



ORANGE COUNTY FIRE AUTHORITY AGENDA

Budget and Finance Committee Meeting

Wednesday, May 13, 2020

12:00 Noon

Regional Fire Operations and Training Center

Board Room

1 Fire Authority Road

Irvine, California 92602

Gene Hernandez, Chair

Elizabeth Swift, Vice Chair

Ed Sachs Shelley Hasselbrink Joe Muller

Sergio Farias Don Sedgwick Tri Ta Vince Rossini

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 the 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>



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.

Notice Regarding Public Participation During COVID-19 Emergency

During the Statewide COVID-19 Emergency, the public is not permitted to convene in person for this public meeting. However, the public may still view and comment on the meeting as follows: To watch the meeting, the public may observe the meeting online at OCFA.org.

To comment on one or more items, send an email to PublicComments@ocfa.org. You may comment on items on the agenda or not on the agenda. Your comments will be forwarded electronically and immediately to the members of the Board. Comments related to a particular agenda item will only be considered prior to the close of public comments on that item.

For Individuals with Disabilities: The OCFA is dedicated to ensure accessibility to the meetings for those individuals with disabilities, therefore the OCFA has established a process to request a reasonable modification or accommodation consistent with the Americans with Disabilities Act (ADA). If you would like to request a modification or accommodation due to a disability, please call (714) 573-6040 as soon as is feasible, and identify the need and the requested modification or accommodation.

CALL TO ORDER

PLEDGE OF ALLEGIANCE by Director Swift

ROLL CALL**1. PRESENTATIONS**

No items.

PUBLIC COMMENTS

Public Comments during COVID-19 Emergency: Public Comments will be accepted prior to or during the meeting via email at PublicComments@ocfa.org. Comments may be submitted in reference to a specific item on the agenda or on items within the Board's subject matter jurisdiction but which are not listed on the agenda. All written comments will be distributed in writing via email to the Board members. Comments on items on the agenda will only be considered until the opportunity for public input on that item has closed.

2. CONSENT CALENDAR**A. Minutes for the April 8, 2020, Budget and Finance Committee Meeting**

Submitted by: Martha Halvorson, Acting Clerk of the Authority

Recommended Action:

Approve as submitted.

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 28, 2020, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the report.

3. DISCUSSION CALENDAR**A. Monthly Investment Reports**

Submitted by: Patricia 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 28, 2020, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

B. Harris & Associates 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 2020/21 Proposed Budget

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

Recommended Actions:

Review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of May 28, 2020, 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 2020/21 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 2020/21.
4. Approve and authorize the temporary transfer of up to \$85 million from the following funds to cover a projected temporary cash flow shortfall for FY 2020/21:
 - a. Fund 123 Fire Stations and Facilities - \$5 million.
 - b. Fund 133 Fire Apparatus - \$10 million.
 - c. Fund 190 Workers' Compensation Reserve Fund - \$70 million.
5. Approve and authorize the repayment of \$85 million borrowed funds from Fund 121 to the above funds along with interest when General Fund revenues become available in FY 2020/21.
6. Approve an update to the Financial Stability Budget Policy included as Attachment 3 that clarifies how the 10% contingency reserve will be calculated.
7. Approve changes to the Master Position Control list to add a limited term Construction Manager.
8. Approve transfers from the General Fund 121 to CIP Funds and Settlement Agreement Fund totaling \$23,049,333.

REPORTS

None.

COMMITTEE MEMBER COMMENTS

ADJOURNMENT – The next regular meeting of the Budget and Finance Committee is scheduled for Wednesday, June 10, 2020, 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 7th day of May, 2020.

Martha Halvorson, CMC
Acting Clerk of the Authority

UPCOMING MEETINGS:

Executive Committee Meeting	Thursday, May 28, 2020, 5:30 p.m.
Board of Directors Meeting	Thursday, May 28, 2020, 6:00 p.m.
Budget and Finance Committee Meeting	Wednesday, June 10, 2020. 12:00 noon

MINUTES ORANGE COUNTY FIRE AUTHORITY

Budget and Finance Committee Meeting

Wednesday, April 8, 2020

12:00 Noon

Regional Fire Operations and Training Center

Room AE117

1 Fire Authority Road

Irvine, CA 92602

CALL TO ORDER

A regular meeting of the Orange County Fire Authority Budget and Finance Committee was called to order on March 11, 2020, at 12:01 p.m. by Chair Hernandez.

PLEDGE OF ALLEGIANCE

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

ROLL CALL

Present: Gene Hernandez, Yorba Linda*
Beth Swift, Buena Park*
Shelley Hasselbrink, Los Alamitos
Joseph Muller, Dana Point*
Tri Ta, Westminster*
Vince Rossini, Villa Park*
Sergio Farias, San Juan Capistrano*
Don Sedgwick, Laguna Hills*

Absent: Ed Sachs, Mission Viejo

Also present were:

Fire Chief Brian Fennessy
Assistant Chief Robert Cortez
Assistant Chief Kenny Dossey
Assistant Chief Randy Black
General Counsel David Kendig

Deputy Chief Lori Zeller
Assistant Chief Nina Collins
Assistant Chief Jim Ruane
Acting Clerk of the Authority Martha Halvorson

Budget and Finance Committee Members participating via teleconferencing

PUBLIC COMMENTS (F: 12.02B3)

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

1. PRESENTATIONS

No items.

2. CONSENT CALENDAR

A. Minutes for the March 11, 2020, Budget and Finance Committee Regular Meeting (F: 12.02B2)

On motion of Vice Chair Swift and second by Director Ta, the Budget and Finance Committee voted unanimously by those present by roll call vote to approve the Minutes of the March 11, 2020, meeting as submitted. Directors Farias and Sedgwick were recorded as abstentions due to their absence from the March 11, 2020, meeting.

B. Organizational Service Level Assessment Update (F: 12.02B2)

On motion of Vice Chair Swift and second by Director Ta, the Budget and Finance Committee voted unanimously by those present by roll call vote to receive and file the report.

3. DISCUSSION CALENDAR

A. Monthly Investment Reports (F: 11.10D2)

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

On motion of Director Rossini and second by Chair Hernandez, the Budget and Finance Committee voted unanimously by those present by roll call vote to direct staff to place the item on the agenda for the Executive Committee meeting of April 23, 2020, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

B. Communications with Auditors for Fiscal Year 2019/20 Financial Audit (F: 15.02B)

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

On motion of Director Muller and second by Director Farias, the Budget and Finance Committee voted unanimously by those present by roll call vote to receive and file the report.

C. Options to Mitigate Escalating Charges to Cash Contract Cities (F: 10.04)

Deputy Chief Lori Zeller provided an overview on Options to Mitigate Escalating Charges to Cash Contract Cities.

On motion of Vice Chair Swift and second by Director Ta, the Budget and Finance Committee voted unanimously by those present by roll call vote to return the item at the January 2021 Budget and Finance Committee meeting.

REPORTS (F: 12.02B6)

Assistant Chief Robert Cortez provided an update on COVID-19 Fiscal Impacts.

COMMITTEE MEMBER COMMENTS (F: 12.02B4)

Vice Chair Swift asked for clarification regarding the vote to table the Options to Mitigate Escalating Charges to Cash Contract Cities and the date that it would be brought back for discussion.

ADJOURNMENT (F: 11.18)

Chair Hernandez adjourned the meeting at 12:52 p.m. The next regular meeting of the Budget and Finance Committee is scheduled for Wednesday, May 13, 2020, at 12:00 p.m.

Martha Halvorson, CMC
Acting Clerk of the Authority



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 13, 2020

Agenda Item No. 2B
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

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714.573.6301

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 2019/20.

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 28, 2020, 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 2019 to March 2020

3rd Quarter July to March 2020

Financial Newsletter

Summary

The Quarterly Financial Newsletter provides summary level information regarding the General Fund (GF) operating budget and Capital Improvement Program (CIP) budget to highlight revenue and expenditure trends and areas of note.

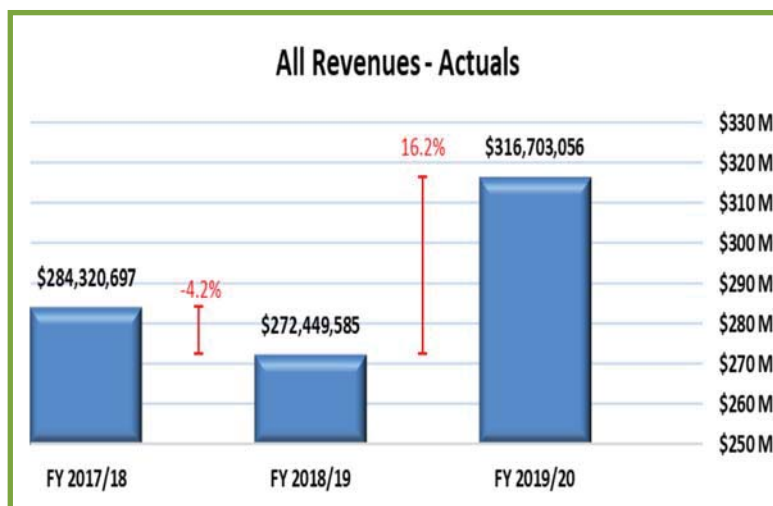
With the 3rd Quarter (i.e. 75%) of the fiscal year completed, General Fund actual revenues are exceeding budget estimates and expenditures are slightly lower than anticipated. As of the end of the quarter, OCFA received 69% of budgeted revenues and expended 69% of appropriations.

The OCFA continues to make progress on CIP projects with 39% of the GF CIP and 79% of the Fire Apparatus budgets expended thus far.

For additional info, see attached newsletter.

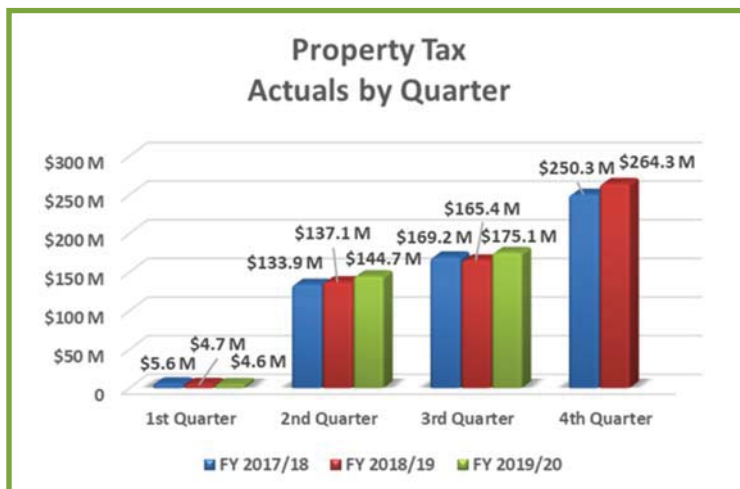
General Fund

REVENUES - General Fund revenues received as of the 3rd Quarter amounted to \$316.7 million; approximately 16.2% higher than the prior year. The increase is primarily due to new revenues in the 2019/20 fiscal year such as Garden Grove contract charges and funding attributed to the FIRIS and NextGen pilot programs. The top five revenues, which are comprised of Property Taxes, Cash Contracts, State Reimbursements,

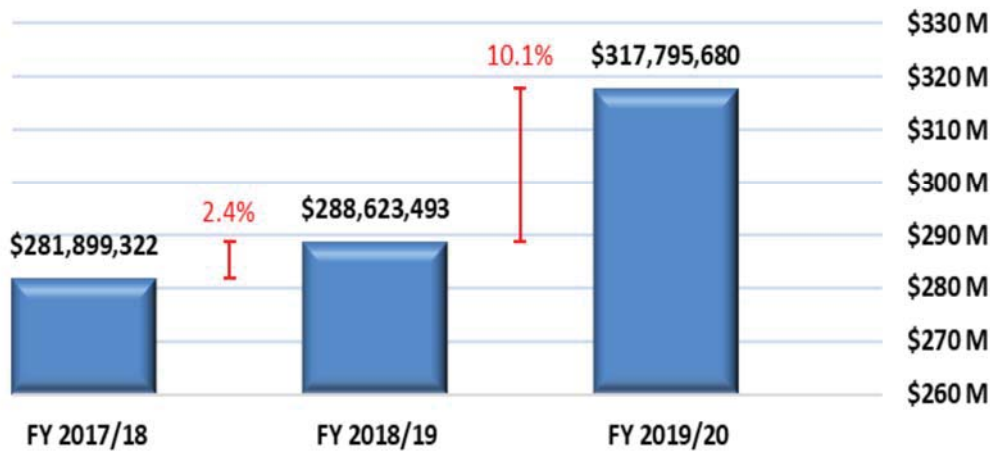


Community Redevelopment Agency Pass-Through, and Miscellaneous revenue are trending as expected.

3rd Quarter Property Tax revenues are trending at a similar pace and pattern when compared to prior fiscal years.



Expenditures - Actuals

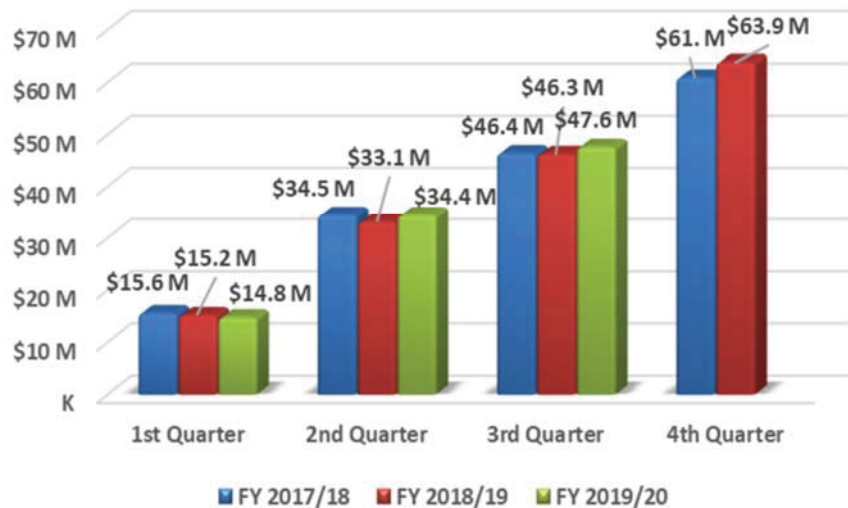


EXPENDITURES — General Fund expenditures for the 3rd Quarter amounted to \$317.8 million and reflect an increase of 10.1% when compared to the prior fiscal year. Initial budget estimates projected 3rd Quarter expenditures ending at \$327.8 million. Lower than anticipated salary and employee benefit costs due to vacancies are the drivers.

Services and supplies ended the quarter in line with expectations. The majority of COVID-19 related expenditures such as overtime and the purchase of services and supplies will be reflected in the fourth quarter report.

The following Overtime Expenditures by Quarter chart captures historical cumulative overtime expenditures from fiscal year 2017/18 through the 3rd Quarter of 2019/20. Actual overtime expenditures are trending slightly higher than last year. Overtime expenses increased this year over last due to emergency incidents and upstaffing for high fire risk weather conditions such as the October and November 2019 wind events.

Overtime Expenditures by Quarter



We hope you have found this summary information illustrative and useful. Additional detailed information is included in following Newsletter pages, including progress for each of the CIP funds.



Orange County Fire Authority

Third Quarter Financial Newsletter – July 2019 to March 2020

OVERVIEW

This report covers fiscal activities in the General Fund and CIP Funds through the third quarter of Fiscal Year 2019/20. 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 69.0% of budget and expenditures are 69.0% as shown below:

General Fund (excludes 12110)	YTD Actual	Budget	Variance in Dollars	% Variance
Revenues	317,060,399	459,670,954	142,610,555	69.0%
Expenditures	317,795,680	460,806,136	143,010,456	69.0%

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 Est. in Dollars	% Variance
Property Taxes	175,138,835	172,648,291	2,490,544	1%
Cash Contracts	103,978,121	104,329,432	(351,311)	0%
State Reimbursements	13,745,290	13,745,290	-	0%
CRA Pass-through	7,592,855	7,633,578	(40,723)	-1%
Miscellaneous	5,860,701	5,946,338	(85,637)	-1%
Total	306,315,802	304,302,928	2,012,874	1%

- **Property Taxes:** This category is exceeding budget estimates by \$2.5 million or 1%. This is due to a timing issue as current secured and unsecured are being received with earlier apportionments at a slightly higher percentage than in recent years. Ending year property tax is anticipated to come in at the budgeted amount and no adjustment is anticipated at this time.

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 Est. in Dollars	% Variance
Business Services	19,416,425	19,954,588	(538,163)	-3%
Command & Emergency Planning	6,157,406	6,024,307	133,099	2%
Community Risk Reduction	7,302,712	8,263,451	(960,739)	-12%
EMS [1]	4,418,098	4,091,306	326,792	8%
Executive Management	5,143,139	6,036,234	(893,095)	-15%
Human Resources	7,045,386	7,860,321	(814,935)	-10%
Logistics	24,931,584	24,984,505	(52,921)	0%
Operations [1]	219,546,655	226,282,790	(6,736,135)	-3%
Special Operations	23,834,275	24,306,859	(472,584)	-2%
Total	317,795,680	327,804,361	(10,008,681)	-3%

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

[1] Values represent a \$600K adjustment between EMS and Operations to correct an error in the staffing system that charged Operations S&EB expenditures to EMS.

- **Community Risk Reduction** – This department’s expenditures are below budget estimates by 12% or approximately \$960K. This is primarily due to vacancies and underfilled positions throughout the department.
- **Executive Management** – This department is trending below budget estimates by approximately \$893K or 15%. This is primarily due to a portion of the Operations Support Fire Captain position costs being applied to Operations and partial year vacancy savings related to the Deputy Fire Chief of Emergency Operations. In addition, Corporate Communications is included in the Executive Management Department and had vacancies for a majority of the fiscal year that included Fire Captain PIO, Community Education Supervisor and Community Education Specialist positions.
- **Human Resources** – This department is trending below budget estimates by approximately \$815K or 10%. This is primarily due to vacancies.
- **Operations** – This department is trending below budget estimates primarily due to vacancies. While the Overtime category of salaries are exceeding budget estimates, vacancies in Operations are resulting in larger than expected salary savings at this point in the fiscal year.

Expenditures by type are outlined below, with exception details following the table:

Expenditures by Type	YTD Actual Expenditures	Trended YTD Budget Estimate	Variance: Actual to Budget in Dollars	% Variance
Salary and Employee Benefits	280,229,983	289,931,648	(9,701,665)	-3%
Services and Supplies	35,778,844	36,393,681	(614,837)	-2%
Equipment	1,786,853	1,479,032	307,821	21%
Total	317,795,680	327,804,361	(10,008,681)	-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 \$9.7 million or 3%. This is primarily due to vacancies throughout OCFA.
- **Equipment** – This category is trending over budget estimates by 21% or approximately \$308K. This is primarily due to equipment purchased with Grant funds in the first three quarters.

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	3,424,870	8,900,884	38.5%

- This Fund receives transfers from the General Fund as its revenue source.
- Appropriations of \$8.9 million include funding for routine maintenance and replacement of equipment such as tablets, PCs, laptops, printers, 800 MHz radios, VHF radios, MDC system, fire station telephone/alarm system upgrade, network servers, data storage, CPR auto continuous chest compression devices, high pressure airbags, fire shelters, thermal imaging cameras, fire station bathroom gender accommodation projects, FS 41 tarmac repairs and dormitory privacy, FS 51 painting and leak repairs, and FS 6 and 26 kitchen, flooring and/or bathroom remodels.
- YTD Expenditures of approximately \$3.4 million are attributable to the CPR auto continuous chest compression devices, and various IT and Property Management projects.

Fire Stations and Facilities

Fund 123	YTD Actual	Budget	Percent
Revenue	769,224	963,115	79.9%
Expenditures	1,021,526	9,511,707	10.7%

- Revenues in this fund are attributable to interest earned through the third quarter and an unbudgeted developer contribution.
- Appropriations of \$9.5 million include funding for replacement of Fire Station 9, 10, and 12, RFOTC Training Grounds expansion and upgrade; FS 49 Apparatus bay floor reconstruction, infrastructure security enhancements, retrofit of existing fire station life and safety systems, US&R warehouse training center improvements, and FS 42 site stabilization.
- Expenditures through the third quarter are attributable to the RFOTC Training Grounds expansion and upgrade; FS 49 apparatus bay floor reconstruction, infrastructure security enhancements and FS 42 site stabilization.

Communications & Information Systems

Fund 124	YTD Actual	Budget	Percent
Revenue	111,030	131,948	84.1%
Expenditures	838,085	4,463,508	18.8%

- Revenues in this fund are attributable to interest earned through the third quarter.
- Appropriations of \$4.5 million include funding for: OCFA Enterprise Audio Video Equipment Upgrades, RFOTC Data Center Fire Suppression system, Disaster Recovery Co-Location facility, 800 MHz System Upgrade-OCFA base stations and ECC, Incident Reporting Application Replacement, IFP Replacement, and theHIVE cloud upgrade
- YTD Expenditures through the third quarter occurred in all projects with the exception of theHive cloud upgrade and the EMS Immunization Tracking program which was added at the mid-year.

Fire Apparatus

Fund 133	YTD Actual	Budget	Percent
Revenue	1,583,895	2,087,515	75.9%
Expenditures	13,980,056	17,698,655	79.0%

- 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 vehicle outfitting, air utility vehicle, 2 dozer tenders, 2 compact track loaders, a dozer and its tractor, foam tender, full size 4 door, 3 utility pickups, a superintendent vehicle, 13 Type I engines, a TDA 100' quint, 1 HazMat support vehicle, 6 cargo vans, 7 mid-size pickups, 4 vans, 4 general pickups, and 1 light service truck.

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 Robert Cortez, Assistant Chief at 714-573-6012, or Tricia Jakubiak, Treasurer at 714-573-6301.



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 13, 2020

Agenda Item No. 3A
Discussion 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 28, 2020, 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, 2020. A preliminary investment report as of April 24, 2020, 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 2020/Preliminary Report – April 2020

Orange County Fire Authority Monthly Investment Report



Final Report – March 2020

Preliminary Report – April 2020



Monthly Investment Report Table of Contents

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Orange County Fire Authority

Final Investment Report

March 31, 2020



EXECUTIVE SUMMARY

Portfolio Activity & Earnings

During the month of March 2020, the size of the portfolio increased by \$14.7 million to \$152.0 million. Significant receipts for the month included secured and supplemental property taxes totaling \$19.4 million, eight cash contract payments, intergovernmental agency payments and other charges for current services totaling \$22.0 million. Significant disbursements for the month included primarily two biweekly payrolls which were approximately \$14 million each with related benefits. Total March cash outflows amounted to approximately \$30 million. The portfolio's balance is expected to 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) decreased by 32 basis points to 1.43%. The effective rate of return decreased by 13 basis points to 1.61% for the month and decreased by 3 basis points to 2.01% for the fiscal year to date. The average maturity of the portfolio remained the same at 16 days to maturity.

Economic News

The economic downturn in March 2020 was unlike any in recorded history. It was basically a shutdown of economic activity as a result of the coronavirus pandemic. Employment conditions deteriorated quickly. The U.S. lost 701,000 jobs in March, and the unemployment rate rose from 3.5% to 4.4%. Consumer confidence measures declined sharply due to deterioration in the short-term outlook. Manufacturing activity stalled for the month reflecting severe supply chain disruptions that began when China shut down its economy. Non-manufacturing/service sector grew but at a slower pace. Industrial production fell 5.4%, the steepest decline since 1946, as a result of the pandemic. Consumer prices fell .4% as oil prices plummeted and the economy began to strain under the pandemic. New home sales fell 15.4%, and existing home sales were down 8.5% from the prior month as sellers took properties off the market and the pandemic began to exert pressure on the U.S. real estate market.

**BENCHMARK COMPARISON AS OF March 31, 2020**

3 Month T-Bill: 0.30%

1 Year T-Bill: 0.33%

6 Month T-Bill: 0.30%

LAIF: 1.79%

OCFA Portfolio: 1.61%

PORTFOLIO SIZE, YIELD, & DURATION

	<u><i>Current Month</i></u>	<u><i>Prior Month</i></u>	<u><i>Prior Year</i></u>
<i>Book Value-</i>	\$152,023,274	\$137,309,170	\$138,783,688
<i>Yield to Maturity (365 day)</i>	1.43%	1.75%	2.30%
<i>Effective Rate of Return</i>	1.61%	1.74%	2.33%
<i>Days to Maturity</i>	16	16	35



ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Summary
March 31, 2020

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 Call / Maturity	YTM / Call 360 Equiv.	YTM / Call 365 Equiv.
Money Mkt Mutual Funds/Cash	14,004,756.60	14,004,756.60	14,004,756.60	9.36	1	1	0.010	0.010
Federal Agency Coupon Securities	34,590,000.00	34,622,336.82	34,641,131.14	23.15	1,241	41	1.237	1.254
Federal Agency Disc. -Amortizing	26,000,000.00	25,998,180.00	25,964,976.70	17.36	106	36	1.355	1.374
Local Agency Investment Funds	75,000,000.00	75,561,076.13	75,000,000.00	50.13	1	1	1.763	1.787
Investments	149,594,756.60	150,186,349.55	149,610,864.44	100.00%	306	16	1.406	1.425
Cash and Accrued Interest								
Passbook/Checking (not included in yield calculations)	2,195,231.00	2,195,231.00	2,195,231.00		1	1	0.000	0.000
Accrued Interest at Purchase		75,363.26	75,363.26					
Subtotal		2,270,594.26	2,270,594.26					
Total Cash and Investments	151,789,987.60	152,456,943.81	151,881,458.70		306	16	1.406	1.425

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	192,379.37	2,261,824.96
Average Daily Balance	140,642,252.02	149,713,355.26
Effective Rate of Return	1.61%	2.01%

"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, 2020. 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)	\$ 151,881,458.70
GASB 31 Adjustment to Books (See Note 3 on page 9)	\$ 141,814.96
Total	\$ 152,023,273.66

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
March 31, 2020

						(See Note 1 on page 9)	(See Note 2 on page 9)					
CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM/C 365	to Call / Maturity	Days Maturity	Maturity Date
Money Mkt Mutual Funds/Cash												
SYS528	528	Federated Treasury Obligations			14,004,756.60	14,004,756.60	14,004,756.60	0.010	0.010	1		
Subtotal and Average			17,031,396.07		14,004,756.60	14,004,756.60	14,004,756.60		0.010	1		
Federal Agency Coupon Securities												
3134GVEH7	999	Fed Home Loan Mtg Corp (Callable on 6/5/20)		03/31/2020	11,000,000.00	11,016,060.00	11,026,620.00	1.875	1.170	65		03/05/2025
3134GVCY2	996	Freddie Mac (Callable on 5/28/20)		03/18/2020	11,000,000.00	11,015,510.00	11,022,482.43	1.800	1.149	57		02/28/2023
3130AH7E7	993	Fed Home Loan Bank (Callable on 4/3/20)		12/19/2019	11,000,000.00	11,000,770.00	11,000,251.73	2.000	1.580	2		10/03/2022
3130AEAH3	997	Fed Home Loan Bank		03/20/2020	1,590,000.00	1,589,996.82	1,591,776.98	1.521	0.305	33		05/04/2020
Subtotal and Average			16,952,889.43		34,590,000.00	34,622,336.82	34,641,131.14		1.254	41		
Federal Agency Disc. -Amortizing												
313384XL8	992	Fed Home Loan Bank		12/19/2019	11,000,000.00	10,998,790.00	10,972,530.56	1.550	1.605	58		05/29/2020
313384VR7	995	Fed Home Loan Bank		02/04/2020	11,000,000.00	10,999,670.00	10,992,895.83	1.550	1.598	15		04/16/2020
313384WL9	998	Fed Home Loan Bank		03/20/2020	4,000,000.00	3,999,720.00	3,999,550.31		0.122	34		05/05/2020
Subtotal and Average			31,012,852.28		26,000,000.00	25,998,180.00	25,964,976.70		1.374	36		
Treasury Discounts -Amortizing												
Subtotal and Average			645,114.25									
Local Agency Investment Funds												
SYS336	336	Local Agency Invstmt Fund			75,000,000.00	75,561,076.13	75,000,000.00	1.787	1.787	1		
Subtotal and Average			75,000,000.00		75,000,000.00	75,561,076.13	75,000,000.00		1.787	1		
Total and Average			140,642,252.02		149,594,756.60	150,186,349.55	149,610,864.44		1.425	16		

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Cash
March 31, 2020

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		07/01/2019	20,000.00	20,000.00	20,000.00		0.000	1
SYS4	4	Union Bank		07/01/2019	2,175,231.00	2,175,231.00	2,175,231.00		0.000	1
Average Balance			0.00	Accrued Interest at Purchase		75,363.26	75,363.26			1
				Subtotal		2,270,594.26	2,270,594.26			
Total Cash and Investments			140,642,252.02		151,789,987.60	152,456,943.81	151,881,458.70		1.425	16

Orange County Fire Authority

In service of others!



ORANGE COUNTY FIRE AUTHORITY
Aging Report
By Maturity Date
As of April 1, 2020

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

				Maturity Par Value	Percent of Portfolio	Current Book Value	Current Market Value
Aging Interval: 0 days	(04/01/2020 - 04/01/2020)	4 Maturities	0 Payments	91,199,987.60	60.08%	91,199,987.60	91,761,063.73
Aging Interval: 1 - 30 days	(04/02/2020 - 05/01/2020)	1 Maturities	0 Payments	11,000,000.00	7.24%	10,992,895.83	10,999,670.00
Aging Interval: 31 - 60 days	(05/02/2020 - 05/31/2020)	3 Maturities	0 Payments	16,590,000.00	10.91%	16,563,857.85	16,588,506.82
Aging Interval: 61 - 91 days	(06/01/2020 - 07/01/2020)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 92 - 121 days	(07/02/2020 - 07/31/2020)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 122 - 152 days	(08/01/2020 - 08/31/2020)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 153 - 183 days	(09/01/2020 - 10/01/2020)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 184 - 274 days	(10/02/2020 - 12/31/2020)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 275 - 365 days	(01/01/2021 - 04/01/2021)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 366 - 1095 days	(04/02/2021 - 04/01/2023)	2 Maturities	0 Payments	22,000,000.00	14.51%	22,022,734.16	22,016,280.00
Aging Interval: 1096 - 1825 days	(04/02/2023 - 03/31/2025)	1 Maturities	0 Payments	11,000,000.00	7.26%	11,026,620.00	11,016,060.00
Aging Interval: 1826 days and after	(04/01/2025 -)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Total for		11 Investments	0 Payments		100.00	151,806,095.44	152,381,580.55



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, 2019 includes an increase of \$111,266 to the LAIF investment and an increase of \$30,549 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, 2020, OCFA has \$75,000,000 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, 2020 is 1.007481015. When applied to OCFA's LAIF investment, the fair value is \$75,561,076 or \$561,076 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, 2020 is included on the following page.



State of California Pooled Money Investment Account Market Valuation 3/31/2020

		Carrying Cost Plus			
Description		Accrued Interest Purch.	Amortized Cost	Fair Value	Accrued Interest
1*	United States Treasury:				
	Bills	\$ 12,823,871,548.59	\$ 12,920,450,177.77	\$ 12,994,847,000.00	NA
	Notes	\$ 33,119,951,799.65	\$ 33,113,778,380.29	\$ 33,687,518,000.00	\$ 140,637,607.00
1*	Federal Agency:				
	SBA	\$ 525,135,261.64	\$ 525,135,261.64	\$ 522,232,337.71	\$ 880,056.18
	MBS-REMICs	\$ 18,063,052.24	\$ 18,063,052.24	\$ 19,088,647.00	\$ 84,337.25
	Debentures	\$ 2,105,162,090.64	\$ 2,105,042,298.98	\$ 2,132,896,450.00	\$ 10,524,714.25
	Debentures FR	\$ -	\$ -	\$ -	\$ -
	Debentures CL	\$ 925,000,000.00	\$ 925,000,000.00	\$ 929,988,750.00	\$ 3,544,917.00
	Discount Notes	\$ 17,515,361,340.24	\$ 17,575,787,257.02	\$ 17,620,985,750.00	NA
1*	Supranational Debentures	\$ 714,280,614.68	\$ 714,249,336.90	\$ 721,116,650.00	\$ 2,940,049.25
1*	Supranational Debentures FR	\$ 200,158,861.65	\$ 200,158,861.65	\$ 200,117,030.04	\$ 608,243.35
2*	CDs and YCDs FR	\$ 300,000,000.00	\$ 300,000,000.00	\$ 299,053,000.00	\$ 292,521.92
2*	Bank Notes	\$ 500,000,000.00	\$ 500,000,000.00	\$ 500,078,465.32	\$ 4,119,416.67
2*	CDs and YCDs	\$ 13,300,000,000.00	\$ 13,300,000,000.00	\$ 13,305,153,219.71	\$ 66,002,000.01
2*	Commercial Paper	\$ 10,115,069,047.16	\$ 10,145,768,286.22	\$ 10,145,738,569.17	NA
1*	Corporate:				
	Bonds FR	\$ -	\$ -	\$ -	\$ -
	Bonds	\$ -	\$ -	\$ -	\$ -
1*	Repurchase Agreements	\$ -	\$ -	\$ -	\$ -
1*	Reverse Repurchase	\$ -	\$ -	\$ -	\$ -
	Time Deposits	\$ 5,331,990,000.00	\$ 5,331,990,000.00	\$ 5,331,990,000.00	NA
	AB 55 & GF Loans	\$ 624,194,000.00	\$ 624,194,000.00	\$ 624,194,000.00	NA
	TOTAL	\$ 98,118,237,616.49	\$ 98,299,616,912.71	\$ 99,034,997,868.95	\$ 229,633,862.88

Fair Value Including Accrued Interest \$ 99,264,631,731.83

* 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 (1.007481015).
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 \$20,149,620.31 or \$20,000,000.00 x 1.007481015.



Orange County Fire Authority

Preliminary Investment Report

April 24, 2020



ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Summary
April 24, 2020

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

(See Note 1 on page 18)

(See Note 2 on page 18)

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Call / Maturity	YTM/Call 360 Equiv.	YTM/Call 365 Equiv.
Money Mkt Mutual Funds/Cash	23,271,105.62	23,271,105.62	23,271,105.62	10.93	1	1	0.010	0.010
Federal Agency Coupon Securities	39,590,000.00	39,661,786.82	39,677,727.19	18.64	1,271	66	0.727	0.737
Federal Agency Disc. -Amortizing	75,000,000.00	74,971,420.00	74,962,344.94	35.21	127	104	0.318	0.322
Local Agency Investment Funds	75,000,000.00	75,561,076.13	75,000,000.00	35.23	1	1	1.763	1.787
Investments	212,861,105.62	213,465,388.57	212,911,177.75	100.00%	282	50	0.869	0.881

Cash and Accrued Interest

Passbook/Checking (not included in yield calculations)	(See Note 4 on page 18)	-1,760,922.48	-1,760,922.48	-1,760,922.48	0	0	0.000	0.000
Accrued Interest at Purchase			84,052.15	84,052.15				
Subtotal			-1,676,870.33	-1,676,870.33				
Total Cash and Investments		211,100,183.14	211,788,518.24	211,234,307.42	282	50	0.869	0.881

Total Earnings	April 24 Month Ending	Fiscal Year To Date
Current Year	116,326.63	2,378,151.59
Average Daily Balance	143,619,250.07	149,224,196.32
Effective Rate of Return	1.23%	1.95%

"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, 2020. 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

5/11/20

Cash and Investments with GASB 31 Adjustment:

Book Value of Cash & Investments before GASB 31 (Above)	\$ 211,234,307.42
GASB 31 Adjustment to Books (See Note 3 on page 18)	\$ 141,814.96
Total	\$ 211,376,122.38

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
April 24, 2020

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM/C 365	Days to Call / Maturity	Maturity Date
Money Mkt Mutual Funds/Cash											
SYS528	528	Federated Treasury Obligations (See Note 4 on page 18)			23,271,105.62	23,271,105.62	23,271,105.62	0.010	0.010	1	
Subtotal and Average			15,869,322.73		23,271,105.62	23,271,105.62	23,271,105.62		0.010	1	
Federal Agency Coupon Securities											
3134GVEH7	999	Fed Home Loan Mtg Corp (Callable on 6/5/20)		03/31/2020	11,000,000.00	11,011,440.00	11,016,637.50	1.875	1.170	41	03/05/2025
3135G0X65	1004	Fed Natl Mortg Assoc (Callable on 7/24/20)		04/23/2020	12,000,000.00	12,047,520.00	12,050,992.31	1.850	0.130	90	07/24/2023
3135G03D3	1005	Fed Natl Mortg Assoc (Callable on 10/20/20)		04/23/2020	4,000,000.00	4,003,920.00	4,006,596.61	0.750	0.410	178	04/20/2023
3134GVCY2	996	Freddie Mac (Callable on 5/28/20)		03/18/2020	11,000,000.00	11,008,910.00	11,013,016.14	1.800	1.149	33	02/28/2023
3130AEAH3	997	Fed Home Loan Bank		03/20/2020	1,590,000.00	1,589,996.82	1,590,484.63	1.521	0.305	9	05/04/2020
Subtotal and Average			25,884,906.50		39,590,000.00	39,661,786.82	39,677,727.19		0.737	66	
Federal Agency Disc. -Amortizing											
313396J20	1000	Freddie Mac		04/23/2020	12,000,000.00	11,992,080.00	11,994,133.33	0.110	0.113	160	10/02/2020
313396G49	1001	Freddie Mac		04/23/2020	12,000,000.00	11,993,280.00	11,994,646.66	0.110	0.113	146	09/18/2020
313396E66	1002	Freddie Mac		04/23/2020	12,000,000.00	11,993,880.00	11,995,160.00	0.110	0.113	132	09/04/2020
313396C84	1003	Freddie Mac		04/23/2020	12,000,000.00	11,994,960.00	11,995,673.33	0.110	0.113	118	08/21/2020
313384YQ6	1006	Fed Home Loan Bank		04/23/2020	12,000,000.00	11,997,960.00	11,998,966.66	0.050	0.051	62	06/26/2020
313384XL8	992	Fed Home Loan Bank		12/19/2019	11,000,000.00	10,999,340.00	10,983,897.22	1.550	1.605	34	05/29/2020
313384WL9	998	Fed Home Loan Bank		03/20/2020	4,000,000.00	3,999,920.00	3,999,867.74		0.122	10	05/05/2020
Subtotal and Average			26,849,302.48		75,000,000.00	74,971,420.00	74,962,344.94		0.322	104	
Local Agency Investment Funds											
SYS336	336	Local Agency Invstmt Fund			75,000,000.00	75,561,076.13	75,000,000.00	1.787	1.787	1	
Subtotal and Average			75,015,718.36		75,000,000.00	75,561,076.13	75,000,000.00		1.787	1	
Total and Average			143,619,250.07		212,861,105.62	213,465,388.57	212,911,177.75		0.881	50	

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Cash
April 24, 2020

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		07/01/2019	20,000.00	20,000.00	20,000.00		0.000	1
SYS4	4	Union Bank		07/01/2019	-1,780,922.48	-1,780,922.48	-1,780,922.48	(See Note 4 on page 18)	0.000	1
Average Balance			0.00	Accrued Interest at Purchase		84,052.15	84,052.15			
				Subtotal		-1,676,870.33	-1,676,870.33			
Total Cash and Investments			143,619,250.07			211,100,183.14	211,788,518.24	211,234,307.42	0.881	50

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ORANGE COUNTY FIRE AUTHORITY
Aging Report
By Maturity Date
As of April 25, 2020

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

				Maturity Par Value	Percent of Portfolio	Current Book Value	Current Market Value
Aging Interval: 0 days	(04/25/2020 - 04/25/2020)	4 Maturities	0 Payments	96,510,183.14	45.71%	96,510,183.14	97,071,259.27
Aging Interval: 1 - 30 days	(04/26/2020 - 05/25/2020)	2 Maturities	0 Payments	5,590,000.00	2.65%	5,590,352.37	5,589,916.82
Aging Interval: 31 - 60 days	(05/26/2020 - 06/24/2020)	1 Maturities	0 Payments	11,000,000.00	5.20%	10,983,897.22	10,999,340.00
Aging Interval: 61 - 91 days	(06/25/2020 - 07/25/2020)	1 Maturities	0 Payments	12,000,000.00	5.68%	11,998,966.66	11,997,960.00
Aging Interval: 92 - 121 days	(07/26/2020 - 08/24/2020)	1 Maturities	0 Payments	12,000,000.00	5.68%	11,995,673.33	11,994,960.00
Aging Interval: 122 - 152 days	(08/25/2020 - 09/24/2020)	2 Maturities	0 Payments	24,000,000.00	11.36%	23,989,806.66	23,987,160.00
Aging Interval: 153 - 183 days	(09/25/2020 - 10/25/2020)	1 Maturities	0 Payments	12,000,000.00	5.68%	11,994,133.33	11,992,080.00
Aging Interval: 184 - 274 days	(10/26/2020 - 01/24/2021)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 275 - 365 days	(01/25/2021 - 04/25/2021)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 366 - 1095 days	(04/26/2021 - 04/25/2023)	2 Maturities	0 Payments	15,000,000.00	7.11%	15,019,612.75	15,012,830.00
Aging Interval: 1096 - 1825 days	(04/26/2023 - 04/24/2025)	2 Maturities	0 Payments	23,000,000.00	10.92%	23,067,629.81	23,058,960.00
Aging Interval: 1826 days and after	(04/25/2025 -)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Total for		16 Investments	0 Payments		100.00	211,150,255.27	211,704,466.09



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, 2019 includes an increase of \$111,266 to the LAIF investment and an increase of \$30,549 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 13, 2020

Agenda Item No. 3B
Discussion Calendar

Harris & Associates Final Property Tax Revenue Projections

Contact(s) for Further Information

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Summary

This item is submitted to provide Harris & Associates 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 63% 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 2020/21 Draft Proposed Budget".

Background

After conducting a Request for Proposal process last year, the Orange County Fire Authority selected the firm of Harris & Associates to project the anticipated "Structural Fire Fund (SFF)" property tax revenues from our fifteen (15) structural fire fund cities and the County unincorporated areas. These projections are used for long-term financial planning and budgeting.

Harris & Associates methodology utilized to develop projections of SFF property tax is to use actual fiscal year 2019-20 assessed valuations and tax rates as the base to which the annual inflationary factor (capped at 2.0%) is applied. To this, Harris adjusts for taxable valuation from permitted and anticipated development, estimates for projects approved or under review, and resales that occurred in 2019.

On December 27, 2019 the Board of Equalization set the statewide inflationary rate at the cap of 2.0%, applicable to FY 2020/21 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 Harris & Associates to set the FY 2020/21 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 2020/21 forecasted secured property tax growth of 4.54%. For the outer years, Harris & Associates anticipates secured property tax revenues to grow by 2.96% in FY 2021/22, 2.75% in FY 2022/23, 3.78% in FY 2023/24, and 3.66% in FY 2024/25.

Given the significant impacts of COVID-19 pandemic, this year's report contains two scenarios rather than just one. The details are as follows:

Scenario #1 or the "Typical" Scenario – assumes that the economic slowdown induced by the pandemic will last several weeks and will be followed by a sharp recovery. Under this scenario, property taxes are estimated to grow from \$300 million in FY2020/21 to \$399 million in FY 2024/25 which translates to an average growth rate of 3.44% over the five year forecast period.

Scenario #2 or the "Conservative" Scenario – assumes the economic slowdown will continue for six months and the pandemic will have longer-term economic impacts lasting through the end of the calendar year 2020 followed by a gradual recovery. This scenario is meant to be the low end or the "worse-case" estimated property tax projections based on information to date. Under this scenario, property taxes are estimated to grow from \$294 million in FY 2020/21 to \$308 million in FY 2024/25 which translates to an average growth rate of 1.52% over the five year forecast period.

In their 2020 forecast, UCLA was already concerned about a recession as the economy began to slow in late 2019. As the COVID-19 pandemic has shut down economic activity across the U.S., it has led to a significant decline in economic activity spread across the economy. If this continues for more than a few months it will meet the very definition of a recession.

Harris & Associates has also factored in the continued effects of federal tax reform, the uncertainty created by the COVID-19 pandemic and the likelihood of a recession all of which could contribute to a slower growth rate.

The bulk of unsecured value is comprised of business property. These assets are more susceptible to variations in valuation, and they can be moved from one jurisdiction to another. Therefore, although unsecured values increased by 5.48% in FY 2019/20 overall (with some jurisdictions showing an increase and others showing a decrease), Harris & Associates projects unsecured property tax revenue to remain unchanged during the forecast years.

Attachment(s)

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

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

	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
2005 Report	3.84%										
2006 Report	8.91%	7.29%									
2007 Report	8.64%	8.58%	5.72%								
2008 Report	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%		
2014 Report						3.38%	3.38%	3.75%	3.45%	3.65%	
2015 Report							5.11%	4.93%	4.92%	4.31%	4.05%
2016 Report								4.57%	4.17%	3.67%	3.27%
2017 Report									5.49%	5.35%	3.92%
2018 Report										6.11%	5.50%
2019 Report											4.75%
Actual	-2.21%	-0.89%	0.85%	1.89%	4.05%	7.15%	7.74%	6.00%	6.58%	6.98%	4.90%
Difference	-2.37%	1.38%	0.92%	1.18%	1.06%	3.77%	2.63%	1.35%	1.09%	0.87%	0.15%

FY 19/20 is estimated based on actual receipts received through April, 2020

2019-20 5-YEAR PROPERTY TAX PROJECTIONS



April 9, 2020

Prepared for:



ORANGE COUNTY FIRE AUTHORITY

Prepared by:



Harris & Associates

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Irvine, California 92614
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APPENDICES

1	Property Tax Projections - Fiscal Year 2019-20 through 2024-25
2	New Value Added by Jurisdiction
3	Sales Volume and Median Home Sales Prices by Jurisdiction
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5	Successor Agency Pass Through Revenues

Section 1 Executive Summary

Total Fiscal Year 2020-21 property tax revenues (Ad Valorem and Pass Through) to the Orange County Fire Authority (“OCFA”) are estimated to range between \$294 million and \$300 million, an increase of between 2.6% and 4.72% from Fiscal Year 2019-20 property tax revenues received.

Given the significant impacts of COVID-19 pandemic, this year’s Report contains two (2) scenarios rather than just one. The scenarios are explained as follows:

#1 – Typical Scenario

Scenario #1, or the “Typical Scenario,” assumes that the economic slowdown induced by the pandemic will last several weeks and will be followed by a sharp recovery. This scenario includes the following assumptions:

- The full value of property sales (as reported by the Orange County Recorder’s Office) and new construction that occurred in 2019
- 25% reduction in the value of building permits issued between January 1 and June 30, 2019 and planned new developments completed in 2020
- 35% reduction in building permits issued between July 1 and December 31, 2019 and planned new developments completed in 2021
- Reduced future growth rates (as compared to the growth rates contained in the Draft Report dated February 3, 2020)
- No Assessor-initiated reassessments or reductions as a result of COVID-19

Fiscal Year 2020-21 property taxes are estimated at \$300 million under the Typical Scenario.

Over the next 5 years, property taxes are projected to increase from \$300 million in Fiscal Year 2020-21 to \$339 million in Fiscal Year 2024-25, which translates to an average of 3.44% growth per year over the term of the Projections.

#2 – Conservative Scenario

Scenario #2, or the “Conservative Scenario,” assumes that the economic slowdown will continue for several months and the pandemic will have longer-term economic impacts lasting through the end of calendar year 2020 followed by a gradual recovery. This scenario is meant to be the low end or the “worst-case” estimated property tax projections based on information to date.

This scenario includes the following assumptions:

- Full value of property sales (as reported by the Orange County Recorder's Office)
- 25% reduction in value of new construction that occurred in 2019
- 80% reduction in the value of building permits issued between January 1 and June 30, 2019
- No additional value added from building permits issued after June 30, 2019 or planned new developments
- No Assessor-Initiated reassessments or reductions

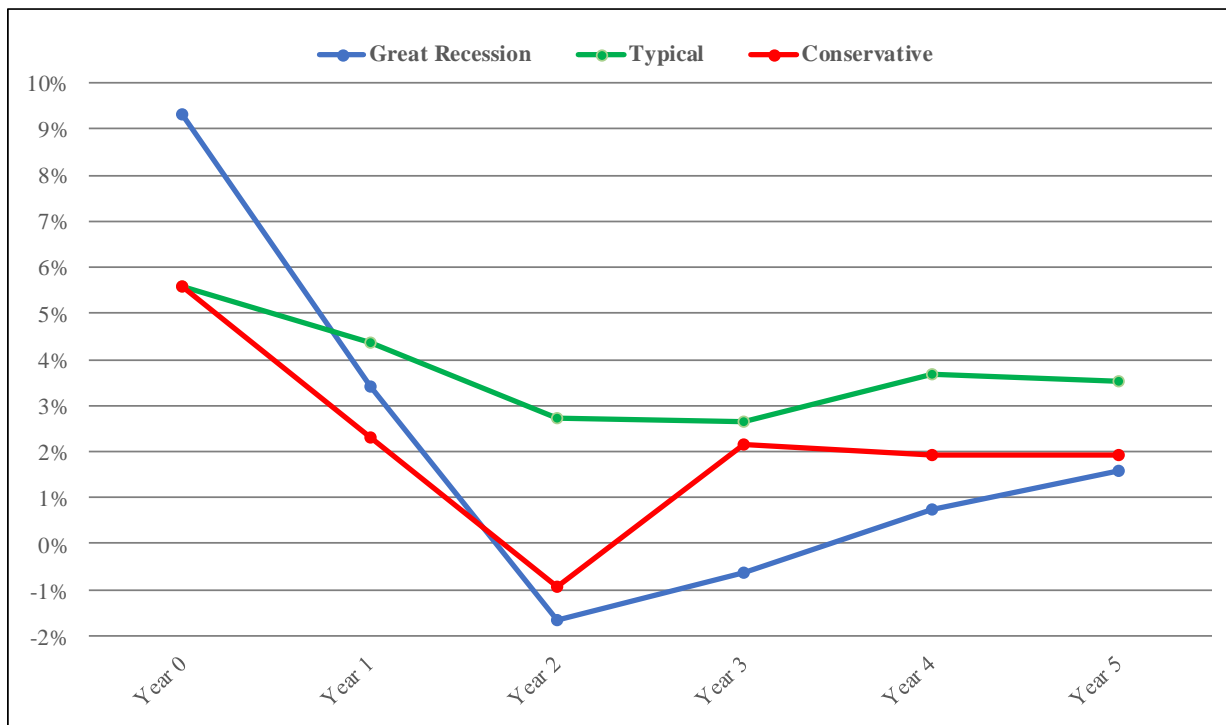
Fiscal Year 2020-21 property taxes under this scenario are estimated at \$294 million under the Conservative Scenario. Over the 5-year period, property tax revenues are projected to increase from \$294 million in Fiscal Year 2020-21 to \$308 million in Fiscal Year 2024-25, with an average annual growth rate of 1.52%.

Tables A-1 and A-2 provide 5-year property tax estimates for each Structural Fire Fund City under both the Typical and Conservative Scenarios, respectively. It is important to note that the growth rate in Fiscal Years 2021-22 and 2022-23 is larger due to the dissolution of the Cypress and La Palma Successor Agencies, which will result in an estimated \$1.8 to \$1.9 billion of former tax increment/Redevelopment Property Tax Trust Fund property tax revenue transitioning to ad valorem property tax revenue.

Table A-1 Total Projected Property Tax Revenues - Ad Valorem & Pass Through (TYPICAL SCENARIO)						
JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
ALISO VIEJO	\$ 12,335,310	\$ 12,734,387	\$ 12,975,355	\$ 13,248,055	\$ 13,636,233	\$ 14,036,056
CYPRESS	\$ 6,942,233	\$ 7,091,880	\$ 7,025,020	\$ 7,157,238	\$ 7,358,362	\$ 7,565,520
DANA POINT	\$ 15,140,883	\$ 15,883,265	\$ 16,251,295	\$ 16,660,422	\$ 17,151,562	\$ 17,703,199
IRVINE	\$ 101,907,531	\$ 107,490,944	\$ 109,709,945	\$ 112,701,288	\$ 117,702,063	\$ 120,697,936
LA PALMA	\$ 2,102,493	\$ 2,171,111	\$ 2,063,622	\$ 2,351,958	\$ 2,419,670	\$ 2,489,414
LAGUNA HILLS	\$ 7,593,903	\$ 7,897,147	\$ 8,045,473	\$ 8,217,081	\$ 8,459,080	\$ 8,885,407
LAGUNA NIGUEL	\$ 17,353,892	\$ 17,957,234	\$ 18,414,389	\$ 18,779,425	\$ 19,337,928	\$ 19,913,187
LAGUNA WOODS	\$ 3,871,119	\$ 4,013,535	\$ 4,091,741	\$ 4,173,317	\$ 4,297,510	\$ 4,425,429
LAKE FOREST	\$ 19,147,136	\$ 19,877,967	\$ 20,488,840	\$ 21,146,964	\$ 22,056,400	\$ 22,774,787
LOS ALAMITOS	\$ 2,190,624	\$ 2,347,220	\$ 2,417,131	\$ 2,483,565	\$ 2,553,155	\$ 2,624,832
MISSION VIEJO	\$ 19,887,347	\$ 20,403,611	\$ 20,833,080	\$ 21,329,949	\$ 22,087,878	\$ 22,744,839
RANCHO SANTA MARGARITA	\$ 10,994,904	\$ 11,359,198	\$ 11,565,771	\$ 11,791,980	\$ 12,137,150	\$ 12,580,727
SAN JUAN CAPISTRANO	\$ 9,081,994	\$ 9,609,304	\$ 10,308,960	\$ 10,529,376	\$ 10,908,302	\$ 11,327,493
VILLA PARK	\$ 1,946,949	\$ 1,986,464	\$ 2,028,725	\$ 2,069,149	\$ 2,130,998	\$ 2,194,703
YORBA LINDA	\$ 15,112,323	\$ 15,696,335	\$ 16,027,257	\$ 16,457,672	\$ 16,987,793	\$ 17,553,402
COUNTY UNINCORPORATED	\$ 40,602,042	\$ 43,200,575	\$ 44,364,378	\$ 47,038,377	\$ 48,947,982	\$ 51,388,274
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 286,210,683	\$ 299,720,177	\$ 306,610,982	\$ 316,135,817	\$ 328,172,066	\$ 338,905,204
% CHANGE IN TOTAL PROPERTY TAX REVENUE		4.72%	2.30%	3.11%	3.81%	3.27%
Table A-2 Total Projected Property Tax Revenues - Ad Valorem & Pass Through (CONSERVATIVE SCENARIO)						
JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
ALISO VIEJO	\$ 12,335,310	\$ 12,491,814	\$ 12,307,547	\$ 12,548,497	\$ 12,794,267	\$ 13,044,952
CYPRESS	\$ 6,942,233	\$ 6,952,700	\$ 6,697,019	\$ 6,822,686	\$ 6,950,866	\$ 7,081,609
DANA POINT	\$ 15,140,883	\$ 15,584,066	\$ 15,379,851	\$ 15,682,579	\$ 15,991,362	\$ 16,306,320
IRVINE	\$ 101,907,531	\$ 105,184,678	\$ 103,242,730	\$ 105,215,333	\$ 107,227,389	\$ 109,232,302
LA PALMA	\$ 2,102,493	\$ 2,127,419	\$ 1,964,920	\$ 2,241,306	\$ 2,284,257	\$ 2,328,067
LAGUNA HILLS	\$ 7,593,903	\$ 7,741,636	\$ 7,636,662	\$ 7,786,828	\$ 7,939,996	\$ 8,096,228
LAGUNA NIGUEL	\$ 17,353,892	\$ 17,613,580	\$ 17,404,919	\$ 17,750,278	\$ 18,102,545	\$ 18,461,857
LAGUNA WOODS	\$ 3,871,119	\$ 3,936,819	\$ 3,890,849	\$ 3,968,101	\$ 4,046,898	\$ 4,127,271
LAKE FOREST	\$ 19,126,682	\$ 19,484,927	\$ 19,119,895	\$ 19,480,403	\$ 19,848,258	\$ 20,223,556
LOS ALAMITOS	\$ 2,190,624	\$ 2,305,114	\$ 2,249,528	\$ 2,291,758	\$ 2,334,833	\$ 2,378,769
MISSION VIEJO	\$ 19,887,347	\$ 20,012,209	\$ 19,778,193	\$ 20,170,570	\$ 20,570,794	\$ 20,979,023
RANCHO SANTA MARGARITA	\$ 10,994,904	\$ 11,144,740	\$ 10,976,159	\$ 11,190,860	\$ 11,409,855	\$ 11,633,229
SAN JUAN CAPISTRANO	\$ 9,081,994	\$ 9,236,312	\$ 9,136,292	\$ 9,318,492	\$ 9,504,335	\$ 9,693,896
VILLA PARK	\$ 1,946,949	\$ 1,947,659	\$ 1,926,679	\$ 1,965,086	\$ 2,004,261	\$ 2,044,219
YORBA LINDA	\$ 15,112,323	\$ 15,381,025	\$ 15,223,031	\$ 15,601,500	\$ 15,915,007	\$ 16,232,614
COUNTY UNINCORPORATED	\$ 40,602,042	\$ 42,324,889	\$ 41,821,414	\$ 44,090,037	\$ 45,142,990	\$ 46,339,263
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 286,190,229	\$ 293,469,586	\$ 288,755,689	\$ 296,124,314	\$ 302,067,911	\$ 308,203,176
% CHANGE IN TOTAL PROPERTY TAX REVENUE		2.54%	-1.61%	2.55%	2.01%	2.03%

The chart below provides a comparison of the growth rates under the Typical and Conservative scenarios, as well as the actual growth rates during the 2008-09 Great Recession for illustrative purposes.

Figure A
Annual Growth Rates in Total Assessed Valuation
Great Recession vs. Typical and Conservative Scenarios



Note: Year 0 represents Fiscal Year 2007-08 for the Great Recession and Fiscal Year 2019-20 for the Typical and Conservative Scenarios.

Section 2 Introduction

Harris & Associates has been retained by OCFA to prepare annual Property Tax Revenue Projections (“Report” or “Projections”) for Fiscal Years 2020-21 through 2024-25 for budget purposes. Due to uncertainty surrounding the economic impacts of the COVID-19 pandemic, the Report presents two different scenarios:

2.1 Typical scenario

2.1.1 Assumptions

The “**Typical**” scenario references the same methodology that has been historically applied to the Year 1 projections over the last 6 years and assumes the following:

- The full value of new construction and property sales during 2019 will be incorporated onto the 2020-21 assessment roll
- The Assessor will apply a full 2% growth rate to all other property and there will be no Assessor’s reduction in values
- A 25% reduction to the value of building permits *issued* and not finaled between January 1 and June 30, 2019 and planned new developments completed in 2020
- A 35% reduction in the value of building permits *issued* between July 1 and December 31, 2019 and planned new developments completed in 2021

The “Conservative” scenario represents the “worst-case” scenario or most conservative, longer-term impacts from COVID-19 and assumes the following:

- The full value of new property sales during 2019 will be incorporated onto the 2020-21 assessment roll
- A 0% growth rate applied by the Assessor to all other property to the 2020-21 roll and a 1% reduction in values in 2021-22
- A 25% reduction in the value of new construction completed during 2019
- An 80% reduction in the value of building permits *issued* but not finaled between January 1, 2019 and June 30, 2019
- The value of building permits issued after June 30, 2019 and all planned new development will be excluded

These Projections are intended to provide estimated property tax revenue to OCFA over the next 5 years to fund fire services in Structural Fire Fund (“SFF”) member jurisdictions (“Jurisdictions”). OCFA is a taxing entity that receives a share of all property taxes collected in the SFF Jurisdictions to fund fire services in these communities. The SFF Jurisdictions include the following:

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

This Report provides estimates of two (2) types of property taxes apportioned to OCFA within the Jurisdictions:

- Ad Valorem Revenues - OCFA’s potential regular ad valorem property tax revenues (“Ad Valorem Revenues”). All of the SFF Jurisdictions listed above receive Ad Valorem Revenues.
- Pass Through Revenues - Revenues from redevelopment project areas within the Jurisdictions which consist of:
 - Pass through payments (payments required pursuant to a pass through agreement between OCFA and the redevelopment agency).
 - Residual property tax revenues remaining after redevelopment obligations are paid (these revenues are then distributed to each affected taxing entity pursuant to the proportionate share of the 1% property tax rate).
 - Both of these types of revenues derived from redevelopment areas are referred to as “Pass Through Revenues” for the purposes of this Report.

It is important to note that when a SFF Jurisdiction with redevelopment areas pays off and retires all obligations, it formally “dissolves” and the assessed value and property taxes paid within the redevelopment areas shift. Following dissolution of a redevelopment area, all property tax revenues collected within that Jurisdiction will be treated as Ad Valorem revenues. The eight (8) SFF Jurisdiction which have redevelopment projects with active obligations and pass through payments (i.e., Pass Through Revenues) include:

- Cypress (dissolution estimated in 2021-22)
- Irvine
- Lake Forest
- La Palma (dissolution estimated in 2022-23)
- Mission Viejo
- San Juan Capistrano
- Yorba Linda
- Orange County Unincorporated

It should be noted that OCFA has reported receiving Pass Through Revenues from Buena Park in previous years which represent less than 0.01% of the total Pass Through Revenues received. However, Buena Park is not an SFF Jurisdiction and it may be that one or more redevelopment project areas include property that are now within the city of Buena Park as a result of an annexation of unincorporated County land into the City. Because the amount is not material to the Projections, revenues from Buena Park have not been included in the analysis contained in this report.

Section 3 **Disclaimer**

The goal of this Report is to provide OCFA with a forecast of revenue, or estimates of revenue, that can serve as a tool for financial planning and budget development. The data sources utilized include building permit and new development information from the Jurisdictions, property transfer/sale data from the Orange County Recorder's office (as reported by third party data sources), assessed valuation and tax rate reports from the Orange County Auditor Controller's Office ("Auditor Controller"), the 2019-20 equalized Orange County Assessment roll (as provided by ParcelQuest), redevelopment obligations requiring property tax revenue payments, economic forecasts and market data, and California Consumer Price Index information.

Harris has employed various methodologies to analyze the data that affects OCFA property tax revenue, including:

- Utilizing permit value for all issued and finaled building permits to avoid overstating future assessed value of new construction as the permit value is often lower than the assessed value assigned.
- Analyzing property sales to ensure that the recorded sales price for individual transactions involving multiple properties is not counted more than once (the total sales price for these transactions can appear under each parcel involved in the transactions, which could lead to overstating the future assessed value for the properties).
- Assuming that issued building permits will be finaled over a two-year period and spreading out new construction value added for approved/planned development projects over more than one year to account for delays (with reductions resulting from COVID-19 shelter-in-place directives).

While precautions have been taken to maximize the accuracy of the data, Harris cannot ensure the accuracy of third-party data sources or that projected valuations will be realized. The accuracy of the Projections is dependent on the accuracy of these data sources and future economic conditions.

It is important to note that the Assessor's Office was contacted in March and April 2020 regarding the potential for value reductions related to COVID-19. The Assessor's Office stated that there were no plans to reduce assessed values for new construction or property sales, as well as for any other properties (the Assessor stated that the 2% CPI issued by the State Board of Equalization will be honored).

The Projections were developed specifically for OCFA are not intended to be used for city budgeting forecasting purposes, or public financings, but rather to provide an overall projection of revenue within the SFF Jurisdictions as a whole.

Section 4 Approach

4.1 Ad Valorem Revenues

The overall approach to develop the Ad Valorem (property tax revenues that do not include property taxes based on incremental value from redevelopment project areas) is illustrated below:



Conservative assumptions and methodologies were employed in this analysis to avoid overstating projected property tax revenues to OCFA, including the use of realistic growth rates supported by multiple economic and real estate forecasts specific to Orange County and Southern California.

Again, it is important to note that the accuracy of the new development and construction information (including building permit values) provided by each SFF Jurisdiction and other third-party data impacts the ultimate accuracy of the Projections. Additionally, new assessed values are based on new sales prices shown on property resales for the previous calendar year – it is crucial that this data be correct as well. Harris staff has made every effort to review all data utilized but cannot guarantee the accuracy of the data that was obtained from third-party sources, including information obtained from SFF Jurisdictions and the County.

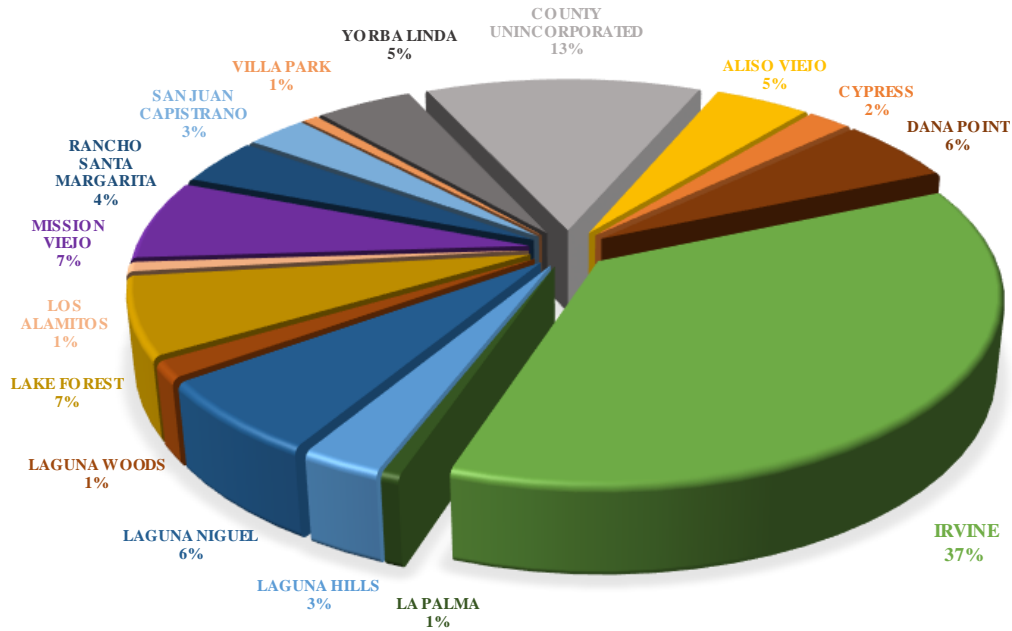
A Typical and Conservative Scenario of projected Ad Valorem Revenues utilizing the methodology described above are presented on Tables B-1 and B-2 respectively.

Table B-1 Total Projected Property Tax Revenues - Ad Valorem Only (TYPICAL SCENARIO)						
JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
ALISO VIEJO	\$ 12,335,310	\$ 12,734,387	\$ 12,975,355	\$ 13,248,055	\$ 13,636,233	\$ 14,036,056
CYPRESS	5,563,798	5,745,139	7,025,020	7,157,238	7,358,362	7,565,520
DANA POINT	15,140,883	15,883,265	16,251,295	16,660,422	17,151,562	17,703,199
IRVINE	99,343,841	104,573,223	106,737,335	109,655,147	114,555,809	119,272,818
LA PALMA	1,734,910	1,813,802	1,848,314	2,351,958	2,419,670	2,489,414
LAGUNA HILLS	7,593,903	7,897,147	8,045,473	8,217,081	8,459,080	8,885,407
LAGUNA NIGUEL	17,353,892	17,957,234	18,414,389	18,779,425	19,337,928	19,913,187
LAGUNA WOODS	3,871,119	4,013,535	4,091,741	4,173,317	4,297,510	4,425,429
LAKE FOREST	18,042,650	18,750,261	19,336,624	19,970,391	20,842,313	21,521,974
LOS ALAMITOS	2,190,624	2,347,220	2,417,131	2,483,565	2,553,155	2,624,832
MISSION VIEJO	18,579,545	19,230,330	19,599,118	20,004,560	20,711,552	21,316,047
RANCHO SANTA MARGARITA	10,994,904	11,359,198	11,565,771	11,791,980	12,137,150	12,580,727
SAN JUAN CAPISTRANO	7,884,688	8,236,491	8,399,402	8,579,153	8,895,861	9,250,968
VILLA PARK	1,946,949	1,986,464	2,028,725	2,069,149	2,130,998	2,194,703
YORBA LINDA	12,497,317	13,026,997	13,301,153	13,599,780	14,032,898	14,449,608
COUNTY UNINCORPORATED	35,889,648	37,336,732	38,106,700	39,073,039	40,305,036	41,625,270
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 270,963,981	\$ 282,891,426	\$ 290,143,547	\$ 297,814,261	\$ 308,825,119	\$ 319,855,157
% CHANGE IN TOTAL AD VALOREM PROPERTY TAX REVENUE	5.71%	4.40%	2.56%	2.64%	3.70%	3.57%
% CHANGE IN SECURED PROPERTY TAX REVENUE	5.64%	4.54%	2.96%	2.75%	3.78%	3.66%
% CHANGE IN UNSECURED PROPERTY TAX REVENUE	5.48%	0.00%	-5.00%	0.00%	0.00%	0.00%

Table B-2 Total Projected Property Tax Revenues - Ad Valorem Only (CONSERVATIVE SCENARIO)						
JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
ALISO VIEJO	\$ 12,335,310	\$ 12,491,814	\$ 12,307,547	\$ 12,548,497	\$ 12,794,267	\$ 13,044,952
CYPRESS	5,563,798	5,641,501	6,697,019	6,822,686	6,950,866	7,081,609
DANA POINT	15,140,883	15,584,066	15,379,851	15,682,579	15,991,362	16,306,320
IRVINE	99,343,841	102,343,149	100,422,268	102,349,328	104,314,930	106,319,844
LA PALMA	1,734,910	1,780,978	1,762,623	2,241,306	2,284,257	2,328,067
LAGUNA HILLS	7,593,903	7,741,636	7,636,662	7,786,828	7,939,996	8,096,228
LAGUNA NIGUEL	17,353,892	17,613,580	17,404,919	17,750,278	18,102,545	18,461,857
LAGUNA WOODS	3,871,119	3,936,819	3,890,849	3,968,101	4,046,898	4,127,271
LAKE FOREST	18,042,650	18,401,298	18,047,458	18,385,206	18,729,709	19,081,102
LOS ALAMITOS	2,190,624	2,305,114	2,249,528	2,291,758	2,334,833	2,378,769
MISSION VIEJO	18,579,545	18,869,415	18,647,384	19,009,694	19,379,251	19,756,198
RANCHO SANTA MARGARITA	10,994,904	11,144,740	10,976,159	11,190,860	11,409,855	11,633,229
SAN JUAN CAPISTRANO	7,884,688	8,075,216	7,988,044	8,144,805	8,304,701	8,467,795
VILLA PARK	1,946,949	1,947,659	1,926,679	1,965,086	2,004,261	2,044,219
YORBA LINDA	12,497,317	12,766,019	12,635,191	12,885,170	13,140,148	13,400,226
COUNTY UNINCORPORATED	35,889,648	36,636,390	36,242,444	36,947,971	37,667,608	38,401,637
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 270,963,981	\$ 277,279,395	\$ 274,214,626	\$ 279,970,153	\$ 285,395,485	\$ 290,929,323
% CHANGE IN TOTAL AD VALOREM PROPERTY TAX REVENUE	5.71%	2.33%	-1.11%	2.10%	1.94%	1.94%
% CHANGE IN SECURED PROPERTY TAX REVENUE	5.64%	2.39%	-0.38%	2.20%	2.00%	2.00%
% CHANGE IN UNSECURED PROPERTY TAX REVENUE	5.48%	0.00%	-5.00%	0.00%	0.00%	0.00%

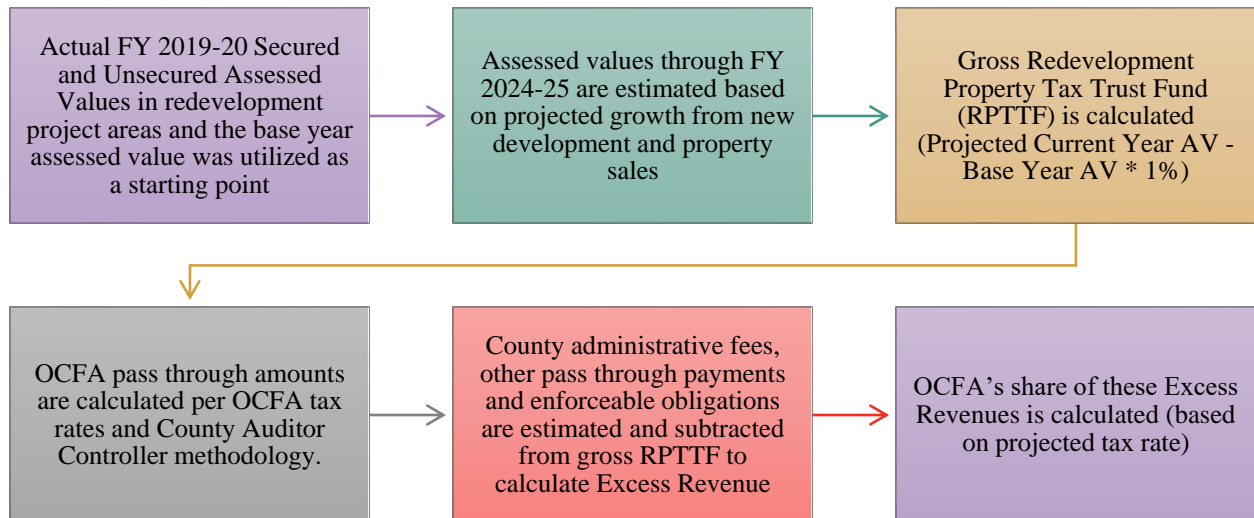
Figure B illustrates the percentage of Ad Valorem Revenues OCFA received from each jurisdiction for Fiscal Year 2019-20. The City of Irvine and the County Unincorporated Area together generated 1/2 of total Ad Valorem Revenues for Fiscal Year 2019-20.

Figure B
FY 2019-20 OCFA Ad Valorem Proportional Revenue by Jurisdiction



4.2 Pass Through Revenues

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



A Typical and Conservative Scenario of projected Pass Through Revenues calculated utilizing the above-mentioned methodology are presented in Tables C-1 and C-2, respectively.

Table C-1 Total Projected Property Tax Revenues - Pass Through Revenues Only (TYPICAL SCENARIO)						
JURISDICTION	CURRENT YEAR	1	2	3	4	5
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CYPRESS	\$1,378,435	\$1,346,741	\$0	\$0	\$0	\$0
LA PALMA	\$367,582	\$357,308	\$215,308	\$0	\$0	\$0
IRVINE	\$2,563,690	\$2,917,721	\$2,972,611	\$3,046,141	\$3,146,254	\$1,425,118
LAKE FOREST	\$1,104,486	\$1,127,706	\$1,152,217	\$1,176,573	\$1,214,086	\$1,252,813
MISSION VIEJO	\$1,307,802	\$1,173,281	\$1,233,962	\$1,325,388	\$1,376,326	\$1,428,792
SAN JUAN CAPISTRANO	\$1,197,306	\$1,372,813	\$1,909,558	\$1,950,223	\$2,012,441	\$2,076,525
YORBA LINDA	\$2,615,006	\$2,669,338	\$2,726,103	\$2,857,892	\$2,954,895	\$3,103,794
COUNTY UNINCORPORATED	\$4,712,394	\$5,863,843	\$6,257,677	\$7,965,338	\$8,642,946	\$9,763,004
TOTAL PROJECTED PROPERTY TAX REVENUE	\$15,246,702	\$16,828,751	\$16,467,436	\$18,321,556	\$19,346,947	\$19,050,047
% CHANGE IN TOTAL PASS THROUGH REVENUE		10.38%	-2.15%	11.26%	5.60%	-1.53%
Notes: Cypress and La Palma Successor Agencies are expected to dissolve during the 5-year period causing Pass Through Revenues to decline, but the assessed valuation and property taxes associated with these redevelopment areas will revert back to Ad Valorem upon dissolution.						

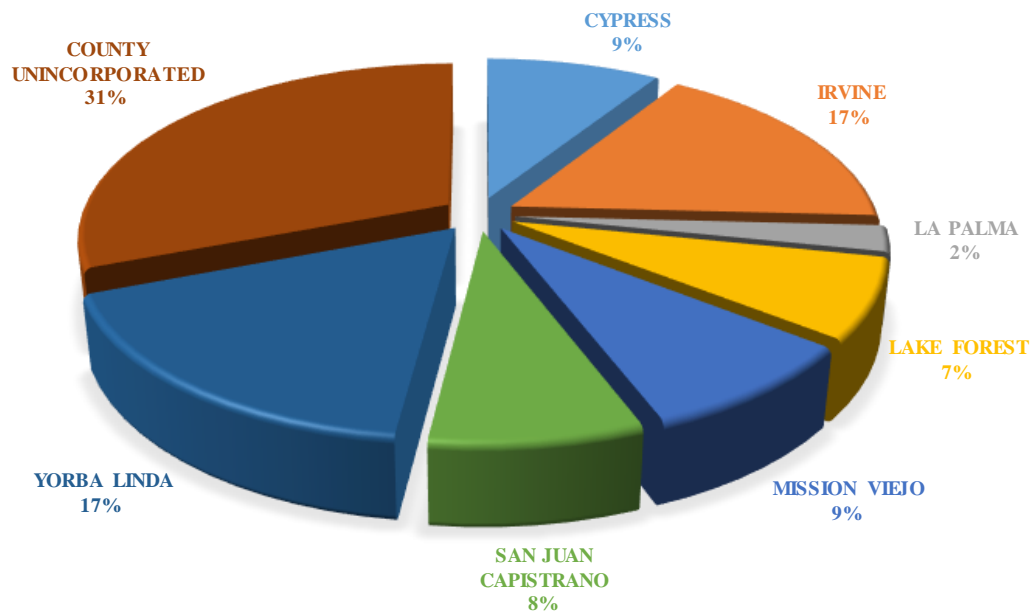
Table C-2 Total Projected Property Tax Revenues - Pass Through Revenues Only (CONSERVATIVE SCENARIO)						
JURISDICTION	CURRENT YEAR	1	2	3	4	5
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CYPRESS	\$1,378,435	\$1,311,198	\$0	\$0	\$0	\$0
LA PALMA	\$367,582	\$346,441	\$202,298	\$0	\$0	\$0
IRVINE	\$2,563,690	\$2,841,529	\$2,820,462	\$2,866,005	\$2,912,459	\$1,271,907
LAKE FOREST	\$1,084,031	\$1,083,629	\$1,072,437	\$1,095,197	\$1,118,549	\$1,142,454
MISSION VIEJO	\$1,307,802	\$1,142,794	\$1,130,809	\$1,160,875	\$1,191,544	\$1,222,825
SAN JUAN CAPISTRANO	\$1,197,306	\$1,161,095	\$1,148,247	\$1,173,687	\$1,199,635	\$1,226,101
YORBA LINDA	\$2,615,006	\$2,615,006	\$2,587,840	\$2,716,330	\$2,774,859	\$2,832,388
COUNTY UNINCORPORATED	\$4,712,394	\$5,688,499	\$5,578,970	\$7,142,067	\$7,475,382	\$7,937,626
TOTAL PROJECTED PROPERTY TAX REVENUE	\$15,226,247	\$16,190,191	\$14,541,063	\$16,154,161	\$16,672,427	\$15,633,302
% CHANGE IN TOTAL PASS THROUGH REVENUE		6.33%	-10.19%	11.09%	3.21%	-6.23%
Notes: Cypress and La Palma Successor Agencies are expected to dissolve during the 5-year period causing Pass Through Revenues to decline, but the assessed valuation and property taxes associated with these redevelopment areas will revert back to Ad Valorem upon dissolution.						

It is important to note that once the former obligations of the Successor Agencies for the cities listed above are paid and retired, the assessed value and associate property taxes will no longer be treated differently and reduced to pay those obligations. In fact, the Cypress and La Palma Successor Agencies (highlighted in yellow on Table C) are projected to repay all existing obligations and dissolve in Fiscal Year 2021-22 and 2022-23 respectively.

The year following formal dissolution, all property tax revenue within a redevelopment project will shift from Pass Through Revenue to Ad Valorem Revenue, represented by the “\$0” revenues in Years 2-5 in Tables C-1 and C-2. It is important to note that the timeline for dissolution of the Cypress and La Palma Successor Agencies and any other successor agency could be affected by other unknown factors not considered in the Report.

The chart below illustrates the percentage of Pass Through Revenues OCFA received from each jurisdiction. The County Unincorporated Area and the cities of Irvine and Yorba Linda generated approximately 2/3 of total Pass Through Revenues for Fiscal Year 2019-20.

Figure C
FY 2019-20 OCFA Pass Through Proportional Revenue by Jurisdiction



Section 5 **Data Sources and Methodology**

Harris staff researched and analyzed a large number of data sources to predict and project property tax revenues for both Ad Valorem and Pass Through Revenues. The methodologies used to calculate each type of revenue differs as property taxes to OCFA from property inside redevelopment project areas (i.e., Pass Through Revenues) are treated differently and are generally less than those property tax revenues received from property outside the boundaries of redevelopment project areas (i.e., Ad Valorem Revenues). It is important to note that the methodology to calculate Pass Through Revenues is guided by the California State Health and Safety Code that contains formulas for calculating redevelopment property tax revenues as well as the methodology employed by the Auditor Controller. State law has designated all county auditor controllers to calculate redevelopment property tax revenues.

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

- Orange County delinquency collection fees and appeal refunds (because OCFA is a Teeter agency).
- Supplemental property tax revenue 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 could be significant due to the large amount of new construction occurring in the SFF Jurisdictions. The growth factors applied to the Projections take into account supplemental revenue; however, the impact is minimal due to a reported backlog of supplemental tax distributions due to reassessments being delayed by some reported downtime from the recent relocation of the Assessor's office.

5.1 Ad Valorem Revenues

Ad Valorem Revenues are those property tax revenues collected and distributed to OCFA from SFF Jurisdictions that are outside established redevelopment project areas within the SFF Jurisdictions. Data sources utilized to estimate Ad Valorem Revenues are listed below.

5.1.1 Assessed Valuation Information

Current and historical assessed valuations and tax revenue data for each Jurisdiction were used to establish historical trends. Secured, unsecured, and public utility values were gathered using

Auditor Controller reports for Fiscal Year 2019-20. Additionally, current and historical assessed valuations for all redevelopment project areas were collected, including:

- The base year assessed valuations (i.e., the total assessed value of all project area properties in the year the projects were adopted), are included in the Projections, but intentionally excluded from application of the inflationary growth factors as these values are held constant for the purpose of calculating and distributing property taxes.
- All incremental assessed valuations from redevelopment project areas (“CRA Increment”) are excluded from the Projections as those revenues are treated differently than Ad Valorem Revenues. It is important to note the Ad Valorem Revenues do not account for redevelopment agency pass through payments to OCFA).

5.1.2 Delinquency Rates

Historical property tax delinquency rates, as reported by the Auditor Controller, were collected for informational purposes only. OCFA is a Teeter agency that receives property tax revenue based on billed amounts rather than collected amounts.

5.1.3 Property Sales

Real property sales activity for each of the Jurisdictions (excluding property transactions in redevelopment project areas) that occurred between January 1 and December 31, 2019 was obtained and analyzed to project the change in 2020-21 assessed valuation resulting from the difference between the 2019-20 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 from ParcelQuest.

5.1.4 New Development Information

New development information for each Jurisdiction was requested and analyzed, including:

- 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 City of Laguna Niguel. The City of Laguna Niguel was unable to provide building permit data; however, Harris confirmed with the City’s Building & Safety and Planning staff that there were no major developments finaled in the City in 2019.
- Data on construction projects commenced after January 1, 2019 but not completed by December 31, 2020. The assessed values for these projects were estimated by reviewing Costar real estate market reports (Costar is a Corelogic product), Data Quick median home

price data (also a Corelogic product) and a review of assessed values for similar recently constructed projects as shown on the 2019-20 Orange County Assessment roll.

- Information on approved (entitled) construction projects and potential new development projects still pending review. The assessed values for these projects were estimated by reviewing Costar real estate market reports (Costar is a Corelogic product), Data Quick median home price data (also a Corelogic product) and a review assessed values for similar recently constructed projects as shown on the 2019-20 Orange County Assessment roll.
- Because projects under review may not move forward or may change substantially prior to being approved, completion dates and assessed values were conservatively estimated.

5.1.5 Assessment Appeals

Data on secured and unsecured assessment appeals from the County of Orange Clerk of the Board was analyzed to estimate potential changes to assessed values.

5.1.6 Growth Rates and Economic Data

Trended growth rates 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 considered in the development of the trended growth rate include:

- Information initially provided by the Orange County’s Assessor’s Office staff in January 2020 on projected growth rates for 2020-21 (estimated at 4% for Orange County as a whole and slightly higher at 5-7% in South Orange County cities).
- Information from the Assessor’s Office staff in April 2020 when the economy experienced significant volatility due to the COVID-19 pandemic. The pandemic has caused dramatic drops in the stock market, significant increases in unemployment, and decreases in consumer spending as a result of mandatory shelter-in-place orders and closures of non-essential businesses. Although the Assessor’s Office staff stated that the assessed values for property sales that occurred in 2019 would not change, they acknowledged that the appraisers employed with the Assessor (to value new construction completed in 2019) are still working on those values, cannot visit the properties in person as a result of shelter-in-place, and the appraisals being conducted in April and beyond could represent lower values than if these appraisals had been completed prior to mid-March.

- As a result of uncertainty surrounding the long-term impacts of the pandemic on property tax collection practices, the Projections incorporate the following growth rates (excluding growth as a result of new development and property sales):
 - **Typical Scenario:**
 - **Secured:** 2% each year for 2020-21, 2021-22 and 2022-23 for all SFF jurisdictions and 4% each year for 2023-24 and 2024-25 for Irvine (3% each year for all other SFF jurisdictions).
 - **Unsecured:** 0% for 2020-21, -5% for 2021-22 and 0% each year for 2022-23 through 2024-25 for all SFF jurisdictions.
 - **Conservative Scenario:**
 - **Secured:** 0% for 2020-21, -1% for 2021-22 and 2% each year for 2022-23 through 2024-25 for all SFF jurisdictions.
 - **Unsecured:** 0% for 2020-21, -20% for 2021-22 and 0% each year for 2022-23 through 2024-25 for all SFF jurisdictions.
- 2020 Economic Forecasts from several sources were used as an initial guide, but the weight of these forecasts was discounted significantly after the full effects of COVID-19 and the economic slowdown occurred in mid-to-late March 2020. The forecasts initially consulted include the following:
 - Chapman University (“Chapman Forecast”)
 - University of California, Los Angeles (“UCLA Forecast”)
 - California Association of Realtors (“CAR”)
 - Emerging Trends in Real Estate 2020 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 2018 and December 2019 and median home prices for Orange County during the same time period;
- CBRE MarketView Retail, Industrial, and Office Reports, 4th Quarter 2019 (“CBRE Reports”).

5.2 Pass Through Revenues

Pass Through Revenues are those property tax revenues collected and distributed to OCFA from properties that are inside or within established redevelopment project areas in the SFF Jurisdictions that include redevelopment areas (a list of these Jurisdictions is provided on page 2-2).

The property taxes within redevelopment areas must pass through a “waterfall” as required by the California Health and Safety Code. More specifically, the property tax revenue must first be applied to additional County administrative fees, pass through payments to taxing entities (including OCFA) and a distribution to each successor agency to pay any remaining debts established prior to 2012. In general, the property taxes remaining after these payments are made (i.e., Excess Revenues) result in a reduced amount of property tax revenue to OCFA, except where OCFA receives a full “pass through” or full property tax payment pursuant to a previously approved tax sharing agreement with the former redevelopment agency.

Data sources utilized to project these revenues include those listed under Section 5.1 above as well as those listed below.

5.2.1 Recognized Obligations Payment Schedule (“ROPS”)

The California Health and Safety Code requires all former redevelopment agencies (now called successor agencies) to prepare a ROPS each December for the upcoming Fiscal Year. The ROPS is an obligation payment schedule by Fiscal Year for all former redevelopment agencies requesting former tax increment property tax revenue to make debt payments. The ROPS is then considered and approved by an oversight board for the corresponding county in January and then sent to the California State Department of Finance (“DOF”) by February 1. The DOF then reviews the ROPS and either approves or denies each expenditure shown on the form (by April 15). DOF then directs the county auditor controllers to make two distributions to successor agencies per Fiscal Year – the first is on or around June 1 (to be used for payments between July 1 and December 31, or the ROPS A period) and again on or around January 1 (to be used for payments between January 1 and June 30, or the ROPS B period).

Because the Fiscal Year 2020-21 ROPS have not been approved by DOF (therefore final distributions for 2020-21 have not been determined), the Fiscal Year 2019-20 ROPS for all SFF Jurisdictions (that contain actual distribution amounts) were reviewed to project the amount of tax increment property tax revenue that will be distributed to successor agencies to pay enforceable obligations. Additionally, the following documents related to the ROPS were also reviewed:

- DOF determination letters regarding the 2019-20 ROPS, including the amount approved for distribution to each 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 payments from publicly-available bond documents. When payment schedules could not be obtained, Fiscal Year 2019-20 payment amounts shown on ROPS 2019-20 were held constant over the five-year period.

It is important to note that revenues have been conservatively projected by assuming that successor agencies will request and obtain the maximum allowed funding. However, it is possible that actual approved enforceable obligations will differ. In addition, other factors, including but not limited to bond refinancing, legislative changes, and changes in DOF determinations could affect OCFA's revenue received from Pass Through Revenue in future years.

5.2.2 RPTTF Reports for Fiscal Year 2019-20

The Auditor Controller provides an annual report showing former tax increment revenues or Redevelopment Property Tax Trust Fund revenues ("RPTTF"), administrative expenses, pass through payments, obligations, and excess property tax revenues for each ROPS period.

Current law dictates that the Auditor Controller provide all calculations related to redevelopment dissolution and makes all pass through payments, RPTTF distributions, and disbursements of Excess Revenue. These reports were relied on to obtain Fiscal Year 2019-20 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 includes a loan payment to the corresponding jurisdiction, future loan payments (i.e., for Fiscal Year 2020-21 through 2024-25) were calculated pursuant to the formula in California Health and Safety Code Section 34191.4 (b) if a debt service schedule was not provided.

Section 6 Ad Valorem Revenues

6.1 2019-20 Assessed Valuations and Tax Rates

The Projections begin with actual 2019-20 assessed valuations provided by the Auditor Controller. Fiscal Year 2019-20 is the most current year that actual assessed valuations are available and serves as the basis for projecting future assessed valuations. For those Jurisdictions with redevelopment project areas, the assessed valuations in the Projections include the redevelopment project area's base year assessed value, but are net of incremental assessed valuation, or the assessed valuation in excess of the base year assessed valuation resulting from property value growth.

- Total assessed valuation of the Jurisdictions for 2019-20 is \$235 billion, representing a 5.59% increase in total assessed valuation over 2018-19.
- Secured assessed valuation increased by 5.64% between 2018-19 and 2019-20. Secured assessed value is the most significant property value component for OCFA with a total 2019-20 value of \$228 billion.
- Unsecured assessed valuation increased by 5.48% between 2018-19 and 2019-20. The 2019-20 unsecured assessed value totals \$7 billion.

The figure on the following page depicts the historical view of the change in assessed valuation for the Jurisdictions beginning with 1999-2000. The assessed valuations for the Jurisdictions have continued to increase since 2011-12 with an overall growth of 5.59% over the last Fiscal Year.

Figure D
Historical Changes in Assessed Valuations - FY 1999-2000 through 2019-2020



In addition to actual assessed valuations, the Projections utilize Fiscal Year 2019-20 effective tax rates that determines OCFA property tax revenues. This tax share is calculated using information from the Auditor Controller on actual property tax revenue received for the current Fiscal Year (as provided by OCFA staff). The effective rate may differ very slightly from the official weighted tax rate for each Jurisdiction as a result of delinquencies, assessment 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. Table D on the following page provides a summary of the Fiscal Year 2019-20 OCFA effective tax rates utilized in the Projections. OCFA's Fiscal Year 2019-20 effective tax rate weighted for all Jurisdictions is 11.54%.

Table D
2019-20 Effective Tax Rates by Jurisdiction

JURISDICTION	TOTAL ASSESSED VALUE	1% OF TOTAL ASSESSED VALUE	OCFA REVENUE	TAX RATE
ALISO VIEJO	\$ 10,706,653,293	\$ 107,066,533	\$ 12,335,310	11.52%
CYPRESS	6,443,150,803	64,431,508	5,563,798	8.64%
DANA POINT	13,330,882,538	133,308,825	15,140,883	11.36%
IRVINE	79,297,775,860	792,977,759	99,343,841	12.53%
LA PALMA	1,834,953,553	18,349,536	1,734,910	9.45%
LAGUNA HILLS	7,334,418,917	73,344,189	7,593,903	10.35%
LAGUNA NIGUEL	16,566,378,732	165,663,787	17,353,892	10.48%
LAGUNA WOODS	3,308,199,147	33,081,991	3,871,119	11.70%
LAKE FOREST	16,241,853,196	162,418,532	18,042,650	11.11%
LOS ALAMITOS	2,279,997,603	22,799,976	2,190,624	9.61%
MISSION VIEJO	17,054,785,235	170,547,852	18,579,545	10.89%
RANCHO SANTA MARGARITA	8,947,481,219	89,474,812	10,994,904	12.29%
SAN JUAN CAPISTRANO	7,338,994,223	73,389,942	7,884,688	10.74%
VILLA PARK	1,912,173,385	19,121,734	1,946,949	10.18%
YORBA LINDA	13,451,459,429	134,514,594	12,497,317	9.29%
COUNTY UNINCORPORATED	28,834,507,062	288,345,071	35,889,648	12.45%
TOTAL OCFA	\$ 234,883,664,195	\$ 2,348,836,642	\$ 270,963,981	11.54%

Source: OCFA and Orange County Auditor Controller, 2020.

6.2 Projected Secured New Value from Construction and Sales Transactions

An important data source utilized in projecting OCFA property tax revenues in the SFF Jurisdictions is the change in assessed valuation anticipated to be added to the 2020-21 assessed valuation base as a result of new construction and real property sale transactions.

6.2.1 Summary of New Construction

It is important to note that the value of building permits finalized during calendar year 2019 from all SFF Jurisdictions is reported to the Assessor each January. After this time, the appraisers in the Assessor's office complete appraisals of all of these properties through May or June of that following calendar year. The value assigned by these appraisers is the assessed value that is assigned on the next equalized assessment roll.

Harris staff transmitted data requests to all SFF Jurisdiction in December 2019. The information requested included issued and finalized building permits in calendar year 2019, as well as approved and planned new development projects. The value of construction completed during calendar year 2019 will result in an increase in assessed valuation on the 2020-21 tax roll. Construction projected to be completed between January 1, 2020 and December 31, 2023 will add to assessed values for Fiscal Years 2021-22 through 2024-25.

New assessed valuation included in the Projections for construction completed during 2019 is based upon building permit data as reported by each of the Jurisdictions. Building improvements

projected to be complete after calendar year 2019 and before 2024 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.

6.2.1.1 Assumptions for New Values from Construction

Harris staff coordinated closely with planning and building staff in each jurisdiction to research and collect data in a substantially consistent format among Jurisdictions. 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 Ad Valorem Projections. Building permits inside of the redevelopment areas are included in the Pass Through Revenue Projections.
- Unless otherwise specified by staff, outstanding building permits (issued but not finaled) were assumed to be finaled within a reasonable period. If building permits were issued during the first half of calendar year 2019 but not finaled as of December 31, 2019, it is assumed such building permits would be finaled during calendar year 2020, with the new valuation placed on the assessment roll beginning in Fiscal Year 2021-22. Building permits issued during the second half of calendar year 2019 but not finaled as of December 31, 2019, are anticipated to be finaled during calendar year 2021 and provide additional valuation beginning in Fiscal Year 2022-23.
- Estimated project valuations provided by city staff for entitled and in-review projects were utilized when available and deemed appropriate. In all other circumstances, project valuations were estimated by reviewing Costar real estate market reports (Costar is a Corelogic product), Data Quick median home price data (also a Corelogic product) and a review assessed values for similar recently constructed projects as shown on the 2019-20 Orange County Assessment roll.
- When appropriate, conservative approaches and estimates were used to project valuations from building permit activity and planned development projects.
- Harris staff has proactively followed up with the City of Laguna Niguel Building & Safety staff; however, they were unable to provide permit data. Nevertheless, City staff confirmed that there were no major developments finaled in 2019. Therefore, Harris assumed no assessed value from new construction would be added in 2020-21.

6.2.1.2 New Valuation from Construction

Construction activity reported by the Jurisdictions (with the exception of Laguna Niguel) increased in 2019 as compared to 2018 with \$1.3 billion in building permits finaled in 2019 as compared to \$1.1 billion in building permit value in 2018.

It is important to note that this value is reported to the Assessor's office after January 1 each year and an appraiser from the Assessor's office is assigned to conduct an appraisal of each property prior to the roll being equalized in the summer. Therefore, the new construction from the 2019 building permits referenced in this Report are likely still in the process of being appraised. Additionally, the Assessor's office appraisers are prohibited from making a physical visit to any of the projects. The Assessor's office staff acknowledged that the appraisals currently underway and those that have not begun yet may be lower now than in January or February 2020.

In an effort to provide the most accurate projections possible, Harris staff made the following adjustments to new construction value:

- The projected value of new construction reported by the Jurisdictions for building permits finaled in 2019 (effecting the Fiscal Year 2020-21) was decreased by 25% to account for reduced appraisal values by the Assessor's office (**Conservative Scenario**).
- The projected value of new construction was reduced by 25% and 35%, respectively, in Fiscal Years 2021-22 and 2022-23 (**Typical Scenario**).
- The projected value of new construction from building permits was reduced by 80% in 2021-22 and excludes projected new valuation from building permits issued after June 30, 2019 and approved and under review projects (**Conservative Scenario**).

Tables E-1 and E-2 provide the Typical and Conservative summary projections of total new valuation from current and expected construction activity for the Jurisdictions.

Table E-1 Projected Valuation From New Construction (TYPICAL SCENARIO)				
FISCAL YEAR	PROJECTED NEW VALUATION ¹			
	BUILDING PERMITS	APPROVED PROJECTS	UNDER REVIEW PROJECTS	TOTAL
2020-21	\$ 1,312,830,347	\$ -	\$ -	\$ 1,312,830,347
2021-22	311,921,249	578,307,797	-	890,229,047
2022-23	516,840,214	818,141,948	1,332,013	1,336,314,175
2023-24	-	1,122,606,294	-	1,122,606,294
2024-25	-	201,268,529	627,508,641	828,777,170
¹ Projected new valuations for Fiscal Years 2021-22 and 2022-23 were reduced 50% and 25% respectively to account for the COVID-19 pandemic				

Table E-2 Projected Valuation From New Construction (CONSERVATIVE SCENARIO)				
FISCAL YEAR	PROJECTED NEW VALUATION			
	BUILDING PERMITS ¹	APPROVED PROJECTS ²	UNDER REVIEW PROJECTS ²	TOTAL
2020-21	\$ 984,622,760	\$ -	\$ -	\$ 984,622,760
2021-22	83,179,000	-	-	83,179,000
2022-23	-	-	-	-
2023-24	-	-	-	-
2024-25	-	-	-	-
¹ Projected new valuation from building permits for Fiscal Years 2021-22 and 2022-23 were reduced by 80% to account for the COVID-19 pandemic.				
² Projected new valuation from approved and under review projects was excluded to account for COVID-19 pandemic				

Irvine represents a large share of new building permit value and Lake Forest has been experiencing considerable growth with several new developments (primarily residential) planned or under construction.

6.2.2 Sales Transactions

The difference between a property's sales price and the currently assessed value of the property is the projected net change (positive or negative) to a property's assessed valuation appearing on the subsequent year's assessment roll. Sales transactions result in an increase in taxable value in a strong real estate market as new sales prices are expected to exceed existing assessed values.

Property resale data for calendar year 2019 (i.e., sales occurring between January 1 and December 31, 2019) was obtained from ParcelQuest, a data service providing county assessment roll information and property sales information from county recorder's offices throughout the State. This data was then aggregated to separate property sales within existing redevelopment project areas and outside of existing redevelopment areas as the property tax revenue within redevelopment areas is treated differently and is generally lower than outside these areas. Only the property sales outside of redevelopment areas was included in the Ad Valorem portion of the Projections.

The Jurisdictions show a significant positive net increase of \$4.4 billion in sale value from property sales and transfers outside of redevelopment areas over assessed value in calendar year 2019 (as illustrated in Table F). This is an increase over the previous year's \$4.1 billion increase in sales value. Within the redevelopment areas, sales added over \$700 million in assessed value. It is important to note that the Assessor confirmed in April 2020 that all value changes from property sales and transfers in calendar year 2019 will be reflected on the Fiscal Year 2020-21 assessment roll and will not be reduced. Therefore, the full added value from property sales has been included in both the Typical and Conservative Scenario projections.

While economic forecasts and market data (detailed later in this Report) had predicted lower interest rates and continued growth in the local economy, recent events surrounding the COVID-19 pandemic could lead to a reduction in residential property sales and home prices. Commercial property sales and prices could also decrease as rising unemployment leads to less demand for office space and reduced consumer spending creates retail vacancies.

Table F Sales Activity Summary						
JURISDICTION	FISCAL YEAR 2020-21			FISCAL YEAR 2021-22¹		
	OUTSIDE CRA FY 2020-21	INSIDE CRA FY 2020-21	Total	OUTSIDE CRA FY 2021-22	INSIDE CRA FY 2021-22	Total
ALISO VIEJO	\$ 129,675,338	\$ -	\$ 129,675,338	\$ 14,108,137	\$ -	\$ 14,108,137
COUNTY UNINCORPORATED	620,830,675	77,851,168	698,681,843	84,691,141	9,818,313	94,509,454
CYPRESS	84,124,779	10,567,153	94,691,932	15,518,850	5,332,218	20,851,068
DANA POINT	383,686,435	-	383,686,435	35,309,885	-	35,309,885
IRVINE	1,568,309,418	517,572,083	2,085,881,501	241,320,694	76,231,726	317,552,420
LA PALMA	48,623,370	(519,692)	48,103,678	2,831,389	-	2,831,389
LAGUNA HILLS	123,013,104	-	123,013,104	31,083,104	-	31,083,104
LAGUNA NIGUEL	247,903,705	-	247,903,705	38,377,288	-	38,377,288
LAGUNA WOODS	56,146,017	-	56,146,017	7,155,607	-	7,155,607
LAKE FOREST	282,222,016	18,243,247	300,465,263	101,964,211	1,948,123	103,912,334
LOS ALAMITOS	113,713,869	-	113,713,869	871,981	-	871,981
MISSION VIEJO	263,996,699	16,188,802	280,185,501	30,926,852	-	30,926,852
RANCHO SANTA MARGARITA	120,499,884	-	120,499,884	14,484,108	-	14,484,108
SAN JUAN CAPISTRANO	158,463,477	30,626,905	189,090,382	22,996,356	1,079,516	24,075,872
VILLA PARK	626,362	-	626,362	7,546,442	-	7,546,442
YORBA LINDA	244,252,414	35,754,042	280,006,456	60,818,778	10,272,532	71,091,310
TOTAL	\$ 4,446,087,562	\$ 706,283,708	\$ 5,152,371,270	\$710,004,823	\$104,682,428	\$814,687,251
¹ Includes sales that occurred in January and February 2020 only Source: Parcel Quest data, January and March 2020.						

6.3 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 and will likely experience again in at least the short-term, 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.

It is likely that increased assessment appeals will follow the negative impacts on the real estate market with the significant increase in unemployment and the effects of these appeals would begin in Fiscal Year 2021-22 (rather than 2020-21)

6.3.1 Assessor-Initiated Reassessments

Economic data indicates that the Orange County real estate market continued to improve in 2019 and the early part of 2020 as demonstrated by monthly year-over-year increases in the median home sale price. Harris & Associates 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 2018 and December 2020 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 3. Median home sale prices and the number of recorded home sales declined during the end of 2018 and the beginning of 2019 due to high interest rates; however, these metrics increased sharply in March 2019 and remained relatively constant for the remainder of the year as interest rates dropped once again.

Harris staff contacted the Assessor's office in both March and April 2020 to inquire about the impacts of COVID-19 on any potential reductions in growth rates and/or assessed values. During both conversations, Assessor's office staff stated that the increases in Fiscal Year 2020-21 assessed value will be based on new construction and property sales that occurred in calendar year 2019, and that it is the Assessor's intention to increase the assessed value of all other properties by 2% as Assessor's statewide were directed to use a full 2% increase per the most current CPI.

The above information is current as of April 9, 2020. Events continue to unfold daily in this time of crisis that are outside the control of Harris as property tax consultant. This pandemic is unprecedented and can change significantly over the next 2-6 months.

6.3.2 Property Owner Assessment Appeals

Harris & Associates 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 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 Appendix 4 and summarized in Table G reflects data received from the Clerk of the Board as of March 2020 (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.

6.3.3 Secured Assessment Appeals

In fiscal year 2018-19, the most recent fiscal year with complete appeals data, total secured assessed value under appeal increased 26.6% from \$6.7 billion to \$8.5 billion. The amount of secured assessed value under appeal had previously declined since a high of \$9.1 billion in fiscal year 2015-16. Fiscal year 2019-20 has \$12.8 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 5.1% over the past five years and the percentage of assessed value reductions have been progressively decreasing every year. More specifically, reductions totaled 5.1%, 4.0%, 3.9%, 2.4%, and 0.1% in fiscal years 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20 respectively. These granted appeals correspond to decreasing value reductions from approximately \$467 million in fiscal year 2015-16 to \$206 million in fiscal year 2018-19 (fiscal year 2019-20 is not compared here due to the large amount of pending appeals). As of March 2020, the Appeals Board had reviewed and stipulated approximately \$17.7 million of the total \$5.8 billion requested reduction for fiscal year 2019-20. The Appeals Board granted 0.1% of the total secured assessed valuation for those properties under appeal.

Table G**Secured Assessment Appeals¹**

Fiscal Year	Total AV Under Appeal	Total Applicants' Opinion of Value	Total Requested Reduction Amount	Requested Reductions as a % of Appealed AV	Amount of Board Approved AV Reduction	Approved Reductions as a % of Appealed AV	Open Requested Reduction Amounts
2015-16	\$ 9,133,157,726	\$ 5,613,820,803	\$ 3,519,336,923	38.5%	\$ 466,740,111	5.1%	\$ 491,827,770
2016-17	7,781,728,452	5,049,775,489	2,731,952,963	35.1%	313,784,415	4.0%	172,215,815
2017-18	6,676,171,937	4,057,399,340	2,618,772,597	39.2%	259,853,135	3.9%	423,095,960
2018-19	8,453,402,716	4,745,370,746	3,708,031,970	43.9%	206,209,541	2.4%	1,331,940,901
2019-20	12,760,230,372	6,976,434,756	5,783,795,616	45.3%	17,658,578	0.1%	5,600,594,460
Total	\$ 44,804,691,203	\$ 26,442,801,134	\$ 18,361,890,069	40.4%	\$ 1,264,245,780	3.1%	\$ 8,019,674,906

¹Excludes 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

²Includes finalized and open appeals

Source: Orange County Clerk of the Board, March 2020

6.4 Annexations

Harris staff contacted the Orange County Local Agency Formation Commission (“LAFCO”) staff in January 2020 to inquire about any upcoming annexations of property that would alter the amount of property taxes collected in any SFF Jurisdictions. Information on two annexations approved at LAFCOs November 13, 2019 meeting were provided that effect the SFF Jurisdictions:

- The City of Santa Ana completed an annexation of 25 acres of unincorporated Orange County territory generally located near SR-55 Freeway intersects 17th Street to Tustin Ave to South Catalina Ave and west of SR-55 Freeway. Harris staff identified the assessor parcel numbers and the tax structure. The assessed value of the area is approximately \$27 million. Because the area will now be part of Santa Ana, which is not a SFF Jurisdiction, the total assessed value of the area has been subtracted from the 2020-21 total assessed value for the County unincorporated area (as shown in Table 1). This area was not in a redevelopment project area.
- The City of Yorba Linda annexed of 84 acres of undeveloped land in unincorporated Orange County territory, substantially surrounded by City of Yorba Linda, generally north of Via del Agua/Stonehaven Drive and the intersection of Dorinda Road and San Antonio Road, and south of Casino Ridge Road within the City's sphere of influence. The area currently has little to no assessed value; however, it is the site for the approved Cielo Vista development, which will include approximately 80 residential units. County planning staff expects the project to be completed between 2030 and 2035. Therefore, the annexation will have little to no effect on OCFA’s property tax revenues over the next 5 years.

6.5 Increases in Ad Valorem Revenues Resulting from Successor Agency Dissolution

It is anticipated that the Cypress and La Palma Successor Agencies will repay all existing debts of the former redevelopment agencies during the 5-year terms of the Projections. When all debts are repaid, these Successor Agencies will “dissolve” and the property tax revenue (and associated assessed valuation of properties within the redevelopment areas in these cities) will no longer be treated differently and have a draw against the revenue to pay indebtedness. The property taxes will shift back to Ad Valorem Revenues at this point. Therefore, the tables in this Report reflect the estimated assessed valuation of the redevelopment areas being added to the assessed value of the cities of Cypress and La Palma in the following fiscal years:

- \$1.3 to \$1.4 billion for Cypress in Fiscal Year 2021-22
- \$471 to \$495 million for La Palma in Fiscal Year 2022-23

Section 7 **Annual Growth Rates**

7.1 Background

7.1.1 2019-20 Actual Growth Rate in OCFA SFF Jurisdictions

The actual growth in total assessed valuation between 2018-19 and 2019-20 was 5.59% in the SFF Jurisdictions, which is higher than the 4.6% growth rate projected in last year's Report.

7.1.2 Economic Forecasts/Indicators

7.1.2.1 Summary

It is important to note that available economic data and forecasts leading up to February and March 2020 indicated continued economic growth in California and Orange County at lower rates than in the previous few years. More specifically, many economic forecasts were predicting a consistent or somewhat slower growth rate for median home prices going forward but home prices were not expected to fall. Home sales volume increased in the first 2 months of 2020 with significant drops in interest rates with mortgage rates down well below 4% and reducing monthly payments.

While these forecasts depict a relatively positive outlook for the economy, it is important to note that they were prepared prior to the COVID-19 pandemic. The Federal Reserve St. Louis District recently predicted that the unemployment rate could rise to as high as 32% as a result of the pandemic. It is difficult to accurately predict how the pandemic will impact the construction and real estate industries; however, reductions in consumer spending and increasing unemployment rates could cause decreases in commercial construction and home sales, potentially depressing home values and causing foreclosures.

In light of recent events, the projections in this Report do not incorporate the forecasted growth rates and economic outlook as presented below but are now based on significant adjustments to growth rates. It is still not known how long the economy will be hindered by COVID-19 or how long the recovery period will be. The economic forecast information is provided for information purposes only to illustrate the economic outlook up until mid-to-late February 2020.

7.1.3 Economic Forecasts

The major data points from all forecasts are presented below.

7.1.3.1 COVID-19 Pandemic

On March 11, 2020 the World Health Organization declared the COVID-19 outbreak a global pandemic causing the stock market to plummet. The Dow Jones Industrial Average and S&P 500 (both major stock market indices) entered a bear market, a condition in which securities prices fall

20% or more from recent highs. The fallout of the pandemic could see widespread economic impacts over the next several years including reduced consumer spending and home sales, leading to reductions in home prices and property tax revenues.

7.1.3.2 Chapman Forecast (Orange County)

For over 10 years, the annual Chapman Economic Forecast has provided the most accurate forecast specific to Orange County when comparing projected and actual growth rates. *The 2020 forecast projects a 1.1% increase in payroll employment as well as a 3.2% increase in median home prices.* Drops in interest rates in the last year and low housing supply will continue to cause increasing prices despite lower housing affordability and less tax incentives for homeownership resulting from the recent federal tax reform. While this forecast has been weighted heavily for the purposes of projecting future growth rates in past reports, the Projections presented incorporate more conservative growth rates as a result of events related to the COVID-19 pandemic.

7.1.3.3 UCLA Forecast

The 2020 UCLA economic forecast references 2019 growth rates that were higher in California than the US as a whole, but predicts slower economic growth in the State in 2020 and 2021. Recession fears in 2019, including the inverted yield curve, were stated as a concern, but the last quarter of 2019 was stronger than previously thought. High costs of housing and immigration reforms were cited as the top contributing factors to the California economy's predicted slow down. Other predictions from the forecast include:

- Real personal income growth forecasted at 2.1% in 2020, followed by 1.9% in 2021.
- Unemployment rates at 4.3% in 2020 and 4.6% in 2021.

Low housing supply was referenced as the cause for low housing affordability, which is expected to continue in future years due to the lack of housing development Statewide, despite recent legislation removing some barriers to housing development approvals on the local level.

7.1.3.4 California Association of Realtors (CAR)

The 2020 CAR housing market forecast projects a 2.5% increase in median home prices in California during 2020, after a projected 4.1% increase in 2019. The forecast identifies low supply and low housing affordability as factors causing and limiting median home price growth as California residents are moving out of the State in search of lower housing costs. Continued outmigration was cited as causing a decline in housing demand in future years, which is aligned with Chapman's economic forecast.

7.1.3.5 Other Data/Forecasts

Additional data and forecasts related to the Orange County housing and commercial real estate markets predict diminishing growth in median home prices but indicate that the commercial real estate market is strong and adaptable. In the face of retail store closure and shifting consumer preferences resulting from technology (i.e., ecommerce), Orange County retail properties have been redeveloped to adapt to current trends. Office properties have similarly adapted as existing buildings are improved to add amenities and updated floor plans to adapt to the creative office trend. Industrial demand continues to be strong as evidenced by extremely low vacancy rates.

The Case-Shiller Index is a primary data source for many county assessors in California and Federal housing entities. The reported growth in median home prices in the Los Angeles/Orange County metropolitan area of approximately 2% between September 2018 and September 2019, which is a significant drop compared to the 6% growth experienced between October 2017 and October 2018.

CCPI - The California State Board of Equalization letter to County Assessors, dated December 27, 2019, instructs a 2.0% CCPI inflationary adjustment to be utilized for preparation of the Fiscal Year 2020-21 assessment roll.

ULI Forecast – ranked Orange County as #18 in their ranking of “Markets to Watch” (down from #15 in 2019) as the results from a survey of members indicate that Orange County has a strong industrial market with 97% occupancy and a strong office market with demand in coworking and tech companies.

CBRE Reports cite a continuation of strong industrial demand, steady increases in lease rates and consistently low vacancy rates (less than 3%).

Similarly, the office market is very strong in Orange County, with asking lease rates at 10% above the peak. These lease rate increases are expected to continue in 2020 as existing office buildings upgrade facilities and amenities to reposition as creative office. With office vacancy rates below 10% and unemployment at historic lows, lease rates will experience significant growth.

With regard to the retail market, lease rates have increased over the last year with very modest increases in vacancies as retail centers have transitioned to mixed-use or experiential retail destinations. Leasing activity will remain strong in 2020 with demand continuing for experiential retail, mixed-use development and smaller anchor tenants replacing big box vacancies. Lease rates are forecasted to increase 4.2% by 2024.

7.1.3.6 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 \$733,000 in December 2019 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. The significant drop in interest rates during the last half of 2019 has helped to counteract some of the impact of the new tax laws.

The assumptions used in calculating the Projections 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.

7.2 Secured Growth Rates

7.2.1 Fiscal Year 2020-21

It is important to note that projected 2020-21 assessed valuation and property taxes are primarily based on actual data from property sales and new development completed within the SFF jurisdictions.

Growth rates utilized for projecting Fiscal Year 2020-21 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, the assessed value increases due to new construction have been discounted by 25% for the Conservative

Scenario to account for reduced value in Assessor appraisals resulting from economic impacts of COVID-19. The 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 2020-21 assessment roll. As of April 9, 2020, the Assessor's office maintains that it will apply a 2% inflator to properties.

Valuation adjustments 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 2020-21 assessment roll.

The Projections incorporated a 2% growth rate in secured assessed valuation for the Typical Scenario and a 0% growth rate in secured assessed valuation for the conservative scenario. The Projections incorporated a 0% growth in unsecured valuation. These growth rates are 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 growth rate was applied to all Jurisdiction.

In total, the increase in property tax revenue from secured property in 2020-21 is estimated between 2.39% and 4.54%. This projected growth rate is below the 2019-20 actual growth in secured property taxes (5.64%).

7.2.2 Fiscal Year 2021-22

Building permits issued during the first 6 months of 2019 are assumed to be finalized during calendar year 2020. The value of these permits, discounted by 25% and 80% for the Typical and Conservative Scenarios, respectively, has been added to the project assessed valuation growth in the SFF Jurisdictions in Table 1. The projected value from approved and under review projects in 2021-22 has been reduced by 25% for the Typical Scenario. The Conservative Scenario excludes projected value from approved and under review projects.

It is anticipated that the effects of COVID-19 on property values will be felt the most in 2021-22 as construction and property sales and prices are declining in the short term, causing significant declines in value growth. Additionally, assessment appeals and foreclosures may likely increase as the economy is hindered over the next few weeks or months.

As a result of these factors, the projected growth rates for 2021-22 are as follows:

- **Typical Scenario:**
 - 2.71% increase in total assessed value

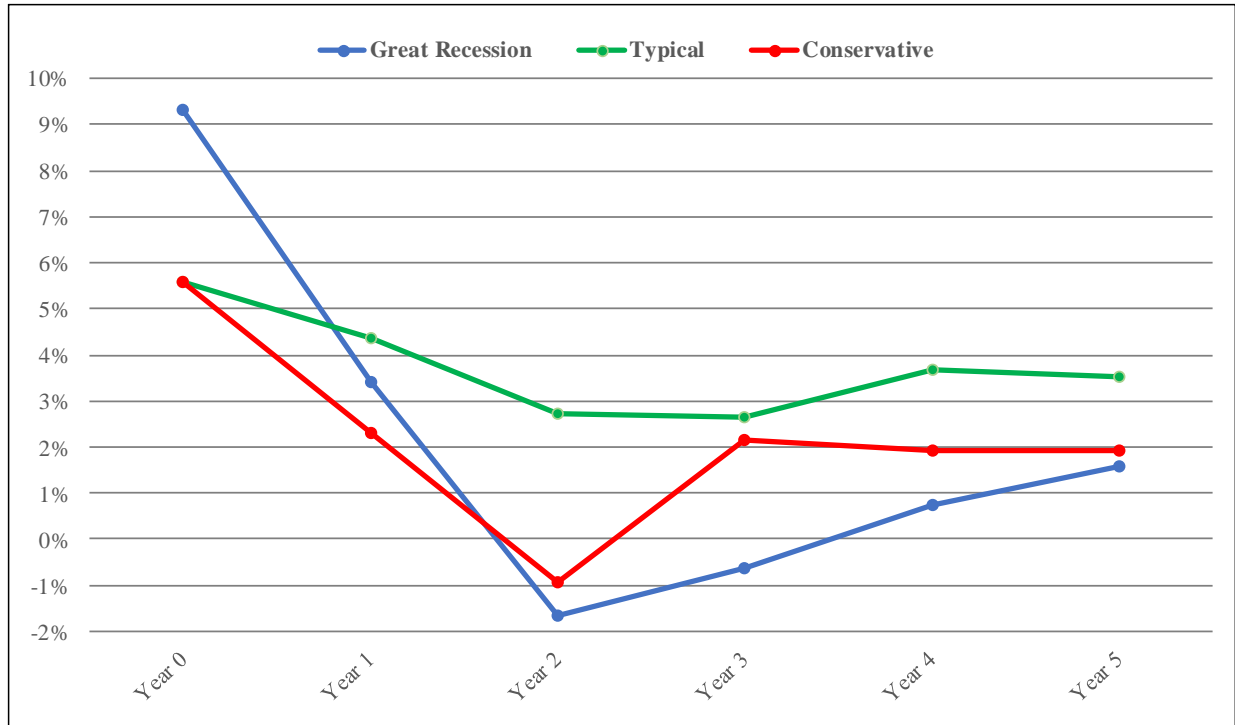
- 2.96% increase in property tax revenue from secured property
- -5.00% decrease in property tax revenue from unsecured property (unsecured value is tied to commercial properties)
- **Conservative Scenario:**
 - -0.95% increase in total assessed value
 - -0.38% increase in property tax revenue from secured property
 - -20.00% decrease in property tax revenue from unsecured property

7.2.3 Fiscal Years 2022-23, 2023-24, and 2024-25

Building permits issued during the last 6 months of 2019 are assumed to be finalized during calendar year 2021. The value of these permits, discounted by 35% for the Typical Scenario, has been added to the projected assessed valuation growth in the SFF jurisdictions in Table 1. For the Typical Scenario, the value of planned new development in 2022-23 has been reduced by 35%. No new assessed values from building permits or planned new development have been incorporated into the Conservative Scenario due to the COVID-19 crisis.

To provide conservative and defensible growth rate assumptions, the Typical Scenario assumes that the crisis will last several weeks to a month followed by a sharp recovery, whereas the Conservative Scenario assumes a longer economic shutdown. The Report incorporates adjustments in the Conservative Scenario to account for an economic shutdown lasting 2-3 quarters followed by a gradual recovery beginning in Fiscal Year 2022-23. Consequently, the Conservative Scenario follows similar growth patterns to the Great Recession of 2008-09, as shown in Figure A.

Figure A
Annual Growth Rates in Total Assessed Valuation
Great Recession vs. Typical and Conservative Scenarios



Note: Year 0 represents Fiscal Year 2007-08 for the Great Recession and Fiscal Year 2019-20 for the Typical and Conservative Scenarios.

In accordance with these assumptions, the projected growth rates for fiscal years 2022-23 through 2024-25 are presented below:

- Typical Scenario:
 - 2.66%, 3.66%, 3.54% increase in total assessed value in Fiscal Years 2022-23, 2023-24 and 2024-25, respectively
 - 2.75%, 3.78%, 3.66% increase in property tax revenue from secured property in Fiscal Years 2022-23, 2023-24 and 2024-25, respectively
- Conservative Scenario:
 - 2.13%, 1.94%, 1.94% increase in total assessed value in Fiscal Years 2022-23, 2023-24 and 2024-25, respectively
 - 2.20%, 2.00%, 2.00% increase in property tax revenue from secured property in Fiscal Years 2022-23, 2023-24 and 2024-25, respectively

7.3 Unsecured Growth Rates

Historically, unsecured property taxes are more volatile and are subject to larger changes than secured property taxes. 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. Additionally, business personal property is subject to annual property-specific depreciation schedules.

In Fiscal Year 2019-20, the unsecured assessed valuation for properties in SFF Jurisdictions increased by 5.48% as a whole.

Unsecured property values are a relatively small portion of total Assessed Value (3% for all the SFF Jurisdictions in Fiscal Year 2019-20). Therefore, changes in unsecured property values do not impact total assessed value or property tax revenues nearly as much as changes in secured property values. Nevertheless, the Report incorporates adjusted growth rates in Fiscal Year 2021-22 to account for changes in unsecured assessed value as a result of the pandemic.

The following conservative growth rates in unsecured assessed valuation are assumed for the purposes of this Report:

- **Typical Scenario:**
 - 0% growth rate for Fiscal Year 2020-21
 - -5% growth rate for Fiscal Year 2021-22
 - 0% growth rate for Fiscal Years 2022-23 through 2024-25
- **Conservative Scenario:**
 - 0% growth rate for Fiscal Year 2020-21
 - -20% growth rate for Fiscal Year 2021-22
 - 0% growth rate for Fiscal Years 2022-23 through 2024-25

7.4 Delinquencies, Refunds and Net Change Factors

The Auditor Controller classifies taxing entities as Teeter and Non-Teeter Agencies. Teeter Agencies, including OCFA, receive 100% of their secured levy, with the County owning the

delinquent receivables. Therefore, OCFA's property tax revenues are not affected by associated delinquencies.

The refund and net change factors; however, affect the amount of property tax revenue OCFA receives. The refund factor is calculated as the percentage of property tax revenues paid back to property owners as a result of successful assessment appeal requests. The refund factor in 2018-19 was -0.62%, a 0.17% increase from the previous year. The net change factor is calculated as the percentage change (due to error) in property tax revenue as forecasted by the Auditor Controller at the beginning of the Fiscal Year compared to the actual revenue at the end of the Fiscal Year. The net change factor in 2018-19 was -0.21%, a 0.06% increase from the previous year.

Table I below depicts the delinquency, refund, and net change factors over the past five Fiscal Years. While the refund and net change factors increased slightly in 2018-19, they have remained low over the past five years. Harris did not incorporate these factors in the Projections. Nevertheless, the data was included in the report to allow OCFA to assess any impacts on property tax revenues.

Table H					
Delinquency, Refund, and Net Change Factors					
Fiscal Year	A	B	C	B + C	A + B + C
	Delinquency Factor	Refund Factor	Net Change Factor	Total - Teeter Agencies	Total - Non Teeter Agencies
2014-15	-0.8125%	-1.0816%	-0.2187%	-1.3003%	-2.1128%
2015-16	-0.7156%	-0.6777%	-0.1701%	-0.8478%	-1.5634%
2016-17	-0.6497%	-0.6828%	-0.1858%	-0.8686%	-1.5183%
2017-18	-0.6511%	-0.4498%	-0.1545%	-0.6043%	-1.2554%
2018-19	-0.7289%	-0.6153%	-0.2073%	-0.8226%	-1.5515%
Source: Orange County Auditor Controller, 2020					

Section 8 **Pass Through Revenues**

Table J on the following page provides a summary of estimated Pass Through and Excess Revenues segregated by SFF Jurisdiction from Fiscal Year 2019-20 through Fiscal Year 2024-25, which are comprised of the following:

- Payments made to OCFA in connection with a pre-1994 tax sharing agreement.
- Statutory tax sharing payments made to OCFA required by the former Redevelopment Law for redevelopment project adopted after 1994 (both types of tax sharing payments are referred to as “Pass Throughs”).
- Revenues remaining after all ROPS distribution, pass through payments and administrative expenses are subtracted from former tax increment or RPTTF (“Excess Revenues”).

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 this section. Excess Revenue generally increases most significantly when large enforceable obligations are paid off, but will decrease, when a successor agency pays off all obligations and is dissolved. Average annual projected Pass Through and Excess Revenues from 2021-22 through 2024-25 are summarized below:

- **Typical Scenario:**
 - \$10.5 million average Pass Throughs annually
 - \$7.1 million average Excess Revenues annually
 - \$35.1 million average Total Pass Throughs and Excess Revenues annually
- **Conservative Scenario:**
 - \$9.3 million average Pass Throughs annually
 - \$6.4 million average Excess Revenues annually
 - \$31.5 million average Total Pass Throughs and Excess Revenues annually

Increases in Pass Through Revenues are tied to growth in gross tax increment, revenue resulting from the difference between the current assessed value of all properties within a redevelopment project area and the base year assessed value (or the assessed value in the year a project was adopted) within the project area. Decreases in Pass Through Revenues result when a successor agency completes payment of all enforceable obligations, leading to that successor agency’s dissolution. After that, all property taxes are treated as Ad Valorem Revenues. This will be the

case with the Cypress and La Palma Successor Agencies. More specifically, the following amount of estimated assessed value will shift away from the RPTTF calculations and will be reflected under Ad Valorem Revenues in the corresponding Fiscal Years:

- \$1.3 to \$1.4 billion for Cypress in Fiscal Year 2021-22
- \$471 to \$495 million for La Palma in Fiscal Year 2022-23

Tables 3A through 3H (Appendix 5) provide detailed calculations of the Pass Throughs and Excess Revenues for each Jurisdiction with redevelopment areas.

Table I - 1**Pass Through Revenues Summary (TYPICAL SCENARIO)**

		Cypress	Irvine	Lake Forest	La Palma	Mission Viejo	Orange County	San Juan Capistrano	Yorba Linda	Total	FY Total
2019-20	Pass Through	\$842,187	\$2,015,740	\$137,988	\$166,205	\$1,117,193	\$2,020,161	\$1,161,094	\$2,100,555	\$9,561,124	\$30,493,403
	Excess Revenue	\$536,248	\$547,950	\$966,498	\$201,377	\$190,609	\$2,692,233	\$36,212	\$514,451	\$5,685,578	
2020-21	Pass Through	\$882,816	\$2,369,772	\$140,748	\$181,728	\$1,165,474	\$2,069,836	\$1,372,812	\$2,144,101	\$10,327,286	\$33,657,503
	Excess Revenue	\$463,925	\$547,950	\$986,958	\$175,581	\$7,807	\$3,794,007	\$1	\$525,237	\$6,501,465	
2021-22	Pass Through	\$0	\$2,424,661	\$143,563	\$102,488	\$1,225,751	\$2,187,601	\$1,909,556	\$2,189,697	\$10,183,317	\$32,934,871
	Excess Revenue	\$0	\$547,950	\$1,008,654	\$112,820	\$8,211	\$4,070,076	\$2	\$536,406	\$6,284,119	
2022-23	Pass Through	\$0	\$2,498,191	\$146,434	\$0	\$1,316,569	\$2,668,725	\$1,950,221	\$2,295,555	\$10,875,695	\$36,643,112
	Excess Revenue	\$0	\$547,950	\$1,030,139	\$0	\$8,819	\$5,296,613	\$2	\$562,338	\$7,445,861	
2023-24	Pass Through	\$0	\$2,598,304	\$150,827	\$0	\$1,367,168	\$2,828,741	\$2,012,439	\$2,373,470	\$11,330,949	\$38,693,895
	Excess Revenue	\$0	\$547,950	\$1,063,259	\$0	\$9,158	\$5,814,204	\$2	\$581,425	\$8,015,998	
2024-25	Pass Through	\$0	\$1,425,118	\$155,352	\$0	\$1,419,284	\$3,074,331	\$2,076,524	\$2,493,071	\$10,643,679	\$38,100,093
	Excess Revenue	\$0	\$0	\$1,097,461	\$0	\$9,507	\$6,688,674	\$2	\$610,723	\$8,406,367	
Total (6 Years)		\$2,725,176	\$16,071,535	\$7,027,881	\$940,199	\$7,845,552	\$43,205,203	\$10,518,866	\$16,927,028	\$105,261,438	\$210,522,877

Table I - 2**Pass Through Revenues Summary (CONSERVATIVE SCENARIO)**

		Cypress	Irvine	Lake Forest	La Palma	Mission Viejo	Orange County	San Juan Capistrano	Yorba Linda	Total	FY Total
2019-20	Pass Through	\$842,187	\$2,015,740	\$137,988	\$166,205	\$1,117,193	\$2,020,161	\$1,161,094	\$2,100,555	\$9,561,124	\$30,452,495
	Excess Revenue	\$536,248	\$547,950	\$946,043	\$201,377	\$190,609	\$2,692,233	\$36,212	\$514,451	\$5,665,123	
2020-21	Pass Through	\$859,517	\$2,293,579	\$137,988	\$177,285	\$1,135,190	\$2,020,161	\$1,161,094	\$2,100,460	\$9,885,275	\$32,380,382
	Excess Revenue	\$451,681	\$547,950	\$945,641	\$169,156	\$7,604	\$3,668,337	\$1	\$514,546	\$6,304,916	
2021-22	Pass Through	\$0	\$2,272,512	\$136,608	\$96,295	\$1,123,284	\$1,995,324	\$1,148,246	\$2,078,640	\$8,850,910	\$29,082,126
	Excess Revenue	\$0	\$547,950	\$935,829	\$106,002	\$7,525	\$3,583,646	\$1	\$509,200	\$5,690,153	
2022-23	Pass Through	\$0	\$2,318,055	\$139,340	\$0	\$1,153,151	\$2,435,493	\$1,173,686	\$2,181,847	\$9,401,572	\$32,308,322
	Excess Revenue	\$0	\$547,950	\$955,857	\$0	\$7,725	\$4,706,574	\$1	\$534,483	\$6,752,589	
2023-24	Pass Through	\$0	\$2,364,509	\$142,127	\$0	\$1,183,615	\$2,497,971	\$1,199,633	\$2,228,859	\$9,616,715	\$33,344,853
	Excess Revenue	\$0	\$547,950	\$976,422	\$0	\$7,929	\$4,977,411	\$1	\$545,999	\$7,055,712	
2024-25	Pass Through	\$0	\$1,271,907	\$144,970	\$0	\$1,214,688	\$2,557,203	\$1,226,100	\$2,275,068	\$8,689,937	\$31,266,604
	Excess Revenue	\$0	\$0	\$997,485	\$0	\$8,137	\$5,380,423	\$1	\$557,319	\$6,943,365	
Total (6 Years)		\$2,689,633	\$15,276,052	\$6,596,298	\$916,321	\$7,156,649	\$38,534,937	\$7,106,072	\$16,141,429	\$94,417,391	\$188,834,782

8.1 Calculations

The following data was used in the calculations of Pass Throughs and Excess Revenues:

8.1.1 Gross Tax Increment (RPTTF)

RPTTF is the property tax revenue paid on incremental assessed value of the redevelopment areas of each County jurisdiction with a successor agency, as reported by the Auditor Controller. Additionally, the added assessed value from new construction and property sales (as described under Ad Valorem Revenues) within those redevelopment areas has been applied to each of the Jurisdictions. Finally, 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.

8.1.2 Administrative Fees

The California Health and Safety Code 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.

The Auditor Controller’s administrative fees, including the Senate Bill 2557 fee, were estimated by utilizing the ROPS 19-20 A and B period actual administrative charges as a percentage of Gross RPTTF, pursuant to the Auditor Controller’s RPTTF reports. These percentages were applied to Gross RPTTF in each future period to estimate the administration fee by period.

8.1.3 Pass Through Payments

Total pass through payments (all taxing entities as a whole) for all redevelopment project areas are based on the actual ROPS 19-20 A and B period pass through payments, as reported on the Auditor Controller’s RPTTF Reports, 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 19-20 A and B 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.

8.1.4 Total Enforceable Obligations

The estimates of enforceable obligations included in this analysis are based upon ROPS 19-20 A and B, as well as previous periods, for each jurisdiction's successor agency. In addition, DOF determination letters were reviewed to determine most likely future approved amounts.

8.1.5 Total Excess Property Tax Revenue

This number was calculated by subtracting the Administrative Fees, pass through payments and enforceable obligations from gross tax increment.

8.1.6 OCFA's Share of Pass Through Payments and Excess Property Tax Revenues

Pass Through and Excess Revenues were calculated by applying OCFA's share of ROPS 19-20 A and B actual 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.

The California Health and Safety Code limits the total amount of payments (Pass Throughs and Excess Revenue) received by any taxing entity to 100% of its share of the total tax increment. No taxing entity can receive more than 100% of its share. However, redevelopment dissolution makes it possible to receive more because of pre-1994 tax sharing agreements, which do not limit the amount a taxing entity can receive. However, Harris followed the Auditor Controller's methodology to maximize the Projections' accuracy as the Health and Safety Code has placed the responsibility of calculating these revenues with this entity.

8.2 Other Considerations

8.2.1 Irvine Settlement Agreement

The City of Irvine entered into a settlement agreement with DOF involving a loan repayment to Irvine. The settlement requires that a maximum of \$4.38 million of excess revenue is distributed to ALL 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 2019-20), approximately \$209 million remains to be paid. OCFA's pass through payments will remain constant until the Judgement amount is paid in full due to the imposed maximum excess revenues to taxing entities

However, high property value growth in the former Irvine Redevelopment Agency's former project area is expected to allow the Irvine Successor Agency to pay off the Judgement amount after Fiscal Year 2024-25. At that point, it is likely that the Irvine Successor Agency will be dissolved as all enforceable obligations would be retired and all revenues from the redevelopment

area will revert back to Ad Valorem Revenues. As a result, OCFA property taxes from Irvine as a whole will increase significantly in Fiscal Year 2025-26.

8.2.2 Cypress Settlement Agreement and Loan Repayment

The City of Cypress also entered into a settlement agreement with DOF involving a loan repayment between the former redevelopment agency and the City. City Finance staff was contacted in January 2020 and indicated that all enforceable obligations will be paid as of June 30, 2020. The Successor Agency did not prepare a 20-21 ROPS and after June 30, 2020, will complete all actions required by the Health and Safety Code to dissolve the Successor Agency.

The Auditor-Controller's office was also contacted in January 2020 and to date had not received any successor agency dissolution documents from Cypress and could not confirm that property tax revenues previously classified as RPTTF would revert back to Ad Valorem Revenues. Therefore, in an effort to be conservative, this Report assumes that the formal dissolution of the Successor Agency will occur in 2020-21, OCFA will continue to receive Pass Throughs and Excess Revenues during 2020-21, but all property taxes within the redevelopment areas will revert back to Ad Valorem Revenues in 2021-22.

8.2.3 Lake Forest Successor Agency RPTTF

The City of Lake Forest has never adopted a redevelopment project, but did annex a portion of County unincorporated area that is a part of the Orange County Development Agency's NDAPP redevelopment project (referred to as the Orange County El Toro Redevelopment Subarea).

Following Redevelopment Dissolution in 2011-12 and continuing through 2014-15, the Auditor Controller distributed RPTTF, pass through payments, and residual revenue to the Lake Forest Successor Agency ("Lake Forest SA") and its taxing entities. However, in 2015-16 (starting with the ROPS 15-16A distribution of RPTTF revenues), the Auditor Controller 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."

8.2.4 Mission Viejo Pass Throughs and Excess Revenue

OCFA received 100% of its share of the incremental property tax in the Mission Viejo Successor Agency's ("Mission Viejo SA") project areas pursuant to a pre-1994 negotiated tax sharing agreement. As stated previously, the Health and Safety Code prohibits taxing entities from receiving more than 100% of their share of the property tax. Therefore, OCFA does not receive any Excess Revenue generated by the Mission Viejo SA.

8.2.5 San Juan Capistrano Excess Revenue

The San Juan Capistrano Successor Agency (“San Juan Capistrano SA”) has a mix of loans with principal payments due after March 1, 2021. Two loans are restricted in their payment per California Health and Safety Code Section 34191.4.

8.2.6 Potential Revenue from Former RDA owned Property Disposition

All successor agencies who held land assets were required to prepare Long Range Property Management Plans. This Plan specifies the disposition of real property formerly owned by the redevelopment agency and now held by the successor agency. The sale proceeds can be used for sale-related costs and payment of enforceable obligations, with the balance 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 which may represent property sale proceeds.

Given that redevelopment dissolution occurred almost 10 years ago, it is assumed for the purposes of this report that the majority of properties required to be sold has been sold to date. It is possible that some properties will be sold in the future, but it is difficult to identify those properties and the associated current market values. The Auditor Controller will notify OCFA about any property sales that occur in the future.

8.2.7 Prior Period Adjustments

The Health and Safety Code 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 for ROPS expenditures, 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.

Section 9 Conclusion

The Orange County economy and housing market had continued to expand and grow over the last 10 years. Economic indicators (such as record low rates of unemployment and movement on wage growth) and market forecasts suggested that assessed values in Orange County will continue to increase during 2020 but not at the same rate of growth as previous years. There were reported recession warning signs during 2019 as temporary interest rate hikes caused a slowdown in home sales volume and an inverted yield curve caused considerable concern for investors and homeowners. However, the end of 2019 saw decreases in interest rates, a strong real estate market and continued economic growth.

However, the occurrence of the unprecedented global COVID-19 pandemic hit the United States in February 2020 and within 8 weeks caused 42 states to issue shelter-in-place directives, closed businesses and shut down major strong holds in the American economy, including Orange County. Because of the nature of this pandemic, it is unknown how long the economy will remain in this limbo – or when and how long a recovery will take. Significant unemployment in the short term is likely to reduce consumer spending and home sales over at least the next several months.

Despite the recent effects of COVID-19, growth in property taxes is expected in Fiscal Year 2020-21 due to the fact that increases in value from property sales and new construction from 2019 are the factors the Assessor uses when equalizing the roll. It is important to note that as of April 9, 2020, the Assessor's office maintains that a 2% increase in assessed value for all other property will occur per Proposition 13 and the strong CPI in 2019 and that no reduction in growth rates or assessed values will occur.

With these assumptions, and with the reductions in increased values from new construction in 2019 cited in this report, in the interest of providing OCFA with realistic projections, the following growth rates are projected for Ad Valorem Revenues, assessed property values in the SFF Jurisdictions

- **Typical Scenario:**
 - 3.26% in Fiscal Year 2020-21 and growth rates ranging from 2.34% and 3.67% annually for the next 4 years
- **Conservative Scenario:**
 - 2.30% in Fiscal Year 2020-21 and growth rates ranging from -0.95% to 2.13% annually for the next 4 years.

Pass Through Revenues are expected to increase in the short term but shift as former redevelopment agencies retire all existing debts after almost 10 years after Redevelopment Dissolution. The Cypress and La Palma Successor Agencies are expected to dissolve during the next 5-year period, shifting the assessed valuation and the property taxes paid on that value to Ad Valorem property taxes resulting in a significant increase in Ad Valorem revenues for OCFA. It is projected that the following increases in Ad Valorem revenues will occur:

- \$1.3 to \$1.4 billion for Cypress in Fiscal Year 2021-22
- \$471 to 495 million for La Palma in Fiscal Year 2022-23

APPENDIX 1

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Table 1 - TYPICAL SCENARIO
ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2019-20 through 2024-25

ALISO VIEJO	Total AV Under Appeal	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	10,373,589,537										
Homeowners' Exemptions	50,940,400										
less CRA Base	-										
less CRA Increment	-										
Secured Total	10,424,529,937	2.00%	10,633,020,536	2.00%	10,986,333,601	2.00%	11,214,057,993	3.00%	11,567,794,935	3.00%	11,914,828,783
<i>Projected Secured New Value</i>			<u>137,894,759</u>		<u>7,840,903</u>		<u>16,810,875</u>		-		-
TOTAL SECURED SUBJECT TO GROWTH	10,424,529,937		10,770,915,295		10,994,174,503		11,230,868,869		11,567,794,935		11,914,828,783
% of Secured Growth	3.77%		3.32%		2.07%		2.15%		3.00%		3.00%
Unsecured Assessed Value	282,207,356										
Homeowners' Exemptions	(84,000)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	282,123,356	0.00%	282,123,356	-5.00%	268,017,188	0.00%	268,017,188	0.00%	268,017,188	0.00%	268,017,188
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	10,706,653,293		11,053,038,651		11,262,191,692		11,498,886,057		11,835,812,123		12,182,845,971
1% General Levy	107,066,533		110,530,387		112,621,917		114,988,861		118,358,121		121,828,460
OCFA Effective Tax Rate 18-19	11.52%		11.52%		11.52%		11.52%		11.52%		11.52%
Total Projected Property Tax Revenue (includes HOX rev.)	12,335,310		12,734,387		12,975,355		13,248,055		13,636,233		14,036,056
CYPRESS	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	7,463,319,257										
Homeowners' Exemptions	54,950,642										
less CRA Base	(221,856,549)										
less CRA Increment	(1,393,194,294)										
Secured Total	5,903,219,056	2.00%	6,021,283,437	24.48%	7,609,756,246	2.00%	7,762,812,512	3.00%	7,996,626,488	3.00%	8,236,525,283
<i>Projected Secured New Value</i>			<u>91,937,379</u>		<u>844,256</u>		<u>902,525</u>		-		-
TOTAL SECURED SUBJECT TO GROWTH	5,903,219,056		6,113,220,816		7,610,600,502		7,763,715,037		7,996,626,488		8,236,525,283
% of Secured Growth	4.27%		3.56%		24.49%		2.01%		3.00%		3.00%
Unsecured Assessed Value	347,494,639										
Homeowners' Exemptions	(204,400)										
less CRA Base	(13,780,011)										
less CRA Increment	(29,215,041)										
TOTAL UNSECURED SUBJECT TO GROWTH	304,295,187	0.00%	304,295,187	-5.00%	289,080,428	0.00%	289,080,428	0.00%	289,080,428	0.00%	289,080,428
CRA Base Year Value	235,636,560		235,636,560		235,636,560		235,636,560		235,636,560		235,636,560
TOTAL ASSESSED VALUE	6,443,150,803		6,653,152,563		8,135,317,489		8,288,432,025		8,521,343,476		8,761,242,270
1% General Levy	64,431,508		66,531,526		81,353,175		82,884,320		85,213,435		87,612,423
OCFA Effective Tax Rate 18-19	8.64%		8.64%		8.64%		8.64%		8.64%		8.64%
Total Projected Property Tax Revenue (includes HOX rev.)	5,563,798		5,745,139		7,025,020		7,157,238		7,358,362		7,565,520

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

DANA POINT	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	13,021,625,141										
Homeowners' Exemptions	41,330,964										
less CRA Base	-										
less CRA Increment	-										
Secured Total	13,062,956,105	2.00%	13,324,215,227	2.00%	13,990,923,385	2.00%	14,335,102,242	3.00%	14,846,667,713	3.00%	15,292,067,744
<i>Projected Secured New Value</i>			<u>392,376,327</u>		<u>63,098,421</u>		<u>79,138,256</u>		<u>-</u>		<u>40,291,468</u>
TOTAL SECURED SUBJECT TO GROWTH	13,062,956,105		13,716,591,554		14,054,021,806		14,414,240,498		14,846,667,713		15,332,359,212
% of Secured Growth	4.67%		5.00%		2.46%		2.56%		3.00%		3.27%
Unsecured Assessed Value	268,039,833										
Homeowners' Exemptions	(113,400)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	267,926,433	0.00%	267,926,433	-5.00%	254,530,111	0.00%	254,530,111	0.00%	254,530,111	0.00%	254,530,111
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	13,330,882,538		13,984,517,987		14,308,551,917		14,668,770,609		15,101,197,824		15,586,889,323
1% General Levy	133,308,825		139,845,180		143,085,519		146,687,706		151,011,978		155,868,893
OCFA Effective Tax Rate 18-19	11.36%		11.36%		11.36%		11.36%		11.36%		11.36%
Total Projected Property Tax Revenue (includes HOX rev.)	15,140,883		15,883,265		16,251,295		16,660,422		17,151,562		17,703,199
IRVINE	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	80,653,424,150										
Homeowners' Exemptions	228,171,948										
less CRA Base	(9,341,794)										
less CRA Increment	(5,631,365,474)										
Secured Total	75,240,888,830	2.00%	76,745,706,607	2.00%	81,003,362,567	2.00%	82,971,569,264	4.00%	87,020,666,548	4.00%	91,088,921,615
<i>Projected Secured New Value</i>			<u>2,669,354,734</u>		<u>341,313,182</u>		<u>702,148,571</u>		<u>564,835,005</u>		<u>261,768,599</u>
TOTAL SECURED SUBJECT TO GROWTH	75,240,888,830		79,415,061,341		81,344,675,749		83,673,717,835		87,585,501,553		91,350,690,214
% of Secured Growth	7.41%		5.55%		2.43%		2.86%		4.68%		4.30%
Unsecured Assessed Value	4,163,844,573										
Homeowners' Exemptions	(428,400)										
less CRA Base	(3,803,150)										
less CRA Increment	(115,870,937)										
TOTAL UNSECURED SUBJECT TO GROWTH	4,043,742,086	0.00%	4,043,742,086	-5.00%	3,841,554,982	0.00%	3,841,554,982	0.00%	3,841,554,982	0.00%	3,841,554,982
CRA Base Year Value	13,144,944		13,144,944		13,144,944		13,144,944		13,144,944		13,144,944
TOTAL ASSESSED VALUE	79,297,775,860		83,471,948,371		85,199,375,675		87,528,417,760		91,440,201,479		95,205,390,140
1% General Levy	792,977,759		834,719,484		851,993,757		875,284,178		914,402,015		952,053,901
OCFA Effective Tax Rate 18-19	12.53%		12.53%		12.53%		12.53%		12.53%		12.53%
Total Projected Property Tax Revenue (includes HOX rev.)	99,343,841		104,573,223		106,737,335		109,655,147		114,555,809		119,272,818

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

LA PALMA	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	2,134,220,663										
Homeowners' Exemptions	18,652,200										
less CRA Base	(79,969,371)										
less CRA Increment	(338,705,290)										
Secured Total	1,734,198,202	2.00%	1,768,882,166	2.00%	1,853,992,327	28.71%	2,386,942,332	3.00%	2,458,840,495	3.00%	2,532,605,710
<i>Projected Secured New Value</i>			<u>48,757,370</u>		<u>544,563</u>		<u>281,450</u>		<u>-</u>		<u>-</u>
TOTAL SECURED SUBJECT TO GROWTH	1,734,198,202		1,817,639,536		1,854,536,889		2,387,223,782		2,458,840,495		2,532,605,710
% of Secured Growth	4.35%		4.81%		2.03%		28.72%		3.00%		3.00%
Unsecured Assessed Value	66,131,900										
Homeowners' Exemptions	(70,000)										
less CRA Base	(12,864,602)										
less CRA Increment	(45,275,920)										
TOTAL UNSECURED SUBJECT TO GROWTH	7,921,378	0.00%	7,921,378	-5.00%	7,525,309	0.00%	7,525,309	0.00%	7,525,309	0.00%	7,525,309
CRA Base Year Value	92,833,973		92,833,973		92,833,973		92,833,973		92,833,973		92,833,973
TOTAL ASSESSED VALUE	1,834,953,553		1,918,394,887		1,954,896,171		2,487,583,064		2,559,199,778		2,632,964,992
1% General Levy	18,349,536		19,183,949		19,548,962		24,875,831		25,591,998		26,329,650
OCFA Effective Tax Rate 18-19	9.45%		9.45%		9.45%		9.45%		9.45%		9.45%
Total Projected Property Tax Revenue (includes HOX rev.)	1,734,910		1,813,802		1,848,314		2,351,958		2,419,670		2,489,414
LAGUNA HILLS	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	7,179,066,909										
Homeowners' Exemptions	37,314,400										
less CRA Base	(8,969,078)										
less CRA Increment	(25,369,071)										
Secured Total	7,182,043,160	2.00%	7,325,684,023	2.00%	7,624,423,886	2.00%	7,777,779,108	3.00%	8,024,748,520	3.00%	8,265,490,975
<i>Projected Secured New Value</i>			<u>149,241,355</u>		<u>849,750</u>		<u>13,238,872</u>		<u>-</u>		<u>171,016,950</u>
TOTAL SECURED SUBJECT TO GROWTH	7,182,043,160		7,474,925,378		7,625,273,636		7,791,017,980		8,024,748,520		8,436,507,925
% of Secured Growth	3.59%		4.08%		2.01%		2.17%		3.00%		5.13%
Unsecured Assessed Value	144,540,607										
Homeowners' Exemptions	(57,400)										
less CRA Base	(1,579,216)										
less CRA Increment	(1,076,528)										
TOTAL UNSECURED SUBJECT TO GROWTH	141,827,463	0.00%	141,827,463	-5.00%	134,736,090	0.00%	134,736,090	0.00%	134,736,090	0.00%	134,736,090
CRA Base Year Value	10,548,294		10,548,294		10,548,294		10,548,294		10,548,294		10,548,294
TOTAL ASSESSED VALUE	7,334,418,917		7,627,301,135		7,770,558,020		7,936,302,364		8,170,032,903		8,581,792,309
1% General Levy	73,344,189		76,273,011		77,705,580		79,363,024		81,700,329		85,817,923
OCFA Effective Tax Rate 18-19	10.35%		10.35%		10.35%		10.35%		10.35%		10.35%
Total Projected Property Tax Revenue (includes HOX rev.)	7,593,903		7,897,147		8,045,473		8,217,081		8,459,080		8,885,407

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

LAGUNA NIGUEL	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	16,315,927,869										
Homeowners' Exemptions	87,031,000										
less CRA Base	-										
less CRA Increment	-										
Secured Total	16,402,958,869	2.00%	16,731,018,046	2.00%	17,318,500,186	2.00%	17,771,972,162	3.00%	18,305,131,326	3.00%	18,854,285,266
<i>Projected Secured New Value</i>			<u>247,903,705</u>		<u>105,001,933</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	16,402,958,869		16,978,921,751		17,423,502,119		17,771,972,162		18,305,131,326		18,854,285,266
% of Secured Growth	3.97%		3.51%		2.62%		2.00%		3.00%		3.00%
Unsecured Assessed Value	163,589,263										
Homeowners' Exemptions	(169,400)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	163,419,863	0.00%	163,419,863	-5.00%	155,248,870	0.00%	155,248,870	0.00%	155,248,870	0.00%	155,248,870
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	16,566,378,732		17,142,341,614		17,578,750,989		17,927,221,031		18,460,380,196		19,009,534,136
1% General Levy	165,663,787		171,423,416		175,787,510		179,272,210		184,603,802		190,095,341
OCFA Effective Tax Rate 18-19	10.48%		10.48%		10.48%		10.48%		10.48%		10.48%
Total Projected Property Tax Revenue (includes HOX rev.)	17,353,892		17,957,234		18,414,389		18,779,425		19,337,928		19,913,187
LAGUNA WOODS	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	3,231,049,861										
Homeowners' Exemptions	46,966,416										
less CRA Base	-										
less CRA Increment	-										
Secured Total	3,278,016,277	2.00%	3,343,576,603	2.00%	3,467,717,072	2.00%	3,537,427,138	3.00%	3,643,912,875	3.00%	3,753,230,261
<i>Projected Secured New Value</i>			<u>56,146,017</u>		<u>348,750</u>		<u>352,352</u>		-		-
TOTAL SECURED SUBJECT TO GROWTH	3,278,016,277		3,399,722,620		3,468,065,822		3,537,779,490		3,643,912,875		3,753,230,261
% of Secured Growth	5.42%		3.71%		2.01%		2.01%		3.00%		3.00%
Unsecured Assessed Value	30,485,270										
Homeowners' Exemptions	(302,400)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	30,182,870	0.00%	30,182,870	-5.00%	28,673,727	0.00%	28,673,727	0.00%	28,673,727	0.00%	28,673,727
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	3,308,199,147		3,429,905,490		3,496,739,548		3,566,453,217		3,672,586,602		3,781,903,988
1% General Levy	33,081,991		34,299,055		34,967,395		35,664,532		36,725,866		37,819,040
OCFA Effective Tax Rate 18-19	11.70%		11.70%		11.70%		11.70%		11.70%		11.70%
Total Projected Property Tax Revenue (includes HOX rev.)	3,871,119		4,013,535		4,091,741		4,173,317		4,297,510		4,425,429

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

LAKE FOREST	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	16,227,142,471										
Homeowners' Exemptions	96,858,655										
less CRA Base	(350,177,903)										
less CRA Increment	(944,304,265)										
Secured Total	15,029,518,958	2.00%	15,330,109,337	2.00%	15,979,834,557	2.00%	16,561,082,174	3.00%	17,311,073,373	3.00%	18,119,518,334
<i>Projected Secured New Value</i>			<u>336,395,131</u>		<u>256,520,515</u>		<u>245,785,179</u>		<u>280,692,000</u>		<u>84,072,000</u>
TOTAL SECURED SUBJECT TO GROWTH	15,029,518,958		15,666,504,468		16,236,355,072		16,806,867,352		17,591,765,373		18,203,590,334
% of Secured Growth	7.59%		4.24%		3.64%		3.51%		4.67%		3.48%
Unsecured Assessed Value	915,342,995										
Homeowners' Exemptions	(119,442)										
less CRA Base	(21,924,943)										
less CRA Increment	(53,067,218)										
TOTAL UNSECURED SUBJECT TO GROWTH	840,231,392	0.00%	840,231,392	-5.00%	798,219,822	0.00%	798,219,822	0.00%	798,219,822	0.00%	798,219,822
CRA Base Year Value	372,102,846		372,102,846		372,102,846		372,102,846		372,102,846		372,102,846
TOTAL ASSESSED VALUE	16,241,853,196		16,878,838,706		17,406,677,741		17,977,190,021		18,762,088,041		19,373,913,002
1% General Levy	162,418,532		168,788,387		174,066,777		179,771,900		187,620,880		193,739,130
OCFA Effective Tax Rate 18-19	11.11%		11.11%		11.11%		11.11%		11.11%		11.11%
Total Projected Property Tax Revenue (includes HOX rev.)	18,042,650		18,750,261		19,336,624		19,970,391		20,842,313		21,521,974
LOS ALAMITOS	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	2,090,685,580										
Homeowners' Exemptions	9,736,652										
less CRA Base	-										
less CRA Increment	-										
Secured Total	2,100,422,232	2.00%	2,142,430,677	2.00%	2,308,675,391	2.00%	2,392,051,509	3.00%	2,486,722,397	3.00%	2,561,324,069
<i>Projected Secured New Value</i>			<u>120,976,569</u>		<u>36,473,148</u>		<u>22,242,080</u>		-		-
TOTAL SECURED SUBJECT TO GROWTH	2,100,422,232		2,263,407,246		2,345,148,539		2,414,293,589		2,486,722,397		2,561,324,069
% of Secured Growth	5.22%		7.76%		3.61%		2.95%		3.00%		3.00%
Unsecured Assessed Value	179,575,371										
Homeowners' Exemptions	-										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	179,575,371	0.00%	179,575,371	-5.00%	170,596,602	0.00%	170,596,602	0.00%	170,596,602	0.00%	170,596,602
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	2,279,997,603		2,442,982,617		2,515,745,141		2,584,890,192		2,657,318,999		2,731,920,671
1% General Levy	22,799,976		24,429,826		25,157,451		25,848,902		26,573,190		27,319,207
OCFA Effective Tax Rate 18-19	9.61%		9.61%		9.61%		9.61%		9.61%		9.61%
Total Projected Property Tax Revenue (includes HOX rev.)	2,190,624		2,347,220		2,417,131		2,483,565		2,553,155		2,624,832

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

MISSION VIEJO	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	17,640,813,661										
Homeowners' Exemptions	130,775,400										
less CRA Base	(278,607,753)										
less CRA Increment	(962,956,413)										
Secured Total	16,530,024,895	2.00%	16,860,625,393	2.00%	17,469,950,410	2.00%	17,824,559,988	3.00%	18,382,645,015	3.00%	19,051,085,372
<i>Projected Secured New Value</i>			<u>266,776,970</u>		<u>5,108,402</u>		<u>22,668,181</u>		<u>113,554,375</u>		<u>-</u>
TOTAL SECURED SUBJECT TO GROWTH	16,530,024,895		17,127,402,363		17,475,058,812		17,847,228,170		18,496,199,390		19,051,085,372
% of Secured Growth	4.15%		3.61%		2.03%		2.13%		3.64%		3.00%
Unsecured Assessed Value	316,349,702										
Homeowners' Exemptions	(434,000)										
less CRA Base	(63,479,745)										
less CRA Increment	(69,763,115)										
TOTAL UNSECURED SUBJECT TO GROWTH	182,672,842	0.00%	182,672,842	-5.00%	173,539,200	0.00%	173,539,200	0.00%	173,539,200	0.00%	173,539,200
CRA Base Year Value	342,087,498		342,087,498		342,087,498		342,087,498		342,087,498		342,087,498
TOTAL ASSESSED VALUE	17,054,785,235		17,652,162,703		17,990,685,510		18,362,854,868		19,011,826,088		19,566,712,069
1% General Levy	170,547,852		176,521,627		179,906,855		183,628,549		190,118,261		195,667,121
OCFA Effective Tax Rate 18-19	10.89%		10.89%		10.89%		10.89%		10.89%		10.89%
Total Projected Property Tax Revenue (includes HOX rev.)	18,579,545		19,230,330		19,599,118		20,004,560		20,711,552		21,316,047
RANCHO SANTA MARGARITA	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	8,645,156,470										
Homeowners' Exemptions	57,059,800										
less CRA Base	-										
less CRA Increment	-										
Secured Total	8,702,216,270	2.00%	8,876,260,595	2.00%	9,178,646,745	2.00%	9,362,623,600	3.00%	9,644,021,840	3.00%	9,933,342,495
<i>Projected Secured New Value</i>			<u>122,412,684</u>		<u>396,000</u>		<u>504,400</u>		<u>-</u>		<u>71,655,000</u>
TOTAL SECURED SUBJECT TO GROWTH	8,702,216,270		8,998,673,279		9,179,042,745		9,363,128,000		9,644,021,840		10,004,997,495
% of Secured Growth	3.64%		3.41%		2.00%		2.01%		3.00%		3.74%
Unsecured Assessed Value	245,418,949										
Homeowners' Exemptions	(154,000)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	245,264,949	0.00%	245,264,949	-5.00%	233,001,702	0.00%	233,001,702	0.00%	233,001,702	0.00%	233,001,702
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	8,947,481,219		9,243,938,228		9,412,044,447		9,596,129,701		9,877,023,541		10,237,999,197
1% General Levy	89,474,812		92,439,382		94,120,444		95,961,297		98,770,235		102,379,992
OCFA Effective Tax Rate 18-19	12.29%		12.29%		12.29%		12.29%		12.29%		12.29%
Total Projected Property Tax Revenue (includes HOX rev.)	10,994,904		11,359,198		11,565,771		11,791,980		12,137,150		12,580,727

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

SAN JUAN CAPISTRANO	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	8,193,712,443										
Homeowners' Exemptions	41,495,920										
less CRA Base	(90,603,916)										
less CRA Increment	(953,589,123)										
Secured Total	7,191,015,324	2.00%	7,334,835,630	2.00%	7,668,839,899	2.00%	7,825,637,974	3.00%	8,074,690,020	3.00%	8,378,322,065
<i>Projected Secured New Value</i>			<u>183,634,859</u>		<u>3,354,193</u>		<u>13,866,900</u>		<u>59,603,248</u>		<u>86,501,403</u>
TOTAL SECURED SUBJECT TO GROWTH	7,191,015,324		7,518,470,490		7,672,194,092		7,839,504,873		8,134,293,267		8,464,823,468
% of Secured Growth	4.88%		4.55%		2.04%		2.18%		3.76%		4.06%
Unsecured Assessed Value	101,052,338										
Homeowners' Exemptions	(226,800)										
less CRA Base	(15,627,291)										
less CRA Increment	(43,450,555)										
TOTAL UNSECURED SUBJECT TO GROWTH	41,747,692	0.00%	41,747,692	-5.00%	39,660,307	0.00%	39,660,307	0.00%	39,660,307	0.00%	39,660,307
CRA Base Year Value	106,231,207		106,231,207		106,231,207		106,231,207		106,231,207		106,231,207
TOTAL ASSESSED VALUE	7,338,994,223		7,666,449,389		7,818,085,606		7,985,396,388		8,280,184,782		8,610,714,983
1% General Levy	73,389,942		76,664,494		78,180,856		79,853,964		82,801,848		86,107,150
OCFA Effective Tax Rate 18-19	10.74%		10.74%		10.74%		10.74%		10.74%		10.74%
Total Projected Property Tax Revenue (includes HOX rev.)	7,884,688		8,236,491		8,399,402		8,579,153		8,895,861		9,250,968
VILLA PARK	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	1,894,478,332										
Homeowners' Exemptions	9,921,800										
less CRA Base	-										
less CRA Increment	-										
Secured Total	1,904,400,132	2.00%	1,942,488,135	2.00%	1,982,073,687	2.00%	2,024,806,525	3.00%	2,085,550,721	3.00%	2,148,117,243
<i>Projected Secured New Value</i>			<u>721,362</u>		<u>3,030,750</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	1,904,400,132		1,943,209,497		1,985,104,437		2,024,806,525		2,085,550,721		2,148,117,243
% of Secured Growth	4.17%		2.04%		2.16%		2.00%		3.00%		3.00%
Unsecured Assessed Value	7,829,253										
Homeowners' Exemptions	(56,000)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	7,773,253	0.00%	7,773,253	-5.00%	7,384,590	0.00%	7,384,590	0.00%	7,384,590	0.00%	7,384,590
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	1,912,173,385		1,950,982,750		1,992,489,027		2,032,191,116		2,092,935,311		2,155,501,833
1% General Levy	19,121,734		19,509,827		19,924,890		20,321,911		20,929,353		21,555,018
OCFA Effective Tax Rate 18-19	10.18%		10.18%		10.18%		10.18%		10.18%		10.18%
Total Projected Property Tax Revenue (includes HOX rev.)	1,946,949		1,986,464		2,028,725		2,069,149		2,130,998		2,194,703

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

YORBA LINDA	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	16,015,529,757										
Homeowners' Exemptions	94,485,437										
less CRA Base	(97,888,948)										
less CRA Increment	(2,716,391,171)										
Secured Total	13,295,735,075	2.00%	13,561,649,777	2.00%	14,143,171,929	2.00%	14,446,475,572	3.00%	14,919,176,602	3.00%	15,399,347,967
<i>Projected Secured New Value</i>			<u>304,205,056</u>		<u>20,039,417</u>		<u>38,161,906</u>		<u>31,646,667</u>		<u>-</u>
TOTAL SECURED SUBJECT TO GROWTH	13,295,735,075		13,865,854,832		14,163,211,345		14,484,637,478		14,950,823,269		15,399,347,967
% of Secured Growth	4.49%		4.29%		2.14%		2.27%		3.22%		3.00%
Unsecured Assessed Value	182,249,581										
Homeowners' Exemptions	(147,000)										
less CRA Base	(12,460,697)										
less CRA Increment	(124,267,175)										
TOTAL UNSECURED SUBJECT TO GROWTH	45,374,709	0.00%	45,374,709	-5.00%	43,105,974	0.00%	43,105,974	0.00%	43,105,974	0.00%	43,105,974
CRA Base Year Value	110,349,645		110,349,645		110,349,645		110,349,645		110,349,645		110,349,645
TOTAL ASSESSED VALUE	13,451,459,429		14,021,579,186		14,316,666,964		14,638,093,096		15,104,278,887		15,552,803,585
1% General Levy	134,514,594		140,215,792		143,166,670		146,380,931		151,042,789		155,528,036
OCFA Effective Tax Rate 18-19	9.29%		9.29%		9.29%		9.29%		9.29%		9.29%
Total Projected Property Tax Revenue (includes HOX rev.)	12,497,317		13,026,997		13,301,153		13,599,780		14,032,898		14,449,608
COUNTY UNINCORPORATED	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	30,263,828,976										
Homeowners' Exemptions	150,310,114										
less CRA Base	(480,371,485)										
less CRA Increment	(1,917,219,984)										
Secured Total	28,016,547,621	2.00%	28,576,878,573	2.00%	29,762,748,987	2.00%	30,404,378,131	3.00%	31,502,128,483	3.00%	32,521,635,587
<i>Projected Secured New Value³</i>			<u>602,287,100</u>		<u>45,464,867</u>		<u>180,212,629</u>		<u>72,275,000</u>		<u>113,471,750</u>
TOTAL SECURED SUBJECT TO GROWTH	28,016,547,621		29,179,165,674		29,808,213,854		30,584,590,760		31,574,403,483		32,635,107,337
% of Secured Growth	5.43%		4.15%		2.16%		2.60%		3.24%		3.36%
Unsecured Assessed Value	718,639,397										
Homeowners' Exemptions	(560,767)										
less CRA Base	(128,813,324)										
less CRA Increment	(380,490,674)										
TOTAL UNSECURED SUBJECT TO GROWTH	208,774,632	0.00%	208,774,632	-5.00%	198,335,900	0.00%	198,335,900	0.00%	198,335,900	0.00%	198,335,900
CRA Base Year Value	609,184,809		609,184,809		609,184,809		609,184,809		609,184,809		609,184,809
TOTAL ASSESSED VALUE	28,834,507,062		29,997,125,115		30,615,734,563		31,392,111,469		32,381,924,192		33,442,628,047
1% General Levy	288,345,071		299,971,251		306,157,346		313,921,115		323,819,242		334,426,280
OCFA Effective Tax Rate 18-19	12.45%		12.45%		12.45%		12.45%		12.45%		12.45%
Total Projected Property Tax Revenue (includes HOX rev.)	35,889,648		37,336,732		38,106,700		39,073,039		40,305,036		41,625,270

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

TOTAL OCFA	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	241,343,571,077										
Homeowners' Exemptions	1,156,001,748										
less CRA Base	(1,617,786,797)										
less CRA Increment	(14,883,095,085)										
Secured Total	225,998,690,943	2.00%	230,518,664,762	5.13%	242,348,950,875	2.58%	248,599,278,225	3.89%	258,270,397,350	3.79%	268,050,648,769
<i>Projected Secured New Value</i>			<u>5,731,021,377</u>		<u>890,229,047</u>		<u>1,336,314,175</u>		<u>1,122,606,294</u>		<u>828,777,170</u>
TOTAL SECURED SUBJECT TO GROWTH	225,998,690,943		236,249,686,138		243,239,179,922		249,935,592,400		259,393,003,644		268,879,425,939
% of Secured Growth	5.64%		4.54%		2.96%		2.75%		3.78%		3.66%
Unsecured Assessed Value	8,132,791,027										
Homeowners' Exemptions	(3,127,409)										
less CRA Base	(274,332,979)										
less CRA Increment	(862,477,163)										
TOTAL UNSECURED SUBJECT TO GROWTH	6,992,853,476	0.00%	6,992,853,476	-5.00%	6,643,210,802	0.00%	6,643,210,802	0.00%	6,643,210,802	0.00%	6,643,210,802
CRA Base Year Value	1,892,119,776		1,892,119,776		1,892,119,776		1,892,119,776		1,892,119,776		1,892,119,776
TOTAL ASSESSED VALUE	234,883,664,195		245,134,659,390		251,774,510,500		258,470,922,978		267,928,334,223		277,414,756,517
1% General Levy	2,348,836,642		2,451,346,594		2,517,745,105		2,584,709,230		2,679,283,342		2,774,147,565
OCFA Effective Tax Rate 18-19	11.54%		11.54%		11.54%		11.54%		11.54%		11.54%
Total Projected Property Tax Revenue (includes HOX rev.)	270,963,981		282,789,625		290,449,419		298,174,463		309,084,620		320,028,245
Percentage Change in Total Assessed Value	5.59%		4.36%		2.71%		2.66%		3.66%		3.54%
Percentage Change in Secured Property Tax Revenue	5.64%		4.54%		2.96%		2.75%		3.78%		3.66%
Percentage Change in Unsecured Property Tax Revenue	5.48%		0.00%		-5.00%		0.00%		0.00%		0.00%

NOTES:

1. Assessed values are net of increases in assessed valuation from redevelopment project areas. Base year values of each redevelopment project area have been subtracted out for the purposes of the application of the annual growth factors. Base year values are added back into the total value to ensure that taxes attributed to the redevelopment project areas base year values are included in Harris' estimates.
2. OCFA Tax Rates for each jurisdiction are calculated based on revenue received as reported in the Orange County Auditor-Controller's report "Accumulation of Combined Prior Year Levy and Current Year ATL." This revenue does not reflect any supplemental or delinquency assessments. The rates may differ very slightly from official rates.
3. Projected New Secured Value for Fiscal Year 2020-21 is less \$27,896,532 resulting from the annexation of 25 acres of unincorporated Orange County territory in the City of Santa Ana as reported by the Orange County Local Agency Formation Commission (LAFCO)

Table 1 - CONSERVATIVE SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2019-20 through 2024-25

ALISO VIEJO	Total AV Under Appeal	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	10,373,589,537										
Homeowners' Exemptions	50,940,400										
less CRA Base	-										
less CRA Increment	-										
Secured Total	10,424,529,937	0.00%	10,424,529,937	-1.00%	10,454,766,142	2.00%	10,665,994,191	2.00%	10,879,314,075	2.00%	11,096,900,356
<i>Projected Secured New Value</i>			<u>135,839,904</u>		<u>2,090,907</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	10,424,529,937		10,560,369,841		10,456,857,050		10,665,994,191		10,879,314,075		11,096,900,356
% of Secured Growth	3.77%		1.30%		-0.98%		2.00%		2.00%		2.00%
Unsecured Assessed Value	282,207,356										
Homeowners' Exemptions	(84,000)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	282,123,356	0.00%	282,123,356	-20.00%	225,698,685	0.00%	225,698,685	0.00%	225,698,685	0.00%	225,698,685
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	10,706,653,293		10,842,493,197		10,682,555,735		10,891,692,876		11,105,012,759		11,322,599,041
1% General Levy	107,066,533		108,424,932		106,825,557		108,916,929		111,050,128		113,225,990
OCFA Effective Tax Rate 18-19	11.52%		11.52%		11.52%		11.52%		11.52%		11.52%
Total Projected Property Tax Revenue (includes HOX rev.)	12,335,310		12,491,814		12,307,547		12,548,497		12,794,267		13,044,952
CYPRESS	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	7,463,319,257										
Homeowners' Exemptions	54,950,642										
less CRA Base	(221,856,549)										
less CRA Increment	(1,393,194,294)										
Secured Total	5,903,219,056	0.00%	5,903,219,056	21.41%	7,276,283,621	2.00%	7,421,931,750	2.00%	7,570,370,385	2.00%	7,721,777,792
<i>Projected Secured New Value</i>			<u>89,984,229</u>		<u>120,055</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	5,903,219,056		5,993,203,285		7,276,403,676		7,421,931,750		7,570,370,385		7,721,777,792
% of Secured Growth	4.27%		1.52%		21.41%		2.00%		2.00%		2.00%
Unsecured Assessed Value	347,494,639										
Homeowners' Exemptions	(204,400)										
less CRA Base	(13,780,011)										
less CRA Increment	(29,215,041)										
TOTAL UNSECURED SUBJECT TO GROWTH	304,295,187	0.00%	304,295,187	-20.00%	243,436,150	0.00%	243,436,150	0.00%	243,436,150	0.00%	243,436,150
CRA Base Year Value	235,636,560		235,636,560		235,636,560		235,636,560		235,636,560		235,636,560
TOTAL ASSESSED VALUE	6,443,150,803		6,533,135,032		7,755,476,386		7,901,004,459		8,049,443,094		8,200,850,502
1% General Levy	64,431,508		65,331,350		77,554,764		79,010,045		80,494,431		82,008,505
OCFA Effective Tax Rate 18-19	8.64%		8.64%		8.64%		8.64%		8.64%		8.64%
Total Projected Property Tax Revenue (includes HOX rev.)	5,563,798		5,641,501		6,697,019		6,822,686		6,950,866		7,081,609

Table 1 - CONSERVATIVE SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

DANA POINT	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	13,021,625,141										
Homeowners' Exemptions	41,330,964										
less CRA Base	-										
less CRA Increment	-										
Secured Total	13,062,956,105	0.00%	13,062,956,105	-1.00%	13,318,628,359	2.00%	13,593,481,175	2.00%	13,865,350,799	2.00%	14,142,657,815
<i>Projected Secured New Value</i>			<u>390,203,854</u>		<u>8,313,970</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	13,062,956,105		13,453,159,959		13,326,942,329		13,593,481,175		13,865,350,799		14,142,657,815
% of Secured Growth	4.67%		2.99%		-0.94%		2.00%		2.00%		2.00%
Unsecured Assessed Value	268,039,833										
Homeowners' Exemptions	(113,400)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	267,926,433	0.00%	267,926,433	-20.00%	214,341,146	0.00%	214,341,146	0.00%	214,341,146	0.00%	214,341,146
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	13,330,882,538		13,721,086,392		13,541,283,475		13,807,822,322		14,079,691,945		14,356,998,961
1% General Levy	133,308,825		137,210,864		135,412,835		138,078,223		140,796,919		143,569,990
OCFA Effective Tax Rate 18-19	11.36%		11.36%		11.36%		11.36%		11.36%		11.36%
Total Projected Property Tax Revenue (includes HOX rev.)	15,140,883		15,584,066		15,379,851		15,682,579		15,991,362		16,306,320
IRVINE	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	80,653,424,150										
Homeowners' Exemptions	228,171,948										
less CRA Base	(9,341,794)										
less CRA Increment	(5,631,365,474)										
Secured Total	75,240,888,830	0.00%	75,240,888,830	-1.00%	76,858,632,413	2.00%	78,448,663,258	2.00%	80,017,636,523	2.00%	81,617,989,253
<i>Projected Secured New Value</i>			<u>2,394,093,405</u>		<u>51,821,762</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	75,240,888,830		77,634,982,235		76,910,454,174		78,448,663,258		80,017,636,523		81,617,989,253
% of Secured Growth	7.41%		3.18%		-0.93%		2.00%		2.00%		2.00%
Unsecured Assessed Value	4,163,844,573										
Homeowners' Exemptions	(428,400)										
less CRA Base	(3,803,150)										
less CRA Increment	(115,870,937)										
TOTAL UNSECURED SUBJECT TO GROWTH	4,043,742,086	0.00%	4,043,742,086	-20.00%	3,234,993,669	0.00%	3,234,993,669	0.00%	3,234,993,669	0.00%	3,234,993,669
CRA Base Year Value	13,144,944		13,144,944		13,144,944		13,144,944		13,144,944		13,144,944
TOTAL ASSESSED VALUE	79,297,775,860		81,691,869,265		80,158,592,787		81,696,801,871		83,265,775,136		84,866,127,866
1% General Levy	792,977,759		816,918,693		801,585,928		816,968,019		832,657,751		848,661,279
OCFA Effective Tax Rate 18-19	12.53%		12.53%		12.53%		12.53%		12.53%		12.53%
Total Projected Property Tax Revenue (includes HOX rev.)	99,343,841		102,343,149		100,422,268		102,349,328		104,314,930		106,319,844

Table 1 - CONSERVATIVE SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

LA PALMA	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	2,134,220,663										
Homeowners' Exemptions	18,652,200										
less CRA Base	(79,969,371)										
less CRA Increment	(338,705,290)										
Secured Total	1,734,198,202	0.00%	1,734,198,202	-1.00%	1,765,092,851	28.68%	2,271,379,660	2.00%	2,316,807,253	2.00%	2,363,143,398
<i>Projected Secured New Value</i>			<u>48,723,870</u>		-		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	1,734,198,202		1,782,922,072		1,765,092,851		2,271,379,660		2,316,807,253		2,363,143,398
% of Secured Growth	4.35%		2.81%		-1.00%		28.68%		2.00%		2.00%
Unsecured Assessed Value	66,131,900										
Homeowners' Exemptions	(70,000)										
less CRA Base	(12,864,602)										
less CRA Increment	(45,275,920)										
TOTAL UNSECURED SUBJECT TO GROWTH	7,921,378	0.00%	7,921,378	-20.00%	6,337,102	0.00%	6,337,102	0.00%	6,337,102	0.00%	6,337,102
CRA Base Year Value	92,833,973		92,833,973		92,833,973		92,833,973		92,833,973		92,833,973
TOTAL ASSESSED VALUE	1,834,953,553		1,883,677,423		1,864,263,927		2,370,550,735		2,415,978,328		2,462,314,473
1% General Levy	18,349,536		18,836,774		18,642,639		23,705,507		24,159,783		24,623,145
OCFA Effective Tax Rate 18-19	9.45%		9.45%		9.45%		9.45%		9.45%		9.45%
Total Projected Property Tax Revenue (includes HOX rev.)	1,734,910		1,780,978		1,762,623		2,241,306		2,284,257		2,328,067
LAGUNA HILLS	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	7,179,066,909										
Homeowners' Exemptions	37,314,400										
less CRA Base	(8,969,078)										
less CRA Increment	(25,369,071)										
Secured Total	7,182,043,160	0.00%	7,182,043,160	-1.00%	7,251,480,178	2.00%	7,396,740,913	2.00%	7,544,675,732	2.00%	7,695,569,246
<i>Projected Secured New Value</i>			<u>142,684,292</u>		<u>226,600</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	7,182,043,160		7,324,727,452		7,251,706,778		7,396,740,913		7,544,675,732		7,695,569,246
% of Secured Growth	3.59%		1.99%		-1.00%		2.00%		2.00%		2.00%
Unsecured Assessed Value	144,540,607										
Homeowners' Exemptions	(57,400)										
less CRA Base	(1,579,216)										
less CRA Increment	(1,076,528)										
TOTAL UNSECURED SUBJECT TO GROWTH	141,827,463	0.00%	141,827,463	-20.00%	113,461,970	0.00%	113,461,970	0.00%	113,461,970	0.00%	113,461,970
CRA Base Year Value	10,548,294		10,548,294		10,548,294		10,548,294		10,548,294		10,548,294
TOTAL ASSESSED VALUE	7,334,418,917		7,477,103,209		7,375,717,042		7,520,751,178		7,668,685,996		7,819,579,511
1% General Levy	73,344,189		74,771,032		73,757,170		75,207,512		76,686,860		78,195,795
OCFA Effective Tax Rate 18-19	10.35%		10.35%		10.35%		10.35%		10.35%		10.35%
Total Projected Property Tax Revenue (includes HOX rev.)	7,593,903		7,741,636		7,636,662		7,786,828		7,939,996		8,096,228

Table 1 - CONSERVATIVE SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

LAGUNA NIGUEL	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	16,315,927,869										
Homeowners' Exemptions	87,031,000										
less CRA Base	-										
less CRA Increment	-										
Secured Total	16,402,958,869	0.00%	16,402,958,869	-1.00%	16,484,353,948	2.00%	16,814,041,027	2.00%	17,150,321,848	2.00%	17,493,328,285
<i>Projected Secured New Value</i>			<u>247,903,705</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
TOTAL SECURED SUBJECT TO GROWTH	16,402,958,869		16,650,862,574		16,484,353,948		16,814,041,027		17,150,321,848		17,493,328,285
% of Secured Growth	3.97%		1.51%		-1.00%		2.00%		2.00%		2.00%
Unsecured Assessed Value	163,589,263										
Homeowners' Exemptions	(169,400)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	163,419,863	0.00%	163,419,863	-20.00%	130,735,890	0.00%	130,735,890	0.00%	130,735,890	0.00%	130,735,890
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	16,566,378,732		16,814,282,437		16,615,089,839		16,944,776,918		17,281,057,738		17,624,064,175
1% General Levy	165,663,787		168,142,824		166,150,898		169,447,769		172,810,577		176,240,642
OCFA Effective Tax Rate 18-19	10.48%		10.48%		10.48%		10.48%		10.48%		10.48%
Total Projected Property Tax Revenue (includes HOX rev.)	17,353,892		17,613,580		17,404,919		17,750,278		18,102,545		18,461,857
LAGUNA WOODS	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	3,231,049,861										
Homeowners' Exemptions	46,966,416										
less CRA Base	-										
less CRA Increment	-										
Secured Total	3,278,016,277	0.00%	3,278,016,277	-1.00%	3,300,820,671	2.00%	3,366,931,944	2.00%	3,434,270,583	2.00%	3,502,955,995
<i>Projected Secured New Value</i>			<u>56,146,017</u>		<u>93,000</u>		<u>-</u>		<u>-</u>		<u>-</u>
TOTAL SECURED SUBJECT TO GROWTH	3,278,016,277		3,334,162,294		3,300,913,671		3,366,931,944		3,434,270,583		3,502,955,995
% of Secured Growth	5.42%		1.71%		-1.00%		2.00%		2.00%		2.00%
Unsecured Assessed Value	30,485,270										
Homeowners' Exemptions	(302,400)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	30,182,870	0.00%	30,182,870	-20.00%	24,146,296	0.00%	24,146,296	0.00%	24,146,296	0.00%	24,146,296
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	3,308,199,147		3,364,345,164		3,325,059,967		3,391,078,240		3,458,416,879		3,527,102,291
1% General Levy	33,081,991		33,643,452		33,250,600		33,910,782		34,584,169		35,271,023
OCFA Effective Tax Rate 18-19	11.70%		11.70%		11.70%		11.70%		11.70%		11.70%
Total Projected Property Tax Revenue (includes HOX rev.)	3,871,119		3,936,819		3,890,849		3,968,101		4,046,898		4,127,271

Table 1 - CONSERVATIVE SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

LAKE FOREST	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	16,227,142,471										
Homeowners' Exemptions	96,858,655										
less CRA Base	(350,177,903)										
less CRA Increment	(944,304,265)										
Secured Total	15,029,518,958	0.00%	15,029,518,958	-1.00%	15,198,847,102	2.00%	15,505,931,240	2.00%	15,816,049,865	2.00%	16,132,370,862
<i>Projected Secured New Value</i>			<u>322,851,852</u>		<u>3,046,271</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	15,029,518,958		15,352,370,810		15,201,893,373		15,505,931,240		15,816,049,865		16,132,370,862
% of Secured Growth	7.59%		2.15%		-0.98%		2.00%		2.00%		2.00%
Unsecured Assessed Value	915,342,995										
Homeowners' Exemptions	(119,442)										
less CRA Base	(21,924,943)										
less CRA Increment	(53,067,218)										
TOTAL UNSECURED SUBJECT TO GROWTH	840,231,392	0.00%	840,231,392	-20.00%	672,185,114	0.00%	672,185,114	0.00%	672,185,114	0.00%	672,185,114
CRA Base Year Value	372,102,846		372,102,846		372,102,846		372,102,846		372,102,846		372,102,846
TOTAL ASSESSED VALUE	16,241,853,196		16,564,705,048		16,246,181,332		16,550,219,200		16,860,337,825		17,176,658,822
1% General Levy	162,418,532		165,647,050		162,461,813		165,502,192		168,603,378		171,766,588
OCFA Effective Tax Rate 18-19	11.11%		11.11%		11.11%		11.11%		11.11%		11.11%
Total Projected Property Tax Revenue (includes HOX rev.)	18,042,650		18,401,298		18,047,458		18,385,206		18,729,709		19,081,102
LOS ALAMITOS	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	2,090,685,580										
Homeowners' Exemptions	9,736,652										
less CRA Base	-										
less CRA Increment	-										
Secured Total	2,100,422,232	0.00%	2,100,422,232	-1.00%	2,197,387,295	2.00%	2,241,597,612	2.00%	2,286,429,564	2.00%	2,332,158,155
<i>Projected Secured New Value</i>			<u>119,160,894</u>		<u>257,423</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	2,100,422,232		2,219,583,126		2,197,644,718		2,241,597,612		2,286,429,564		2,332,158,155
% of Secured Growth	5.22%		5.67%		-0.99%		2.00%		2.00%		2.00%
Unsecured Assessed Value	179,575,371										
Homeowners' Exemptions	-										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	179,575,371	0.00%	179,575,371	-20.00%	143,660,297	0.00%	143,660,297	0.00%	143,660,297	0.00%	143,660,297
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	2,279,997,603		2,399,158,497		2,341,305,014		2,385,257,909		2,430,089,861		2,475,818,452
1% General Levy	22,799,976		23,991,585		23,413,050		23,852,579		24,300,899		24,758,185
OCFA Effective Tax Rate 18-19	9.61%		9.61%		9.61%		9.61%		9.61%		9.61%
Total Projected Property Tax Revenue (includes HOX rev.)	2,190,624		2,305,114		2,249,528		2,291,758		2,334,833		2,378,769

Table 1 - CONSERVATIVE SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

MISSION VIEJO	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	17,640,813,661										
Homeowners' Exemptions	130,775,400										
less CRA Base	(278,607,753)										
less CRA Increment	(962,956,413)										
Secured Total	16,530,024,895	0.00%	16,530,024,895	-1.00%	16,628,145,729	2.00%	16,961,408,352	2.00%	17,300,636,519	2.00%	17,646,649,249
<i>Projected Secured New Value</i>			<u>266,081,902</u>		<u>685,988</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	16,530,024,895		16,796,106,797		16,628,831,717		16,961,408,352		17,300,636,519		17,646,649,249
% of Secured Growth	4.15%		1.61%		-1.00%		2.00%		2.00%		2.00%
Unsecured Assessed Value	316,349,702										
Homeowners' Exemptions	(434,000)										
less CRA Base	(63,479,745)										
less CRA Increment	(69,763,115)										
TOTAL UNSECURED SUBJECT TO GROWTH	182,672,842	0.00%	182,672,842	-20.00%	146,138,274	0.00%	146,138,274	0.00%	146,138,274	0.00%	146,138,274
CRA Base Year Value	342,087,498		342,087,498		342,087,498		342,087,498		342,087,498		342,087,498
TOTAL ASSESSED VALUE	17,054,785,235		17,320,867,137		17,117,057,489		17,449,634,123		17,788,862,290		18,134,875,021
1% General Levy	170,547,852		173,208,671		171,170,575		174,496,341		177,888,623		181,348,750
OCFA Effective Tax Rate 18-19	10.89%		10.89%		10.89%		10.89%		10.89%		10.89%
Total Projected Property Tax Revenue (includes HOX rev.)	18,579,545		18,869,415		18,647,384		19,009,694		19,379,251		19,756,198
RANCHO SANTA MARGARITA	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	8,645,156,470										
Homeowners' Exemptions	57,059,800										
less CRA Base	-										
less CRA Increment	-										
Secured Total	8,702,216,270	0.00%	8,702,216,270	-1.00%	8,735,909,246	2.00%	8,910,735,143	2.00%	9,088,949,846	2.00%	9,270,728,843
<i>Projected Secured New Value</i>			<u>121,934,484</u>		<u>105,600</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	8,702,216,270		8,824,150,754		8,736,014,846		8,910,735,143		9,088,949,846		9,270,728,843
% of Secured Growth	3.64%		1.40%		-1.00%		2.00%		2.00%		2.00%
Unsecured Assessed Value	245,418,949										
Homeowners' Exemptions	(154,000)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	245,264,949	0.00%	245,264,949	-20.00%	196,211,959	0.00%	196,211,959	0.00%	196,211,959	0.00%	196,211,959
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	8,947,481,219		9,069,415,703		8,932,226,806		9,106,947,103		9,285,161,805		9,466,940,802
1% General Levy	89,474,812		90,694,157		89,322,268		91,069,471		92,851,618		94,669,408
OCFA Effective Tax Rate 18-19	12.29%		12.29%		12.29%		12.29%		12.29%		12.29%
Total Projected Property Tax Revenue (includes HOX rev.)	10,994,904		11,144,740		10,976,159		11,190,860		11,409,855		11,633,229

Table 1 - CONSERVATIVE SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

SAN JUAN CAPISTRANO	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	8,193,712,443										
Homeowners' Exemptions	41,495,920										
less CRA Base	(90,603,916)										
less CRA Increment	(953,589,123)										
Secured Total	7,191,015,324	0.00%	7,191,015,324	-1.00%	7,294,673,764	2.00%	7,441,479,580	2.00%	7,590,309,171	2.00%	7,742,115,355
<i>Projected Secured New Value</i>			<u>177,342,014</u>		<u>894,451</u>		<u>-</u>		<u>-</u>		<u>-</u>
TOTAL SECURED SUBJECT TO GROWTH	7,191,015,324		7,368,357,338		7,295,568,216		7,441,479,580		7,590,309,171		7,742,115,355
% of Secured Growth	4.88%		2.47%		-0.99%		2.00%		2.00%		2.00%
Unsecured Assessed Value	101,052,338										
Homeowners' Exemptions	(226,800)										
less CRA Base	(15,627,291)										
less CRA Increment	(43,450,555)										
TOTAL UNSECURED SUBJECT TO GROWTH	41,747,692	0.00%	41,747,692	-20.00%	33,398,154	0.00%	33,398,154	0.00%	33,398,154	0.00%	33,398,154
CRA Base Year Value	106,231,207		106,231,207		106,231,207		106,231,207		106,231,207		106,231,207
TOTAL ASSESSED VALUE	7,338,994,223		7,516,336,237		7,435,197,576		7,581,108,940		7,729,938,532		7,881,744,715
1% General Levy	73,389,942		75,163,362		74,351,976		75,811,089		77,299,385		78,817,447
OCFA Effective Tax Rate 18-19	10.74%		10.74%		10.74%		10.74%		10.74%		10.74%
Total Projected Property Tax Revenue (includes HOX rev.)	7,884,688		8,075,216		7,988,044		8,144,805		8,304,701		8,467,795
VILLA PARK	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	1,894,478,332										
Homeowners' Exemptions	9,921,800										
less CRA Base	-										
less CRA Increment	-										
Secured Total	1,904,400,132	0.00%	1,904,400,132	-1.00%	1,886,046,767	2.00%	1,923,767,702	2.00%	1,962,243,056	2.00%	2,001,487,917
<i>Projected Secured New Value</i>			<u>697,612</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
TOTAL SECURED SUBJECT TO GROWTH	1,904,400,132		1,905,097,744		1,886,046,767		1,923,767,702		1,962,243,056		2,001,487,917
% of Secured Growth	4.17%		0.04%		-1.00%		2.00%		2.00%		2.00%
Unsecured Assessed Value	7,829,253										
Homeowners' Exemptions	(56,000)										
less CRA Base	-										
less CRA Increment	-										
TOTAL UNSECURED SUBJECT TO GROWTH	7,773,253	0.00%	7,773,253	-20.00%	6,218,602	0.00%	6,218,602	0.00%	6,218,602	0.00%	6,218,602
CRA Base Year Value	-		-		-		-		-		-
TOTAL ASSESSED VALUE	1,912,173,385		1,912,870,997		1,892,265,369		1,929,986,304		1,968,461,658		2,007,706,519
1% General Levy	19,121,734		19,128,710		18,922,654		19,299,863		19,684,617		20,077,065
OCFA Effective Tax Rate 18-19	10.18%		10.18%		10.18%		10.18%		10.18%		10.18%
Total Projected Property Tax Revenue (includes HOX rev.)	1,946,949		1,947,659		1,926,679		1,965,086		2,004,261		2,044,219

Table 1 - CONSERVATIVE SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

YORBA LINDA	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	16,015,529,757										
Homeowners' Exemptions	94,485,437										
less CRA Base	(97,888,948)										
less CRA Increment	(2,716,391,171)										
Secured Total	13,295,735,075	0.00%	13,295,735,075	-1.00%	13,449,102,450	2.00%	13,722,274,208	2.00%	13,996,719,692	2.00%	14,276,654,086
<i>Projected Secured New Value</i>			<u>289,216,895</u>		<u>4,107,557</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	13,295,735,075		13,584,951,970		13,453,210,008		13,722,274,208		13,996,719,692		14,276,654,086
% of Secured Growth	4.49%		2.18%		-0.97%		2.00%		2.00%		2.00%
Unsecured Assessed Value	182,249,581										
Homeowners' Exemptions	(147,000)										
less CRA Base	(12,460,697)										
less CRA Increment	(124,267,175)										
TOTAL UNSECURED SUBJECT TO GROWTH	45,374,709	0.00%	45,374,709	-20.00%	36,299,767	0.00%	36,299,767	0.00%	36,299,767	0.00%	36,299,767
CRA Base Year Value	110,349,645		110,349,645		110,349,645		110,349,645		110,349,645		110,349,645
TOTAL ASSESSED VALUE	13,451,459,429		13,740,676,324		13,599,859,420		13,868,923,620		14,143,369,104		14,423,303,498
1% General Levy	134,514,594		137,406,763		135,998,594		138,689,236		141,433,691		144,233,035
OCFA Effective Tax Rate 18-19	9.29%		9.29%		9.29%		9.29%		9.29%		9.29%
Total Projected Property Tax Revenue (includes HOX rev.)	12,497,317		12,766,019		12,635,191		12,885,170		13,140,148		13,400,226
COUNTY UNINCORPORATED	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	30,263,828,976										
Homeowners' Exemptions	150,310,114										
less CRA Base	(480,371,485)										
less CRA Increment	(1,917,219,984)										
Secured Total	28,016,547,621	0.00%	28,016,547,621	-1.00%	28,330,331,517	2.00%	28,908,581,872	2.00%	29,486,753,509	2.00%	30,076,488,579
<i>Projected Secured New Value</i> ³			<u>599,948,861</u>		<u>11,415,416</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	28,016,547,621		28,616,496,482		28,341,746,933		28,908,581,872		29,486,753,509		30,076,488,579
% of Secured Growth	5.43%		2.14%		-0.96%		2.00%		2.00%		2.00%
Unsecured Assessed Value	718,639,397										
Homeowners' Exemptions	(560,767)										
less CRA Base	(128,813,324)										
less CRA Increment	(380,490,674)										
TOTAL UNSECURED SUBJECT TO GROWTH	208,774,632	0.00%	208,774,632	-20.00%	167,019,706	0.00%	167,019,706	0.00%	167,019,706	0.00%	167,019,706
CRA Base Year Value	609,184,809		609,184,809		609,184,809		609,184,809		609,184,809		609,184,809
TOTAL ASSESSED VALUE	28,834,507,062		29,434,455,923		29,117,951,448		29,684,786,386		30,262,958,024		30,852,693,094
1% General Levy	288,345,071		294,344,559		291,179,514		296,847,864		302,629,580		308,526,931
OCFA Effective Tax Rate 18-19	12.45%		12.45%		12.45%		12.45%		12.45%		12.45%
Total Projected Property Tax Revenue (includes HOX rev.)	35,889,648		36,636,390		36,242,444		36,947,971		37,667,608		38,401,637

Table 1 - CONSERVATIVE SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2019-20 through 2024-25**

TOTAL OCFA	CURRENT YEAR 2019-20	Year 1 Growth Factor	YEAR 1 2020-21	Year 2 Growth Factor	YEAR 2 2021-22	Year 3 Growth Factor	YEAR 3 2022-23	Year 4 Growth Factor	YEAR 4 2023-24	Year 5 Growth Factor	YEAR 5 2024-25
Secured Assessed Value	241,343,571,077										
Homeowners' Exemptions	1,156,001,748										
less CRA Base	(1,617,786,797)										
less CRA Increment	(14,883,095,085)										
Secured Total	225,998,690,943	0.00%	225,998,690,943	1.96%	230,430,502,054	2.24%	235,594,939,626	2.00%	240,306,838,419	2.00%	245,112,975,187
<i>Projected Secured New Value</i>			<u>5,402,813,790</u>		<u>83,179,000</u>		-		-		-
TOTAL SECURED SUBJECT TO GROWTH	225,998,690,943		231,401,504,733		230,513,681,054		235,594,939,626		240,306,838,419		245,112,975,187
% of Secured Growth	5.64%		2.39%		-0.38%		2.20%		2.00%		2.00%
Unsecured Assessed Value	8,132,791,027										
Homeowners' Exemptions	(3,127,409)										
less CRA Base	(274,332,979)										
less CRA Increment	(862,477,163)										
TOTAL UNSECURED SUBJECT TO GROWTH	6,992,853,476	0.00%	6,992,853,476	-20.00%	5,594,282,781	0.00%	5,594,282,781	0.00%	5,594,282,781	0.00%	5,594,282,781
CRA Base Year Value	1,892,119,776		1,892,119,776		1,892,119,776		1,892,119,776		1,892,119,776		1,892,119,776
TOTAL ASSESSED VALUE	234,883,664,195		240,286,477,985		238,000,083,611		243,081,342,183		247,793,240,976		252,599,377,744
1% General Levy	2,348,836,642		2,402,864,780		2,380,000,836		2,430,813,422		2,477,932,410		2,525,993,777
OCFA Effective Tax Rate 18-19	11.54%		11.54%		11.54%		11.54%		11.54%		11.54%
Total Projected Property Tax Revenue (includes HOX rev.)	270,963,981		277,196,718		274,559,112		280,420,899		285,856,589		291,400,993
Percentage Change in Total Assessed Value	5.59%		2.30%		-0.95%		2.13%		1.94%		1.94%
Percentage Change in Secured Property Tax Revenue	5.64%		2.39%		-0.38%		2.20%		2.00%		2.00%
Percentage Change in Unsecured Property Tax Revenue	5.48%		0.00%		-20.00%		0.00%		0.00%		0.00%

NOTES:

1. Assessed values are net of increases in assessed valuation from redevelopment project areas. Base year values of each redevelopment project area have been subtracted out for the purposes of the application of the annual growth factors. Base year values are added back into the total value to ensure that taxes attributed to the redevelopment project areas base year values are included in Harris' estimates.
2. OCFA Tax Rates for each jurisdiction are calculated based on revenue received as reported in the Orange County Auditor-Controller's report "Accumulation of Combined Prior Year Levy and Current Year ATL." This revenue does not reflect any supplemental or delinquency assessments. The rates may differ very slightly from official rates.
3. Projected New Secured Value for Fiscal Year 2020-21 is less \$27,896,532 resulting from the annexation of 25 acres of unincorporated Orange County territory in the City of Santa Ana as reported by the Orange County Local Agency Formation Commission (LAFCO)

APPENDIX 2

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Table 2 A - TYPICAL SCENARIO**New Construction Value - Outside Redevelopment Areas**

JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
ALISO VIEJO	2020-21	\$129,675,338	\$8,219,421	\$0	\$0	\$137,894,759
	2021-22	\$0	\$7,840,903	\$0	\$0	\$7,840,903
	2022-23	\$0	\$16,810,875	\$0	\$0	\$16,810,875
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
CYPRESS	2020-21	\$84,124,779	\$7,812,600	\$0	\$0	\$91,937,379
	2021-22	\$0	\$450,207	\$394,049	\$0	\$844,256
	2022-23	\$0	\$902,525	\$0	\$0	\$902,525
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
DANA POINT	2020-21	\$383,686,435	\$8,689,892	\$0	\$0	\$392,376,327
	2021-22	\$0	\$31,177,386	\$31,921,035	\$0	\$63,098,421
	2022-23	\$0	\$23,543,878	\$55,594,378	\$0	\$79,138,256
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$40,291,468	\$40,291,468
IRVINE	2020-21	\$1,568,309,418	\$1,101,045,316	\$0	\$0	\$2,669,354,734
	2021-22	\$0	\$194,331,607	\$146,981,575	\$0	\$341,313,182
	2022-23	\$0	\$321,998,748	\$380,149,823	\$0	\$702,148,571
	2023-24	\$0	\$0	\$564,835,005	\$0	\$564,835,005
	2024-25	\$0	\$0	\$44,921,529	\$216,847,070	\$261,768,599
LA PALMA	2020-21	\$48,623,370	\$134,000	\$0	\$0	\$48,757,370
	2021-22	\$0	\$0	\$544,563	\$0	\$544,563
	2022-23	\$0	\$281,450	\$0	\$0	\$281,450
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0

Table 2 A - TYPICAL SCENARIO**New Construction Value - Outside Redevelopment Areas**

JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
LAGUNA HILLS	2020-21	\$123,013,104	\$26,228,251	\$0	\$0	\$149,241,355
	2021-22	\$0	\$849,750	\$0	\$0	\$849,750
	2022-23	\$0	\$13,238,872	\$0	\$0	\$13,238,872
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$171,016,950	\$171,016,950
LAGUNA NIGUEL	2020-21	\$247,903,705	\$0	\$0	\$0	\$247,903,705
	2021-22	\$0	\$0	\$105,001,933	\$0	\$105,001,933
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LAGUNA WOODS	2020-21	\$56,146,017	\$0	\$0	\$0	\$56,146,017
	2021-22	\$0	\$348,750	\$0	\$0	\$348,750
	2022-23	\$0	\$352,352	\$0	\$0	\$352,352
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LAKE FOREST	2020-21	\$282,222,016	\$54,173,115	\$0	\$0	\$336,395,131
	2021-22	\$0	\$11,423,515	\$245,097,000	\$0	\$256,520,515
	2022-23	\$0	\$33,367,779	\$212,417,400	\$0	\$245,785,179
	2023-24	\$0	\$0	\$280,692,000	\$0	\$280,692,000
	2024-25	\$0	\$0	\$84,072,000	\$0	\$84,072,000
LOS ALAMITOS	2020-21	\$113,713,869	\$7,262,700	\$0	\$0	\$120,976,569
	2021-22	\$0	\$965,335	\$35,507,813	\$0	\$36,473,148
	2022-23	\$0	\$3,973,451	\$18,268,629	\$0	\$22,242,080
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
MISSION VIEJO	2020-21	\$263,996,699	\$2,780,271	\$0	\$0	\$266,776,970
	2021-22	\$0	\$2,572,455	\$2,535,947	\$0	\$5,108,402
	2022-23	\$0	\$18,272,540	\$4,395,641	\$0	\$22,668,181
	2023-24	\$0	\$0	\$113,554,375	\$0	\$113,554,375
	2024-25	\$0	\$0	\$0	\$0	\$0

Table 2 A - TYPICAL SCENARIO**New Construction Value - Outside Redevelopment Areas**

JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
RANCHO SANTA MARGARITA	2020-21	\$120,499,884	\$1,912,800	\$0	\$0	\$122,412,684
	2021-22	\$0	\$396,000	\$0	\$0	\$396,000
	2022-23	\$0	\$504,400	\$0	\$0	\$504,400
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$71,655,000	\$71,655,000
SAN JUAN CAPISTRANO	2020-21	\$158,463,477	\$25,171,382	\$0	\$0	\$183,634,859
	2021-22	\$0	\$3,354,193	\$0	\$0	\$3,354,193
	2022-23	\$0	\$13,866,900	\$0	\$0	\$13,866,900
	2023-24	\$0	\$0	\$59,603,248	\$0	\$59,603,248
	2024-25	\$0	\$0	\$0	\$86,501,403	\$86,501,403
VILLA PARK	2020-21	\$626,362	\$95,000	\$0	\$0	\$721,362
	2021-22	\$0	\$0	\$3,030,750	\$0	\$3,030,750
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
YORBA LINDA	2020-21	\$244,252,414	\$59,952,642	\$0	\$0	\$304,205,056
	2021-22	\$0	\$15,403,340	\$4,636,077	\$0	\$20,039,417
	2022-23	\$0	\$9,395,363	\$28,766,542	\$0	\$38,161,906
	2023-24	\$0	\$0	\$31,646,667	\$0	\$31,646,667
	2024-25	\$0	\$0	\$0	\$0	\$0
COUNTY UNINCORPORATED	2020-21	\$620,830,675	\$9,352,957	\$0	\$0	\$630,183,632
	2021-22	\$0	\$42,807,809	\$2,657,058	\$0	\$45,464,867
	2022-23	\$0	\$60,331,081	\$118,549,535	\$1,332,013	\$180,212,629
	2023-24	\$0	\$0	\$72,275,000	\$0	\$72,275,000
	2024-25	\$0	\$0	\$72,275,000	\$41,196,750	\$113,471,750
OCFA TOTAL	2020-21	\$4,446,087,562	\$1,312,830,347	\$0	\$0	\$5,758,917,909
	2021-22	\$0	\$311,921,249	\$578,307,797	\$0	\$890,229,047
	2022-23	\$0	\$516,840,214	\$818,141,948	\$1,332,013	\$1,336,314,175
	2023-24	\$0	\$0	\$1,122,606,294	\$0	\$1,122,606,294
	2024-25	\$0	\$0	\$201,268,529	\$627,508,641	\$828,777,170

Table 2 A - CONSERVATIVE SCENARIO**New Construction Value - Outside Redevelopment Areas**

JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
ALISO VIEJO	2020-21	\$129,675,338	\$6,164,566	\$0	\$0	\$135,839,904
	2021-22	\$0	\$2,090,907	\$0	\$0	\$2,090,907
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
CYPRESS	2020-21	\$84,124,779	\$5,859,450	\$0	\$0	\$89,984,229
	2021-22	\$0	\$120,055	\$0	\$0	\$120,055
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
DANA POINT	2020-21	\$383,686,435	\$6,517,419	\$0	\$0	\$390,203,854
	2021-22	\$0	\$8,313,970	\$0	\$0	\$8,313,970
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
IRVINE	2020-21	\$1,568,309,418	\$825,783,987	\$0	\$0	\$2,394,093,405
	2021-22	\$0	\$51,821,762	\$0	\$0	\$51,821,762
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LA PALMA	2020-21	\$48,623,370	\$100,500	\$0	\$0	\$48,723,870
	2021-22	\$0	\$0	\$0	\$0	\$0
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0

Table 2 A - CONSERVATIVE SCENARIO**New Construction Value - Outside Redevelopment Areas**

JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
LAGUNA HILLS	2020-21	\$123,013,104	\$19,671,188	\$0	\$0	\$142,684,292
	2021-22	\$0	\$226,600	\$0	\$0	\$226,600
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LAGUNA NIGUEL	2020-21	\$247,903,705	\$0	\$0	\$0	\$247,903,705
	2021-22	\$0	\$0	\$0	\$0	\$0
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LAGUNA WOODS	2020-21	\$56,146,017	\$0	\$0	\$0	\$56,146,017
	2021-22	\$0	\$93,000	\$0	\$0	\$93,000
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LAKE FOREST	2020-21	\$282,222,016	\$40,629,836	\$0	\$0	\$322,851,852
	2021-22	\$0	\$3,046,271	\$0	\$0	\$3,046,271
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LOS ALAMITOS	2020-21	\$113,713,869	\$5,447,025	\$0	\$0	\$119,160,894
	2021-22	\$0	\$257,423	\$0	\$0	\$257,423
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
MISSION VIEJO	2020-21	\$263,996,699	\$2,085,203	\$0	\$0	\$266,081,902
	2021-22	\$0	\$685,988	\$0	\$0	\$685,988
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0

Table 2 A - CONSERVATIVE SCENARIO**New Construction Value - Outside Redevelopment Areas**

JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
RANCHO SANTA MARGARITA	2020-21	\$120,499,884	\$1,434,600	\$0	\$0	\$121,934,484
	2021-22	\$0	\$105,600	\$0	\$0	\$105,600
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
SAN JUAN CAPISTRANO	2020-21	\$158,463,477	\$18,878,537	\$0	\$0	\$177,342,014
	2021-22	\$0	\$894,451	\$0	\$0	\$894,451
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
VILLA PARK	2020-21	\$626,362	\$71,250	\$0	\$0	\$697,612
	2021-22	\$0	\$0	\$0	\$0	\$0
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
YORBA LINDA	2020-21	\$244,252,414	\$44,964,481	\$0	\$0	\$289,216,895
	2021-22	\$0	\$4,107,557	\$0	\$0	\$4,107,557
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
COUNTY UNINCORPORATED	2020-21	\$620,830,675	\$7,014,718	\$0	\$0	\$627,845,393
	2021-22	\$0	\$11,415,416	\$0	\$0	\$11,415,416
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
OCFA TOTAL	2020-21	\$4,446,087,562	\$984,622,760	\$0	\$0	\$5,430,710,322
	2021-22	\$0	\$83,179,000	\$0	\$0	\$83,179,000
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0

Table 2 B - TYPICAL SCENARIO**New Construction Value - Inside Redevelopment Areas**

JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
CYPRESS	2020-21	\$10,567,153	\$17,248,618	\$0	\$0	\$27,815,771
	2021-22	\$0	\$863,356	\$16,364,571	\$0	\$17,227,927
	2022-23	\$0	\$4,354,851	\$74,785,095	\$0	\$79,139,946
	2023-24	\$0	\$0	\$62,407,400	\$0	\$62,407,400
	2024-25	\$0	\$0	\$38,693,899	\$0	\$38,693,899
IRVINE	2020-21	\$517,572,083	\$336,853,894	\$0	\$0	\$854,425,977
	2021-22	\$0	\$20,618,980	\$0	\$0	\$20,618,980
	2022-23	\$0	\$69,493,761	\$0	\$0	\$69,493,761
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LA PALMA	2020-21	-\$519,692	\$330,000	\$0	\$0	-\$189,692
	2021-22	\$0	\$0	\$261,279	\$0	\$261,279
	2022-23	\$0	\$3,338,850	\$0	\$0	\$3,338,850
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LAGUNA HILLS	2020-21	\$0	\$270,000	\$0	\$0	\$270,000
	2021-22	\$0	\$0	\$14,410,910	\$0	\$14,410,910
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LAKE FOREST	2020-21	\$18,243,247	\$1,490,050	\$0	\$0	\$19,733,297
	2021-22	\$0	\$402,750	\$0	\$0	\$402,750
	2022-23	\$0	\$33,367,779	\$0	\$0	\$33,367,779
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0

Table 2 B - TYPICAL SCENARIO**New Construction Value - Inside Redevelopment Areas**

JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
MISSION VIEJO	2020-21	\$16,188,802	\$649,300	\$0	\$0	\$16,838,102
	2021-22	\$0	\$11,018,483	\$15,777,893	\$0	\$26,796,376
	2022-23	\$0	\$4,632,550	\$48,750,000	\$0	\$53,382,550
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
SAN JUAN CAPISTRANO	2020-21	\$30,626,905	\$4,168,000	\$0	\$0	\$34,794,905
	2021-22	\$0	\$360,509	\$74,028,083	\$0	\$74,388,592
	2022-23	\$0	\$544,977	\$64,157,672	\$0	\$64,702,648
	2023-24	\$0	\$0	\$59,603,248	\$97,002,315	\$156,605,563
	2024-25	\$0	\$0	\$0	\$426,670,886	\$426,670,886
YORBA LINDA	2020-21	\$35,754,042	\$11,593,280	\$0	\$0	\$47,347,322
	2021-22	\$0	\$657,232	\$1,749,065	\$0	\$2,406,298
	2022-23	\$0	\$1,484,892	\$1,949,657	\$0	\$3,434,548
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$1,434,475	\$1,434,475
COUNTY UNINCORPORATED	2020-21	\$77,851,168	\$2,273,773	\$0	\$0	\$80,124,941
	2021-22	\$0	\$8,667,084	\$0	\$0	\$8,667,084
	2022-23	\$0	\$60,331,081	\$0	\$0	\$60,331,081
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$169,450,235	\$169,450,235
OCFA TOTAL	2020-21	\$706,283,708	\$374,876,915	\$0	\$0	\$1,081,160,623
	2021-22	\$0	\$42,588,395	\$122,591,801	\$0	\$165,180,196
	2022-23	\$0	\$177,548,741	\$189,642,423	\$0	\$367,191,164
	2023-24	\$0	\$0	\$122,010,648	\$97,002,315	\$219,012,963
	2024-25	\$0	\$0	\$38,693,899	\$597,555,596	\$636,249,495

Table 2 B - CONSERVATIVE SCENARIO**New Construction Value - Inside Redevelopment Areas**

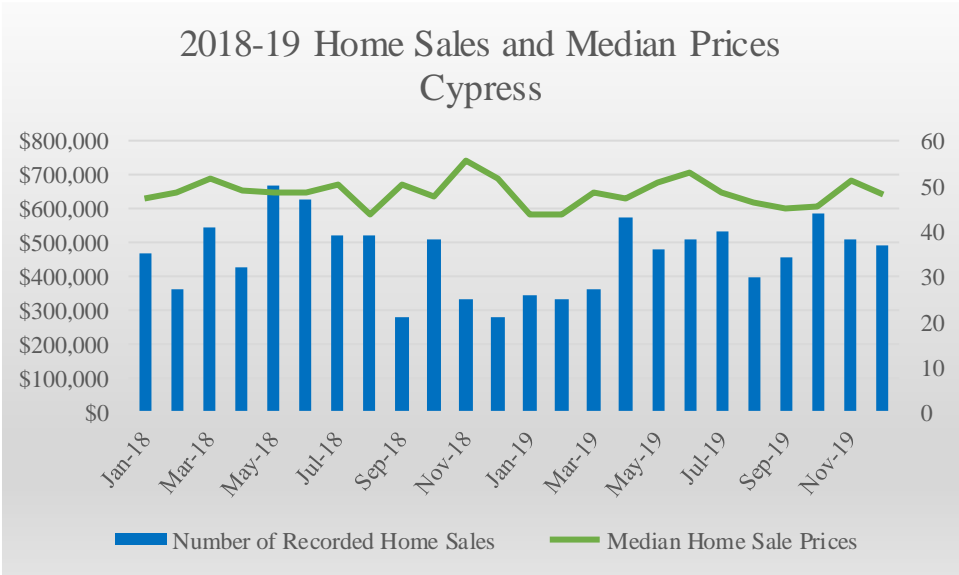
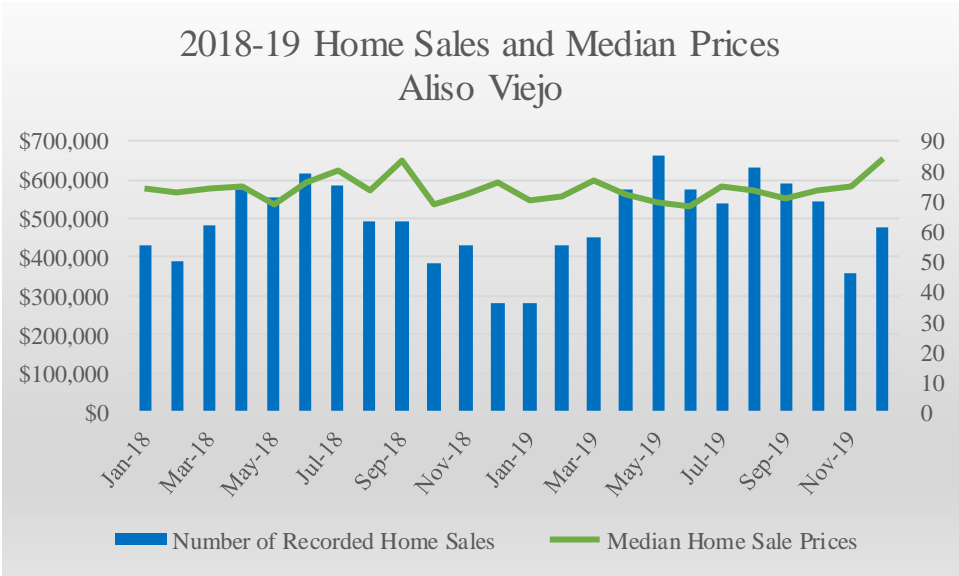
JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
CYPRESS	2020-21	\$10,567,153	\$12,936,464	\$0	\$0	\$23,503,617
	2021-22	\$0	\$230,228	\$0	\$0	\$230,228
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
IRVINE	2020-21	\$517,572,083	\$252,640,420	\$0	\$0	\$770,212,503
	2021-22	\$0	\$5,498,395	\$0	\$0	\$5,498,395
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LA PALMA	2020-21	-\$519,692	\$247,500	\$0	\$0	-\$272,192
	2021-22	\$0	\$0	\$0	\$0	\$0
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LAGUNA HILLS	2020-21	\$0	\$202,500	\$0	\$0	\$202,500
	2021-22	\$0	\$0	\$0	\$0	\$0
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
LAKE FOREST	2020-21	\$18,243,247	\$1,117,538	\$0	\$0	\$19,360,785
	2021-22	\$0	\$107,400	\$0	\$0	\$107,400
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0

Table 2 B - CONSERVATIVE SCENARIO**New Construction Value - Inside Redevelopment Areas**

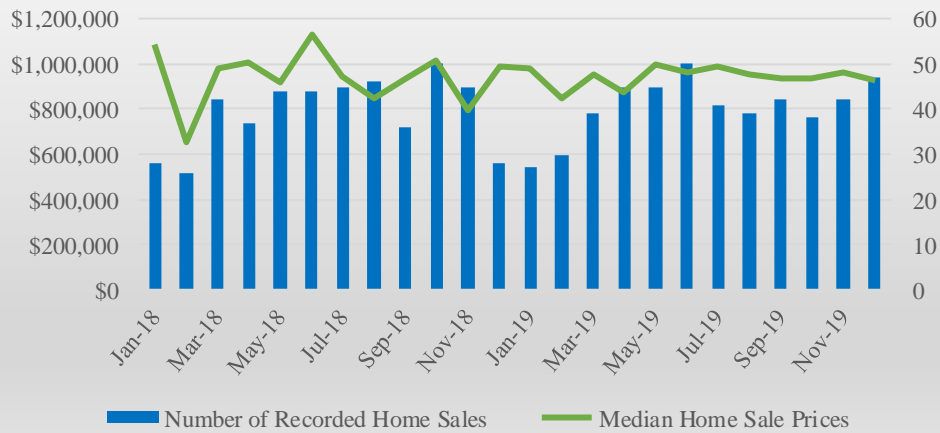
JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
MISSION VIEJO	2020-21	\$16,188,802	\$486,975	\$0	\$0	\$16,675,777
	2021-22	\$0	\$2,938,262	\$0	\$0	\$2,938,262
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
SAN JUAN CAPISTRANO	2020-21	\$30,626,905	\$3,126,000	\$0	\$0	\$33,752,905
	2021-22	\$0	\$96,136	\$0	\$0	\$96,136
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
YORBA LINDA	2020-21	\$35,754,042	\$8,694,960	\$0	\$0	\$44,449,002
	2021-22	\$0	\$175,262	\$0	\$0	\$175,262
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
COUNTY UNINCORPORATED	2020-21	\$77,851,168	\$1,705,330	\$0	\$0	\$79,556,498
	2021-22	\$0	\$2,311,222	\$0	\$0	\$2,311,222
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0
OCFA TOTAL	2020-21	\$706,283,708	\$281,157,686	\$0	\$0	\$987,441,394
	2021-22	\$0	\$11,356,905	\$0	\$0	\$11,356,905
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$0	\$0	\$0	\$0
	2024-25	\$0	\$0	\$0	\$0	\$0

APPENDIX 3

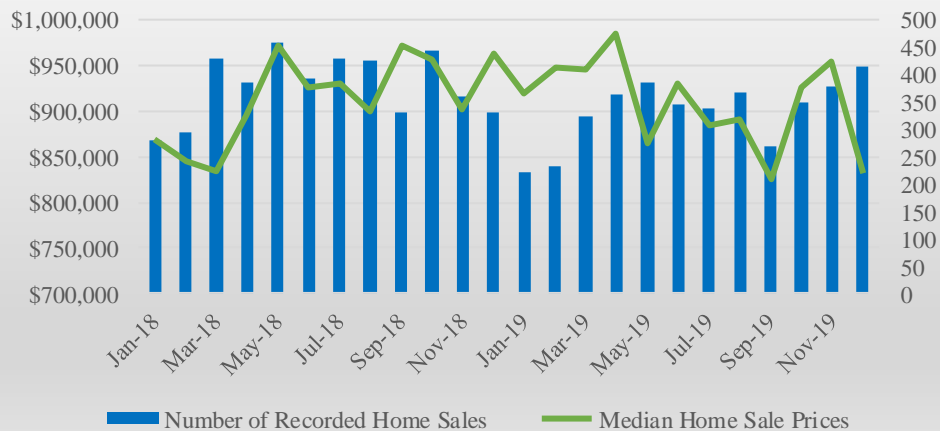
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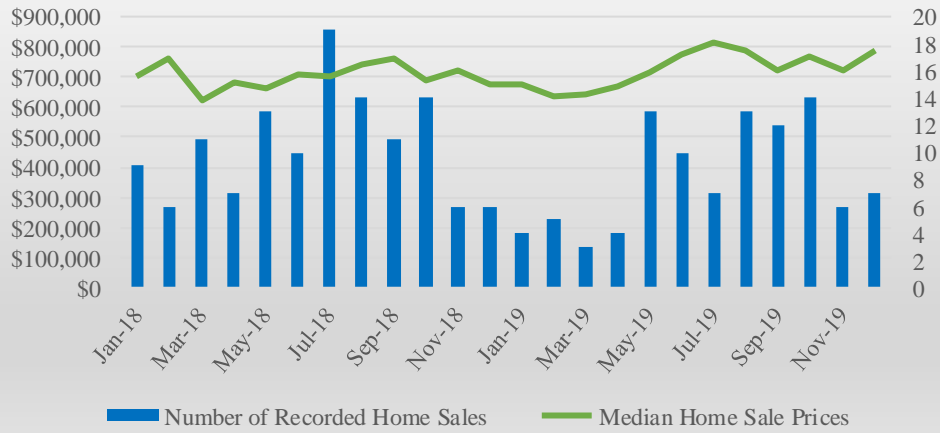
2018-19 Home Sales and Median Prices
Dana Point



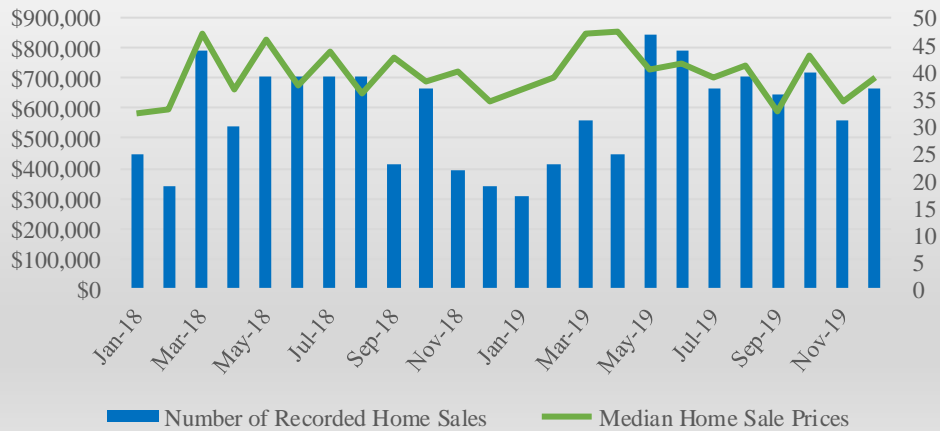
2018-19 Home Sales and Median Prices
Irvine



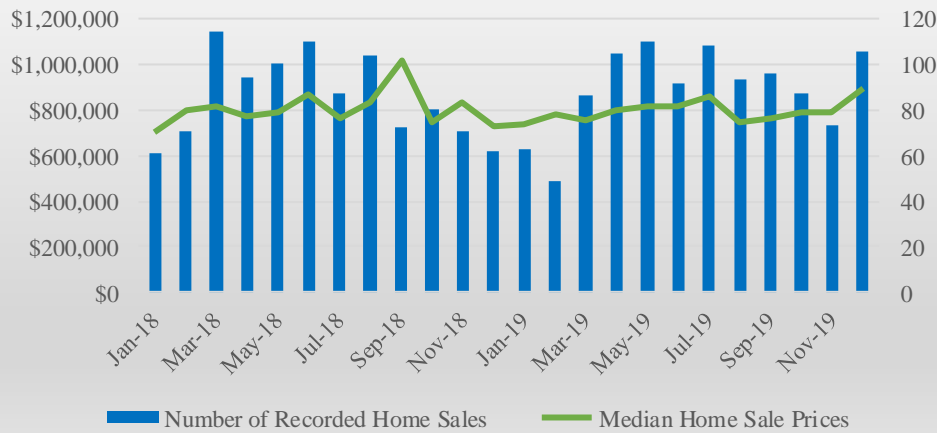
2018-19 Home Sales and Median Prices La Palma



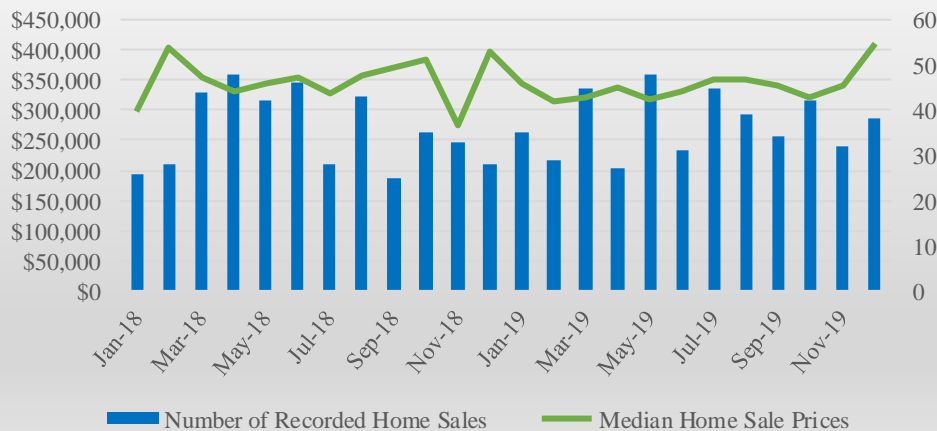
2018-19 Home Sales and Median Prices Laguna Hills

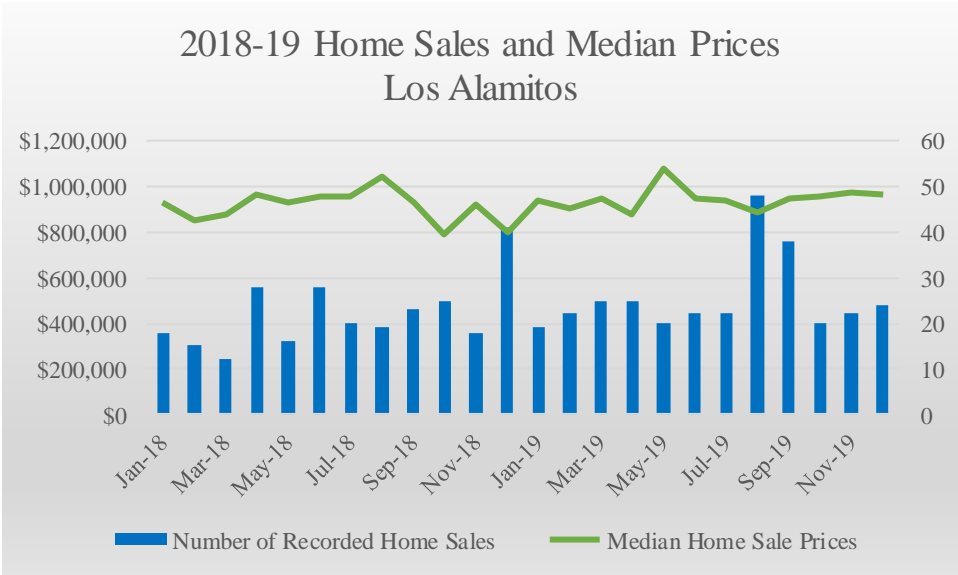
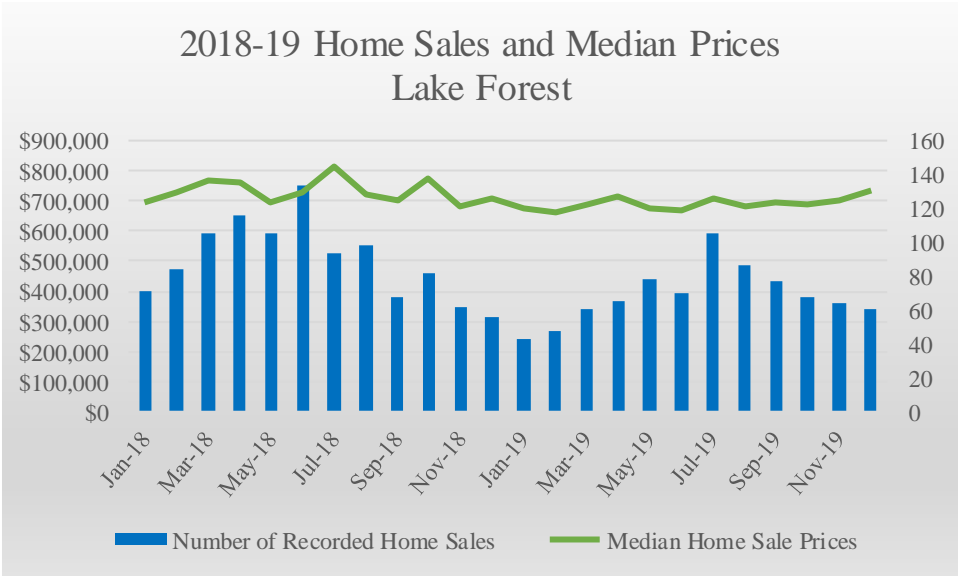


2018-19 Home Sales and Median Prices Laguna Niguel

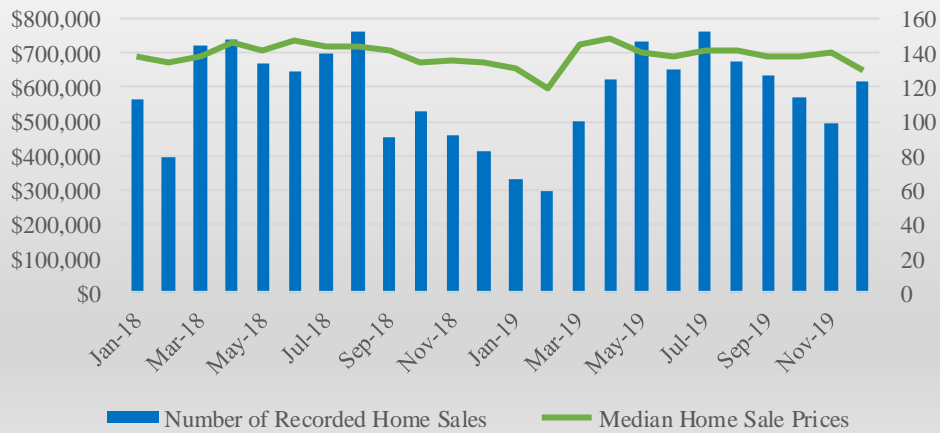


2018-19 Home Sales and Median Prices Laguna Woods

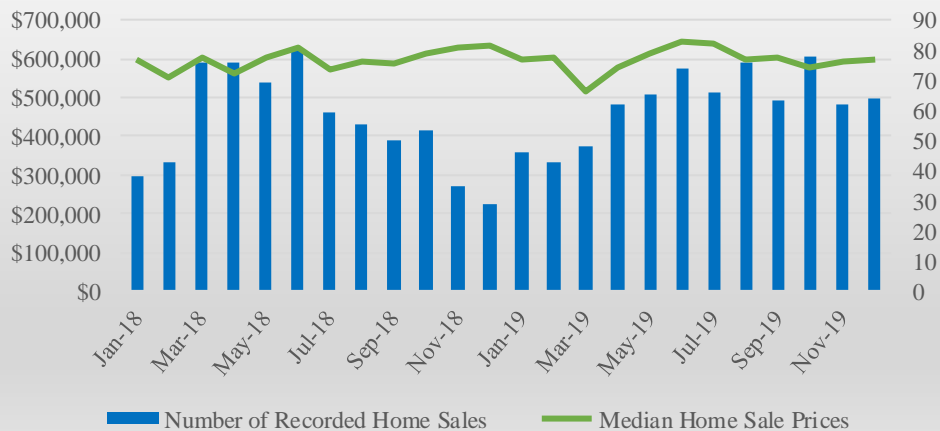




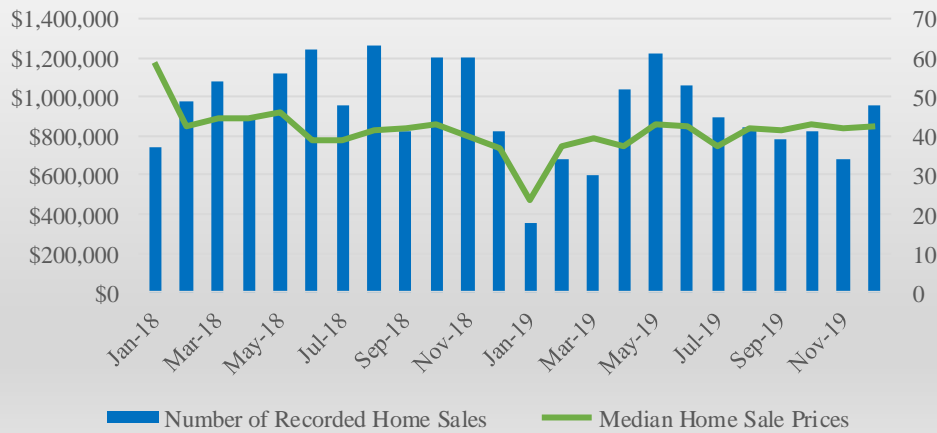
2018-19 Home Sales and Median Prices Mission Viejo



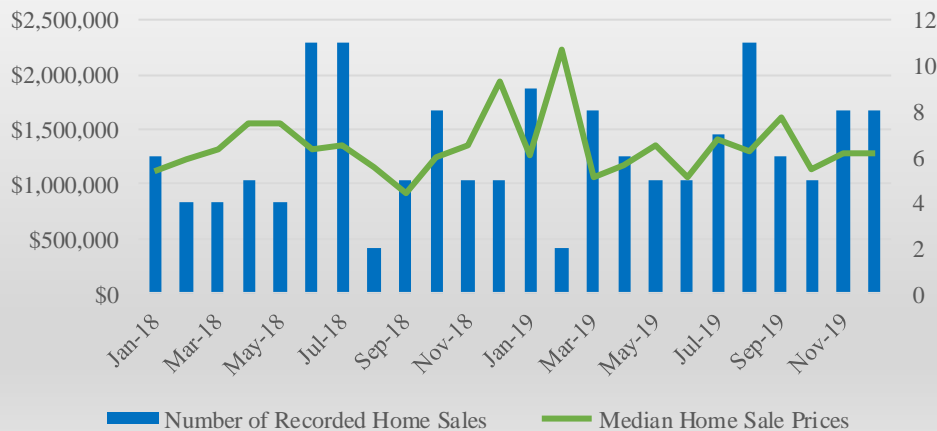
2018-19 Home Sales and Median Prices Rancho Santa Margarita



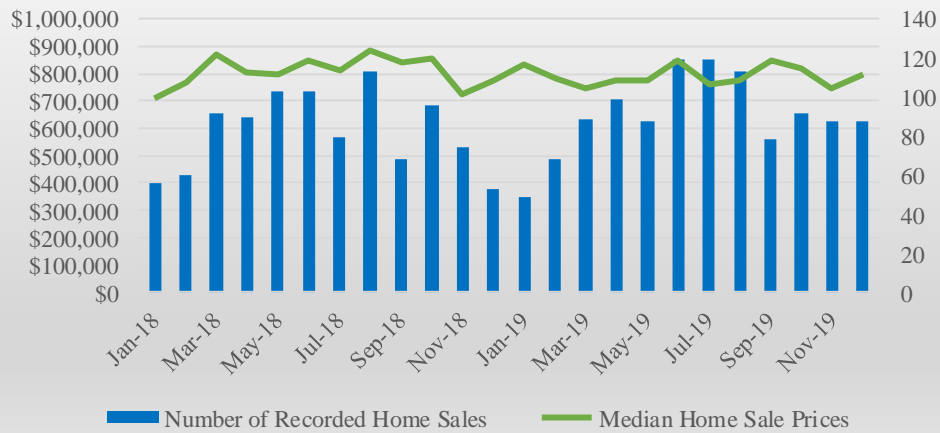
2018-19 Home Sales and Median Prices San Juan Capistrano



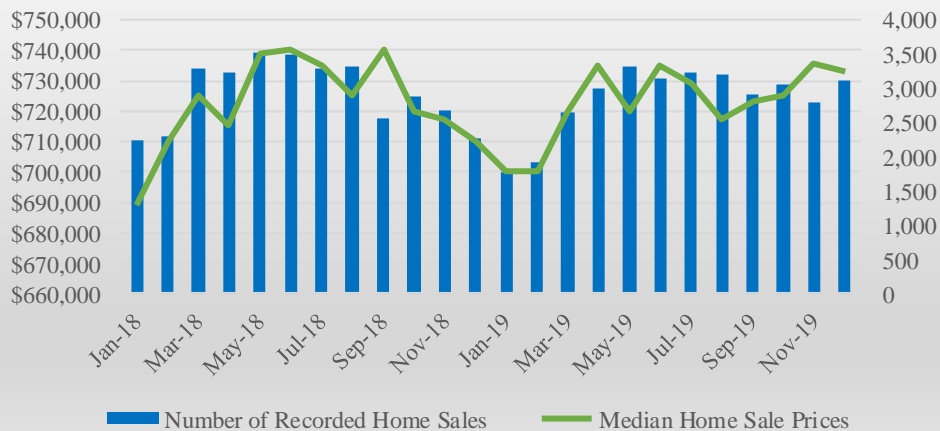
2018-19 Home Sales and Median Prices Villa Park



2018-19 Home Sales and Median Prices Yorba Linda



2018-19 Home Sales and Median Prices Orange County



APPENDIX 4

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Fiscal Year 2019-20 Secured Assessment Appeals¹

City	Total City Wide AV	Finalized Appeals							Open Appeals			Total
		Total AV Under Appeal	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of AV	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels AV	% of Reduction of Total City-Wide Value	Total AV Under Appeal	Applicants' Opinion of Value	Applicants' Opinion of Value as a % of AV	Total AV Under Appeal
ALISO VIEJO	\$ 10,424,529,937	\$ 76,004,674	\$ 39,717,939	52.26%	\$ 74,196,134	\$ 1,808,540	97.62%	0.02%	\$ 295,715,609	184,308,871	62.33%	\$ 371,720,283
COUNTY UNINCORPORATED	28,016,547,621	65,954,658	48,413,885	73.40%	63,260,192	2,694,466	95.91%	0.01%	418,185,862	219,512,133	52.49%	484,140,520
CYPRESS	5,903,219,056	690,000	690,000	100.00%	690,000	-	100.00%	0.00%	164,168,236	99,407,200	60.55%	164,858,236
DANA POINT	13,062,956,105	31,684,370	20,030,000	63.22%	30,969,818	714,552	97.74%	0.01%	805,897,788	339,220,994	42.09%	837,582,158
IRVINE	75,240,888,830	97,439,722	53,170,499	54.57%	96,241,260	1,198,462	98.77%	0.00%	8,755,287,831	4,768,216,364	54.46%	8,852,727,553
LA PALMA	1,734,198,202	678,300	665,000	98.04%	665,000	13,300	98.04%	0.00%	9,289,063	4,857,900	52.30%	9,967,363
LAGUNA HILLS	7,182,043,160	52,100,998	39,462,000	75.74%	51,974,838	126,160	99.76%	0.00%	295,428,399	162,767,966	55.10%	347,529,397
LAGUNA NIGUEL	16,402,958,869	30,320,053	21,355,961	70.44%	29,260,261	1,059,792	96.50%	0.01%	283,169,894	165,870,361	58.58%	313,489,947
LAGUNA WOODS	3,278,016,277	33,837,565	20,592,191	60.86%	33,563,565	274,000	99.19%	0.01%	52,016,673	23,455,285	45.09%	85,854,238
LAKE FOREST	15,029,518,958	2,366,428	2,162,520	91.38%	2,267,339	99,089	95.81%	0.00%	226,116,932	124,925,574	55.25%	228,483,360
LOS ALAMITOS	2,100,422,232	2,123,423	1,975,000	93.01%	1,975,000	148,423	93.01%	0.01%	150,050,822	63,176,000	42.10%	152,174,245
MISSION VIEJO	16,530,024,895	33,430,851	21,154,103	63.28%	33,093,700	337,151	98.99%	0.00%	233,800,011	151,932,862	64.98%	267,230,862
RANCHO SANTA MARGARITA	8,702,216,270	23,248,805	12,153,502	52.28%	16,710,000	6,538,805	71.87%	0.08%	348,888,850	206,429,353	59.17%	372,137,655
SAN JUAN CAPISTRANO	7,191,015,324	19,211,819	14,259,990	74.23%	17,878,070	1,333,749	93.06%	0.02%	61,770,572	40,511,338	65.58%	80,982,391
VILLA PARK	1,904,400,132	3,325,813	2,163,000	65.04%	3,325,813	-	100.00%	0.00%	39,850,280	27,683,360	69.47%	43,176,093
YORBA LINDA	13,295,735,075	29,701,428	20,952,161	70.54%	28,389,339	1,312,089	95.58%	0.01%	118,474,643	75,241,444	63.51%	148,176,071
TOTAL	\$ 225,998,690,943	\$ 502,118,907	\$ 318,917,751	63.51%	\$ 484,460,329	\$ 17,658,578	96.48%	0.01%	\$ 12,258,111,465	\$ 6,657,517,005	54.31%	\$ 12,760,230,372

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

²Total 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 appeals has either an assessed value of \$0 or negative assessed value

³Assessment Appeals analyzed for FY 2019-20 include only those that have been submitted by March 1, 2020.

Source: County of Orange Clerk of the Board of Supervisors

Fiscal Year 2018-19 Secured Assessment Appeals¹

City	Total City Wide AV	Finalized Appeals							Open Appeals			Total
		Total AV Under Appeal	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of AV	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels AV	% of Reduction of Total City-Wide Value	Total AV Under Appeal	Applicants' Opinion of Value	Applicants' Opinion of Value as a % of AV	Total AV Under Appeal
ALISO VIEJO	\$ 10,045,495,238	\$ 863,118,870	\$ 492,567,743	57.07%	\$ 842,112,111	\$ 21,006,759	97.57%	0.21%	\$ 37,044,653	28,500,000	76.93%	\$ 900,163,523
COUNTY UNINCORPORATED	26,573,045,723	443,097,886	321,320,374	72.52%	413,181,479	29,916,407	93.25%	0.11%	94,642,059	48,249,169	50.98%	537,739,945
CYPRESS	5,661,629,338	192,301,599	132,431,200	68.87%	176,694,528	15,607,071	91.88%	0.28%	20,547,427	9,538,000	46.42%	212,849,026
DANA POINT	12,479,633,279	652,253,582	294,024,762	45.08%	645,130,823	7,122,759	98.91%	0.06%	555,175,393	194,203,125	34.98%	1,207,428,975
IRVINE	70,050,939,373	2,455,883,740	1,422,569,634	57.92%	2,415,527,677	40,356,063	98.36%	0.06%	1,213,030,071	679,288,453	56.00%	3,668,913,811
LA PALMA	1,661,934,254	14,461,014	7,118,508	49.23%	12,724,000	1,737,014	87.99%	0.10%	-	-	0.00%	14,461,014
LAGUNA HILLS	6,932,849,013	55,947,738	26,408,593	47.20%	54,225,946	1,721,792	96.92%	0.02%	144,181,983	78,357,693	54.35%	200,129,721
LAGUNA NIGUEL	15,776,539,760	241,959,783	140,920,854	58.24%	237,447,817	4,511,966	98.14%	0.03%	79,222,276	37,769,233	47.68%	321,182,059
LAGUNA WOODS	3,109,429,786	159,725,361	109,482,501	68.54%	159,599,241	126,120	99.92%	0.00%	-	-	0.00%	159,725,361
LAKE FOREST	13,968,937,660	189,032,524	113,959,725	60.29%	184,686,972	4,345,552	97.70%	0.03%	76,244,469	44,899,024	58.89%	265,276,993
LOS ALAMITOS	1,996,284,414	32,924,395	20,700,278	62.87%	32,492,144	432,251	98.69%	0.02%	130,418,613	48,733,904	37.37%	163,343,008
MISSION VIEJO	15,872,028,842	230,123,908	141,865,925	61.65%	183,327,299	46,796,609	79.66%	0.29%	35,112,262	18,652,000	53.12%	265,236,170
RANCHO SANTA MARGARITA	8,396,205,451	70,985,567	47,567,899	67.01%	46,773,639	24,211,928	65.89%	0.29%	304,332,108	173,011,886	56.85%	375,317,675
SAN JUAN CAPISTRANO	6,856,456,638	40,827,811	27,681,649	67.80%	37,836,758	2,991,053	92.67%	0.04%	-	-	0.00%	40,827,811
VILLA PARK	1,828,143,960	33,601,733	19,889,788	59.19%	32,725,836	875,897	97.39%	0.05%	8,876,812	8,211,422	92.50%	42,478,545
YORBA LINDA	12,724,976,903	73,275,710	54,920,719	74.95%	68,825,410	4,450,300	93.93%	0.03%	5,053,369	2,526,685	50.00%	78,329,079
TOTAL	\$ 213,934,529,632	\$ 5,749,521,221	\$ 3,373,430,152	58.67%	\$ 5,543,311,680	\$ 206,209,541	96.41%	0.10%	\$ 2,703,881,495	\$ 1,371,940,594	50.74%	\$ 8,453,402,716

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

²Total 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 appeals has either an assessed value of \$0 or negative assessed value

Source: County of Orange Clerk of the Board of Supervisors

Fiscal Year 2017-18 Secured Assessment Appeals¹

City	Total City Wide AV	Finalized Appeals							Open Appeals			Total
		Total AV Under Appeal	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of AV	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels AV	% of Reduction of Total City-Wide Value	Total AV Under Appeal	Applicants' Opinion of Value	Applicants' Opinion of Value as a % of AV	Total AV Under Appeal
ALISO VIEJO	\$ 9,420,185,783	\$ 424,381,842	\$ 307,731,541	72.51%	\$ 404,487,430	\$ 19,894,412	95.31%	0.21%	\$ 2,214,646	1,328,787	60.00%	\$ 426,596,488
COUNTY UNINCORPORATED	25,240,184,029	737,383,094	391,903,881	53.15%	695,195,077	42,188,017	94.28%	0.17%	1,265,000	500,000	39.53%	738,648,094
CYPRESS	5,360,231,317	257,720,294	184,872,778	71.73%	243,877,100	13,843,194	94.63%	0.26%	-	-	0.00%	257,720,294
DANA POINT	11,816,799,315	465,040,888	208,680,052	44.87%	436,201,822	28,839,066	93.80%	0.24%	316,893,525	134,211,000	42.35%	781,934,413
IRVINE	64,670,426,353	2,353,822,587	1,562,280,051	66.37%	2,267,719,153	86,103,434	96.34%	0.13%	193,585,766	106,844,546	55.19%	2,547,408,353
LA PALMA	1,584,124,616	20,044,601	12,525,400	62.49%	18,259,280	1,785,321	91.09%	0.11%	-	-	0.00%	20,044,601
LAGUNA HILLS	6,570,640,190	145,870,176	78,706,066	53.96%	142,484,993	3,385,183	97.68%	0.05%	-	-	0.00%	145,870,176
LAGUNA NIGUEL	15,140,410,119	345,981,983	201,451,373	58.23%	337,619,933	8,362,050	97.58%	0.06%	96,983,097	45,373,176	46.78%	442,965,080
LAGUNA WOODS	2,917,966,647	142,450,284	104,469,508	73.34%	142,313,131	137,153	99.90%	0.00%	4,080,000	3,060,000	75.00%	146,530,284
LAKE FOREST	12,735,111,824	317,382,551	237,402,864	74.80%	313,778,190	3,604,361	98.86%	0.03%	13,199,562	12,272,160	92.97%	330,582,113
LOS ALAMITOS	1,902,001,921	107,220,995	52,910,426	49.35%	106,612,954	608,041	99.43%	0.03%	49,464,952	15,000,000	30.32%	156,685,947
MISSION VIEJO	15,100,036,908	245,899,545	144,651,226	58.83%	215,246,771	30,652,774	87.53%	0.20%	-	-	0.00%	245,899,545
RANCHO SANTA MARGARITA	8,030,535,277	130,433,726	62,606,388	48.00%	119,414,433	11,019,293	91.55%	0.14%	125,156,525	61,863,875	49.43%	255,590,251
SAN JUAN CAPISTRANO	6,522,847,663	58,755,105	44,454,724	75.66%	55,092,845	3,662,260	93.77%	0.06%	-	-	0.00%	58,755,105
VILLA PARK	1,746,867,715	24,540,750	16,450,334	67.03%	23,517,857	1,022,893	95.83%	0.06%	8,812,884	8,106,453	91.98%	33,353,634
YORBA LINDA	12,127,741,825	87,587,559	57,742,731	65.93%	82,841,876	4,745,683	94.58%	0.04%	-	-	0.00%	87,587,559
TOTAL	\$ 200,886,111,502	\$ 5,864,515,980	\$ 3,668,839,343	62.56%	\$ 5,604,662,845	\$ 259,853,135	95.57%	0.13%	\$ 811,655,957	\$ 388,559,997	47.87%	\$ 6,676,171,937

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

²Total 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 appeals has either an assessed value of \$0 or negative assessed value

Source: County of Orange Clerk of the Board of Supervisors

Fiscal Year 2016-17 Secured Assessment Appeals¹

City	Total City Wide AV	Finalized Appeals							Open Appeals			Total
		Total AV Under Appeal	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of AV	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels AV	% of Reduction of Total City-Wide Value	Total AV Under Appeal	Applicants' Opinion of Value	Applicants' Opinion of Value as a % of AV	Total AV Under Appeal
ALISO VIEJO	\$ 8,962,568,985	\$ 453,851,367	\$ 320,110,970	70.53%	\$ 444,950,472	\$ 8,900,895	98.04%	0.10%	\$ -	-	0.00%	\$ 453,851,367
COUNTY UNINCORPORATED	23,631,294,266	553,054,081	320,627,433	57.97%	488,379,782	64,674,299	88.31%	0.27%	-	-	0.00%	553,054,081
CYPRESS	5,145,667,484	357,866,176	243,679,739	68.09%	337,934,157	19,932,019	94.43%	0.39%	-	-	0.00%	357,866,176
DANA POINT	10,974,206,781	512,872,032	215,012,822	41.92%	481,115,650	31,756,382	93.81%	0.29%	308,004,278	153,911,000	49.97%	820,876,310
IRVINE	59,397,094,454	4,119,061,637	2,805,210,821	68.10%	3,986,461,776	132,599,861	96.78%	0.22%	25,334,125	7,898,862	31.18%	4,144,395,762
LA PALMA	1,517,683,357	22,587,477	12,885,435	57.05%	20,806,880	1,780,597	92.12%	0.12%	1,187,274	500,000	42.11%	23,774,751
LAGUNA HILLS	6,338,956,416	166,476,854	90,633,306	54.44%	161,247,167	5,229,687	96.86%	0.08%	-	-	0.00%	166,476,854
LAGUNA NIGUEL	14,428,760,703	262,464,137	181,424,240	69.12%	256,203,654	6,260,483	97.61%	0.04%	-	-	0.00%	262,464,137
LAGUNA WOODS	2,746,863,438	39,891,227	25,196,163	63.16%	39,720,251	170,976	99.57%	0.01%	-	-	0.00%	39,891,227
LAKE FOREST	11,815,778,770	419,079,465	316,054,898	75.42%	416,908,862	2,170,603	99.48%	0.02%	-	-	0.00%	419,079,465
LOS ALAMITOS	1,806,600,233	112,745,617	69,961,456	62.05%	112,386,617	359,000	99.68%	0.02%	-	-	0.00%	112,745,617
MISSION VIEJO	14,470,773,428	204,197,643	126,238,091	61.82%	176,512,225	27,685,418	86.44%	0.19%	-	-	0.00%	204,197,643
RANCHO SANTA MARGARITA	7,657,437,277	44,929,994	34,997,143	77.89%	42,963,954	1,966,040	95.62%	0.03%	-	-	0.00%	44,929,994
SAN JUAN CAPISTRANO	6,160,636,887	51,833,501	34,839,667	67.21%	46,295,815	5,537,686	89.32%	0.09%	-	-	0.00%	51,833,501
VILLA PARK	1,665,189,679	30,132,429	21,414,875	71.07%	29,360,547	771,882	97.44%	0.05%	-	-	0.00%	30,132,429
YORBA LINDA	11,547,317,523	96,159,138	69,178,568	71.94%	92,170,551	3,988,587	95.85%	0.03%	-	-	0.00%	96,159,138
TOTAL	\$ 188,266,829,681	\$ 7,447,202,775	\$ 4,887,465,627	65.63%	\$ 7,133,418,360	\$ 313,784,415	95.79%	0.17%	\$ 334,525,677	\$ 162,309,862	48.52%	\$ 7,781,728,452

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

²Total 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 appeals has either an assessed value of \$0 or negative assessed value

Source: County of Orange Clerk of the Board of Supervisors

Fiscal Year 2015-16 Secured Assessment Appeals¹

City	Total City Wide AV	Finalized Appeals							Open Appeals			Total
		Total AV Under Appeal	Total Applicant's Opinion of Value for Parcels Under Appeal ²	Applicant's Opinion Value as a % of AV	Board Approved Value of Parcels Under Appeal	Amount of Secured Value Reduction	Board Approved Value as a % of Parcels AV	% of Reduction of Total City-Wide Value	Total AV Under Appeal	Applicants' Opinion of Value	Applicants' Opinion of Value as a % of AV	Total AV Under Appeal
ALISO VIEJO	\$ 8,480,777,698	\$ 595,134,008	\$ 407,268,629	68.43%	\$ 572,973,933	\$ 22,160,075	96.28%	0.26%	\$ -	-	0.00%	\$ 595,134,008
COUNTY UNINCORPORATED	22,429,971,596	675,841,835	427,001,308	63.18%	620,540,509	55,301,326	91.82%	0.25%	-	-	0.00%	675,841,835
CYPRESS	4,930,533,726	303,440,342	176,009,934	58.00%	283,348,886	20,091,456	93.38%	0.41%	-	-	0.00%	303,440,342
DANA POINT	10,285,413,745	467,203,535	215,083,730	46.04%	415,508,537	51,694,998	88.94%	0.50%	606,545,464	121,730,000	20.07%	1,073,748,999
IRVINE	55,353,989,694	4,244,254,122	2,856,859,573	67.31%	4,044,504,137	199,749,985	95.29%	0.36%	9,647,008	3,007,143	31.17%	4,253,901,130
LA PALMA	1,458,023,535	27,146,051	17,564,545	64.70%	25,031,371	2,114,680	92.21%	0.15%	1,169,441	797,000	68.15%	28,315,492
LAGUNA HILLS	6,083,381,004	212,865,822	157,523,672	74.00%	195,531,851	17,333,971	91.86%	0.28%	-	-	0.00%	212,865,822
LAGUNA NIGUEL	13,877,577,877	393,878,417	253,857,505	64.45%	386,463,699	7,414,718	98.12%	0.05%	-	-	0.00%	393,878,417
LAGUNA WOODS	2,596,859,910	71,336,274	28,582,407	40.07%	70,412,490	923,784	98.71%	0.04%	-	-	0.00%	71,336,274
LAKE FOREST	10,844,708,728	396,478,065	265,101,611	66.86%	364,063,218	32,414,847	91.82%	0.30%	-	-	0.00%	396,478,065
LOS ALAMITOS	1,741,670,214	223,337,281	127,784,563	57.22%	210,189,661	13,147,620	94.11%	0.75%	-	-	0.00%	223,337,281
MISSION VIEJO	13,889,822,759	560,973,213	323,318,559	57.64%	528,887,315	32,085,898	94.28%	0.23%	-	-	0.00%	560,973,213
RANCHO SANTA MARGARITA	7,356,136,660	76,567,443	50,089,926	65.42%	74,506,982	2,060,461	97.31%	0.03%	-	-	0.00%	76,567,443
SAN JUAN CAPISTRANO	5,850,905,293	102,978,430	71,885,400	69.81%	96,308,208	6,670,222	93.52%	0.11%	-	-	0.00%	102,978,430
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	140,539,215	93,556,423	66.57%	138,228,855	2,310,360	98.36%	0.02%	-	-	0.00%	140,539,215
TOTAL	\$ 177,896,356,122	\$ 8,515,795,813	\$ 5,488,286,660	64.45%	\$ 8,049,055,702	\$ 466,740,111	94.52%	0.26%	\$ 617,361,913	\$ 125,534,143	20.33%	\$ 9,133,157,726

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

²Total 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 appeals has either an assessed value of \$0 or negative assessed value

Source: County of Orange Clerk of the Board of Supervisors

APPENDIX 5

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Table 3A - TYPICAL SCENARIO**Cypress Successor Agency - Pass Through Revenues**

		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, 3}	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$189,848,218									
	2019-20	19-20B	1,319,508,752	11,296,605	6,649,195	(4,358)	(2,457,025)	(1,864,505)	2,323,307	\$499,717	\$ 350,287	\$ 1,378,435
		20-21A			4,647,410	(380,358)	(1,904,017)	0	2,363,035	\$342,470	\$ 185,961	
1	2020-21	20-21B	1,374,271,014	11,844,228	6,836,446	(4,481)	(2,526,219)	0	4,305,747	\$513,790	\$ 263,544	\$ 1,346,741
		21-22A			5,007,782	(409,852)	(2,051,659)	0	2,546,270	\$369,026	\$ 200,380	
2	2021-22	21-22B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		22-23A			0	0	0	0	0	\$0	\$ 0	
3	2022-23	22-23B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		23-24A			0	0	0	0	0	\$0	\$ 0	
4	2023-24	23-24B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		24-25A			0	0	0	0	0	\$0	\$ 0	
5	2024-25	24-25B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		25-26A			0	0	0	0	0	\$0	\$ 0	
Total (2020-21 to 2024-25)					23,140,833	(799,049)	(8,938,919)	(1,864,505)	11,538,360	\$1,725,003	\$1,000,172	\$2,725,176

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

² Per the RPTTF report, the County Auditor-Controller distributed the approved enforceable obligations for both the 19-20A and 19-20B periods in the A period.

³ Based on the Cypress Successor Agency's remaining obligations, it is expected that the agency will be dissolved following the ROPS 20-21 B period. After this time, all property tax revenues in the City are expected to be treated as ad valorem property taxes.

Table 3A - CONSERVATIVE SCENARIO
Cypress Successor Agency - Pass Through Revenues

		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 Obligations¹	Total Excess Revenue ², ³	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$189,848,218									
	2019-20	19-20B	1,319,508,752	11,296,605	6,649,195	(4,358)	(2,457,025)	(1,864,505)	2,323,307	\$499,717	\$ 350,287	\$ 1,378,435
		20-21A			4,647,410	(380,358)	(1,904,017)	0	2,363,035	\$342,470	\$ 185,961	
1	2020-21	20-21B	1,343,012,369	11,531,642	6,656,023	(4,362)	(2,459,548)	0	4,192,112	\$500,230	\$ 256,589	\$ 1,311,198
		21-22A			4,875,619	(399,036)	(1,997,513)	0	2,479,071	\$359,287	\$ 195,092	
2	2021-22	21-22B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		22-23A			0	0	0	0	0	\$0	\$ 0	
3	2022-23	22-23B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		23-24A			0	0	0	0	0	\$0	\$ 0	
4	2023-24	23-24B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		24-25A			0	0	0	0	0	\$0	\$ 0	
5	2024-25	24-25B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		25-26A			0	0	0	0	0	\$0	\$ 0	
Total (2020-21 to 2024-25)					22,828,247	(788,114)	(8,818,103)	(1,864,505)	11,357,525	\$1,701,705	\$987,929	\$2,689,633

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

² Per the RPTTF report, the County Auditor-Controller distributed the approved enforceable obligations for both the 19-20A and 19-20B periods in the A period.

³ Based on the Cypress Successor Agency's remaining obligations, it is expected that the agency will be dissolved following the ROPS 20-21 B period. After this time, all property tax revenues in the City are expected to be treated as ad valorem property taxes.

Table 3B - TYPICAL SCENARIO**Irvine Successor Agency - Pass Through Revenues**

			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, 3}	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$13,144,944						\$4,380,000			
	2019-20	19-20B	5,760,381,355	57,472,364	41,192,065	(27,073)	(10,941,305)	(30,223,687)	0	\$1,437,280	\$ 0	\$ 2,563,690
		20-21A			16,280,299	(1,937,970)	(4,413,307)	(5,549,022)	4,380,000	\$578,460	\$ 547,950	
1	2020-21	20-21B	6,747,103,478	67,339,585	35,815,945	(23,540)	(9,513,317)	(26,279,088)	0	\$1,249,696	\$ 0	\$ 2,917,721
		21-22A			31,523,641	(3,752,503)	(8,545,513)	(14,845,625)	4,380,000	\$1,120,076	\$ 547,950	
2	2021-22	21-22B	6,903,076,907	68,899,320	36,645,522	(24,085)	(9,733,667)	(26,887,770)	0	\$1,278,641	\$ 0	\$ 2,972,611
		22-23A			32,253,798	(3,839,419)	(8,743,446)	(15,290,933)	4,380,000	\$1,146,019	\$ 547,950	
3	2022-23	22-23B	7,112,022,082	70,988,771	37,756,839	(24,815)	(10,028,851)	(27,703,173)	0	\$1,317,418	\$ 0	\$ 3,046,141
		23-24A			33,231,932	(3,955,854)	(9,008,601)	(15,887,477)	4,380,000	\$1,180,774	\$ 547,950	
4	2023-24	23-24B	7,396,502,965	73,833,580	39,269,910	(25,810)	(10,430,748)	(28,813,352)	0	\$1,370,212	\$ 0	\$ 3,146,254
		24-25A			34,563,671	(4,114,381)	(9,369,613)	(16,699,677)	4,380,000	\$1,228,092	\$ 547,950	
5	2024-25	24-25B	7,692,363,084	76,792,181	40,843,503	(26,844)	(10,848,721)	(820,197)	0	\$1,425,118	\$ 0	\$ 1,425,118
		25-26A			0	0	0	0	0	\$0	\$ 0	
Total (2020-21 to 2024-25)					379,377,123	(17,752,293)	(101,577,089)	(209,000,000)	21,900,000	\$13,331,786	\$2,739,749	\$16,071,535

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

² Pursuant to the Stipulated Judgement dated October 24, 2014 (Case Nos. 34-2013-80001682, 34-2013-80001535) the maximum Residual Payment to be distributed to Affected Taxing Entities is \$4.38M per fiscal year until the Stipulated Judgement 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 24-25B period. After this time, all property tax revenues in the City are expected to be treated as ad valorem property taxes.

Table 3B - CONSERVATIVE SCENARIO
Irvine Successor Agency - Pass Through Revenues

			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, 3}	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$13,144,944						\$4,380,000			
	2019-20	19-20B	5,760,381,355	57,472,364	41,192,065	(27,073)	(10,941,305)	(30,223,687)	0	\$1,437,280	\$ 0	\$ 2,563,690
		20-21A			16,280,299	(1,937,970)	(4,413,307)	(5,549,022)	4,380,000	\$578,460	\$ 547,950	
1	2020-21	20-21B	6,530,593,858	65,174,489	34,664,394	(22,783)	(9,207,446)	(25,434,165)	0	\$1,209,515	\$ 0	\$ 2,841,529
		21-22A			30,510,095	(3,631,853)	(8,270,759)	(14,227,484)	4,380,000	\$1,084,063	\$ 547,950	
2	2021-22	21-22B	6,470,731,330	64,575,864	34,346,003	(22,574)	(9,122,876)	(25,200,553)	0	\$1,198,406	\$ 0	\$ 2,820,462
		22-23A			30,229,861	(3,598,494)	(8,194,792)	(14,056,575)	4,380,000	\$1,074,106	\$ 547,950	
3	2022-23	22-23B	6,600,145,957	65,870,010	35,034,321	(23,026)	(9,305,705)	(25,705,590)	0	\$1,222,423	\$ 0	\$ 2,866,005
		23-24A			30,835,689	(3,670,611)	(8,359,021)	(14,426,057)	4,380,000	\$1,095,632	\$ 547,950	
4	2023-24	23-24B	6,732,148,876	67,190,039	35,736,406	(23,487)	(9,492,190)	(26,220,728)	0	\$1,246,920	\$ 0	\$ 2,912,459
		24-25A			31,453,634	(3,744,169)	(8,526,535)	(14,802,929)	4,380,000	\$1,117,589	\$ 547,950	
5	2024-25	24-25B	6,866,791,854	68,536,469	36,452,532	(23,958)	(9,682,405)	(13,153,209)	0	\$1,271,907	\$ 0	\$ 1,271,907
		25-26A			0	0	0	0	0	\$0	\$ 0	
Total (2020-21 to 2024-25)					356,735,299	(16,725,998)	(95,516,341)	(209,000,000)	21,900,000	\$12,536,303	\$2,739,749	\$15,276,052

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

² Pursuant to the Stipulated Judgement dated October 24, 2014 (Case Nos. 34-2013-80001682, 34-2013-80001535) the maximum Residual Payment to be distributed to Affected Taxing Entities is \$4.38M per fiscal year until the Stipulated Judgement 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 24-25B period. After this time, all property tax revenues in the City are expected to be treated as ad valorem property taxes.

Table 3C - TYPICAL SCENARIO**La Palma Successor Agency - Pass Through Revenues**

		Tax Increment Calculation				PT Payments	Enforceable Obligations		Total OCFA Payment (PT and Share of Residual)			
Fiscal Year	ROPS Period	Total Assessed Value	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenue	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment	
		\$92,682,286						1,395,753				
	2019-20	19-20B	476,014,567	3,833,323	2,089,701	(1,445)	(368,750)	(417,215)	1,302,291	\$96,714	\$ 126,619	\$ 367,582
		20-21A			1,743,622	(166,881)	(307,681)	(500,162)	768,898	\$69,491	\$ 74,758	
1	2020-21	20-21B	485,341,373	3,926,591	2,159,616	(1,480)	(381,087)	(897,063)	879,985	99,950	\$ 85,559	\$ 357,308
		21-22A			1,766,975	(170,942)	(295,516)	(130,550)	1,169,968	81,778	\$ 90,021	
2	2021-22	21-22B	495,314,705	4,026,324	2,214,469	(1,516)	(390,767)	(338,800)	1,483,386	102,488	\$ 112,820	\$ 215,308
		22-23A			0	0	0	0	0	0	\$ 0	
3	2022-23	22-23B	0	0	0	0	0	0	0	0	\$ 0	\$ 0
		23-24A			0	0	0	0	0	0	\$ 0	
4	2023-24	23-24B	0	0	0	0	0	0	0	0	\$ 0	\$ 0
		24-25A			0	0	0	0	0	0	\$ 0	
5	2024-25	24-25B	0	0	0	0	0	0	0	0	\$ 0	\$ 0
		25-26A			0	0	0	0	0	0	\$ 0	
Total (2020-21 to 2024-25)				9,974,382	(342,264)	(1,743,800)	(2,283,790)	5,604,528	\$450,421	\$489,778	\$940,199	

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

Table 3C - CONSERVATIVE SCENARIO**La Palma Successor Agency - Pass Through Revenues**

			Tax Increment Calculation				PT Payments	Enforceable Obligations		Total OCFA Payment (PT and Share of Residual)		
Fiscal Year		ROPS Period	Total Assessed Value	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenue	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$92,682,286						1,395,753			
	2019-20	19-20B	476,014,567	3,833,323	2,089,701	(1,445)	(368,750)	(417,215)	1,302,291	\$96,714	\$ 126,619	\$ 367,582
		20-21A			1,743,622	(166,881)	(307,681)	(500,162)	768,898	\$69,491	\$ 74,758	
1	2020-21	20-21B	475,742,375	3,830,601	2,106,821	(1,444)	(371,771)	(897,063)	836,543	97,506	\$ 81,335	\$ 346,441
		21-22A			1,723,779	(166,763)	(288,291)	(130,550)	1,138,175	79,779	\$ 87,821	
2	2021-22	21-22B	470,984,951	3,783,027	2,080,656	(1,443)	(367,154)	(338,800)	1,373,259	96,295	\$ 106,002	\$ 202,298
		22-23A			0	0	0	0	0	0	\$ 0	
3	2022-23	22-23B	0	0	0	0	0	0	0	0	\$ 0	\$ 0
		23-24A			0	0	0	0	0	0	\$ 0	
4	2023-24	23-24B	0	0	0	0	0	0	0	0	\$ 0	\$ 0
		24-25A			0	0	0	0	0	0	\$ 0	
5	2024-25	24-25B	0	0	0	0	0	0	0	0	\$ 0	\$ 0
		25-26A			0	0	0	0	0	0	\$ 0	
Total (2020-21 to 2024-25)					9,744,579	(337,976)	(1,703,647)	(2,283,790)	5,419,166	\$439,786	\$476,536	\$916,321

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

Table 3D - TYPICAL SCENARIO**Lake Forest Successor Agency - Pass Through Revenues**

			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
	2019-20	19-20B	0	(124,457)		\$68,994	\$ 0	\$ 1,104,486
		20-21A	7,536,605	(429,457)	6,982,691	\$68,994	\$ 966,498	
1	2020-21	20-21B	0	(118,412)		70,374	\$ 0	\$ 1,127,706
		21-22A	7,687,337	(438,412)	7,130,513	70,374	\$ 986,958	
2	2021-22	21-22B	0	(111,912)		71,781	\$ 0	\$ 1,152,217
		22-23A	7,841,083	(441,912)	7,287,259	71,781	\$ 1,008,654	
3	2022-23	22-23B	0	(105,212)		73,217	\$ 0	\$ 1,176,573
		23-24A	7,997,905	(450,212)	7,442,481	73,217	\$ 1,030,139	
4	2023-24	23-24B	0	(98,037)		75,413	\$ 0	\$ 1,214,086
		24-25A	8,237,842	(458,037)	7,681,768	75,413	\$ 1,063,259	
5	2024-25	24-25B	0	(90,554)		77,676	\$ 0	\$ 1,252,813
		25-26A	8,484,977	(465,554)	7,928,869	77,676	\$ 1,097,461	
Total (2020-21 to 2024-25)			47,785,749	-3,332,168	44,453,581	\$874,911	\$6,152,970	\$7,027,881

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

² Per the RPTTF report, the County Auditor-Controller distributed the approved enforceable obligations for both the 19-20A and 19-20B periods in the A period. It is assumed the County Auditor-Controller will continue this approach.

Table 3D - CONSERVATIVE SCENARIO

Lake Forest Successor Agency - Pass Through Revenues

			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
	2019-20	19-20B	0	(124,457)		\$68,994	\$ 0	\$ 1,084,031
		20-21A	7,388,828	(429,457)	6,834,914	\$68,994	\$ 946,043	
1	2020-21	20-21B	0	(118,412)		68,994	\$ 0	\$ 1,083,629
		21-22A	7,388,828	(438,412)	6,832,004	68,994	\$ 945,641	
2	2021-22	21-22B	0	(111,912)		68,304	\$ 0	\$ 1,072,437
		22-23A	7,314,940	(441,912)	6,761,116	68,304	\$ 935,829	
3	2022-23	22-23B	0	(105,212)		69,670	\$ 0	\$ 1,095,197
		23-24A	7,461,239	(450,212)	6,905,815	69,670	\$ 955,857	
4	2023-24	23-24B	0	(98,037)		71,064	\$ 0	\$ 1,118,549
		24-25A	7,610,463	(458,037)	7,054,389	71,064	\$ 976,422	
5	2024-25	24-25B	0	(90,554)		72,485	\$ 0	\$ 1,142,454
		25-26A	7,762,673	(465,554)	7,206,565	72,485	\$ 997,485	
Total (2020-21 to 2024-25)			44,926,970	-3,332,168	41,594,802	\$839,021	\$5,757,276	\$6,596,298

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

² Per the RPTTF report, the County Auditor-Controller distributed the approved enforceable obligations for both the 19-20A and 19-20B periods in the A period. It is assumed the County Auditor-Controller will continue this approach.

Table 3E - TYPICAL SCENARIO**Mission Viejo Successor Agency - Pass Through Revenues**

			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										
	2019-20	19-20B	1,374,807,026	10,327,195	5,264,735	(3,476)	(2,690,791)	(840,750)	1,729,718	\$569,198	\$ 187,301	\$ 1,307,802
		20-21A			5,062,460	(429,200)	(2,294,740)	(994,672)	1,343,849	\$547,995	\$ 3,308	
1	2020-21	20-21B	1,419,478,031	10,773,905	5,826,720	(3,626)	(2,978,020)	(1,011,317)	1,833,757	629,957	\$ 4,574	\$ 1,173,281
		21-22A			4,947,186	(447,765)	(2,242,487)	(883,250)	1,373,683	\$535,517	\$ 3,233	
2	2021-22	21-22B	1,475,199,895	11,331,124	6,128,073	(3,814)	(3,132,041)	(890,750)	2,101,469	662,538	\$ 4,811	\$ 1,233,962
		22-23A			5,203,051	(470,924)	(2,358,467)	(955,250)	1,418,410	\$563,213	\$ 3,400	
3	2022-23	22-23B	1,559,154,094	12,170,666	6,582,113	(4,096)	(3,364,099)	(940,750)	2,273,167	711,627	\$ 5,167	\$ 1,325,388
		23-24A			5,588,553	(505,815)	(2,533,210)	(955,250)	1,594,278	\$604,942	\$ 3,652	
4	2023-24	23-24B	1,605,928,717	12,638,412	6,835,078	(4,254)	(3,493,389)	(940,750)	2,396,685	738,976	\$ 5,366	\$ 1,376,326
		24-25A			5,803,334	(525,255)	(2,630,567)	(983,250)	1,664,262	\$628,192	\$ 3,793	
5	2024-25	24-25B	1,654,106,578	13,120,191	7,095,633	(4,416)	(3,626,557)	(990,750)	2,473,909	767,146	\$ 5,570	\$ 1,428,792
		25-26A			6,024,558	(545,277)	(2,730,845)	(983,250)	1,765,186	\$652,139	\$ 3,937	
Total (2020-21 to 2024-25)					70,361,494	(2,947,919)	(34,075,213)	(11,369,989)	21,968,373	\$7,611,439	\$234,113	\$7,845,552
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.												

Table 3E - CONSERVATIVE SCENARIO**Mission Viejo Successor Agency - Pass Through Revenues**

			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										
	2019-20	19-20B	1,374,807,026	10,327,195	5,264,735	(3,476)	(2,690,791)	(840,750)	1,729,718	\$569,198	\$ 187,301	\$ 1,307,802
		20-21A			5,062,460	(429,200)	(2,294,740)	(994,672)	1,343,849	\$547,995	\$ 3,308	
1	2020-21	20-21B	1,391,482,803	10,493,953	5,675,316	(3,532)	(2,900,638)	(1,011,317)	1,759,829	613,588	\$ 4,455	\$ 1,142,794
		21-22A			4,818,637	(436,131)	(2,184,218)	(883,250)	1,315,038	\$521,602	\$ 3,149	
2	2021-22	21-22B	1,380,476,855	10,383,894	5,615,794	(3,495)	(2,870,216)	(890,750)	1,851,333	607,153	\$ 4,408	\$ 1,130,809
		22-23A			4,768,099	(431,556)	(2,161,310)	(955,250)	1,219,983	\$516,131	\$ 3,116	
3	2022-23	22-23B	1,408,086,392	10,659,989	5,765,112	(3,588)	(2,946,532)	(940,750)	1,874,242	623,296	\$ 4,526	\$ 1,160,875
		23-24A			4,894,877	(443,031)	(2,218,777)	(955,250)	1,277,820	\$529,854	\$ 3,199	
4	2023-24	23-24B	1,436,248,119	10,941,606	5,917,415	(3,683)	(3,024,374)	(940,750)	1,948,608	639,763	\$ 4,645	\$ 1,191,544
		24-25A			5,024,191	(454,735)	(2,277,393)	(983,250)	1,308,813	\$543,852	\$ 3,283	
5	2024-25	24-25B	1,464,973,082	11,228,856	6,072,765	(3,779)	(3,103,773)	(990,750)	1,974,463	656,558	\$ 4,767	\$ 1,222,825
		25-26A			5,156,091	(466,673)	(2,337,181)	(983,250)	1,368,987	\$558,130	\$ 3,370	
Total (2020-21 to 2024-25)					64,035,493	(2,682,880)	(31,009,943)	(11,369,989)	18,972,681	\$6,927,120	\$229,529	\$7,156,649
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.												

Table 3F - TYPICAL SCENARIO**Orange County Successor Agency - Pass Through Revenues**

		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	
		\$1,194,208,543										
	2019-20	19-20B	6,398,132,446	52,039,239	29,400,105	(19,366)	(5,651,551)	(4,172,677)	19,556,511	\$505,432	\$ 1,323,516	\$ 4,712,394
		20-21A			22,639,134	(429,200)	(4,351,897)	(6,720,354)	11,137,683	\$1,514,729	\$ 1,368,717	
1	2020-21	20-21B	6,526,095,095	53,318,866	30,123,043	(19,842)	(5,790,521)	(5,016,443)	19,296,237	517,860	\$ 2,371,326	\$ 5,863,843
		21-22A			23,195,822	(439,754)	(4,458,908)	(6,720,354)	11,576,806	\$1,551,976	\$ 1,422,681	
2	2021-22	21-22B	6,829,456,237	56,352,477	31,836,913	(20,971)	(6,119,976)	(5,144,295)	20,551,671	547,324	\$ 2,525,607	\$ 6,257,677
		22-23A			24,515,564	(464,774)	(4,712,601)	(6,770,354)	12,567,835	\$1,640,277	\$ 1,544,469	
3	2022-23	22-23B	8,068,829,197	68,746,207	38,838,879	(25,583)	(7,465,956)	(5,068,038)	26,279,301	667,699	\$ 3,229,479	\$ 7,965,338
		23-24A			29,907,328	(566,993)	(5,749,054)	(6,770,354)	16,820,927	\$2,001,026	\$ 2,067,134	
4	2023-24	23-24B	8,481,029,675	72,868,211	41,167,648	(27,117)	(7,913,613)	(4,150,339)	29,076,578	707,734	\$ 3,573,238	\$ 8,642,946
		24-25A			31,700,564	(600,990)	(6,093,766)	(6,770,354)	18,235,454	\$2,121,007	\$ 2,240,966	
5	2024-25	24-25B	9,113,667,465	79,194,589	44,741,800	(29,472)	(8,600,669)	(2,040,239)	34,071,421	769,179	\$ 4,187,058	\$ 9,763,004
		25-26A			34,452,789	(653,167)	(6,622,823)	(6,820,354)	20,356,445	\$2,305,152	\$ 2,501,616	
Total (2020-21 to 2024-25)					382,519,589	(3,297,229)	(73,531,335)	(66,164,156)	239,526,869	\$14,849,395	\$28,355,807	\$43,205,203
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.												

Table 3F - CONSERVATIVE SCENARIO**Orange County Successor Agency - Pass Through Revenues**

		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	
		\$1,194,208,543										
	2019-20	19-20B	6,398,132,446	52,039,239	29,400,105	(19,366)	(5,651,551)	(4,172,677)	19,556,511	\$505,432	\$ 1,323,516	\$ 4,712,394
		20-21A			22,639,134	(429,200)	(4,351,897)	(6,720,354)	11,137,683	\$1,514,729	\$ 1,368,717	
1	2020-21	20-21B	6,398,132,446	52,039,239	29,400,105	(19,366)	(5,651,551)	(5,016,443)	18,712,745	505,432	\$ 2,299,621	\$ 5,688,499
		21-22A			22,639,134	(429,200)	(4,351,897)	(6,720,354)	11,137,683	\$1,514,729	\$ 1,368,717	
2	2021-22	21-22B	6,334,151,122	51,399,426	29,038,636	(19,128)	(5,582,066)	(5,144,295)	18,293,147	499,218	\$ 2,248,056	\$ 5,578,970
		22-23A			22,360,790	(423,923)	(4,298,391)	(6,770,354)	10,868,122	\$1,496,106	\$ 1,335,590	
3	2022-23	22-23B	7,468,024,366	62,738,158	35,444,570	(23,348)	(6,813,472)	(5,068,038)	23,539,713	609,345	\$ 2,892,810	\$ 7,142,067
		23-24A			27,293,588	(517,441)	(5,246,618)	(6,770,354)	14,759,176	\$1,826,147	\$ 1,813,764	
4	2023-24	23-24B	7,628,968,897	64,347,604	36,353,843	(23,946)	(6,988,261)	(4,150,339)	25,191,296	624,977	\$ 3,095,774	\$ 7,475,382
		24-25A			27,993,761	(530,715)	(5,381,211)	(6,770,354)	15,311,481	\$1,872,994	\$ 1,881,637	
5	2024-25	24-25B	7,781,548,275	65,873,397	37,215,855	(24,514)	(7,153,964)	(2,040,239)	27,997,137	639,796	\$ 3,440,585	\$ 7,937,626
		25-26A			28,657,542	(543,299)	(5,508,809)	(6,820,354)	15,785,080	\$1,917,406	\$ 1,939,838	
Total (2020-21 to 2024-25)					348,437,063	(3,003,446)	(66,979,687)	(66,164,156)	212,289,774	\$13,526,313	\$25,008,624	\$38,534,937
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.												

Table 3G - TYPICAL SCENARIO**San Juan Capistrano Successor Agency - Pass Through Revenues**

			Tax Increment Calculation				PT Payments	Enforceable Obligations		Total OCFA Payment (PT and Share of Residual)		
Fiscal Year		ROPS Period	Total Assessed Value	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenue	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$106,231,207									
	2019-20	19-20B	1,103,270,885	9,970,397	5,795,738	(3,824)	(1,480,826)	(2,892,167)	1,418,921	\$631,735	\$ 36,212	\$ 1,197,306
		20-21A			4,856,504	(285,286)	(1,537,541)	(1,543,939)	1,489,738	\$529,359	\$ 0	
1	2020-21	20-21B	1,285,073,976	11,788,428	6,852,550	(4,521)	(1,750,844)	(3,293,847)	1,803,337	746,927	\$ 1	\$ 1,372,813
		21-22A			5,742,053	(337,306)	(1,817,901)	(1,543,939)	2,042,907	\$625,884	\$ 0	
2	2021-22	21-22B	1,745,979,760	16,397,486	9,531,770	(6,289)	(2,435,392)	(2,641,479)	4,448,610	1,038,962	\$ 2	\$ 1,909,558
		22-23A			7,987,090	(469,187)	(2,528,667)	(931,311)	4,057,926	\$870,594	\$ 0	
3	2022-23	22-23B	1,780,899,355	16,746,681	9,734,756	(6,423)	(2,487,255)	(2,639,662)	4,601,416	1,061,088	\$ 2	\$ 1,950,223
		23-24A			8,157,181	(479,178)	(2,582,516)	(931,311)	4,164,175	\$889,134	\$ 0	
4	2023-24	23-24B	1,834,326,335	17,280,951	10,045,324	(6,628)	(2,566,606)	(2,645,168)	4,826,922	1,094,940	\$ 2	\$ 2,012,441
		24-25A			8,417,420	(494,465)	(2,664,906)	(931,311)	4,326,737	\$917,500	\$ 0	
5	2024-25	24-25B	1,889,356,126	17,831,249	10,365,209	(6,839)	(2,648,338)	(2,640,401)	5,069,632	1,129,807	\$ 2	\$ 2,076,525
		25-26A			8,685,466	(510,211)	(2,749,768)	(931,311)	4,494,175	\$946,717	\$ 0	
Total (2020-21 to 2024-25)					96,171,061	(2,610,158)	(27,250,560)	(23,565,846)	42,744,497	\$10,482,646	\$36,220	\$10,518,866
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.												

Table 3G - CONSERVATIVE SCENARIO**San Juan Capistrano Successor Agency - Pass Through Revenues**

		Tax Increment Calculation					PT Payments	Enforceable Obligations		Total OCFA Payment (PT and Share of Residual)		
Fiscal Year		ROPS Period	Total Assessed Value	Estimated Gross Tax Increment	Gross RPTTF	Total Admin	Total PT Payments	Approved Enforceable Obligations ¹	Total Excess Revenue	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$106,231,207									
	2019-20	19-20B	1,103,270,885	9,970,397	5,795,738	(3,824)	(1,480,826)	(2,892,167)	1,418,921	\$631,735	\$ 36,212	\$ 1,197,306
		20-21A			4,856,504	(285,286)	(1,537,541)	(1,543,939)	1,489,738	\$529,359	\$ 0	
1	2020-21	20-21B	1,103,270,885	9,970,397	5,795,738	(3,824)	(1,480,826)	(3,293,847)	1,017,241	631,735	\$ 1	\$ 1,161,095
		21-22A			4,856,504	(285,286)	(1,537,541)	(1,543,939)	1,489,738	\$529,359	\$ 0	
2	2021-22	21-22B	1,092,238,176	9,860,070	5,731,605	(3,782)	(1,464,440)	(2,641,479)	1,621,905	624,745	\$ 1	\$ 1,148,247
		22-23A			4,802,765	(282,129)	(1,520,528)	(931,311)	2,068,797	\$523,502	\$ 0	
3	2022-23	22-23B	1,114,082,940	10,078,517	5,858,588	(3,865)	(1,496,884)	(2,639,662)	1,718,176	638,586	\$ 1	\$ 1,173,687
		23-24A			4,909,169	(288,380)	(1,554,214)	(931,311)	2,135,264	\$535,100	\$ 0	
4	2023-24	23-24B	1,136,364,598	10,301,334	5,988,110	(3,951)	(1,529,978)	(2,645,168)	1,809,014	652,704	\$ 1	\$ 1,199,635
		24-25A			5,017,701	(294,755)	(1,588,575)	(931,311)	2,203,060	\$546,930	\$ 0	
5	2024-25	24-25B	1,159,091,890	10,528,607	6,120,223	(4,038)	(1,563,733)	(2,640,401)	1,912,051	667,104	\$ 1	\$ 1,226,101
		25-26A			5,128,404	(301,258)	(1,623,623)	(931,311)	2,272,212	\$558,997	\$ 0	
Total (2020-21 to 2024-25)					64,861,050	(1,760,379)	(18,378,709)	(23,565,846)	21,156,115	\$7,069,855	\$36,217	\$7,106,072

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

Table 3H - TYPICAL SCENARIO**Yorba Linda Successor Agency - Pass Through Revenues**

		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
			\$110,349,645									
	2019-20	19-20B	2,951,007,991	28,406,583	15,564,793	(10,202)	(6,734,918)	(3,722,698)	5,096,975	\$1,182,146	\$ 485,527	\$ 2,615,006
		20-21A			12,093,257	(432,187)	(7,478,970)	(2,658,493)	1,523,607	\$918,409	\$ 28,924	
1	2020-21	20-21B	3,010,028,151	28,996,785	15,888,182	(10,414)	(6,874,849)	(3,725,392)	5,277,527	\$1,206,611	\$ 485,830	\$ 2,669,338
		21-22A			12,344,518	(441,167)	(7,634,360)	(1,155,444)	3,113,547	\$937,491	\$ 39,407	
2	2021-22	21-22B	3,071,691,878	29,613,422	16,226,055	(10,635)	(7,021,047)	(3,719,292)	5,475,080	\$1,232,270	\$ 504,016	\$ 2,726,103
		22-23A			12,607,033	(450,549)	(7,796,710)	(558,666)	3,801,108	\$957,427	\$ 32,390	
3	2022-23	22-23B	3,214,853,156	31,045,035	17,010,477	(11,150)	(7,360,469)	(3,740,436)	5,898,423	\$1,291,842	\$ 542,987	\$ 2,857,892
		23-24A			13,216,499	(472,330)	(8,173,629)	(554,560)	4,015,981	\$1,003,713	\$ 19,350	
4	2023-24	23-24B	3,320,225,847	32,098,762	17,587,845	(11,528)	(7,610,297)	(4,214,810)	5,751,210	\$1,335,690	\$ 529,435	\$ 2,954,895
		24-25A			13,665,092	(488,361)	(8,451,057)	(632,310)	4,093,363	\$1,037,780	\$ 51,989	
5	2024-25	24-25B	3,481,973,636	33,716,240	18,474,108	(12,109)	(7,993,785)	(4,209,473)	6,258,742	\$1,402,996	\$ 576,157	\$ 3,103,794
		25-26A			14,353,685	(512,970)	(8,876,912)	(676,973)	4,286,830	\$1,090,075	\$ 34,566	
Total (2020-21 to 2024-25)					179,031,543	(2,863,602)	(92,007,001)	(29,568,547)	54,592,394	\$13,596,449	\$3,330,579	\$16,927,028

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

Table 3H - CONSERVATIVE SCENARIO**Yorba Linda Successor Agency - Pass Through Revenues**

		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
			\$110,349,645									
	2019-20	19-20B	2,951,007,991	28,406,583	15,564,793	(10,202)	(6,734,918)	(3,722,698)	5,096,975	\$1,182,146	\$ 485,527	\$ 2,615,006
		20-21A			12,093,257	(432,187)	(7,478,970)	(2,658,493)	1,523,607	\$918,409	\$ 28,924	
1	2020-21	20-21B	2,951,007,991	28,406,583	15,564,793	(10,202)	(6,734,918)	(3,725,392)	5,094,281	\$1,182,051	\$ 468,961	\$ 2,615,006
		21-22A			12,093,257	(432,187)	(7,478,970)	(1,155,444)	3,026,656	\$918,409	\$ 45,585	
2	2021-22	21-22B	2,921,497,911	28,111,483	15,403,099	(10,096)	(6,664,953)	(3,719,292)	5,008,758	\$1,169,771	\$ 461,088	\$ 2,587,840
		22-23A			11,967,627	(427,698)	(7,401,275)	(558,666)	3,579,988	\$908,868	\$ 48,113	
3	2022-23	22-23B	3,061,075,497	29,507,259	16,167,885	(10,597)	(6,995,877)	(3,740,436)	5,420,974	\$1,227,852	\$ 499,035	\$ 2,716,330
		23-24A			12,561,837	(448,933)	(7,768,759)	(554,560)	3,789,585	\$953,995	\$ 35,448	
4	2023-24	23-24B	3,124,654,454	30,143,048	16,516,252	(10,826)	(7,146,616)	(4,214,810)	5,144,000	\$1,254,309	\$ 473,538	\$ 2,774,859
		24-25A			12,832,505	(458,606)	(7,936,151)	(632,310)	3,805,437	\$974,551	\$ 72,462	
5	2024-25	24-25B	3,187,147,543	30,767,979	16,858,670	(11,050)	(7,294,781)	(4,209,473)	5,343,366	\$1,280,313	\$ 491,891	\$ 2,832,388
		25-26A			13,098,551	(468,114)	(8,100,685)	(676,973)	3,852,779	\$994,755	\$ 65,429	
Total (2020-21 to 2024-25)					170,722,525	(2,730,699)	(87,736,871)	(29,568,547)	50,686,407	\$12,965,430	\$3,175,999	\$16,141,429

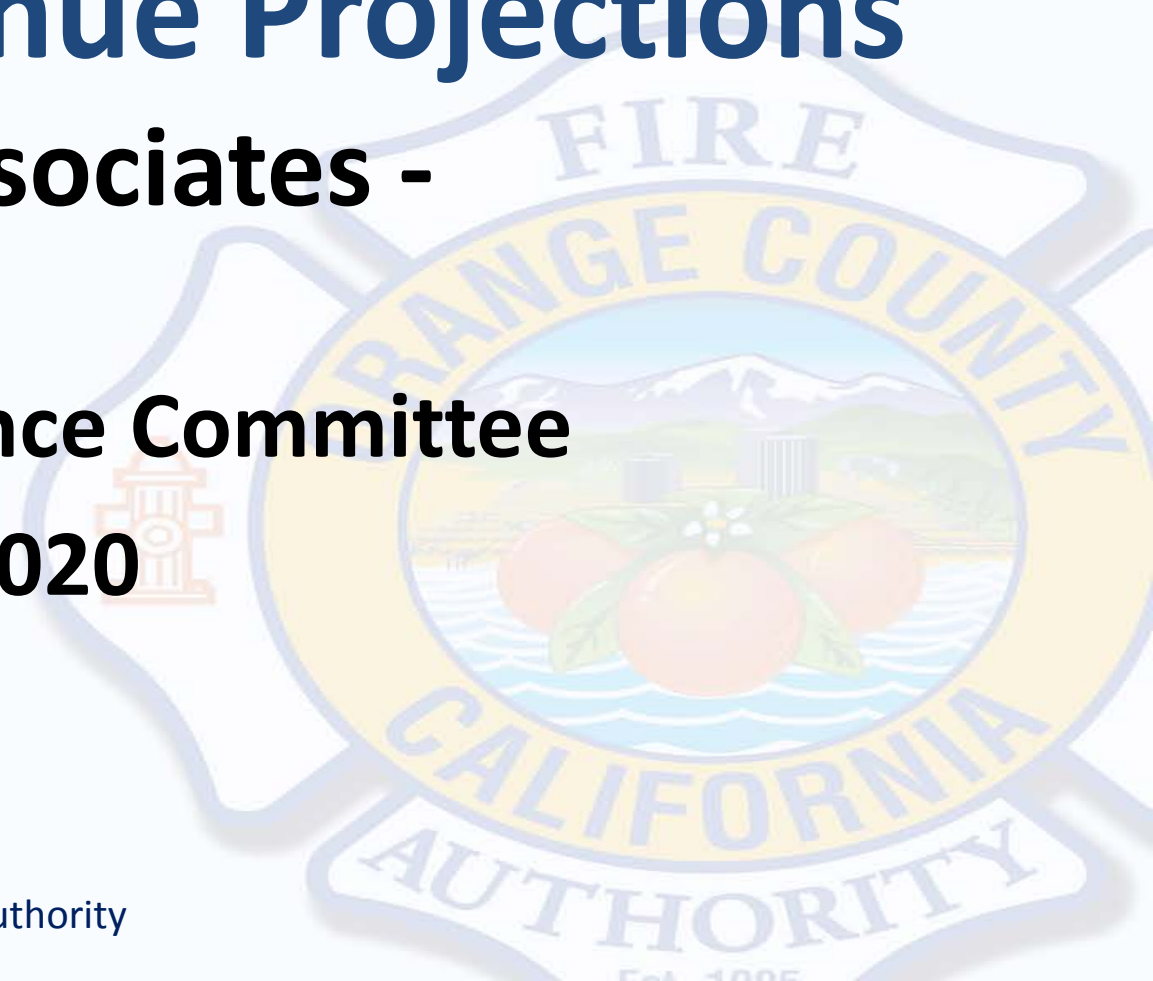
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 19-20A (July through December 2019) and 19-20B (January through June 2020) periods.

Property Tax Revenue Projections

- Harris & Associates -

OCFA Budget & Finance Committee

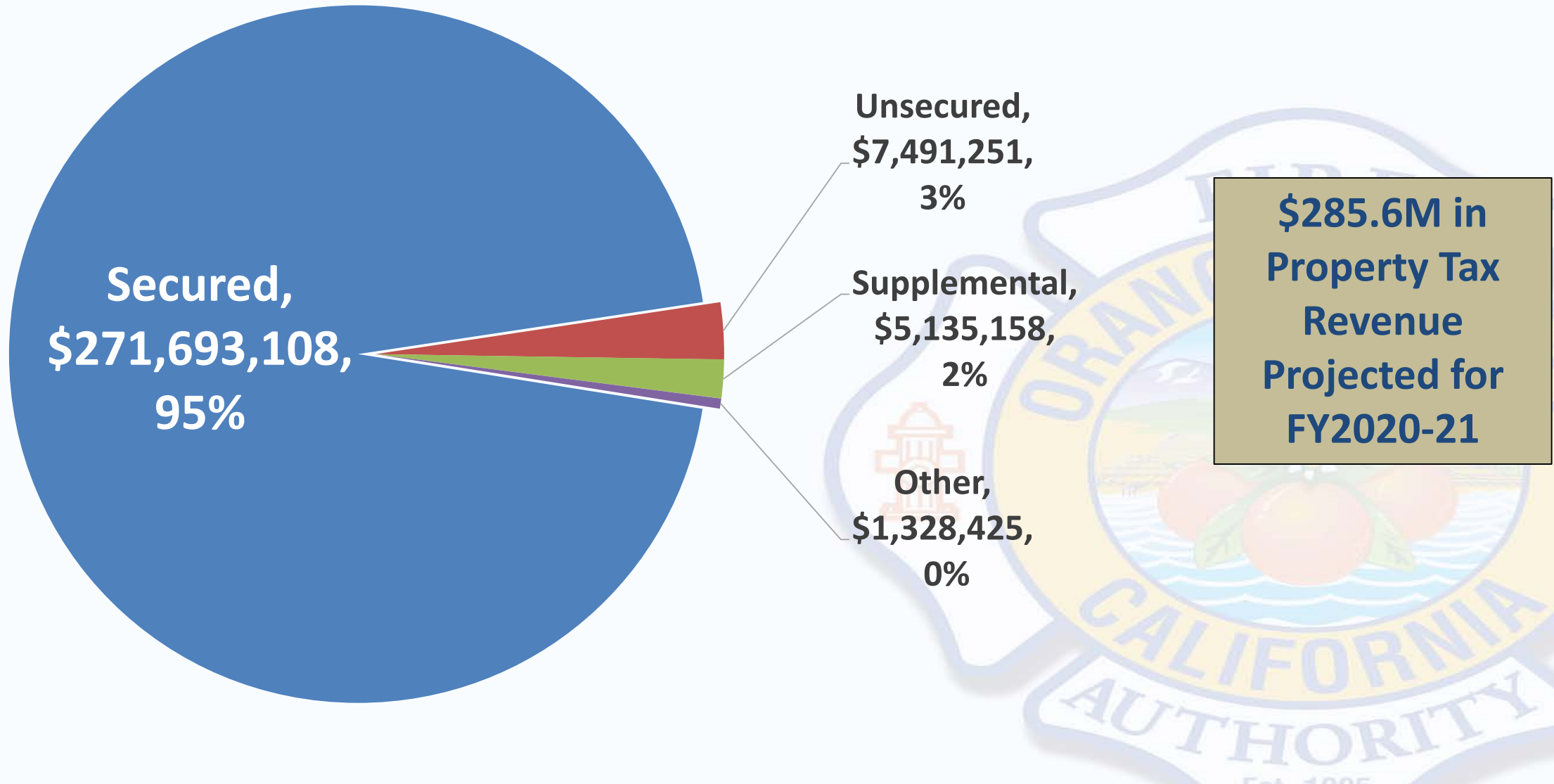
May 13, 2020



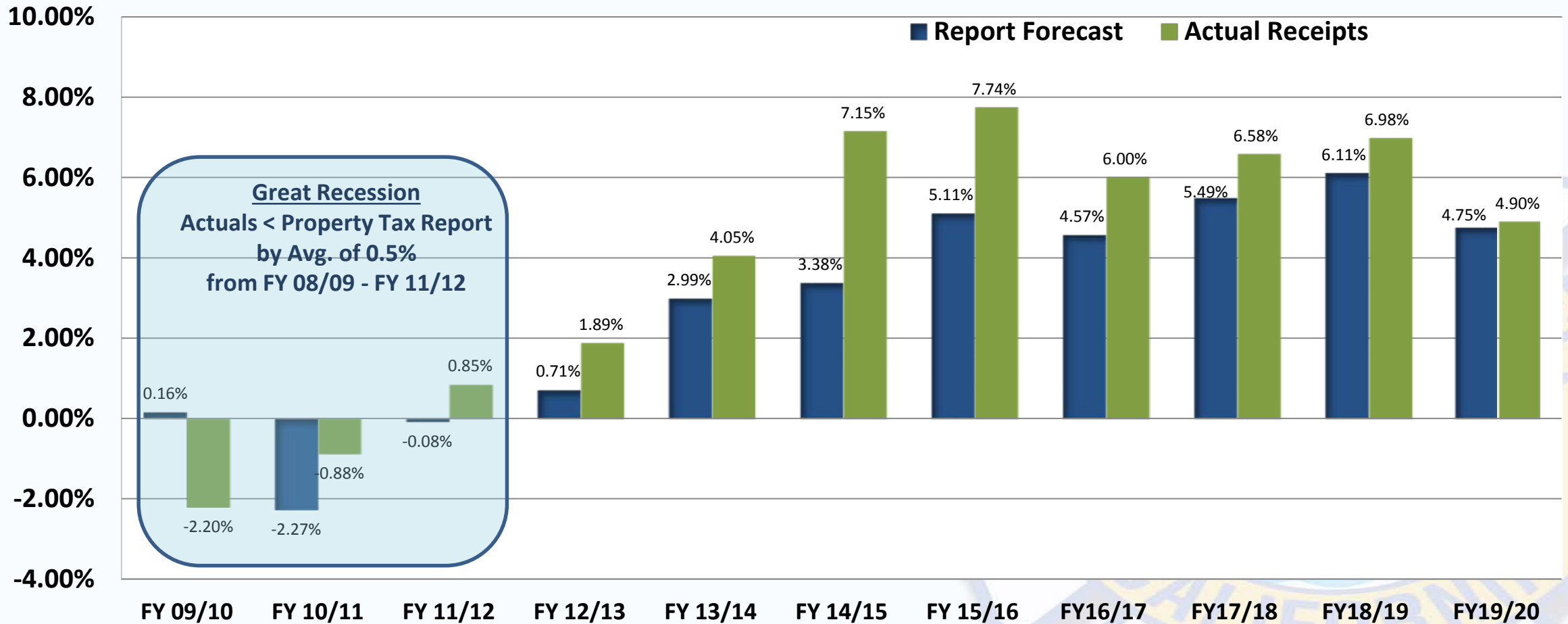
Key Sources of Data Used by Harris & Associates in Preparation of the 5-Year Forecast

- 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

Secured Property Tax is the Largest Property Tax Revenue Component

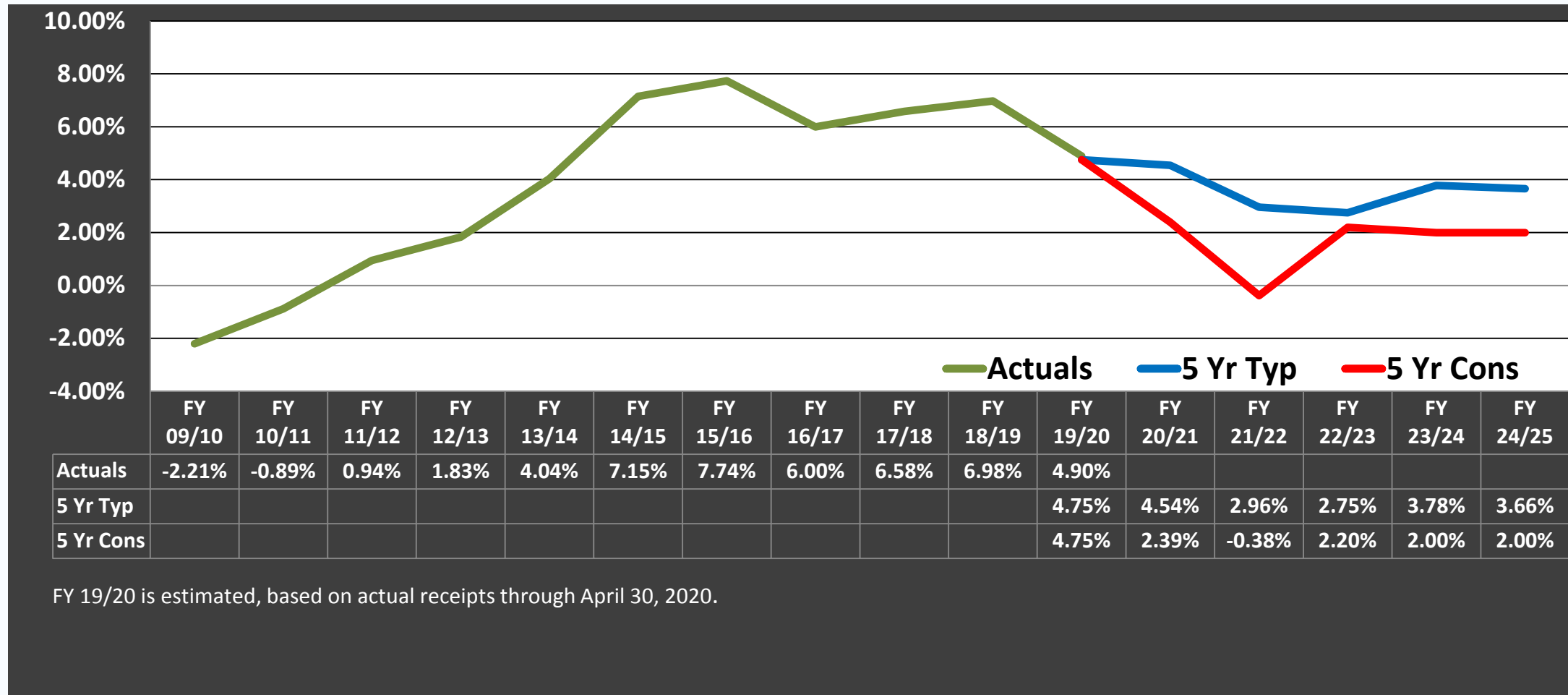


Secured Property Tax Growth Projections vs. Actual Receipts



- FY 19/20 is estimated based on actual receipts through April 30, 2020.
- Report Forecast represents RSG's prior growth projections

Secured Property Tax Forecast



Past 5-Year Compound Annual Growth Rate of 6.44% (FY 15/16 - FY 19/20)

Typical Scenario: Compound Annual Growth Rate of 3.54% Projected For the Next 5 Years (FY 20/21 – FY 24/25)

Conservative Scenario: Compound Annual Growth Rate of 1.64% Projected For the Next 5 Years (FY 20/21 – FY 24/25)

Questions/Comments





Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 13, 2020

Agenda Item No. 3C
Discussion Calendar

Review of the Fiscal Year 2020/21 Proposed Budget

Contact(s) for Further Information

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Business Services Department

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Summary

This item presents the Fiscal Year 2020/21 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 8, 2020, 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:

- Continue to prioritize CIP projects in the event we need to scale back
- Continue to extend the useful life of vehicles and delay replacement where feasible (i.e. extend vehicle mileage use with proper maintenance)

The City Managers' Budget and Finance Committee reviewed the FY 2020/21 Proposed Budget with staff on April 14, 2020 and recommended that the OCFA Budget and Finance Committee and Board of Directors adopt the FY 2020/21 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 28, 2020, 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 2020/21 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 2020/21.
4. Approve and authorize the temporary transfer of up to \$85 million from the following funds to cover a projected temporary cash flow shortfall for FY 2020/21:
 - a. Fund 123 Fire Stations and Facilities - \$5 million.
 - b. Fund 133 Fire Apparatus - \$10 million.
 - c. Fund 190 Workers' Compensation Reserve Fund - \$70 million.
5. Approve and authorize the repayment of \$85 million borrowed funds from Fund 121 to the above funds along with interest when General Fund revenues become available in FY 2020/21.
6. Approve an update to the Financial Stability Budget Policy included as Attachment 3 that clarifies how the 10% contingency reserve will be calculated.

7. Approve changes to the Master Position Control list to add a limited term Construction Manager.
8. Approve transfers from the General Fund 121 to CIP Funds and Settlement Agreement Fund totaling \$23,049,333.

Impact to Cities/County

The proposed FY 2020/21 budget results in a calculated base increase of 2.36% to most of the cash contract cities (excluding Santa Ana and Garden Grove) prior to adding the accumulated value in the recapture bank, where applicable. After accounting for the recapture bank, the calculated increase is 4.5% to the majority of cash contract cities' base service charges. Total increases vary from city-to-city, based on individual circumstances (for dollar impacts by city, please see page 27 of the Revenue section in the attached budget book).

Fiscal Impact

See attached Proposed Budget

Background

We are pleased to present the proposed FY 2020/21 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 2020/21 and for all five years of the five-year forecast. The proposed budget includes funding for one additional Firefighter/Paramedic post-position (3 employees) which will enhance the delivery of public safety services, and it includes funding for Capital Improvement Program projects throughout OCFA, including funding for one limited-term Construction Manager. In addition, projected revenue impacts as a result of the COVID-19 pandemic are also included in the proposed Budget and Five-year Cash Flow Forecast. Despite COVID-19 impacts, the proposed budget provides for continued services to OCFA's jurisdictions.

Transfers from the General Fund to the CIP Funds and Settlement Agreement Fund are reflected in the proposed budget. The Budget Overview in the attached budget book (Attachment 2) provides further details relating to all areas of the proposed FY 2020/21 budget.

Attachment(s)

1. Proposed Resolution
2. FY 2020/21 Proposed Budget
3. Proposed Financial Stability Budget Policy changes

RESOLUTION NO. 2020-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 2020/21**

*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 2020/21 is approved and adopted by the Board of Directors as follows:

<u>General Fund Operating Appropriations</u>	
Salary and Employee Benefits	\$383,273,685
UAAL Pay-down to OCERS	\$12,368,859
Services and Supplies (including one-time)	\$31,997,741
Capital Outlay	<u>\$124,000</u>
Total Operating Appropriations	\$427,764,285
Operating Transfers-out of General Funds	
To CIP Fund(s) and Settlement Agreement Fund	\$23,049,333
<u>Other Funds Appropriations</u>	
Fund 12110 – General Fund CIP	\$8,062,500
Fund 123 – Fire Stations and Facilities	\$7,600,000
Fund 124 – Communications and Info. Systems	\$1,973,704
Fund 133 – Fire Apparatus	\$13,187,168
Fund 139 – Settlement Agreement	\$668,000
Fund 171 – Structural Fire Entitlement Fund	\$60,238
Fund 190 – Self-Insurance Fund	<u>\$20,057,235</u>
Total Other Funds Appropriations	\$51,608,845
<u>Reserves</u>	
10% Operating Contingency	\$38,806,343
Appropriation for Contingencies	\$3,000,000

PASSED, APPROVED and ADOPTED this 28th day of May 2020.

SHELLY HASSELBRINK, CHAIR
OCFA Board of Directors

ATTEST:

MARTHA HALVORSON
Acting Clerk of the Authority

ORANGE COUNTY FIRE AUTHORITY

BUDGET AND FINANCE COMMITTEE FY 2020/21 PROPOSED BUDGET



Business Services Department
Treasury & Financial Planning
May 13, 2020



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BUDGET AND FINANCE COMMITTEE

FY 2020/21 PROPOSED GENERAL FUND AND CIP BUDGETS

May 13, 2020

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Budget Overview

We are pleased to present the proposed FY 2020/21 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 2020/21 and meets our policy reserve requirements. We have removed revenues and expenditures associated with Placentia withdrawing from the OCFA and frozen 24 positions that previously served the City of Placentia.

At 63% of our revenues, property taxes are the largest component of our General Fund revenue budget. OCFA contracts with Harris & Associates to conduct property tax forecasts for the next five fiscal years. The projections, which are updated on an annual basis, are included in the five-year cash flow forecast starting on page 10. Harris & Associates 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. This decrease in growth rate is predominantly due to the uncertainty created by the COVID-19 pandemic and the anticipated recession. Increased unemployment along with the downturn in the markets, coupled with an anticipated slowing in housing sales and development have been factored in when attempting to determine the impact to property tax revenues.

In keeping with Harris & Associate's forecasted trends, we have estimated that although property tax revenue dollars will continue to grow in FY 2020/21, the rate of estimated growth will slow as compared to previous years' estimates. Given the most current revenue trends, after freezing the 24 positions related to the City of Placentia, we are proposing to fund one new post-position and one temporary (limited-term) position both of which are sustainable with our conservative revenue growth. With this FY 2020/21 budget, we are requesting the following position changes:

- Freeze 24 safety employees related to the City of Placentia. This includes 6 Fire Captains, 6 Fire Apparatus Engineers and 12 Firefighters.
- Add three Firefighter/Paramedics for an additional post position for Fire Station 15 in Silverado. This addition fulfills OCFA's commitment to convert one of the four remaining three-person engine companies in our system per year to four-person ALS engine companies.
- Add a Limited Term Construction Manager to oversee the architectural design and construction of bathroom and privacy related tenant improvement projects within existing fire stations.

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; 30 positions are frozen and are not funded in this proposed budget. As in the past, non-frozen vacant positions are funded and anticipated to be filled during the fiscal year.
- ***Services and Supplies*** – All sections were directed to hold their services and supplies (S&S) budget at the FY 2019/20 level after one-time increases were removed. Requested increases

FY 2020/21 Proposed Budget

for FY 2020/21 were reviewed and approved on a case-by-case basis. Approved requests or changes are listed on each department summary page.

- **Salaries** – The proposed budget includes scheduled salary increases for all positions included in an approved MOU, as well as Executive Management. Merit increases are included for qualifying employees.
- **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 scrutinized all projects to ensure they contribute to the OCFA's mission of providing a safe, hazard-free work environment and quality service to our members and citizens. Many CIP projects were moved to later years within the five-year planning cycle in response to lower anticipated growth in OCFA's CIP revenue sources.
- **Snowball Plan** – The budget includes approximately \$12.4M in additional unfunded pension liability payments, in accordance with Board direction to continue to pay-down the UAAL.

Consistent with our approach since the end of the Great Recession, we have employed conservative measures in the development of the FY 2020/21 budget, balancing the needs of the agency based on current and future revenue growth.

Budget Summary & Overview

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
FY 2020/21 BUDGET

	FY 2019/20 Adjusted Budget	FY 2020/21 Draft Proposed Budget	\$ Change from FY 2019/20 Adopted	% Change from FY 2019/20 Adopted
FUNDING SOURCES				
Property Taxes	\$274,312,362	\$285,647,942	\$11,335,580	4.13%
Intergovernmental	40,899,468	24,986,249	(15,913,219)	-38.91%
Charges for Current Services	118,825,822	138,143,133	19,317,311	16.26%
Use of Money & Property	1,256,026	414,251	(841,775)	-67.02%
Other	861,784	1,139,500	277,716	32.23%
Subtotal Revenues	436,155,462	450,331,075	14,175,613	3.25%
One-time/Grant Revenues	23,514,608	-	(23,514,608)	-100.00%
Total Revenues	459,670,070	450,331,075	(9,338,995)	-2.03%
Operating Transfer In	507,495	-	-	0.00%
Beginning Fund Balance	72,180,602	42,619,205	(29,561,397)	-40.95%
TOTAL AVAILABLE RESOURCES	532,358,167	492,950,280	(38,900,392)	-7.31%
EXPENDITURES				
Salaries & Employee Benefits	378,245,745	\$383,273,685	\$5,027,940	1.33%
Services & Supplies	36,636,242	31,997,741	(4,638,501)	-12.66%
Capital Outlay	3,838,871	124,000	(3,714,871)	-96.77%
Subtotal Expenditures	418,720,858	415,395,426	(3,325,432)	-0.79%
One-Time/Grant Expenditures	27,256,237	-	(27,256,237)	-100.00%
UAAL Paydowns	13,678,830	12,368,859	(1,309,971)	-9.58%
Total Expenditures & Other Uses	459,655,925	427,764,285	(31,891,640)	-6.94%
Operating Transfer Out	30,083,037	23,049,333	(7,033,704)	-23.38%
Appropriation for Contingencies (1)	3,000,000	3,000,000	-	0.00%
Ending Fund Balance	39,619,205	39,136,662	(482,543)	-1.22%
TOTAL FUND COMMITMENTS & FUND BALANCE	\$532,358,167	\$492,950,280	(\$39,407,887)	-7.40%

(1) Requires Board approval to spend

**ORANGE COUNTY FIRE AUTHORITY
FY 2020/21 General Fund
Draft Budget Highlights
May 2020**

NOTE: This comparison is the Adjusted FY 2019/20 budget to the proposed FY 2020/21 budget, with one-time increases removed for comparison purposes.

Revenue
\$14.2 million or a 3.25% increase

- | | |
|--|-------------------------|
| Property Taxes | \$11.3M increase |
| <ul style="list-style-type: none">▪ Based on 4.54% current secured growth per Harris & Associates study of April 8, 2020, applied to the current year tax ledger, excluding public utility taxes.▪ The refund factor is estimated at 1.0% based on historical trends. | |
| State Reimbursements | \$954K increase |
| <ul style="list-style-type: none">▪ Proposed FY 2020/21 budget includes a \$954K increase in the CAL FIRE contract. | |
| Federal Reimbursements | \$415K decrease |
| <ul style="list-style-type: none">▪ FY 2019/20 was the last year of the SAFER grant revenue appropriation. However, any unused balance will be carried over to FY 2020/21 for utilization until the March 2021 expenditure deadline. | |
| Community Redevelopment Agency (CRA) Pass-Thru | \$1.6M increase |
| <ul style="list-style-type: none">▪ Based on projections from the Harris & Associates study of April 8, 2020. | |
| Cash Contract Charges | \$1.4M increase |
| <ul style="list-style-type: none">▪ Based on estimated 4.5% increase to cash contract cities service charge, plus 4th position phase-in costs for Buena Park, San Clemente and Tustin.▪ FY 2020/21 includes the \$6.6M reduction for Placentia and the first full year of the Garden Grove contract. Also included is the second and final year of the credit for Westminster, due to the impact of the Garden Grove contract. | |
| Interest | \$842K decrease |
| <ul style="list-style-type: none">▪ Based on estimated annual return of .25% for the remainder of 2020 and 1.0% for second half of FY 2020/21. | |
| Community Risk Reduction Fees | \$50K decrease |
| <ul style="list-style-type: none">▪ Based on current FY projections and input from CRR staff. Proposed FY 2020/21 budget includes a decrease in false alarm fees. | |
| Miscellaneous Revenue | \$278K increase |
| <ul style="list-style-type: none">▪ The projection includes an increase for the Joint Apprenticeship Committee (CFFJAC) and a reduction for the Hanger Lease revenue as the lease has expired. | |
-

Expenditures

\$3.3 million or a 0.79% decrease overall

Salaries

\$2.5M decrease

- Includes funding for fewer positions since last budget adoption due to the following position changes:
 - Freeze 24 safety employees related to the City of Placentia. This includes 6 Fire Captains, 6 Fire Apparatus Engineers and 12 Firefighters.
 - Add three Firefighter/Paramedics for an additional post position for Fire Station 15 in Silverado. This addition fulfills OCFA's commitment to convert one of the four remaining three-person engine companies in our system per year to four-person ALS engine companies.
 - Add a Limited Term Construction Manager to oversee the architectural design and construction of bathroom and privacy related tenant improvement projects within existing fire stations.
- MOU increases included for all OCEA and OCFAMA employee groups.
- FY 2020/21 proposed budget includes a \$3.2M deduction for average salary savings in the firefighter ranks due to projected vacancies.

Retirement

\$5.6M increase

- Additional scheduled UAAL paydown amounts of \$13.7M in FY 2019/20 and \$12.4M in FY 2020/21 removed for comparison purposes.
- FY 2020/21 retirement rates are approximately 3.74% higher for safety and 2.49% higher for non-safety compared to FY 2019/20 rates.

Benefits

\$2.3M increase

- Workers' Comp is budgeted based on the 50% confidence level provided by the actuarial study completed in February 2020. Workers' Comp increased \$2.2M for FY 2020/21.
- Firefighter group medical insurance based on blended rate of \$2,156 per month, an increase of \$103 per month.
- Management dental and vision insurance each reflect an increase of 5.0%.

Services and Supplies/Equipment

\$8.7M decrease

- The decrease in services and supplies expenditures is due to the majority of the supplemental budget requests for FY 2019/20 being approved on a one-time basis only with these increases being removed in the FY 2020/21 budget.

**ORANGE COUNTY FIRE AUTHORITY
FY 2020/21 Pending Issues
May 2020**

Interest Earnings/Interfund Expense

- OCFA plans to use interfund borrowing to meet any cash flow needs during FY 2020/21. Under this temporary cash flow mechanism, money is borrowed from the Workers' Compensation Self-Insurance Fund, temporarily loaned to the General Fund, then repaid back with interest once property tax revenues are received. Interest earnings estimates for the fund will be calculated as the budget stabilizes towards budget adoption in May. Projected interest earnings are based on an estimated annual return of .25% for the remainder of FY 2019/20 and the first half of FY 2020/21. The second half of FY 2020/21 is estimated at 1.00%.

Workers' Compensation Confidence Level Funding Amount

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

Cash Contract City Charges

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

US&R Grants

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



FY 2020/21 Proposed Budget

ORANGE COUNTY FIRE AUTHORITY COMBINED PROPOSED BUDGET SUMMARY FY 2020/21

	121 General Fund	12110 ⁽¹⁾ General Fund CIP	123 Fire Stations & Facilities	124 Communications & Information Systems
FUNDING SOURCES				
Property Taxes	\$285,647,942	-	-	-
Intergovernmental	24,986,249	-	-	-
Charges for Current Services	138,143,133	-	-	-
Use of Money & Property	414,251	-	60,212	17,104
Other	1,139,500	-	540,000	-
Total Revenue & Other Financing Sources	450,331,075	-	600,212	17,104
Operating Transfer In	-	9,000,000	-	-
Beginning Fund Balance	42,619,205	277,969	8,848,639	2,755,328
TOTAL AVAILABLE RESOURCES	\$492,950,280	\$9,277,969	\$9,448,851	\$2,772,432
EXPENDITURES				
Salaries & Employee Benefits	\$383,273,685	-	-	-
Services & Supplies	31,997,741	7,332,500	-	450,000
Capital Outlay	124,000	730,000	7,600,000	1,523,704
Subtotal Expenditures	415,395,426	8,062,500	7,600,000	1,973,704
UAAL Paydown	12,368,859	-	-	-
Total Expenditures & Other Uses	427,764,285	8,062,500	7,600,000	1,973,704
Appropriation for Contingencies	3,000,000	-	-	-
Operating Transfer Out	23,049,333	-	-	-
Ending Fund Balance	39,136,662	1,215,469	1,848,851	798,728
TOTAL FUND COMMITMENTS & FUND BALANCE	\$492,950,280	\$9,277,969	\$9,448,851	\$2,772,432

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

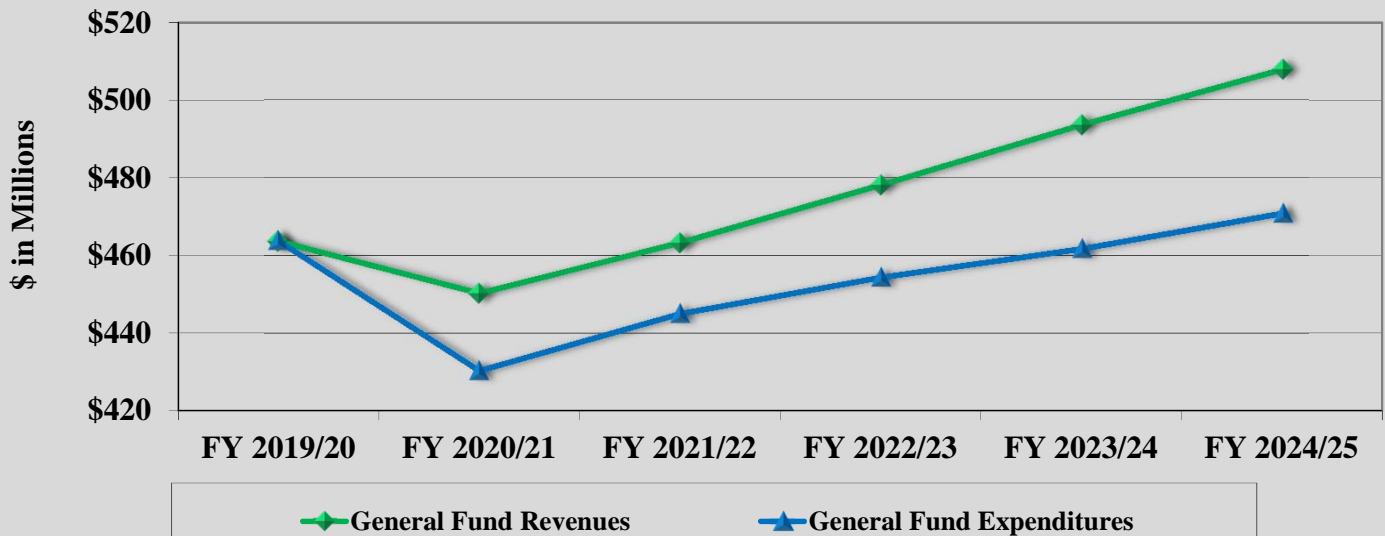
Budget Summary & Overview

133 Fire Apparatus	139 Settlement Agreement	171 SFF Entitlement	190 Self- Insurance	Total
-	-	-	-	\$285,647,942
-	-	-	-	24,986,249
1,632,441	-	-	20,093,346	159,868,920
78,537	148,770	1,157	583,754	1,303,785
-	-	-	-	1,679,500
1,710,978	148,770	1,157	20,677,100	473,486,396
11,381,333	2,668,000	-	-	23,049,333
640,927	21,902,402	59,081	99,744,482	176,848,033
\$13,733,238	\$24,719,172	\$60,238	\$120,421,582	\$673,383,762
-	-	-	-	\$383,273,685
-	668,000	60,238	20,057,235	60,565,714
13,187,168	-	-	-	23,164,872
13,187,168	668,000	60,238	20,057,235	467,004,271
-	-	-	-	12,368,859
13,187,168	668,000	60,238	20,057,235	479,373,130
-	-	-	-	3,000,000
-	-	-	-	23,049,333
546,070	24,051,172	-	100,364,347	167,961,299
\$13,733,238	\$24,719,172	\$60,238	\$120,421,582	\$673,383,762

FY 2020/21 Proposed Budget

Scenario 1 - 0% Salary Increase After MOU Exp. Beg. FY2021/22 Orange County Fire Authority Five-Year Financial Forecast

	Adjusted FY 2019/20	Year 1 FY 2020/21	Year 2 FY 2021/22	Year 3 FY 2022/23	Year 4 FY 2023/24	Year 5 FY 2024/25
Beginning Fund Balance	206,299,209	176,848,035	170,961,301	167,052,260	161,734,323	167,881,856
General Fund Revenues	463,700,242	450,331,075	463,305,826	478,148,416	493,528,118	507,787,583
General Fund Expenditures	450,145,094	418,063,426	430,808,244	436,615,294	440,989,199	449,035,592
Paydown of UAAL	13,678,830	12,368,859	14,279,280	17,787,217	20,772,547	21,814,115
Total General Fund Expenditures	463,823,924	430,432,285	445,087,524	454,402,511	461,761,746	470,849,708
Net General Fund Revenue	(123,682)	19,898,790	18,218,302	23,745,904	31,766,373	36,937,876
Less Incremental Increase in 10% GF Op. Cont.	-	-	1,007,682	847,505	437,390	804,639
General Fund Surplus / (Deficit)	(123,682)	19,898,790	17,210,620	22,898,399	31,328,982	36,133,236
Operating Transfer to CIP Funds	-	19,898,790	17,210,620	22,898,399	31,328,982	36,133,236
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP/Other Revenues	30,216,305	45,722,111	45,571,024	52,650,973	59,950,602	66,458,357
CIP/Other Expenses	55,513,625	51,608,845	50,487,747	58,816,415	54,240,459	45,561,494
CIP Surplus / (Deficit)	(25,297,320)	(5,886,734)	(4,916,723)	(6,165,442)	5,710,143	20,896,863
Ending Fund Balance	176,848,035	170,961,301	167,052,260	161,734,323	167,881,856	189,583,359



	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
General Fund Revenues	\$ 463.70	\$ 450.33	\$ 463.31	\$ 478.15	\$ 493.53	\$ 507.79
General Fund Expenditures	\$ 463.82	\$ 430.43	\$ 445.09	\$ 454.40	\$ 461.76	\$ 470.85

Budget Summary & Overview

Scenario 1 - 0% Salary Increase After MOU Exp. Beg. FY2021/22

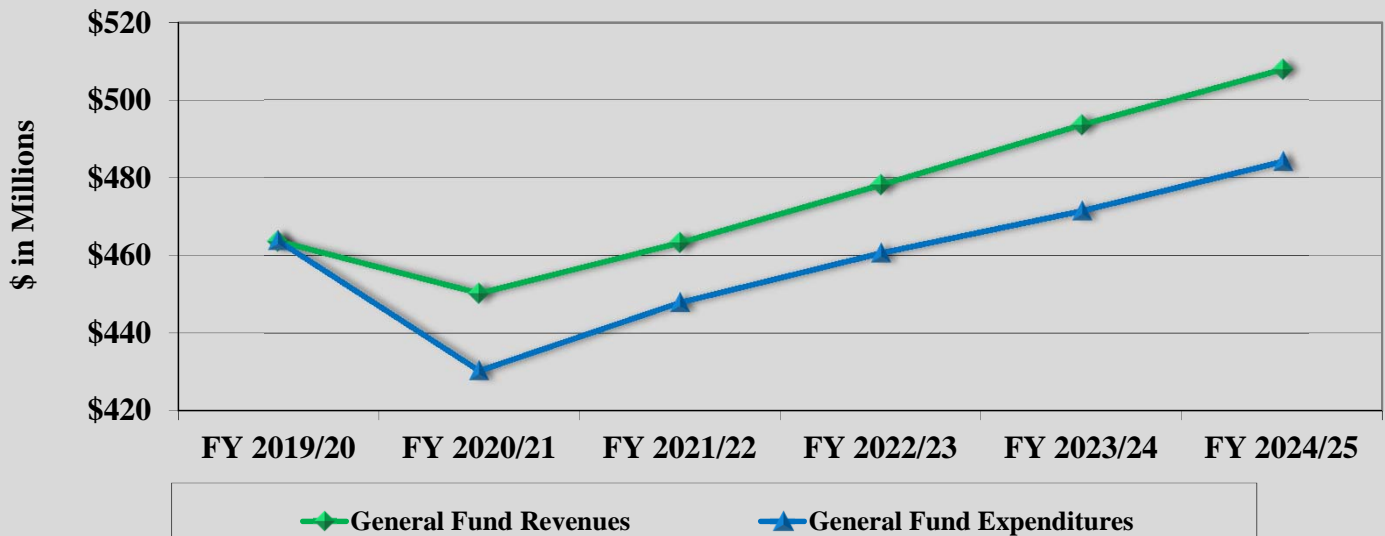
	PROJECTED FY 2019/20	PROJECTED FY 2020/21	PROJECTED FY 2021/22	PROJECTED FY 2022/23	PROJECTED FY 2023/24	PROJECTED FY 2024/25
A. BEGINNING FUND BALANCE	206,299,209	176,848,035	170,961,301	167,052,260	161,734,323	167,881,856
GENERAL FUND REVENUES						
Property Taxes	274,312,362	285,647,942	293,624,082	301,253,692	312,029,335	322,857,284
State Reimbursements	7,182,575	8,057,496	8,057,496	8,057,496	8,057,496	8,057,496
Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
One-Time Grant/ABH/RDA	23,729,738	-	-	-	-	-
Community Redevelopment Agency Pass-thru	15,267,155	16,828,753	16,467,436	18,321,556	19,346,947	19,050,047
Cash Contracts	126,036,048	127,428,610	132,525,106	137,853,300	141,404,169	145,104,900
Community Risk Reduction Fees	6,161,323	6,061,323	6,061,323	6,061,323	6,061,323	6,061,323
ALS Supplies & Transport Reimbursement	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600
Interest Earnings	1,256,026	414,251	677,682	708,349	736,148	763,833
Other Revenue	1,077,243	1,245,100	1,245,100	1,245,100	1,245,100	1,245,100
Unencumbered Fund Balance for Paydown of UAAL	4,030,172	-	-	-	-	-
TOTAL REVENUES	463,700,242	450,331,075	463,305,826	478,148,416	493,528,118	507,787,583
GENERAL FUND EXPENDITURES						
New Positions for New Stations	-	-	2,875,776	5,847,276	5,944,592	8,691,379
Employee Salaries	233,570,626	231,055,537	233,833,371	234,311,456	234,799,102	234,799,102
Retirement - Regular Annual Payments	87,422,117	92,989,749	94,409,956	94,671,332	95,222,199	97,059,951
Retirement - Paydown of UAAL (Rate Savings)	1,648,658	2,368,859	3,279,280	4,787,217	5,772,547	6,814,115
Retirement - Paydown of UAAL (Unencumb. Funds)	4,030,172	-	-	-	-	-
Retirement - Paydown of UAAL (\$1M per Year from WC)	1,000,000	1,000,000	-	-	-	-
Retirement - Paydown of UAAL (\$1M per Year, Increasing)	7,000,000	9,000,000	11,000,000	13,000,000	15,000,000	15,000,000
Workers' Comp Transfer out to Self-Ins. Fund	19,573,946	20,093,346	21,612,796	22,261,180	22,929,015	23,616,886
Other Insurance	34,018,755	35,799,840	38,336,801	40,670,547	43,156,210	45,720,766
Medicare	3,326,876	3,335,213	3,389,348	3,396,280	3,403,351	3,403,351
One-Time Grant/ABH Expenditures	6,001,303	-	-	-	-	-
Salaries & Employee Benefits	397,592,453	395,642,544	408,737,329	418,945,287	426,227,016	435,105,549
Services & Supplies/Equipment	40,808,537	32,121,741	33,526,388	32,468,261	32,536,137	32,541,071
Irvine Settlement Agreement (Transfer to Fund 139)	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000	2,668,000
New Station/Enhancements S&S Impacts	-	-	155,807	320,963	330,592	535,087
One-Time Grant Expenditures	21,254,934	-	-	-	-	-
TOTAL EXPENDITURES	463,823,924	430,432,285	445,087,524	454,402,511	461,761,746	470,849,708
NET GENERAL FUND REVENUE	(123,682)	19,898,790	18,218,302	23,745,904	31,766,373	36,937,876
B. Incremental Increase in GF 10% Contingency	-	-	1,007,682	847,505	437,390	804,639
GENERAL FUND SURPLUS / (DEFICIT)	(123,682)	19,898,790	17,210,620	22,898,399	31,328,982	36,133,236
C. Operating Transfers (from) Operating Contingency	(123,682)	-	-	-	-	-
Transfers to CIP Funds from General Fund Surplus	-	19,898,790	17,210,620	22,898,399	31,328,982	36,133,236
One-Time Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
Capital Improvement Program/Other Fund Revenues						
Interest Earnings	3,139,639	889,534	1,349,622	1,263,614	1,240,791	1,380,136
State/Federal Reimbursement	-	-	-	-	-	-
Cash Contracts	1,750,537	1,632,441	1,681,414	1,731,857	1,783,813	1,837,329
Developer Contributions	588,000	540,000	1,048,573	1,827,923	-	822,770
Workers' Comp Transfer in from GF	19,573,946	20,093,346	21,612,796	22,261,180	22,929,015	23,616,886
Fund 139 Transfer in from GF	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000	2,668,000
Miscellaneous	996,183	-	-	-	-	-
Operating Transfers from General Fund	-	19,898,790	17,210,620	22,898,399	31,328,982	36,133,236
Total CIP, W/C, Other Revenues	30,216,305	45,722,111	45,571,024	52,650,973	59,950,602	66,458,357
Capital Improvement Program/Other Fund Expenses						
Fund 12110 - General Fund CIP	8,900,884	8,062,500	7,599,000	4,362,000	8,350,000	8,610,000
Fund 123 - Fire Stations and Facilities	9,511,707	7,600,000	11,675,000	16,000,000	11,750,000	4,500,000
Fund 124 - Communications & Information Systems	4,463,508	1,973,704	3,223,704	3,677,490	1,250,000	1,301,394
Fund 133 - Fire Apparatus	17,698,655	13,187,168	6,517,421	12,945,946	10,554,957	8,298,047
Sub-Total CIP Expenses	40,574,754	30,823,372	29,015,125	36,985,436	31,904,957	22,709,441
Fund 139 - Irvine Settlement	2,178,000	668,000	668,000	668,000	668,000	668,000
Fund 171 - SFF Entitlement	1,301,443	60,238	-	-	-	-
Fund 190 - WC Self-Ins. (Cashflow Payments per Actuary)	11,459,428	20,057,235	20,804,622	21,162,979	21,667,502	22,184,053
Total CIP, W/C, Other Expenses	55,513,625	51,608,845	50,487,747	58,816,415	54,240,459	45,561,494
D. CIP SURPLUS/(DEFICIT)	(25,297,320)	(5,886,734)	(4,916,723)	(6,165,442)	5,710,143	20,896,863
ENDING FUND BALANCE (A+B+C+D) [a]	176,848,035	170,961,301	167,052,260	161,734,323	167,881,856	189,583,359
Fund Balances						
Operating Contingency (10% of Expenditures)	42,288,886	41,806,343	42,814,024	43,661,529	44,098,920	44,903,559
Reserve for Cash Contract City Station Maintenance	510,000	510,000	510,000	510,000	510,000	510,000
Committed - SFF Cities Enhancement	59,081	-	-	-	-	-
Fund 139 - Settlement Agreement	21,902,402	24,051,172	26,276,890	28,488,222	30,695,738	32,926,559
Capital Improvement Program	12,343,184	4,229,439	(4,606,860)	(14,911,079)	(13,484,231)	2,843,269
Fund 190 - WC Self-Insurance	99,744,482	100,364,347	102,058,206	103,985,650	106,061,429	108,399,972
Total Fund Balances	176,848,035	170,961,301	167,052,260	161,734,323	167,881,856	189,583,359

[a] Calculation removes Unencumbered Fund Balance for Paydown of UAAL shown under General Fund Revenues as these funds are already included in Beginning Fund Balance.

FY 2020/21 Proposed Budget

Scenario 2 - 1% Salary Increase After MOU Exp. Beg. FY2021/22 Orange County Fire Authority Five-Year Financial Forecast

	Adjusted FY 2019/20	Year 1 FY 2020/21	Year 2 FY 2021/22	Year 3 FY 2022/23	Year 4 FY 2023/24	Year 5 FY 2024/25
Beginning Fund Balance	206,299,209	176,848,035	170,961,301	164,205,218	152,574,778	148,883,013
General Fund Revenues	463,700,242	450,331,075	463,307,190	478,152,744	493,535,574	507,798,067
General Fund Expenditures	450,145,094	418,063,426	433,638,210	442,855,785	450,659,611	462,317,814
Paydown of UAAL	13,678,830	12,368,859	14,279,280	17,787,217	20,772,547	21,814,115
Total General Fund Expenditures	463,823,924	430,432,285	447,917,490	460,643,002	471,432,158	484,131,930
Net General Fund Revenue	(123,682)	19,898,790	15,389,699	17,509,741	22,103,416	23,666,137
Less Incremental Increase in 10% GF Op. Cont.	-	-	1,290,678	1,188,557	780,383	1,165,820
General Fund Surplus / (Deficit)	(123,682)	19,898,790	14,099,021	16,321,184	21,323,034	22,500,317
Operating Transfer to CIP Funds	-	19,898,790	14,099,021	16,321,184	21,323,034	22,500,317
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP/Other Revenues	30,216,305	45,722,111	42,440,985	45,997,418	49,768,311	52,505,537
CIP/Other Expenses	55,513,625	51,608,845	50,487,747	58,816,415	54,240,459	45,561,494
CIP Surplus / (Deficit)	(25,297,320)	(5,886,734)	(8,046,762)	(12,818,997)	(4,472,148)	6,944,043
Ending Fund Balance	176,848,035	170,961,301	164,205,218	152,574,778	148,883,013	156,992,876



	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
General Fund Revenues	\$ 463.70	\$ 450.33	\$ 463.31	\$ 478.15	\$ 493.54	\$ 507.80
General Fund Expenditures	\$ 463.82	\$ 430.43	\$ 447.92	\$ 460.64	\$ 471.43	\$ 484.13

Budget Summary & Overview

Scenario 2 - 1% Salary Increase After MOU Exp. Beg. FY2021/22

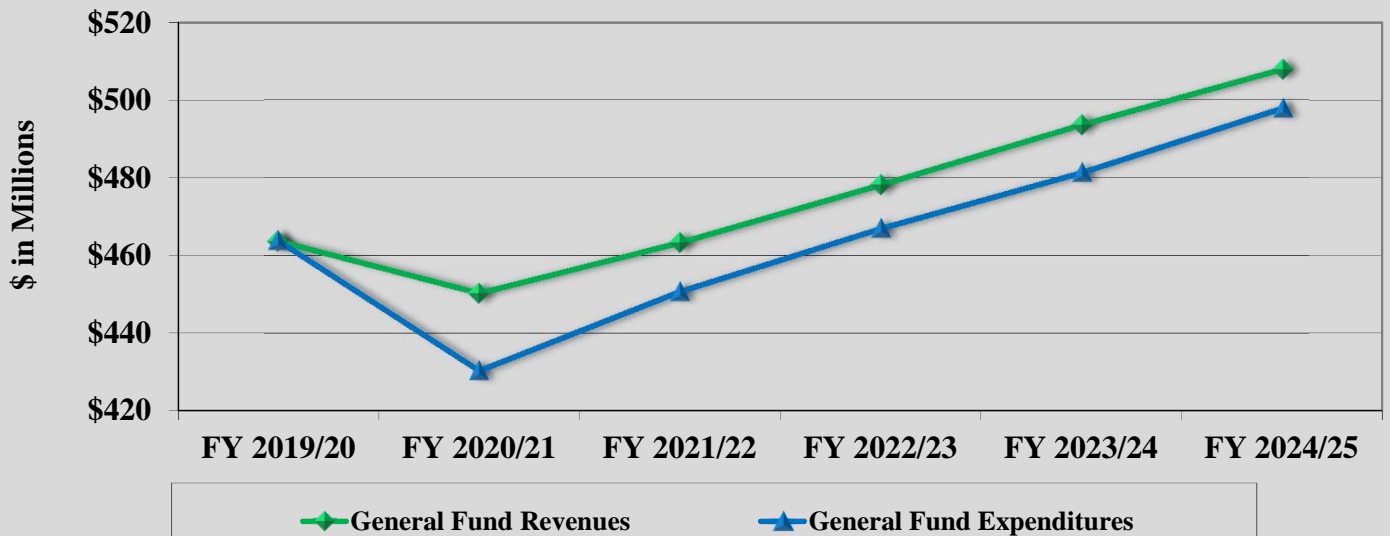
	PROJECTED FY 2019/20	PROJECTED FY 2020/21	PROJECTED FY 2021/22	PROJECTED FY 2022/23	PROJECTED FY 2023/24	PROJECTED FY 2024/25
A. BEGINNING FUND BALANCE	206,299,209	176,848,035	170,961,301	164,205,218	152,574,778	148,883,013
GENERAL FUND REVENUES						
Property Taxes	274,312,362	285,647,942	293,624,082	301,253,692	312,029,335	322,857,284
State Reimbursements	7,182,575	8,057,496	8,057,496	8,057,496	8,057,496	8,057,496
Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
One-Time Grant/ABH/RDA	23,729,738	-	-	-	-	-
Community Redevelopment Agency Pass-thru	15,267,155	16,828,753	16,467,436	18,321,556	19,346,947	19,050,047
Cash Contracts	126,036,048	127,428,610	132,525,106	137,853,300	141,404,169	145,104,900
Community Risk Reduction Fees	6,161,323	6,061,323	6,061,323	6,061,323	6,061,323	6,061,323
ALS Supplies & Transport Reimbursement	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600
Interest Earnings	1,256,026	414,251	679,046	712,677	743,604	774,317
Other Revenue	1,077,243	1,245,100	1,245,100	1,245,100	1,245,100	1,245,100
Unencumbered Fund Balance for Paydown of UAAL	4,030,172	-	-	-	-	-
TOTAL REVENUES	463,700,242	450,331,075	463,307,190	478,152,744	493,535,574	507,798,067
GENERAL FUND EXPENDITURES						
New Positions for New Stations	-	-	2,907,883	5,945,471	6,078,069	8,936,000
Employee Salaries	233,570,626	231,055,537	235,801,452	238,636,235	241,508,951	243,922,772
Retirement - Regular Annual Payments	87,422,117	92,989,749	95,211,197	96,426,151	97,952,017	100,841,626
Retirement - Paydown of UAAL (Rate Savings)	1,648,658	2,368,859	3,279,280	4,787,217	5,772,547	6,814,115
Retirement - Paydown of UAAL (Unencumb. Funds)	4,030,172	-	-	-	-	-
Retirement - Paydown of UAAL (\$1M per Year from WC)	1,000,000	1,000,000	-	-	-	-
Retirement - Paydown of UAAL (\$1M per Year, Increasing)	7,000,000	9,000,000	11,000,000	13,000,000	15,000,000	15,000,000
Workers' Comp Transfer out to Self-Ins. Fund	19,573,946	20,093,346	21,612,796	22,261,180	22,929,015	23,616,886
Other Insurance	34,018,755	35,799,840	38,336,801	40,670,547	43,156,210	45,720,766
Medicare	3,326,876	3,335,213	3,417,885	3,458,977	3,500,619	3,535,607
One-Time Grant/ABH Expenditures	6,001,303	-	-	-	-	-
Salaries & Employee Benefits	397,592,453	395,642,544	411,567,295	425,185,778	435,897,429	448,387,771
Services & Supplies/Equipment	40,808,537	32,121,741	33,526,388	32,468,261	32,536,137	32,541,071
Irvine Settlement Agreement (Transfer to Fund 139)	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000	2,668,000
New Station/Enhancements S&S Impacts	-	-	155,807	320,963	330,592	535,087
One-Time Grant Expenditures	21,254,934	-	-	-	-	-
TOTAL EXPENDITURES	463,823,924	430,432,285	447,917,490	460,643,002	471,432,158	484,131,930
NET GENERAL FUND REVENUE	(123,682)	19,898,790	15,389,699	17,509,741	22,103,416	23,666,137
B. Incremental Increase in GF 10% Contingency	-	-	1,290,678	1,188,557	780,383	1,165,820
GENERAL FUND SURPLUS / (DEFICIT)	(123,682)	19,898,790	14,099,021	16,321,184	21,323,034	22,500,317
C. Operating Transfers (from) Operating Contingency	(123,682)	-	-	-	-	-
Transfers to CIP Funds from General Fund Surplus	-	19,898,790	14,099,021	16,321,184	21,323,034	22,500,317
One-Time Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
Capital Improvement Program/Other Fund Revenues						
Interest Earnings	3,139,639	889,534	1,331,182	1,187,274	1,064,449	1,060,235
State/Federal Reimbursement	-	-	-	-	-	-
Cash Contracts	1,750,537	1,632,441	1,681,414	1,731,857	1,783,813	1,837,329
Developer Contributions	588,000	540,000	1,048,573	1,827,923	-	822,770
Workers' Comp Transfer in from GF	19,573,946	20,093,346	21,612,796	22,261,180	22,929,015	23,616,886
Fund 139 Transfer in from GF	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000	2,668,000
Miscellaneous	996,183	-	-	-	-	-
Operating Transfers from General Fund	-	19,898,790	14,099,021	16,321,184	21,323,034	22,500,317
Total CIP, W/C, Other Revenues	30,216,305	45,722,111	42,440,985	45,997,418	49,768,311	52,505,537
Capital Improvement Program/Other Fund Expenses						
Fund 12110 - General Fund CIP	8,900,884	8,062,500	7,599,000	4,362,000	8,350,000	8,610,000
Fund 123 - Fire Stations and Facilities	9,511,707	7,600,000	11,675,000	16,000,000	11,750,000	4,500,000
Fund 124 - Communications & Information Systems	4,463,508	1,973,704	3,223,704	3,677,490	1,250,000	1,301,394
Fund 133 - Fire Apparatus	17,698,655	13,187,168	6,517,421	12,945,946	10,554,957	8,298,047
Sub-Total CIP Expenses	40,574,754	30,823,372	29,015,125	36,985,436	31,904,957	22,709,441
Fund 139 - Irvine Settlement	2,178,000	668,000	668,000	668,000	668,000	668,000
Fund 171 - SFF Entitlement	1,301,443	60,238	-	-	-	-
Fund 190 - WC Self-Ins. (Cashflow Payments per Actuary)	11,459,428	20,057,235	20,804,622	21,162,979	21,667,502	22,184,053
Total CIP, W/C, Other Expenses	55,513,625	51,608,845	50,487,747	58,816,415	54,240,459	45,561,494
D. CIP SURPLUS/(DEFICIT)	(25,297,320)	(5,886,734)	(8,046,762)	(12,818,997)	(4,472,148)	6,944,043
ENDING FUND BALANCE (A+B+C+D) [a]	176,848,035	170,961,301	164,205,218	152,574,778	148,883,013	156,992,876
Fund Balances						
Operating Contingency (10% of Expenditures)	42,288,886	41,806,343	43,097,021	44,285,579	45,065,961	46,231,781
Reserve for Cash Contract City Station Maintenance	510,000	510,000	510,000	510,000	510,000	510,000
Committed - SFF Cities Enhancement	59,081	-	-	-	-	-
Fund 139 - Settlement Agreement	21,902,402	24,051,172	26,273,806	28,472,371	30,650,395	32,827,713
Capital Improvement Program	12,343,184	4,229,439	(7,721,714)	(24,616,623)	(33,226,849)	(30,588,734)
Fund 190 - WC Self-Insurance	99,744,482	100,364,347	102,046,105	103,923,451	105,883,506	108,012,115
Total Fund Balances	176,848,035	170,961,301	164,205,218	152,574,778	148,883,013	156,992,876

[a] Calculation removes Unencumbered Fund Balance for Paydown of UAAL shown under General Fund Revenues as these funds are already included in Beginning Fund Balance.

FY 2020/21 Proposed Budget

Scenario 3 - 2% Salary Increase After MOU Exp. Beg. FY2021/22 Orange County Fire Authority Five-Year Financial Forecast

	Adjusted FY 2019/20	Year 1 FY 2020/21	Year 2 FY 2021/22	Year 3 FY 2022/23	Year 4 FY 2023/24	Year 5 FY 2024/25
Beginning Fund Balance	206,299,209	176,848,035	170,961,301	161,354,010	143,343,807	129,612,488
General Fund Revenues	463,700,242	450,331,075	463,308,556	478,157,107	493,543,157	507,808,835
General Fund Expenditures	450,145,094	418,063,426	436,472,319	449,163,084	460,528,223	476,004,417
Paydown of UAAL	13,678,830	12,368,859	14,279,280	17,787,217	20,772,547	21,814,115
Total General Fund Expenditures	463,823,924	430,432,285	450,751,599	466,950,300	481,300,769	497,818,533
Net General Fund Revenue	(123,682)	19,898,790	12,556,957	11,206,806	12,242,388	9,990,303
Less Incremental Increase in 10% GF Op. Cont.	-	-	1,574,089	1,535,877	1,136,514	1,547,619
General Fund Surplus / (Deficit)	(123,682)	19,898,790	10,982,868	9,670,930	11,105,874	8,442,683
Operating Transfer to CIP Funds	-	19,898,790	10,982,868	9,670,930	11,105,874	8,442,683
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP/Other Revenues	30,216,305	45,722,111	39,306,367	39,270,335	39,372,626	38,121,999
CIP/Other Expenses	55,513,625	51,608,845	50,487,747	58,816,415	54,240,459	45,561,494
CIP Surplus / (Deficit)	(25,297,320)	(5,886,734)	(11,181,380)	(19,546,080)	(14,867,833)	(7,439,495)
Ending Fund Balance	176,848,035	170,961,301	161,354,010	143,343,807	129,612,488	123,720,612



	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
General Fund Revenues	\$ 463.70	\$ 450.33	\$ 463.31	\$ 478.16	\$ 493.54	\$ 507.81
General Fund Expenditures	\$ 463.82	\$ 430.43	\$ 450.75	\$ 466.95	\$ 481.30	\$ 497.82

Budget Summary & Overview

Scenario 3 - 2% Salary Increase After MOU Exp. Beg. FY2021/22

	PROJECTED FY 2019/20	PROJECTED FY 2020/21	PROJECTED FY 2021/22	PROJECTED FY 2022/23	PROJECTED FY 2023/24	PROJECTED FY 2024/25
A. BEGINNING FUND BALANCE	206,299,209	176,848,035	170,961,301	161,354,010	143,343,807	129,612,488
GENERAL FUND REVENUES						
Property Taxes	274,312,362	285,647,942	293,624,082	301,253,692	312,029,335	322,857,284
State Reimbursements	7,182,575	8,057,496	8,057,496	8,057,496	8,057,496	8,057,496
Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
One-Time Grant/ABH/RDA	23,729,738	-	-	-	-	-
Community Redevelopment Agency Pass-thru	15,267,155	16,828,753	16,467,436	18,321,556	19,346,947	19,050,047
Cash Contracts	126,036,048	127,428,610	132,525,106	137,853,300	141,404,169	145,104,900
Community Risk Reduction Fees	6,161,323	6,061,323	6,061,323	6,061,323	6,061,323	6,061,323
ALS Supplies & Transport Reimbursement	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600
Interest Earnings	1,256,026	414,251	680,412	717,040	751,187	785,085
Other Revenue	1,077,243	1,245,100	1,245,100	1,245,100	1,245,100	1,245,100
Unencumbered Fund Balance for Paydown of UAAL	4,030,172	-	-	-	-	-
TOTAL REVENUES	463,700,242	450,331,075	463,308,556	478,157,107	493,543,157	507,808,835
GENERAL FUND EXPENDITURES						
New Positions for New Stations	-	-	2,940,173	6,044,778	6,213,808	9,186,146
Employee Salaries	233,570,626	231,055,537	237,772,317	243,007,240	248,356,597	253,325,472
Retirement - Regular Annual Payments	87,422,117	92,989,749	96,013,572	98,199,770	100,737,979	104,739,082
Retirement - Paydown of UAAL (Rate Savings)	1,648,658	2,368,859	3,279,280	4,787,217	5,772,547	6,814,115
Retirement - Paydown of UAAL (Unencumb. Funds)	4,030,172	-	-	-	-	-
Retirement - Paydown of UAAL (\$1M per Year from WC)	1,000,000	1,000,000	-	-	-	-
Retirement - Paydown of UAAL (\$1M per Year, Increasing)	7,000,000	9,000,000	11,000,000	13,000,000	15,000,000	15,000,000
Workers' Comp Transfer out to Self-Ins. Fund	19,573,946	20,093,346	21,612,796	22,261,180	22,929,015	23,616,886
Other Insurance	34,018,755	35,799,840	38,336,801	40,670,547	43,156,210	45,720,766
Medicare	3,326,876	3,335,213	3,446,463	3,522,344	3,599,885	3,671,908
One-Time Grant/ABH Expenditures	6,001,303	-	-	-	-	-
Salaries & Employee Benefits	397,592,453	395,642,544	414,401,403	431,493,076	445,766,040	462,074,374
Services & Supplies/Equipment	40,808,537	32,121,741	33,526,388	32,468,261	32,536,137	32,541,071
Irvine Settlement Agreement (Transfer to Fund 139)	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000	2,668,000
New Station/Enhancements S&S Impacts	-	-	155,807	320,963	330,592	535,087
One-Time Grant Expenditures	21,254,934	-	-	-	-	-
TOTAL EXPENDITURES	463,823,924	430,432,285	450,751,599	466,950,300	481,300,769	497,818,533
NET GENERAL FUND REVENUE	(123,682)	19,898,790	12,556,957	11,206,806	12,242,388	9,990,303
B. Incremental Increase in GF 10% Contingency	-	-	1,574,089	1,535,877	1,136,514	1,547,619
GENERAL FUND SURPLUS / (DEFICIT)	(123,682)	19,898,790	10,982,868	9,670,930	11,105,874	8,442,683
C. Operating Transfers (from) Operating Contingency	(123,682)	-	-	-	-	-
Transfers to CIP Funds from General Fund Surplus	-	19,898,790	10,982,868	9,670,930	11,105,874	8,442,683
One-Time Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
Capital Improvement Program/Other Fund Revenues						
Interest Earnings	3,139,639	889,534	1,312,716	1,110,446	885,923	734,331
State/Federal Reimbursement	-	-	-	-	-	-
Cash Contracts	1,750,537	1,632,441	1,681,414	1,731,857	1,783,813	1,837,329
Developer Contributions	588,000	540,000	1,048,573	1,827,923	-	822,770
Workers' Comp Transfer in from GF	19,573,946	20,093,346	21,612,796	22,261,180	22,929,015	23,616,886
Fund 139 Transfer in from GF	4,168,000	2,668,000	2,668,000	2,668,000	2,668,000	2,668,000
Miscellaneous	996,183	-	-	-	-	-
Operating Transfers from General Fund	-	19,898,790	10,982,868	9,670,930	11,105,874	8,442,683
Total CIP, W/C, Other Revenues	30,216,305	45,722,111	39,306,367	39,270,335	39,372,626	38,121,999
Capital Improvement Program/Other Fund Expenses						
Fund 12110 - General Fund CIP	8,900,884	8,062,500	7,599,000	4,362,000	8,350,000	8,610,000
Fund 123 - Fire Stations and Facilities	9,511,707	7,600,000	11,675,000	16,000,000	11,750,000	4,500,000
Fund 124 - Communications & Information Systems	4,463,508	1,973,704	3,223,704	3,677,490	1,250,000	1,301,394
Fund 133 - Fire Apparatus	17,698,655	13,187,168	6,517,421	12,945,946	10,554,957	8,298,047
Sub-Total CIP Expenses	40,574,754	30,823,372	29,015,125	36,985,436	31,904,957	22,709,441
Fund 139 - Irvine Settlement	2,178,000	668,000	668,000	668,000	668,000	668,000
Fund 171 - SFF Entitlement	1,301,443	60,238	-	-	-	-
Fund 190 - WC Self-Ins. (Cashflow Payments per Actuary)	11,459,428	20,057,235	20,804,622	21,162,979	21,667,502	22,184,053
Total CIP, W/C, Other Expenses	55,513,625	51,608,845	50,487,747	58,816,415	54,240,459	45,561,494
D. CIP SURPLUS/(DEFICIT)	(25,297,320)	(5,886,734)	(11,181,380)	(19,546,080)	(14,867,833)	(7,439,495)
ENDING FUND BALANCE (A+B+C+D) [a]	176,848,035	170,961,301	161,354,010	143,343,807	129,612,488	123,720,612
Fund Balances						
Operating Contingency (10% of Expenditures)	42,288,886	41,806,343	43,380,432	44,916,308	46,052,822	47,600,442
Reserve for Cash Contract City Station Maintenance	510,000	510,000	510,000	510,000	510,000	510,000
Committed - SFF Cities Enhancement	59,081	-	-	-	-	-
Fund 139 - Settlement Agreement	21,902,402	24,051,172	26,270,717	28,456,434	30,604,600	32,727,413
Capital Improvement Program	12,343,184	4,229,439	(10,841,126)	(34,399,850)	(53,258,746)	(64,735,790)
Fund 190 - WC Self-Insurance	99,744,482	100,364,347	102,033,987	103,860,915	105,703,812	107,618,548
Total Fund Balances	176,848,035	170,961,301	161,354,010	143,343,807	129,612,488	123,720,612

[a] Calculation removes Unencumbered Fund Balance for Paydown of UAAL shown under General Fund Revenues as these funds are already included in Beginning Fund Balance.

Forecast Assumptions – FY 2020/21 Budget

Basic Assumptions

The Adopted FY 2019/20 budget, and the Five-Year Capital Improvement Plan approved by the Board of Directors on May 23, 2019 form the basis for this financial forecast with the following adjustments:

- Updated total beginning fund balance from the FY 2018/19 audited financial statements
- All approved budget adjustments that have occurred since the adoption of the budget
- Approved FY 2019/20 mid-year adjustments
- Proposed 5-Year CIP Plan for FY 2020/21 – FY 2024/25.

General Fund Revenues

- ***Secured Property Taxes*** –Harris & Associates Final 2020 Report provides the growth factors assumed for the forecast. The following are projections of current secured property tax growth:

FY 2019/20	5.64%
FY 2020/21	4.54%
FY 2021/22	2.96%
FY 2022/23	2.75%
FY 2023/24	3.78%
FY 2024/25	3.66%
- ***Public Utility, Unsecured, Homeowners Property Tax Relief, and Supplemental Delinquent Taxes*** – All of these categories of property taxes are projected to remain constant during the forecast period.
- ***State Reimbursements*** – State reimbursements are expected to remain constant, pending more details from CAL FIRE.
- ***Federal Reimbursements*** – This revenue is projected to remain constant.
- ***One-Time Grant/ABH/RDA Proceeds*** – These are one-time only revenues that vary significantly from year to year and therefore are not forecasted beyond the current year. Board actions to date and proposed mid-year adjustments have increased the FY 2019/20 adopted budget by \$23.7M for one-time increases in grants and assistance by hire.
- ***Community Redevelopment Agency Pass-thru Revenue*** – Harris & Associates completed a Redevelopment Area Excess Revenue Analysis of pass-thru and residual revenues from the dissolution of the redevelopment agencies dated 4/8/2020. 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 2.23% and 4.50% per year. In addition, this revenue category includes estimated John Wayne Airport

contract proceeds with an annual 4% increase cap, which is projected to continue through the forecast period.

- **Community Risk Reduction Fees** – Community risk reduction fees are projected to remain constant through the forecast period, pending any changes approved by the Board.
- **ALS Supplies & Transport Reimbursements** – This revenue is estimated to remain flat, pending any changes approved by the Board.
- **Interest Earnings** – Assumes an annual return of 0.25% for the first half of FY 2020/21 and 1.00% for the remainder of the forecast period.
- **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 1/1/2022 for Station 67 and 7/1/2024 for Station 12.
 - ✓ **Employee Salaries** – Projected salaries reflect increases consistent with the approved labor group MOUs. In addition, annual salary increases of 0%, 1%, and 2% are projected for the years that follow expiration of the current MOUs beginning in FY 2021/22 for Scenarios 1, 2, and 3, respectively.
 - ✓ **Retirement** – Retirement costs reflecting the projected employer retirement rates are based on the OCERS provided rates for FY 2020/21. 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 6/28/2019. FY 2020/21 rates are approximately 3.74% higher for safety and 2.49% higher for non-safety compared to FY 2019/20 rates.

FY	Safety	General	Source
2019/20	50.20%	35.12%	FY 2019/20 and FY 2020/21 based on OCERS provided rates. Outer years based on Segal Study dated 6/28/2019. Effective rates were adjusted to remove impact of additional OCFA UAAL contributions
2020/21	53.94%	37.61%	
2021/22	56.34%	39.51%	
2022/23	56.34%	39.71%	
2023/24	56.54%	39.91%	
2024/25	57.64%	40.71%	

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

FY 2019/20 includes a mid-year adjustment of \$4.0M for accelerated paydown of OCFA's Unfunded Actuarial Accrued Liability (UAAL) from unencumbered fund balance carried over from FY 2018/19.

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, if CIP is sufficiently funded, allocate 50% of the General Fund surplus, if any, to UAAL with the remaining 50% used to fund CIP.
- ✓ **Workers' Compensation** – FY 2020/21 assumes a 50% confidence level for ongoing Workers' Compensation costs. The 50% confidence level is assumed throughout the forecast period. Workers' Compensation costs in the forecast period are based on projected payments in the Rivelle Consulting Services February 2020 Study.
- ✓ **Other Insurance** – Medical insurance rates for firefighters are assumed to increase by 5% for years 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 \$70,000 for unemployment insurance in FY 2020/21.
- ✓ **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.

Capital Improvement Program/Other Funds Revenue

- ***Interest Earnings*** – Assumes an annual return of 0.25% for the first half of FY 2020/21 and 1.00% for the remainder of the forecast period.
- ***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 we will receive developer contributions to fund fire stations and vehicles in FY 2020/21, FY 2021/22, 2022/23, and FY 2024/25.
- ***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)*** – The forecast period assumes no Structural Fire Fund Entitlement expenditures beyond FY 2020/21.
- ***Self-Insurance Fund (Fund 190)*** – Self-Insurance Fund expenditures are based on projected payments in the Rivelle Consulting Services February 2020 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.

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 2020

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 30 frozen positions are not funded in the proposed FY 2020/21 budget:
 - ✓ 12 Firefighters, 6 Fire Apparatus Engineers, 6 Fire Captains (Positions formerly serving Placentia)
 - ✓ 3 Vacant Firefighter positions (Operations Department)
 - ✓ 1 Administrative Fire Captain (Division IV)
 - ✓ 1 Org. & Dev. Training Program Manager (Human Resources)
 - ✓ 1 Office Services Specialist (PIO)

New Station Staffing

- No new stations anticipated to become operational in FY 2020/21.

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 2020, not to exceed top step.

MOU Changes

- Orange County Employees Association (OCEA)
 - ✓ Rates include cost-of-living adjustment of 2.0% effective August 2020.
 - ✓ 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
 - ✓ A new MOU is being negotiated. Assumes no salary increases in FY 2020/21.
- Firefighter Unit
 - ✓ A new MOU is being negotiated. Assumes no salary increases in FY 2020/21.
 - ✓ 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 2020/21 Proposed Budget

- Administrative Management
 - ✓ Rates include cost-of-living adjustment of 2.0% effective August 2020.
 - ✓ 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 2020 for the Director of Communications only.

Backfill/Holiday/FLSA Adjustment

- Backfill is estimated at \$38,407,174 for FY 2020/21.
- 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 2020/21 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, ARFF Crane Operator Pay, and Admin Manager Deferred Compensation.
- 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 \$6,578,955 for FY 2020/21 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 \$4,269,709 for FY 2020/21 based on historical trends including retirement and Medicare benefits.

Benefits

Group Medical

- Firefighter Unit – based on FF Health Plan Agreement rates of \$2,095 per month effective 1/1/2020 and \$2,200 per month effective 1/1/2021.
- OCEA – based on OCEA MOU rate of \$1,088 per month effective 1/1/2020.

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.
- Assumes no changes to Life, AD&D and Disability Insurance rates.
- Dental rates are estimated to increase by 5.00% beginning 1/1/2021.
- Vision rates are estimated to increase by 5.00% beginning 1/1/2021.

Retirement**FY 2020/21 Rate**

General (OCEA)	39.28%
FF Unit	58.05%
Management (safety)	56.15%
Management (non-safety)	39.28%
Supported Employment	46.64%

- 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 \$1,821,982.

Workers' Compensation

- FY 2020/21 amount of \$20,093,346 represents the projected expenditures at the 50% confidence level based on the actuarial report dated February 2020. 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 2020/21 Proposed Budget

Unemployment Insurance

- Budgeted at \$70,000 for FY 2020/21 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 2020/21

DESCRIPTION	FY 2019/20 Adjusted Budget [1]	FY 2020/21 Draft Proposed Budget	\$ Change from FY 2019/20 Adjusted Budget	% Change from FY 2019/20 Adjusted Budget
PROPERTY TAXES [2]	\$274,312,362	\$285,647,942	\$11,335,580	4.13%
INTERGOVERNMENTAL	22,884,860	24,986,249	2,101,389	9.18%
CHARGES FOR CURRENT SVCS	136,840,430	138,143,133	1,302,703	0.95%
USE OF MONEY AND PROPERTY [3]	1,256,026	414,251	(841,775)	-67.02%
OTHER	861,784	1,139,500	277,716	32.23%
SUBTOTAL REVENUE	436,155,462	450,331,075	14,175,613	3.25%
ONE-TIME REVENUE	23,514,608	-	(23,514,608)	-100.00%
TOTAL REVENUE	\$459,670,070	\$450,331,075	(\$9,338,995)	-2.03%

[1] The FY 2019/20 Adjusted Budget includes all Board approved adjustments to date.

[2] Property Tax is based on Harris & Associates final study dated April 8, 2020.

[3] Projected interest earnings are based on an annual return of .25% for the first half of FY 2020/21 and 1.00% for the second half.

FY 2020/21 Proposed Budget

ORANGE COUNTY FIRE AUTHORITY

FUND 121 - GENERAL FUND

REVENUE DETAIL

FY 2020/21

DESCRIPTION	FY 2019/20 Adjusted Budget	FY 2020/21 Draft Proposed Budget	\$ Change from FY 2019/20 Adjusted Budget	% Change from FY 2019/20 Adjusted Budget
TAXES				
Property Taxes, Current Secured	\$260,387,106	\$271,693,108	\$11,306,002	4.34%
Property Taxes, Current Unsecured	7,343,982	7,410,709	\$66,727	0.91%
Property Taxes, Prior Unsecured	79,918	80,542	\$624	0.78%
Property Taxes, Supplemental	4,973,645	4,973,645	\$0	0.00%
Delinquent Supplemental	190,395	161,513	(\$28,882)	-15.17%
Homeowner Property Tax	1,337,316	1,328,425	(\$8,891)	-0.66%
TOTAL PROPERTY TAXES	274,312,362	285,647,942	11,335,580	4.13%
INTERGOVERNMENTAL				
State				
SRA-Wild lands (CAL FIRE Contract)	6,893,023	7,847,496	954,473	13.85%
Assistance by Hire (State)	200,000	200,000	-	0.00%
Helicopters' Billing - CAL FIRE	10,000	10,000	-	0.00%
SUB-TOTAL	7,103,023	8,057,496	954,473	13.44%
Federal				
Assistance by Hire (Federal)	100,000	100,000	-	0.00%
Misc Federal Revenue	414,682	-	(414,682)	-100.00%
SUB-TOTAL	514,682	100,000	(414,682)	-80.57%
CRA Pass-Through				
Mission Viejo Pass thru	1,307,802	1,173,281	(134,521)	-10.29%
Cypress-CRA Pass thru	1,378,435	1,346,741	(31,694)	-2.30%
Irvine - CRA Pass thru	2,563,690	2,917,722	354,032	13.81%
La Palma - CRA Pass thru	367,582	357,309	(10,273)	-2.79%
Lake Forest - CRA Pass thru	1,124,940	1,127,706	2,766	0.25%
San Juan Caps - CRA Pass thru	1,197,306	1,372,813	175,507	14.66%
County of Orange Pass-Through	4,712,394	5,863,843	1,151,449	24.43%
Yorba Linda - CRA Pass thru	2,615,006	2,669,338	54,332	2.08%
SUB-TOTAL	15,267,155	16,828,753	1,561,598	10.23%
TOTAL INTERGOVERNMENTAL	22,884,860	24,986,249	2,101,389	9.18%

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2020/21

DESCRIPTION	FY 2019/20 Adjusted Budget	FY 2020/21 Draft Proposed Budget	\$ Change from FY 2019/20 Adjusted Budget	% Change from FY 2019/20 Adjusted Budget
CHARGES FOR CURRENT SERVICES				
Cash Contracts				
Facility Maintenance Charges	355,000	300,000	(55,000)	-15.49%
Tustin	8,402,787	8,949,978	547,191	6.51%
Placentia	6,931,941	-	(6,931,941)	-100.00%
Seal Beach	5,677,072	5,931,248	254,176	4.48%
Stanton	4,651,884	4,859,227	207,343	4.46%
Santa Ana	41,909,567	43,762,981	1,853,414	4.42%
JWA Contract	5,203,093	5,411,217	208,124	4.00%
Buena Park	11,834,491	12,534,217	699,726	5.91%
San Clemente	9,185,173	9,758,859	573,686	6.25%
Westminster	11,822,864	12,275,287	452,423	3.83%
Garden Grove	20,062,176	23,645,596	3,583,420	17.86%
SUB-TOTAL	126,036,048	127,428,610	1,392,562	1.10%
Community Risk Reduction Fees				
AR Late Payment Penalty	19,000	19,000	-	0.00%
Inspection Services Revenue	1,742,323	1,742,323	-	0.00%
P&D Fees	4,200,000	4,200,000	-	0.00%
False Alarm	150,000	100,000	(50,000)	-33.33%
SUB-TOTAL	6,111,323	6,061,323	(50,000)	-0.82%
Other Charges for Services				
Haz. Mat. Response Subscription Prog	5,459	5,600	141	2.58%
Charge for C&E Services	140,000	100,000	(40,000)	-28.57%
SUB-TOTAL	145,459	105,600	(39,859)	-27.40%
Ambulance Reimbursements				
Ambulance Supplies Reimbursement	1,230,100	1,230,100	-	0.00%
ALS Transport Reimbursement	3,317,500	3,317,500	-	0.00%
SUB-TOTAL	4,547,600	4,547,600	-	0.00%
TOTAL CHGS FOR CURRENT SVCS	136,840,430	138,143,133	1,302,703	1.16%

FY 2020/21 Proposed Budget

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2020/21

DESCRIPTION	FY 2019/20 Adjusted Budget	FY 2020/21 Draft Proposed Budget	\$ Change from FY 2019/20 Adjusted Budget	% Change from FY 2019/20 Adjusted Budget
USE OF MONEY AND PROPERTY				
Interest				
Interest	1,256,026	414,251	(841,775)	-67.02%
TOTAL USE OF MONEY/PROPERTY	1,256,026	414,251	(841,775)	-91.52%
REVENUE - OTHER				
Miscellaneous Revenue				
Other Revenue	14,000	14,000	-	0.00%
Miscellaneous Revenue	146,000	146,000	-	0.00%
Restitution	4,500	3,000	(1,500)	-33.33%
RFOTC Cell Tower Lease Agreement	44,765	46,000	1,235	2.76%
Fullerton Airport Hangar Lease	36,619	-	(36,619)	-100.00%
Witness Fees	5,900	5,500	(400)	-6.78%
Joint Apprenticeship Comm (CFFJAC)	100,000	400,000	300,000	300.00%
Santa Ana College Agreement	450,000	450,000	-	0.00%
Sales of Surplus	60,000	75,000	15,000	25.00%
TOTAL OTHER REVENUE	861,784	1,139,500	277,716	32.23%
SUBTOTAL REVENUE	436,155,462	450,331,075	14,175,613	3.25%
ONE-TIME REVENUE	23,514,608	-	(23,514,608)	-100.00%
TOTAL REVENUE	\$459,670,070	\$450,331,075	(\$9,338,995)	-2.03%

[1] The FY 2019/20 Adjusted Budget includes all Board approved adjustments to date.

[2] Property Tax is based on Harris & Associates final study dated April 8, 2020.

[3] Projected interest earnings are based on an annual return of .25% for the first half of FY 2020/21 and 1.00% for the second half.

**ORANGE COUNTY FIRE AUTHORITY
FY 2020/21 Revenue Assumptions
May 2020**

Property Taxes

Current Secured

- Based on projected growth in current secured property tax of 4.54% for FY 2020/21 per Harris & Associates final study dated April 8, 2020, applied to the FY 2019/20 tax ledger and estimated 1.00% refund factor.
- Public utility taxes are based on the FY 2019/20 tax ledger.

Current Unsecured

- Based on 0% growth factor as provided by Harris & Associates.
- Based on FY 2019/20 tax ledger and estimated 7.82% refund factor.

Supplemental

- Based on the FY 2019/20 projection. This category of revenue is inconsistent from year to year.

Homeowner Property Tax Relief

- Based on FY 2018/19 actual receipts and a reduction factor of 0.75% for FY 2020/21, which reflects historical trends.

Intergovernmental

State Responsibility Area (SRA) – Wildlands CAL FIRE Contract

- Based on the FY 2019/20 contract amount per the Gray Book (CAL FIRE's notice of allocation to the contract counties).

Assistance by Hire – State

- Estimate based on FY 2019/20 projection.

Assistance by Hire – Federal

- Estimate based on FY 2019/20 projection.

Community Redevelopment Agency (CRA) Pass-thru

- The proposed budget is based on projections from the Harris & Associates final report dated April 8, 2020.

Charges for Current Services

Cash Contract Cities

- Based on estimated budget increases of 4.5% in FY 2020/21.
- Based on the 20-year JPA agreement which includes the shortfall amortization.
- FY 2020/21 includes the second year of the 4th Post Position Phase-In costs for the cities of Buena Park, San Clemente and Tustin.
- FY 2020/21 includes the reduction for the Placentia contract and the first full year of the Garden Grove contract.

John Wayne Airport Contract

- Based on the FY 2020/21 estimated charge.

Community Risk Reduction Fees

- Planning and Development fees are based on the FY 2019/20 projection using the fee study, current year trends and input from the CRR staff.
- Inspection Services revenue is based on the FY 2019/20 projection using the fee study, current year trends and input from the CRR staff. While the COVID-19 crisis affected the ability to complete inspections in FY 2019/20, it is anticipated that FY 2020/21 inspection revenue will not be affected as any missed inspections in the first half of the year will be completed prior to the end of the fiscal year.
- False Alarm fees have seen a downward trend in recent years and have been adjusted to reflect actuals.

Advance Life Support (ALS) Transport and Supplies Reimbursements

- Based on FY 2019/20 projection.

Use of Money and Property

Interest

- Projected interest earnings are based on an estimated annual return of .25% for the remainder of FY 2019/20 and the first half of FY 2020/21. The second half of FY 2020/21 is estimated at 1.00%.

Other Revenue

Miscellaneous Revenue

- Based on prior year actuals, FY 2020/21 projections.

Business Services Department

ORANGE COUNTY FIRE AUTHORITY
BUSINESS SERVICES DEPARTMENT S&S SUMMARY
FY 2020/21 BUDGET

Divisions/Sections	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
JPA Board of Directors			
JPA Board of Directors	35,328	35,328	-
Total JPA Board of Directors	35,328	35,328	-
Clerk of the Authority			
Clerk	12,869	12,869	-
Total Clerk of the Authority	12,869	12,869	-
Finance Division			
Financial Services	133,908	133,908	-
Financial Services Controlled	2,773,048	2,773,048	-
Total Finance Division	2,906,956	2,906,956	-
Purchasing			
Purchasing [1]	43,842	48,842	5,000
Total Purchasing	43,842	48,842	5,000
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	3,373,932	3,378,932	5,000

Grant funding and one-time items are not included in the FY 2019/20 base budget.

[1] Increase due to increase in advertising of formal bids, and increased attendance at professional conferences.

FY 2020/21 Proposed Budget

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

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	18,128	18,128	-
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	35,328	35,328	-

BUSINESS SERVICES DEPARTMENT
CLERK OF THE AUTHORITY
ORG 3311

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	6,019	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	12,869	12,869	-

FY 2020/21 Proposed Budget

BUSINESS SERVICES DEPARTMENT **FINANCE DIVISION** ORG 3310 & 3379

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	550	300
GFOA	700	700	-
Subtotal	1,700	2,000	300
Account 1801`1810 - Office Expense			
Office Supplies	-	10,000	10,000
Postage Expense	-	500	500
Printing Costs	-	2,000	2,000
Office Equipment	-	1,000	1,000
Office Furniture	-	1,500	1,500
Subtotal	-	15,000	15,000
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	-	-	-
Collection Agency Fees	6,000	6,000	-
Misc. Professional Svcs	-	30,208	30,208
Garden Grove Transition Allocation	37,208	-	(37,208)
Subtotal	60,208	53,208	(7,000)
Account 2101 - Rents and Leases- Equipment			
Document Destruction	1,000	1,000	-
Post Office Box Rental - Accounts Receivable	2,000	1,000	(1,000)
Subtotal	3,000	2,000	(1,000)
Account 2701`2703 - Travel, Training and Meetings			
CSMFO/GFOA/League Training/Conferences	3,500	10,000	6,500
AICPA/CSMFO/GFOA Webcast	2,000	3,000	1,000
APA/AICPA/State CPA/SCT Tech. Training	3,500	5,000	1,500
Banner/SCT Payroll/Finance Training	60,000	43,700	(16,300)
Subtotal	69,000	61,700	(7,300)
S&S: Financial Services	133,908	133,908	-

BUSINESS SERVICES DEPARTMENT
FINANCE DIVISION
ORG 3310 & 3379

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Financial Services Controlled (Org 3379)			
Account 1801`1810 - Office Expense			
Office Supplies	8,224	15,000	6,776
Postage Expense	52,000	52,000	-
Equipment Maintenance (mailing/folding machines)	3,000	3,000	-
Reproduction/Printing (excl. copiers)	38,000	30,000	(8,000)
Subtotal	101,224	100,000	(1,224)
Account 1901`1908 - Prof. and Specialized Services			
County Islands	213,166	199,839	(13,327)
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	70,000	(1,449)
Subtotal	2,320,615	2,305,839	(14,776)
Account 2101 - Rents and Leases - Equipment			
Copier Rental	145,000	170,000	25,000
Subtotal	145,000	170,000	25,000
Account 2601`2602 - Transportation			
Private Mileage	204,000	195,000	(9,000)
Subtotal	204,000	195,000	(9,000)
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	2,773,048	2,773,048	-
Total S&S: Finance Division	2,906,956	2,906,956	-

FY 2020/21 Proposed Budget

BUSINESS SERVICES DEPARTMENT
PURCHASING
ORG 3335

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
CA Assoc. of Public Purchasing Officers (CAPPO)	550	650	100
Nat'l Institute of Govt. Purchasing (NIGP)	425	550	125
National Purchasing Institute (NPI)	90	90	-
Subtotal	1,065	1,290	225
Account 1801`1810 - Office Expense			
Misc. Books & Subscriptions	400	400	-
Miscellaneous Supplies	1,332	1,332	-
Printing	200	200	-
Subtotal	1,932	1,932	-
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	3,225	3,225	-
Planet Bids Add-on - Annual Fee	2,625	2,625	-
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	31,400	30,000	(1,400)
Account 2001 - Publications and Legal Notices			
Advertising Formal Bids	545	1,000	455
Subtotal	545	1,000	455
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	3,000	1,500
CAPPO Chapter Meetings	500	500	-
Professional Development Seminars	6,500	10,720	4,220
Subtotal	8,500	14,220	5,720
Total S&S: Purchasing	43,842	48,842	5,000

BUSINESS SERVICES DEPARTMENT
TREASURY AND FINANCIAL PLANNING
ORG 3333

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1301`1302 - Maintenance/Repair - Equipment			
Investment Software - Annual Support	3,802	3,954	152
Subtotal	3,802	3,954	152
Account 1601 - Memberships			
Cal Municipal Treasurer's Assoc.	155	155	-
CSMFO	260	260	-
FEI	425	499	74
Municipal Treasurers' Assoc. US&C	275	-	(275)
NAGDCA	600	600	-
Subtotal	1,715	1,514	(201)
Account 1704 - Interest Expense			
Interest Expense for Interfund Borrowing	35,000	35,000	-
Subtotal	35,000	35,000	-
Account 1901`1908 - Prof. and Specialized Services			
Cash Management Fees	80,000	80,000	-
Courier Fees	2,224	-	(2,224)
Harris & Associates Tax Study	49,000	73,000	24,000
Subtotal	131,224	153,000	21,776
Account 2401`2409 - Special Department Expense			
Annual Prop Tax Roll- County Assessor	3,000	2,500	(500)
Subtotal	3,000	2,500	(500)
Account 2701`2703 - Travel, Training and Meetings			
CSMFO/GFOA Seminars	37,571	16,344	(21,227)
Subtotal	37,571	16,344	(21,227)
Total S&S: Treasury & Financial Planning	212,312	212,312	-

FY 2020/21 Proposed Budget

BUSINESS SERVICES DEPARTMENT
LEGISLATION DIVISION
ORG 3360

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	-
Association of Contract Counties (consultant)	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 2020/21 BUDGET

Divisions/Sections	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Emergency Command Center			
Emergency Command Center	70,023	70,023	-
Total Emergency Command Center	70,023	70,023	-
Emergency Planning & Coordination			
Emergency Planning & Coordination	2,950	2,950	-
Total Emergency Planning & Coordination	2,950	2,950	-
Department Total	72,973	72,973	-

Grant funding and one-time items are not included in the FY 2019/20 base budget.

FY 2020/21 Proposed Budget

COMMAND AND EMERGENCY PLANNING DIVISION
EMERGENCY COMMAND CENTER
ORG 4420

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	21,886	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	70,023	70,023	-

Command & Emergency Planning Division

COMMAND AND EMERGENCY PLANNING DIVISION
EMERGENCY PLANNING AND COORDINATION
ORG 1140

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	-
Total 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 2020/21 BUDGET

Sections/Programs	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Planning & Development			
Plan Review Program	203,228	203,228	-
New Construction Inspection Program	12,752	12,752	-
Total Planning & Development	215,980	215,980	-
Prevention Field Services			
Prevention Field Services Program	44,649	44,649	-
Total Prevention Field Services	44,649	44,649	-
Wildland Pre-Fire Management			
Wildland Planning	102,000	102,000	-
Community Wildland Mitigation	49,571	49,571	-
Total Wildland Pre-Fire Management	151,571	151,571	-
Investigations			
Investigations	249,013	249,013	-
Department Total	661,213	661,213	-

Grant funding and one-time items are not included in the FY 2019/20 base budget.

FY 2020/21 Proposed Budget

COMMUNITY RISK REDUCTION DEPARTMENT
PLAN REVIEW PROGRAM
ORG 4438

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	4,969	4,969	-
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	21,169	21,169	-
Account 1902`1908 - Prof. and Specialized Services			
Plan Review Contracts	139,078	139,078	-
Subtotal	139,078	139,078	-
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	203,228	203,228	-

Community Risk Reduction Department

COMMUNITY RISK REDUCTION DEPARTMENT
NEW CONSTRUCTION INSPECTION PROGRAM
ORG 4439

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	2,952	2,952	-
Computers/Technology	1,000	1,000	-
Code Books	4,100	4,100	-
Subtotal	8,452	8,452	-
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	12,752	12,752	-

FY 2020/21 Proposed Budget

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

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	4,783	4,783	-
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	17,267	17,267	-
Account 2701`2703 Travel, Training and Meetings			
Inspector Training	10,000	10,000	-
Specialized Training	11,358	11,358	-
Training & Seminars	4,974	4,974	-
Subtotal	26,332	26,332	-
Total S&S: Prevention Field Services Program	44,649	44,649	-

Community Risk Reduction Department

COMMUNITY RISK REDUCTION DEPARTMENT
WILDLAND PRE-FIRE MANAGEMENT
ORG 4554 & 4556

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Wildland Planning (Org 4554)			
Account 1101 - Food			
Food	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	-
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	2,500	(2,500)
Subtotal	5,000	2,500	(2,500)
Account 2101 - Rents and Leases - Equipment			
Misc. Rental Expense	50,000	45,000	(5,000)
Subtotal	50,000	45,000	(5,000)
Account 2401`2409 - Special Department Expense			
Special Department Expense	10,000	10,000	-
Sand	10,000	10,000	-
Subtotal	20,000	20,000	-
Account 2701 - Training			
Misc. Training	-	7,500	7,500
Subtotal	-	7,500	7,500
S&S: Wildland Planning	102,000	102,000	-

FY 2020/21 Proposed Budget

COMMUNITY RISK REDUCTION DEPARTMENT
WILDLAND PRE-FIRE MANAGEMENT
ORG 4554 & 4556

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Community Wildland Mitigation (Org 4556)			
Account 1601 - Memberships			
Memberships	750	750	-
Subtotal	750	750	-
Account 1801`1810 - Office Expense			
Misc. Office Supplies	17,871	17,871	-
Subtotal	17,871	17,871	-
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	-
S&S: Community Wildland Mitigation	49,571	49,571	-
Total S&S: Wildland Pre-Fire Management	151,571	151,571	-

Community Risk Reduction Department

COMMUNITY RISK REDUCTION DEPARTMENT

INVESTIGATIONS

ORG 4320

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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, OCFA	225	225	-
International Assoc. of Arson Investigators	900	900	-
Subtotal	1,485	1,485	-
Account 1801`1810 - Office Expense			
Misc. Office Supplies	2,734	2,734	-
Subtotal	2,734	2,734	-
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: Investigations	249,013	249,013	-



ORANGE COUNTY FIRE AUTHORITY*EMERGENCY MEDICAL SERVICES DEPARTMENT S&S SUMMARY***FY 2020/21 BUDGET**

Sections	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Emergency Medical Services [1]	1,418,455	1,473,031	54,576
Department Total	1,418,455	1,473,031	54,576

Grant funding and one-time items are not included in the FY 2019/20 base budget.

[1] Increase due to one-time funding of 24,576 for AED/IFAK for safety vehicles and ongoing funding of \$30K for Cardiac Compression Devices

FY 2020/21 Proposed Budget

EMERGENCY MEDICAL SERVICES DEPARTMENT EMERGENCY MEDICAL SERVICES ORG 1441

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	695,920	725,920	30,000
Medical Equipment (includes \$24,576 one-time only)	70,243	94,819	24,576
Misc Supplies & Equipment	115,456	115,456	-
Subtotal	1,081,619	1,136,195	54,576
Account 1801`1810 - Office Expense			
Office Supplies including Texts	18,886	18,886	-
Subtotal	18,886	18,886	-
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	34,750	34,750	-
Out of County Travel	3,000	3,000	-
Misc. Travel & Training	1,000	1,000	-
Subtotal	38,750	38,750	-
Total S&S: Emergency Medical Services	1,418,455	1,473,031	54,576

ORANGE COUNTY FIRE AUTHORITY
EXECUTIVE MANAGEMENT S&S SUMMARY
FY 2020/21 BUDGET

Divisions/Sections	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Executive Management			
Executive Management	672,866	672,866	-
Executive Management Support	98,318	98,318	-
Total Executive Management	771,184	771,184	-
Corporate Communications			
Multimedia [1]	34,000	71,800	37,800
Public Information Office [2]	6,375	8,775	2,400
Community Education	115,654	115,654	-
RFOTC Open House	11,000	11,000	-
Total Corporate Communications	167,029	207,229	40,200
Department Total	938,213	978,413	40,200

Grant funding and one-time items are not included in the FY 2019/20 base budget.

[1] Increase due to one-time increase of \$32,800 for video camera and accessories of \$32,800, and ongoing increase of \$5,000 for media posts.

[2] Increase due ongoing increase of \$2,400 for PIO training.

FY 2020/21 Proposed Budget

EXECUTIVE MANAGEMENT EXECUTIVE MANAGEMENT ORG 9901 & 9905

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	453,769	23,769
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	618,769	618,769	-
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	672,866	672,866	-

EXECUTIVE MANAGEMENT
EXECUTIVE MANAGEMENT
ORG 9901 & 9905

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Executive Management Support (Org 9905)			
Account 1001`1003 - Clothing and Personal Supplies			
Badges	28,086	28,086	-
Subtotal	28,086	28,086	-
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	98,318	98,318	-
Total S&S: Executive Management	771,184	771,184	-

FY 2020/21 Proposed Budget

EXECUTIVE MANAGEMENT
CORPORATE COMMUNICATIONS
ORG 1450, 1460, 4449 and H800

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Multimedia (Org 1450)			
Account 1301`1302 - Maintenance/Repair - Equipment			
Audio Visual Equipment Repair	3,000	1,500	(1,500)
Miscellaneous Maintenance	1,000	1,000	-
Subtotal	4,000	2,500	(1,500)
Account 1801`1809 - Office Expense			
Software	6,000	7,000	1,000
Subtotal	6,000	7,000	1,000
Account 2101 - Rents and Leases - Equipment			
Audio Visual Equipment Rental	4,000	2,000	(2,000)
Subtotal	4,000	2,000	(2,000)
Account 2401`2409 - Special Department Expense			
Blank Videos, CDs and DVDs	3,000	1,000	(2,000)
Photo Printing and Scanning	3,500	3,500	-
Miscellaneous Audio Visual Supplies	7,000	7,000	-
Upgraded audio visual equipment and computer		5,500	5,500
Music License	3,500	3,500	-
Social Media posts	-	5,000	5,000
Video camera & accessories (one time increase in 20/21)	-	32,800	32,800
Subtotal	17,000	58,300	41,300
Account 2701`2703 - Travel, Training and Meetings			
Audio Visual Specialist Training	3,000	2,000	(1,000)
Subtotal	3,000	2,000	(1,000)
S&S: Multimedia	34,000	71,800	37,800

EXECUTIVE MANAGEMENT
CORPORATE COMMUNICATIONS
ORG 1450, 1460, 4449 and H800

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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 Marshall Classes	2,000	2,000	-
CSTI Training - PIO	1,200	1,200	-
Misc training for PIO	-	2,400	2,400
Subtotal	3,200	5,600	2,400
S&S: Public Information Office (PIO)	6,375	8,775	2,400

FY 2020/21 Proposed Budget

EXECUTIVE MANAGEMENT
CORPORATE COMMUNICATIONS
ORG 1450, 1460, 4449 and H800

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Community Education (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	100,154	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	115,654	115,654	-
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	-
S&S: Community Education	126,654	126,654	-
Total S&S: Corporate Communications	167,029	207,229	40,200

ORANGE COUNTY FIRE AUTHORITY
HUMAN RESOURCES DEPARTMENT S&S SUMMARY
FY 2020/21 BUDGET

Divisions/Sections	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Benefits Division			
Benefits	276,457	368,925	92,468
Total Benefits Division [1]	276,457	368,925	92,468
Employee Relations Division			
Employee Relations	147,266	147,266	-
Total Employee Relations Division	147,266	147,266	-
Recruitment Division			
Recruitment	853,425	885,265	31,840
Total Recruitment Division [2]	853,425	885,265	31,840
Risk Management Division			
Risk Management	1,569,535	1,724,517	154,982
Risk Management Controlled	1,584,497	1,662,650	78,153
Critical Incident Stress Debriefing	10,025	-	(10,025)
WEFIT Program	1,332,955	1,346,955	14,000
Total Risk Management Division [3]	4,497,012	4,734,122	237,110
Department Total	5,774,160	6,135,578	361,418

Grant funding and one-time items are not included in the FY 2019/20 base budget.

[1] Increase due to ongoing funding for Class and Comp studies (\$62,500), CSUF Leadership Development Program (\$4,968) and employee tuition reimbursement (\$25,000).

[2] Increase due to ongoing funding for examination development and test materials for recruitment (\$31,840).

[3] Increase due to ongoing funding for workers' compensation self-insurance excess loss premium (\$142,110) and self-insurance third party WC administration (\$95,000).

FY 2020/21 Proposed Budget

HUMAN RESOURCES DEPARTMENT BENEFITS DIVISION ORG 3351

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
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	37,500	100,000	62,500
Discovery Benefits COBRA & FSA	3,800	3,800	-
Management Physicals	4,466	4,466	-
Banking Fee for RFF Dental and Vision TPA	-	300	300
Health and Wellness Benefits Fair	-	3,000	3,000
Bilingual Testing	1,875	1,875	-
Subtotal	47,641	113,441	65,800
Account 2401`2409 - Special Department Expense			
Management Tuition Reimbursement	35,000	-	(35,000)
Non-Management Tuition Reimbursement	125,000	-	(125,000)
Tuition Reimbursement	-	185,000	185,000
Garden Grove Transition Allocation	8,816	-	(8,816)
Subtotal	168,816	185,000	16,184
Account 2701`2703 - Travel, Training and Meetings			
CalPELRA & PELRAC	4,000	4,000	-
Various Trainings	4,250	4,250	-
CUS Fullerton Leadership Development Program	-	10,484	10,484
LCW Annual Conference	1,950	1,950	-
CalPERS Benefit Conference	3,100	3,100	-
Spark Training	1,200	1,200	-
Subtotal	14,500	24,984	10,484
Total S&S: Benefits Division	276,457	368,925	92,468

HUMAN RESOURCES DEPARTMENT
EMPLOYEE RELATIONS DIVISION
ORG 3385

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
OC HR Consortium	250	250	-
OC HR Consortium LCW with Law Library	4,150	4,150	-
California State Bar	1,350	525	(825)
CalPELRA	1,400	2,600	1,200
Association of Workplace Investigators	675	675	-
PELRAC	1,050	1,050	-
NPELRA	525	525	-
Subtotal	9,400	9,775	375
Account 1801`1810 - Office Expense			
Misc. Books & Subscriptions	8,470	8,470	-
Office Supplies	2,585	2,585	-
Subtotal	11,055	11,055	-
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	-
External Investigation Services	66,132	73,636	7,504
Garden Grove Transition Allocation	6,011	-	(6,011)
Subtotal	109,011	106,636	(2,375)
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	10,000	2,000
LCW Annual Conference	3,000	3,000	-
Webinars	1,500	1,500	-
Subtotal	12,500	14,500	2,000
Total S&S: Employee Relations Division	147,266	147,266	-

FY 2020/21 Proposed Budget

HUMAN RESOURCES DEPARTMENT RECRUITMENT DIVISION ORG 3390

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
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	10,081	480
NEOGOV Performance Appraisal	30,248	30,248	-
NEOGOV Onboarding	15,624	16,405	781
OPAC Pre-Employment Testing	5,245	5,245	-
CritiCall Dispatcher Pre-Employment Testing	1,575	1,575	-
Subtotal	62,293	63,554	1,261
Account 1601 - Memberships			
SHRM	209	219	10
Personnel Testing Council of So Cal	80	80	-
IPMA Agency	957	1,005	48
Subtotal	1,246	1,304	58
Account 1801`1810 - Office Expense			
Misc. Supplies	2,500	2,500	-
Postage	100	100	-
Printing	100	500	400
Document Destruction	960	960	-
Subtotal	3,660	4,060	400
Account 1901`1908 - Prof. and Specialized Services			
Exam Development & Test Materials	57,000	110,161	53,161
Fingerprint Services	20,128	20,128	-
Pre-Employment Background Investigations	268,500	268,500	-
Seasonal HCFF Irvine - background check	37,500	37,500	-
Employment Physicals	282,924	282,924	-
Pre-Employment Psychological Assessments	51,600	51,600	-
Garden Grove Transition Allocation	25,540	-	(25,540)
Subtotal	743,192	770,813	27,621
Account 2201 - Rents & Leases - Facilities			
Safety Exams	8,184	8,184	-
Non-Safety Exams	2,000	2,000	-
Subtotal	10,184	10,184	-

HUMAN RESOURCES DEPARTMENT

RECRUITMENT DIVISION

ORG 3390

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Account 2401'2409 - Special Department Expense			
Recruitment Advertising & Job Fairs	8,000	8,000	-
Subtotal	8,000	8,000	-
Account 2701'2703 - Travel, Training and Meetings			
NEOGOV	3,000	5,500	2,500
HR Staff Training	800	800	-
Subtotal	3,800	6,300	2,500
Total S&S: Recruitment Division	853,425	885,265	31,840

FY 2020/21 Proposed Budget

HUMAN RESOURCES DEPARTMENT RISK MANAGEMENT DIVISION ORG 3355, 3349, 3307, 3354

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	3,212	3,008
Subtotal	204	3,212	3,008
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	30,025	10,025
Self-Insurance TPA - Workers' Comp	601,238	696,238	95,000
RFOTC 24/7 Uniformed Security Guard	166,488	166,488	-
Workers' Compensation Claims Auditor	23,000	23,000	-
Workers' Comp. User Funding Assessm.	328,058	470,168	142,110
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	1,477,741	1,608,504	130,763
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)
Training and Conference	-	31,911	31,911
Subtotal	10,700	31,911	21,211
S&S: Risk Management	1,569,535	1,724,517	154,982

HUMAN RESOURCES DEPARTMENT
RISK MANAGEMENT DIVISION
ORG 3355, 3349, 3307, 3354

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Risk Management Controlled (Org 3349)			
Account 1201 - Insurance			
Aircraft Liability	130,000	155,000	25,000
Liability/Property Insurance	929,839	1,000,000	70,161
Insurance Deductibles	50,000	50,000	-
Insurance Broker Fees	27,500	27,500	-
Self insured Property Claim Loss	15,000	15,000	-
Fuel Storage Tanks	17,008	-	(17,008)
Vehicle Verifier Bond	150	150	-
WC Self Insurance Excess Loss Premium	415,000	415,000	-
Subtotal	1,584,497	1,662,650	78,153
S&S: Risk Management Controlled	1,584,497	1,662,650	78,153
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	9,525	-	(9,525)
Subtotal	9,525	-	(9,525)
S&S: Critical Incident Stress Debriefing	10,025	-	(10,025)
WEFIT Program (Org 3354)			
Account 1001`1002 - Clothing & Personal Supplies			
Clothing and Personal Supplies	1,000	15,000	14,000
Subtotal	1,000	15,000	14,000
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	1,164,319	1,164,319	-
Subtotal	1,164,319	1,164,319	-

FY 2020/21 Proposed Budget

HUMAN RESOURCES DEPARTMENT
RISK MANAGEMENT DIVISION
ORG 3355, 3349, 3307, 3354

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	1,332,955	1,346,955	14,000
Total S&S: Risk Management Division	4,497,012	4,734,122	237,110

ORANGE COUNTY FIRE AUTHORITY
LOGISTICS DEPARTMENT S&S SUMMARY
FY 2020/21 BUDGET

Divisions/Sections	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Fleet Services Division			
Fleet Services	150,393	150,393	-
Automotive Stock	3,284,416	3,284,416	-
Total Fleet Services Division	3,434,809	3,434,809	-
Information Technology Division			
Communications & IT Infrastructure	1,862,024	1,928,327	66,303
Systems Development & Support	1,490,764	1,459,772	(30,992)
Communications & Workplace Support	1,490,481	1,455,127	(35,354)
GIS & Mapping	176,314	186,170	9,856
Total Information Technology Division [1]	5,019,583	5,029,396	9,813
Property Management Division			
Property Management	5,081,496	5,026,494	(55,002)
Total Property Management Division [2]	5,081,496	5,026,494	(55,002)
Service Center Division			
Service Center	42,165	46,065	3,900
Service Center Inventory	2,551,465	2,547,565	(3,900)
Total Service Center Division	2,593,630	2,593,630	-
Department Total	16,129,518	16,084,329	(45,189)

Grant funding and one-time items are not included in the FY 2019/20 base budget.

[1] The increase of \$9,813 represents cost to support PC/cellphone/landline with the addition of several positions authority-wide.

[2] Decrease in Property Management is due to the elimination of building maintenance and repairs charge for City of Placentia (\$20K), and also the reduction of building maintenance and repair charges for the City of Garden Grove from \$15K/station to \$10K/station to maintain consistency for all Cash Contract Cities.

FY 2020/21 Proposed Budget

LOGISTICS DEPARTMENT
FLEET SERVICES DIVISION
ORG 4450 & 4459

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Fleet Services (Org 4450)			
Account 1001 - Clothing and Personal Supplies			
Uniform Service	15,000	15,000	-
Subtotal	15,000	15,000	-
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	6,063	6,063	-
Subtotal	6,063	6,063	-
Account 1901`1908 - Prof. and Specialized Services			
Drive Off Service	5,000	5,000	-
Parts Washer Service	2,000	2,000	-
Reclamation Environmental Services	9,260	9,260	-
Subtotal	16,260	16,260	-
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 2701`2703 - Travel, Training and Meetings			
Training	54,880	54,880	-
Subtotal	54,880	54,880	-
S&S: Fleet Services	150,393	150,393	-

LOGISTICS DEPARTMENT
FLEET SERVICES DIVISION
ORG 4450 & 4459

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
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	115,000	15,000
Generator Parts	3,000	3,000	-
Heavy & Light Apparatus PM	270,000	305,000	35,000
Fire Truck Maintenance Parts	150,000	180,000	30,000
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	431,125	31,125
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	1,809,813	1,809,813	-
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	-

FY 2020/21 Proposed Budget

LOGISTICS DEPARTMENT
FLEET SERVICES DIVISION
ORG 4450 & 4459

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
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	3,284,416	3,284,416	-
Total S&S: Fleet Services Division	3,434,809	3,434,809	-

LOGISTICS DEPARTMENT

INFORMATION TECHNOLOGY DIVISION

ORG 3380, 4350, 4423 and 4355

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 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	-
Cell/PC/tablet/landline	-	9,813	9,813
Cable Services	4,800	8,210	3,410
Satellite TV Services	2,000	2,000	-
Language Line	100	100	-
US&R Warehouse	2,400	2,400	-
Subtotal	559,300	572,523	13,223
Account 1301`1302 - Maintenance/Repair - Equipment			
Network Router/switch Maintenance	101,000	101,000	-
Server Operating Sys. Software	19,588	19,588	-
Remote Connection Maintenance	7,600	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	374,690	374,690	-
Antivirus Maintenance	9,500	13,000	3,500
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	96,000	31,000
CLETS Data line (for Investigations)	-	13,500	13,500
Radio Emergency Comm.(Genwatch Support)	-	18,000	18,000
Network/Server Monitoring (SolarWinds Supp)	-	16,000	16,000
Garden Grove Transition Allocation	71,310	-	(71,310)
Subtotal	1,024,304	1,068,394	44,090
Account 1801`1810 - Office Expense			
IT Office Supplies & Software	24,566	24,566	-
Subtotal	24,566	24,566	-
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	83,990	8,990
Subtotal	162,972	171,962	8,990

FY 2020/21 Proposed Budget

LOGISTICS DEPARTMENT

INFORMATION TECHNOLOGY DIVISION

ORG 3380, 4350, 4423 and 4355

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 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	1,862,024	1,928,327	66,303
Systems Development & Support (Org 4350)			
Account 1301`1302 - Maintenance/Repair - Equipment			
RMS Maintenance	20,000	20,000	-
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	17,000	4,915
Compiler Maintenance	1,450	1,450	-
HRMS Consulting Services	65,000	55,000	(10,000)
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	386,010	15,010
Moveup Software Maintenance	49,050	57,501	8,451
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	872,151	841,159	(30,992)
Account 1801`1810 - Office Expense			
IT Office Supplies & Software	12,565	12,565	-
Microsoft Software Enterprise Agreement	425,000	425,000	-
Pulsepoint Maintenance Contract	40,000	40,000	-
Subtotal	477,565	477,565	-
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	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 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	1,490,764	1,459,772	(30,992)
Communications & Workplace Support (Org 4423)			
Account 1051 - Communications			
Mobile Telephone Service	650,000	650,000	-
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	767,229	709,403	(57,826)
Account 1301`1302 - Maintenance/Repair - Equipment			
Communication Equipment Maintenance	140,000	144,800	4,800
High Speed Printer Maintenance	4,225	6,225	2,000
Help Desk Software Maintenance	20,534	22,000	1,466
QPCS - AVL System Management Service	5,100	6,634	1,534
Subtotal	169,859	179,659	9,800
Account 1801`1810 - Office Expense			
Packing & Office Supplies/Equipment Storage	55,993	67,565	11,572
Software (annual), Small Equipment Purchases	20,000	20,000	-
Subtotal	75,993	87,565	11,572
Account 1901`1908 - Prof. and Specialized Services			
Staffing Timekeeping Maintenance	260,000	260,000	-
Comm. Installation/Vehicle Replacement	50,000	50,000	-
Subtotal	310,000	310,000	-
Account 2201 - Rents and Leases - Facilities			
CHF Repeater Site Leases	6,800	7,000	200
Subtotal	6,800	7,000	200
Account 2301`2309 - Small Tools and Instruments			
Misc. Parts/Tech Tools/Supplies	4,600	5,500	900
Subtotal	4,600	5,500	900

FY 2020/21 Proposed Budget

LOGISTICS DEPARTMENT

INFORMATION TECHNOLOGY DIVISION

ORG 3380, 4350, 4423 and 4355

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Account 2401`2409 - Special Dept Expense			
Fabrication and Supplies	150,000	150,000	-
Subtotal	150,000	150,000	-
Account 2701`2703 - Travel, Training and Meetings			
Training	6,000	6,000	-
Subtotal	6,000	6,000	-
S&S: Communications & Workplace Support	1,490,481	1,455,127	(35,354)
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	85,000	19,000
Digital Pen	750	750	-
Subtotal	71,718	90,718	19,000
Account 1801`1810 - Office Expense			
Office/Printer Supplies	13,162	13,162	-
Compucom	1,110	1,110	-
Subtotal	14,272	14,272	-
Account 1901`1908 - Prof. and Specialized Services			
ESRI Professional Services	10,000	10,000	-
Geospatial Professional Services	50,000	50,000	-
Garden Grove Transition Allocation	9,144	-	(9,144)
Subtotal	69,144	60,000	(9,144)
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	176,314	186,170	9,856
Total S&S: Information Technology Division	5,019,583	5,029,396	9,813

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

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Property Management (Org 3365)			
Account 1151 - Household Expenses			
Appliances Replacement	25,000	25,000	-
Furniture Replacement	25,000	25,000	-
Subtotal	50,000	50,000	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Air Compressor Maintenance & Repairs	5,000	5,000	-
Exhaust Collection System Maintenance	75,000	75,000	-
Fire Alarm Systems Maintenance	25,000	25,000	-
Appliances - Service and Repairs	30,000	30,000	-
Generator Maintenance & Repairs	49,500	49,500	-
AST Fuel Maintenance & Repairs	40,000	40,000	-
Fire Props	35,000	35,000	-
Misc. Equipment Maintenance	5,000	5,000	-
Subtotal	264,500	264,500	-
Account 1402 - Building Maintenance/Repair			
Apparatus Doors Service and Repairs	90,000	120,000	30,000
Building Systems Service and Repairs	100,000	150,000	50,000
Electrical Repairs	50,000	50,000	-
Plumbing Repairs	100,000	150,000	50,000
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	40,000	-
Repair and Maintenance	202,000	230,225	28,225
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	1,635,225	1,635,225	-
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	-

FY 2020/21 Proposed Budget

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

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 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	110,038	110,036	(2)
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	-

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

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 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	-

FY 2020/21 Proposed Budget

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

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 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 (\$15K/station)	105,000	70,000	(35,000)
Subtotal	105,000	70,000	(35,000)
Total S&S: Property Management Division	5,081,496	5,026,494	(55,002)

LOGISTICS DEPARTMENT
SERVICE CENTER DIVISION
ORG 4410 & 4419

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 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	25,000	6,000
	19,000	25,000	6,000
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	2,000	(400)
Misc. Training (Service Center Staff)	3,700	2,000	(1,700)
Subtotal	6,350	4,250	(2,100)
S&S: Service Center	42,165	46,065	3,900

FY 2020/21 Proposed Budget

LOGISTICS DEPARTMENT
SERVICE CENTER DIVISION
ORG 4410 & 4419

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 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	84,160	84,160	-
Safety Clothing - Structure	250,000	290,000	40,000
Safety Clothing - Wildland	70,000	70,000	-
Safety Clothing - Gloves, FF PPE Ensemble	8,000	8,000	-
Safety Clothing - FF Structural Gloves	13,500	18,500	5,000
Turnout Cleaning & Repair	100,000	105,000	5,000
Helmets	60,000	60,000	-
Uniforms	517,000	567,000	50,000
Uniforms - City of Irvine HCFF	18,700	18,700	-
Garden Grove Transition Allocation	108,914	-	(108,914)
Subtotal	1,234,774	1,225,860	(8,914)
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	150,000	158,914	8,914
Misc. Household	10,000	10,000	-
Mattress Pads	2,000	2,000	-
Subtotal	162,000	170,914	8,914
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	35,000	35,000	-
Small Engine Repair	15,000	15,000	-
Vehicle Wax	14,000	14,000	-
Thermal Imaging Camera Repair/Battery Replacement	30,000	30,000	-
Subtotal	201,000	201,000	-
Account 1501`1509 - Medical Supplies and Equipment			
Medical Oxygen	10,000	10,000	-
Subtotal	10,000	10,000	-

LOGISTICS DEPARTMENT
SERVICE CENTER DIVISION
ORG 4410 & 4419

Item Description	2019/20 Budget	2020/21 Request	\$ Change fr 2019/20 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	15,000	15,000	-
Printer Supplies	7,733	6,833	(900)
Rubber Stamps	1,500	1,000	(500)
Thomas Bros. Maps	1,000	500	(500)
Subtotal	64,233	62,333	(1,900)
Account 2301`2309 - Small Tools and Instruments			
Batteries	3,000	3,000	-
Miscellaneous Small Tools	3,000	2,000	(1,000)
Replacement Flashlights	5,000	5,000	-
Subtotal	11,000	10,000	(1,000)
Account 2401`2409 - Special Department Expense			
Hose - All Sizes	291,458	291,458	-
Misc. Fire Equipment	117,500	117,500	-
Sand Bags	10,000	9,000	(1,000)
Miscellaneous Supplies	1,500	1,500	-
SCBA Voice Amplifiers	52,000	52,000	-
Scott Air Pack Cylinder Replacement	150,000	150,000	-
Sign Material	11,000	11,000	-
Thermal Imaging Cameras	200,000	200,000	-
Subtotal	833,458	832,458	(1,000)
S&S: Inventory - Service Center	2,551,465	2,547,565	(3,900)
Total S&S: Service Center Division	2,593,630	2,593,630	-



ORANGE COUNTY FIRE AUTHORITY
OPERATIONS DEPARTMENT S&S/EQUIPMENT SUMMARY
FY 2020/21 BUDGET

Divisions/Sections	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Division 1			
Division 1 - Administration	16,269	16,269	-
Total Division 1	16,269	16,269	-
Division 2			
Division 2 - Administration	196,469	198,374	1,905
Total Division 2	196,469	198,374	1,905
Division 3			
Division 3 - Administration	25,743	25,743	-
Total Division 3	25,743	25,743	-
Division 4			
Division 4 - Administration	40,784	40,784	-
Community Volunteer Services	27,820	27,820	-
Total Division 4	68,604	68,604	-
Division 5			
Division 5 - Administration	15,065	15,065	-
Total Division 5	15,065	15,065	-
Division 6			
Division 6 - Administration	14,900	14,900	-
Total Division 6	14,900	14,900	-
Division 7			
Division 7 - Administration	16,854	16,854	-
Total Division 7	16,854	16,854	-
Operations Training & Safety			
Operations Training & Safety	534,856	534,856	-
CA FF Joint Apprenticeship Committee [2]	150,000	450,000	300,000
Total Division 4	684,856	984,856	300,000
Operations Training & Promotions			
Operations Training & Promotions	18,500	18,500	-
Total Division 4	18,500	18,500	-
Department Total	1,057,260	1,359,165	301,905

Grant funding and one-time items are not included in the FY 2019/20 base budget.

[1] Increase in Aircraft Rescue Firefighting budget. These expenditures are reimbursable under the agreement with John Wayne Airport.

[2] Increase to align Joint Apprenticeship Committee with current expenditure levels. The increase is offset by a commensurate increase in revenue.

FY 2020/21 Proposed Budget

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

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1402 - Maintenance/Repair - Buildings			
Cal-Card	10,470	10,470	-
Subtotal	10,470	10,470	-
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	16,269	16,269	-

OPERATIONS DEPARTMENT

DIVISION 2

ORG 0112 & 1033

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Division 2 (Admin) (Org 0112)			
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)	17,596	17,596	-
Aircraft Rescue Firefighting (ARFF) (Org 1033)			
Account 1001- Clothing and Personal Supplies			
Proximity Suits Repair/Replacement	40,560	17,170	(23,390)
Hi Visibility Impact Gloves	2,358	413	(1,945)
Subtotal	42,918	17,583	(25,335)
Account 1301`1302 - Maintenance/Repair - Equipment			
SCBA Service	1,000	1,000	-
Vehicle Repair	2,000		(2,000)
Crane/Tug Accessories	750	750	-
Subtotal	3,750	1,750	(2,000)
Account 1601 - Memberships			
ARFF Working Group	185	185	-
Subtotal	185	185	-
Account 1801`1810 - Office Expense			
Misc. Office Expense/Subscriptions	650	750	100
Subtotal	650	750	100

FY 2020/21 Proposed Budget

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

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Account 2401`2409 - Special Department Expense			
Specialty Equipment	-	2,000	2,000
Rescue Tools	310	-	(310)
Subtotal	310	2,000	1,690
Account 2701`2703 - Travel, Training and Meetings			
Annual FAA Training	68,580	73,080	4,500
Certifications - Crane, ARFF, EVOC-24, etc.	62,480	85,430	22,950
Subtotal	131,060	158,510	27,450
S&S: Aircraft Rescue Firefighting	178,873	180,778	1,905
Total S&S and Equipment: Division 2	196,469	198,374	1,905

OPERATIONS DEPARTMENT

DIVISION 3

ORG 0113

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	25,743	25,743	-

FY 2020/21 Proposed Budget

OPERATIONS DEPARTMENT

DIVISION 4

ORG 0114 & 1160

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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)	40,784	40,784	-
Community Volunteer Services (CVS) (Org 1160)			
Account 2401`2409 - Special Department Expense			
PERS Volunteer Length of Service Award	14,224	14,224	-
Miscellaneous Expense	13,596	13,596	-
Subtotal	27,820	27,820	-
S&S: Community Volunteer Services	27,820	27,820	-
Total S&S: Division 4	68,604	68,604	-

OPERATIONS DEPARTMENT

DIVISION 5

ORG 0116

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	15,065	15,065	-

FY 2020/21 Proposed Budget

OPERATIONS DEPARTMENT*DIVISION 6***ORG 0117**

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	14,900	14,900	-

OPERATIONS DEPARTMENT

DIVISION 7

ORG 0115

Item Description	2019/20 Base Budget	2020/21 Base Budget	\$ Change fr 2019/20 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	7,854	7,854	-
Subtotal	7,854	7,854	-
Account 2701`2703 - Travel, Training and Meetings			
Training and Travel	2,000	2,000	-
Subtotal	2,000	2,000	-
Total S&S: Division 7	16,854	16,854	-

FY 2020/21 Proposed Budget

OPERATIONS DEPARTMENT
OPERATIONS TRAINING & SAFETY
ORG 1440 & 1448

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Ops Training and Safety (Org 1440)			
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	32,282	32,282	-
Account 1901`1908 - Prof. and Specialized Services			
Rancho Santiago Library	1,191	1,191	-
Subtotal	1,191	1,191	-
Account 2401`2409 - Special Department Expense			
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	-
Subtotal	22,000	22,000	-

OPERATIONS DEPARTMENT
OPERATIONS TRAINING & SAFETY
ORG 1440 & 1448

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
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 incl. Organizat'l Dev. Training	101,875	101,875	-
Training Opportunities including Target Solutions	320,887	320,887	-
Subtotal	432,612	432,612	-
Account 2801' 2805 - Utilities			
Live Fire Prop Supplies	33,000	33,000	-
Subtotal	33,000	33,000	-
S&S: Ops Training and Safety	534,856	534,856	-
CA FF Joint Apprenticeship Committee (CFFJAC) (Org 1448)			
Account 2401' 2409 - Special Department Expense			
Misc. Expenditures	150,000	450,000	300,000
Subtotal	150,000	450,000	300,000
S&S: CFFJAC	150,000	450,000	300,000
Total S&S: Ops Training and Safety	684,856	984,856	300,000

FY 2020/21 Proposed Budget

OPERATIONS DEPARTMENT
OPERATIONS TRAINING & PROMOTIONS
ORG 6000

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
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	-
Total S&S: Ops Training & Promotions	18,500	18,500	-

Special Operations Division

ORANGE COUNTY FIRE AUTHORITY

SPECIAL OPERATIONS DIVISION S&S/EQUIPMENT SUMMARY

FY 2020/21 BUDGET

Divisions/Sections	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
Special Operations Division Admin			
Special Operations Division Admin	41,042	41,042	-
Total Special Operations Division Admin	41,042	41,042	-
Air & Wildland Operations			
Air Operations	1,545,646	1,545,646	-
Drone Program [1]	20,000	35,000	15,000
Wildland Operations Admin	10,000	10,000	-
Crews & Equipment	111,931	111,931	-
Total Air & Wildland Operations	1,687,577	1,702,577	15,000
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	1,963,107	1,978,107	15,000

Grant funding and one-time items are not included in the FY 2019/20 base budget.

[1] Increase to support expansion of the Drone Program.

FY 2020/21 Proposed Budget

SPECIAL OPERATIONS DIVISION
SPECIAL OPERATIONS DIVISION ADMIN
ORG 0118

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	-

SPECIAL OPERATIONS DIVISION
AIR & WILDLAND OPERATIONS
ORG 1167, 1191, 1153, 1150 & 1152

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Air Operations (Org 1167)			
Account 1001 - Clothing and Personal Supplies			
Flight Safety Equipment	42,000	42,000	-
Shop Rags/Uniforms (Service)	1,117	1,117	-
Subtotal	43,117	43,117	-
Account 1301`1302 - Maintenance/Repair - Equipment			
Miscellaneous Aviation Parts	502,099	502,099	-
Supplemental Maintenance Cost	19,673	19,673	-
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	569,113	569,113	-
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	8,250	8,250	-
Hand Tools & Shop Equipment	1,500	1,500	-
Subtotal	9,750	9,750	-
Account 2401`2409 - Special Department Expense			
Fire Retardants	1,500	1,500	-
Safety Management System Template	6,000	6,000	-
Helicopter Camera System	-	4,000	4,000
Ropes & Rigging, Body Harness	15,000	15,000	-
Subtotal	22,500	26,500	4,000
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 2020/21 Proposed Budget

SPECIAL OPERATIONS DIVISION AIR & WILDLAND OPERATIONS ORG 1167, 1191, 1153, 1150 & 1152

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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	134,307	134,307	-
Subtotal	148,001	144,001	(4,000)
S&S: Air Operations	1,421,646	1,421,646	-
<u>EQUIPMENT EXPENSE:</u>			
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	1,545,646	1,545,646	-
Drone Program (Org 1191)			
Account 2301~2309 Small Tools and Instruments			
Drone Program - Hardware Acquisition	14,000	25,000	11,000
Subtotal	14,000	25,000	11,000
Account 2701`2703 - Travel, Training and Meetings			
Drone Program - Expertise Training	6,000	10,000	4,000
Subtotal	6,000	10,000	4,000
S&S: Drone Program	20,000	35,000	15,000
Wildland Operations Admin (Org 1153)			
Account 2401`2409 - Special Department Expense			
Special Department Expense	10,000	10,000	-
Subtotal	10,000	10,000	-
S&S: Wildland Operations Admin	10,000	10,000	-
<i>Santiago Crew (Org 1152)</i>			
Account 1001 - Clothing and Personal Supplies			
Crew Protective Clothing	10,300	10,300	-
Subtotal	10,300	10,300	-

SPECIAL OPERATIONS DIVISION
AIR & WILDLAND OPERATIONS
ORG 1167, 1191, 1153, 1150 & 1152

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 Base Budget
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	-
Subtotal	22,000	22,000	-
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	40,000	40,000	-
Subtotal	40,000	40,000	-
S&S: Santiago Crew	96,428	96,428	-
<i>Heavy Fire Equipment (Org 1150)</i>			
Account 1301`1305 - Maintenance/Repair - Equipment			
Maintenance - Specialized Equipment	5,000	5,000	-
Subtotal	5,000	5,000	-
Account 2301`2309 - Small Tools and Instruments			
Miscellaneous Small Tools	10,503	10,503	-
Subtotal	10,503	10,503	-
S&S: Heavy Fire Equipment	15,503	15,503	-
Total S&S: Crews and Equipment	111,931	111,931	-
Total S&S and Equipment: Air & Wildland Operations	1,687,577	1,702,577	15,000

FY 2020/21 Proposed Budget

SPECIAL OPERATIONS DIVISION URBAN SEARCH & RESCUE ORG 1165 & 1171

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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 PROGRAM
ORG 1170

Item Description	2019/20 Base Budget	2020/21 Request	\$ Change fr 2019/20 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 Program	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 2024/25 to coincide with the FY 2020/21 budget. The proposed FY 2020/21 CIP budget is \$30.8 million.

The proposed CIP budget for FY 2020/21 reflects a decrease of \$7.6M compared to the prior five-year CIP budget. Projects scheduled for FY 2020/21 include RFOTC training grounds expansion and upgrade (\$4.3M), Infrastructure Security Enhancements (\$800K), the replacement of several fire stations including Fire Station 24 (Mission Viejo), and Fire Station 10 (Yorba Linda) totaling \$1.5M, Community Risk Reduction (CRR) Automation – Integrated Fire Prevention (IFP) application replacement (\$1.0M), various remodel/modifications for fire stations totaling about \$2.5M, Fire station alarm system upgrades (\$1.0M), the purchase of five trucks (\$7.5M), one Hazardous Materials vehicle (\$1.0M), and one developer-funded vehicle (\$1.8M).

CIP Funds

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

CIP Highlights

Fund 12110 – General Fund CIP

FY 2020/21 Budget Request - \$8.1M includes:

- \$1.0M for fire station alarm systems upgrades
 - \$1.2M for station bathroom gender accommodation
 - \$1.0M for Fire Station #44 (Helicopter Ops) dormitory privacy, training room/kitchen remodel
-

Fund 123 – Fire Stations and Facilities

FY 2020/21 Budget Request - \$7.6M includes:

- \$4.3M for RFOTC training grounds expansion and upgrade
 - \$800K for Infrastructure security enhancements
 - \$1.0M for replacement of Fire Station 24 (Mission Viejo)
 - \$500K for replacement of Fire Station 10 (Yorba Linda)
-

Fund 124 – Communications & Information Systems

FY 2020/21 Budget Request - \$2.0M includes:

- \$1.0M for replacement of the CRR – Integrated Fire Prevention application
 - \$500K for EMS Enterprise System Development
-

Fund 133 – Fire Apparatus

FY 2020/21 Budget Request - \$13.2M includes:

- Emergency vehicles include five trucks (\$7.5M), one hazardous materials vehicle (\$1.0M)
 - Developer-funded vehicle of one Truck (\$1.8M)
 - Support vehicles comprising 39 vehicles for support staff (\$1.9M)
-

Capital Improvement Program Overview

ORANGE COUNTY FIRE AUTHORITY
CAPITAL IMPROVEMENT PROGRAM
FIVE-YEAR PLAN SUMMARY FY 2020/21 - FY 2024/25

Fund	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	5-Year TOTAL
<i>Fund 12110</i> General Fund CIP	\$8,062,500	\$7,599,000	\$4,362,000	\$8,350,000	\$8,610,000	\$36,983,500
<i>Fund 123</i> Fire Stations and Facilities	7,600,000	11,675,000	16,000,000	11,750,000	4,500,000	51,525,000
<i>Fund 124</i> Communications and Information Systems	1,973,704	3,223,704	3,677,490	1,250,000	1,301,394	11,426,292
<i>Fund 133</i> Fire Apparatus	13,187,168	6,517,421	12,945,946	10,554,957	8,298,047	51,503,539
GRAND TOTAL	\$30,823,372	\$29,015,125	\$36,985,436	\$31,904,957	\$22,709,441	\$151,438,331

FY 2020/21 - FY 2024/25 Capital Improvement Plan Budget

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

Item No.	Project Priority	Project	FY 2019/20
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GENERAL FUND CIP - FUND 12110

IT-Communications and IT Infrastructure

1	A	Data Storage and Servers	125,000
2	A	Fire Station Alarm System Upgrades	660,000
3	A	RFOTC and Fire Station Data Network Upgrades	530,000
4	A	Enterprise Phone and Public Address Systems Upgrade	1,200,000
5	B	RFOTC Uninterruptible Power System (UPS) Replacement	100,000

IT-Communications and Workplace Support

6	A	800 MHz Radios	183,500
7	A	Small Equipment/Personal Communications	41,600
8	A	Personal Computer (PC)/Tablets/Printer Replacements	500,000
9	A	Mobile Data Computer (MDC) System	214,500
10	A	VHF Radios	52,800

IT-Geographic Information System

11	B	Digital Orthophotography	-
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Property Management

12	A	Station Bathroom Gender Accommodation	640,000
13	A	FS#53 (Yorba Linda) Dormitory Privacy	230,000
13	A	FS#41 (Helicopter Ops) Dorm. Privacy Training Rm, Kitchen	400,000
14	A	Installation of SCBA Bottle Filling Stations	
15	A	FS#44 (Seal Beach) Bathroom Remodel	-
16	A	FS#26 (Irvine) Kitchen Remodel	260,000
17	CY	FS#51 (Irvine) Painting and Leak Repair	150,000
18	CY	FS#13 (La Palma) Bathroom Modification	227,165
19	CY	FS#6 (Irvine) Kitchen Remodel	87,080
20	CY	FS#41 (Helicopter Ops) Tarmac Repairs	150,000
21	CY	FS#32 New Security Fencing, Automatic Gate	77,878

Service Center

21	A	Body Armor Replacement	-
22	A	Fire Shelters	100,000
23	A	Self-Contained Breathing Apparatus (SCBA)	-
24	A	WMD Protective Suits/Air Purifying Respirator Canisters	-
25	A	Chain saws	-
26	A	Gas Powered Exhaust Fans	-
27	A	Portable Fire Pumps	-
28	CY	High Pressure Airbags	170,000
29	CY	Thermal Imaging Cameras	1,100,000

FY 2020/21 - FY 2024/25 Capital Improvement Plan Budget

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

Item No.	Project Priority	Project	FY 2019/20
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Emergency Medical Services

30	A	Tetanus Vaccine Booster	-
31	A	Duo-Dote Auto-Injectors	-
32	A	Cardiac Monitors/Defibrillators	-
33	CY	CPR Automatic Continuous Chest Compression Devices	1,500,000

Special Operations

34	A	Hazmat Air Monitors	-
35	A	Carbon Monoxide Monitors	-
36	CY	Area RAE Hazmat Rapid Deployment Kits (RDK)	176,361
37	CY	Gas Monitors	25,000
		Total - Fund 12110	8,900,884

Project Priority: A=Essential; B=Important; C=Could Defer; CY=Current Year's project

* Adjusted FY 2019/20 budget includes proposed mid-year budget adjustments

FIRE STATIONS & FACILITIES - FUND 123

1	A	RFOTC Training Grounds Expansion and Upgrade	2,552,682
2	A	Infrastructure Security Enhancements	677,062
3	A	Retrofit Existing Station Fire Life Safety Systems	270,000
4	A	Fire Station Bathroom Improvements	-
5	A	Replacement of Fire Station 10 (Yorba Linda)	2,000,000
6	A	Construction of New Fire Station 12 (Laguna Woods)	500,000
7	A	Replacement of Fire Station 24 (Mission Viejo)	-
8	A	Replacement of Fire Station 9 (Mission Viejo)	2,048,400
9	B	RFOTC 2nd Emergency Power Generator	-
10	A	Construction of New Fire Station 52 (Irvine Business District)	-
11	CY	FS#49 (Laguna Niguel) Apparatus Bay Floor Reconstruction	1,083,100
12	CY	Fire Station 67 (Rancho Mission Viejo)	Dev-Build
13	CY	US&R Warehouse/Training Center Improvements	267,169
14	CY	Site Stabilization Fire Station 42 (Lake Forest)	113,294
		Total - Fund 123	9,511,707

Project Priority: A=Essential; B=Important; C=Could Defer; CY=Current Year's project

* Adjusted FY 2019/20 budget includes proposed mid-year budget adjustments

Capital Improvement Program Overview

Item No.	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	5-Year TOTAL
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30	90,000	-	-	-	-	90,000
31	131,000	-	-	-	180,000	311,000
32	-	-	-	-	5,000,000	5,000,000
33	-	-	-	-	-	-

34	-	150,000	-	-	-	150,000
35	-	-	-	50,000	-	50,000
36	-	-	-	-	-	-
37	-	-	-	-	-	-
	8,062,500	7,599,000	4,362,000	8,350,000	8,610,000	36,983,500

1	4,300,000	2,675,000	-	-	-	6,975,000
2	800,000	-	-	-	-	800,000
3	500,000	500,000	-	-	-	1,000,000
4	500,000	1,500,000	750,000	-	-	2,750,000
5	500,000	3,000,000	4,000,000	-	-	7,500,000
6	-	500,000	4,000,000	4,000,000	-	8,500,000
7	1,000,000	3,500,000	3,500,000	-	-	8,000,000
8	-	-	3,750,000	3,750,000	-	7,500,000
9	-	-	-	-	500,000	500,000
10	-	-	-	4,000,000	4,000,000	8,000,000
11	-	-	-	-	-	-
12	-	-	-	-	-	-
13	-	-	-	-	-	-
14	-	-	-	-	-	-
	7,600,000	11,675,000	16,000,000	11,750,000	4,500,000	51,525,000

FY 2020/21 - FY 2024/25 Capital Improvement Plan Budget

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

Item No.	Project Priority	Project	FY 2019/20
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COMMUNICATIONS & INFORMATION SYSTEMS - FUND 124

IT-Communications and IT Infrastructure

1	B	OCFA Enterprise Audio Visual Upgrades	332,823
2	B	OCFA Disaster Recovery Co-Location Facility	839,196
3	CY	800 MHz Countywide Coordinated Comm. Sys. Upgrade	542,810
4	CY	RFOTC Data Center Fire Suppression System Upgrade	1,000,000

IT-Systems Development & Support

5	A	Community Risk Reduction Automation - IFP Replacement	905,117
6	A	EMS Enterprise System Development	-
7	B	TheHIVE Cloud Upgrade	100,000
8	B	Fleet Services Fuel Management Tracking System	-
9	CY	Incident Reporting Application Replacement	623,562
10	CY	EMS Immunization Tracking	120,000
		Total - Fund 124	4,463,508

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

* Adjusted FY 2019/20 budget includes proposed mid-year budget adjustments

FIRE APPARATUS - FUND 133

1	A/B	Emergency Vehicles	22,828,815
2	A	Developer Funded Vehicles	1,048,573
3	A/B	Support Vehicles	1,865,831
4	CY	Outfitting of vehicles	175,000
		Total - Fund 133	25,918,219

		GRAND TOTAL - ALL CIP FUNDS	\$48,794,318
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Project Priority: A=Essential; B=Important; C=Could Defer;

* Adjusted FY 2019/20 budget includes proposed mid-year budget adjustments

Capital Improvement Program Overview

Item No.	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	5-Year TOTAL
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1	200,000	200,000	200,000	1,000,000	200,000	1,800,000
2	250,000	750,000	2,000,000	250,000	-	3,250,000
3	-	-	-	-	-	-
4	-	-	-	-	-	-

5	1,023,704	1,023,704	227,490	-	-	2,274,898
6	500,000	1,250,000	1,250,000	-	-	3,000,000
7	-	-	-	-	500,000	500,000
8	-	-	-	-	601,394	601,394
9	-	-	-	-	-	-
10	-	-	-	-	-	-
	1,973,704	3,223,704	3,677,490	1,250,000	1,301,394	11,426,292

1	9,442,621	6,104,445	11,864,720	7,405,615	8,298,047	43,115,448
2	1,827,923	-	822,770	822,770	-	3,473,463
3	1,916,624	412,976	258,456	2,326,572	-	4,914,628
4	-	-	-	-	-	-
	13,187,168	6,517,421	12,945,946	10,554,957	8,298,047	51,503,539

	\$30,823,372	\$29,015,125	\$36,985,436	\$31,904,957	\$22,709,441	\$151,438,331
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FY 2020/21 - FY 2024/25 Capital Improvement Plan Budget

ORANGE COUNTY FIRE AUTHORITY

CAPITAL IMPROVEMENT PROGRAM

DEFERRED PROJECTS

Project	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	4-Year TOTAL
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FIRE STATIONS AND FACILITIES - FUND 123

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

Replacement of Fire Station 18 (Trabuco Canyon)	500,000	-	8,000,000	-	8,500,000
Replacement of Fire Station 25 (Midway City)	-	-	-	8,000,000	8,000,000
Total - Fund 123	\$500,000	-	\$8,000,000	\$8,000,000	\$16,500,000

GRAND TOTAL	\$500,000	-	\$8,000,000	\$8,000,000	\$16,500,000
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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

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 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

**Orange County Fire Authority
Fire Stations by Member Agency**

City of Tustin

Station 37, 15011 Kensington Park Dr, 92780
Station 43, 11490 Pioneer Way, 92782

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

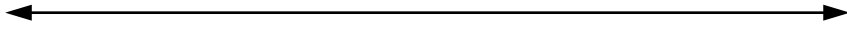
Station 8, 10631 Skyline Dr, Santa Ana, 92705
Station 11, 259 Emerald Bay, Laguna Beach, 92651
Station 14, 29402 Silverado Canyon , PO Box 12, Silverado, 92676
Station 15, 27172 Silverado Canyon Rd, Silverado, 92676
Station 16, 28891 Modjeska Canyon Rd, Silverado, 92676
Station 18, 30942 Trabuco Canyon 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 56, 56 Sendero Way, Rancho Mission Viejo 92694
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 servers hosting all of the business systems including: Exchange (E-mail), Records Management Systems (RMS), Computer Aided Dispatch (CAD), Automatic Vehicle Location (AVL), GIS, SharePoint (TheHive), etc.



The useful life of servers, SAN's, and other related hardware is between five to seven years. The 5-year capital replacement plan will replace between five to eight servers per year which supports all server hardware being replaced within its expected life cycle.

Project Status: Ongoing

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$96,000	\$96,000	\$96,000	\$96,000	\$96,000	\$480,000

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

FIRE STATION ALARM SYSTEM UPGRADES

Project Priority: A

Project Org: P334

Project Type: Equipment Replacement

Project Management: IT – Communications & IT Infrastructure

Project Description: The OCFA is upgrading and replacing legacy fire station alerting systems at all OCFA fire stations with the Westnet, Inc (Westnet) fire station digital electronic alerting technology known as the SmartStation. Westnet was selected through a RFP process in 2013 to integrate OCFA fire stations and their existing legacy alerting systems with the new TriTech CAD system that went live in September 2014.



Fire Station Alerting/Sound Systems

The expected life of the legacy OCFA fire station alarm system is fifteen years. The legacy station alerting systems utilize electro-mechanical relays and amplifiers and will be upgraded with the digital electronic SmartStation. The cost per fire station upgrade varies substantially depending on the size of the fire station, number of crew, and apparatus that are deployed. Staff is budgeting about \$125,000 for each fire station upgrade. When a new fire station is constructed, the Westnet SmartStation will be installed as part of the construction.



Nine OCFA fire stations have been upgraded over the past several years with the complete Westnet SmartStation.



Staff is accelerating upgrade frequency effective FY2020/21 to complete all OCFA fire stations as quickly as possible over the next five years.

Project Status: Ongoing

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$1,000,000	\$1,500,000	\$1,750,000	\$2,000,000	\$2,000,000	\$8,250,000

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. Several key component upgrades were completed in FY 2019/20 including the 15 - IDFs (Intermediate Distribution Facility), more commonly known as data closets that are located across the campus at the RFOTC, and replacing the Fiber-Optic backbone comprising 15,000 feet of fiber-optic cable linking all RFOTC buildings.



The Core network routers and firewalls will be replaced in FY 2020/21, followed by upgrading the wireless network infrastructure at the RFOTC and all OCFA fire stations to extend the coverage of the OCFA's wireless computer network.

The network equipment being installed is expected to last up to ten years before needing replacement.

Project Status: Ongoing

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	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 (PBX) was placed in service in 2004. Replacement of the PBX was started in FY 2019/20, and projected to be completed in FY 2021/22.



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 began installation in FY 2019/20 and projected to be completed in FY 2021/22. The fire stations 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.

Security Enhancement

The new VoIP phone systems installed at RFOTC and OCFA fire stations will be a key part of improving physical security for the RFOTC and fire stations by adding public address and paging functionality. The new VoIP phone systems will be capable of broadcasting messages simultaneously to all fire stations, RFOTC offices, and conference rooms.

The enterprise phone system and public address / paging VoIP systems are expected to last between 10 to 15 years before needing replacement.

Project Status: Project is in-process with RFOTC phone system upgrade.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$300,000	\$1,000,000				\$1,300,000

Impact on Operating Budget: Ongoing annual maintenance costs are included in the General Fund. The OCFA will utilize 3rd party professional services to assist in the installation of the new phone systems.

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 data center and network closets also known as IDFs at the RFOTC, and the UPS equipment installed in each fire station.

The current RFOTC data center UPS was installed during the construction of the RFOTC facilities in 2004 and is reaching the end of its service life. The UPS installed in fire stations vary in age. All of the UPS systems utilize batteries to supply power when city power is interrupted for a short period of time as well as conditioning circuitry to filter incoming city power and protect critical computer equipment. They also integrate with the facility's emergency power generators to ensure a smooth, constant power source for the critical data center computer systems. In the case of a power outage, the UPS will power the equipment load until the emergency power generator starts up and is online.



Project Status: The fire station and IDF closet UPS equipment was replaced in FY 2019/20. The RFOTC data center UPS will be replaced beginning in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$500,000	\$150,000				\$650,000

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 budget is for new 800MHz mobile radios to be installed in new OCFA apparatus, and for use in training, academies, and supplying equipment caches. Mobile radio purchases also synchronize 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.

For FY 2020/21, OCFA will also purchase an additional 60 portable 800 MHz radios to build up radio caches and supply the academies with requested radios.

All new radios are P25* ready and 100% compatible with the 800 MHz radio countywide coordinated communication system (800 MHz CCCS) that was upgraded in 2019.

*P25 is the suite of standards developed to provide digital voice and data communication systems suited to public safety and first responders.



Project Status: Ongoing

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$540,000	\$180,000	\$180,000	\$180,000	\$180,000	\$1,260,000

Impact on Operating Budget: Adding new 800 MHz radios to the total active radio count will result in increased annual operational expense of approximately \$14,000 in FY 2021/22 and \$17,500 per year effective FY 2022/23.

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 numerous devices for personal communications including pagers, smartphones, vehicle intercom headsets, and portable radio lapel microphones. Replacement is required every three to five years because of wear and exposure factors.

In FY 2020/21, OCFA plans to transition away from using pagers and the County paging system which is obsolete and in need of a major hardware upgrade. OCFA is the only remaining customer of the County Paging system and the upgrade cost in 2011 was estimated at over \$1,500,000.



OCFA plans to switch from pagers to smartphones and commercial broadband service for emergency incident notifications. The smart phones will receive texts and other notifications to emergency incidents from the OCFA computer aided dispatch (CAD) system. These notifications are in addition to alerts received on portable 800 MHz radios and OCFA fire station alerting systems.

In addition to emergency incident notifications, OCFA personnel will be able to use numerous in-house and commercial smartphone computer applications (apps) that provide additional situational awareness tools and access to other OCFA computer systems. Some of these apps include iNotify, DSR (Daily Status Report), PulsePoint, OCFA Staffing, WhatsApp, etc.



Project Status: Ongoing

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$125,000	\$40,000	\$40,000	\$40,000	\$40,000	\$285,000

Impact on Operating Budget: Replacing pagers with approximately 500 smartphones will result in increased annual operational expenses of \$150,000 per year effective FY 2021/22 for mobile communications fees.

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 and FY 2021/22 to replace all of the OCMEDS electronic prehospital care reporting (ePCR) ruggedized iPad tablets (300+) that were deployed in 2016 and 2017 and are approaching the end of their lifecycle.



Project Status: Ongoing

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$650,000	\$400,000	\$250,000	\$250,000	\$250,000	\$1,800,000

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 location/address, patient status, premise information, etc. from the computer aided dispatch (CAD) system for Operations personnel in OCFA apparatus.

Currently, Operations personnel also use Apple iPads inside OCFA apparatus for patient care reporting, accessing GIS data, special area maps, and numerous other computer applications, or apps. The OCFA's CAD vendor does not yet support full functionality of their CAD system on Apple iPads, so it is necessary to continuing operating CAD on Windows MDCs.

A new ruggedized Windows tablet type MDC has been selected to replace the current "legacy" Windows MDCs which were installed eight years ago and of which the manufacturer has ceased production. All legacy MDCs in existing OCFA apparatus will be replaced by end of FY 2021/22 with the new, ruggedized Windows tablet MDCs which also will be installed in all new emergency apparatus.

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

Project Status: Ongoing



Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$305,500	\$420,000	\$240,000	\$210,000	\$210,000	\$1,385,500

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.



The current VHF portable radio model has been discontinued and a new radio has been requested by the Operations Department. The OCFA will purchase and deploy 1,500 new portable VHF radios in FY 2020/21. Cost each for the new portable radio is approximately \$1,000.

Staff anticipates a total of 300 mobile VHF radios will be needed to upgrade the OCFA fleet of emergency apparatus in FY 2021/22. Cost each for the new mobile VHF radio is approximately \$1,600.

Additional portable and mobile VHF radios will also be purchased for new OCFA apparatus each year.

Expected useful life of all new VHF radios is between nine and ten years.

Project Status: Ongoing



Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$556,000	\$1,528,000	\$64,000	\$64,000	\$64,000	\$2,276,000

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 aerial 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: New orthophotography of Orange County is purchased biennially which is sufficiently frequent to capture new developments and growth.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$80,000		\$80,000		\$80,000	\$240,000

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: In FY 2019/20, an evaluation of all bathrooms located in the OCFA fire stations will be conducted. Based on the results of the evaluation, a comprehensive and multi-year project plan will be developed to modify or enhance bathroom facilities in fire stations where the changes are needed. Currently Fire Stations 13 (La Palma), 14, 16, (County) and 32 (Yorba Linda) are moving forward with modifications.

Project Status: The project is a multi-year plan to modify or enhance bathroom facilities in the fire stations which began in FY 2019/20. Fire Stations 13, 14, 16, and 32 are currently in various stages of progress.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$1,180,000	\$1,600,000	\$1,135,000	\$800,000		\$4,930,000

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

FIRE STATION 53 (YORBA LINDA) 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 is anticipated to commence in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$200,000					\$200,000

Impact on Operating Budget: No anticipated impact.

**FIRE STATION 41 (HELICOPTER OPS) 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 have not been 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; OCFA is in process of getting an architect on board for design work and plan check through the City of Fullerton.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$1,000,000					\$1,000,000

Impact on Operating Budget: No anticipated impact.

INSTALLATION OF SCBA BOTTLE FILLING STATIONS

Project Priority: A

Project Org: TBD

Project Type: Facilities/Site Repair

Project Management: Property Management

Project Description: This project would add additional filling stations to accommodate the significant increase of SCBA bottles being serviced by the service center.

Project Status: The project is scheduled to commence in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$100,000					\$100,000

Impact on Operating Budget: No anticipated impact.

FIRE STATION 44 (SEAL BEACH) 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 are 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:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:		\$150,000				\$150,000

Impact on Operating Budget: No anticipated impact.

BODY ARMOR REPLACEMENT

Project Priority: A

Project Org: TBD

Project Type: Service Enhancement/Replacement

Project Management: Service Center

Project Description: In late 2018 the OCFA took possession of new grant funded body armor that was distributed to our field personnel. The grant funding did not provide enough body armor for our Executive Team and for our staff suppression personnel.

The purchase of body armor in FY 2020/21 is necessary to provide our Executive Team and staff suppression personnel with updated body armor.

In addition, the body armor previously purchased with the grant will need to be replaced by FY 2024/25 as well.



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

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$150,000				\$350,000	\$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 scheduled in FY 2022/23.

Fiscal Years:	2020//21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$100,000	\$100,000	\$140,000			\$340,000

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 2023/24. The expected life of the SCBA will peak in 2020 and 2021. The additional years the units are in service will allow staff to perform a comprehensive needs analysis and prepare a Request for Proposal (RFP) to ensure that we procure the most current equipment that incorporates the latest in firefighter safety technology. 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 face-piece 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 is planned to occur in FY 2023/24.



The SCBA total is based on current need. Additional SCBA might be needed over the next three to five years due to expansion of the OCFA with addition of new fire stations.

Project Status: Project is scheduled to begin in FY 2023/24.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:				\$4,500,000		\$4,500,000

Impact on Operating Budget: No anticipated impact.

WMD PROTECTIVE SUITS / AIR PURIFYING RESPIRATOR CANISTERS

Project Priority: A

Project Org: TBD

Project Type: Service Enhancement/Replacement

Project Management: Operations

Project Description: This is the replacement of expiring WMD suits/APR Canisters currently assigned on each OCFA fire apparatus.

Unlike previous purchases, these new generation suits will no longer have a limited 10-year shelf life.

WMD Suits are generally certified to NFPA Class 1 and Class 2, they offer CBRN/Hazmat protection in a tactical style garment. They are designed for response to Hazardous Materials Incidents including handling the rigors of exposure to Terrorist Chemical Agents within a multi-use single exposure garment. These replacement suits will maintain OCFA's current capability.

Project Status: Project is scheduled for FY 2020/21.



Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$529,000					\$529,000

Impact on Operating Budget: No anticipated impact.

CHAIN SAWS

Project Priority: A

Project Org: TBD

Project Type: Service Enhancement/Replacement

Project Management: Service Center

Project Description: The OCFA has 17 truck companies that are staffed daily to help mitigate emergencies throughout the county. Each of the truck companies has three chainsaws that are primarily used to provide ventilation on structure fires. Our current fleet of chainsaws has been in service for several years and will need to be replaced in FY 2021/22.

The wholesale replacement of these saws would allow us to utilize some of the older better condition saws for training purposes and some for Battalion level loaners.



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

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:		\$75,000				\$75,000

Impact on Operating Budget: No anticipated impact.

GAS POWERED EXHAUST FAN

Project Priority: A

Project Org: TBD

Project Type: Service Enhancement/Replacement

Project Management: Service Center

Project Description: The OCFA has 17 truck companies that are staffed daily to mitigate emergencies throughout the county. Each of the truck companies has a gas-powered exhaust fan that is utilized for positive pressure ventilation and other fire ground activities. Our current fleet of exhaust fans are becoming obsolete and the motor on them is no longer made which makes it difficult to obtain parts to make repairs.

This replacement project would provide one new fan per truck company and also provide an additional exhaust fan for the Service Center to use as a loaner.

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



Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:		\$50,000				\$50,000

Impact on Operating Budget: No anticipated impact.

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 approximately \$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:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:			\$12,000			\$12,000

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

TETANUS VACCINE BOOSTER**Project Priority:** A**Project Org:** TBD**Project Type:** Required Service Enhancement**Project Management:** Emergency Medical Services

Project Description: The sworn employees of the Orange County Fire Authority need Tetanus boosters every ten years from the initial vaccination. The Tetanus vaccine helps prevent and protect the employees from infection by Clostridium tetani bacteria, a potentially deadly disease.

Project Status: Project to commence in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$90,000					\$90,000

Impact on Operating Budget: No anticipated impact.

DUO-DOTE AUTO-INJECTORS**Project Priority:** A**Project Org:** TBD**Project Type:** Service Replacement**Project Management:** Emergency Medical Services

Project Description: The Orange County Fire Authority received a grant to purchase the initial inventory of Duo-Dote Auto-Injectors, and they are now in need of replacement. The Duo-Dote Auto-Injectors are used as an initial treatment of the symptoms of an organophosphorus insecticide or a chemical weapon nerve agent poisoning. They are used primarily to treat first responders but may also be used for victims of a chemical agent attack.

This request will replace the current inventory with approximately 2000 auto-injectors.

Project Status: Project to commence in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$131,000				\$180,000	\$311,000

Impact on Operating Budget: Potential replacement cost if used prior to expiration date.

CARDIAC MONITORS/DEFIBRILLATORS**Project Priority:** A**Project Org:** TBD**Project Type:** Service Replacement**Project Management:** Emergency Medical Services

Project Description: The Orange County Emergency Medical Service has mandated that all Advanced Life Support (ALS) units carry a cardiac monitor/defibrillator. The service life for these highly technical and mission critical pieces of equipment is approximately six to eight years. Technology is changing rapidly and the OCFA should anticipate the need to replace the current inventory of cardiac monitors with new and updated versions in FY 2024/25. This would be the seventh year of service on our current fleet of cardiac monitors.

The plan would be to replace the current inventory of approximately 140 cardiac monitors with the latest model determined through an RFP process. The cost is an estimate based on the current value of monitors, the current number needed and inflation.

Project Status: Project to commence in FY 2024/25.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:					\$5,000,000	\$5,000,000

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

HAZMAT AIR MONITORS

Project Priority: A

Project Org: TBD

Project Type: Hazmat Air Monitor Replacement

Project Management: Operations

Project Description: The Hazardous Materials program under the OCFA's Emergency Operations currently administers 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:	2020/21	2021/22	2022/23	2023/24	2024/25	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 current Carbon Monoxide detectors are projected to have a five 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.

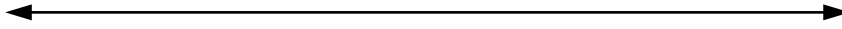


Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:				\$50,000		\$50,000

Impact on Operating Budget: No anticipated impact.

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.



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 (i.e. one 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, classrooms were installed on the training grounds and supplied with temporary power.
- In FY 2020/21, the plan is to replace the burn props, safety sensor system, and computer operating system in the current tower, install permanent power to the classrooms and expand power supply capabilities to the training grounds, install additional training props.
- In FY 2021/22, the plan is to build a new three-story training tower, modify existing strip mall training prop and develop north end of the property.

Project Status: Temporary classrooms were installed during FY 2018/19. Project will continue subject to negotiations with City of Irvine.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$4,300,000	\$2,675,000				\$6,975,000

Impact on Operating Budget: Annual maintenance contracts for burn props at approximately \$40,000 per year.

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:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$800,000					\$800,000

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

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 scheduled to commence in FY 2019/20.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$500,000	\$500,000				\$1,000,000

Impact on Operating Budget: Ongoing annual operational costs of about \$25,000 is projected after the completion of the project.

FIRE STATION BATHROOM IMPROVEMENTS**Project Priority:** A**Project Org:** TBD**Project Type:** Facilities/Site Repair**Project Management:** Property Management

Project Description: In FY 2019/20, an evaluation of all bathrooms located in the OCFA fire stations will be conducted. Based on the results of the evaluation, a comprehensive and multi-year project plan will be developed to modify or enhance bathroom facilities in fire stations where the changes are needed. This project will fund any additional construction required to add square footage to an existing property to accommodate the identified need.

Project Status: The project is scheduled to commence in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$500,000	\$1,500,000	\$750,000			\$2,750,000

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

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, anticipated to be exchanged for a replacement one acre site a quarter of a mile from the current stations location. The project is contemplated in concert with a general renewal of Historic Old Town Yorba Linda currently in process with the City of Yorba Linda. The project includes all demolition of current sites, planning, design and construction of a temporary fire station, grading and planning design and construction of an approximately 15,000 square foot, two company, three apparatus bay fire station with added standard modules to support a Division Chief and a station training room.

Project Status: Project delivery is anticipated to be Design-Build. Historic Architectural Review Reporting is required for compliance with the California Environmental Quality Act and permitting is in process.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$500,000	\$3,000,000	\$4,000,000			\$7,500,000

Impact on Operating Budget: Replacement Fire Station 10 (Yorba Linda) will improve Division 4 operational control and service delivery.

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 complement to be determined by operations.

Project Status: Available sites are being evaluated in the geographical area for construction.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:		\$500,000	\$4,000,000	\$4,000,000		\$8,500,000

Impact on Operating Budget: Construction of Fire Station 12 (Laguna Woods) will require additional personnel and operating budget to ensure facility is maintained.

REPLACEMENT OF FIRE STATION 24 (MISSION VIEJO)**Project Priority:** A**Project Org:** TBD**Project Type:** Replacement Fire Station Construction**Project Management:** Property Management

Project Description: This project contemplates planning, design, demolition and replacement of Fire Station 24, constructed in 1970. The station occupies about 0.98 of an acre. The project includes replacement construction of an approximate 10,000 square foot station on the current site. The project includes all demolition, placement of a temporary fire station, planning, design, and new station construction. The station will house two companies.

Project Status: Project is anticipated to commence in FY 2020/21. Project delivery is anticipated to be Design-Build.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$1,000,000	\$3,500,000	\$3,500,000			\$8,000,000

Impact on Operating Budget: Replacement Fire Station 24 (Mission Viejo) will alleviate current significant overcrowding and improve the operational readiness of the station.

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 a fire station on the current site. The project includes all demolition, placement of a temporary fire station, planning, design, and new station construction.

Project Status: There are discussions of possible alternate locations to accommodate. Project delivery is anticipated to be Design-Build. The project commenced in FY 2019/20.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:			\$3,750,000	\$3,750,000		\$7,500,000

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

RFOTC 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 2024/25.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	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, with size and equipment compliment to be determined by operations. There may be additional costs associated with land purchase.

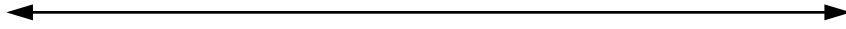
Project Status: Project delivery is anticipated to be Design-Build.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:				\$4,000,000	\$4,000,000	\$8,000,000

Impact on Operating Budget: Construction of 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 2017, the OCFA's Board Room and five classrooms had new Audio-visual (AV) systems installed. Since then, numerous other RTOFC and fire station conference rooms have had new AV systems installed, but many more areas remain to be upgraded.



Next steps are to upgrade conference rooms at all Battalion and Division fire stations, as well as the remaining conference rooms at the RFOTC. In FY 2023/24 the plan is to install a digital Video Wall in the Emergency Command Center (ECC). The new Video Wall design will include capacity to display numerous video sources and feeds from wilderness, traffic, security, personnel, vehicle, and airborne video cameras, TV and internet content, and critical safety systems computer data. The new Video Wall is anticipated to require substantial construction modifications to the ECC ceiling and walls. It is expected that normal 911 dispatch workflows will not be possible in the ECC during construction and therefore will require displacing dispatchers to the OCFA's alternate dispatch location, which currently is being developed. Therefore, the implementation of the Video Wall will not proceed until the OCFA's co-location dispatcher facility is fully functional.



When the overall project is completed, each OCFA Battalion will have at least three fire stations with 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, utilize video conferencing with other fire stations and Headquarters, and minimize the time crews have to leave their response areas for training or meetings.

Project Status: The project will continue through FY 2024/25.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$200,000	\$200,000	\$200,000	\$1,000,000	200,000	\$1,800,000

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: This project has two major parts including:

- Establish an in-county Disaster Recovery Co-Location (DR/Co-Lo) capability for OCFA's 911 dispatch function
- Establish out-of-county DR/Co-Lo for OCFA's critical business systems and data.

Both project components are critically important to maintain continuity of operations for the OCFA in a crisis situation where the OCFA Emergency Command Center (ECC) or data center at the RFOTC are not functional.



OCFA reviewed numerous facilities including:

- Several OCFA fire stations and the Urban Search & Rescue (US&R) warehouse
- Other Orange County Agency and Commercial sites (County data center, ATT commercial data center, OCSD facilities, etc.)

The OCFA's Operations Department leadership has selected the OCFA US&R warehouse located in Foothill Ranch, California as the primary location to establish an in-county DR/Co-Lo 911 dispatching capability. OCFA staff are currently working with 3rd party engineering firms to analyze and make necessary modifications to the US&R warehouse to support backup dispatch functions.

OCFA staff are continuing to consider multiple out-of-county including out-of-state locations for dispatching and data center co-location capability.

Previous plans to build a new Logistics Command Trailer (LCT) have been cancelled and the funds have been moved to the Disaster Recovery Co-Lo project in FY 2022/23 for the out-of-county phase of the project.

Project Status: Project is currently in process and continues through FY 2023/24.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$250,000	\$750,000	\$2,000,000	\$250,000		\$3,250,000

Impact on Operating Budget: Annual maintenance/license costs for backup CAD, Fire Station alerting, and Motorola radio consoles are estimated at approximately \$100,000 beginning in FY 2022/23.

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 the final part of the larger Records Management Systems (RMS) replacement project. The RMS replacement project originally would proceed concurrently with the OCFA's Computer Assisted Dispatch (CAD) system. Both projects are collectively referred to as the Public Safety Systems (PSS) replacement project. RMS replacement was split off from the PSS project as a separate project to expedite replacement of the CAD system which was completed in September 2014.

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-enabled design elements was approved by Executive Management to develop and deploy the new Incident Reporting and Investigations System (IRIS) which went live in July 2019.

At its November 21, 2019 meeting, the Executive Committee approved to develop in-house the IFP replacement for the OCFA's Community Risk Reduction Department with a new custom developed system that is similar in look and feel to the recently deployed IRIS. The project duration is expected to take between two to three years of programming, development, and testing.

Project Status: Project kicked off January 2020.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$1,023,704	\$1,023,704	\$227,490			\$2,274,898

Impact on Operating Budget: Typically, annual maintenance, licensing, and user fees are approximately 20-25% of the total system purchase price. However, as the IFP replacement system will be developed with in-house resources augmented by 3rd party professional services, and will use COTS Microsoft technology, the annual maintenance, license, and user fees will be substantially less and are projected to be approximately \$50,000 starting in FY 2023/24.

EMERGENCY MEDICAL SYSTEMS (EMS) ENTERPRISE SYSTEM

Project Priority: A

Org Number: TBD

Project Type: Application Replacement

Project Management: IT – Systems Development & Support

Project Description: This project is to replace and automate the OCFA's outdated and complicated Emergency Medical Systems (EMS) workflows consisting of Microsoft Excel spreadsheets, SharePoint (OCFA – Intranet) InfoPath forms, and manual processes utilized to manage EMS activities. Staff desires deploying a modern enterprise-class computer solution that combines mobile web-compatible applications with a design emphasizing modern user interface and experience (UI/UX) elements. The desired solution should be built with commercial off the shelf (COTS) Microsoft technology (Windows, .NET, SQL, etc.).

The new EMS enterprise-class computer system will manage all OCFA EMS activities including: track OCFA patient data, OCFA personnel immunizations, training and certifications records; manage the inventory of OCFA controlled medications; manage EMS equipment; ensure compliance with all applicable State and Federal EMS reporting and data exchange requirements including California Health Information Exchange (HIE).

Staff estimates the project will take two to three years to complete and consist of several phases including:

- 1) Utilize 3rd party subject matter experts to complete a needs analysis of the OCFA's EMS technology requirements.
- 2) Develop a Request for Proposal (RFP) for a formal solicitation of existing commercial off the shelf (COTS) EMS enterprise computer system technology that will meet the needs of the OCFA EMS section.
- 3) Determine if the OCFA is better served by deploying a custom, in-house developed EMS enterprise system utilizing standard Microsoft operating system, database, and programming.
- 4) Develop and implement the new EMS enterprise system.

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

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$500,000	\$1,250,000	\$1,250,000			\$3,000,000

Impact on Operating Budget: Application Maintenance/License Costs cannot be determined at this time but are expected to have an impact on the operating budget in FY 2022/23 after complete implementation of the project.

THEHIVE CLOUD UPGRADE

Project Priority: B

Project Org: TBD

Project Type: Application Replacement

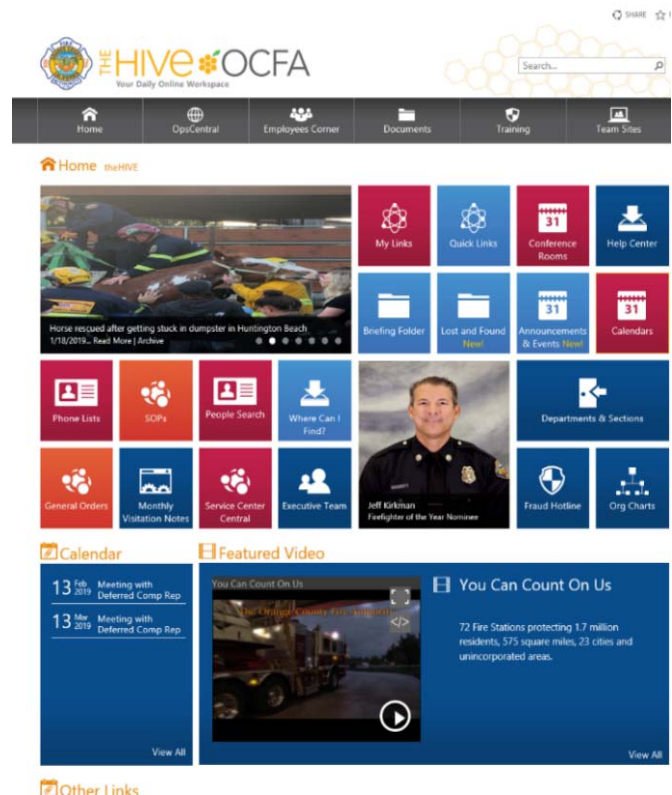
Project Management: IT – Systems Development & Support

Project Description: TheHIVE or the OCFA intranet, is a critical system/tool used by all OCFA departments and was last upgraded in 2015. It is highly integrated with many OCFA systems providing important data storage, reports, and workflows.

TheHIVE utilizes Microsoft SharePoint technology and is hosted on-premises at the RFOTC. This project includes redesigning and upgrading the user interface and user experience (UI/UX) utilizing best practice design elements, and potentially hosting TheHIVE in the Cloud.

Primary goals of the project include improving usability, search accuracy, integrating with other OCFA systems, improving redundancy, and zero downtime. Because of the high-integration of this project with many OCFA systems, this project is expected to be complex and time-consuming.

Project Status: Project is scheduled to commence in FY 2024/25 and will continue into future years.



Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:					\$500,000	\$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 will improve accountability for consumable assets, pump control, card lockout, less shrinkage of inventory, and overall fuel consumption savings.

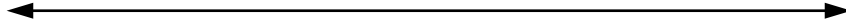
Project Status: This project has been delayed to begin in FY 2024/25 after reprioritizing projects.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	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 which is included in our Five-Year Financial Forecast beginning in FY 2024/25.

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.



**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 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	5-Year Total
EMERGENCY VEHICLES								
Air Utility								
5415	Air Utility	Operations	-	527,878	-	-	-	527,878
Battalion Chief Command								
2185	BC Command Vehicle	Operations	-	107,675	-	-	-	107,675
2186	BC Command Vehicle	Operations	-	107,675	-	-	-	107,675
2187	BC Command Vehicle	Operations	-	107,675	-	-	-	107,675
2188	BC Command Vehicle	Operations	-	-	110,905	-	-	110,905
2189	BC Command Vehicle	Operations	-	-	110,905	-	-	110,905
2190	BC Command Vehicle	Operations	-	-	110,905	-	-	110,905
2191	BC Command Vehicle	FS#32	-	-	-	116,450	-	116,450
2192	BC Command Vehicle	FS#21	-	-	-	116,450	-	116,450
2193	BC Command Vehicle	FS#22	-	-	-	116,450	-	116,450
2194	BC Command Vehicle	FS#20	-	-	-	116,450	-	116,450
Compressed Air Foam System Patrol Vehicle - Type 6								
3687	CAFS-Patrol Veh.-Type 6	Operations	-	-	216,632	-	-	216,632
3689	CAFS-Patrol Veh.-Type 6	Operations	-	-	216,632	-	-	216,632
3796	CAFS-Patrol Veh.-Type 6	Operations	-	-	216,632	-	-	216,632
3685	CAFS-Patrol Veh.-Type 6	Ops - FS11	-	-	216,632	-	-	216,632
3686	CAFS-Patrol Veh.-Type 6	Ops - FS7	-	-	216,632	-	-	216,632
3688	CAFS-Patrol Veh.-Type 6	Ops - FS10	-	-	-	224,630	-	224,630
3795	CAFS-Patrol Veh.-Type 6	Ops - FS18	-	-	-	224,630	-	224,630
3797	CAFS-Patrol Veh.-Type 6	Ops - FS14	-	-	-	224,630	-	224,630
3799	CAFS-Patrol Veh.-Type 6	Ops - FS57	-	-	-	224,630	-	224,630
3683	CAFS-Patrol Veh.-Type 6	Ops - FS15	-	-	-	224,630	-	224,630
3690	CAFS-Patrol Veh.-Type 6	Operations	-	-	-	-	231,369	231,369
3798	CAFS-Patrol Veh.-Type 6	Operations	-	-	-	-	231,369	231,369
3684	CAFS-Patrol Veh.-Type 6	Operations	-	-	-	-	231,369	231,369
Dozer Transport Trailer								
6146	Dozer Transport Trailer	Operations	-	170,000	-	-	-	170,000
Engine - Type I								
5222	Engine - Type I	Operations	-	737,632	-	-	-	737,632
5241	Engine - Type I	Operations	-	737,632	-	-	-	737,632
5216	Engine - Type I	Operations	-	737,632	-	-	-	737,632
5159	Engine - Type I	Operations	-	737,632	-	-	-	737,632
5154	Engine - Type I	Operations	-	737,632	-	-	-	737,632
5215	Engine - Type I	Operations	-	737,632	-	-	-	737,632
5218	Engine - Type I	FS 9	-	-	774,230	-	-	774,230
5225	Engine - Type I	FS 64	-	-	774,230	-	-	774,230
5200	Engine - Type I	Operations	-	-	774,230	-	-	774,230
5211	Engine - Type I	Operations	-	-	774,230	-	-	774,230
5155	Engine - Type I	Operations	-	-	774,230	-	-	774,230
5219	Engine - Type I	Operations	-	-	774,230	-	-	774,230
5151	Engine - Type I	Operations	-	-	774,230	-	-	774,230
5153	Engine - Type I	Operations	-	-	774,230	-	-	774,230
5263	Engine - Type I	FS 83	-	-	774,230	-	-	774,230
5264	Engine - Type I	FS 84	-	-	774,230	-	-	774,230
5267	Engine - Type I	FS 80	-	-	774,230	-	-	774,230
5226	Engine - Type I	Operations	-	-	-	812,941	-	812,941

FY 2020/21 - FY 2024/25 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 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	5-Year Total
5242	Engine - Type I	Operations	-	-	-	812,941	-	812,941
5243	Engine - Type I	Operations	-	-	-	812,941	-	812,941
5180	Engine - Type I	Operations	-	-	-	812,941	-	812,941
5182	Engine - Type I	Operations	-	-	-	812,941	-	812,941
5181	Engine - Type I	Operations	-	-	-	812,941	-	812,941
5162	Engine - Type I	Operations	-	-	-	-	853,588	853,588
5163	Engine - Type I	Operations	-	-	-	-	853,588	853,588
5164	Engine - Type I	Operations	-	-	-	-	853,588	853,588
5165	Engine - Type I	Operations	-	-	-	-	853,588	853,588
5166	Engine - Type I	Operations	-	-	-	-	853,588	853,588
Engine - Type III								
5140	Engine - Type III	Operations	-	-	-	-	655,200	655,200
5141	Engine - Type III	Operations	-	-	-	-	655,200	655,200
5144	Engine - Type III	Operations	-	-	-	-	655,200	655,200
5147	Engine - Type III	Operations	-	-	-	-	655,200	655,200
5149	Engine - Type III	Operations	-	-	-	-	655,200	655,200
Full-Size 4-Door Exec Mgmt.								
2350	Full-Size 4-Door 4x4	Operations	-	-	66,864	-	-	66,864
2353	Full-Size 4-Door 4x4	Operations	-	-	66,864	-	-	66,864
2354	Full-Size 4-Door 4x4	Operations	-	-	39,253	-	-	39,253
2351	Full-Size 4-Door 4x4	Operations	-	-	-	68,869	-	68,869
2352	Full-Size 4-Door 4x4	Operations	-	-	-	68,869	-	68,869
2355	Full-Size 4-Door 4x4	Operations	-	-	-	40,500	-	40,500
Hazardous Materials Vehicle								
5253	Hazardous Materials Vehicle	Operations	1,095,121	-	-	-	-	1,095,121
Paramedic Squad								
3662	Paramedic Squad	Operations	-	-	208,667	-	-	208,667
3664	Paramedic Squad	Operations	-	-	208,667	-	-	208,667
3661	Paramedic Squad	Operations	-	-	-	214,927	-	214,927
3663	Paramedic Squad	Operations	-	-	-	214,927	-	214,927
3660	Paramedic Squad	Operations	-	-	-	214,927	-	214,927
Pick-Up Utility 3/4 Ton								
3038	Pick-Up Utility 3/4 Ton	Crews/Eq	42,000	-	-	-	-	42,000
new	Pick-Up Utility 3/4 Ton	Station 11	70,000	-	-	-	-	70,000
new	Pick-Up Utility 3/4 Ton	Station 14	70,000	-	-	-	-	70,000
3030	Pick-Up Utility 3/4 Ton	Air Ops	35,000	-	-	-	-	35,000
New	Pick-Up Utility 3/4 Ton	US&R-Canine	63,000	-	-	-	-	63,000
New	Pick-Up Utility 3/4 Ton	US&R-Canine	63,000	-	-	-	-	63,000
New	Pick-Up Utility 3/4 Ton	Pool	55,000	-	-	-	-	55,000
New	Pick-Up Utility 3/4 Ton	US&R-Canine	-	66,000	-	-	-	66,000
New	Pick-Up Utility 3/4 Ton	US&R-Canine	-	66,000	-	-	-	66,000
New	Pick-Up Utility 3/4 Ton	Pool	-	57,750	-	-	-	57,750
new	Pick-Up Utility 3/4 Ton	Station 15	-	72,000	-	-	-	72,000
new	Pick-Up Utility 3/4 Ton	Station 16	-	72,000	-	-	-	72,000
new	Pick-Up Utility 3/4 Ton	Station 48	-	72,000	-	-	-	72,000
3339	Pick-Up Utility 3/4 Ton	Investigations	-	-	75,000	-	-	75,000
3677	Pick-Up Utility 3/4 Ton	Station 81	-	-	55,000	-	-	55,000
3041	Pick-Up Utility 3/4 Ton	Crews/Eq	-	-	80,000	-	-	80,000
3043	Pick-Up Utility 3/4 Ton	Crews/Eq	-	-	80,000	-	-	80,000

**ORANGE COUNTY FIRE AUTHORITY
FUND 133 - FIRE APPARATUS
LIST OF VEHICLES TO BE REPLACED**

Existing Vehicle Number	Current Vehicle Type	Dept/Section Assigned to:	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	5-Year Total
New	Pick-Up Utility 3/4 Ton	US&R-Canine	-	-	69,500	-	-	69,500
New	Pick-Up Utility 3/4 Ton	US&R-Canine	-	-	69,500	-	-	69,500
New	Pick-Up Utility 3/4 Ton	Pool	-	-	60,500	-	-	60,500
New	Pick-Up Utility 3/4 Ton	Pool	-	-	60,500	-	-	60,500
3676	Pick-Up Utility 3/4 Ton	Station 81	-	-	-	-	60,000	60,000
Squad								
3801	Squad	FS 61	100,000	-	-	-	-	100,000
3804	Squad	FS 61	100,000	-	-	-	-	100,000
3805	Squad	Air Ops	-	-	-	116,000	-	116,000
SUV Full Size 4x4								
2370	SUV Full Size 4x4	OCIAC	60,000	-	-	-	-	60,000
2320	SUV Full Size 4x4	ECC	-	-	66,000	-	-	66,000
2321	SUV Full Size 4x4	FS 61	-	-	66,000	-	-	66,000
2322	SUV Full Size 4x4	Ops Supp	-	-	66,000	-	-	66,000
2323	SUV Full Size 4x4	FS 74	-	-	66,000	-	-	66,000
2324	SUV Full Size 4x4	FS 58	-	-	66,000	-	-	66,000
2325	SUV Full Size 4x4	ECC	-	-	66,000	-	-	66,000
2327	SUV Full Size 4x4	FS 6	-	-	66,000	-	-	66,000
2328	SUV Full Size 4x4	Ops Training	-	-	66,000	-	-	66,000
2329	SUV Full Size 4x4	FS 64	-	-	66,000	-	-	66,000
2330	SUV Full Size 4x4	ECC	-	-	66,000	-	-	66,000
2331	SUV Full Size 4x4	FS 37	-	-	66,000	-	-	66,000
2332	SUV Full Size 4x4	Ops Training	-	-	66,000	-	-	66,000
Superintendent Vehicle								
3039	Superintendent Vehicle	Operations	154,500	-	-	-	-	154,500
Swift Water Vehicle								
3800	Swift Water Vehicle	Operations	-	84,000	-	-	-	84,000
3803	Swift Water Vehicle	Operations	-	84,000	-	-	-	84,000
3806	Swift Water Vehicle	Operations	-	84,000	-	-	-	84,000
Terrain Vehicle -Quad - ATV								
New	Terrain Vehicle-Quad-ATV	FS 15	35,000	-	-	-	-	35,000

FY 2020/21 - FY 2024/25 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 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	5-Year Total
Truck								
5104	Truck	FS 85	1,500,000	-	-	-	-	1,500,000
5132	Truck	FS 81	1,500,000	-	-	-	-	1,500,000
5237	Truck	FS 9	1,500,000	-	-	-	-	1,500,000
5238	Truck	FS 9	1,500,000	-	-	-	-	1,500,000
5236	Truck	FS 49	1,500,000	-	-	-	-	1,500,000

Total Emergency Vehicles	9,442,621	6,104,445	11,864,720	7,405,615	8,298,047	43,115,448
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DEVELOPER FUNDED VEHICLES

Engine - Type I								
Station 52	Engine - Type I	Operations	-	-	822,770	-	-	822,770
Station 12	Engine - Type I	Operations	-	-	-	822,770	-	822,770
Truck								
Station 67	Truck	Operations	1,827,923	-	-	-	-	1,827,923
Total Developer Funded Vehicles			1,827,923	-	822,770	822,770	-	3,473,463

SUPPORT VEHICLES

Floor Scrubber								
FFS1	Floor Scrubber	Air Ops	-	-	5,000	-	-	5,000
Forklift								
9642	Forklift	Srvc Ctr	8,000	-	-	-	-	8,000
FFL7	Forklift	Comm Svcs	-	-	8,820	-	-	8,820
FFL1	Forklift	Support	-	-	-	9,300	-	9,300
FFL2	Forklift	Air Ops	-	-	-	9,300	-	9,300
FFL5	Forklift	Crews/Eq	-	-	-	9,300	-	9,300
9625	Forklift	US&R	-	-	-	9,300	-	9,300
Gradall Forklift								
2026	Gradall Forklift	Training	100,000	-	-	-	-	100,000
Fuel Tender								
5412	Fuel Tender	Air Ops	-	-	-	500,000	-	500,000
Full-Size Cargo Van								
4340	Full-Size cargo van	IT/Comm Wk	50,000	-	-	-	-	50,000
Golf Cart/Utility Cart								
8210	Golf Cart/Utility Cart	Security	5,000	-	-	-	-	5,000
8998	Golf Cart/Utility Cart	Service Ctr	8,000	-	-	-	-	8,000

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 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	5-Year Total
Hook Truck								
New	Hook Truck	Training	140,000	-	-	-	-	140,000
Hook Truck Bin								
New	Hook Truck Bin	Service Ctr	40,000	-	-	-	-	40,000
Mid-Size 4-Door								
New	Mid-Size 4-Door	Pool	40,000	-	-	-	-	40,000
New	Mid-Size 4-Door	Pool	40,000	-	-	-	-	40,000
New	Mid-Size 4-Door	Pool	-	42,000	-	-	-	42,000
New	Mid-Size 4-Door	Pool	-	42,000	-	-	-	42,000
Mid-Size Pickup - 1/2 Ton								
2301	Mid-Size Pickup - 1/2 Ton	Comm Wildfire	38,000	-	-	-	-	38,000
2340	Mid-Size Pickup - 1/2 Ton	CAPA	38,000	-	-	-	-	38,000
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
new	Mid-Size Pickup - 1/2 Ton	Property Mgt.	40,000	-	-	-	-	40,000
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
New	Mid-Size Pickup - 1/2 Ton	Training (GG)	-	-	40,159	-	-	40,159
3114	Mid-Size Pickup - 1/2 Ton	CRR	-	-	-	41,372	-	41,372
2305	Mid-Size Pickup - 1/2 Ton	Prev-Field Svcs	-	-	-	44,000	-	44,000
2306	Mid-Size Pickup - 1/2 Ton	CRR-P&D	-	-	-	44,000	-	44,000
2307	Mid-Size Pickup - 1/2 Ton	Comm Wildfire	-	-	-	44,000	-	44,000
2308	Mid-Size Pickup - 1/2 Ton	Prev-Field Svcs	-	-	-	44,000	-	44,000
2309	Mid-Size Pickup - 1/2 Ton	CRR-P&D	-	-	-	44,000	-	44,000
2310	Mid-Size Pickup - 1/2 Ton	Prev-Field Svcs	-	-	-	44,000	-	44,000
2311	Mid-Size Pickup - 1/2 Ton	Prev-Field Svcs	-	-	-	44,000	-	44,000
2312	Mid-Size Pickup - 1/2 Ton	CRR-P&D	-	-	-	44,000	-	44,000
2313	Mid-Size Pickup - 1/2 Ton	CRR-P&D	-	-	-	44,000	-	44,000
2314	Mid-Size Pickup - 1/2 Ton	Prev-Field Svcs	-	-	-	44,000	-	44,000
2315	Mid-Size Pickup - 1/2 Ton	CRR-P&D	-	-	-	44,000	-	44,000
3124	Mid-Size Pickup - 1/2 Ton	FS 74	-	-	-	44,000	-	44,000
3125	Mid-Size Pickup - 1/2 Ton	Ops Training	-	-	-	44,000	-	44,000
3126	Mid-Size Pickup - 1/2 Ton	Ops Training	-	-	-	44,000	-	44,000
3127	Mid-Size Pickup - 1/2 Ton	FS 61	-	-	-	44,000	-	44,000
3128	Mid-Size Pickup - 1/2 Ton	Ops Training	-	-	-	44,000	-	44,000
3129	Mid-Size Pickup - 1/2 Ton	Ops Training	-	-	-	44,000	-	44,000
3130	Mid-Size Pickup - 1/2 Ton	FS 6	-	-	-	44,000	-	44,000
3131	Mid-Size Pickup - 1/2 Ton	Ops Training	-	-	-	44,000	-	44,000
3132	Mid-Size Pickup - 1/2 Ton	Ops Training	-	-	-	44,000	-	44,000
3133	Mid-Size Pickup - 1/2 Ton	EMS	-	-	-	44,000	-	44,000
3134	Mid-Size Pickup - 1/2 Ton	FS 64	-	-	-	44,000	-	44,000
3135	Mid-Size Pickup - 1/2 Ton	Ops Training	-	-	-	44,000	-	44,000
3136	Mid-Size Pickup - 1/2 Ton	Ops Training	-	-	-	44,000	-	44,000
3137	Mid-Size Pickup - 1/2 Ton	FS 58	-	-	-	44,000	-	44,000

FY 2020/21 - FY 2024/25 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 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	5-Year Total
3138	Mid-Size Pickup - 1/2 Ton	ECC	-	-	-	44,000	-	44,000
3139	Mid-Size Pickup - 1/2 Ton	FS 57	-	-	-	44,000	-	44,000
3140	Mid-Size Pickup - 1/2 Ton	EMS	-	-	-	44,000	-	44,000
3141	Mid-Size Pickup - 1/2 Ton	Ops Training	-	-	-	44,000	-	44,000
3142	Mid-Size Pickup - 1/2 Ton	Ops Support	-	-	-	44,000	-	44,000
3143	Mid-Size Pickup - 1/2 Ton	Pre-Fire Mgt	-	-	-	44,000	-	44,000
3468	Mid-Size Pickup - 1/2 Ton	Fleet Svcs	-	-	-	44,000	-	44,000
Pickup Crew Cab - 1/2 Ton								
New	Pickup Crew Cab - 1/2 Ton	Pool	38,000	-	-	-	-	38,000
New	Pickup Crew Cab - 1/2 Ton	CRR	38,000	-	-	-	-	38,000
New	Pickup Crew Cab - 1/2 Ton	CRR	38,000	-	-	-	-	38,000
New	Pickup Crew Cab - 1/2 Ton	Pool	-	-	42,000	-	-	42,000
New	Pickup Crew Cab - 1/2 Ton	Pool	-	-	42,000	-	-	42,000
Mule								
8331	Kawasaki Mule	Ops Training	25,000	-	-	-	-	25,000
Passenger Van								
2344	Passenger Van	Crews/Eq	-	50,000	-	-	-	50,000
Service Truck - Light								
New	Service Truck - Light	Fleet Svcs	170,000	-	-	-	-	170,000
New	Service Truck - Light	Fleet Svcs	170,000	-	-	-	-	170,000
3047	Service Truck - Light	Fleet Svcs	-	-	-	170,000	-	170,000
3048	Service Truck - Light	Fleet Svcs	-	-	-	170,000	-	170,000
SUV Full-Size 4X4								
New	SUV Full-Size 4x4	Pool	60,000	-	-	-	-	60,000
New	SUV Full-Size 4x4	Pool	60,000	-	-	-	-	60,000
New	SUV Full-Size 4x4	Pool	60,000	-	-	-	-	60,000
SUV Mid-Size								
2368	SUV Mid-Size	CAPA	35,000	-	-	-	-	35,000
3122	SUV Mid-Size	CAPA	35,000	-	-	-	-	35,000
Step Van								
4000	Step Van	Service Ctr.	58,000	-	-	-	-	58,000
4002	Step Van	Service Ctr.	58,000	-	-	-	-	58,000
New	Step Van	EMS-Nurse-GG	38,000	-	-	-	-	38,000
New	Step Van	Pool	38,000	-	-	-	-	38,000
New	Step Van	Pool	38,000	-	-	-	-	38,000
New	Step Van	IT	38,000	-	-	-	-	38,000
New	Step Van	IT	38,000	-	-	-	-	38,000
New	Step Van	IT	38,000	-	-	-	-	38,000
4001	Step Van	Service Ctr.	-	60,000	-	-	-	60,000
4003	Step Van	Service Ctr.	-	60,000	-	-	-	60,000
New	Step Van	Pool	40,000	-	-	-	-	40,000
New	Step Van	Pool	40,000	-	-	-	-	40,000
New	Step Van	Pool	-	42,000	-	-	-	42,000
Total Support Vehicles			1,916,624	412,976	258,456	2,326,572	-	4,914,628
TOTAL VEHICLES			13,187,168	6,517,421	12,945,946	10,554,957	8,298,047	51,503,539

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:	2020/21	2021/22	2022/23	2023/24	2024/25	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 ten command vehicles; three in FY 2021/22 three in FY 2022/23 and four in 2023/2024.



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 as scheduled effective FY 2021/22.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:		\$323,025	\$332,715	\$465,800		\$1,121,540

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 TYPE 6

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 6 units in FY 2022/23, five units in FY 2023/24 and 3 units in FY 2024/25.



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. FY 2023/24 and FY 2024/25.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:			\$1,083,160	\$1,123,150	\$694,107	\$2,900,417

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

DOZER TRANSPORT TRAILER

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The dozer transport trailer is designed for hauling heavy equipment, specifically bull dozers. This project is for the replacement of a dozer transport trailer to the fleet 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: Purchase to occur in FY 2021/22.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:		\$170,000				\$170,000

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

ENGINE – TYPE I

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The Type I engine carries hose, water, and a pump used primarily for structure fires. Most fire stations contain one or more of these units.

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 as scheduled starting FY 2021/22.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:		\$4,425,792	\$8,516,530	\$4,877,646	\$4,267,940	\$22,087,908

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.



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 2024/25.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:					\$3,267,000	\$3,267,000

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

FULL-SIZE 4-DOOR EXECUTIVE MANAGEMENT

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The full-size 4-door vehicles are used by Executive Management, Fire Chief and Assistant Chiefs. These vehicles are frequently used in Command situations on large scale events.

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 FY 2022/23 and FY 2023/24.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:			\$172,981	\$178,238		\$351,219

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.



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: Purchase to occur in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$1,095,121					\$1,095,121

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:	2020/21	2021/22	2022/23	2023/24	2024/25	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. The project will replace older vehicles in the fleet, as well as add new vehicles as a result of needs assessment.



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 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 begin in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$398,000	\$405,750	\$550,000		\$60,000	\$1,413,750

Impact on Operating Budget: The addition of each new 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.

SQUAD

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The Squad vehicles have a regular standard utility body placed on a crew cab chassis. Squad vehicles help operations with rehab.

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 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 2023/24.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$200,000			\$116,000		\$316,000

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

SUV FULL-SIZE 4X4

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The full-size 4-door vehicle is used by for fire station support and various operations support.

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 2020/21 and FY 2022/23.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$60,000		\$792,000			\$852,000

Impact on Operating Budget: 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

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.



Replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for service trucks are 10 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$154,500					\$154,500

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

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.



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:	2020/21	2021/22	2022/23	2023/24	2024/25	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.

TERRAIN VEHICLE-QUAD-ATV

Project Priority: B

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: The Prowler ATV will be used for remote rescue challenges.

- Capable of transporting a patient on a backboard in a stokes basket with an attendant
- Seating for 5 persons with all necessary equipment
- Roll Cage
- 5-Point restraints
- Light weight
- Nimble and maneuverable

The prowler ATV will provide OCFA with the following:

- Enhanced Safety for rescuers & public
- More efficient and effective response
 - Better response time, access, maneuverability
 - Increased capability



Project Status: Purchase to occur in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$35,000					\$35,000

Impact on Operating Budget: The addition of this unit to the fleet will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$500 per unit.

TRUCK

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.

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



Project Status: Purchases to occur in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$7,500,000					\$7,500,000

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

ENGINE-TYPE 1 (DEVELOPER FUNDED)

Project Priority: A

Project Type: Vehicle Addition

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 two Type 1 engines: one for Fire Station 52 (Irvine Business District), and one for Fire Station 12 (Laguna Woods).



Project Status: Purchases to occur in FY 2022/23 and FY 2023/24.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:			\$822,770	\$822,770		\$1,645,540

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.

TRUCK (DEVELOPER FUNDED)

Project Priority: A

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: The Truck 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 Truck in FY 2020/21 for the new 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:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$1,827,923					\$1,827,923

Impact on Operating Budget: The addition of a Truck 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.

FLOOR SCRUBBER**Project Priority:** B**Project Type:** Vehicle Replacement**Project Management:** Fleet Services Manager**Project Description:** The floor scrubber is used to keep the hanger at the Fullerton airport clean.

The current scrubber is 22 years old.

**Project Status:** Purchase to occur in FY 2022/23.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:			\$5,000			\$5,000

Impact on Operating Budget: The replacement of an older unit reduces downtime and maintenance costs in the operating budget.

FORKLIFT

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The forklifts currently in the OCFA fleet get used for support in Service Center, Fleet, Crews and Equipment, Air Operations, and Communication Services.

All the current fleet forklifts need replacement due to age.

Future replacement evaluation is based on the following criteria:

- Actual hours 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 forklift 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: Purchases to occur in various years.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$8,000		\$8,820	\$37,200		\$54,020

Impact on Operating Budget: The replacement of older units reduces downtime and maintenance costs in the operating budget.

GRADALL FORKLIFT

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The need for a Gradall forklift in training is due to capacity. Training uses this equipment to lift heavy equipment/supplies on training grounds.

The current lift does not support the weight limits needed and it is beyond its useful life.

Future replacement evaluation is based on the following criteria:

- Actual hours 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 forklift 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 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$100,000					\$100,000

Impact on Operating Budget: The replacement of older unit reduces downtime and maintenance costs in the operating budget.

FUEL TENDER

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The fuel tender carries five hundred gallons of gasoline and five hundred gallons of diesel fuel. This unit is used for emergence and remote fueling for both gasoline and diesel fuel air craft, vehicles and apparatus. This unit can fuel aircraft, vehicles, and apparatus this replacement fuel tender will be used in Air operations. This project is for the replacement of one fuel tender 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 – heavy vehicles are 18 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2023/24.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:				\$500,000		\$500,000

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

FULL SIZE CARGO VAN

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The full-size cargo vans will be used to replace existing fleet vehicles that have gone beyond life cycle. These are used for support services in IT and Communications.

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 vans 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: Purchase to occur in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$50,000					\$50,000

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

GOLF CART/UTILITY CART

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The golf cart and utility cart currently in the OCFA fleet get used for support in Security, and Service Center.

The current Golf cart/Utility carts need replacement due to age.

Future replacement evaluation is based on the following criteria:

- Actual hours 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 Golf Cart/Utility Cart 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 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$13,000					\$13,000

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

HOOK TRUCK

Project Priority: B

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: The hook truck concept has a variety of applications i.e., dump truck, flat bed, or brush chipper container. This chassis can be used for different sections as needed eliminating vehicles from sitting stagnate for long periods of time. Purchase will be in FY 2020/21.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager



The projection for the replacement of this vehicle is based on age. The age target for compact track loaders is 20 years. However, the service and repair costs will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$140,000					\$140,000

Impact on Operating Budget: This is a new addition to the fleet and will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$2,500 per unit.

HOOK TRUCK BINS

Project Priority: A

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: The addition of hook truck bins for training, wildland, storage, and delivery will limit the need of having to purchase more power equipment. We currently have a Hook truck Cab to pick up and deliver bins.

The lifecycle age has yet to be determined. The projection for the replacement of the hook truck bins will be based on age.

Project Status: Purchase to occur FY 2020/21.



Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$40,000					\$40,000

Impact on Operating Budget: The addition of the hook truck bins will prevent us from having to purchase a power unit.

MID-SIZE 4-DOOR

Project Priority: A

Project Type: Vehicle Addition

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. Based on a needs assessment, this project is for the addition of 2 pool vehicles each year in FY 2020/21 and FY 2021/22.

Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager



The age and mileage targets for mid-size 4-door vehicles are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2020/21 and FY 2021/22.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$80,000	\$84,000				\$164,000

Impact on Operating Budget: This is a new addition to the fleet and will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$1,300 per unit.

MID-SIZE PICKUP-1/2 TON

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: These vehicles are primarily used by staff in Community Risk Reduction, Property Management, and Community Education to conduct off-site inspections and education programs.



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 as scheduled effective FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$332,624	\$116,976	\$160,636	\$1,449,372		\$2,059,608

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

PICKUP CREW CAB 1/2 TON

Project Priority: A

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: These 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. Based on a needs assessment, this project will add five vehicles to the fleet.



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 such 4-door vehicles are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2020/21 and FY 2022/23.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$114,000		\$84,000			\$198,000

Impact on Operating Budget: The addition of these vehicles to the fleet and will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$1,400 per unit.

MULE

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description:

This support vehicle is utilized in US&R and training to support CADRE operations. The recommended replacement is due to age and life cycle of these vehicles.

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: Purchases to occur in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$25,000					\$25,000

Impact on Operating Budget: The replacement of these vehicles will reduce maintenance cost.

PASSENGER VAN

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: This vehicle is used by Crews & Equipment to transport personnel. 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.

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: Purchase to occur in FY 2021/22.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:		\$50,000				\$50,000

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

SERVICE TRUCK - LIGHT VEHICLE

Project Priority: B

Project Type: Vehicle Replacement and Addition

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 will add 2 new service trucks in FY 2020/21 and replace two service trucks 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 2020/21 and FY 2023/24.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$340,000			\$340,000		\$680,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget. The addition of each new vehicle will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$1,400 per unit.

SUV FULL-SIZE 4X4

Project Priority: A

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: The full-size 4-door vehicle is used by for fire station support and various operations support. This project is to recommend the addition of 3 SUV's to be utilized in the pool fleet. All the old SUV's have either been surplused or need to be due to age/miles.

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: Purchases to occur in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$180,000					\$180,000

Impact on Operating Budget: The addition of these 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.

SUV MID-SIZE

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services Manager

Project Description: The Mid-size 4-door vehicle is used by CAPA for support and various operations support.

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: Purchases to occur in FY 2020/21.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$70,000					\$70,000

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

STEP VAN

Project Priority: B

Project Type: Vehicle Replacement and Addition

Project Management: Fleet Services Manager

Project Description: The full-size cargo vans will be used to replace existing fleet vehicles that have gone beyond life cycle. These are used for support services in IT and Communications. Also, based on a needs assessment, it is necessary to add more Step Vans to the existing fleet.

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 between FY 2020/21 and FY 2021/22.

Fiscal Years:	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Budget:	\$424,000	\$162,000				\$586,000

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 \$1,400 per unit. The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.



FINANCIAL STABILITY BUDGET POLICY

1. PURPOSE

- 1.1. To guide OCFA budget actions toward maintaining long-term financial stability and to establish contingency fund levels and annual funding targets for the Authority's General Fund and Capital Improvement Program (CIP) Funds.
- 1.2. To establish CIP fund balances that accumulate and deplete in harmony with the needs and timing of capital projects identified in the five-year CIP.
- 1.3. To facilitate accelerated payment of OCFA's unfunded liabilities for improved fiscal health.

2. ADOPTION AND REVIEW

- 2.1. This policy was originally adopted by the Board of Directors on May 23, 2002, and was implemented with the Fiscal Year 2002/03 Budget Update.
- 2.2. This policy shall be reviewed periodically for recommended revisions in order to maintain the policy in a manner that reflects the ongoing financial goals of the Authority.
- 2.3. Policy revisions shall be reviewed by the Budget and Finance Committee and approved by the Board of Directors.

3. POLICY

- 3.1. The Five-Year Financial Forecast shall be used as a budget tool that's updated annually in conjunction with the budget for projected revenues and expenditures. The Five-Year Forecast will include all OCFA budgetary funds to provide a picture of the Authority's overall fiscal health.
 - 3.1.1 The Five-Year Forecast will also be updated whenever a significant financial event occurs or is anticipated to occur mid-year in order to assess the severity of the impact.
 - 3.1.2 The Five-Year Forecast shall also be evaluated before undertaking any significant financial commitment to ensure the Authority's fiscal health is maintained.

- 3.1.3 It should be noted that data included in the first two years of the forecast is the most predictable and reliable.
- 3.1.4 Data contained in the outer years of the forecast is less reliable due to uncertainties regarding items such as future property tax growth, benefit costs, and capital needs. Although less reliable, the information is a useful indicator of trends and the potential need for early corrective intervention.
- 3.2. The proposed operating budget (General Fund) submitted by Authority staff shall be a balanced budget.
- 3.3. The Authority shall also strive to achieve a projected operating budget that's balanced for all years included in the Five-Year Financial Forecast.
- 3.4. The Authority shall maintain a contingency reserve in the General Fund set at 10% of operating expenditures for unplanned emergencies.
 - 3.4.1 The 10% contingency reserve will be calculated and established at budget adoption. Once established it will remain fixed through the duration of the fiscal year.
 - ~~3.4.1~~3.4.2 Operating expenditures exclude grant-funded expenditures, accelerated payments toward unfunded liabilities, [expenditures approved as a one-time expenditure in the given fiscal year](#), and operating transfers out ~~to the CIP~~of the General Fund.
- 3.5. Funds available for transfer out of the General Fund after funding annual expenses (net general fund revenue, or "surplus") shall be allocated as follows:
 - 3.5.1 Net General Fund, or surplus general fund revenue, shall be calculated for transfer each year as part of the March mid-year budget adjustments, except in the following circumstance:
 - 3.5.1.1.If needed, operating transfers of surplus general fund revenue shall be made to the CIP fund(s) at the beginning of the fiscal year sufficient to prevent the CIP fund(s) from experiencing a negative fund balance during the fiscal year.
 - 3.5.1.2.The operating transfers of surplus general fund revenue made at the onset of the fiscal year shall be reconciled with the calculation outlined in 3.5.2 at the Mid-year Budget Adjustment.
 - 3.5.2 In March of each year, after funding any incremental increase required to maintain the 10% General Fund contingency reserve, 50% of the remaining surplus shall be transferred to the CIP and 50% shall be allocated as accelerated payment of OCFA's unfunded liabilities (first toward pension

liability until achieving an 85% funding level, and then toward Retiree Medical), except in the following circumstances:

3.5.2.1.If the 50% allocation to the CIP, when combined with CIP fund balance and other CIP revenues, is insufficient to fund that year's CIP expenses, then a sufficient percentage of the surplus (up to 100%) may be transferred to the CIP to fund that year's CIP expenses. Any remainder shall be allocated as an accelerated payment of OCFA's unfunded liabilities.

3.5.2.2.If the 50% allocation to the CIP, when combined with CIP fund balance and other CIP revenues, exceeds the cost of projects in OCFA's five-year CIP (including projects identified as deferred) then the amount transferred to the CIP shall be reduced below 50% to only fund the incremental increase needed for funding of the five-year CIP. Any remainder shall be allocated as an accelerated payment of OCFA's unfunded liabilities.

3.6. The Authority shall review reserve fund levels annually for the CIP funds and establish annual funding targets as follows:

3.6.1 CIP funds will include:

- Fund 12110 – General Fund CIP
- Fund 123 – Fire Stations and Facilities
- Fund 124 – Communications & Information Systems
- Fund 133 – Fire Apparatus

3.7.2 The amount of revenue available for transfer from the General Fund to the CIP shall be allocated based on the existing reserve balance in each CIP fund and based on the future needs identified in the five-year CIP, and conformed with Section 3.5.2 above.

Priority #1: Each CIP fund shall be allocated sufficient funds to meet planned expenditures included in the upcoming fiscal year. Sufficient funds can be a combination of existing fund balance plus new revenues and operating transfers in from the General Fund.

Priority #2: After meeting the needs for the upcoming fiscal year in each CIP fund, any additional funding shall be allocated based on planned expenditures included in the second fiscal year of the five-year CIP. This process shall be repeated for future years to the extent that funding is available.

Ultimate Funding Target: Although this status may or may not be achieved, a fully funded five-year CIP would be our ultimate goal and would allow OCFA to rest assured that all projects identified within our planning horizon have funds earmarked for those projects.

- 3.7. The Authority will analyze the feasibility of paying its annual retirement contributions to the Orange County Employees Retirement System (OCERS) early each year, to take advantage of the discount offered by OCERS.

- 3.7.1 OCERS reviews and sets the early payment discount rate each year. The employer is given the full discount set by OCERS if payment is made in January, a full year in advance, and one-half the discount if payment is made six months in advance in July.

Budget & Finance Committee

**FY 2020/21 Proposed Budget
May 13, 2020**



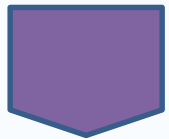
Agenda



Proposed 2020/21 General Fund Budget



Proposed 5-Year Capital Improvement Program



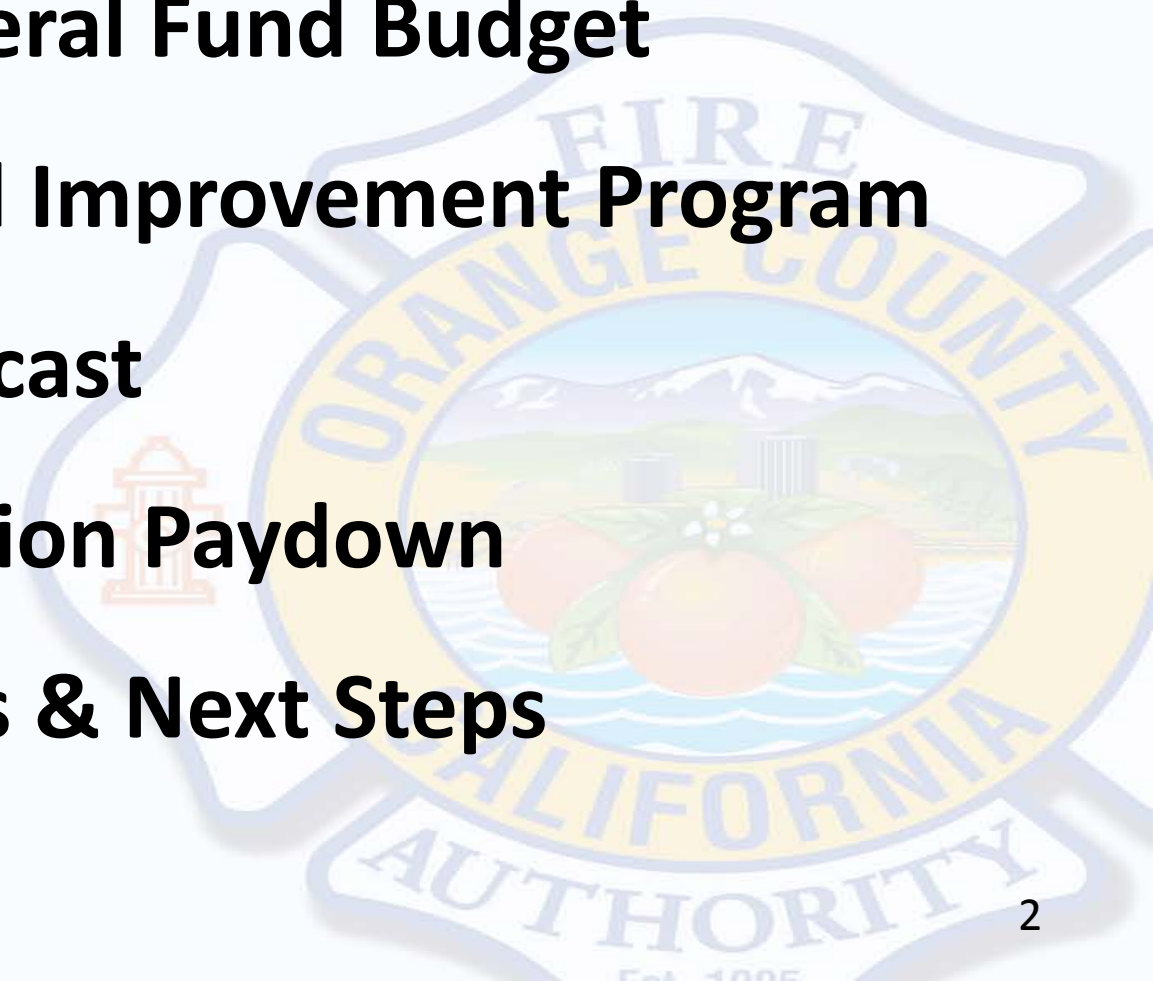
Updated Five-Year Forecast



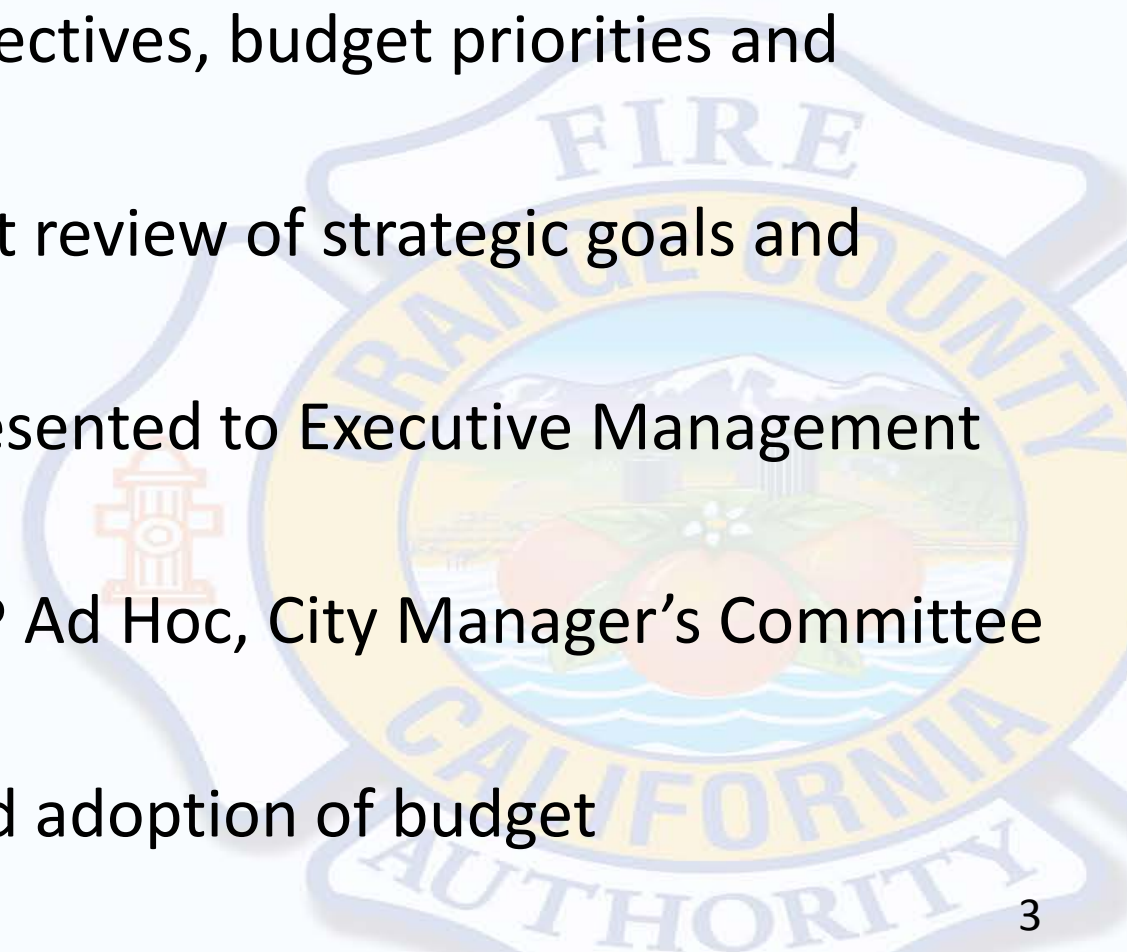
Progress Update – Pension Paydown



Staff Recommendations & Next Steps



Budget Development Process (7-8 Mos.)

- 
- Oct. to Nov. 2019: Staff prepares base assumptions
- Nov. to Dec. 2019: Review of financial objectives, budget priorities and budget policies
- Nov. to Feb. 2020: Executive Management review of strategic goals and objectives
- March 2020: Proposed budget is presented to Executive Management
- April 2020: Budget review with CIP Ad Hoc, City Manager's Committee and Labor groups
- May 2020: B&FC review and Board adoption of budget

Proposed FY 2020/2021 General Fund Budget



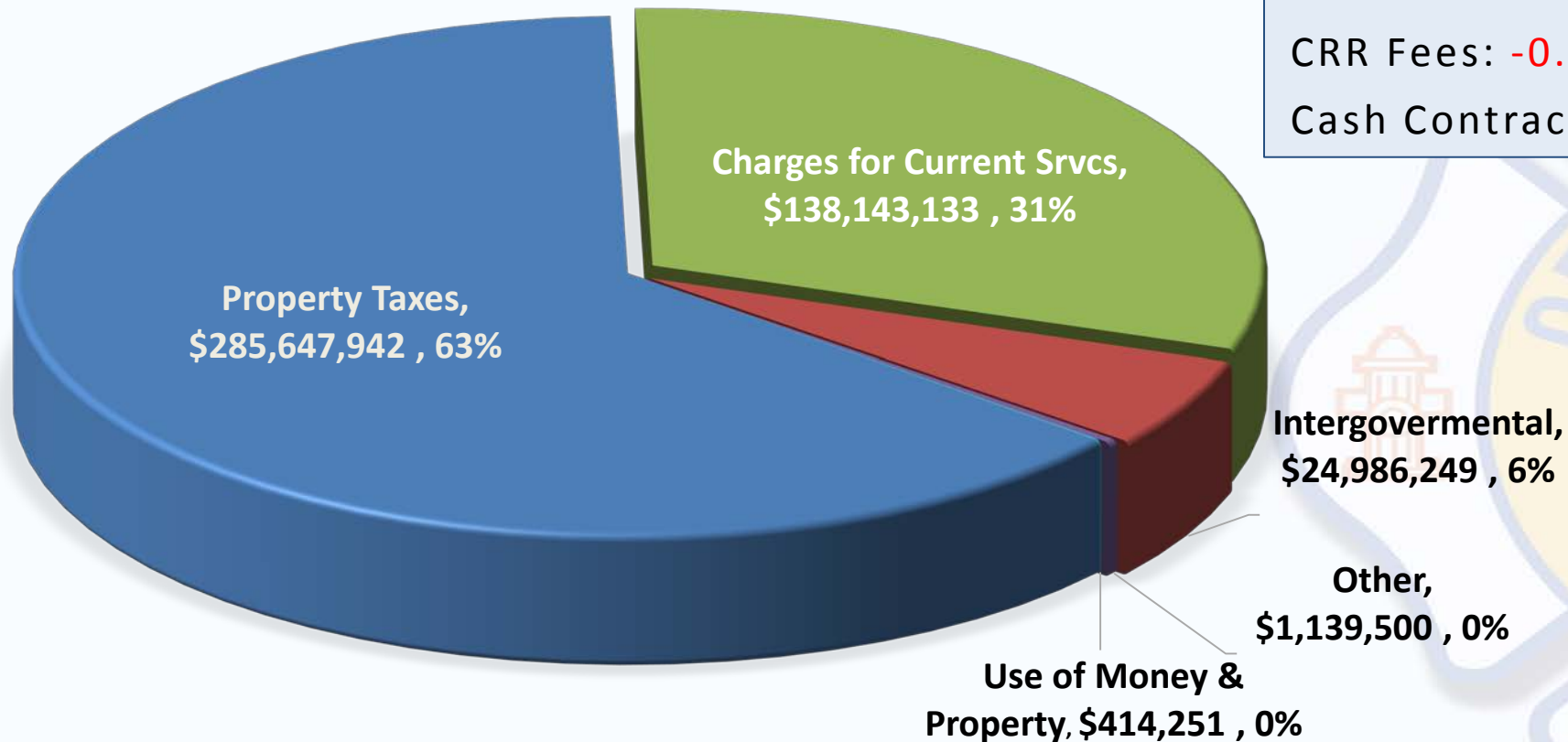
General Fund Overview

- Ongoing Revenues are projected at \$450.3 million, a 3.25% increase over FY 2019/20
- Ongoing Expenditures are projected at \$415.4 million, a .79% decrease over FY 2019/20
 - The addition of the voluntary pension paydown (\$12.4M), brings expenditures to \$427.8 million (pg. 3)
 - Finally, a transfer to the Irvine settlement agreement fund (\$2.7M), brings total expenditures/transfers to \$430.5 million (pgs. 10-11)

Overall, revenues exceed expenditures and required transfers by \$19.9 million, providing funds for capital needs

General Fund Revenue

3.25% Growth, \$450.3M



Year-Over-Year Highlights:

Property Taxes: 4.13%, \$11.3M increase

CRA Pass-Through: 10.2%, \$1.5M increase

CRR Fees: -0.82%, -\$50K decrease

Cash Contract Charges: 1.1%, \$1.4M increase

General Fund Revenue

Property Tax Projections

- Secured property taxes are projected to grow as follows*:

– 2020/21	4.54%
– 2021/22	2.96%
– 2022/23	2.75%
– 2023/24	3.78%
– 2024/25	3.66%

*Average growth rate of 3.54%
for the next five years*

- For comparison, the past 5 years actual growth has been:

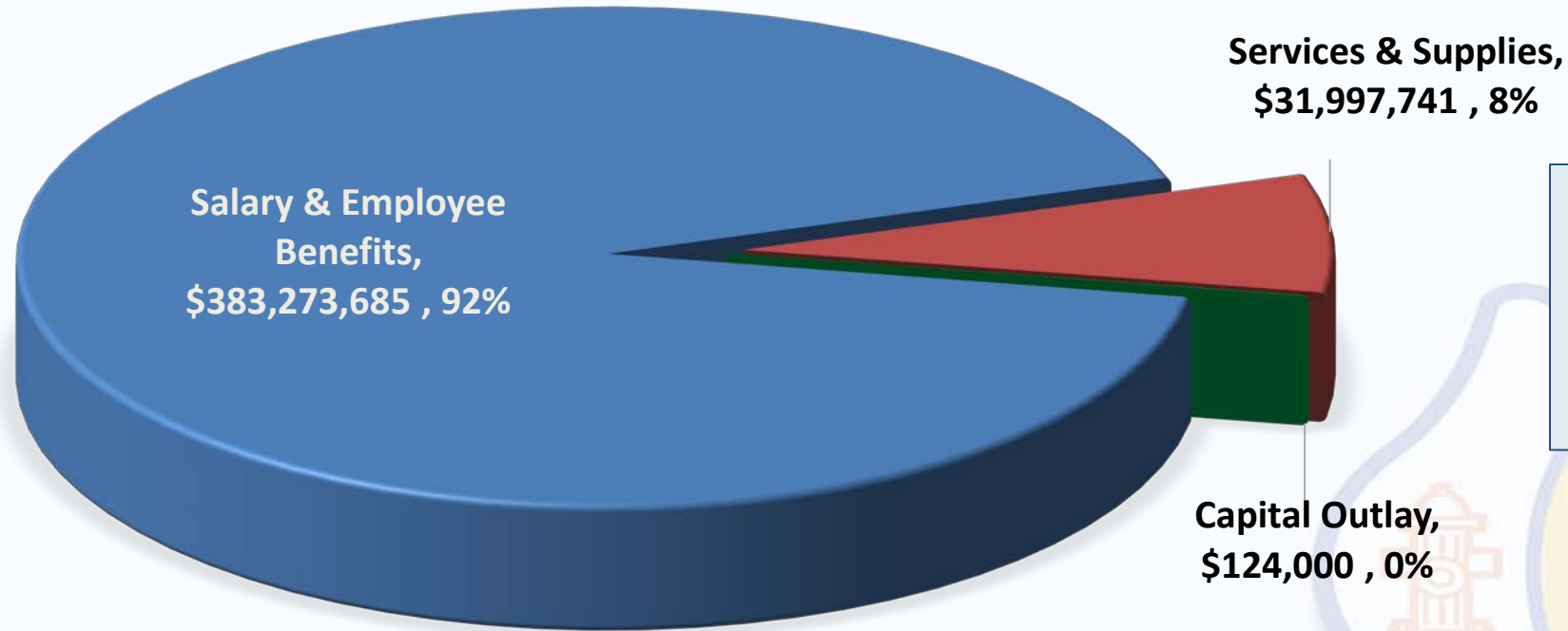
– 2015/16	7.74%
– 2016/17	6.00%
– 2017/18	6.58%
– 2018/19	6.98%
– 2019/20	4.90% (estimated)

*Average growth rate of 6.44%
for the last five years*

*Based on Harris & Associates consultant property tax projections

General Fund Expenditures

0.79% Decrease, \$415.4M (ongoing expenditures)



Year-Over-Year Highlights

S&EB: 1.33%, \$5M Increase

Svs & Supplies: -12.66%, -\$4.6M

Capital Outlay: -96.77%, -\$3.7M

Additional Expenditures:

- UAAL Paydown \$12.4M
- Settlement Agreement \$2.7M

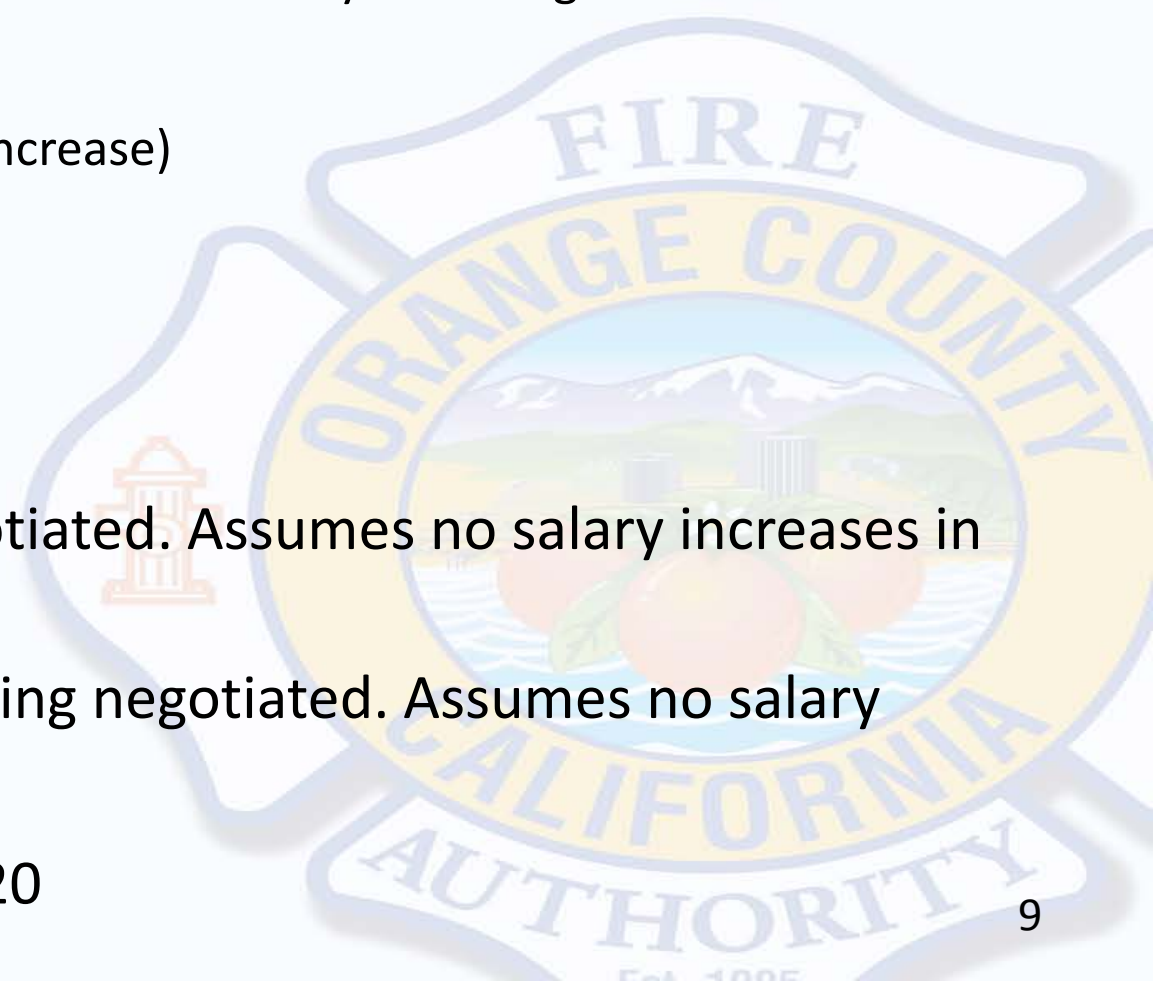
General Fund Expenditures

Salaries and benefits reflect the following assumptions during FY2020/21:

- Salaries - \$2.5M decrease due to frozen positions tied to Placentia
- Retirement costs - \$5.6M increase (OCERS 2018 Actuarial Study reflecting an investment loss vs. 7% assumed ROI)
- Health insurance costs - \$1.8M increase (5.24% increase)
- Workers compensation costs - \$500K increase

MOU changes:

- Firefighter (FF) Unit – A new MOU is being negotiated. Assumes no salary increases in FY 2020/21.
- Fire Management (FM) Unit – A new MOU is being negotiated. Assumes no salary increases in FY 2020/21.
- OCEA, OCFAMA – 2% COLA effective August 2020



General Fund Expenditures

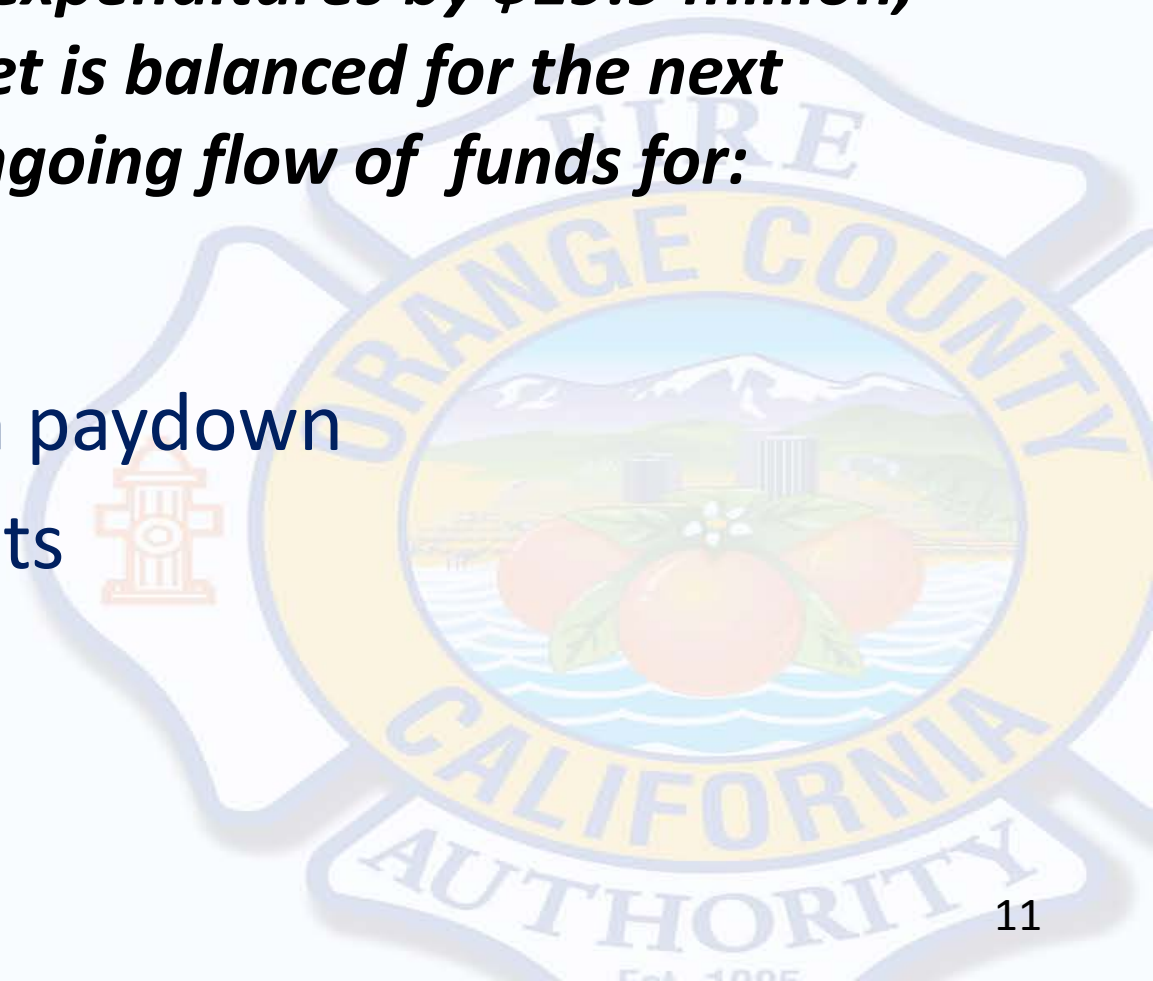
Proposed budget seeks to fund 4 additional positions after freezing 24 positions related to Placentia's withdrawal from the OCFA. The positions changes are as follows:

- Freeze 24 safety employees related to the City of Placentia. This includes 6 Fire Captains, 6 Fire Apparatus Engineers and 12 Firefighters.
- 3 Firefighter/Paramedics for an additional post position for Fire Station 15 in Silverado. This addition fulfills OCFA's commitment to convert one of the four remaining three-person engine companies in our system per year to four-person ALS engine companies.
- 1 Limited Term Construction Manager to oversee the architectural design and construction of bathroom and privacy related tenant improvement projects within existing fire stations.

General Fund Summary

Overall, FY 2020/21 revenues exceed expenditures by \$19.9 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 requirements

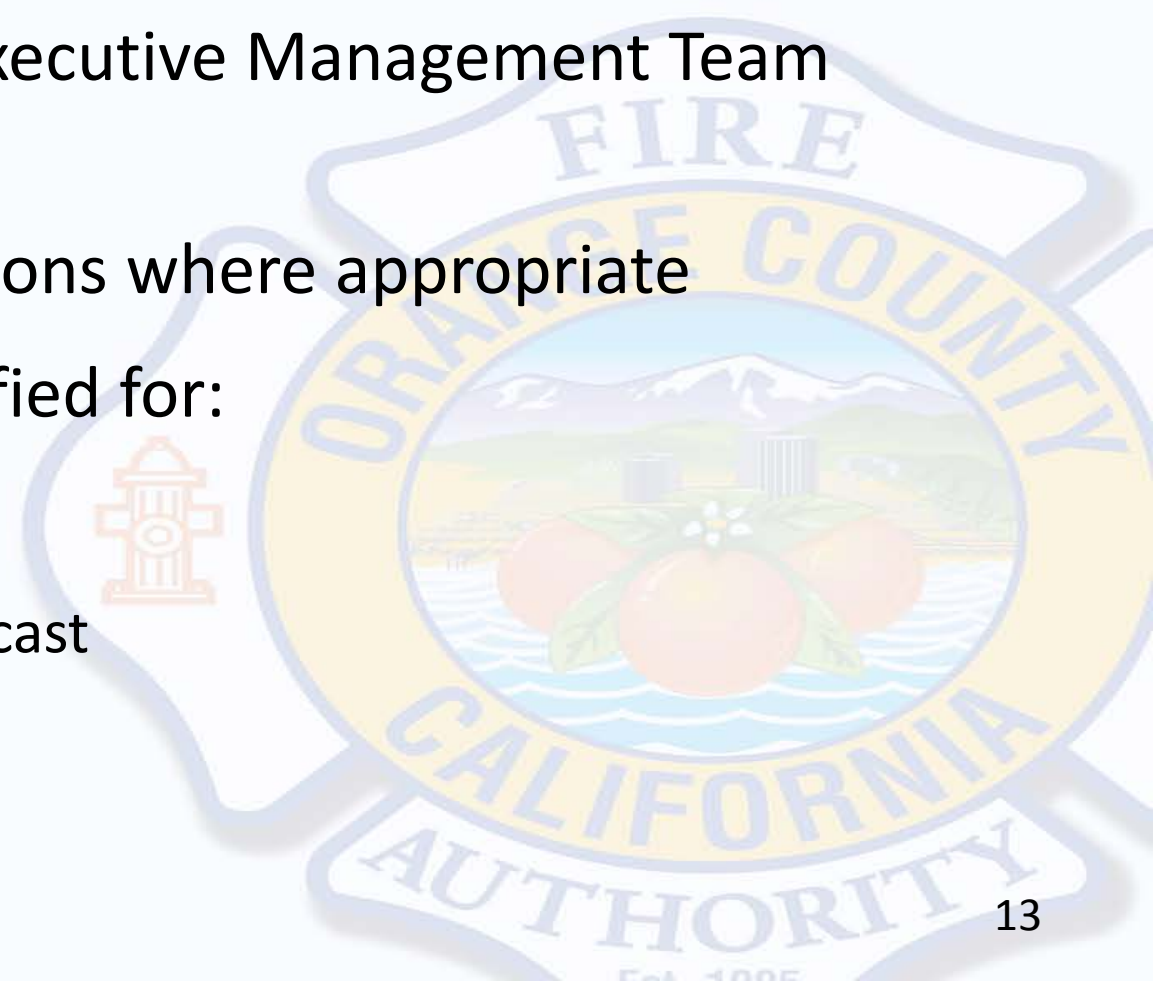


**Proposed Five-Year
Capital Improvement Program
FY 2020/21 – 2024/25**



CIP Planning Process

- Each year, all known CIP projects are identified for the next 5 years
- Proposed projects are reviewed by Executive Management Team and 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 Planning Process

As a result of lesser projected funding for CIP:

- Executive Management conducted multiple rounds of reductions
- Deferred timing of projects
 - Deferred FS12 one year out (Laguna Woods - construction and vehicles)
 - Deferred FS52 two years out (Irvine - construction and vehicles)
 - Deferred FS9 one year out (Mission Viejo) which allows for completion of FS24 first (Mission Viejo)
 - Deferred emergency power generator to FY24/25
- Deferred certain vehicle replacements
 - 6 Type 1 engines one year out
 - 8 Type 6 engines one year out
 - 3 Water tenders three years out
 - Removed other vehicles

	Initial Staff CIP Request	Proposed CIP
FY2020-21	\$69.6M	\$30.8M
FY2021-22	\$42.9M	\$29M
FY2022-23	\$26.1M	\$37.M
FY2023-24	\$16.2M	\$31.9M
FY2024-25	\$17.9M	\$22.7M
5-Year Total	\$172.7M	\$151.4M

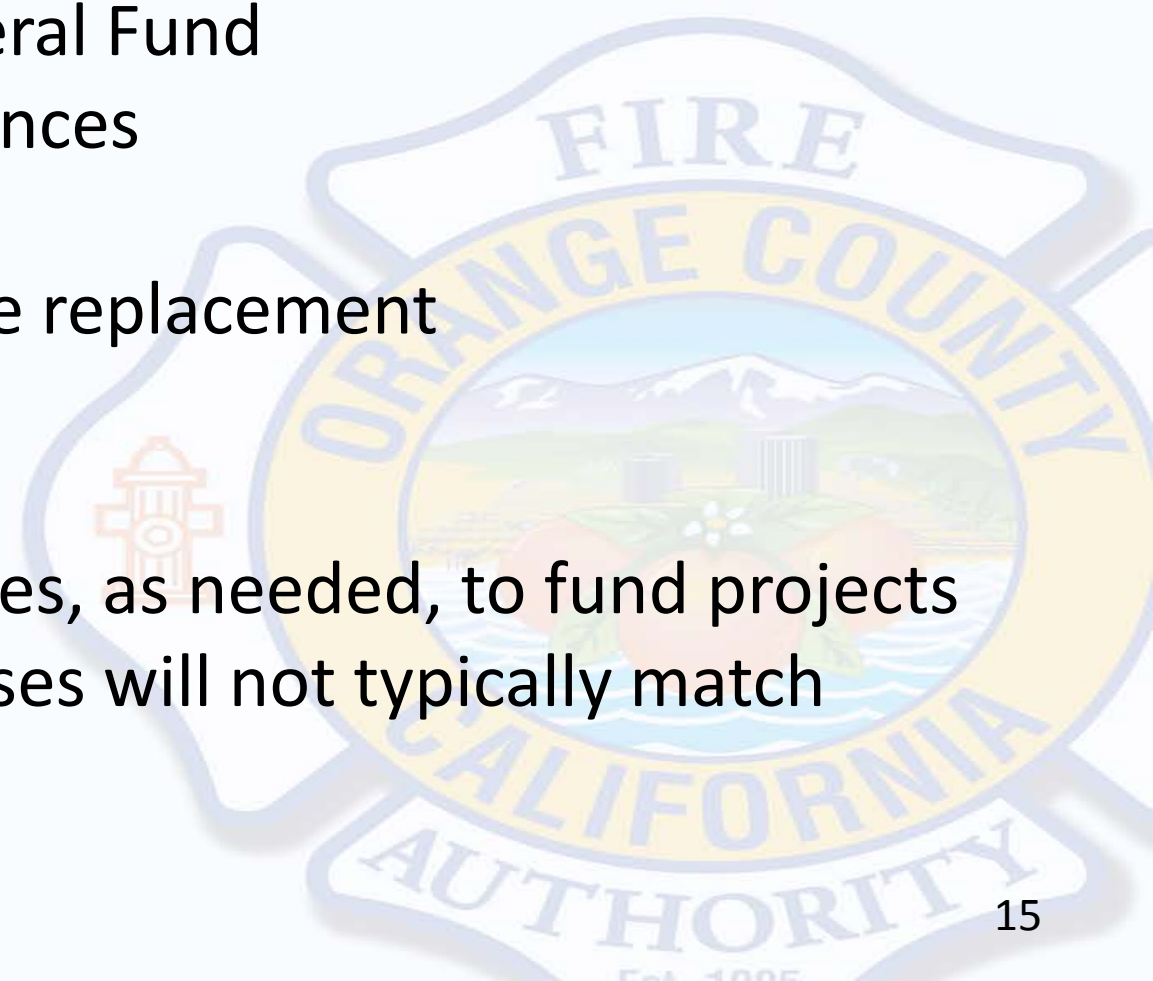
Funding Sources

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 projects
- Timing of CIP revenues and expenses will not typically match



5-Year CIP Summary

Fund	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	5-Year TOTAL
<i>Fund 12110</i>						
General Fund CIP	\$8,062,500	\$7,599,000	\$4,362,000	\$8,350,000	\$8,610,000	\$36,983,500
<i>Fund 123</i>						
Fire Stations and Facilities	7,600,000	11,675,000	16,000,000	11,750,000	4,500,000	51,525,000
<i>Fund 124</i>						
Communications and Information Systems	1,973,704	3,223,704	3,677,490	1,250,000	1,301,394	11,426,292
<i>Fund 133</i>						
Fire Apparatus	13,187,168	6,517,421	12,945,946	10,554,957	8,298,047	51,503,539
GRAND TOTAL	\$30,823,372	\$29,015,125	\$36,985,436	\$31,904,957	\$22,709,441	\$151,438,331

General Fund CIP - \$8M

Accounts for maintenance, small dollar equipment and improvement projects (Includes Service Center, EMS, and Operations Equipment Projects)

FY 2020-21 Project Highlights:

- Fire station alarm systems and data network upgrades
- Fire station bathroom gender accommodations and improvements
- Enterprise phone system upgrades
- RFOTC Uninterrupted Power Supply (UPS) system replacement
- Radios (VHF & 800Mhz), PCs and small communications equipment

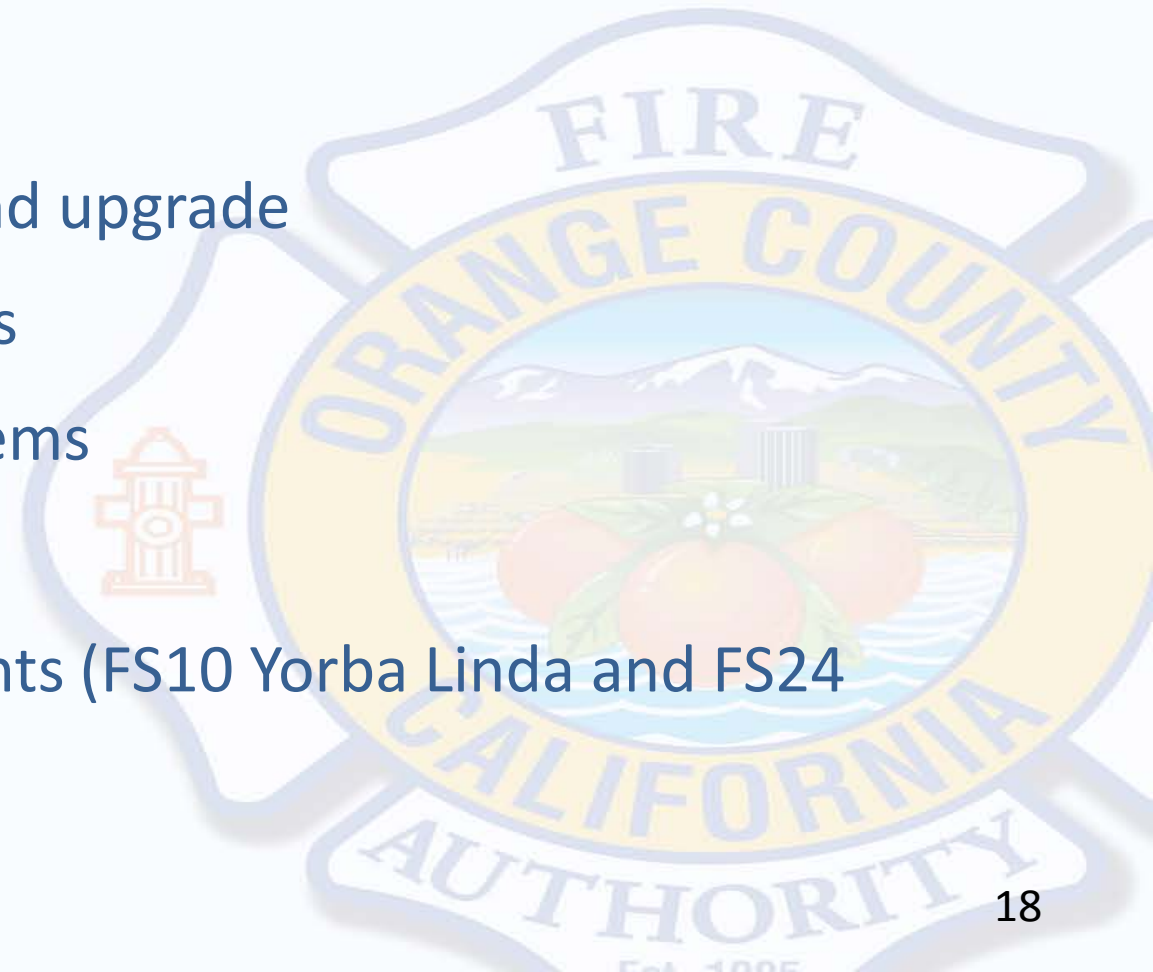


Fire Stations & Facilities - \$7.6M

Accounts for significant acquisition, improvement, replacement, and construction of fire stations and facilities.

FY 2020-21 Project Highlights:

- RFOTC training grounds expansion and upgrade
- Infrastructure security enhancements
- Retrofit of station fire life safety systems
- Fire station bathroom improvements
- Initial cost for fire station replacements (FS10 Yorba Linda and FS24 Mission Viejo)



Communications & Info. Systems - \$1.9M

Accounts for the acquisition, improvement or replacement of apparatus and specialized equipment and information systems and equipment.

FY 2020-21 Project Highlights:

- Enterprise Audio Visual Upgrades
- Disaster Recovery Co-Location Facility
- Integrated Fire Prevention (IFP) System
- EMS Enterprise System



Fire Apparatus - \$13.1M

Accounts for planned acquisition and replacement of fire apparatus, vehicles, helicopters and related equipment

The vehicle replacement schedule is broken down into three subcategories:

- Emergency Vehicles (\$9.4M)
- Developer Funded Vehicles (\$1.8M)
- Support Vehicles (\$1.9M)

Total of 58 vehicles and related equipment included in the new/replacement vehicle schedule for FY 2020-21



Recommendations & Comments by the CIP Ad Hoc Committee

CIP Ad Hoc Committee recommend that the proposed 5-Year CIP for Fiscal Years 2020/21 – 2024/25 be included in the budget development process as presented by staff.

Comments:

- Continue to prioritize CIP projects in the event we need to scale back
- Continue to extend the useful life of vehicles and delay replacement where feasible (i.e. extend vehicle mileage use with proper maintenance)

Five-Year Financial Forecast



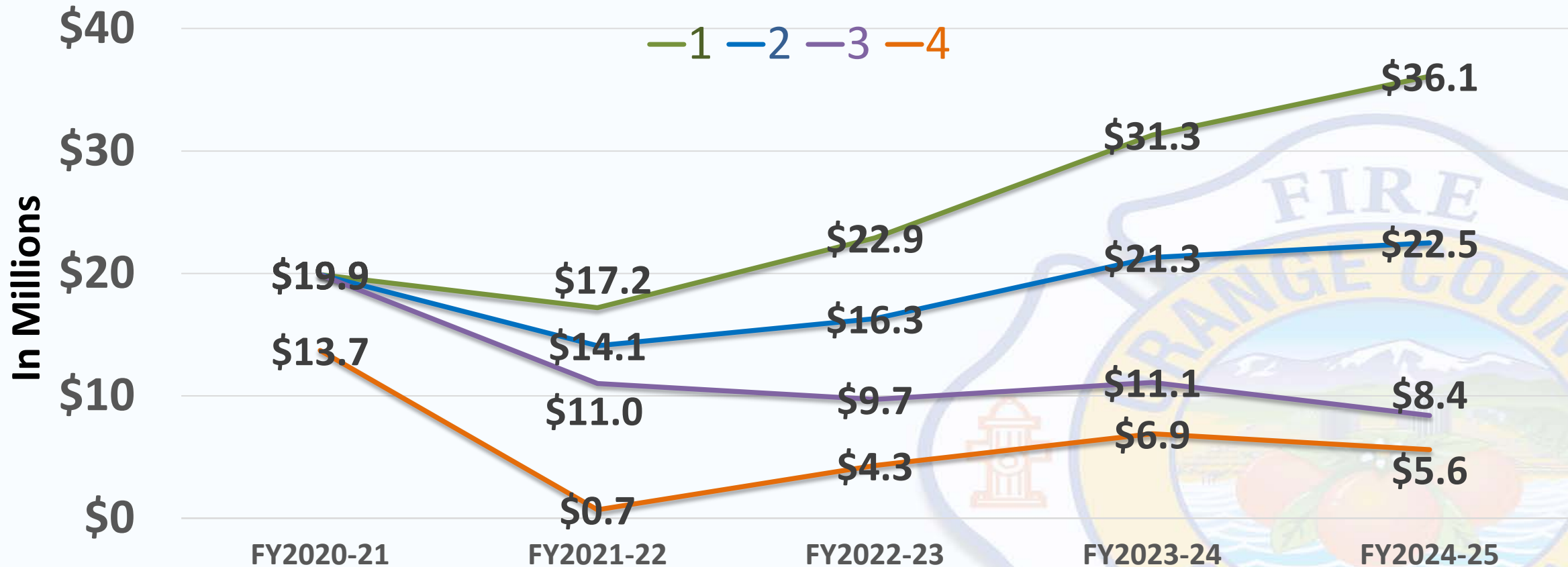
Five-Year Financial Forecast

Scenario 1 – 0% Salary Increases after MOU Expiration

	<i>Adjusted</i> FY 2019/20	<i>Year 1</i> FY 2020/21	<i>Year 2</i> FY 2021/22	<i>Year 3</i> FY 2022/23	<i>Year 4</i> FY 2023/24	<i>Year 5</i> FY 2024/25
Beginning Fund Balance	206,299,209	176,848,035	170,961,301	167,052,260	161,734,323	167,881,856
General Fund Revenues	463,700,242	450,331,075	463,305,826	478,148,416	493,528,118	507,787,583
General Fund Expenditures	450,145,094	418,063,426	430,808,244	436,615,294	440,989,199	449,035,592
Paydown of UAAL	13,678,830	12,368,859	14,279,280	17,787,217	20,772,547	21,814,115
Total General Fund Expenditures	463,823,924	430,432,285	445,087,524	454,402,511	461,761,746	470,849,708
Net General Fund Revenue	(123,682)	19,898,790	18,218,302	23,745,904	31,766,373	36,937,876
Less Incremental Increase in 10% GF Op. Cont.	-	-	1,007,682	847,505	437,390	804,639
General Fund Surplus / (Deficit)	(123,682)	19,898,790	17,210,620	22,898,399	31,328,982	36,133,236
Operating Transfer to CIP Funds	-	19,898,790	17,210,620	22,898,399	31,328,982	36,133,236
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP/Other Revenues	30,216,305	45,722,111	45,571,024	52,650,973	59,950,602	66,458,357
CIP/Other Expenses	55,513,625	51,608,845	50,487,747	58,816,415	54,240,459	45,561,494
CIP Surplus / (Deficit)	(25,297,320)	(5,886,734)	(4,916,723)	(6,165,442)	5,710,143	20,896,863
Ending Fund Balance	176,848,035	170,961,301	167,052,260	161,734,323	167,881,856	189,583,359

Five-Year Financial Forecast Scenarios

GF Surplus/(Deficit) – Yellow Line



- 1 - 0% Salary Increase After MOU Expires 21/22
- 2 - 1% Salary Increase After MOU Expires 21/22
- 3 - 2% Salary Increase After MOU Expires 21/22

4 - Scenario 1 Plus Conservative Property Tax Projections tied to COVID-19 Impacts

Progress Update Pension Paydown Plan



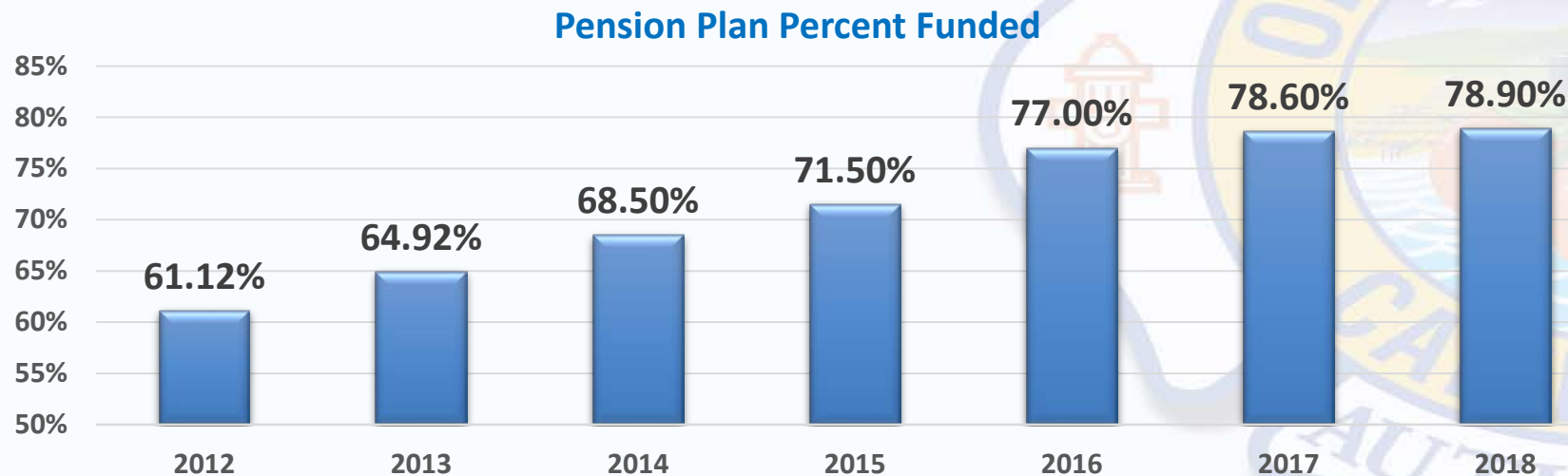
Pension Paydown Plan

- 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 \$43.1M during the first 7 years that have lapsed since Plan adoption
 - Our actual voluntary payments during these 7 years have totaled \$108.4M

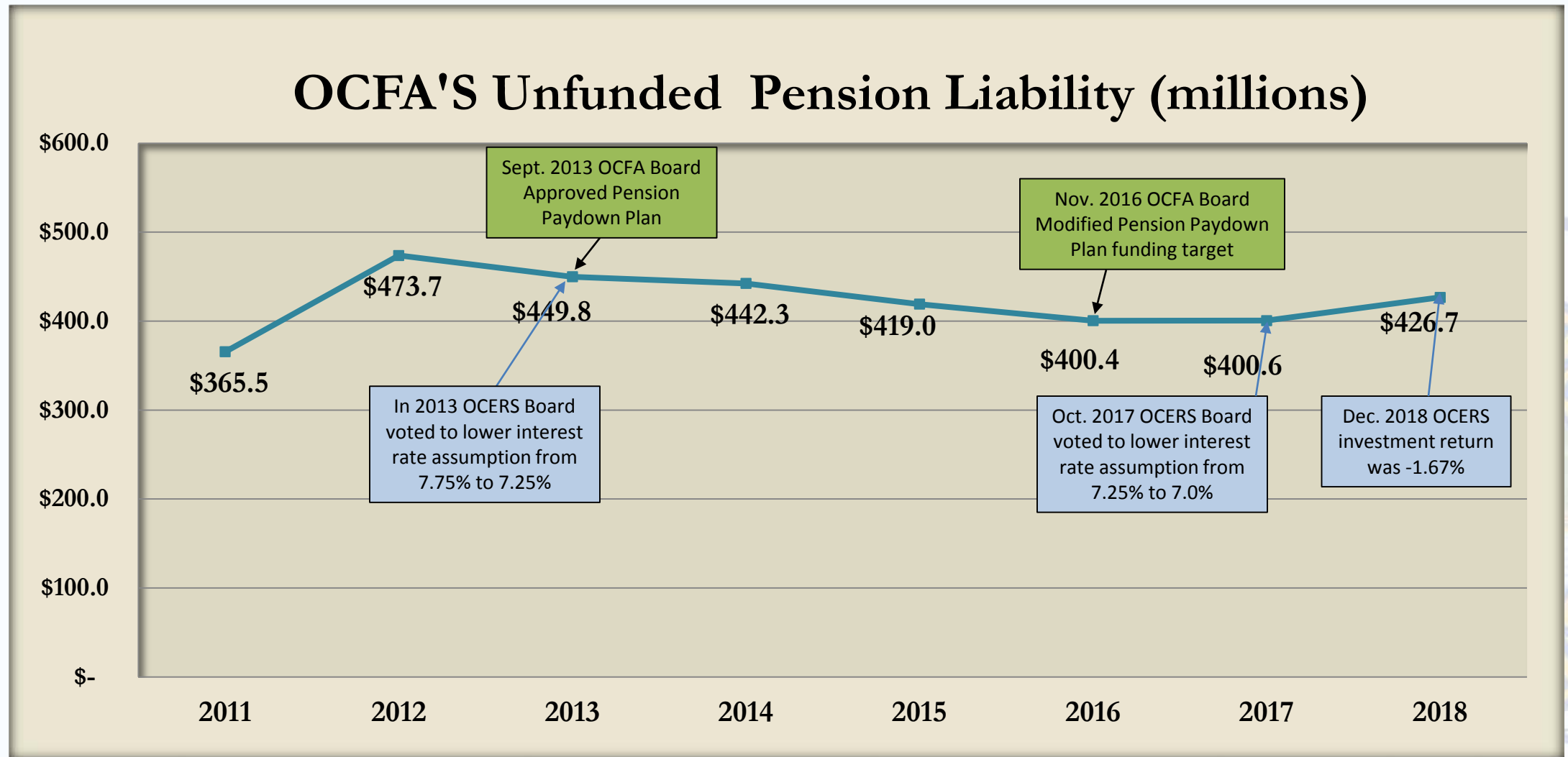
OCFA has exceeded the original Plan targets by \$65.3M in 7 years

Pension Paydown Plan

- **The December 2018 Actuarial Study indicated:**
 - OCFA's unfunded pension liability increased to \$426.7M
 - OCFA's combined Safety & General pension plans were 78.9% funded
 - *OCFA's accelerated payments were estimated to achieve our Board-Adopted funding goal of 85% by December 2022*
- **OCERS' actuary, The Segal Company, indicated that OCFA's accelerated payments have produced interest savings totaling \$24,582,776**

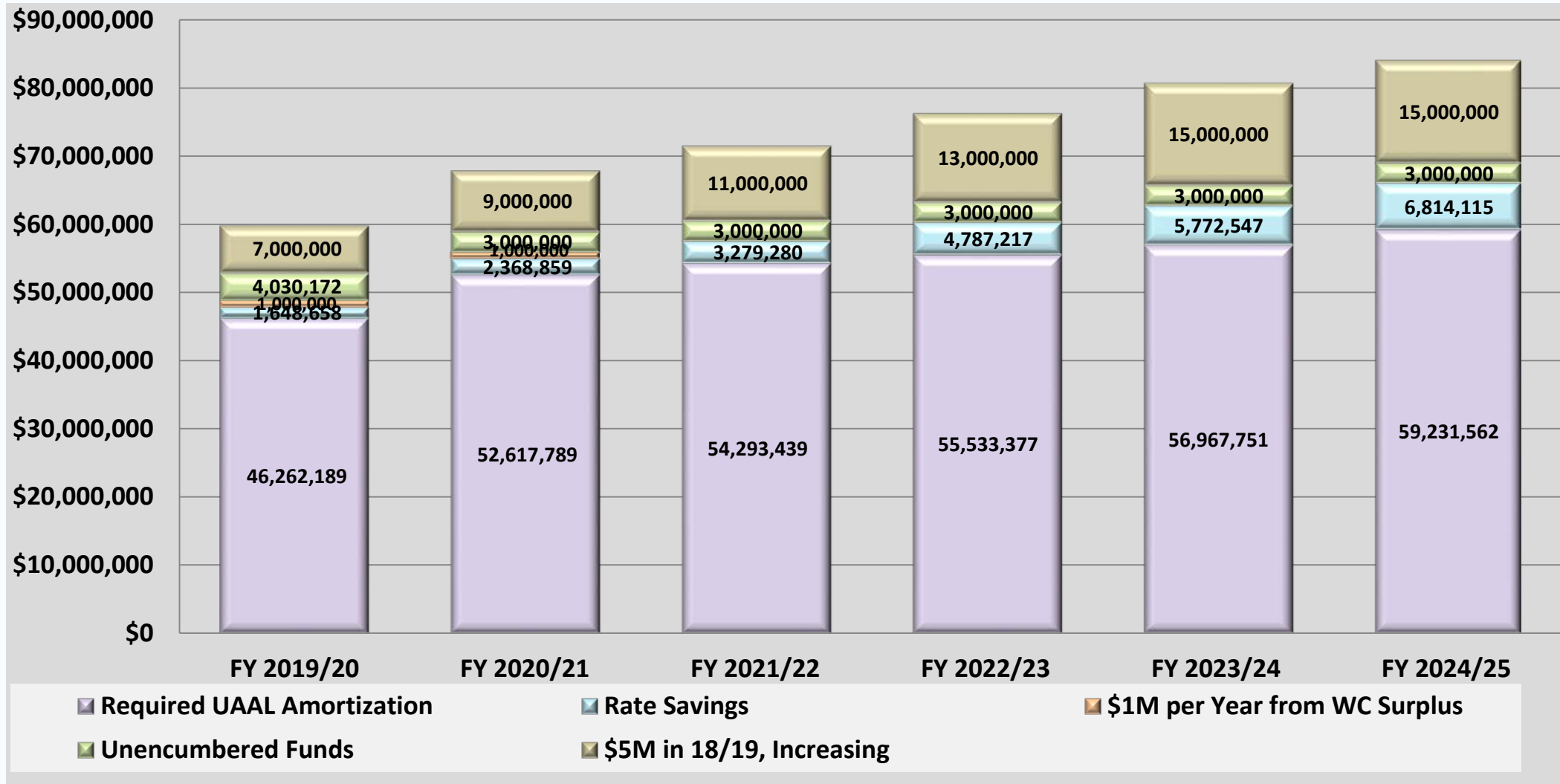


Pension Paydown Plan



4th Amendment to the JPA formalized OCFA's commitment to the "snowball plan" (Effective 2018/19)

Pension Paydown Plan



Total required payments above = \$324.9M and accelerated payments = \$115.7M

Total payments = \$440.6M

Next Steps

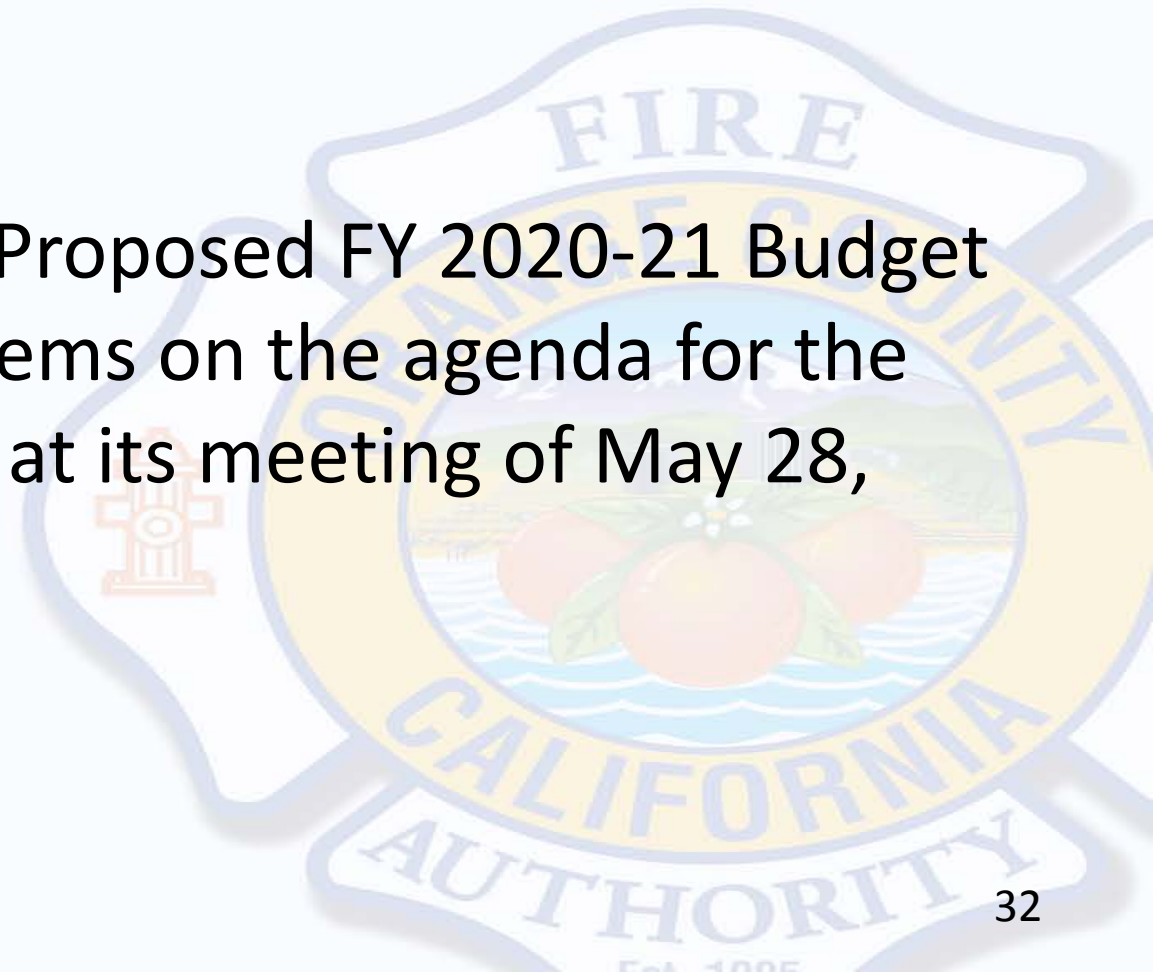


Budget Calendar

- **Executive Management** (Prelim CIP review) 2/19 ✓
- **Executive Management** (Prelim Budget, SBRs & 5-yr Forecast) 3/18 ✓
- **CIP Ad Hoc Committee Review** 4/8 ✓
- **City Manager Budget & Finance Committee Review** 4/14 ✓
- **Labor Group Budget Briefing** 4/22 ✓
- **OCFA Budget & Finance Committee Review** 5/13 ✓
- **OCFA Board of Directors Budget Adoption** 5/28

Proposed FY 2020/21 Budget Staff Recommendation

B&FC to direct staff to place the Proposed FY 2020-21 Budget and corresponding staff report items on the agenda for the Board of Directors consideration at its meeting of May 28, 2020.



Questions/Comments

