surplus / (Deficit)	1,504,861	20,803,588	22,792,363	24,712,765	38,573,885
Operating Transfer to CIP Funds	1,504,861	20,803,588	22,792,363	12,356,383	19,286,942
Paydown of UAAL from General Fund Surplus	-	-	-	12,356,383	19,286,942
CIP/Other Revenues	28,650,060	48,146,715	53,452,046	42,113,497	49,213,462
CIP/Other Expenses	44,278,472	51,610,988	39,753,179	33,517,241	29,225,728
CIP Surplus / (Deficit)	(15,628,412)	(3,464,273)	13,698,867	8,596,256	19,987,734
Ending Fund Balance	175,234,905	172,110,116	186,994,637	196,859,527	217,572,761

Progress Update Pension Paydown Plan



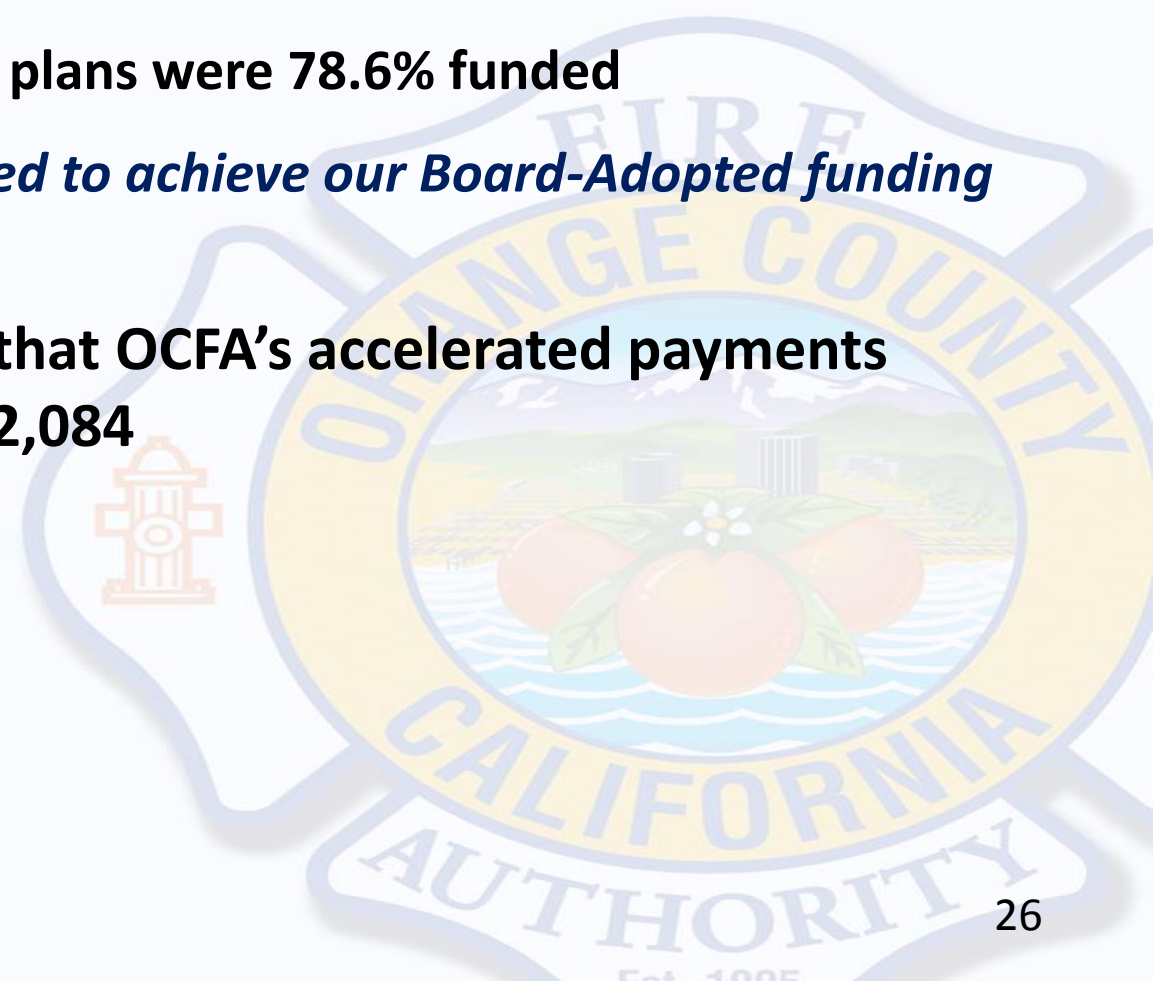
Pension Paydown Plan

- In September 2013, the Board of Directors adopted OCFA's Accelerated Pension Paydown Plan (*"the Snowball Plan"*):
 - At that time, OCFA's unfunded pension liability was \$473.8M
 - Our original Plan called for voluntary payments totaling \$34.5M during the first 6 years that have lapsed since Plan adoption
 - Our actual voluntary payments during these 6 years have totaled \$94.5M

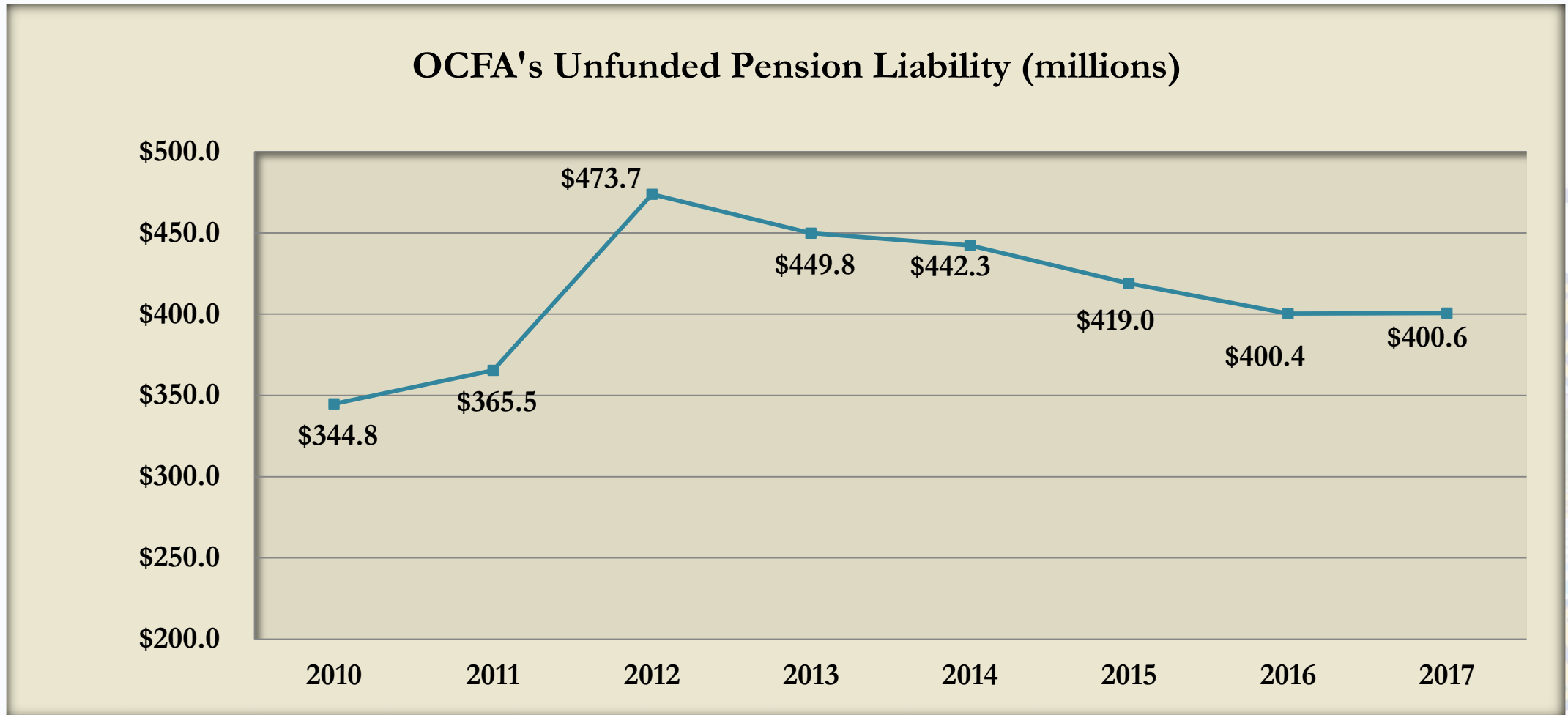
OCFA has exceeded the original Plan targets by \$60.0M in 6 years

Pension Paydown Plan

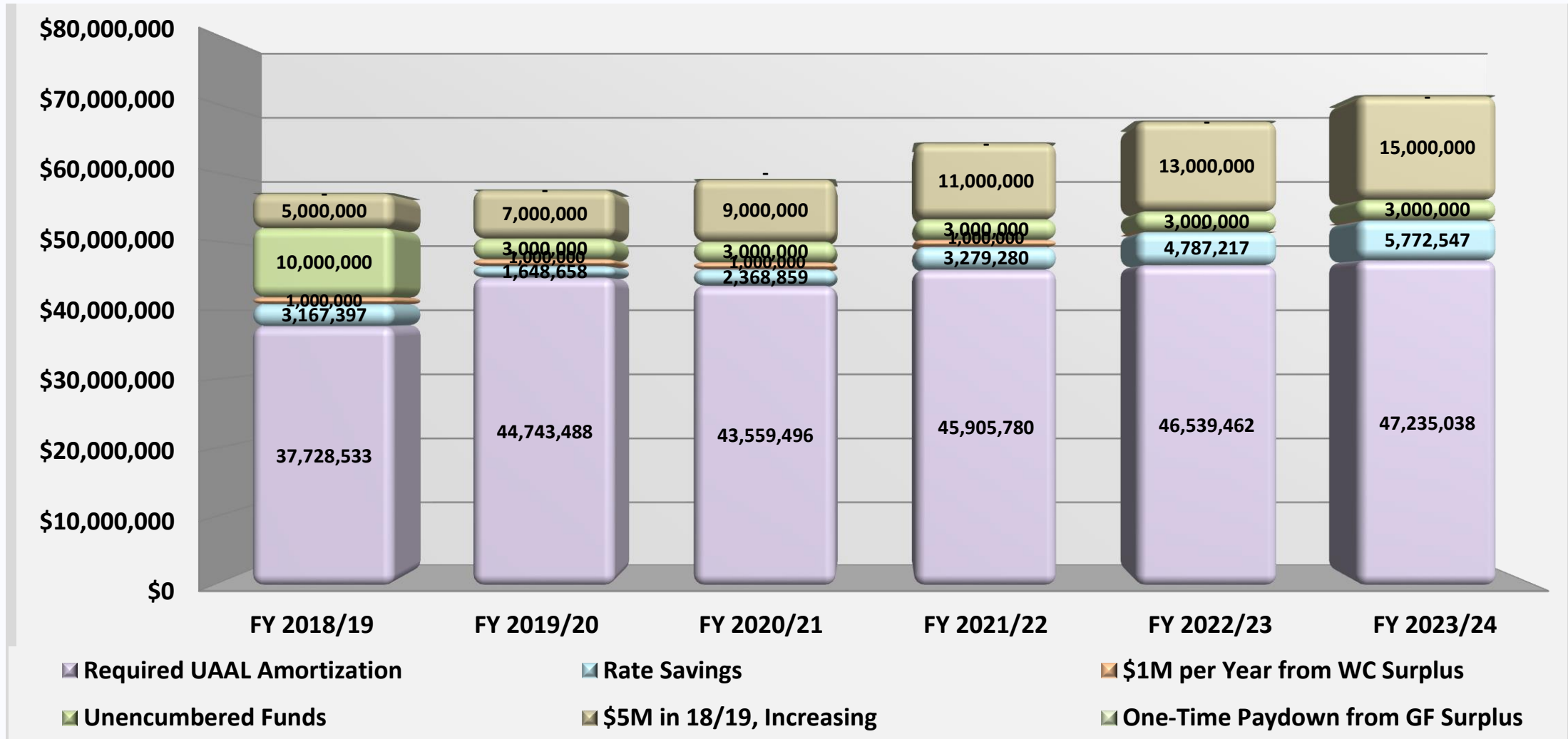
- The December 2017 Actuarial Study indicated:
 - OCFA's unfunded pension liability had been reduced to \$400.6M
 - OCFA's combined Safety & General pension plans were 78.6% funded
 - *OCFA's accelerated payments were estimated to achieve our Board-Adopted funding goal of 85% by December 2020*
- OCERS' actuary, The Segal Company, indicated that OCFA's accelerated payments have produced interest savings totaling \$18,332,084
 - 2014 = \$1,337,082
 - 2015 = \$2,565,428
 - 2016 = \$3,781,337
 - 2017 = \$4,625,500
 - 2018 = \$6,022,737



Pension Paydown Plan



Pension Paydown Plan

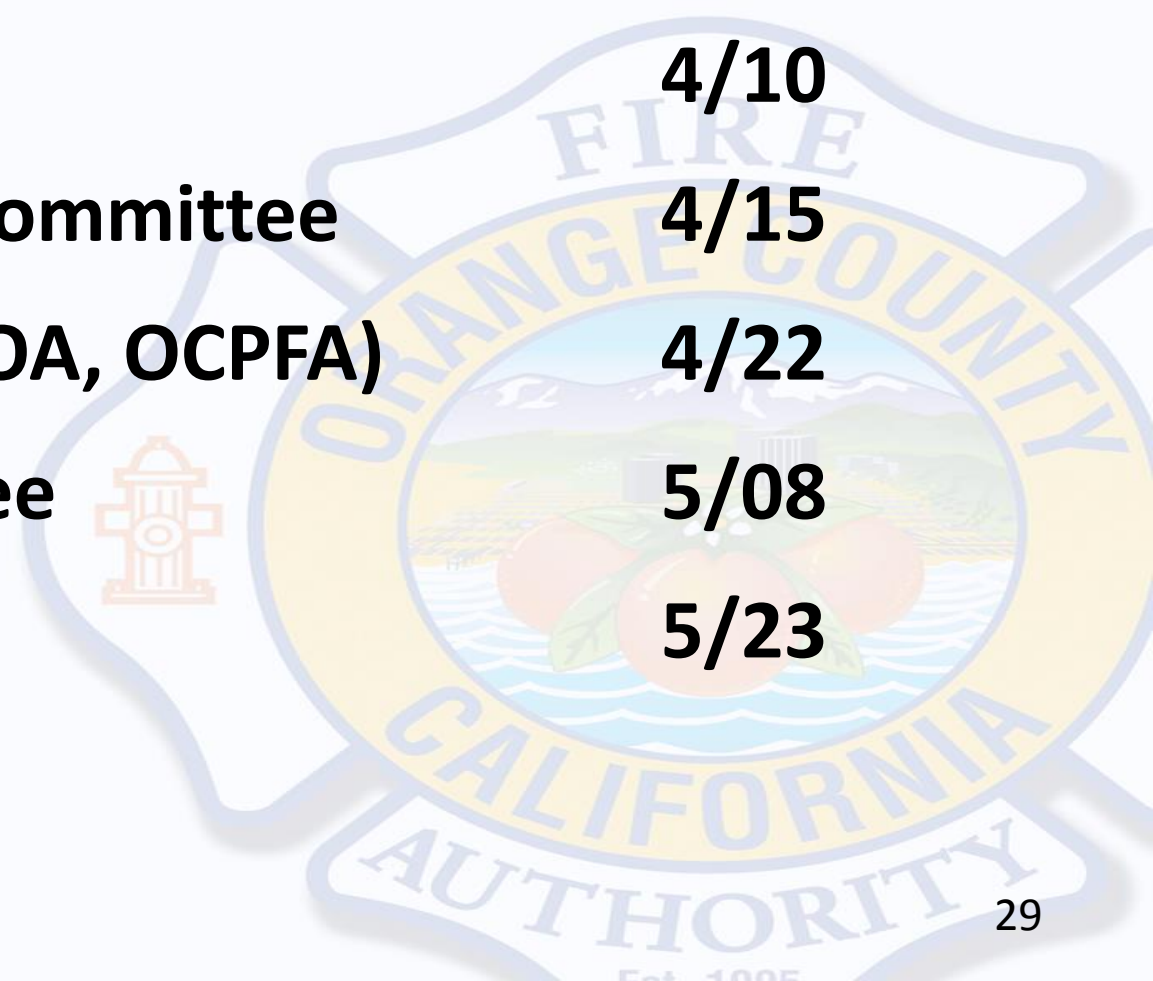


Total required payments above = \$265.7M and accelerated payments = \$109.0M

Total payments = \$374.7M or 93.5% of OCFA's total UAAL

Multiple Budget Reviews

- Executive Management 3/13
- CIP Ad Hoc Committee Review 4/10
- City Manager Budget & Finance Committee 4/15
- Labor Groups (OCEA, OCFAMA, COA, OCPFA) 4/22
- OCFA Budget & Finance Committee 5/08
- OCFA Board of Directors 5/23



Questions?

