



ORANGE COUNTY FIRE AUTHORITY AGENDA

Budget and Finance Committee Regular Meeting

Wednesday, May 12, 2021

12:00 Noon

Regional Fire Operations and Training Center

Board Room

1 Fire Authority Road

Irvine, California 92602

Committee Members

Joe Muller, Chair • Tri Ta, Vice-Chair

Ed Sachs • Shelley Hasselbrink • Gene Hernandez

Mark Tettemer • John O'Neill • Anthony Kuo • Troy Bourne

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 and identify the need and the requested modification or accommodation. Please notify us as soon as is feasible, however 48 hours prior to the meeting is appreciated to 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 online, please go to website at www.OCFA.org
- To submit an e-comment, please 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 Committee. Comments related to a particular agenda item will only be considered prior to the close of public comments on that item.

CALL TO ORDER – Chair Muller

PLEDGE OF ALLEGIANCE - Director Ta

ROLL CALL – Clerk of the Authority

PUBLIC COMMENTS

Please refer to instructions on how to submit a public comment during COVID-19 Emergency on Page 1 of this Agenda.

1. PRESENTATION

No items.

2. CONSENT CALENDAR

All matters on the consent calendar are considered routine and are to be approved with one motion unless a Director or a member of the public requests separate action on a specific item.

A. Minutes for the April 14, 2021, Regular Budget and Finance Committee Meeting

Submitted by: Maria Huizar, Clerk of the Authority

The record will reflect that any Director not in attendance at the meeting of the Minutes will be registered as an abstention, unless otherwise indicated.

Recommended Action:

Approve as submitted.

B. Monthly Investment Reports

Submitted by: Tricia Jakubiak, Treasurer

Recommended Action:

Review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of May 27, 2021, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

C. Third Quarter Financial Newsletter

Submitted by: Robert Cortez, Assistant Chief/Business Services Department, Tricia Jakubiak, Treasurer and Stuart Lam, Budget Manager

Recommended Action:

Review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of May 27, 2021, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the report.

D. Budget Adjustment and Contract Amendments Related to the Fire Integrated Real-time Intelligence System (FIRIS) 2.0 Program Extension

Submitted by: Brian Fennessy, Fire Chief

Recommended Action:

Direct staff to place the item on the agenda for the Board of Directors meeting of May 27, 2021, with the Budget and Finance Committee's recommendation that the Board of Directors:

1. Approve and authorize a budget adjustment to increase revenue and appropriations in the FY 2020/21 General Fund (121) budget by an additional \$468,500 for the extension of the FIRIS 2.0 Program through June 30, 2021.
2. Approve and authorize the Purchasing Manager to adjust all FIRIS-related vendor contracts by the individual amounts needed in support of the FIRIS 2.0 Program extension, so long as the aggregate value of the increases does not exceed the revised program budget (see Table).

3. DISCUSSION CALENDAR**A. Harris & Associates Final Property Tax Revenue Projections**

Submitted by: Robert Cortez, Assistant Chief/Business Services Department, Stuart Lam, Budget Manager and Alma Penalosa, Budget Analyst

Recommended Action:

Receive and file.

B. Review of the Fiscal Year 2021/22 Proposed Budget

Submitted by: Robert Cortez, Assistant Chief/Business Services Department and Tricia Jakubiak, Treasurer

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 27, 2021, 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 FY 2021/22 Proposed 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 2021/22.
4. Approve and authorize the temporary transfer of up to \$90 million from the Fund 190 Workers' Compensation Reserve Fund to the General Fund 121 to cover a projected temporary cash flow shortfall for FY 2021/22.
5. Approve and authorize the repayment of \$90 million borrowed funds from Fund 121 to Fund 190 along with interest when General Fund revenues become available in FY 2021/22.
6. Approve transfers from the General Fund 121 to CIP Funds and Settlement Agreement Fund totaling \$17,032,518.

C. Review of Purchasing Ordinance and Purchasing Provisions of Roles/Responsibilities/Authorities Matrix

Submitted by: Lori Zeller, Deputy Chief/Administration & Support Bureau, Robert Cortez, Assistant Chief/Business Services Department and Sara Kennedy, Purchasing Manager

Recommended Action:

Direct staff to place the item on the agenda for the Board of Directors meeting of May 27, 2021, reflecting input or recommendations from the Budget and Finance Committee in regard to OCFA's purchasing regulations.

REPORTS

No Items.

COMMITTEE MEMBER COMMENTS

ADJOURNMENT – The next regular meeting of the Budget and Finance Committee is scheduled for Wednesday, June 9, 2021, at 12:00 noon.

AFFIDAVIT OF POSTING

I hereby certify under penalty of perjury and as required by the State of California, Government Code § 54954.2(a), that the foregoing Agenda was posted in the lobby and front gate public display case of the Orange County Fire Authority, Regional Fire Operations and Training Center, 1 Fire Authority Road, Irvine, CA, not less than 72 hours prior to the meeting.

Maria D. Huizar, CMC
Clerk of the Authority

UPCOMING MEETINGS:

Executive Committee
Board of Directors
Budget & Finance Committee

Thursday, May 27, 2021, 5:30 p.m.
Thursday, May 27, 2021, 6:00 p.m.
Wednesday, June 9, 2021, 12 noon

MINUTES ORANGE COUNTY FIRE AUTHORITY

Budget and Finance Committee Regular Meeting

Wednesday, April 14, 2021

12:00 Noon

Regional Fire Operations and Training Center

Board Room

1 Fire Authority Road

Irvine, CA 92602

CALL TO ORDER

A regular meeting of the Orange County Fire Authority Budget and Finance Committee was called to order on April 14, 2021, at 12:00 p.m. by Vice Chair Ta.

PLEDGE OF ALLEGIANCE

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

ROLL CALL

Present: Tri Ta, Westminster - Vice Chair
Troy Bourne, San Juan Capistrano*
Gene Hernandez, Yorba Linda*
Shelley Hasselbrink, Los Alamitos*
Anthony Kuo, Irvine*
John O'Neill, Garden Grove*
Ed Sachs, Mission Viejo*
Mark Tettemer, Lake Forest*

Absent: Joe Muller, Dana Point - Chair

Also present were:

Fire Chief Brian Fennessy
Deputy Chief Kenny Dossey
Assistant Chief Lori Smith
Assistant Chief Robert Cortez
General Counsel David Kendig

Deputy Chief Lori Zeller
Assistant Chief Randy Black
Assistant Chief Jim Ruane
Clerk of the Authority Maria Huizar
Ex-Officio Member, Jennifer Cervantez

PUBLIC COMMENTS

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

**Budget and Finance Committee Members participating via teleconferencing*

1. PRESENTATION

A. OCFA's Pension Liability, Accelerated Pension Paydown Plan and New Contract Cities (FILE 17.06A)

Deputy Chief Lori Zeller provided a PowerPoint presentation of the OCFA's Pension Liability, Accelerated Pension Paydown Plan and New Contract Cities.

Director Bourne arrived at this point (12:05 p.m.).

2. CONSENT CALENDAR

On motion of Director Tettemer and second by Director Hernandez, and following a roll call vote, declared passed 7-0, 2A-2C (Directors Muller and Sachs absent).

A. Minutes for the March 10, 2021, Regular Budget and Finance Committee Meeting (FILE 11.06)

Action: Approve as submitted.

B. Minutes for the March 10, 2021, Special Budget and Finance Committee Meeting (FILE 11.06)

Action: Approve as submitted.

C. Monthly Investment Reports (FILE 11.10D2)

Action: Review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of April 22, 2021, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

3. DISCUSSION CALENDAR

A. Communication with Auditors for Fiscal Year 2020/21 Financial Audit (FILE 15.02B)

Assistant Chief Cortez presented the Communication with Auditors for Fiscal Year 2020/21 Financial Audit. He introduced Bryan Gruber, CPA of Lance, Soll & Lunghard LLP, (LSL) who provided a comprehensive process review of the upcoming OCFA audit and introduced the LSL's Senior Auditor Ryan Domino who will be working with OCFA.

On motion of Director Hernandez and second by Director Tettemer, and following a roll call vote, declared passed 7-0 (Directors Muller and Sachs absent) to receive and file the report.

B. Update on Public Works Procurement Procedures to Incorporate Best Practices (FILE 11.10H5)

Assistant Chief Cortez introduced the update on Public Works Procurement Procedures to Incorporate Best Practices. He introduced Purchasing Manager Sara Kennedy who provided a PowerPoint presentation.

Discussion ensued.

On motion of Director Tettemer and second by Director O'Neill, and following a roll call vote, declared passed 6-0 (Directors Bourne, Muller, and Sachs absent) to direct staff to place the item on the agenda for the Board of Directors meeting of April 22, 2021, with the Budget and Finance Committee's recommendation that the Board of Directors:

1. Approve the recommendation to modify the threshold for the "Two Solicitation" pre-qualification process to \$1,000,000 and;
2. Recommended that staff incorporate the specific responses to the issues raised at the prior Board meeting regarding the vetting of contractors, so that it is clear these areas are being addressed in future review of contractors.

C. Review of Purchasing Ordinance and Purchasing Provisions of Roles/Responsibilities/Authorities Matrix (FILE 11.03A)

Deputy Chief Zeller presented a PowerPoint Presentation of the Review of Purchasing Ordinance and Purchasing Provisions of Roles/Responsibilities/Authorities Matrix. Deputy Chief Zeller introduced Purchasing Manager Sara Kennedy who provided a summary of Sole Source and Special Procurement required circumstances.

On motion of Director Tettemer and second by Director Hasselbrink, and following a roll call vote, the committee voted 6-0 (Directors Bourne, Sachs and Muller absent) to direct staff to continue the agenda item to the next scheduled Budget and Finance Committee for further discussion.

D. Quick Reaction Force (QRF) Pilot Program (FILE 18.09D)

Fire Chief Fennessy presented the Quick Reaction Force (QRF) Pilot Program.

Director Sachs arrived at this point (1:52 p.m.).

On motion of Director Hasselbrink and second by Director Hernandez, and following a roll call vote, declared passed 7-0 (Directors Bourne and Muller, absent) to direct staff to place the item on the agenda for the Board of Directors meeting of April 22, 2021, with the Budget and Finance Committee's recommendation that the Board of Directors:

1. Approve the Funding Agreement with Southern California Edison in a form substantially consistent with the attachment and approved by legal counsel to accept funding in the amount of \$7,725,000 to fund the Quick Reaction Force Pilot Program for 150-days and an additional \$1,545,000 for a 30-day program extension. Funds will

- cover the cost of the daily standby lease for one CH-47 Helitanker, daily standby lease for one S-76 Aerial Supervision aircraft, Air Tactical Group Supervisors, and standby lease for one mobile retardant plant to enhance the effectiveness of aerial responses to wildland fires.
2. Approve and authorize the Purchasing Manager to execute the Public Aircraft Lease and Service Agreement with Coulson Aviation (USA), Inc. in a form substantially consistent with the attachment and approved by legal counsel utilizing the sole source procurement provision in the Purchasing Ordinance for the provision of aircraft and other operational related services in an amount not to exceed \$8,710,000.
 3. Approve and authorize the Purchasing Manager to enter into new Professional Services Agreements with Perimeter Solutions in a form substantially consistent with the attachment and approved by legal counsel utilizing the sole source procurement provision in the Purchasing Ordinance for the provision of a mobile fire retardant plant and related services in an amount not to exceed \$1,490,000.
 4. Approve and authorize the Purchasing Manager to enter into new Professional Services Agreements with the Air Tactical Group Supervisors (ATGS) in a form substantially consistent with the attachment and approved by legal counsel at annual amounts not to exceed \$250,000 each with an aggregate program spending cap not to exceed \$720,000.
 5. Approve and authorize a FY 2020/21 General Fund (121) budget adjustment to recognize funding from SCE for a revenue increase of \$9,270,000 and to increase appropriations by the same amount.
 6. Approve the updated Cost Reimbursement Rate schedule to include the CH-47 Helitanker and S-76 Helitanker hourly flight rates, and mobile fire retardant plant rates to be effective June 15, 2021.
 7. Adopt an exemption from the California Environmental Quality Act (CEQA) pursuant to Title 14, California Code of Regulations, Section 15301 (Existing Facilities) and direct staff to file a Notice of Exemption.

Director Tettemer left at this point (1:53 p.m.).

E. Fiscal Year 2019/20 Backfill/Overtime and Calendar Year 2020 Total Earnings/Compensation Analysis (FILE 15.11)

Finance Manager Julie Nemes presented a PowerPoint presentation of the compensation analysis.

Director Hasselbrink left at this point (1:58 p.m.).

On motion of Director Hernandez and second by Director O'Neill, and following a roll call vote, declared passed 5-0 (Directors Bourne, Hasselbrink, Muller, and Tettemer absent).

Review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of April 22, 2021, with the Budget and Finance Committee's recommendation that the Board of Directors take the following actions:

1. Direct staff to continue pursuing reductions in overtime by filling permanent vacancies as quickly as possible after the positions become vacant.

2. Authorize staff to temporarily exceed the number of authorized firefighter positions on the Master Position Control to maximize the number of firefighters hired into each academy, pending attrition/promotions that occur during and following academy graduations.
3. Direct staff to continue using overtime to fill temporary vacancies rather than hiring additional personnel, recognizing this as a cost-effective practice for temporary needs.

REPORTS

No Items.

COMMITTEE MEMBER COMMENTS

Director Sachs reported having difficulty with his connection to teleconference with the meeting.

ADJOURNMENT – Vice Chair Ta adjourned the meeting at 2:12 p.m. The next regular meeting of the Budget and Finance Committee is scheduled for Wednesday, May 12, 2021, at 12:00 noon.

Maria D. Huizar, CMC
Clerk of the Authority



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 12, 2021

Agenda Item No. 2B
Consent Calendar

Monthly Investment Reports

Contact(s) for Further Information

Robert Cortez, Assistant Chief, Business Services Department	robertcortez@ocfa.org	714.573.6012
Tricia Jakubiak, Treasurer Treasury & Financial Planning	triciajakubiak@ocfa.org	714.573.6301
James Slobojan, Assistant Treasurer Treasury & Financial Planning	james@slobojan@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 27, 2021, 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, 2021. A preliminary investment report as of April 23, 2021, 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 2021/Preliminary Report –April 2021

Orange County Fire Authority Monthly Investment Report



Final Report – March 2021

Preliminary Report – April 2021



Monthly Investment Report Table of Contents

<i>Final Investment Report – March 31, 2021.....</i>	<i>1</i>
<i>Executive Summary.....</i>	<i>2</i>
<i>Portfolio Statistics.....</i>	<i>3</i>
<i>Benchmark Comparison.....</i>	<i>4</i>
<i>Portfolio Size, Yield, & Duration.....</i>	<i>4</i>
<i>Portfolio Summary.....</i>	<i>5</i>
<i>Portfolio Details.....</i>	<i>6</i>
<i>Aging Report.....</i>	<i>9</i>
<i>Notes to Portfolio Management Report</i>	<i>10</i>
<i>Local Agency Investment Fund.....</i>	<i>11</i>
 <i>Preliminary Investment Report – April 23, 2021</i>	 <i>13</i>
<i>Portfolio Summary.....</i>	<i>14</i>
<i>Portfolio Details.....</i>	<i>15</i>
<i>Aging Report.....</i>	<i>18</i>
<i>Notes to Portfolio Management Report</i>	<i>19</i>
 <i>Glossary.....</i>	 <i>20</i>



Orange County Fire Authority

Final Investment Report

March 31, 2021



EXECUTIVE SUMMARY

Portfolio Activity & Earnings

During the month of March 2021, the size of the portfolio increased by approximately \$6.7 million to \$140.6 million. Significant receipts for the month included cash contract payments totaling \$18.2 million, an apportionment of property taxes, various intergovernmental agency payments and other charges for current services totaling \$24.3 million. Significant disbursements for the month included primarily two biweekly payrolls which were approximately \$14.85 million each with related benefits. Total March cash outflows amounted to approximately \$35.9 million. The portfolio's balance is expected to increase in the following month as secured property tax receipts are scheduled in April.

In March, the portfolio's yield to maturity (365-day equivalent) slightly increased to 0.294%. The effective rate of return decreased by 3 basis points to 0.23% for the month, and the average maturity of the portfolio increased by 9 days to 28 days to maturity.

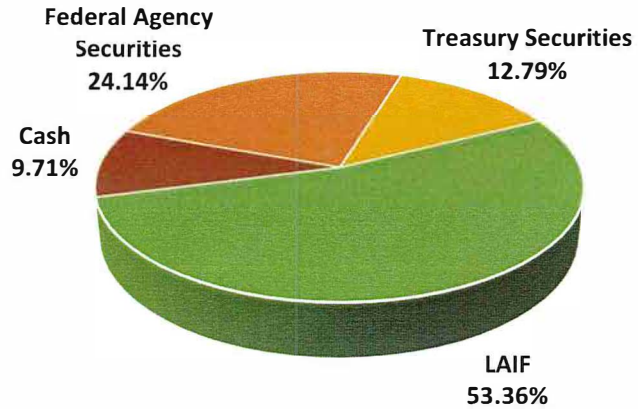
Economic News

In March 2021, the U.S. unemployment rate dropped to 6% from February's 6.2%. Job growth increased at the fastest pace since last summer as the vaccination effort combined with stronger economic growth contributed to a surge in employment gains that were especially strong in areas hit hard by the pandemic, such as hospitality and construction jobs. Retail sales surged 9.8% in March as the recent stimulus funds flowed into the economy. The easing of certain Covid-19 restrictions allowed bars and restaurants to expand service offerings and see an increase of 13.4%. Consumer confidence soared from an index of 90.4 in February to an index of 109.7 in March, its highest level since the coronavirus pandemic impacted the economy a year ago. Manufacturing activity surged to its highest level since late 1983 driven by strong growth in new orders. The non-manufacturing/service sector also rose in March to a level of 63.7 and where levels above 50 signal expansion. Consumer prices climbed by 0.6% in March as the cost of gasoline continued to lead the way, jumping by 9.1%. The producer price index increased by 1% in March. The Federal Reserve Chairman Jerome Powell has reiterated the Fed's position that it will not raise interest rates this year and that, "the Fed will do everything we can to support the economy for as long as it takes to complete the recovery."

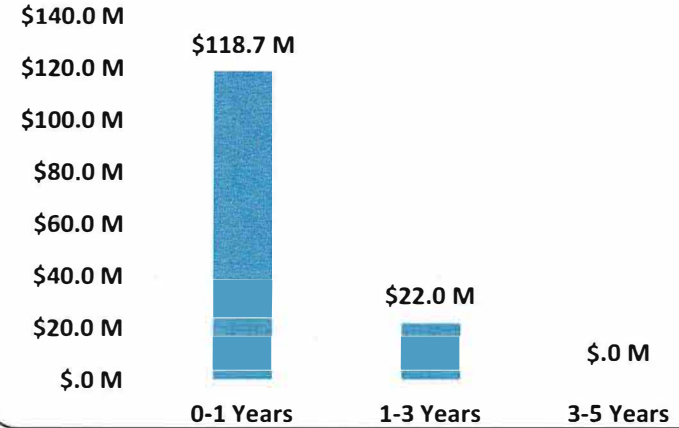


PORTFOLIO HAS AMPLE LIQUIDITY AND IS EXCEEDING TREASURY BENCHMARKS AS OF MARCH 31, 2021

Market Value \$140,742,066



Aging Summary



12 Month Benchmarks



**BENCHMARK COMPARISON AS OF MARCH 31, 2021**

3 Month T-Bill: 0.03%

1 Year T-Bill: 0.08%

6 Month T-Bill: 0.05%

LAIF: 0.357%

OCFA Portfolio: 0.23%

PORTFOLIO SIZE, YIELD, & DURATION

	<u>Current Month</u>	<u>Prior Month</u>	<u>Prior Year</u>
<i>Book Value</i>	\$141,030,715	\$134,346,510	\$152,023,274
<i>Yield to Maturity (365 day)</i>	0.29%	0.28%	1.43%
<i>Effective Rate of Return</i>	0.23%	0.26%	1.61%
<i>Days to Maturity</i>	28	19	16



ORANGE COUNTY FIRE AUTHORITY **Portfolio Management** **Portfolio Summary** **March 31, 2021**

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

See Note 1 on page 10

See Note 2 on page 10

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Call/ Maturity	YTM/Call 360 Equiv.	YTM/Call 365 Equiv.
Federal Agency Coupon Securities	22,000,000.00	21,978,580.00	22,000,000.00	17.32	1,104	118	0.414	0.420
Federal Agency Disc. -Amortizing	12,000,000.00	11,999,520.00	11,999,171.66	9.45	91	71	0.035	0.036
Treasury Discounts -Amortizing	18,000,000.00	17,999,940.00	17,999,953.33	14.17	67	5	0.047	0.048
Local Agency Investment Funds	75,000,000.00	75,095,238.97	75,000,000.00	59.06	1	1	0.352	0.357
	127,000,000.00	127,073,278.97	126,999,124.99	100.00%	210	28	0.290	0.294
Investments								
Cash								
Passbook/Checking (not included in yield calculations)	13,668,786.76	13,668,786.76	13,668,786.76		1	1	0.000	0.000
Total Cash and Investments	140,668,786.76	140,742,065.73	140,667,911.75		210	28	0.290	0.294

Total Earnings	March 31	Month Ending	Fiscal Year To Date
Current Year		26,350.97	402,229.62
Average Daily Balance		134,100,739.54	146,132,815.71
Effective Rate of Return		0.23%	0.37%

"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, 2021. A copy of this policy is available from the Clerk of the Authority. Sufficient investment liquidity and anticipated revenues are available to meet budgeted expenditure requirements for the next thirty days and the next six months."


 Patricia Jakubiak, Treasurer

4/2/21

Cash and Investments with GASB 31 Adjustment:

Book Value of Cash & Investments before GASB 31 (Above)	\$	140,667,911.75
GASB 31 Adjustment to Books (See Note 3 on page 10)	\$	362,803.09
Total	\$	141,030,714.84

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
March 31, 2021

See Note 1 on page 10

See Note 2 on page 10

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM/Call 365	Days to Call/ Maturity	Maturity Date
Money Mkt Mutual Funds/Cash											
SYS528	528	Federated Treasury Obligations		07/01/2020	0.00	0.00	0.00	0.010	0.010	1	
Subtotal and Average			12,746,971.15		0.00	0.00	0.00		0.000	0	
Federal Agency Coupon Securities											
3133EMLE0	1020	Federal Farm Credit Bank (Callable 6/22/2021)		12/23/2020	14,000,000.00	13,986,420.00	14,000,000.00	0.190	0.190	82	09/22/2023
3130ALNY6	1025	Fed Home Loan Bank (Callable 9/30/2021)		03/30/2021	8,000,000.00	7,992,160.00	8,000,000.00	0.550	0.822	182	09/30/2024
Subtotal and Average			14,516,129.03		22,000,000.00	21,978,580.00	22,000,000.00		0.420	118	
Federal Agency Disc. -Amortizing											
313385GT7	1024	Fed Home Loan Bank		03/12/2021	12,000,000.00	11,999,520.00	11,999,171.66	0.035	0.036	71	06/11/2021
Subtotal and Average			7,741,329.57		12,000,000.00	11,999,520.00	11,999,171.66		0.036	71	
Treasury Discounts -Amortizing											
9127964P1	1022	US Treasury Bill		01/14/2021	12,000,000.00	12,000,000.00	12,000,000.00	0.060	0.062	0	04/01/2021
9127964Y2	1023	US Treasury Bill		02/26/2021	6,000,000.00	5,999,940.00	5,999,953.33	0.020	0.021	14	04/15/2021
Subtotal and Average			24,096,309.78		18,000,000.00	17,999,940.00	17,999,953.33		0.048	5	
Local Agency Investment Funds											
SYS336	336	Local Agency Invstmt Fund			75,000,000.00	75,095,238.97	75,000,000.00	0.357	0.357	1	
Subtotal and Average			75,000,000.00		75,000,000.00	75,095,238.97	75,000,000.00		0.357	1	
Total and Average			134,100,739.54		127,000,000.00	127,073,278.97	126,999,124.99		0.294	28	

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Cash
March 31, 2021

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		07/01/2020	20,000.00	20,000.00	20,000.00		0.000	1
SYS4	4	Union Bank		07/01/2020	13,648,786.76	13,648,786.76	13,648,786.76		0.000	1
		Average Balance	0.00							1
Total Cash and Investments			134,100,739.54		140,668,786.76	140,742,065.73	140,667,911.75		0.294	28

Orange County Fire Authority

In Service of Others!



ORANGE COUNTY FIRE AUTHORITY
Aging Report
By Maturity Date
As of April 1, 2021

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	(04/01/2021 - 04/01/2021)	5 Maturities	0 Payments	100,668,786.76	71.56%	100,668,786.76	100,764,025.73
Aging Interval:	1 - 30 days	(04/02/2021 - 05/01/2021)	1 Maturities	0 Payments	6,000,000.00	4.27%	5,999,953.33	5,999,940.00
Aging Interval:	31 - 60 days	(05/02/2021 - 05/31/2021)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval:	61 - 90 days	(06/01/2021 - 06/30/2021)	1 Maturities	0 Payments	12,000,000.00	8.53%	11,999,171.66	11,999,520.00
Aging Interval:	91 - 120 days	(07/01/2021 - 07/30/2021)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval:	121 - 365 days	(07/31/2021 - 04/01/2022)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval:	366 - 1095 days	(04/02/2022 - 03/31/2024)	1 Maturities	0 Payments	14,000,000.00	9.95%	14,000,000.00	13,986,420.00
Aging Interval:	1096 days and after	(04/01/2024 -)	1 Maturities	0 Payments	8,000,000.00	5.69%	8,000,000.00	7,992,160.00
Total for			9 Investments	0 Payments		100.00	140,667,911.75	140,742,065.73



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, 2020 includes an increase of \$368,460 to the LAIF investment and a decrease of (\$5,657) 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, 2021, 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, 2021 is 1.001269853. When applied to OCFA's LAIF investment, the fair value is \$75,095,239 or \$95,239 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, 2021 is included on the following page.



State of California Pooled Money Investment Account Market Valuation 3/31/2021

Description	Carrying Cost Plus		Fair Value	Accrued Interest
	Accrued Interest	Purch. Amortized Cost		
United States Treasury:				
Bills	\$ 42,371,427,061.33	\$ 42,386,167,504.27	\$ 42,394,001,500.00	NA
Notes	\$ 34,202,768,902.61	\$ 34,199,307,567.32	\$ 34,350,877,500.00	\$ 77,660,969.50
Federal Agency:				
SBA	\$ 430,882,898.56	\$ 430,882,898.56	\$ 426,901,230.13	\$ 183,183.66
MBS-REMICs	\$ 10,914,640.74	\$ 10,914,640.74	\$ 11,455,602.70	\$ 50,572.13
Debentures	\$ 4,617,914,812.55	\$ 4,616,241,436.15	\$ 4,623,536,650.00	\$ 6,528,067.50
Debentures FR	\$ -	\$ -	\$ -	\$ -
Debentures CL	\$ 500,000,000.00	\$ 500,000,000.00	\$ 498,031,000.00	\$ 360,389.00
Discount Notes	\$ 13,676,588,570.50	\$ 13,680,511,421.91	\$ 13,681,807,880.00	NA
Supranational Debentures	\$ 946,090,189.30	\$ 945,751,647.64	\$ 944,944,800.00	\$ 2,605,773.50
Supranational Debentures FR	\$ 200,054,814.69	\$ 200,054,814.69	\$ 200,100,339.85	\$ 73,545.08
CDs and YCDs FR	\$ 400,000,000.00	\$ 400,000,000.00	\$ 400,014,000.00	\$ 52,862.59
Bank Notes	\$ -	\$ -	\$ -	\$ -
CDs and YCDs	\$ 14,700,000,000.00	\$ 14,700,000,000.00	\$ 14,699,439,806.13	\$ 8,104,736.15
Commercial Paper	\$ 9,742,973,999.96	\$ 9,745,946,875.03	\$ 9,745,873,276.40	NA
Corporate:				
Bonds FR	\$ -	\$ -	\$ -	\$ -
Bonds	\$ 14,967,211.12	\$ 14,967,211.12	\$ 14,708,550.00	\$ 15,458.40
Repurchase Agreements	\$ -	\$ -	\$ -	\$ -
Reverse Repurchase	\$ -	\$ -	\$ -	\$ -
Time Deposits	\$ 4,219,500,000.00	\$ 4,219,500,000.00	\$ 4,219,500,000.00	NA
PMIA & GF Loans	\$ 693,695,000.00	\$ 693,695,000.00	\$ 693,695,000.00	NA
TOTAL	\$ 126,727,778,101.36	\$ 126,743,941,017.43	\$ 126,904,887,135.21	\$ 95,635,557.51

Fair Value Including Accrued Interest \$ 127,000,522,692.72

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 (1.001269853). 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 \$20,025,397.05 or \$20,000,000.00 x 1.001269853.



Orange County Fire Authority

Preliminary Investment Report

April 23, 2021



ORANGE COUNTY FIRE AUTHORITY **Portfolio Management** **Portfolio Summary** **April 23, 2021**

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

See Note 1 on page 19

See Note 2 on page 19

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM/C 360 Equiv.	YTM/C 365 Equiv.
Federal Agency Coupon Securities	45,450,000.00	45,416,308.45	45,450,000.00	34.32	1,165	107	0.448	0.454
Federal Agency Disc. -Amortizing	12,000,000.00	11,999,880.00	11,999,440.00	9.06	91	48	0.035	0.036
Local Agency Investment Funds	75,000,000.00	75,095,238.97	75,000,000.00	56.63	1	1	0.352	0.357
Investments	132,450,000.00	132,511,427.42	132,449,440.00	100.00%	409	42	0.356	0.361
<hr/>								
Cash and Accrued Interest								
Passbook/Checking	64,615,438.38	64,615,438.38	64,615,438.38		1	1	0.000	0.000
(not included in yield calculations)								
Accrued Interest at Purchase		1,435.11	1,435.11					
Subtotal		64,616,873.49	64,616,873.49					
Total Cash and Investments	197,065,438.38	197,128,300.91	197,066,313.49		409	42	0.356	0.361

See Note 5 on page 19

Total Earnings	April 23 Month Ending	Fiscal Year To Date
Current Year	22,171.48	431,026.94
Average Daily Balance	129,058,119.79	144,810,532.86
Effective Rate of Return	0.27%	0.37%

"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, 2021. 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 Jakubak, Treasurer

4/30/21

Cash and Investments with GASB 31 Adjustment:

Book Value of Cash & Investments before GASB 31 (Above)	\$ 197,066,313.49
GASB 31 Adjustment to Books (See Note 3 on page 19)	\$ 362,803.09
Total	\$ 197,429,116.58

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Investments
April 23, 2021

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	See Note 1 on page 19	See Note 2 on page 19	Stated Rate	YTM/Call	Days to	Maturity Date
						Market Value	Book Value		365	Call/ Maturity	
Money Mkt Mutual Funds/Cash											
SYS528	528	Federated Treasury Obligations		07/01/2020	0.00	0.00	0.00	0.010	0.010	1	
Subtotal and Average			14,846,430.01		0.00	0.00	0.00		0.000	0	
Federal Agency Coupon Securities											
3133EMLE0	1020	Federal Farm Credit Bank (Callable 6/22/2021)		12/23/2020	14,000,000.00	13,987,680.00	14,000,000.00	0.190	0.190	59	09/22/2023
3133EMWH1	1030	Federal Farm Credit Bank (Callable 4/21/2022)		04/22/2021	3,000,000.00	2,997,600.00	3,000,000.00	0.710	0.710	362	04/21/2025
3130ALNY6	1025	Fed Home Loan Bank (Callable 9/30/2021)		03/30/2021	8,000,000.00	8,000,000.00	8,000,000.00	0.550	0.822	159	09/30/2024
3130ALTJ3	1029	Fed Home Loan Bank (Callable 7/08/2021)		04/22/2021	9,435,000.00	9,426,602.85	9,435,000.00	0.375	0.375	75	04/08/2024
3130ALVR2	1031	Fed Home Loan Bank (Callable 7/23/2021)		04/23/2021	11,015,000.00	11,004,425.60	11,015,000.00	0.520	0.520	90	10/23/2024
Subtotal and Average			23,560,217.39		45,450,000.00	45,416,308.45	45,450,000.00		0.454	107	
Federal Agency Disc. -Amortizing											
313385GT7	1024	Fed Home Loan Bank		03/12/2021	12,000,000.00	11,999,880.00	11,999,440.00	0.035	0.036	48	06/11/2021
Subtotal and Average			11,999,311.66		12,000,000.00	11,999,880.00	11,999,440.00		0.036	48	
Treasury Discounts -Amortizing											
Subtotal and Average			3,652,160.72								
Local Agency Investment Funds											
SYS336	336	Local Agency Invstmt Fund			75,000,000.00	75,095,238.97	75,000,000.00	0.357	0.357	1	
Subtotal and Average			75,000,000.00		75,000,000.00	75,095,238.97	75,000,000.00		0.357	1	
Total and Average			129,058,119.79		132,450,000.00	132,511,427.42	132,449,440.00		0.361	42	

ORANGE COUNTY FIRE AUTHORITY
Portfolio Management
Portfolio Details - Cash
April 23, 2021

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 See Note 5 on page 19										
SYS10033	10033	Revolving Fund		07/01/2020	20,000.00	20,000.00	20,000.00		0.000	1
SYS4	4	Union Bank		07/01/2020	64,595,438.38	64,595,438.38	64,595,438.38		0.000	1
Average Balance			0.00	Accrued Interest at Purchase		1,435.11	1,435.11			1
				Subtotal		64,616,873.49	64,616,873.49			
Total Cash and Investments			129,058,119.79		197,065,438.38	197,128,300.91	197,066,313.49		0.361	42

(This Page Intentionally Left Blank)



ORANGE COUNTY FIRE AUTHORITY
Aging Report
By Maturity Date
As of April 26, 2021

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	(04/26/2021 - 04/26/2021)	4 Maturities	0 Payments	140,008,531.88	70.91%	140,008,531.88	140,103,770.85
Aging Interval: 1 - 30 days	(04/27/2021 - 05/26/2021)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 31 - 60 days	(05/27/2021 - 06/25/2021)	1 Maturities	0 Payments	12,000,000.00	6.08%	11,999,463.33	11,999,880.00
Aging Interval: 61 - 90 days	(06/26/2021 - 07/25/2021)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 91 - 120 days	(07/26/2021 - 08/24/2021)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 121 - 365 days	(08/25/2021 - 04/26/2022)	0 Maturities	0 Payments	0.00	0.00%	0.00	0.00
Aging Interval: 366 - 1095 days	(04/27/2022 - 04/25/2024)	2 Maturities	0 Payments	23,435,000.00	11.87%	23,435,000.00	23,414,282.85
Aging Interval: 1096 days and after	(04/26/2024 -)	3 Maturities	0 Payments	22,015,000.00	11.15%	22,015,000.00	22,002,025.60
Total for		10 Investments	0 Payments		100.00	197,457,995.21	197,519,959.30



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, 2020 includes an increase of \$368,460 to the LAIF investment and a decrease of (\$5,657) 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.
- Note 5: As of April 23, 2021, the portfolio cash position is high due to \$36 million in pending investments.

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 \$75 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 to 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 12, 2021

Agenda Item No. 2C
Consent Calendar

Third Quarter Financial Newsletter

Contact(s) for Further Information

Robert Cortez, Assistant Chief Business Services Department	robertcortez@ocfa.org	714.573.6012
Tricia Jakubiak, Treasurer	triciajakubiak@ocfa.org	714.573.6301
Stuart Lam, Budget Manager	stuartlam@ocfa.org	714.573.6302

Summary

This routine agenda item is submitted to provide information regarding revenues and expenditures in the General Fund and the Capital Improvement Program Funds through the third quarter of FY 2020/21.

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 27, 2021, 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 of the fiscal year are within budgetary estimates, except where noted in the attached newsletter.

Attachment(s)

Third Quarter Financial Newsletter – July 2020 to March 2021

3rd Quarter July 2020 to March 2021

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 in line with budget estimates and expenditures are trending higher than anticipated due to overtime for significant fire incidents and COVID-19 vaccine distribution. Thus far, OCFA received 68.0% of budgeted revenues and expended 71.3% of appropriations.

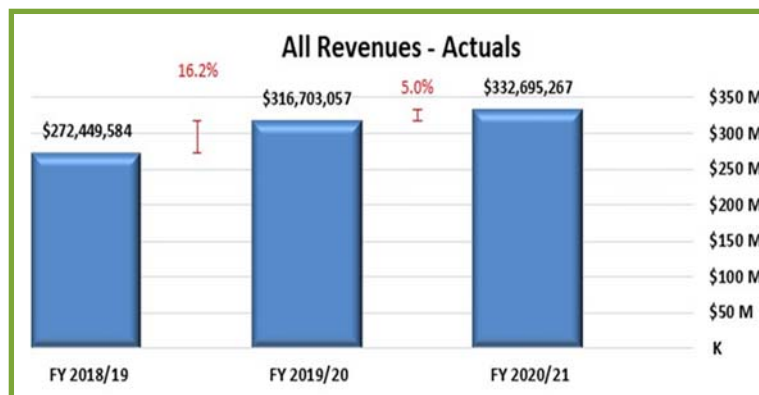
The OCFA expended 35.5% of the GF CIP, 10.6% of Fire Stations & Facilities, 16.5% of Comm. & Info. Systems, and 17.2% of the Fire Apparatus budgets.

For additional info, see attached newsletter.



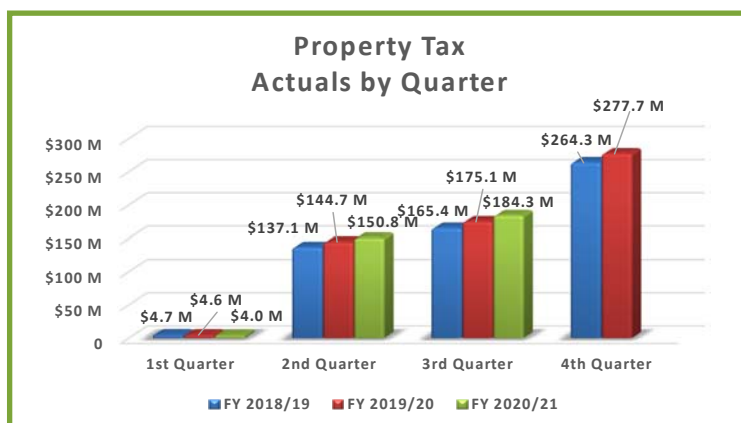
General Fund

REVENUES - General Fund revenues received as of the 3rd quarter amounted to \$332.7 million, approximately 5.0% higher than the prior year. The increase is primarily due to higher assistance by hire reimbursement revenue stemming from a higher number of significant emergency incidents this year as well as higher secured property tax revenue. Now that the

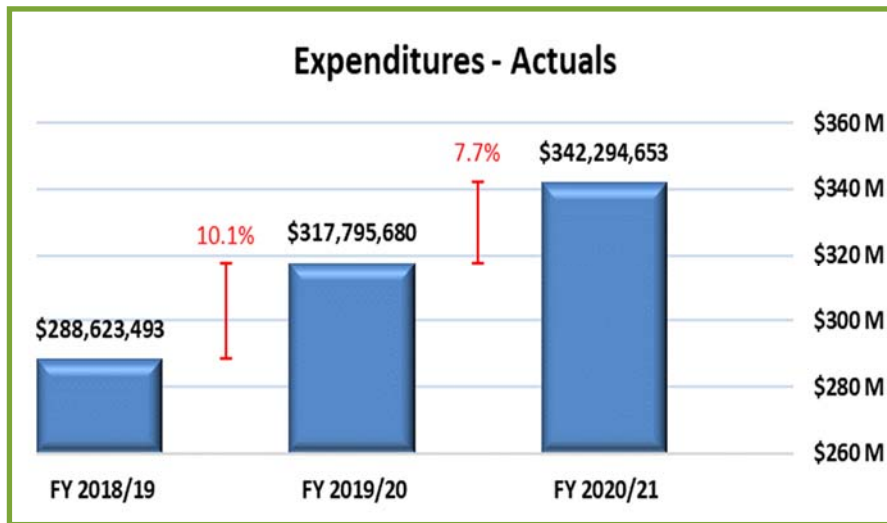


mid-year adjustments approved by the Board in March have been incorporated into the budget, the top five revenues are trending as expected. For the 3rd quarter of

fiscal year 2020/21, property taxes are \$9.2 million higher when compared to the prior year. Secured property tax represents over 95% of overall property tax revenue and based on data from the Auditor-Controller, OCFA projects secured property taxes will be \$2.4 million higher than originally budgeted.

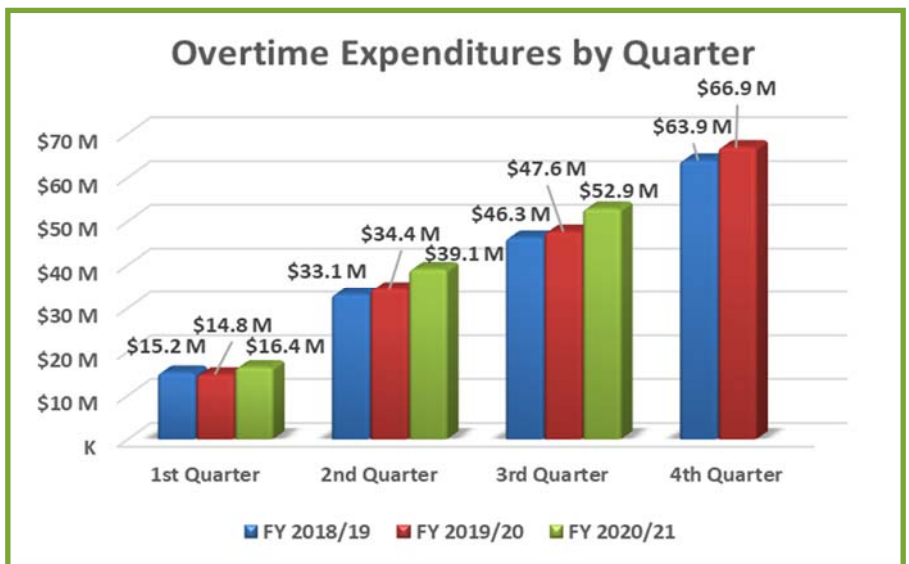


EXPENDITURES — General Fund expenditures through the 3rd quarter amounted to \$342.3 million and



reflect an increase of 7.7% when compared to the prior fiscal year. Budget estimates projected 3rd quarter expenditures ending at \$340.1 million. Higher than anticipated backfill/overtime expenditures were the main driver due to OCFA's response to significant fire incidents and the COVID-19 vaccine distribution efforts. Services, supplies, and equipment expenditures were in line with budgetary estimates.

The following Overtime Expenditures by Quarter chart captures historical cumulative overtime expenditures from fiscal year 2018/19 through the 3rd quarter of fiscal year 2020/21. Actual overtime expenditures are trending higher than last year. Overtime expenses increased this year over last due to emergency incidents and COVID-19 vaccine distribution. Major incidents include the Apple, August Complex, Blue Ridge, Bond, Castle, Deer, Lake, LNU Lightning Complex, SCU Lightning Complex, and Silverado Canyon fires. These emergency incident overtime expenditures are reimbursable. Open Position overtime, used to fill vacancies in the firefighter ranks, is also contributing to the high backfill/overtime expenditures. This category of overtime which is typically offset by vacancy savings will continue to be monitored.



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 2020 to March 2021

OVERVIEW

This report covers fiscal activities in the General Fund and CIP Funds through the third quarter of Fiscal Year 2020/21. Budget figures include all budget adjustments authorized by the Board through the third quarter.

GENERAL FUND

With 75% of the year completed, General Fund revenues are 68.0% of budget and expenditures are 71.3% as shown below:

General Fund (excludes 12110)	YTD Actual	Budget	Variance in Dollars	% Variance
Revenues	332,695,267	489,544,349	156,849,082	68.0%
Expenditures	342,294,653	479,936,856	137,642,203	71.3%

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 exceeds 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	184,330,237	183,430,199	900,038	0%
Cash Contracts	105,744,688	105,851,227	(106,539)	0%
State Reimbursements	29,073,837	29,000,000	73,837	0%
CRA Pass-through	8,209,483	8,209,483	-	0%
Community Risk Reduction Fees	2,745,066	2,610,191	134,875	5%
Total	330,103,311	329,101,100	1,002,211	0%

- With the Mid-Year Budget Adjustments approved by the Board in March, actual receipts for the largest five revenue categories are in line with trended budget estimates for the third quarter.

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 exceeds by 10% or \$1 million, are discussed below the table.

Expenditures by Department	YTD Actual Expenditures	Trended YTD Budget Estimate	Variance: Actual to Budget in Dollars	% Variance
Business Services	22,219,228	21,887,417	331,811	2%
Command & Emergency Planning	6,715,451	6,227,728	487,723	8%
Community Risk Reduction	11,467,722	12,477,132	(1,009,410)	-8%
EMS	8,711,766	9,415,371	(703,605)	-7%
Executive Management	12,779,851	12,755,774	24,077	0%
Human Resources	6,437,004	7,129,487	(692,483)	-10%
Logistics	25,877,918	25,133,365	744,553	3%
Operations	234,006,293	230,125,437	3,880,856	2%
Special Operations	14,079,419	14,903,167	(823,748)	-6%
Total	342,294,653	340,054,878	2,239,775	1%

- **Community Risk Reduction** – The variance of (\$1.0M) or -8% in this department is a result of savings in S&EB due to underfilling of positions, as well as savings in Services and Supplies due to a COVID related decrease in inspections and lower expenditures in the Cal-Fire Tree Pest Mitigation Grant.
- **Human Resources** – This division ended the third quarter \$692K or 10% below the budgetary estimate, primarily due to lower spending in professional and specialized services in the Recruitment section. Recruitment efforts were focused on firefighter paramedics during FY 2020/21.
- **Operations** – This department is exceeding budget estimates for the third quarter primarily due to higher backfill/overtime expenditures. Part of the budgetary variance is due to overtime costs incurred for reimbursable emergency incidents including additional assistance by hire expenditures that were not included in the Mid-Year Budget Adjustment as well as reimbursable overtime related to COVID-19 vaccine distribution. Major incidents in FY 2020/21 include the Apple, August Complex, Blue Ridge, Bond, Castle, Deer, Lake, LNU Lightning Complex, SCU Lightning Complex, and Silverado Canyon fires. Open Position overtime, used to fill vacancies in the firefighter ranks, is also contributing to the variance. This category of overtime which is typically offset by vacancy savings will continue to be monitored.

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	307,629,286	303,183,937	4,445,349	1%
Services and Supplies	34,131,614	36,404,401	(2,272,788)	-6%
Equipment	533,754	466,540	67,214	14%
Total	342,294,653	340,054,878	2,239,775	1%

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

- **Salary & Employee Benefits** – This category is trending over budget estimates for the second quarter by approximately \$4.4 million or 1%. This is primarily due to higher backfill/overtime expenditures. Part of the budgetary variance is due to overtime costs incurred for reimbursable emergency incidents including additional assistance by hire expenditures that were not included in the Mid-Year Budget Adjustment as well as reimbursable overtime related to COVID-19 vaccine distribution. Major incidents in FY 2020/21 include the Apple, August Complex, Blue Ridge, Bond, Castle, Deer, Lake, LNU Lightning Complex, SCU Lightning Complex, and Silverado Canyon fires. Open Position overtime, used to fill vacancies in the firefighter ranks, is also contributing to the variance. This category of overtime which is typically offset by vacancy savings will continue to be monitored.

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	4,340,265	12,216,121	35.5%

- This Fund receives transfers from the General Fund as its revenue source.
- Appropriations of \$12.2 million include funding for upgrades, routine maintenance and replacement of equipment such as: enterprise phone/public address system upgrade, fire station bathroom inclusive facilities projects, dormitory privacy (FS 41 and FS 53), kitchen, flooring and/or bathroom remodels (FS 41, FS 26 and FS 6), thermal imaging cameras, telephone/alarm system upgrade, data network upgrades, replacement of PCs, laptops, tablets, printers, 800 MHz radios, VHF radios, WMD protective suits/respirator canisters, RFOTC uninterruptible power system, MDC system, high pressure airbags, body armor, duo-dote auto-injectors, fire shelters, and installation of SCBA bottle filling stations.
- Expenditures of approximately \$4.3 million are attributable to the thermal imaging cameras, fire station telephone/alarm/sound system upgrade, replacement PCs, tablets and printers, 800 MHz radios, body armor replacement, station bathroom inclusive facilities projects, high pressure airbags, and various IT and Property Management projects described above.

Fire Stations and Facilities

Fund 123	YTD Actual	Budget	Percent
Revenue	686,590	580,613	118.3%
Expenditures	1,184,415	11,224,673	10.6%

- Revenues in this fund are attributable to interest earned through the third quarter and developer contributions of \$648K.
- Appropriations of \$11.2 million include funding for RFOTC training grounds expansion and upgrade, replacement of FS 10 and FS 24, infrastructure security enhancements, FS 49 apparatus bay floor reconstruction, retrofit of existing fire station life and safety systems, fire station bathroom improvements, US&R warehouse training center improvements, and construction of FS 12.
- Expenditures of approximately \$1.2M are primarily attributable to RFOTC training ground expansion and upgrade, infrastructure security enhancements and replacement of FS 10.

Communications & Information Systems

Fund 124	YTD Actual	Budget	Percent
Revenue	16,387	13,362	122.6%
Expenditures	809,772	4,922,093	16.5%

- Revenues in this fund are attributable to interest earned through the third quarter.
- Appropriations of \$4.9 million include funding for: CRR automation/IFP replacement, RFOTC data center fire suppression system upgrade, disaster recovery co-location facility, EMS enterprise system development, enterprise audio video equipment upgrades, incident reporting application replacement, theHIVE cloud upgrade, next generation CAD2CAD, and EMS immunization tracking.
- Year to date expenditures of \$810K are primarily attributable to the progress on the CRR automation/IFP replacement, disaster recovery co-location facility, and EMS immunization tracking.

Fire Apparatus

Fund 133	YTD Actual	Budget	Percent
Revenue	1,435,727	1,672,679	85.8%
Expenditures	2,692,654	15,671,698	17.2%

- Revenues in this fund are attributable to vehicle replacement program payments from cash contract cities and interest earned through the third quarter.
- Appropriations of \$15.7 million include vehicle outfitting, 5 100' quint trucks, 2 HazMat vehicles, a heavy rescue vehicle, 10 vans, 7 utility pickups, 2 light service trucks, 9 mid-size pickups, a US&R support vehicle, 2 squad vehicles, 3 full-size SUVs, a superintendent vehicle, and other miscellaneous emergency and support vehicles.

- Expenditures through the third quarter include a heavy rescue vehicle, light service trucks, mid-size pickups, utility pickups, full and mid-size SUVs, step and cargo vans, mid-size sedans, quad ATV, and outfitting costs.

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 Stuart Lam, Budget Manager at 714-573-6302, or Tricia Jakubiak, Treasurer at 714-573-6301.



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 12, 2021

Agenda Item No. 2D
Consent Calendar

**Budget Adjustment and Contract Amendments Related to the
Fire Integrated Real-time Intelligence System (FIRIS) 2.0 Program Extension**

Contact(s) for Further Information

Brian Fennessy, Fire Chief	brianfennessy@ocfa.org	714.573.6010
Robert Cortez, Assistant Chief Business Services Department	robertcortez@ocfa.org	714.573.6012

Summary

This agenda item is submitted for approval of budget and contract adjustments in reference to the extension of the Fire Integrated Real-time Intelligence System (FIRIS) 2.0 Program, as requested by the California Governor's Office of Emergency Services (Cal OES) to continue providing enhanced regional wildfire situational awareness for first responders. The agenda item seeks approval to increase revenue and appropriate Cal OES funds by an additional \$468,500 to cover the cost of the FIRIS 2.0 Program extension through June 30, 2021.

Prior Board/Committee Action

On June 25, 2020, the Board of Directors authorized the FIRIS 2.0 Program, which included approval of \$8.2 million budget via State funds and approval of various agreements for services including aviation equipment, data analytics, program managers, Air Tactical Group Supervisors (ATGSs), and other related services.

On January 28, 2021, the Board of Directors authorized spending cap adjustments to the FIRIS 2.0 Program, which included the approval to increase individual contract amounts for program managers and to increase the aggregate not-to-exceed amount for the ATGSs.

On March 10, 2021, the Budget and Finance Committee reviewed the budget adjustment item and recommended by a 7-0 vote (Directors Bourne and Sachs absent) that the Board of Directors, contingent upon the written confirmation of funding from Cal OES, approve and authorize a budget adjustment to increase revenue and appropriations in the FY 2020/21 General Fund (121) budget by \$2,638,675 for the extension of the FIRIS 2.0 Program. Subsequently, Cal OES notified OCFA that funding availability for the extension had been reduced.

On April 22, 2021, the Board of Directors approved a budget adjustment of \$451,500 and authorized spending cap adjustments to the FIRIS 2.0 Program service contracts, to extend the FIRIS Program through June 1, 2021. Subsequently, Cal OES amended the FIRIS Program service agreement to extend the Program and funding through June 30, 2021.

RECOMMENDED ACTION(S)

Direct staff to place the item on the agenda for the Board of Directors meeting of May 27, 2021, with the Budget and Finance Committee's recommendation that the Board of Directors:

1. Approve and authorize a budget adjustment to increase revenue and appropriations in the FY 2020/21 General Fund (121) budget by an additional \$468,500 for the extension of the FIRIS 2.0 Program through June 30, 2021.
2. Approve and authorize the Purchasing Manager to adjust all FIRIS-related vendor contracts by the individual amounts needed in support of the FIRIS 2.0 Program extension, so long as the aggregate value of the increases does not exceed the revised program budget (see Table).

Impact to Cities/County

The FIRIS 2.0 Program has greatly enhanced and will continue to enhance aerial wildfire response and situational awareness in Orange County and throughout California during the remainder of the 2020/21 wildfire season, upon approval of this extension.

Fiscal Impact

The FIRIS 2.0 Program was initially funded with an award of \$7,706,525 from Cal OES and \$500,000 in State funds remaining from the 2019 FIRIS Pilot Program. At its April 2021 meeting, the OCFA Board of Directors approved a Program extension through June 1, 2021 and increased the Program budget by \$451,500 as requested by Cal OES. Cal OES now desires to extend the term of the Program through June 30, 2021 and provides an additional \$468,500 via a contract amendment. This amendment brings the Cal OES total contract award to \$8,626,525 for Program services through June 30, 2021.

Background

FIRIS 2.0 Program

Wildland fire remains the most significant threat to life and property in California; lives, property, and natural resources are threatened on a 24-hour basis. In response to this threat, the California Governor's Office of Emergency Services, (Cal OES) provided funding for the OCFA to administer the All-Hazard Fire Integrated Real-time Intelligence System (FIRIS) 2.0 Program. FIRIS 2.0 is an all-hazard and all-weather tool that in addition to wildland fires, can also immediately respond to mudslides, flooding, and other natural disasters.

The FIRIS 2.0 Program Incident Awareness and Assessment (IAA) aircraft have been engineered and equipped so that decision-makers can view information in real-time, keep pace and understand the true scale of all-hazard disaster needs and response. FIRIS 2.0 has also put first responders and equipment in position to quickly address climate-driven emergencies and provides more targeted and effective evacuations. Improved communications and real-time technologies give firefighters, Incident Commanders, policymakers, the California State Operations Center (SOC), the intelligence units based at the two Geographic Area Coordination Centers (NOPS & SOPS) in California, the California Fire and Rescue Coordination Center, local Emergency Command Centers (ECC) and Emergency Operations Centers (EOC) better and faster information about fast-paced disasters. Furthermore, FIRIS 2.0 reduces the risk to Orange County and California citizens and mitigates the impacts of climate-driven disasters within the first hour of report of a disaster.

As a result of COVID-19, one objective is to adopt wildland fire suppression activities like FIRIS 2.0, so that when fire suppression resources are limited, they can be deployed in a more strategic manner than in the past, and that evacuations occur in a more efficient and effective manner.

FIRIS 2.0 Program Update

The FIRIS aircraft have been used on numerous incidents throughout the State during the 2020/21 wildfire season, and most notably here in Orange County including: Silverado, Blue Ridge, Bond as well as other smaller vegetation fires. In addition, the Program is also being utilized in the all

hazards arena to include rain events to monitor hillside movement in mud and debris flow susceptible areas. This important tool will allow ground units additional time to affect evacuations as well and assess damage in real time.

During the Silverado, Blue Ridge and Bond Fires, the OCFA applied for FEMA's Fire Management Assistance Grant also known as "FMAG". FMAG pays for up to 75% of suppression costs if agencies are successful in submitting an application. In order for agencies to qualify for FMAG, agencies need to submit their application through Cal OES while the fire is still active and there is a threat to life, property, and infrastructure. Time is of the essence in order to successfully qualify for the grant. Given the imagery and data gathered and provided by the FIRIS 2.0 program, OCFA received FMAG approval within a record 2-3 hours for all three major fires. Cal OES stated that these were the fastest approvals from FEMA they have ever seen and it was due to the FIRIS modeling that was included with the grant application.

Cal OES Request for FIRIS 2.0 Program Extension Through June 30, 2021

Since September of 2020, the OCFA has been providing enhanced regional wildfire situational awareness for first responders in Orange County and throughout the State of California at the request of Cal OES per agreement number A201003758. At its April 2021 meeting, the OCFA Board of Directors approved a Program extension through June 1, 2021 and increased the Program budget by \$451,500 as requested by Cal OES. Cal OES now desires to extend the term of the Program through June 30, 2021 and provides an additional \$468,500 via a contract amendment. This amendment brings the Cal OES total contract award to \$8,626,525 for FIRIS 2.0 Program services through June 30, 2021.

The table below details the recommended FIRIS 2.0 budget adjustments and spending cap for the Program extension:

Funding Source	Funding Description	Current Budget & Spending Cap	Proposed Adjustment	Proposed Revised Budget & Spending Cap
Cal OES	Reimbursement Basis	\$8,158,025	\$468,500	\$8,626,525
2019 FIRIS Program Fund Balance	Re-allocation of remaining State Funds (est.)	\$500,000	\$0	\$500,000
Total Funding & Spending Cap		\$8,658,025	\$468,500	\$9,126,525

Attachment

Cal OES Service Contract Amendment

STANDARD AGREEMENT - AMENDMENT

STD 213A (Rev. 4/2020)

☐ CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED _____ PAGES

AGREEMENT NUMBER

A201003758

AMENDMENT NUMBER

1

Purchasing Authority Number

GOES-0690

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

California Governor's Office of Emergency Services (Cal OES)

CONTRACTOR NAME

Orange County Fire Authority

2. The term of this Agreement is:

START DATE

September 1, 2020

THROUGH END DATE

June 30, 2021

3. The maximum amount of this Agreement after this Amendment is:

\$8,626,525.00

Eight Million Six Hundred Twenty-Six Thousand Five Hundred Twenty-Five Dollars and Zero Cents

4. The parties mutually agree to this amendment as follows. All actions noted below are by this reference made a part of the Agreement and incorporated herein:

I. Pursuant to Exhibit A, Statement of Work (SOW); Section 2, Term/Period of Performance; Paragraph B., Cal OES hereby extends the end date of the period of performance from April 30, 2021 to June 30, 2021.

Current Term: 09/01/2020 - 04/30/2021

New Term: 09/01/2020 - 06/30/2021

II. Pursuant to Exhibit A, Statement of Work (SOW); Section 3, Budgeted Amount; Cal OES hereby increases the budgeted amount by \$920,000.00, subject to available funding.

Previous contract value: \$7,706,525.00

New contract value: \$8,626,525.00

III. Due to ongoing impacts and recovery from the 2020 wildfire season, as well as the need to maintain ongoing situational awareness, and respond appropriately, and preserve the public health and safety, it is necessary to extend this contract. As of April 12th, the amendment will include only the use of one aircraft at 12 hours a day rather than the original contract for two aircraft, one at 24 hours a day and one at 12, in addition to minimizing the need for all personnel to support.

*All other terms and conditions shall remain the same.**IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.***CONTRACTOR**

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

Orange County Fire Authority

CONTRACTOR BUSINESS ADDRESS

1 Fire Authority Road

CITY

Irvine

STATE

CA

ZIP

92602

PRINTED NAME OF PERSON SIGNING

Brian Fennessy

TITLE

Fire Chief

CONTRACTOR AUTHORIZED SIGNATURE

DATE SIGNED

4/29/2021

DocuSigned by:

Brian Fennessy

26D38CB7915E422...

STANDARD AGREEMENT - AMENDMENT

STD 213A (Rev. 4/2020)

☐ CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED _____ PAGES

AGREEMENT NUMBER A201003758	AMENDMENT NUMBER 1	Purchasing Authority Number GOES-0690
--------------------------------	-----------------------	--

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME California Governor's Office of Emergency Services (Cal OES)				
CONTRACTING AGENCY ADDRESS 3650 Schriever Avenue		CITY Mather	STATE CA	ZIP 95655
PRINTED NAME OF PERSON SIGNING Heather Carlson		TITLE Assistant Director, Administrative Services		
CONTRACTING AGENCY AUTHORIZED SIGNATURE <div><div>DocuSigned by:</div><div>Heather Carlson</div></div>		DATE SIGNED 4/29/2021		
CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL		EXEMPTION (If Applicable) SCM Vol. 1 3.10		



Orange County Fire Authority **AGENDA STAFF REPORT**

**Budget and Finance Committee Meeting
May 12, 2021**

**Agenda Item No. 3A
Discussion Calendar**

Harris & Associates Final Property Tax Revenue Projections

Contact(s) for Further Information

Robert Cortez, Assistant Chief Business Services Department	robertcortez@ocfa.org	714.573.6012
Stuart Lam, Budget Manager Treasury & Financial Planning	stuartlam@ocfa.org	714.573.6302
Alma Penalosa, Budget Analyst Treasury & Financial Planning	almapenalosa@ocfa.org	714.573.6310

Summary

This item is submitted to provide Harris & Associates final report on five-year property tax revenue projections starting with Fiscal Year 2021/22.

Prior Board/Committee Action

Not Applicable.

RECOMMENDED ACTION(S)

Receive and file.

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 2021/22 Draft Proposed Budget".

Background

The Orange County Fire Authority contracts with 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 2020/21 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 2020.

On December 31, 2020, the Board of Equalization set the statewide inflationary rate at 1.036%, applicable to FY 2021/22 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 2021/22 growth factor at 1.036% to which the new construction, approved projects and all the other factors discussed as part of the methodology were added, generating the FY 2021/22 forecasted secured property tax growth of 3.70%. For the outer years, Harris & Associates anticipates secured property tax revenues to grow by 2.94% in FY 2022/23, 3.65% in FY 2023/24, 3.49% in FY 2024/25, and 3.71% in FY 2025/26. Harris & Associates has factored in the continued effects of the uncertainty created by the COVID-19 pandemic which could contribute to a slower growth rate, as well as continued impact of the 2017 Tax Reform Act.

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 2.35% in FY 2020/21 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 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	20/21*
2005 Report											
2006 Report	7.29%										
2007 Report	8.58%	5.72%									
2008 Report	3.82%	4.04%	4.62%								
2009 Report	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%	2.61%
2017 Report								5.49%	5.35%	3.92%	3.88%
2018 Report									6.11%	5.50%	3.46%
2019 Report										4.75%	3.39%
2020 Report											4.54%
Actual	-0.88%	0.85%	1.89%	4.05%	7.15%	7.74%	6.00%	6.58%	6.98%	5.63%	4.56%
Difference	1.39%	0.93%	1.18%	1.06%	3.77%	2.63%	1.43%	1.09%	0.87%	0.88%	0.02%

*FY 20/21 is estimated based on actual receipts received through April 2021.

2020-21 5-YEAR PROPERTY TAX PROJECTIONS



April 1, 2021

Prepared for:



ORANGE COUNTY FIRE AUTHORITY

Prepared by:



Harris & Associates

**22 Executive Park, Suite 200
Irvine, California 92614
(949) 655-3900**

Table of Contents

Section 1	Executive Summary	1-1
Section 2	Introduction	2-1
2.1	Typical Scenario	2-1
2.1.1	Assumptions	2-1
2.2	Conservative Scenario	2-1
2.2.1	Assumptions	2-1
Section 3	Disclaimer	3-1
Section 4	Approach.....	4-1
4.1	Ad Valorem Revenues.....	4-1
4.2	Pass Through Revenues	4-4
Section 5	Data Sources and Methodology.....	5-1
5.1	Ad Valorem Revenues.....	5-1
5.1.1	Assessed Valuation Information	5-1
5.1.2	Delinquency Rates.....	5-2
5.1.3	Property Sales	5-2
5.1.4	New Development Information	5-2
5.1.5	Assessment Appeals	5-3
5.1.6	Growth Rates and Economic Data	5-3
5.2	Pass Through Revenues	5-4
5.2.1	Recognized Obligations Payment Schedule (“ROPS”).....	5-5
5.2.2	RPTTF Reports for Fiscal Year 2020-21	5-6
Section 6	Ad Valorem Revenues	6-1
6.1	2020-21 Assessed Valuations and Tax Rates.....	6-1
6.2	Projected Secured New Value from Construction and Sales Transactions..	6-3
6.2.1	Summary of New Construction.....	6-3
6.2.2	Sales Transactions	6-6
6.3	Proposition 8 Reassessments & Assessment Appeals	6-7
6.3.1	Assessor-Initiated Reassessments	6-8
6.3.2	Property Owner Assessment Appeals	6-8
6.3.3	Secured Assessment Appeals	6-9
6.4	Annexations.....	6-11
6.5	Increases in Ad Valorem Revenues Resulting from Successor Agency Dissolution.....	6-11
Section 7	Annual Growth Rates	7-1
7.1	Background	7-1
7.1.1	2020-21 Actual Growth Rate in OCFA SFF Jurisdictions	7-1

7.1.2	Economic Forecasts/Indicators.....	7-1
7.1.3	Economic Forecasts	7-1
7.2	Secured Growth Rates	7-5
7.2.1	Fiscal Year 2021-22.....	7-5
7.2.2	Fiscal Year 2022-23.....	7-6
7.2.3	Fiscal Years 2023-24, 2024-25, and 2025-26	7-7
7.3	Unsecured Growth Rates	7-8
7.4	Delinquencies, Refunds and Net Change Factors	7-8
Section 8	Pass Through Revenues	8-1
8.1	Calculations	8-4
8.1.1	Gross Tax Increment (RPTTF)	8-4
8.1.2	Administrative Fees	8-4
8.1.3	Pass Through Payments	8-4
8.1.4	Total Enforceable Obligations.....	8-5
8.1.5	Total Excess Property Tax Revenue	8-5
8.1.6	OCFA's Share of Pass Through Payments and Excess Property Tax Revenues	8-5
8.1.7	Irvine Settlement Agreement	8-5
8.1.8	Cypress Settlement Agreement and Loan Repayment	8-6
8.1.9	Lake Forest Successor Agency RPTTF	8-6
8.1.10	Mission Viejo Pass Throughs and Excess Revenue	8-7
8.1.11	San Juan Capistrano Excess Revenue	8-7
8.1.12	Potential Revenue from Former RDA owned Property Disposition ..	8-7
8.1.13	Prior Period Adjustments	8-7
Section 9	Conclusion	9-1

APPENDICES

1	Property Tax Projections - Fiscal Year 2020-21 through 2025-26
2	New Value Added by Jurisdiction
3	Sales Volume and Median Home Sales Prices by Jurisdiction
4	Successor Agency Pass Through Revenues
5	Assessment Appeals

Section 1 Executive Summary

The 5-year projection of property tax revenues to the Orange County Fire Authority (“OCFA”) and corresponding growth rates are presented below:

Summary of Projected Revenues								
Fiscal Year	Typical Scenario				Conservative Scenario			
	Ad Valorem	Pass Through Revenue	Total	Growth	Ad Valorem	Pass Through Revenue	TOTAL	Growth
21-22	292,911,840	18,409,647	311,321,487	3.96%	291,186,026	18,321,346	309,507,372	3.35%
22-23	301,212,916	19,712,561	320,925,477	3.08%	294,876,976	19,013,226	313,890,202	1.42%
23-24	311,447,813	18,586,494	330,034,307	2.84%	303,741,269	18,085,369	321,826,638	2.53%
24-25	322,077,937	23,780,740	345,858,676	4.79%	310,101,413	21,005,377	331,106,790	2.88%
25-26	333,769,028	28,352,877	362,121,905	4.70%	317,158,056	26,212,917	343,370,973	3.70%

Total Fiscal Year 2021-22 property tax revenues (Ad Valorem and Pass Through) to the OCFA in the Structural Fire Fund Jurisdictions (defined later in this Report) are estimated to range between \$310 and \$311 million, an increase of between 3.35% and 3.96% from Fiscal Year 2020-21 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,” is the most likely scenario and assumes that the economy will continue to recover from the initial economic impacts of the pandemic given the strong housing market and rollout of several vaccines. 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 2020
- No reduction in the value of building permits finalized between January 1 and December 31, 2020
- No reduction in the value building permits issued, but not finalized, between January 1 and December 31, 2020
- No reduction in the value from planned new development

- No reduction in future growth rates
- No Assessor-initiated reassessments or reductions as a result of COVID-19

Fiscal Year 2021-22 property taxes are estimated at \$311 million under the Typical Scenario (an increase of 3.96% over FY 2020-21 property taxes). Over the next 5 years, property taxes are projected to increase from \$311 million in Fiscal Year 2021-22 to \$362 million in Fiscal Year 2025-26, which translates to an average of 3.88% growth per year over the term of the Projections.

#2 – Conservative Scenario

Scenario #2, or the “Conservative Scenario,” assumes that the pandemic will have longer-term economic impacts lasting through the end of calendar year 2021 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) that occurred in 2020
- 25% reduction in value of new commercial construction that occurred in 2020
- 50% reduction in the value of commercial building permits issued, but not finalized, between January 1 and December 31, 2020
- No additional value added from planned new Office or Retail developments

Fiscal Year 2021-22 property taxes under this scenario are estimated at \$310 million under the Conservative Scenario (an increase of 3.35% over FY 2020-21 property taxes). Over the 5-year period, property tax revenues are projected to increase from \$310 million in Fiscal Year 2021-22 to \$343 million in Fiscal Year 2025-26, with an average annual growth rate of 2.78%.

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.

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
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
ALISO VIEJO	\$ 12,937,534	\$ 13,269,316	\$ 13,553,348	\$ 13,842,884	\$ 14,246,526	\$ 14,724,627
CYPRESS	\$ 7,313,526	\$ 7,577,842	\$ 8,186,069	\$ 7,798,352	\$ 8,019,217	\$ 8,246,707
DANA POINT	\$ 15,794,856	\$ 16,583,783	\$ 17,048,759	\$ 17,472,396	\$ 18,022,603	\$ 18,868,482
IRVINE	\$ 107,379,214	\$ 111,621,757	\$ 114,922,794	\$ 119,256,461	\$ 127,950,967	\$ 136,476,991
LA PALMA	\$ 2,199,425	\$ 2,278,788	\$ 2,352,283	\$ 2,377,994	\$ 2,453,623	\$ 2,524,264
LAGUNA HILLS	\$ 9,800,905	\$ 10,122,187	\$ 10,346,783	\$ 10,562,226	\$ 10,872,723	\$ 11,192,534
LAGUNA NIGUEL	\$ 18,028,606	\$ 18,663,842	\$ 19,116,541	\$ 19,505,719	\$ 20,085,582	\$ 20,729,107
LAGUNA WOODS	\$ 3,664,843	\$ 3,747,104	\$ 3,828,259	\$ 3,903,537	\$ 4,015,723	\$ 4,131,274
LAKE FOREST	\$ 17,706,080	\$ 18,559,328	\$ 19,392,658	\$ 20,134,657	\$ 20,851,457	\$ 21,653,676
LOS ALAMITOS	\$ 2,334,244	\$ 2,405,687	\$ 2,590,684	\$ 2,643,832	\$ 2,718,540	\$ 2,795,488
MISSION VIEJO	\$ 20,796,196	\$ 21,429,260	\$ 22,005,647	\$ 22,531,442	\$ 23,365,642	\$ 24,070,447
RANCHO SANTA MARGARITA	\$ 10,779,866	\$ 11,040,847	\$ 11,288,938	\$ 11,517,985	\$ 11,854,647	\$ 12,201,408
SAN JUAN CAPISTRANO	\$ 9,885,135	\$ 10,328,143	\$ 10,662,305	\$ 11,058,953	\$ 11,825,703	\$ 12,571,808
VILLA PARK	\$ 2,030,097	\$ 2,097,639	\$ 2,155,923	\$ 2,208,064	\$ 2,274,116	\$ 2,342,148
YORBA LINDA	\$ 16,273,527	\$ 16,845,538	\$ 17,335,482	\$ 17,686,059	\$ 18,226,447	\$ 18,786,996
COUNTY UNINCORPORATED	\$ 42,549,872	\$ 44,750,424	\$ 46,139,003	\$ 47,533,745	\$ 49,075,160	\$ 50,805,948
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 299,473,925	\$ 311,321,487	\$ 320,925,477	\$ 330,034,307	\$ 345,858,676	\$ 362,121,905
% CHANGE IN TOTAL PROPERTY TAX REVENUE		3.96%	3.08%	2.84%	4.79%	4.70%

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
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
ALISO VIEJO	\$ 12,937,534	\$ 13,221,908	\$ 13,320,813	\$ 13,594,551	\$ 13,860,155	\$ 14,131,070
CYPRESS	\$ 7,313,526	\$ 7,551,015	\$ 7,793,076	\$ 7,489,165	\$ 7,631,118	\$ 7,775,910
DANA POINT	\$ 15,794,856	\$ 16,502,160	\$ 16,669,453	\$ 17,060,803	\$ 17,396,450	\$ 18,049,876
IRVINE	\$ 107,379,214	\$ 110,415,266	\$ 111,701,458	\$ 114,956,950	\$ 119,318,587	\$ 126,338,690
LA PALMA	\$ 2,199,425	\$ 2,276,186	\$ 2,319,917	\$ 2,344,954	\$ 2,395,288	\$ 2,439,389
LAGUNA HILLS	\$ 9,800,905	\$ 10,090,144	\$ 10,184,916	\$ 10,392,109	\$ 10,596,460	\$ 10,804,897
LAGUNA NIGUEL	\$ 18,028,606	\$ 18,635,491	\$ 18,832,173	\$ 19,215,598	\$ 19,597,043	\$ 20,032,383
LAGUNA WOODS	\$ 3,664,843	\$ 3,729,024	\$ 3,751,751	\$ 3,826,123	\$ 3,899,988	\$ 3,975,331
LAKE FOREST	\$ 17,706,080	\$ 18,408,231	\$ 18,936,269	\$ 19,643,111	\$ 20,161,062	\$ 20,717,035
LOS ALAMITOS	\$ 2,334,244	\$ 2,386,541	\$ 2,529,486	\$ 2,581,522	\$ 2,630,665	\$ 2,680,790
MISSION VIEJO	\$ 20,796,196	\$ 21,397,867	\$ 21,628,222	\$ 22,131,888	\$ 22,731,380	\$ 23,188,469
RANCHO SANTA MARGARITA	\$ 10,779,866	\$ 11,005,479	\$ 11,090,760	\$ 11,314,539	\$ 11,536,036	\$ 11,761,962
SAN JUAN CAPISTRANO	\$ 9,885,135	\$ 10,285,760	\$ 10,470,344	\$ 10,863,417	\$ 11,494,446	\$ 11,994,883
VILLA PARK	\$ 2,030,097	\$ 2,096,036	\$ 2,126,909	\$ 2,178,456	\$ 2,221,922	\$ 2,266,257
YORBA LINDA	\$ 16,273,527	\$ 16,830,490	\$ 17,089,803	\$ 17,429,794	\$ 17,783,862	\$ 18,148,923
COUNTY UNINCORPORATED	\$ 42,549,872	\$ 44,675,775	\$ 45,444,852	\$ 46,803,658	\$ 47,852,331	\$ 49,065,107
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 299,473,925	\$ 309,507,372	\$ 313,890,202	\$ 321,826,638	\$ 331,106,790	\$ 343,370,973
% CHANGE IN TOTAL PROPERTY TAX REVENUE		3.35%	1.42%	2.53%	2.88%	3.70%

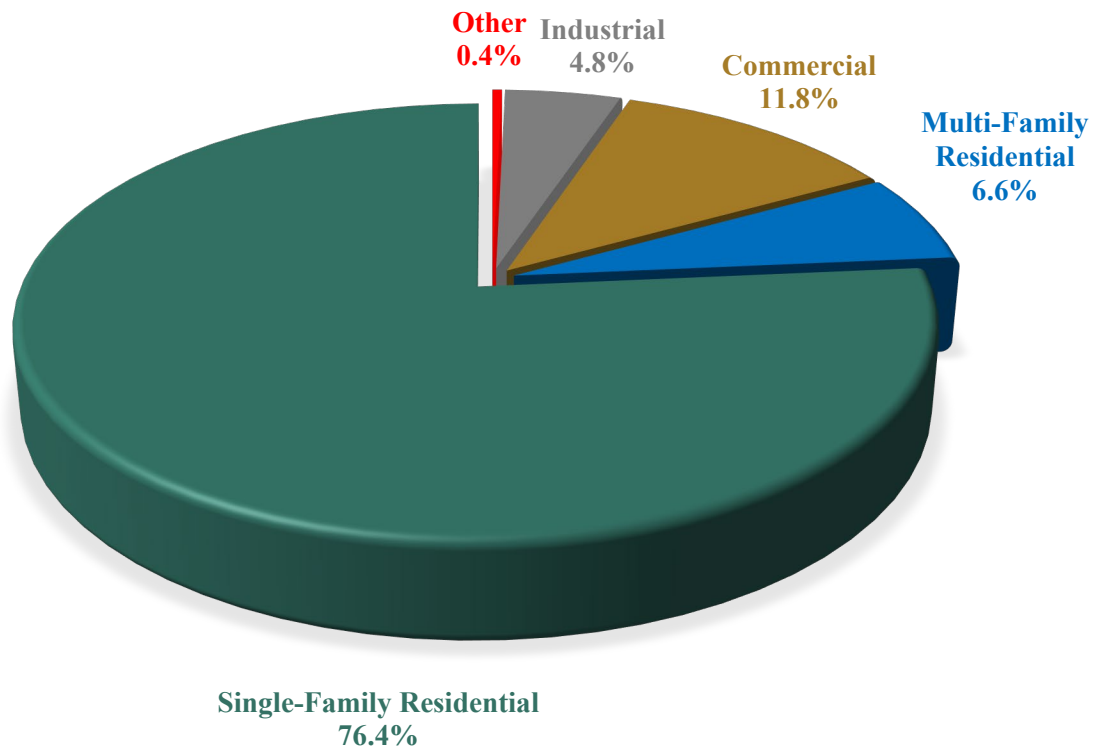
Land Use Analysis

Harris analyzed the land-use makeup of properties in Structural Fire Fund jurisdictions in order to determine how these market trends may impact property values and ultimately property tax revenues in future years. Figure A below shows the following percentages of total assessed value by land-use type:

- Single-family residential land uses 76% of total assessed value
- Commercial properties(including retail and office) -12% of total assessed value

- Industrial properties - only 5% of total assessed value
- Multi-family residential and other land uses - 7% of total assessed value

Figure A
Percentage of Total Assessed Value by Land Use
Structural Fire Fund Jurisdictions 2020-21



COVID-19 Impacts on Property Values by Land Use

Residential

The COVID-19 Pandemic has, and will continue to, effect various land-uses disproportionately. Despite unemployment rates reaching highs of up to 16% in the early stages of the pandemic, the housing market has strengthened compared to previous years due to record-low interest rates combined with pent-up demand and low inventory. Both home sales and prices increased close to 15% year-to-date in August 2020 according to a California Association of Realtors forecast, and continued to rise through the end of the year. Furthermore, residential development appears to be

increasing despite construction delays. During its Annual Economic Forecast in December 2020, Chapman University predicted housing permits will increase by 38% in 2021 following a decrease in permit activity in the previous year.

Commercial/Industrial

Commercial real estate on the other hand appears to be suffering a much different fate. The pandemic has accelerated the shift from retail shopping to e-commerce. As a result, the industrial market has fared well as distribution centers and warehouses continue to be developed while retail has struggled. According to an Orange County Retail Market Report produced by CoStar, an industry leader in commercial real estate information, analytics and technology, in January 2021, overall retail rents were down 2% in 2020 and vacancies reached 4.5% compared to 3.9% the previous year. CoStar predicts losses in retail inventory in Orange County as landlords and investors look to convert dead retail space into other uses, citing the Laguna Hills Mall as an example.

The January 2021 CoStar Office Market Report for Orange County indicates the office market has been impacted by the shift in workplace dynamics as more companies opt to allow employees to work remotely. Consequently, office vacancies reached 11.8% and 12-month rent growth sits at -1.7% following average rent growth rates of 5.7% over the past 7 years. The report predicts office rents will decline through 2024. Despite the bleak outlook, it is very important to note that in 2020, the full effects on the office market are not realized as strict lease agreements are in place. The full COVID effect on the office market will likely be felt in the next 2-5 years when leases start to expire.

Given the information above, reductions in property values and taxes in the office and retail markets will likely be offset by the housing market based on the composition of land uses in Structural Fire Fund jurisdictions. However, Harris will continue to monitor these trends and how they impact assessed values and revenues in future years.

Section 2 Introduction

Harris & Associates has been retained by OCFA to prepare annual Property Tax Revenue Projections (“Report” or “Projections”) for Fiscal Years 2021-22 through 2025-26 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 assumes that the economy will continue to recover from the initial economic impact of the pandemic. This scenario includes the following assumptions:

- The full value of new construction and property sales during 2020 will be incorporated onto the 2021-22 assessment roll
- The Assessor will apply a reduced 1.036% growth rate to all other property and there will be no Assessor’s reduction in values
- No reduction to the value of building permits *issued* and not finalized between January 1 and June 30, 2020 and planned new developments completed in 2021
- No reduction in the value of building permits *issued* between July 1 and December 31, 2020 and planned new developments completed in 2022

2.2 Conservative Scenario

2.2.1 Assumptions

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

- The full value of new property sales during 2020 will be incorporated onto the 2021-22 assessment roll
- A 1.036% growth rate applied by the Assessor to all other property to the 2021-22 and 2022-23 rolls
- A 25% reduction in the value of new commercial construction completed during 2020
- A 50% reduction in the value of commercial building permits *issued* but not finalized between January 1, 2020 and December 31, 2020

- The value of planned new Office and Retail 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 | • Lake Forest |
| • Cypress | • Los Alamitos |
| • Dana Point | • Mission Viejo |
| • Irvine | • Orange County Unincorporated |
| • Laguna Hills | • Rancho Santa Margarita |
| • Laguna Niguel | • San Juan Capistrano |
| • Laguna Woods | • Villa Park |
| • La Palma | • 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 2022-23)
- Irvine
- Lake Forest
- La Palma
- 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 2020-21 equalized Orange County Assessment roll (as provided by ParcelQuest, a data service providing county assessment roll information and property sales information from county recorder's offices throughout the State), redevelopment obligations requiring property tax revenue payments (publicly-available information obtained from city and County websites), 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 median home prices to estimate the value of new single family and condominium developments from issued and finaled building permits. The median home price is often lower than the sales price of a newly built home.
- Utilizing permit value for all issued and finaled residential alteration and commercial 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 the economic impacts of the COVID-19 pandemic).

While precautions have been taken to maximize the accuracy of the data, Harris cannot ensure the accuracy of third party and publicly available 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 on January 27, 2021 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. However, the Assessor stated that the reduced CPI inflation factor (1.036%) issued by the State Board of Equalization will be honored.

The Projections were developed specifically for OCFA's budgeting purposes and are not intended to be used for city budgeting or forecasting purposes, or public financings, but rather to provide an overall projection of property tax 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.

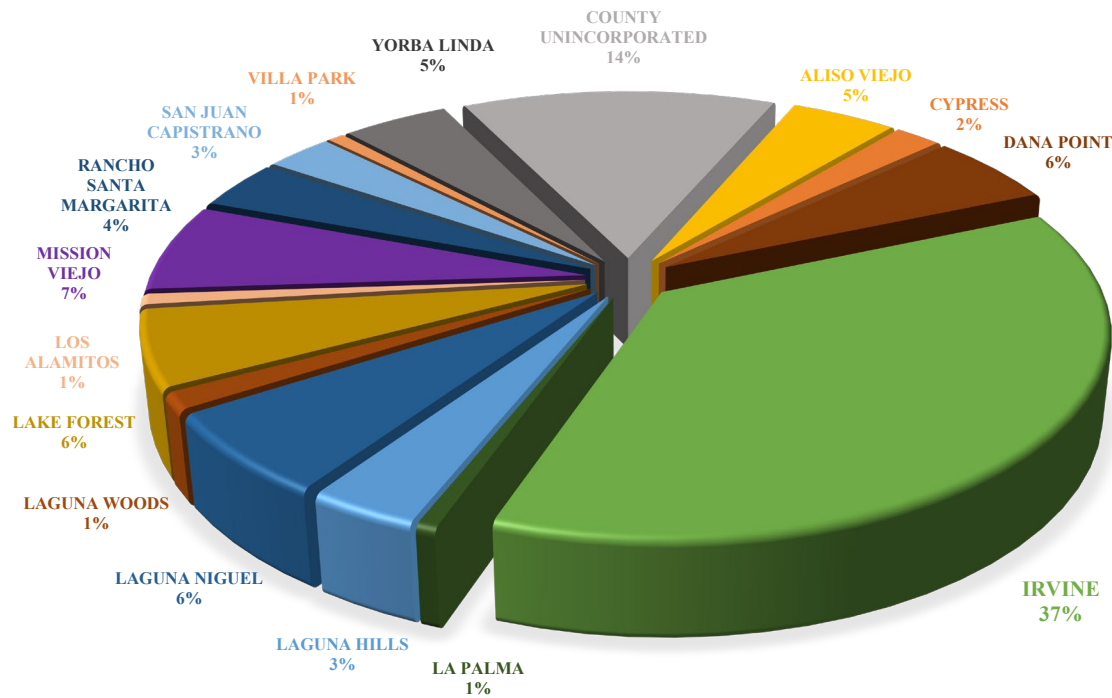
A Typical and Conservative Scenario of projected Ad Valorem Revenues utilizing the methodology described above are presented on Tables B-1 and B-2 respectively.

Table B-1						
Total Projected Property Tax Revenues - <i>Ad Valorem Only</i> (Typical Scenario)						
JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
ALISO VIEJO	\$ 12,937,534	\$ 13,269,316	\$ 13,553,348	\$ 13,842,884	\$ 14,246,526	\$ 14,724,627
CYPRESS	5,704,348	5,902,001	6,065,920	7,798,352	8,019,217	8,246,707
DANA POINT	15,794,856	16,583,783	17,048,759	17,472,396	18,022,603	18,868,482
IRVINE	104,209,756	108,092,434	111,213,104	115,378,394	119,971,899	124,821,247
LA PALMA	1,803,343	1,852,891	1,893,762	1,930,019	1,985,109	2,041,853
LAGUNA HILLS	9,800,905	10,122,187	10,346,783	10,562,226	10,872,723	11,192,534
LAGUNA NIGUEL	18,028,606	18,663,842	19,116,541	19,505,719	20,085,582	20,729,107
LAGUNA WOODS	3,664,843	3,747,104	3,828,259	3,903,537	4,015,723	4,131,274
LAKE FOREST	16,715,601	17,557,416	18,369,441	19,089,577	19,772,799	20,540,296
LOS ALAMITOS	2,334,244	2,405,687	2,590,684	2,643,832	2,718,540	2,795,488
MISSION VIEJO	19,235,613	19,812,242	20,297,751	20,748,114	21,379,546	22,003,915
RANCHO SANTA MARGARITA	10,779,866	11,040,847	11,288,938	11,517,985	11,854,647	12,201,408
SAN JUAN CAPISTRANO	8,282,947	8,665,010	8,924,410	9,134,792	9,510,766	9,953,365
VILLA PARK	2,030,097	2,097,639	2,155,923	2,208,064	2,274,116	2,342,148
YORBA LINDA	13,020,231	13,446,361	13,834,242	14,150,442	14,570,703	15,003,572
COUNTY UNINCORPORATED	38,455,625	39,653,079	40,685,051	41,561,479	42,777,438	44,173,007
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 282,798,415	\$ 292,911,840	\$ 301,212,916	\$ 311,447,813	\$ 322,077,937	\$ 333,769,028
% CHANGE IN TOTAL AD VALOREM PROPERTY TAX REVENUE	4.37%	3.58%	2.83%	3.40%	3.41%	3.63%
% CHANGE IN SECURED PROPERTY TAX REVENUE	4.41%	3.70%	2.94%	3.65%	3.49%	3.71%
% CHANGE IN UNSECURED PROPERTY TAX REVENUE	2.35%	0.00%	0.00%	0.00%	0.00%	0.00%

Table B-2						
Total Projected Property Tax Revenues - <i>Ad Valorem Only</i> (Conservative Scenario)						
JURISDICTION	CURRENT YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
ALISO VIEJO	\$ 12,937,534	\$ 13,221,908	\$ 13,320,813	\$ 13,594,551	\$ 13,860,155	\$ 14,131,070
CYPRESS	5,704,348	5,875,279	5,944,073	7,489,165	7,631,118	7,775,910
DANA POINT	15,794,856	16,502,160	16,669,453	17,060,803	17,396,450	18,049,876
IRVINE	104,209,756	106,965,118	108,175,607	111,317,644	113,646,423	116,089,089
LA PALMA	1,803,343	1,851,857	1,870,307	1,906,042	1,942,313	1,979,309
LAGUNA HILLS	9,800,905	10,090,144	10,184,916	10,392,109	10,596,460	10,804,897
LAGUNA NIGUEL	18,028,606	18,635,491	18,832,173	19,215,598	19,597,043	20,032,383
LAGUNA WOODS	3,664,843	3,729,024	3,751,751	3,826,123	3,899,988	3,975,331
LAKE FOREST	16,715,601	17,406,318	17,923,423	18,608,610	19,104,389	19,637,610
LOS ALAMITOS	2,334,244	2,386,541	2,529,486	2,581,522	2,630,665	2,680,790
MISSION VIEJO	19,235,613	19,781,858	19,981,774	20,421,435	20,845,265	21,251,565
RANCHO SANTA MARGARITA	10,779,866	11,005,479	11,090,760	11,314,539	11,536,036	11,761,962
SAN JUAN CAPISTRANO	8,282,947	8,628,648	8,761,567	8,968,956	9,252,365	9,541,442
VILLA PARK	2,030,097	2,096,036	2,126,909	2,178,456	2,221,922	2,266,257
YORBA LINDA	13,020,231	13,431,734	13,645,134	13,954,834	14,231,247	14,513,187
COUNTY UNINCORPORATED	38,455,625	39,578,431	40,068,830	40,910,880	41,709,576	42,667,377
TOTAL PROJECTED PROPERTY TAX REVENUE	\$ 282,798,415	\$ 291,186,026	\$ 294,876,976	\$ 303,741,269	\$ 310,101,413	\$ 317,158,056
% CHANGE IN TOTAL AD VALOREM PROPERTY TAX REVENUE	4.37%	2.97%	1.27%	3.01%	2.09%	2.28%
% CHANGE IN SECURED PROPERTY TAX REVENUE	4.41%	3.39%	1.59%	3.24%	2.15%	2.33%
% CHANGE IN UNSECURED PROPERTY TAX REVENUE	2.35%	-10.00%	-10.00%	0.00%	0.00%	0.00%

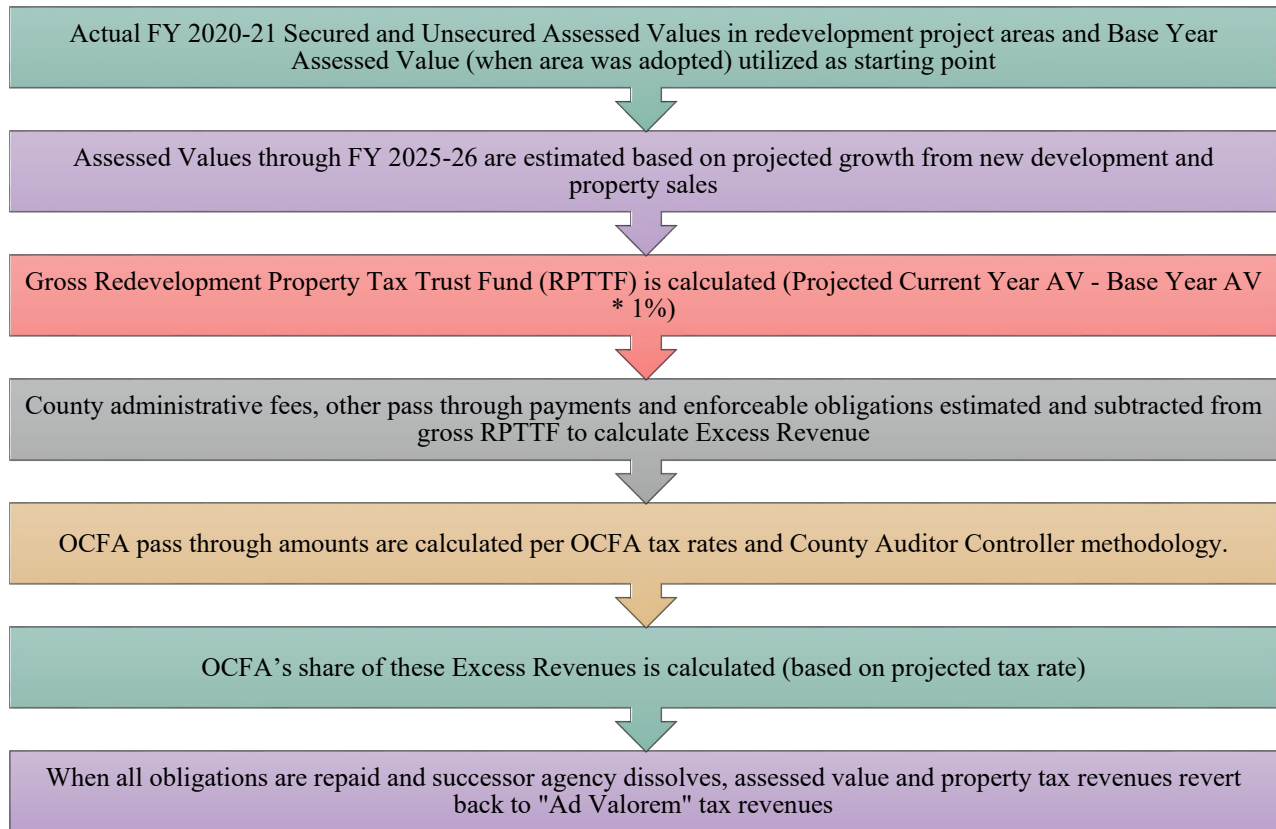
Figure B illustrates the percentage of Ad Valorem Revenues OCFA received from each jurisdiction for Fiscal Year 2020-21. The City of Irvine and the County Unincorporated Area together generated 1/2 of total Ad Valorem Revenues for Fiscal Year 2020-21.

Figure B
FY 2020-21 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
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
CYPRESS	\$1,609,178	\$1,675,841	\$2,120,149	\$0	\$0	\$0
LA PALMA	\$396,082	\$425,897	\$458,521	\$447,975	\$468,513	\$482,411
IRVINE	\$3,169,457	\$3,529,324	\$3,709,690	\$3,878,067	\$7,979,068	\$11,655,745
LAKE FOREST	\$990,479	\$1,001,912	\$1,023,218	\$1,045,080	\$1,078,659	\$1,113,380
MISSION VIEJO	\$1,560,584	\$1,617,018	\$1,707,896	\$1,783,328	\$1,986,096	\$2,066,532
SAN JUAN CAPISTRANO	\$1,602,188	\$1,663,134	\$1,737,895	\$1,924,161	\$2,314,937	\$2,618,443
YORBA LINDA	\$3,253,296	\$3,399,176	\$3,501,240	\$3,535,617	\$3,655,744	\$3,783,424
COUNTY UNINCORPORATED	\$4,094,247	\$5,097,344	\$5,453,952	\$5,972,266	\$6,297,722	\$6,632,941
TOTAL PROJECTED PROPERTY TAX REVENUE	\$16,675,510	\$18,409,647	\$19,712,561	\$18,586,494	\$23,780,740	\$28,352,877
% CHANGE IN TOTAL PASS THROUGH REVENUE		10.40%	7.08%	-5.71%	27.95%	19.23%
Notes: The Cypress Successor Agency is 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.						

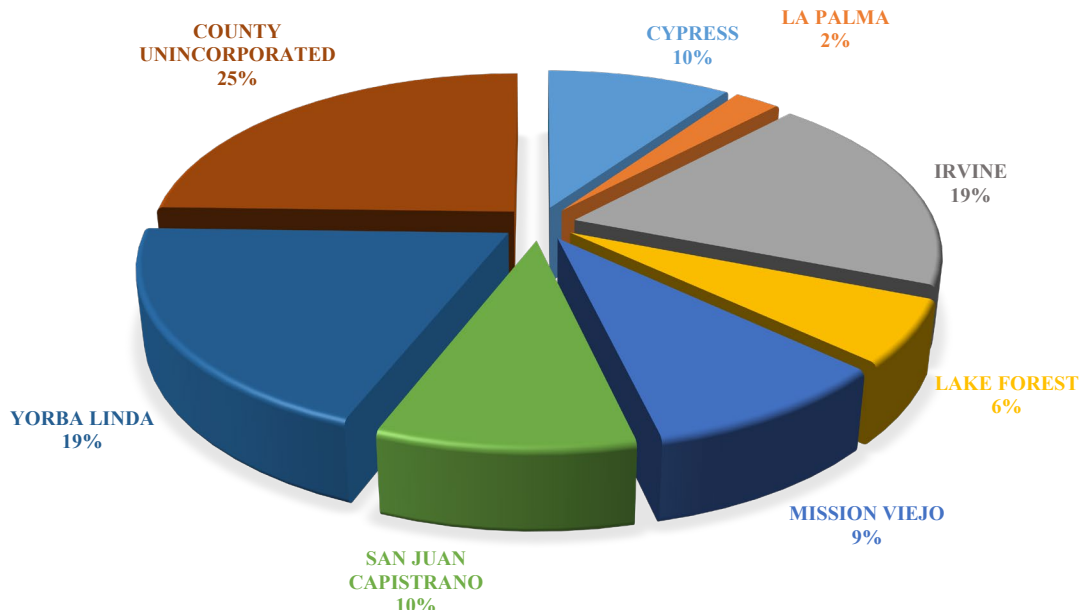
Table C-2 Total Projected Property Tax Revenues - Pass Through Revenues Only (Conservative Scenario)						
JURISDICTION	CURRENT YEAR	1	2	3	4	5
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
CYPRESS	\$1,609,178	\$1,675,736	\$1,849,004	\$0	\$0	\$0
LA PALMA	\$396,082	\$424,329	\$449,610	\$438,912	\$452,975	\$460,080
IRVINE	\$3,169,457	\$3,450,148	\$3,525,850	\$3,639,305	\$5,672,164	\$10,249,601
LAKE FOREST	\$990,479	\$1,001,912	\$1,012,845	\$1,034,501	\$1,056,673	\$1,079,425
MISSION VIEJO	\$1,560,584	\$1,616,009	\$1,646,448	\$1,710,453	\$1,886,115	\$1,936,904
SAN JUAN CAPISTRANO	\$1,602,188	\$1,657,112	\$1,708,777	\$1,894,461	\$2,242,081	\$2,453,441
YORBA LINDA	\$3,253,296	\$3,398,756	\$3,444,669	\$3,474,960	\$3,552,615	\$3,635,736
COUNTY UNINCORPORATED	\$4,094,247	\$5,097,344	\$5,376,022	\$5,892,778	\$6,142,754	\$6,397,730
TOTAL PROJECTED PROPERTY TAX REVENUE	\$16,675,510	\$18,321,346	\$19,013,226	\$18,085,369	\$21,005,377	\$26,212,917
% CHANGE IN TOTAL PASS THROUGH REVENUE		9.87%	3.78%	-4.88%	16.15%	24.79%
Notes: The Cypress Successor Agency is 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, based on information obtained from the Orange County Auditor-Controller's Office staff, the Cypress Successor Agency (highlighted in yellow on Table C) is projected to repay all existing obligations and dissolve in Fiscal Year 2022-23.

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 3-5 in Tables C-1 and C-2. It is important to note that the timeline for dissolution of the Cypress Successor Agency and any other successor agency could be affected by other unknown factors not considered in the Report.

Figure C 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 2020-21.

Figure C
FY 2020-21 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 2020-21. 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, 2020 was obtained and analyzed to project the change in 2021-22 assessed valuation resulting from the difference between the 2020-21 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 finalized building permits for taxable projects and property improvements not within redevelopment project areas was collected from each SFF Jurisdiction.
- Data on construction projects commenced after January 1, 2020 but not completed by December 31, 2020. The assessed values for these projects were estimated by reviewing Costar real estate market reports, Data Quick (a Corelogic product) median home price data and a review of assessed values for similar recently constructed projects as shown on the 2020-21 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, Data Quick (a Corelogic Product) median home price data and a review assessed values for similar recently constructed projects as shown on the 2020-21 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 and input initially provided by the Orange County’s Assessor’s Office staff on January 27, 2021. The Assessor’s Office has indicated that the projected growth rates in assessed values (and ultimately property tax revenues) for 2021-22 are expected to be lower than the 4.72% and 5%-7% growth rates experienced Fiscal Year 2020-21 in the County as a whole and just within South Orange County cities, respectively.
- Assessor’s Office staff indicated that appraisals of property to determine assessed value continues to take place, in large part as “desk appraisals” as the COVID-19 pandemic has posed challenges to in-person appraisals. There is no indication that appraisals have been delayed.
- 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:** 1.036% for 2021-22 due to reduced CCPI inflation factor as calculated by the California State Board of Equalization. 2% each year for 2022-23 and 2023-24 for all SFF jurisdictions and 4% each year for 2024-25 and 2025-26 for Irvine (3% each year for all other SFF jurisdictions).

- **Unsecured:** 0% for 2021-22 through 2025-26 for all SFF jurisdictions.
- **Conservative Scenario:**
 - **Secured:** 1.036% each year for 2021-22 and 2022-23, 2% each year for 2023-24 through 2025-26 for all SFF jurisdictions.
 - **Unsecured:** -10% each year for 2021-22 through 2023-24 and 0% each year for 2024-25 and 2025-26 for all SFF jurisdictions.
- The following 2021 Economic Forecasts were consulted:
 - Chapman University (“Chapman Forecast”) – *released December 2020*
 - University of California, Los Angeles (“UCLA Forecast”) – *released December 2020*
 - California Association of Realtors (“CAR”) – *released October 2020*
 - Emerging Trends in Real Estate 2021 by the Urban Land Institute (“ULI Forecast”) – *released October 2020*
 - Standard and Poor’s Case-Shiller Index (“Case-Shiller Index”)
- Actual change in median home prices within SFF communities between December 2018 and December 2020 and median home prices for Orange County during the same time period using Data Quick (a Corelogic product) data;
- CoStar Orange County Market Reports for Retail, Industrial, Multi-Family and Office (“CoStar Reports”) – *released January 2021*.

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 generated in redevelopment area are subject to the following deductions:

- County administrative fees associated with redevelopment dissolution;
- Pass through payments to taxing entities (including OCFA)
- Distribution payments to each successor agency to pay any remaining debts.

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 and 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 2021-22 ROPS have not been formally approved by DOF (therefore final distributions for 2021-22 have not been determined), both the Fiscal Year 2020-21 and 2021-22 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 2020-21 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 2020-21 payment amounts shown on ROPS 2020-21 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 2020-21

The Auditor Controller provides an annual reports for each fiscal year since redevelopment dissolution on their website 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 2020-21 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 that are applied to Ad Valorem Projections are also applied to predict future RPTTF revenues.

If the ROPS includes a loan payment to the corresponding jurisdiction, future loan payments (i.e., for Fiscal Year 2021-22 through 2025-26) 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 2020-21 Assessed Valuations and Tax Rates

The Projections begin with actual 2020-21 assessed valuations provided by the Auditor Controller. Fiscal Year 2020-21 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 2020-21 is \$245 billion, representing a 4.34% increase in total assessed valuation over 2019-20.**
- Secured assessed valuation increased by 4.41% between 2019-20 and 2020-21. Secured assessed value is the most significant property value component for OCFA with a total 2020-21 value of \$238 billion.
- Unsecured assessed valuation increased by 2.35% between 2019-20 and 2020-21. The 2020-21 unsecured assessed value totals \$7 billion.

Figure D 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. As mentioned above, the overall growth in assessed valuation between 2019-20 and 2020-21 was 4.34%.

Figure D
Historical Changes in Assessed Valuations - FY 1999-2000 through 2020-21



In addition to actual assessed valuations, the Projections utilize Fiscal Year 2020-21 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 2021-22 OCFA effective tax rates utilized in the Projections. OCFA's Fiscal Year 2020-21 effective tax rate weighted for all Jurisdictions is 11.54%.

Table D**2020-21 Effective Tax Rates by Jurisdiction**

JURISDICTION	TOTAL ASSESSED VALUE	1% OF TOTAL ASSESSED VALUE	OCFA REVENUE	TAX RATE
ALISO VIEJO	\$ 11,057,982,407	\$ 110,579,824	\$ 12,937,534	11.70%
CYPRESS	6,607,487,028	66,074,870	5,704,348	8.63%
DANA POINT	13,901,089,734	139,010,897	15,794,856	11.36%
IRVINE	83,166,402,093	831,664,021	104,209,756	12.53%
LA PALMA	1,909,645,733	19,096,457	1,803,343	9.44%
LAGUNA HILLS	7,620,578,658	76,205,787	9,800,905	12.86%
LAGUNA NIGUEL	17,211,774,861	172,117,749	18,028,606	10.47%
LAGUNA WOODS	3,655,930,644	36,559,306	3,664,843	10.02%
LAKE FOREST	16,790,052,867	167,900,529	16,715,601	9.96%
LOS ALAMITOS	2,430,512,406	24,305,124	2,334,244	9.60%
MISSION VIEJO	17,660,016,596	176,600,166	19,235,613	10.89%
RANCHO SANTA MARGARITA	9,238,425,182	92,384,252	10,779,866	11.67%
SAN JUAN CAPISTRANO	7,712,728,511	77,127,285	8,282,947	10.74%
VILLA PARK	1,993,610,121	19,936,101	2,030,097	10.18%
YORBA LINDA	14,031,839,399	140,318,394	13,020,231	9.28%
COUNTY UNINCORPORATED	30,100,648,774	301,006,488	38,455,625	12.78%
TOTAL OCFA	\$ 245,088,725,014	\$ 2,450,887,250	\$ 282,798,415	11.54%

Source: OCFA and Orange County Auditor Controller, 2021.

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 2021-22 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 2020 from all SFF Jurisdictions is reported to the Assessor each January. After this time, the Assessor's office completes appraisals of all of these properties through May or June of that following calendar year. The value assigned by these appraisers represents the assessed value for the equalized assessment roll for the following fiscal year.

Harris staff transmitted data requests to all SFF Jurisdictions in December 2020 for issued and finalized building permits in calendar year 2020, as well as approved and planned new development projects. The value of construction completed during calendar year 2020 will result in an increase in assessed valuation on the 2021-22 tax roll. Construction projects completed between January 1, 2021 and December 31, 2024 will add to assessed values for Fiscal Years 2022-23 through 2025-26.

New assessed valuation for construction completed during 2020 is based upon building permit data as reported by each of the Jurisdictions and median home price data obtained from Data Quick

(a Corelogic product). Building improvements estimated to be completed after calendar year 2020 and before 2025 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 2020 but not finaled as of December 31, 2020, it is assumed such building permits would be finaled during calendar year 2021, with the new valuation placed on the assessment roll beginning in Fiscal Year 2022-23. Building permits issued during the second half of calendar year 2020 but not finaled as of December 31, 2020, are anticipated to be finaled during calendar year 2022 and provide additional valuation beginning in Fiscal Year 2023-24.
- 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, Data Quick median home price data and by reviewing assessed values for similar recently constructed projects as shown on the 2020-21 Orange County Assessment roll.
- When appropriate, conservative approaches and estimates were used to project valuations from building permit activity and planned development projects.

6.2.1.2 New Valuation from Construction

In prior years, building permit valuations provided by the SFF Jurisdictions were used for new residential construction. However, the Typical Scenario in this report utilizes median home price data to estimate the value of new single family and condominium develops as these values more accurately represent the assessed values that will be added to the assessment roll for these properties. **As a result, assessed value added from new construction activity increased in 2020**

under the Typical Scenario as compared to 2019 with \$1.7 billion in building permits finalized in 2020 as compared to \$1.3 billion in building permit value in 2019.

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 2020 building permits referenced in this Report are likely still in the process of being appraised.

The Typical Scenario includes the full value of finalized building permits in 2020 and on building permits issued in 2020 but not finalized by December 31, 2020. However, in an effort to provide the most accurate projections possible, **Harris staff made the following adjustments to new construction value under the Conservative Scenario:**

- The projected value of new commercial construction reported by the Jurisdictions for building permits finalized in 2020 (effecting the Fiscal Year 2021-22) was decreased by 25% to account for reduced appraisal values by the Assessor's office.
- The projected value of new commercial construction reported by the Jurisdictions for building permits issued but not finalized in 2020 (effecting Fiscal Years 2022-23 and 2023-24) was reduced by 50%.
- No added assessed value is incorporated for planned new office and retail developments as COVID-19 market impacts indicate that both land use types are experiencing higher vacancies and lower lease rates.

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
2021-22	\$ 1,662,751,972	\$ -	\$ -	\$ 1,662,751,972
2022-23	710,943,772	929,997,008	-	1,640,940,781
2023-24	987,967,556	1,344,820,552	15,484,422	2,348,272,530
2024-25	-	429,188,253	18,503,373	447,691,626
2025-26	-	616,995,809	435,147,333	1,052,143,142

Table E-2
Projected Valuation From New Construction (Conservative Scenario)

FISCAL YEAR	PROJECTED NEW VALUATION ¹			
	BUILDING PERMITS	APPROVED PROJECTS	UNDER REVIEW PROJECTS	TOTAL
2021-22	\$ 1,064,655,183	\$ -	\$ -	\$ 1,064,655,183
2022-23	487,470,266	902,136,860	-	1,389,607,126
2023-24	552,439,296	902,032,367	13,575,722	1,468,047,385
2024-25	-	397,197,278	18,503,373	415,700,651
2025-26	-	555,968,156	347,199,728	903,167,885

¹ The projected value of new commercial construction was decreased by 25% for 2021-22 and 50% for 2022-23 and 2023-24. No value was added for planned new office and retail developments.

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 current assessed value of the property is the projected net change (positive or negative) in 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 2020 (i.e., sales occurring between January 1 and December 31, 2020) was obtained from ParcelQuest. This data was then aggregated by Jurisdiction and further aggregated within each Jurisdiction to separate property sales within existing redevelopment project areas and outside of existing redevelopment areas, as the property tax revenue within redevelopment areas is generally lower. 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 \$4.7 billion in sale value from property sales and transfers outside of redevelopment areas over assessed value in calendar year 2020 (as

illustrated in Table F). This is an increase over the previous year's \$4.4 billion increase in sales value. Within the redevelopment areas, sales added over \$535 million in assessed value. It is important to note that the Assessor confirmed in January 2021 that all value changes from property sales and transfers in calendar year 2020 will be reflected on the Fiscal Year 2021-22 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.

Harris staff also analyzed property sales for the first two month of 2021 in order to provide the most recent sales activity in the SFF Jurisdictions. Total sales in January and February of 2021 were \$896 million compared to \$815 million during the same period last year (a 10% increase). It is important to note that changes in assessed values from these sales will not be applied to the assessment roll until Fiscal Year 2022-23.

Table F						
Sales Activity Summary						
JURISDICTION	FISCAL YEAR 2021-22			FISCAL YEAR 2022-23¹		
	OUTSIDE CRA FY 2021-22	INSIDE CRA FY 2021-22	Total	OUTSIDE CRA FY 2022-23	INSIDE CRA FY 2022-23	Total
ALISO VIEJO	\$ 164,092,765	\$ -	\$ 164,092,765	\$ 21,906,965	\$ -	\$ 21,906,965
COUNTY UNINCORPORATED	601,494,263	56,924,163	658,418,426	104,509,686	8,020,591	112,530,277
CYPRESS	163,339,418	27,199,871	190,539,289	18,707,817	10,399,703	29,107,520
DANA POINT	426,845,984	-	426,845,984	88,020,256	-	88,020,256
IRVINE	1,273,474,624	348,725,642	1,622,200,266	168,439,782	136,509,179	304,948,961
LA PALMA	33,297,139	10,942,818	44,239,957	5,204,865	-	5,204,865
LAGUNA HILLS	150,736,813	-	150,736,813	6,541,663	-	6,541,663
LAGUNA NIGUEL	266,665,784	-	266,665,784	52,676,961	-	52,676,961
LAGUNA WOODS	44,055,456	-	44,055,456	9,084,609	-	9,084,609
LAKE FOREST	468,976,605	22,423,573	491,400,178	64,833,413	7,690,498	72,523,911
LOS ALAMITOS	32,580,007	-	32,580,007	5,627,531	-	5,627,531
MISSION VIEJO	344,527,223	11,246,277	355,773,500	59,354,244	7,540,716	66,894,960
RANCHO SANTA MARGARITA	129,042,486	-	129,042,486	27,656,562	-	27,656,562
SAN JUAN CAPISTRANO	231,603,788	10,371,418	241,975,206	35,528,310	1,360,798	36,889,108
VILLA PARK	45,580,852	-	45,580,852	6,548,876	-	6,548,876
YORBA LINDA	303,190,188	47,751,554	350,941,742	41,892,085	7,611,982	49,504,067
TOTAL	\$ 4,679,503,395	\$ 535,585,316	\$ 5,215,088,711	\$716,533,625	\$179,133,467	\$895,667,092
¹ Includes sales that occurred in January and February 2021 only						
Source: Parcel Quest data, January 2021.						

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.

6.3.1 Assessor-Initiated Reassessments

Economic data indicates that the Orange County residential real estate market is strong with record home sales and prices. 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, median home sales prices have consistently increased since January 2019. The number of recorded home sales dipped in April and May due to the COVID-19 pandemic; however, low interest rates and pent-up demand fueled a surge in home sales that led to large increases in recorded home sales beginning in June 2020.

Harris staff contacted the Assessor's office in late January 2021 to inquire about the impacts of COVID-19 on any potential reductions in growth rates and/or assessed values. During the conversation, Assessor's office staff stated that the increases in Fiscal Year 2021-22 assessed value will be based on new construction and property sales that occurred in calendar year 2020, and that it is the Assessor's intention to increase the assessed value of all other properties by 1.04% as Assessor's statewide were directed to use a reduced 1.04% increase per the most current CPI.

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 2021 (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 2019-20, the most recent Fiscal Year with complete appeals data, total secured assessed value under appeal increased 2% from \$9.5 billion to \$9.7 billion. The amount of secured assessed value under appeal had previously declined since a high of \$12.5 billion in Fiscal Year. Fiscal Year 2020-21 has \$10.7 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 increased year-over-year with an approximate average of 44% annually. Table G provides a historical summary of denied, stipulated, and pending secured assessment appeals.

Despite overall reduction requests of approximately 43.7% of the taxable secured assessed valuation, the Appeals Board reduced secured assessed valuations by no more than 3% over the past five years. More specifically, reductions totaled 2.9%, 2.5%, 3.0%, 1.9%, and 0.1% in Fiscal Years 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21 respectively. These granted appeals correspond to decreasing value reductions from approximately \$367 million in Fiscal Year 2016-17 to \$108 million in Fiscal Year 2019-20 (Fiscal Year 2019-20 is not compared here due to the large amount of pending appeals). As of March 2021, the Appeals Board had reviewed and stipulated approximately \$8 million of the total \$10.7 billion requested reduction for Fiscal Year 2020-21. **The Appeals Board granted only 0.1% of the total secured assessed valuation for those properties under appeal, the lowest percentage over the last 5 years.** A historical analysis of assessment appeals by SFF Jurisdiction is provided as Appendix 5.

Table G**Secured Assessment Appeals¹**

Fiscal Year	Total AV Under Appeal	Total Applicants' Opinion of Value²	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
2016-17	\$ 12,515,905,690	\$ 7,412,668,469	\$ 5,103,237,221	40.8%	\$ 367,290,099	2.9%	\$ 403,456,510
2017-18	8,701,302,315	5,056,992,651	3,644,309,664	41.9%	214,367,478	2.5%	667,574,275
2018-19	9,543,359,161	5,310,282,867	4,233,076,294	44.4%	286,503,429	3.0%	914,464,177
2019-20	9,727,234,003	5,371,535,783	4,355,698,220	44.8%	180,347,629	1.9%	2,371,707,034
2020-21	10,723,749,107	5,671,038,787	5,052,710,320	47.1%	8,043,812	0.1%	4,962,187,506
Total	\$ 51,211,550,276	\$ 28,822,518,557	\$ 22,389,031,719	43.7%	\$ 1,056,552,447	2.1%	\$ 9,319,389,502

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 2021

6.4 Annexations

Harris staff contacted the Orange County Local Agency Formation Commission (“LAFCO”) staff in January 2021 to inquire about any upcoming annexations of property that would alter the amount of property taxes collected in any SFF Jurisdictions. Information provided by LAFCO indicates that no annexations were approved that would impact Assessed Values in the SFF Jurisdictions.

6.5 Increases in Ad Valorem Revenues Resulting from Successor Agency Dissolution

It is anticipated that the Cypress Successor Agency will repay all existing debts of the former redevelopment agency in Fiscal Year 2022-23. When all debts are repaid, the Successor Agency 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 \$1.7 billion in assessed valuation of the redevelopment areas being added to the assessed value of the City of Cypress in Fiscal Year 2023-24.

Last year, Harris predicted the Cypress Successor Agency would dissolve in Fiscal Year 2021-22; however, the Orange Countywide Oversight Board (“Oversight Board”) staff indicated that the Cypress Successor Agency still retains property of the Former Redevelopment Agency and State law requires the sale or transfer of all property before a successor agency can formally dissolve. Therefore, the Successor Agency will not be formally resolved until they dispose of the property.

Harris also predicted in last year’s report that the La Palma Successor Agency would dissolve in Fiscal Year 2022-23. However, the La Palma Successor Agency submitted a Last and Final Recognized Obligations Payment Schedule (“ROPS”) for Fiscal Year 2021-22, which contains debt service payments through Fiscal Year 2033-34. Pursuant to HSC Section 34191.6 (a), Successor Agency’s may submit a Last and Final ROPS if the remaining debt is limited to administrative costs and payments of enforceable obligations with defined payment schedules. Therefore, the La Palma Successor Agency will not be formally dissolved until Fiscal Year 2034-35.

It is important to note that redevelopment dissolution has been a complex process and wind down and changes to the debts, property ownership and other issues continue to arise even nearly 10 years after dissolution. Harris staff researches information on all successor agencies every year and will continue to provide annual updates.

Section 7 **Annual Growth Rates**

7.1 Background

7.1.1 2020-21 Actual Growth Rate in OCFA SFF Jurisdictions

The actual growth in total assessed valuation between 2019-20 and 2020-21 was 4.34% in the SFF Jurisdictions, which is slightly less than the 4.36% growth rate projected in last year's Report under the Typical Scenario and more than the 2.30% growth rate projected under the Conservative Scenario.

7.1.2 Economic Forecasts/Indicators

7.1.2.1 Summary

The analyses included in this section are from economic forecasts, market reports and other information prepared in the last quarter of 2020 and the first quarter of 2021. This section notes the publish date of each forecast in order to provide additional context in which the forecast was prepared. The intensity, spread, and response to the pandemic is constantly evolving. For example, businesses were allowed to re-open with certain protocols in place during the summer and fall 2020, only for regional safer-at-home orders to be implemented around the holidays when ICU capacity dipped below 15%. This report was prepared primarily in January and February 2021, a time when much of the region was just emerging from the safer-at-home orders and vaccine availability was limited to specific segments of the population. The entire impact of the pandemic to the economy has yet to be seen and understood, though the forecasts included in this report provide analysis with the best available data at the time in which they were prepared and released. Conditions and analysis are subject to change throughout this ever-evolving situation.

7.1.3 Economic Forecasts

The major data points from all forecasts are presented below.

7.1.3.1 Chapman Forecast (Orange County) – released December 2020

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 2021 forecast predicts the economic recovery will peak in the second quarter of 2021, a year after the height of COVID-19 pandemic shutdown when payroll employment reportedly fell by 14.1% during the first and second quarter of 2020. The sharp rise in unemployment is attributed to the large share of tourism and leisure related industries in the County. However, the forecast projects that recovery will level after the second quarter of 2021 through the end of the year.

Orange County jobs are expected to increase by 2.6% in 2021 after plummeting 8.6% in 2020. That hiring pace leaves countywide payrolls 105,000 workers short of pre-coronavirus employment.

Both building permits and housing prices are expected to remain strong, while housing appreciation is expected to level in 2021. Chapman predicts housing permits will jump by 38% in 2021, following the 39% decrease in 2020. Housing prices rose throughout 2020 and are projected to rise an additional 4.4% in 2021, a decrease from the 2020 rate of 7.8%. The rise in housing prices can be attributed to limited supply and increased demand generated by low interest rates.

7.1.3.2 *UCLA Forecast – released December 2020*

The December UCLA forecast predicts a robust economic recovery beginning in spring 2021, based on increasing rates of economic growth, employment growth in the state’s technology, construction and logistics sectors, and the housing market. The state’s economic growth will continue to be slow throughout 2020 into the first quarter 2021 (1.8% growth) before rising 6% in the second quarter. Following the second quarter, growth rates should reach their previous peak by the end of 2021 and remain above 3.0% into 2023. Further, unemployment should fall from 8.9% in fourth quarter of 2020 to an average of 6.9% in 2021, with total employment growth reaching 6.1% throughout 2021.

The forecast suggests that a surge in services consumption and a strong housing market will propel the economic recovery. The housing market is predicted to remain strong through at least 2023, with housing starts already at their highest levels since 2007. Gains in the number of building permits suggest strong months ahead in the construction industry. Housing prices also continue to rise despite the COVID-19 pandemic. The lack of available new and existing housing inventory drives the price increases, accelerated by low interest rates.

7.1.3.3 *California Association of Realtors (CAR) – released October 2020*

The 2021 CAR housing market forecast reviewed the economic impact of the COVID-19 pandemic and forecasted a strong housing market for 2021. Though the COVID-19 pandemic shutdown caused unemployment rates to peak upwards of 16% in April and May 2020, the majority of losses didn’t affect potential homebuyers as hard as the lower wage industries of tourism and food services. The same industries that saw more significant job losses are ones with lower weekly wages in 2019 than industries like healthcare and information services.

Potential homebuyers have been fueling the strong demand for mortgages. The record low interest rates and relatively low level of housing stock have driven a high number of sales and high purchase prices. By August 2020, existing home sales were up 14.6% year-to-date and prices were up 14.5% year-to-date, despite experiencing a dip in May due to stay-at-home orders. In August, home sales reached 465,400 units and the California median home price reached an all-time high

of \$706,900 (up 6.1% from the previous month and 14.5% year-to-date). Though pending sales are slowing, demand remains relatively robust while supply is low. Consistent with previous years' forecasts, the outmigration continues as sellers move out of California to other states in search of lower housing costs.

7.1.3.4 Urban Land Institute Emerging Trends in Real Estate – *released October 2020*

The Emerging Trends in Real Estate forecast produced by the Urban Land Institute and PwC provides an outlook on real estate investment and development trends, as well as other real estate issues throughout the United States. The forecast ranked Orange County as #18 in their ranking of “Markets to Watch” in terms of overall real estate prospects and #15 in terms of homebuilding prospects. The forecast identified Orange County as an out-migration market, a trend that existed prior to the pandemic but certainly is further accelerated by it as sellers move out of state seeking more affordable housing.

7.1.3.5 CoStar Market Reports for Orange County – *released January 2021*

Retail

Stay-at-home orders in 2020 have led to rising vacancies and declines in rent and investment. Orange County's retail rents were down 2% in 2020 and vacancies reached 4.5% compared to 3.9% the previous year. CoStar predicted that the County might begin to see losses in retail inventory as landlords and investors look to convert dead retail space into other uses, citing the Laguna Hills Mall as an example.

Office

The County's once solid office market has struggled as stay-at-home orders have allowed many office employees to work from home, some permanently. This has led to a rise in vacancy and availability of sublet space along with declines in rents for the first time since 2011. Office vacancies reached 11.8% and 12-month rent growth sits at -1.7% following average rent growth rates of 5.7% over the past 7 years. The report predicts office rents will decline through 2024.

Industrial

Orange County's proximity to Los Angeles and Long Beach ports as well as a thriving biotech industry have allowed its industrial sector to remain strong with rent and vacancies remaining steady through the pandemic. However, the limited supply of undeveloped industrial land in the County and high development costs may lead to a decrease in industrial space in the coming years.

7.1.3.6 Other Data/Forecasts

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 9% between November 2019 and November 2020,

which is a significant increase compared to the 3% growth experienced between November 2019 and November 2020.

CCPI - The California State Board of Equalization letter to County Assessors, dated December 31, 2020, instructs a 1.036% CCPI inflationary adjustment to be utilized for preparation of the Fiscal Year 2021-22 assessment roll. The CCPI inflationary adjustment factor has been 2% for the past 4 years; however, the adjustment is likely less this year due to the effects of the COVID-19 pandemic.

7.1.3.7 Proposition 19 (2019)

Proposition 19 was approved by California voters in November 2020 election.

Eligible homeowners may now transfer their tax basis anywhere within the State and to a property of greater value. Previous to Proposition 19, homeowners were limited to transfers within certain counties and to homes of the same or lesser market value. Proposition 19 also increases the number of times that those 55 years or older, have severe disabilities, or lost a home in a natural disaster, may transfer their tax assessments from one (1) to three (3). For those property owners age 55 and older, they will be able to blend the taxable value of their old home with the value of a new, more expensive home, which will result in positive property tax savings. For example, if a senior couple sold their home with an assessed value of \$250,000 for \$2 million and bought a new home for \$3 million, the new home's assessed value would be \$1.25 million, which is the \$250,000 assessed value, plus the \$1 million increase in home value.

The new law also requires market-value reassessments for inherited properties that are not used as the heir's principal residence.

The effects of Proposition 19 on OCFA will be tracked in future years to determine if the reassessment of property passed down to heirs will equal, less than or more than the reductions in assessed value (or reductions in assessed value growth) resulting from the transfer of tax assessments.

7.1.3.8 Tax Reform

In 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 \$795,000 in December 2020 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 2020 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 2021-22

It is important to note that projected 2021-22 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 2021-22 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. 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 1.036% CCPI inflationary adjustment to be utilized for preparation of the Fiscal Year 2021-22 assessment roll. As of January 27, 2021, the Assessor's Office maintains that it will apply a 1.036% 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 2021-22 assessment roll.

Typical Scenario - the Projections incorporate a 1.036% growth rate in secured assessed valuation and 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. The 2021-22 estimated growth rate in secured assessed value is at 3.70%.

Conservative Scenario – the Projections incorporate the assumptions above, with the following exceptions:

- A 10% decrease in unsecured assessed valuation (to reflect office and retail vacancies).
- Secured assessed value increases due to new commercial (office and retail) construction have been discounted by 25% to account for potential reduced appraisals by the Assessor Office resulting from economic impacts of COVID-19.

The Conservative Scenario estimates an increase in secured assessed value at 3.39% in 2021-22. These projected growth rates are below the 2020-21 actual growth in secured property taxes (4.41%).

7.2.2 Fiscal Year 2022-23

Building permits issued during the first 6 months of 2020 but not finalized by December 31, 2020 are assumed to be finalized during calendar year 2021, and the value of these permits has been added to the project assessed valuation growth in the SFF Jurisdictions in Table 1. The value of commercial building permits issued during this time was discounted by 50% for Conservative Scenario and the projected value from approved and under review office and retail projects in 2022-23 were excluded for the Conservative Scenario.

The projected growth rates for 2022-23 are as follows:

- **Typical Scenario:**
 - 2.86% increase in total assessed value
 - 2.94% increase in property tax revenue from secured property
 - 0.00% change in property tax revenue from unsecured property (unsecured value is tied to commercial properties)

- **Conservative Scenario:**

- 1.30% increase in total assessed value
- 1.59% increase in property tax revenue from secured property
- 10.00% decrease in property tax revenue from unsecured property

7.2.3 Fiscal Years 2023-24, 2024-25, and 2025-26

Building permits issued during the last 6 months of 2020 but not finalized by December 31, 2020 are assumed to be finalized during calendar year 2022, and the value of these permits has been added to the project assessed valuation growth in the SFF Jurisdictions in Table 1. The value of commercial building permits issued during this time was discounted by 50% for Conservative Scenario and the projected value from both approved office and retail projects and projects under review were excluded for the Conservative Scenario.

To provide conservative and defensible growth rate assumptions, the Typical Scenario assumes that the economy will continue to recover with the continued strength of the housing market and significant progress with the COVID-19 vaccination program that had a slower-than-anticipated start in December 2020. The Conservative Scenario assumes further market fluctuations brought about by additional vaccine-resistant COVID variants, potential multiple infections and lower vaccine rates. These factors would result in the continued decrease of the development of commercial office and/or retail projects.

In accordance with these assumptions, the projected growth rates for fiscal years 2023-24 through 2025-26 are presented below:

- **Typical Scenario:**

- 3.55%, 3.39%, 3.61% increase in total assessed value in Fiscal Years 2023-24, 2024-25, and 2025-26, respectively
- 3.65%, 3.49%, 3.71% increase in property tax revenue from secured property in Fiscal Years 2023-24, 2024-25, and 2025-26, respectively

- **Conservative Scenario:**

- 3.16%, 2.10%, 2.28% increase in total assessed value in Fiscal Years 2022-23, 2023-24 and 2024-25, respectively
- 3.24%, 2.15%, 2.33% 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 2020-21, the unsecured assessed valuation for properties in SFF Jurisdictions increased by 2.44% as a whole as compared to an increase of 5.47% the previous year.

Unsecured property values are a relatively small portion of total Assessed Value (3% for all the SFF Jurisdictions in Fiscal Year 2020-21). 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 a 10% reduction in unsecured values in Fiscal Years 2021-22 through 2023-24 under the Conservative Scenario to account for changes in unsecured assessed value as a result of the COVID-19 Pandemic.

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 2019-20 was -0.39%. 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 2019-20 was -0.23%.

Table H below depicts the delinquency, refund, and net change factors over the past five Fiscal Years. Note that the refund and net change factors 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
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%
2019-20	-0.8789%	-0.3874%	-0.2251%	-0.6125%	-1.4914%

Source: Orange County Auditor Controller, 2021

Section 8 **Pass Through Revenues**

Table I on the following page provides a summary of estimated Pass Through and Excess Revenues segregated by SFF Jurisdiction from Fiscal Year 2020-21 through Fiscal Year 2025-26, which are comprised of the following:

- Payments made to OCFA in connection with a pre-1994 tax sharing agreement, or 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 2022-23 through 2025-26 are summarized below:

- **Typical Scenario:**
 - \$10.5 million average Pass Throughs annually
 - \$10.4 million average Excess Revenues annually
 - \$41.8 million average Total Pass Throughs and Excess Revenues annually
- **Conservative Scenario:**
 - \$10.1 million average Pass Throughs annually
 - \$9.8 million average Excess Revenues annually
 - \$39.8 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 Successor Agency. More specifically, we estimate that \$1.7 billion in assessed value will shift away from the RPTTF calculations and will be reflected under Ad Valorem Revenues in Fiscal Year 2023-24.

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	County Unincorporated	San Juan Capistrano	Yorba Linda	Total	FY Total
2020-21	Pass Through	\$949,139	\$2,620,631	\$144,385	\$186,139	\$1,170,744	\$1,256,305	\$1,133,670	\$2,210,179	\$9,671,192	\$33,351,019
	Excess Revenue	\$660,039	\$548,826	\$846,094	\$209,943	\$389,839	\$2,837,942	\$468,518	\$1,043,117	\$7,004,318	
2021-22	Pass Through	\$981,115	\$2,980,498	\$145,881	\$186,567	\$1,211,369	\$1,285,437	\$1,171,512	\$2,274,435	\$10,236,815	\$36,819,294
	Excess Revenue	\$694,726	\$548,826	\$856,032	\$239,330	\$405,649	\$3,811,907	\$491,621	\$1,124,741	\$8,172,832	
2022-23	Pass Through	\$1,241,234	\$3,160,865	\$148,798	\$192,051	\$1,272,676	\$1,320,674	\$1,215,969	\$2,336,534	\$10,888,800	\$39,425,123
	Excess Revenue	\$878,915	\$548,826	\$874,419	\$266,470	\$435,220	\$4,133,278	\$521,926	\$1,164,707	\$8,823,761	
2023-24	Pass Through	\$0	\$3,329,241	\$151,774	\$187,583	\$1,324,219	\$1,353,588	\$1,327,374	\$2,387,825	\$10,061,605	\$37,172,988
	Excess Revenue	\$0	\$548,826	\$893,306	\$260,392	\$459,109	\$4,618,678	\$596,787	\$1,147,791	\$8,524,889	
2024-25	Pass Through	\$0	\$3,538,091	\$156,328	\$194,431	\$1,456,216	\$1,422,749	\$1,560,051	\$2,461,986	\$10,789,851	\$47,561,479
	Excess Revenue	\$0	\$4,440,977	\$922,331	\$274,082	\$529,881	\$4,874,973	\$754,886	\$1,193,758	\$12,990,888	
2025-26	Pass Through	\$0	\$3,767,461	\$161,017	\$201,484	\$1,511,004	\$1,493,985	\$1,741,162	\$2,538,371	\$11,414,484	\$56,705,753
	Excess Revenue	\$0	\$7,888,284	\$952,363	\$280,927	\$555,529	\$5,138,957	\$877,281	\$1,245,053	\$16,938,392	
Total (6 Years)		\$5,405,169	\$33,921,351	\$6,252,728	\$2,679,400	\$10,721,454	\$33,548,473	\$11,860,758	\$21,128,497	\$125,517,828	\$251,035,656

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

		Cypress	Irvine	Lake Forest	La Palma	Mission Viejo	County Unincorporated	San Juan Capistrano	Yorba Linda	Total	FY Total
2020-21	Pass Through	\$949,139	\$2,620,631	\$144,385	\$186,139	\$1,170,744	\$1,256,305	\$1,133,670	\$2,210,179	\$9,671,192	\$33,351,019
	Excess Revenue	\$660,039	\$548,826	\$846,094	\$209,943	\$389,839	\$2,837,942	\$468,518	\$1,043,117	\$7,004,318	
2021-22	Pass Through	\$981,054	\$2,901,322	\$145,881	\$185,978	\$1,210,702	\$1,285,437	\$1,167,922	\$2,274,183	\$10,152,480	\$36,642,692
	Excess Revenue	\$694,682	\$548,826	\$856,032	\$238,351	\$405,307	\$3,811,907	\$489,190	\$1,124,572	\$8,168,866	
2022-23	Pass Through	\$1,082,493	\$2,977,024	\$147,392	\$188,718	\$1,232,086	\$1,303,737	\$1,198,609	\$2,302,639	\$10,432,698	\$38,026,452
	Excess Revenue	\$766,511	\$548,826	\$865,453	\$260,892	\$414,362	\$4,072,286	\$510,168	\$1,142,030	\$8,580,528	
2023-24	Pass Through	\$0	\$3,090,479	\$150,340	\$184,291	\$1,276,081	\$1,336,312	\$1,309,667	\$2,351,483	\$9,698,653	\$36,170,739
	Excess Revenue	\$0	\$548,826	\$884,161	\$254,621	\$434,372	\$4,556,466	\$584,794	\$1,123,477	\$8,386,716	
2024-25	Pass Through	\$0	\$3,191,124	\$153,347	\$188,790	\$1,390,173	\$1,388,848	\$1,516,614	\$2,400,197	\$10,229,092	\$42,010,754
	Excess Revenue	\$0	\$2,481,040	\$903,326	\$264,185	\$495,942	\$4,753,907	\$725,467	\$1,152,419	\$10,776,285	
2025-26	Pass Through	\$0	\$3,342,688	\$156,414	\$193,380	\$1,425,377	\$1,442,435	\$1,642,787	\$2,449,884	\$10,652,965	\$52,425,834
	Excess Revenue	\$0	\$6,906,913	\$923,011	\$266,700	\$511,526	\$4,955,296	\$810,653	\$1,185,852	\$15,559,952	
Total (6 Years)		\$5,133,918	\$29,706,526	\$6,175,835	\$2,621,987	\$10,356,511	\$33,000,876	\$11,558,059	\$20,760,032	\$119,313,745	\$238,627,491

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 2020-21 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 2020-21 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 2021-22 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 2020-21 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, on May 27, 2020, a case involving the San Diego Auditor Controller in California Appellate Court resulted in a decision that now allows county auditor-controllers to distribute more residual revenue to taxing entities with pass through agreements. This decision benefits OCFA as many of the pass through agreements are full or 100% of OCFA's share of property taxes. If revenues are leftover after other obligations are paid, this residual is distributed to all taxing entities (including OCFA) so that OCFA may receive more than 100% of its share of property taxes within redevelopment areas where the Authority receives a 100% pass through and residual revenues remain. Other Considerations

8.1.7 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 2020-21), approximately \$171 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. However, a Successor Agency may not dissolve for several years after all enforceable obligations are retired. For instance, the Cypress Successor Agency retired all of its enforceable obligations in Fiscal Year 2019-20, but is not expected to be formally and legally dissolve until Fiscal Year 2023-24 or later. Therefore, the Projections assume that the Irvine Successor Agency will not dissolve by Fiscal Year 2025-26.

8.1.8 Cypress Settlement Agreement and Loan Repayment

The County Oversight Board was contacted in January 2021 to inquire about the status of the Cypress Successor Agency dissolution. Oversight Board staff indicated that the Cypress Successor Agency still retains ownership of Former Redevelopment Agency property. Pursuant to legal requirements, the Successor Agency cannot be formally resolved until the property is sold or transferred. The Projections assume that the Cypress Successor Agency will dissolve in Fiscal Year 2022-23. The following fiscal year (2023-24), the property taxes within the redevelopment areas are expected to revert back to Ad Valorem Revenues.

8.1.9 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."

During the second RPTTF distribution in Fiscal Year 2020-21, the Auditor Controller inadvertently separated the Lake Forest SA's RPTTF from the County of Orange Successor Agency. As a result, OCFA did not receive residual revenue for the Lake Forest SA in the normal distribution. Harris contacted the County Auditor Controller, and was informed that they would distributing the remaining residual within the next few days as of February 1st.

8.1.10 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, a case involving the San Diego Auditor Controller in California Appellate Court resulted in a decision that now allows county auditor-controllers to distribute more residual revenue to taxing entities with pass through agreements. This decision benefits OCFA as many of the pass through agreements are full or 100% of OCFA's share of property taxes. If revenues are leftover after other obligations are paid, this residual is distributed to all taxing entities (including OCFA) so that OCFA may receive more than 100% of its share of property taxes within redevelopment areas where the Authority receives a 100% pass through and residual revenues remain.

8.1.11 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.

8.1.12 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. As referenced earlier in this section, the City of Cypress Successor Agency owns a property that must be sold or transferred prior to dissolving the Successor Agency. If the property is sold, OCFA will receive a distribution of proceeds along with all other taxing entities. It is possible that other properties will be sold in the future, but it is difficult to identify those properties and the associated current market values as these properties are not required to be included on the ROPS or regularly disclosed. The Auditor Controller will notify OCFA about any property sales that occur in the future.

8.1.13 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 is beginning to recover despite the unprecedented impacts of the COVID-19 pandemic. Unemployment continues to fall as the County ended February 2021 with an unemployment rate of 6.8% compared to 14.1% during the first and second quarters of 2020. Furthermore, on March 31 the County entered the less-restrictive Orange Tier, which will likely lead to increased economic activity in the region. The housing market is stronger than ever (fueled by historically low interest rates, an unprecedented number of people working from home causing changing housing needs and the ability of telecommuting employees to live far from their employer's location), and large increases in both home sales and prices were experienced in 2020 and into 2021. Furthermore, the rollout of several vaccines will likely aid in further reopening of the economy in 2021.

Nevertheless, growth in property taxes in Fiscal Year 2021-22 is expected to be less than in prior years due to the weak CPI. The Assessor cannot raise values higher than the published CPI, except in the case of a property sale, transfer, improvements or new construction. As of January 27, 2021, the Assessor's office maintains that a 1.036% increase in assessed value will be applied for all other property compared to 2.0% the past several years. While increased home sales and residential construction are expected to add significant value in 2020, other markets such as office and retail will likely see decreases in development, lease rates and sales prices. *However, because commercial land uses represent a very low percentage of total assessed values in SFF Jurisdictions, the negative impacts affecting the commercial markets are expected to be mitigated by the increase in assessed value from residential development and property sales.*

Incorporating these assumptions, coupled with the reductions in increased values from new construction in 2020 under the Conservative Scenario cited in this Report, results in the following estimated revenues and growth rates:

Summary of Projected Revenues								
Fiscal Year	Typical Scenario				Conservative Scenario			
	Ad Valorem	Pass Through Revenue	Total	Growth	Ad Valorem	Pass Through Revenue	TOTAL	Growth
21-22	292,911,840	18,409,647	311,321,487	3.96%	291,186,026	18,321,346	309,507,372	3.35%
22-23	301,212,916	19,712,561	320,925,477	3.08%	294,876,976	19,013,226	313,890,202	1.42%
23-24	311,447,813	18,586,494	330,034,307	2.84%	303,741,269	18,085,369	321,826,638	2.53%
24-25	322,077,937	23,780,740	345,858,676	4.79%	310,101,413	21,005,377	331,106,790	2.88%
25-26	333,769,028	28,352,877	362,121,905	4.70%	317,158,056	26,212,917	343,370,973	3.70%

[Intentionally Left Blank]

Table 1 - TYPICAL SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

ALISO VIEJO	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	10,373,589,537	10,676,697,108										
Homeowners' Exemptions	50,940,400	49,539,000										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	10,424,529,937	10,726,236,108	1.04%	10,837,359,914	2.00%	11,230,013,352	2.00%	11,477,637,024	3.00%	11,845,058,971	3.00%	12,200,410,740
<i>Projected Secured New Value</i>				<u>172,457,098</u>		<u>22,571,965</u>		<u>22,420,230</u>		-		<u>53,290,547</u>
TOTAL SECURED SUBJECT TO GROWTH	10,424,529,937	10,726,236,108		11,009,817,012		11,252,585,317		11,500,057,254		11,845,058,971		12,253,701,287
% of Secured Growth	3.77%	2.89%		2.64%		2.21%		2.20%		3.00%		3.45%
Unsecured Assessed Value	282,207,356	331,824,699										
Homeowners' Exemptions	(84,000)	(78,400)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	282,123,356	331,746,299	0.00%	331,746,299	0.00%	331,746,299	0.00%	331,746,299	0.00%	331,746,299	0.00%	331,746,299
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	10,706,653,293	11,057,982,407		11,341,563,311		11,584,331,616		11,831,803,553		12,176,805,270		12,585,447,586
1% General Levy	107,066,533	110,579,824		113,415,633		115,843,316		118,318,036		121,768,053		125,854,476
OCFA Effective Tax Rate 18-19	11.52%	11.70%		11.70%		11.70%		11.70%		11.70%		11.70%
Total Projected Property Tax Revenue (includes HOU rev.)	12,335,310	12,937,534		13,269,316		13,553,348		13,842,884		14,246,526		14,724,627
CYPRESS	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	7,463,319,257	7,820,125,398										
Homeowners' Exemptions	54,950,642	54,247,877										
less CRA Base	(221,856,549)	(218,959,959)										
less CRA Increment	(1,393,194,294)	(1,553,196,374)										
Secured Total	5,903,219,056	6,102,216,942	1.04%	6,165,435,910	2.00%	6,457,786,827	30.76%	8,527,056,899	3.00%	8,783,587,243	3.00%	9,047,094,860
<i>Projected Secured New Value</i>				<u>165,727,646</u>		<u>63,248,515</u>		<u>697,705</u>		-		-
TOTAL SECURED SUBJECT TO GROWTH	5,903,219,056	6,102,216,942		6,331,163,556		6,521,035,341		8,527,754,604		8,783,587,243		9,047,094,860
% of Secured Growth	4.27%	3.37%		3.75%		3.00%		30.77%		3.00%		3.00%
Unsecured Assessed Value	347,494,639	300,916,976										
Homeowners' Exemptions	(204,400)	(72,800)										
less CRA Base	(13,780,011)	(13,780,011)										
less CRA Increment	(29,215,041)	(14,534,049)										
TOTAL UNSECURED SUBJECT TO GROWTH	304,295,187	272,530,116	0.00%	272,530,116	0.00%	272,530,116	0.00%	272,530,116	0.00%	272,530,116	0.00%	272,530,116
CRA Base Year Value	235,636,560	232,739,970		232,739,970		232,739,970		232,739,970		232,739,970		232,739,970
TOTAL ASSESSED VALUE	6,443,150,803	6,607,487,028		6,836,433,642		7,026,305,427		9,033,024,690		9,288,857,329		9,552,364,946
1% General Levy	64,431,508	66,074,870		68,364,336		70,263,054		90,330,247		92,888,573		95,523,649
OCFA Effective Tax Rate 18-19	8.64%	8.63%		8.63%		8.63%		8.63%		8.63%		8.63%
Total Projected Property Tax Revenue (includes HOX rev.)	5,563,798	5,704,348		5,902,001		6,065,920		7,798,352		8,019,217		8,246,707

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2020-21 through 2025-26**

DANA POINT	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	13,021,625,141	13,558,232,707										
Homeowners' Exemptions	41,330,964	40,302,665										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	13,062,956,105	13,598,535,372	1.04%	13,739,416,198	2.00%	14,578,729,479	2.00%	14,996,140,335	3.00%	15,527,190,136	3.00%	16,025,956,545
<i>Projected Secured New Value</i>				<i>553,455,840</i>		<i>123,368,888</i>		<i>78,801,545</i>		<i>31,990,975</i>		<i>277,683,934</i>
TOTAL SECURED SUBJECT TO GROWTH	13,062,956,105	13,598,535,372		14,292,872,038		14,702,098,368		15,074,941,880		15,559,181,112		16,303,640,479
% of Secured Growth	4.67%	4.10%		5.11%		2.86%		2.54%		3.21%		4.78%
Unsecured Assessed Value	268,039,833	302,554,362										
Homeowners' Exemptions	(113,400)	-										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	267,926,433	302,554,362	0.00%	302,554,362	0.00%	302,554,362	0.00%	302,554,362	0.00%	302,554,362	0.00%	302,554,362
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	13,330,882,538	13,901,089,734		14,595,426,400		15,004,652,730		15,377,496,242		15,861,735,474		16,606,194,841
1% General Levy	133,308,825	139,010,897		145,954,264		150,046,527		153,774,962		158,617,355		166,061,948
OCFA Effective Tax Rate 18-19	11.36%	11.36%		11.36%		11.36%		11.36%		11.36%		11.36%
Total Projected Property Tax Revenue (includes HOX rev.)	15,140,883	15,794,856		16,583,783		17,048,759		17,472,396		18,022,603		18,868,482
IRVINE	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	80,653,424,150	85,567,389,459										
Homeowners' Exemptions	228,171,948	226,019,520										
less CRA Base	(9,341,794)	(9,896,117)										
less CRA Increment	(5,631,365,474)	(6,779,209,437)										
Secured Total	75,240,888,830	79,004,303,425	1.04%	79,822,788,008	2.00%	83,745,000,267	2.00%	86,285,314,915	4.00%	91,434,333,680	4.00%	95,246,896,607
<i>Projected Secured New Value</i>				<i>2,280,153,430</i>		<i>848,445,728</i>		<i>1,632,313,623</i>		<i>149,220,750</i>		<i>206,763,728</i>
TOTAL SECURED SUBJECT TO GROWTH	75,240,888,830	79,004,303,425		82,102,941,438		84,593,445,995		87,917,628,539		91,583,554,430		95,453,660,335
% of Secured Growth	7.41%	5.00%		3.92%		3.03%		3.93%		4.17%		4.23%
Unsecured Assessed Value	4,163,844,573	4,265,188,240										
Homeowners' Exemptions	(428,400)	(418,600)										
less CRA Base	(3,803,150)	(3,803,150)										
less CRA Increment	(115,870,937)	(112,567,089)										
TOTAL UNSECURED SUBJECT TO GROWTH	4,043,742,086	4,148,399,401	0.00%	4,148,399,401	0.00%	4,148,399,401	0.00%	4,148,399,401	0.00%	4,148,399,401	0.00%	4,148,399,401
CRA Base Year Value	13,144,944	13,699,267		13,699,267		13,699,267		13,699,267		13,699,267		13,699,267
TOTAL ASSESSED VALUE	79,297,775,860	83,166,402,093		86,265,040,106		88,755,544,663		92,079,727,207		95,745,653,098		99,615,759,003
1% General Levy	792,977,759	831,664,021		862,650,401		887,555,447		920,797,272		957,456,531		996,157,590
OCFA Effective Tax Rate 18-19	12.53%	12.53%		12.53%		12.53%		12.53%		12.53%		12.53%
Total Projected Property Tax Revenue (includes HOX rev.)	SUR	104,209,756		108,092,434		111,213,104		115,378,394		119,971,899		124,821,247

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2020-21 through 2025-26**

LA PALMA	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	2,134,220,663	2,223,724,600										
Homeowners' Exemptions	18,652,200	18,235,000										
less CRA Base	(79,969,371)	(79,934,371)										
less CRA Increment	(338,705,290)	(351,560,754)										
Secured Total	1,734,198,202	1,810,464,475	1.04%	1,829,220,887	2.00%	1,900,191,658	2.00%	1,944,336,965	3.00%	2,002,945,174	3.00%	2,063,033,529
<i>Projected Secured New Value</i>				<i>33,712,111</i>		<i>6,021,053</i>		<i>270,000</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	1,734,198,202	1,810,464,475		1,862,932,998		1,906,212,710		1,944,606,965		2,002,945,174		2,063,033,529
% of Secured Growth	4.35%	4.40%		2.90%		2.32%		2.01%		3.00%		3.00%
Unsecured Assessed Value	66,131,900	52,464,628										
Homeowners' Exemptions	(70,000)	(7,000)										
less CRA Base	(12,864,602)	(12,864,602)										
less CRA Increment	(45,275,920)	(33,210,741)										
TOTAL UNSECURED SUBJECT TO GROWTH	7,921,378	6,382,285	0.00%	6,382,285	0.00%	6,382,285	0.00%	6,382,285	0.00%	6,382,285	0.00%	6,382,285
CRA Base Year Value	92,833,973	92,798,973		92,798,973		92,798,973		92,798,973		92,798,973		92,798,973
TOTAL ASSESSED VALUE	1,834,953,553	1,909,645,733		1,962,114,256		2,005,393,968		2,043,788,223		2,102,126,432		2,162,214,787
1% General Levy	18,349,536	19,096,457		19,621,143		20,053,940		20,437,882		21,021,264		21,622,148
OCFA Effective Tax Rate 18-19	9.45%	9.44%		9.44%		9.44%		9.44%		9.44%		9.44%
Total Projected Property Tax Revenue (includes HOX rev.)	1,734,910	1,803,343		1,852,891		1,893,762		1,930,019		1,985,109		2,041,853
LAGUNA HILLS	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	7,179,066,909	7,454,207,939										
Homeowners' Exemptions	37,314,400	36,244,800										
less CRA Base	(8,969,078)	(8,969,078)										
less CRA Increment	(25,369,071)	(26,012,398)										
Secured Total	7,182,043,160	7,455,471,263	1.04%	7,532,709,945	2.00%	7,859,386,062	2.00%	8,037,510,495	3.00%	8,288,850,603	3.00%	8,537,516,121
<i>Projected Secured New Value</i>				<i>172,570,507</i>		<i>20,526,188</i>		<i>9,917,275</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	7,182,043,160	7,455,471,263		7,705,280,453		7,879,912,250		8,047,427,770		8,288,850,603		8,537,516,121
% of Secured Growth	3.59%	3.81%		3.35%		2.27%		2.13%		3.00%		3.00%
Unsecured Assessed Value	144,540,607	157,802,152										
Homeowners' Exemptions	(57,400)	(21,000)										
less CRA Base	(1,579,216)	(1,579,216)										
less CRA Increment	(1,076,528)	(1,642,835)										
TOTAL UNSECURED SUBJECT TO GROWTH	141,827,463	154,559,101	0.00%	154,559,101	0.00%	154,559,101	0.00%	154,559,101	0.00%	154,559,101	0.00%	154,559,101
CRA Base Year Value	10,548,294	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	7,620,578,658		7,870,387,848		8,045,019,645		8,212,535,165		8,453,957,998		8,702,623,516
1% General Levy	73,344,189	76,205,787		78,703,878		80,450,196		82,125,352		84,539,580		87,026,235
OCFA Effective Tax Rate 18-19	10.35%	12.86%		12.86%		12.86%		12.86%		12.86%		12.86%
Total Projected Property Tax Revenue (includes HOX rev.)	7,593,903	9,800,905		10,122,187		10,346,783		10,562,226		10,872,723		11,192,534

Table 1 - TYPICAL SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

LAGUNA NIGUEL	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	16,315,927,869	16,957,836,730										
Homeowners' Exemptions	87,031,000	85,001,000										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	16,402,958,869	17,042,837,730	1.04%	17,219,401,529	2.00%	18,002,278,970	2.00%	18,443,110,892	3.00%	19,006,617,390	3.00%	19,576,815,912
<i>Projected Secured New Value</i>				<i>429,891,579</i>		<i>79,202,297</i>		<i>9,915,700</i>		-		<i>44,169,342</i>
TOTAL SECURED SUBJECT TO GROWTH	16,402,958,869	17,042,837,730		17,649,293,108		18,081,481,267		18,453,026,592		19,006,617,390		19,620,985,254
% of Secured Growth	3.97%	3.90%		3.56%		2.45%		2.05%		3.00%		3.23%
Unsecured Assessed Value	163,589,263	169,102,331										
Homeowners' Exemptions	(169,400)	(165,200)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	163,419,863	168,937,131	0.00%	168,937,131	0.00%	168,937,131	0.00%	168,937,131	0.00%	168,937,131	0.00%	168,937,131
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	16,566,378,732	17,211,774,861		17,818,230,239		18,250,418,398		18,621,963,723		19,175,554,521		19,789,922,385
1% General Levy	165,663,787	172,117,749		178,182,302		182,504,184		186,219,637		191,755,545		197,899,224
OCFA Effective Tax Rate 18-19	10.48%	10.47%		10.47%		10.47%		10.47%		10.47%		10.47%
Total Projected Property Tax Revenue (includes HOX rev.)	17,353,892	18,028,606		18,663,842		19,116,541		19,505,719		20,085,582		20,729,107
LAGUNA WOODS	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	3,231,049,861	3,447,190,710										
Homeowners' Exemptions	46,966,416	45,115,757										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	3,278,016,277	3,492,306,467	1.04%	3,528,486,762	2.00%	3,645,855,582	2.00%	3,728,431,695	3.00%	3,842,333,265	3.00%	3,957,603,262
<i>Projected Secured New Value</i>				<i>45,881,456</i>		<i>9,469,609</i>		<i>1,988,950</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	3,278,016,277	3,492,306,467		3,574,368,218		3,655,325,191		3,730,420,645		3,842,333,265		3,957,603,262
% of Secured Growth	5.42%	6.54%		2.35%		2.26%		2.05%		3.00%		3.00%
Unsecured Assessed Value	30,485,270	164,223,377										
Homeowners' Exemptions	(302,400)	(599,200)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	30,182,870	163,624,177	0.00%	163,624,177	0.00%	163,624,177	0.00%	163,624,177	0.00%	163,624,177	0.00%	163,624,177
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	3,308,199,147	3,655,930,644		3,737,992,395		3,818,949,368		3,894,044,822		4,005,957,442		4,121,227,439
1% General Levy	33,081,991	36,559,306		37,379,924		38,189,494		38,940,448		40,059,574		41,212,274
OCFA Effective Tax Rate 18-19	11.70%	10.02%		10.02%		10.02%		10.02%		10.02%		10.02%
Total Projected Property Tax Revenue (includes HOX rev.)	3,871,119	3,664,843		3,747,104		3,828,259		3,903,537		4,015,723		4,131,274

Table 1 - TYPICAL SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

LAKE FOREST	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	16,227,142,471	16,997,822,183										
Homeowners' Exemptions	96,858,655	94,829,566										
less CRA Base	(350,177,903)	(340,740,503)										
less CRA Increment	(944,304,265)	(1,013,144,491)										
Secured Total	15,029,518,958	15,738,766,755	1.04%	15,901,820,379	2.00%	16,916,017,811	2.00%	17,747,972,371	3.00%	18,667,015,899	3.00%	19,373,869,098
<i>Projected Secured New Value</i>				<i>682,510,809</i>		<i>483,955,102</i>		<i>375,344,036</i>		<i>142,565,750</i>		<i>206,628,214</i>
TOTAL SECURED SUBJECT TO GROWTH	15,029,518,958	15,738,766,755		16,584,331,188		17,399,972,913		18,123,316,407		18,809,581,649		19,580,497,312
% of Secured Growth	7.59%	4.72%		5.37%		4.92%		4.16%		3.79%		4.10%
Unsecured Assessed Value	915,342,995	733,885,082										
Homeowners' Exemptions	(119,442)	(119,000)										
less CRA Base	(21,924,943)	(21,910,943)										
less CRA Increment	(53,067,218)	(23,220,473)										
TOTAL UNSECURED SUBJECT TO GROWTH	840,231,392	688,634,666	0.00%	688,634,666	0.00%	688,634,666	0.00%	688,634,666	0.00%	688,634,666	0.00%	688,634,666
CRA Base Year Value	372,102,846	362,651,446		362,651,446		362,651,446		362,651,446		362,651,446		362,651,446
TOTAL ASSESSED VALUE	16,241,853,196	16,790,052,867		17,635,617,300		18,451,259,025		19,174,602,519		19,860,867,761		20,631,783,424
1% General Levy	162,418,532	167,900,529		176,356,173		184,512,590		191,746,025		198,608,678		206,317,834
OCFA Effective Tax Rate 18-19	11.11%	9.96%		9.96%		9.96%		9.96%		9.96%		9.96%
Total Projected Property Tax Revenue (includes HOX rev.)	18,042,650	16,715,601		17,557,416		18,369,441		19,089,577		19,772,799		20,540,296
LOS ALAMITOS	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	2,090,685,580	2,261,060,894										
Homeowners' Exemptions	9,736,652	9,530,714										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	2,100,422,232	2,270,591,608	1.04%	2,294,114,937	2.00%	2,391,880,416	2.00%	2,588,360,294	3.00%	2,670,736,485	3.00%	2,750,858,580
<i>Projected Secured New Value</i>				<i>50,865,863</i>		<i>145,727,716</i>		<i>4,587,750</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	2,100,422,232	2,270,591,608		2,344,980,800		2,537,608,131		2,592,948,044		2,670,736,485		2,750,858,580
% of Secured Growth	5.22%	8.10%		3.28%		8.21%		2.18%		3.00%		3.00%
Unsecured Assessed Value	179,575,371	159,927,798										
Homeowners' Exemptions	-	(7,000)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	179,575,371	159,920,798	0.00%	159,920,798	0.00%	159,920,798	0.00%	159,920,798	0.00%	159,920,798	0.00%	159,920,798
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	2,279,997,603	2,430,512,406		2,504,901,598		2,697,528,929		2,752,868,842		2,830,657,283		2,910,779,378
1% General Levy	22,799,976	24,305,124		25,049,016		26,975,289		27,528,688		28,306,573		29,107,794
OCFA Effective Tax Rate 18-19	9.61%	9.60%		9.60%		9.60%		9.60%		9.60%		9.60%
Total Projected Property Tax Revenue (includes HOX rev.)	2,190,624	2,334,244		2,405,687		2,590,684		2,643,832		2,718,540		2,795,488

Table 1 - TYPICAL SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

MISSION VIEJO	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	17,640,813,661	18,327,534,801										
Homeowners' Exemptions	130,775,400	127,673,000										
less CRA Base	(278,607,753)	(278,440,846)										
less CRA Increment	(962,956,413)	(1,037,533,728)										
Secured Total	16,530,024,895	17,139,233,227	1.04%	17,316,795,683	2.00%	18,022,003,552	2.00%	18,476,659,221	3.00%	19,083,680,712	3.00%	19,680,782,713
<i>Projected Secured New Value</i>				<i>351,835,250</i>		<i>92,368,234</i>		<i>51,186,130</i>		<i>23,875,320</i>		-
TOTAL SECURED SUBJECT TO GROWTH	16,530,024,895	17,139,233,227		17,668,630,933		18,114,371,786		18,527,845,352		19,107,556,032		19,680,782,713
% of Secured Growth	4.15%	3.69%		3.09%		2.52%		2.28%		3.13%		3.00%
Unsecured Assessed Value	316,349,702	294,141,100										
Homeowners' Exemptions	(434,000)	(70,000)										
less CRA Base	(63,479,745)	(63,479,745)										
less CRA Increment	(69,763,115)	(51,728,577)										
TOTAL UNSECURED SUBJECT TO GROWTH	182,672,842	178,862,778	0.00%	178,862,778	0.00%	178,862,778	0.00%	178,862,778	0.00%	178,862,778	0.00%	178,862,778
CRA Base Year Value	342,087,498	341,920,591		341,920,591		341,920,591		341,920,591		341,920,591		341,920,591
TOTAL ASSESSED VALUE	17,054,785,235	17,660,016,596		18,189,414,302		18,635,155,155		19,048,628,721		19,628,339,401		20,201,566,082
1% General Levy	170,547,852	176,600,166		181,894,143		186,351,552		190,486,287		196,283,394		202,015,661
OCFA Effective Tax Rate 18-19	10.89%	10.89%		10.89%		10.89%		10.89%		10.89%		10.89%
Total Projected Property Tax Revenue (includes HOX rev.)	18,579,545	19,235,613		19,812,242		20,297,751		20,748,114		21,379,546		22,003,915
RANCHO SANTA MARGARITA	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	8,645,156,470	8,929,415,601										
Homeowners' Exemptions	57,059,800	55,398,000										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	8,702,216,270	8,984,813,601	1.04%	9,077,896,270	2.00%	9,392,645,271	2.00%	9,609,513,670	3.00%	9,905,908,630	3.00%	10,203,085,889
<i>Projected Secured New Value</i>				<i>130,579,486</i>		<i>28,446,562</i>		<i>7,873,350</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	8,702,216,270	8,984,813,601		9,208,475,756		9,421,091,833		9,617,387,020		9,905,908,630		10,203,085,889
% of Secured Growth	3.64%	3.25%		2.49%		2.31%		2.08%		3.00%		3.00%
Unsecured Assessed Value	245,418,949	253,681,581										
Homeowners' Exemptions	(154,000)	(70,000)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	245,264,949	253,611,581	0.00%	253,611,581	0.00%	253,611,581	0.00%	253,611,581	0.00%	253,611,581	0.00%	253,611,581
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	8,947,481,219	9,238,425,182		9,462,087,337		9,674,703,414		9,870,998,601		10,159,520,211		10,456,697,470
1% General Levy	89,474,812	92,384,252		94,620,873		96,747,034		98,709,986		101,595,202		104,566,975
OCFA Effective Tax Rate 18-19	12.29%	11.67%		11.67%		11.67%		11.67%		11.67%		11.67%
Total Projected Property Tax Revenue (includes HOX rev.)	10,994,904	10,779,866		11,040,847		11,288,938		11,517,985		11,854,647		12,201,408

Table 1 - TYPICAL SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

SAN JUAN CAPISTRANO	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	8,193,712,443	8,650,166,804										
Homeowners' Exemptions	41,495,920	40,593,396										
less CRA Base	(90,603,916)	(90,462,119)										
less CRA Increment	(953,589,123)	(1,058,416,792)										
Secured Total	7,191,015,324	7,541,881,289	1.04%	7,620,015,179	2.00%	8,055,594,252	2.00%	8,301,967,689	3.00%	8,585,134,890	3.00%	8,945,728,933
<i>Projected Secured New Value</i>				<i>277,626,244</i>		<i>83,589,757</i>		<i>33,114,728</i>		<i>100,038,831</i>		<i>151,573,731</i>
TOTAL SECURED SUBJECT TO GROWTH	7,191,015,324	7,541,881,289		7,897,641,423		8,139,184,009		8,335,082,417		8,685,173,721		9,097,302,664
% of Secured Growth	4.88%	4.88%		4.72%		3.06%		2.41%		4.20%		4.75%
Unsecured Assessed Value	101,052,338	130,023,411										
Homeowners' Exemptions	(226,800)	(70,000)										
less CRA Base	(15,627,291)	(15,627,291)										
less CRA Increment	(43,450,555)	(49,568,308)										
TOTAL UNSECURED SUBJECT TO GROWTH	41,747,692	64,757,812	0.00%	64,757,812	0.00%	64,757,812	0.00%	64,757,812	0.00%	64,757,812	0.00%	64,757,812
CRA Base Year Value	106,231,207	106,089,410		106,089,410		106,089,410		106,089,410		106,089,410		106,089,410
TOTAL ASSESSED VALUE	7,338,994,223	7,712,728,511		8,068,488,645		8,310,031,231		8,505,929,639		8,856,020,943		9,268,149,886
1% General Levy	73,389,942	77,127,285		80,684,886		83,100,312		85,059,296		88,560,209		92,681,499
OCFA Effective Tax Rate 18-19	10.74%	10.74%		10.74%		10.74%		10.74%		10.74%		10.74%
Total Projected Property Tax Revenue (includes HOX rev.)	7,884,688	8,282,947		8,665,010		8,924,410		9,134,792		9,510,766		9,953,365
VILLA PARK	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	1,894,478,332	1,977,775,667										
Homeowners' Exemptions	9,921,800	9,590,000										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	1,904,400,132	1,987,365,667	1.04%	2,007,954,775	2.00%	2,094,767,441	2.00%	2,153,148,498	3.00%	2,226,998,055	3.00%	2,293,807,997
<i>Projected Secured New Value</i>				<i>45,738,794</i>		<i>16,162,460</i>		<i>8,985,536</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	1,904,400,132	1,987,365,667		2,053,693,569		2,110,929,900		2,162,134,034		2,226,998,055		2,293,807,997
% of Secured Growth	4.17%	4.36%		3.34%		2.79%		2.43%		3.00%		3.00%
Unsecured Assessed Value	7,829,253	6,258,454										
Homeowners' Exemptions	(56,000)	(14,000)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	7,773,253	6,244,454	0.00%	6,244,454	0.00%	6,244,454	0.00%	6,244,454	0.00%	6,244,454	0.00%	6,244,454
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	1,912,173,385	1,993,610,121		2,059,938,023		2,117,174,354		2,168,378,488		2,233,242,509		2,300,052,451
1% General Levy	19,121,734	19,936,101		20,599,380		21,171,744		21,683,785		22,332,425		23,000,525
OCFA Effective Tax Rate 18-19	10.18%	10.18%		10.18%		10.18%		10.18%		10.18%		10.18%
Total Projected Property Tax Revenue (includes HOX rev.)	1,946,949	2,030,097		2,097,639		2,155,923		2,208,064		2,274,116		2,342,148

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2020-21 through 2025-26**

YORBA LINDA	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	16,015,529,757	16,683,289,037										
Homeowners' Exemptions	94,485,437	92,617,837										
less CRA Base	(97,888,948)	(97,636,948)										
less CRA Increment	(2,716,391,171)	(2,799,182,900)										
Secured Total	13,295,735,075	13,879,087,026	1.04%	14,022,874,368	2.00%	14,625,092,007	2.00%	15,051,468,983	3.00%	15,550,023,329	3.00%	16,016,524,029
<i>Projected Secured New Value</i>				<u>315,451,130</u>		<u>131,250,133</u>		<u>45,641,045</u>		-		-
TOTAL SECURED SUBJECT TO GROWTH	13,295,735,075	13,879,087,026		14,338,325,497		14,756,342,140		15,097,110,028		15,550,023,329		16,016,524,029
% of Secured Growth	4.49%	4.39%		3.31%		2.92%		2.31%		3.00%		3.00%
Unsecured Assessed Value	182,249,581	157,497,556										
Homeowners' Exemptions	(147,000)	(147,000)										
less CRA Base	(12,460,697)	(12,460,697)										
less CRA Increment	(124,267,175)	(102,235,131)										
TOTAL UNSECURED SUBJECT TO GROWTH	<u>45,374,709</u>	<u>42,654,728</u>	0.00%	<u>42,654,728</u>	0.00%	<u>42,654,728</u>	0.00%	<u>42,654,728</u>	0.00%	<u>42,654,728</u>	0.00%	<u>42,654,728</u>
CRA Base Year Value	110,349,645	110,097,645		110,097,645		110,097,645		110,097,645		110,097,645		110,097,645
TOTAL ASSESSED VALUE	13,451,459,429	14,031,839,399		14,491,077,870		14,909,094,513		15,249,862,401		15,702,775,702		16,169,276,402
1% General Levy	134,514,594	140,318,394		144,910,779		149,090,945		152,498,624		157,027,757		161,692,764
OCFA Effective Tax Rate 18-19	9.29%	9.28%		9.28%		9.28%		9.28%		9.28%		9.28%
Total Projected Property Tax Revenue (includes HOX rev.)	12,497,317	13,020,231		13,446,361		13,834,242		14,150,442		14,570,703		15,003,572
COUNTY UNINCORPORATED	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	30,263,828,976	31,668,503,601										
Homeowners' Exemptions	150,310,114	147,233,540										
less CRA Base	(480,371,485)	(456,975,182)										
less CRA Increment	(1,917,219,984)	(2,063,937,850)										
Secured Total	28,016,547,621	29,294,824,109	1.04%	29,598,318,487	2.00%	30,836,758,943	2.00%	31,660,676,726	3.00%	32,677,668,402	3.00%	33,657,998,454
<i>Projected Secured New Value³</i>				<u>633,798,124</u>		<u>203,120,200</u>		<u>65,214,926</u>		-		<u>112,033,646</u>
TOTAL SECURED SUBJECT TO GROWTH	28,016,547,621	29,294,824,109		30,232,116,611		31,039,879,144		31,725,891,653		32,677,668,402		33,770,032,100
% of Secured Growth	5.43%	4.56%		3.20%		2.67%		2.21%		3.00%		3.34%
Unsecured Assessed Value	718,639,397	682,527,802										
Homeowners' Exemptions	(560,767)	(198,800)										
less CRA Base	(128,813,324)	(128,799,324)										
less CRA Increment	(380,490,674)	(333,479,519)										
TOTAL UNSECURED SUBJECT TO GROWTH	<u>208,774,632</u>	<u>220,050,159</u>	0.00%	<u>220,050,159</u>	0.00%	<u>220,050,159</u>	0.00%	<u>220,050,159</u>	0.00%	<u>220,050,159</u>	0.00%	<u>220,050,159</u>
CRA Base Year Value	609,184,809	585,774,506		585,774,506		585,774,506		585,774,506		585,774,506		585,774,506
TOTAL ASSESSED VALUE	28,834,507,062	30,100,648,774		31,037,941,276		31,845,703,809		32,531,716,318		33,483,493,067		34,575,856,765
1% General Levy	288,345,071	301,006,488		310,379,413		318,457,038		325,317,163		334,834,931		345,758,568
OCFA Effective Tax Rate 18-19	12.45%	12.78%		12.78%		12.78%		12.78%		12.78%		12.78%
Total Projected Property Tax Revenue (includes HOX rev.)	35,889,648	38,455,625		39,653,079		40,685,051		41,561,479		42,777,438		44,173,007

Table 1 - TYPICAL SCENARIO**ORANGE COUNTY FIRE AUTHORITY****Property Tax Projections - FY 2020-21 through 2025-26**

TOTAL OCFA	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	241,343,571,077	253,200,973,239										
Homeowners' Exemptions	1,156,001,748	1,132,171,672										
less CRA Base	(1,617,786,797)	(1,582,015,123)										
less CRA Increment	(14,883,095,085)	(16,682,194,724)										
Secured Total	225,998,690,943	236,068,935,064	1.04%	238,514,609,231	4.71%	249,754,001,890	3.71%	259,029,306,673	4.27%	270,098,082,865	3.51%	279,577,983,270
<i>Projected Secured New Value</i>				<u>6,342,255,367</u>		<u>2,357,474,406</u>		<u>2,348,272,530</u>		<u>447,691,626</u>		<u>1,052,143,142</u>
TOTAL SECURED SUBJECT TO GROWTH	225,998,690,943	236,068,935,064		244,856,864,598		252,111,476,296		261,377,579,203		270,545,774,491		280,630,126,412
% of Secured Growth	5.64%	4.46%		3.72%		2.96%		3.68%		3.51%		3.73%
Unsecured Assessed Value	8,132,791,027	8,162,019,549										
Homeowners' Exemptions	(3,127,409)	(2,058,000)										
less CRA Base	(274,332,979)	(274,304,979)										
less CRA Increment	(862,477,163)	(722,186,722)										
TOTAL UNSECURED SUBJECT TO GROWTH	6,992,853,476	7,163,469,848	0.00%	7,163,469,848	0.00%	7,163,469,848	0.00%	7,163,469,848	0.00%	7,163,469,848	0.00%	7,163,469,848
CRA Base Year Value	1,892,119,776	1,856,320,102		1,856,320,102		1,856,320,102		1,856,320,102		1,856,320,102		1,856,320,102
TOTAL ASSESSED VALUE	234,883,664,195	245,088,725,014		253,876,654,548		261,131,266,246		270,397,369,153		279,565,564,441		289,649,916,362
1% General Levy	2,348,836,642	2,450,887,250		2,538,766,545		2,611,312,662		2,703,973,692		2,795,655,644		2,896,499,164
OCFA Effective Tax Rate 18-19	11.54%	11.54%		11.54%		11.54%		11.54%		11.54%		11.54%
Total Projected Property Tax Revenue (includes HOX rev.)	270,963,981	282,798,415		292,938,468		301,309,284		312,001,083		322,579,909		334,215,853
Percentage Change in Total Assessed Value	5.59%	4.34%		3.59%		2.86%		3.55%		3.39%		3.61%
Percentage Change in Secured Property Tax Revenue	5.64%	4.41%		3.70%		2.94%		3.65%		3.49%		3.71%
Percentage Change in Unsecured Property Tax Revenue	5.48%	2.35%		0.00%		0.00%		0.00%		0.00%		0.00%

NOTES:

1. Assessed values are net of increases in assessed valuation from redevelopment project areas. Base year values of each redevelopment project area have been subtracted out for the purposes of the application of the annual growth factors. Base year values are added back into the total 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.

Table 1 - CONSERVATIVE SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

ALISO VIEJO	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	10,373,589,537	10,676,697,108										
Homeowners' Exemptions	50,940,400	49,539,000										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	10,424,529,937	10,726,236,108	1.04%	10,305,866,777	1.04%	11,116,456,300	2.00%	11,339,201,076	2.00%	11,577,850,737	2.00%	11,809,407,752
<i>Projected Secured New Value</i>				<i>170,560,598</i>		<i>407,500</i>		<i>11,632,980</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	10,424,529,937	10,726,236,108		11,002,470,703		11,116,863,800		11,350,834,056		11,577,850,737		11,809,407,752
% of Secured Growth	3.77%	2.89%		2.58%		1.04%		2.10%		2.00%		2.00%
Unsecured Assessed Value	282,207,356	331,824,699										
Homeowners' Exemptions	(84,000)	(78,400)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	282,123,356	331,746,299	-10.00%	298,571,669	-10.00%	268,714,502	0.00%	268,714,502	0.00%	268,714,502	0.00%	268,714,502
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	10,706,653,293	11,057,982,407		11,301,042,372		11,385,578,302		11,619,548,558		11,846,565,239		12,078,122,254
1% General Levy	107,066,533	110,579,824		113,010,424		113,855,783		116,195,486		118,465,652		120,781,223
OCFA Effective Tax Rate 18-19	11.52%	11.70%		11.70%		11.70%		11.70%		11.70%		11.70%
Total Projected Property Tax Revenue (includes HOX rev.)	12,335,310	12,937,534		13,221,908		13,320,813		13,594,551		13,860,155		14,131,070
CYPRESS	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	7,463,319,257	7,820,125,398										
Homeowners' Exemptions	54,950,642	54,247,877										
less CRA Base	(221,856,549)	(218,959,959)										
less CRA Increment	(1,393,194,294)	(1,553,196,374)										
Secured Total	5,903,219,056	6,102,216,942	1.04%	5,848,761,723	1.04%	6,393,016,477	27.82%	8,220,806,616	2.00%	8,385,823,377	2.00%	8,553,539,845
<i>Projected Secured New Value</i>				<i>165,275,146</i>		<i>38,660,578</i>		<i>588,853</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	5,903,219,056	6,102,216,942		6,327,463,951		6,431,677,055		8,221,395,468		8,385,823,377		8,553,539,845
% of Secured Growth	4.27%	3.37%		3.69%		1.65%		27.83%		2.00%		2.00%
Unsecured Assessed Value	347,494,639	300,916,976										
Homeowners' Exemptions	(204,400)	(72,800)										
less CRA Base	(13,780,011)	(13,780,011)										
less CRA Increment	(29,215,041)	(14,534,049)										
TOTAL UNSECURED SUBJECT TO GROWTH	304,295,187	272,530,116	-10.00%	245,277,104	-10.00%	220,749,394	0.00%	220,749,394	0.00%	220,749,394	0.00%	220,749,394
CRA Base Year Value	235,636,560	232,739,970		232,739,970		232,739,970		232,739,970		232,739,970		232,739,970
TOTAL ASSESSED VALUE	6,443,150,803	6,607,487,028		6,805,481,025		6,885,166,419		8,674,884,832		8,839,312,741		9,007,029,209
1% General Levy	64,431,508	66,074,870		68,054,810		68,851,664		86,748,848		88,393,127		90,070,292
OCFA Effective Tax Rate 18-19	8.64%	8.63%		8.63%		8.63%		8.63%		8.63%		8.63%
Total Projected Property Tax Revenue (includes HOX rev.)	5,563,798	5,704,348		5,875,279		5,944,073		7,489,165		7,631,118		7,775,910

Table 1 - CONSERVATIVE SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

DANA POINT	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	13,021,625,141	13,558,232,707										
Homeowners' Exemptions	41,330,964	40,302,665										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	13,062,956,105	13,598,535,372	1.04%	12,625,234,823	1.04%	14,398,934,142	2.00%	14,714,270,812	2.00%	15,065,587,096	2.00%	15,366,898,838
<i>Projected Secured New Value</i>				<i>523,299,131</i>		<i>26,821,557</i>		<i>55,912,615</i>		-		<i>273,770,336</i>
TOTAL SECURED SUBJECT TO GROWTH	13,062,956,105	13,598,535,372		14,251,290,769		14,425,755,698		14,770,183,427		15,065,587,096		15,640,669,174
% of Secured Growth	4.67%	4.10%		4.80%		1.22%		2.39%		2.00%		3.82%
Unsecured Assessed Value	268,039,833	302,554,362										
Homeowners' Exemptions	(113,400)	-										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	267,926,433	302,554,362	-10.00%	272,298,926	-10.00%	245,069,033	0.00%	245,069,033	0.00%	245,069,033	0.00%	245,069,033
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	13,330,882,538	13,901,089,734		14,523,589,695		14,670,824,731		15,015,252,460		15,310,656,129		15,885,738,207
1% General Levy	133,308,825	139,010,897		145,235,897		146,708,247		150,152,525		153,106,561		158,857,382
OCFA Effective Tax Rate 18-19	11.36%	11.36%		11.36%		11.36%		11.36%		11.36%		11.36%
Total Projected Property Tax Revenue (includes HOX rev.)	15,140,883	15,794,856		16,502,160		16,669,453		17,060,803		17,396,450		18,049,876
IRVINE	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	80,653,424,150	85,567,389,459										
Homeowners' Exemptions	228,171,948	226,019,520										
less CRA Base	(9,341,794)	(9,896,117)										
less CRA Increment	(5,631,365,474)	(6,779,209,437)										
Secured Total	75,240,888,830	79,004,303,425	1.04%	75,254,774,767	1.04%	82,463,670,632	2.00%	84,616,665,637	2.00%	87,174,373,997	2.00%	89,070,066,642
<i>Projected Secured New Value</i>				<i>1,842,158,396</i>		<i>493,844,699</i>		<i>848,406,909</i>		<i>149,220,750</i>		<i>202,940,220</i>
TOTAL SECURED SUBJECT TO GROWTH	75,240,888,830	79,004,303,425		81,618,107,043		82,957,515,331		85,465,072,546		87,323,594,747		89,273,006,862
% of Secured Growth	7.41%	5.00%		3.31%		1.64%		3.02%		2.17%		2.23%
Unsecured Assessed Value	4,163,844,573	4,265,188,240										
Homeowners' Exemptions	(428,400)	(418,600)										
less CRA Base	(3,803,150)	(3,803,150)										
less CRA Increment	(115,870,937)	(112,567,089)										
TOTAL UNSECURED SUBJECT TO GROWTH	4,043,742,086	4,148,399,401	-10.00%	3,733,559,461	-10.00%	3,360,203,515	0.00%	3,360,203,515	0.00%	3,360,203,515	0.00%	3,360,203,515
CRA Base Year Value	13,144,944	13,699,267		13,699,267		13,699,267		13,699,267		13,699,267		13,699,267
TOTAL ASSESSED VALUE	79,297,775,860	83,166,402,093		85,365,365,771		86,331,418,113		88,838,975,328		90,697,497,529		92,646,909,644
1% General Levy	792,977,759	831,664,021		853,653,658		863,314,181		888,389,753		906,974,975		926,469,096
OCFA Effective Tax Rate 18-19	12.53%	12.53%		12.53%		12.53%		12.53%		12.53%		12.53%
Total Projected Property Tax Revenue (includes HOX rev.)	SUR	104,209,756		106,965,118		108,175,607		111,317,644		113,646,423		116,089,089

Table 1 - CONSERVATIVE SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

LA PALMA	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	2,134,220,663	2,223,724,600										
Homeowners' Exemptions	18,652,200	18,235,000										
less CRA Base	(79,969,371)	(79,934,371)										
less CRA Increment	(338,705,290)	(351,560,754)										
Secured Total	1,734,198,202	1,810,464,475	1.04%	1,788,076,642	1.04%	1,881,771,627	2.00%	1,920,239,570	2.00%	1,958,838,162	2.00%	1,998,014,925
<i>Projected Secured New Value</i>				<i>33,677,368</i>		<i>816,188</i>		<i>190,000</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	1,734,198,202	1,810,464,475		1,862,476,371		1,882,587,814		1,920,429,570		1,958,838,162		1,998,014,925
% of Secured Growth	4.35%	4.40%		2.87%		1.08%		2.01%		2.00%		2.00%
Unsecured Assessed Value	66,131,900	52,464,628										
Homeowners' Exemptions	(70,000)	(7,000)										
less CRA Base	(12,864,602)	(12,864,602)										
less CRA Increment	(45,275,920)	(33,210,741)										
TOTAL UNSECURED SUBJECT TO GROWTH	7,921,378	6,382,285	-10.00%	5,744,057	-10.00%	5,169,651	0.00%	5,169,651	0.00%	5,169,651	0.00%	5,169,651
CRA Base Year Value	92,833,973	92,798,973		92,798,973		92,798,973		92,798,973		92,798,973		92,798,973
TOTAL ASSESSED VALUE	1,834,953,553	1,909,645,733		1,961,019,401		1,980,556,438		2,018,398,194		2,056,806,786		2,095,983,549
1% General Levy	18,349,536	19,096,457		19,610,194		19,805,564		20,183,982		20,568,068		20,959,835
OCFA Effective Tax Rate 18-19	9.45%	9.44%		9.44%		9.44%		9.44%		9.44%		9.44%
Total Projected Property Tax Revenue (includes HOX rev.)	1,734,910	1,803,343		1,851,857		1,870,307		1,906,042		1,942,313		1,979,309
LAGUNA HILLS	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	7,179,066,909	7,454,207,939										
Homeowners' Exemptions	37,314,400	36,244,800										
less CRA Base	(8,969,078)	(8,969,078)										
less CRA Increment	(25,369,071)	(26,012,398)										
Secured Total	7,182,043,160	7,455,471,263	1.04%	7,057,101,221	1.04%	7,775,550,627	2.00%	7,939,089,218	2.00%	8,103,411,936	2.00%	8,265,480,175
<i>Projected Secured New Value</i>				<i>167,988,750</i>		<i>7,870,175</i>		<i>5,432,288</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	7,182,043,160	7,455,471,263		7,695,821,912		7,783,420,802		7,944,521,506		8,103,411,936		8,265,480,175
% of Secured Growth	3.59%	3.81%		3.22%		1.14%		2.07%		2.00%		2.00%
Unsecured Assessed Value	144,540,607	157,802,152										
Homeowners' Exemptions	(57,400)	(21,000)										
less CRA Base	(1,579,216)	(1,579,216)										
less CRA Increment	(1,076,528)	(1,642,835)										
TOTAL UNSECURED SUBJECT TO GROWTH	141,827,463	154,559,101	-10.00%	139,103,191	-10.00%	125,192,872	0.00%	125,192,872	0.00%	125,192,872	0.00%	125,192,872
CRA Base Year Value	10,548,294	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	7,620,578,658		7,845,473,397		7,919,161,968		8,080,262,671		8,239,153,102		8,401,221,340
1% General Levy	73,344,189	76,205,787		78,454,734		79,191,620		80,802,627		82,391,531		84,012,213
OCFA Effective Tax Rate 18-19	10.35%	12.86%		12.86%		12.86%		12.86%		12.86%		12.86%
Total Projected Property Tax Revenue (includes HOX rev.)	7,593,903	9,800,905		10,090,144		10,184,916		10,392,109		10,596,460		10,804,897

Table 1 - CONSERVATIVE SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

LAGUNA NIGUEL	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	16,315,927,869	16,957,836,730										
Homeowners' Exemptions	87,031,000	85,001,000										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	16,402,958,869	17,042,837,730	1.04%	16,399,790,356	1.04%	17,821,861,044	2.00%	18,198,937,028	2.00%	18,572,310,682	2.00%	18,943,756,896
<i>Projected Secured New Value</i>				<i>428,122,340</i>		<i>20,234,081</i>		<i>9,210,700</i>		-		<i>44,169,342</i>
TOTAL SECURED SUBJECT TO GROWTH	16,402,958,869	17,042,837,730		17,639,119,764		17,842,095,125		18,208,147,728		18,572,310,682		18,987,926,238
% of Secured Growth	3.97%	3.90%		3.50%		1.15%		2.05%		2.00%		2.24%
Unsecured Assessed Value	163,589,263	169,102,331										
Homeowners' Exemptions	(169,400)	(165,200)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	163,419,863	168,937,131	-10.00%	152,043,418	-10.00%	136,839,076	0.00%	136,839,076	0.00%	136,839,076	0.00%	136,839,076
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	16,566,378,732	17,211,774,861		17,791,163,182		17,978,934,201		18,344,986,804		18,709,149,759		19,124,765,314
1% General Levy	165,663,787	172,117,749		177,911,632		179,789,342		183,449,868		187,091,498		191,247,653
OCFA Effective Tax Rate 18-19	10.48%	10.47%		10.47%		10.47%		10.47%		10.47%		10.47%
Total Projected Property Tax Revenue (includes HOX rev.)	17,353,892	18,028,606		18,635,491		18,832,173		19,215,598		19,597,043		20,032,383
LAGUNA WOODS	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	3,231,049,861	3,447,190,710										
Homeowners' Exemptions	46,966,416	45,115,757										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	3,278,016,277	3,492,306,467	1.04%	3,365,252,617	1.04%	3,609,707,567	2.00%	3,682,294,418	2.00%	3,757,969,036	2.00%	3,833,128,416
<i>Projected Secured New Value</i>				<i>45,881,456</i>		<i>385,000</i>		<i>1,988,950</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	3,278,016,277	3,492,306,467		3,572,694,452		3,610,092,567		3,684,283,368		3,757,969,036		3,833,128,416
% of Secured Growth	5.42%	6.54%		2.30%		1.05%		2.06%		2.00%		2.00%
Unsecured Assessed Value	30,485,270	164,223,377										
Homeowners' Exemptions	(302,400)	(599,200)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	30,182,870	163,624,177	-10.00%	147,261,759	-10.00%	132,535,583	0.00%	132,535,583	0.00%	132,535,583	0.00%	132,535,583
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	3,308,199,147	3,655,930,644		3,719,956,212		3,742,628,150		3,816,818,952		3,890,504,619		3,965,664,000
1% General Levy	33,081,991	36,559,306		37,199,562		37,426,282		38,168,190		38,905,046		39,656,640
OCFA Effective Tax Rate 18-19	11.70%	10.02%		10.02%		10.02%		10.02%		10.02%		10.02%
Total Projected Property Tax Revenue (includes HOX rev.)	3,871,119	3,664,843		3,729,024		3,751,751		3,826,123		3,899,988		3,975,331

Table 1 - CONSERVATIVE SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

LAKE FOREST	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	16,227,142,471	16,997,822,183										
Homeowners' Exemptions	96,858,655	94,829,566										
less CRA Base	(350,177,903)	(340,740,503)										
less CRA Increment	(944,304,265)	(1,013,144,491)										
Secured Total	15,029,518,958	15,738,766,755	1.04%	14,972,212,666	1.04%	16,672,378,876	2.00%	17,424,465,761	2.00%	18,126,469,486	2.00%	18,634,415,941
<i>Projected Secured New Value</i>				<i>609,135,728</i>		<i>410,430,694</i>		<i>346,582,755</i>		<i>142,565,750</i>		<i>170,215,510</i>
TOTAL SECURED SUBJECT TO GROWTH	15,029,518,958	15,738,766,755		16,501,424,122		17,082,809,570		17,771,048,516		18,269,035,236		18,804,631,450
% of Secured Growth	7.59%	4.72%		4.85%		3.52%		4.03%		2.80%		2.93%
Unsecured Assessed Value	915,342,995	733,885,082										
Homeowners' Exemptions	(119,442)	(119,000)										
less CRA Base	(21,924,943)	(21,910,943)										
less CRA Increment	(53,067,218)	(23,220,473)										
TOTAL UNSECURED SUBJECT TO GROWTH	840,231,392	688,634,666	-10.00%	619,771,199	-10.00%	557,794,079	0.00%	557,794,079	0.00%	557,794,079	0.00%	557,794,079
CRA Base Year Value	372,102,846	362,651,446		362,651,446		362,651,446		362,651,446		362,651,446		362,651,446
TOTAL ASSESSED VALUE	16,241,853,196	16,790,052,867		17,483,846,768		18,003,255,095		18,691,494,041		19,189,480,761		19,725,076,976
1% General Levy	162,418,532	167,900,529		174,838,468		180,032,551		186,914,940		191,894,808		197,250,770
OCFA Effective Tax Rate 18-19	11.11%	9.96%		9.96%		9.96%		9.96%		9.96%		9.96%
Total Projected Property Tax Revenue (includes HOX rev.)	18,042,650	16,715,601		17,406,318		17,923,423		18,608,610		19,104,389		19,637,610
LOS ALAMITOS	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	2,090,685,580	2,261,060,894										
Homeowners' Exemptions	9,736,652	9,530,714										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	2,100,422,232	2,270,591,608	1.04%	2,241,907,908	1.04%	2,365,290,629	2.00%	2,554,356,373	2.00%	2,609,622,080	2.00%	2,661,814,522
<i>Projected Secured New Value</i>				<i>47,457,863</i>		<i>138,980,325</i>		<i>4,096,647</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	2,100,422,232	2,270,591,608		2,341,037,481		2,504,270,954		2,558,453,020		2,609,622,080		2,661,814,522
% of Secured Growth	5.22%	8.10%		3.10%		6.97%		2.16%		2.00%		2.00%
Unsecured Assessed Value	179,575,371	159,927,798										
Homeowners' Exemptions	-	(7,000)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	179,575,371	159,920,798	-10.00%	143,928,718	-10.00%	129,535,846	0.00%	129,535,846	0.00%	129,535,846	0.00%	129,535,846
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	2,279,997,603	2,430,512,406		2,484,966,199		2,633,806,800		2,687,988,866		2,739,157,927		2,791,350,368
1% General Levy	22,799,976	24,305,124		24,849,662		26,338,068		26,879,889		27,391,579		27,913,504
OCFA Effective Tax Rate 18-19	9.61%	9.60%		9.60%		9.60%		9.60%		9.60%		9.60%
Total Projected Property Tax Revenue (includes HOX rev.)	2,190,624	2,334,244		2,386,541		2,529,486		2,581,522		2,630,665		2,680,790

Table 1 - CONSERVATIVE SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

MISSION VIEJO	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	17,640,813,661	18,327,534,801										
Homeowners' Exemptions	130,775,400	127,673,000										
less CRA Base	(278,607,753)	(278,440,846)										
less CRA Increment	(962,956,413)	(1,037,533,728)										
Secured Total	16,530,024,895	17,139,233,227	1.04%	16,505,850,239	1.04%	17,841,564,987	2.00%	18,215,425,598	2.00%	18,627,146,712	2.00%	19,024,042,473
<i>Projected Secured New Value</i>				<u>350,141,232</u>		<u>16,695,404</u>		<u>46,482,943</u>		<u>23,875,320</u>		-
TOTAL SECURED SUBJECT TO GROWTH	16,530,024,895	17,139,233,227		17,658,621,667		17,858,260,390		18,261,908,542		18,651,022,032		19,024,042,473
% of Secured Growth	4.15%	3.69%		3.03%		1.13%		2.26%		2.13%		2.00%
Unsecured Assessed Value	316,349,702	294,141,100										
Homeowners' Exemptions	(434,000)	(70,000)										
less CRA Base	(63,479,745)	(63,479,745)										
less CRA Increment	(69,763,115)	(51,728,577)										
TOTAL UNSECURED SUBJECT TO GROWTH	182,672,842	178,862,778	-10.00%	160,976,500	-10.00%	144,878,850	0.00%	144,878,850	0.00%	144,878,850	0.00%	144,878,850
CRA Base Year Value	342,087,498	341,920,591		341,920,591		341,920,591		341,920,591		341,920,591		341,920,591
TOTAL ASSESSED VALUE	17,054,785,235	17,660,016,596		18,161,518,758		18,345,059,832		18,748,707,983		19,137,821,474		19,510,841,914
1% General Levy	170,547,852	176,600,166		181,615,188		183,450,598		187,487,080		191,378,215		195,108,419
OCFA Effective Tax Rate 18-19	10.89%	10.89%		10.89%		10.89%		10.89%		10.89%		10.89%
Total Projected Property Tax Revenue (includes HOX rev.)	18,579,545	19,235,613		19,781,858		19,981,774		20,421,435		20,845,265		21,251,565
RANCHO SANTA MARGARITA	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	8,645,156,470	8,929,415,601										
Homeowners' Exemptions	57,059,800	55,398,000										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	8,702,216,270	8,984,813,601	1.04%	8,620,326,301	1.04%	9,298,875,225	2.00%	9,485,426,479	2.00%	9,681,042,696	2.00%	9,874,663,550
<i>Projected Secured New Value</i>				<u>130,322,236</u>		<u>562,500</u>		<u>5,791,850</u>		-		-
TOTAL SECURED SUBJECT TO GROWTH	8,702,216,270	8,984,813,601		9,203,526,688		9,299,437,725		9,491,218,329		9,681,042,696		9,874,663,550
% of Secured Growth	3.64%	3.25%		2.43%		1.04%		2.06%		2.00%		2.00%
Unsecured Assessed Value	245,418,949	253,681,581										
Homeowners' Exemptions	(154,000)	(70,000)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	245,264,949	253,611,581	-10.00%	228,250,423	-10.00%	205,425,381	0.00%	205,425,381	0.00%	205,425,381	0.00%	205,425,381
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	8,947,481,219	9,238,425,182		9,431,777,111		9,504,863,105		9,696,643,710		9,886,468,076		10,080,088,930
1% General Levy	89,474,812	92,384,252		94,317,771		95,048,631		96,966,437		98,864,681		100,800,889
OCFA Effective Tax Rate 18-19	12.29%	11.67%		11.67%		11.67%		11.67%		11.67%		11.67%
Total Projected Property Tax Revenue (includes HOX rev.)	10,994,904	10,779,866		11,005,479		11,090,760		11,314,539		11,536,036		11,761,962

Table 1 - CONSERVATIVE SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

SAN JUAN CAPISTRANO	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	8,193,712,443	8,650,166,804										
Homeowners' Exemptions	41,495,920	40,593,396										
less CRA Base	(90,603,916)	(90,462,119)										
less CRA Increment	(953,589,123)	(1,058,416,792)										
Secured Total	7,191,015,324	7,541,881,289	1.04%	7,123,245,045	1.04%	7,951,794,333	2.00%	8,159,852,895	2.00%	8,356,826,976	2.00%	8,626,003,124
<i>Projected Secured New Value</i>				<i>255,337,044</i>		<i>48,061,447</i>		<i>33,114,728</i>		<i>100,038,831</i>		<i>100,038,831</i>
TOTAL SECURED SUBJECT TO GROWTH	7,191,015,324	7,541,881,289		7,870,258,456		7,999,855,780		8,192,967,624		8,456,865,808		8,726,041,955
% of Secured Growth	4.88%	4.88%		4.35%		1.65%		2.41%		3.22%		3.18%
Unsecured Assessed Value	101,052,338	130,023,411										
Homeowners' Exemptions	(226,800)	(70,000)										
less CRA Base	(15,627,291)	(15,627,291)										
less CRA Increment	(43,450,555)	(49,568,308)										
TOTAL UNSECURED SUBJECT TO GROWTH	41,747,692	64,757,812	-10.00%	58,282,031	-10.00%	52,453,828	0.00%	52,453,828	0.00%	52,453,828	0.00%	52,453,828
CRA Base Year Value	106,231,207	106,089,410		106,089,410		106,089,410		106,089,410		106,089,410		106,089,410
TOTAL ASSESSED VALUE	7,338,994,223	7,712,728,511		8,034,629,896		8,158,399,018		8,351,510,862		8,615,409,045		8,884,585,193
1% General Levy	73,389,942	77,127,285		80,346,299		81,583,990		83,515,109		86,154,090		88,845,852
OCFA Effective Tax Rate 18-19	10.74%	10.74%		10.74%		10.74%		10.74%		10.74%		10.74%
Total Projected Property Tax Revenue (includes HOX rev.)	7,884,688	8,282,947		8,628,648		8,761,567		8,968,956		9,252,365		9,541,442
VILLA PARK	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	1,894,478,332	1,977,775,667										
Homeowners' Exemptions	9,921,800	9,590,000										
less CRA Base	-	-										
less CRA Increment	-	-										
Secured Total	1,904,400,132	1,987,365,667	1.04%	1,915,314,042	1.04%	2,074,010,077	2.00%	2,125,296,134	2.00%	2,176,929,053	2.00%	2,220,467,634
<i>Projected Secured New Value</i>				<i>45,738,794</i>		<i>9,613,584</i>		<i>8,948,036</i>		-		-
TOTAL SECURED SUBJECT TO GROWTH	1,904,400,132	1,987,365,667		2,052,743,652		2,083,623,660		2,134,244,170		2,176,929,053		2,220,467,634
% of Secured Growth	4.17%	4.36%		3.29%		1.50%		2.43%		2.00%		2.00%
Unsecured Assessed Value	7,829,253	6,258,454										
Homeowners' Exemptions	(56,000)	(14,000)										
less CRA Base	-	-										
less CRA Increment	-	-										
TOTAL UNSECURED SUBJECT TO GROWTH	7,773,253	6,244,454	-10.00%	5,620,009	-10.00%	5,058,008	0.00%	5,058,008	0.00%	5,058,008	0.00%	5,058,008
CRA Base Year Value	-	-		-		-		-		-		-
TOTAL ASSESSED VALUE	1,912,173,385	1,993,610,121		2,058,363,661		2,088,681,668		2,139,302,177		2,181,987,061		2,225,525,642
1% General Levy	19,121,734	19,936,101		20,583,637		20,886,817		21,393,022		21,819,871		22,255,256
OCFA Effective Tax Rate 18-19	10.18%	10.18%		10.18%		10.18%		10.18%		10.18%		10.18%
Total Projected Property Tax Revenue (includes HOX rev.)	1,946,949	2,030,097		2,096,036		2,126,909		2,178,456		2,221,922		2,266,257

Table 1 - CONSERVATIVE SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

YORBA LINDA	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	16,015,529,757	16,683,289,037										
Homeowners' Exemptions	94,485,437	92,617,837										
less CRA Base	(97,888,948)	(97,636,948)										
less CRA Increment	(2,716,391,171)	(2,799,182,900)										
Secured Total	13,295,735,075	13,879,087,026	1.04%	13,255,414,494	1.04%	14,475,253,562	2.00%	14,851,858,761	2.00%	15,192,296,930	2.00%	15,496,142,868
<i>Projected Secured New Value</i>				<u>311,822,618</u>		<u>85,392,282</u>		<u>42,549,994</u>		-		-
TOTAL SECURED SUBJECT TO GROWTH	13,295,735,075	13,879,087,026		14,326,827,628		14,560,645,844		14,894,408,755		15,192,296,930		15,496,142,868
% of Secured Growth	4.49%	4.39%		3.23%		1.63%		2.29%		2.00%		2.00%
Unsecured Assessed Value	182,249,581	157,497,556										
Homeowners' Exemptions	(147,000)	(147,000)										
less CRA Base	(12,460,697)	(12,460,697)										
less CRA Increment	(124,267,175)	(102,235,131)										
TOTAL UNSECURED SUBJECT TO GROWTH	45,374,709	42,654,728	-10.00%	38,389,255	-10.00%	34,550,330	0.00%	34,550,330	0.00%	34,550,330	0.00%	34,550,330
CRA Base Year Value	110,349,645	110,097,645		110,097,645		110,097,645		110,097,645		110,097,645		110,097,645
TOTAL ASSESSED VALUE	13,451,459,429	14,031,839,399		14,475,314,528		14,705,293,819		15,039,056,729		15,336,944,904		15,640,790,843
1% General Levy	134,514,594	140,318,394		144,753,145		147,052,938		150,390,567		153,369,449		156,407,908
OCFA Effective Tax Rate 18-19	9.29%	9.28%		9.28%		9.28%		9.28%		9.28%		9.28%
Total Projected Property Tax Revenue (includes HOX rev.)	12,497,317	13,020,231		13,431,734		13,645,134		13,954,834		14,231,247		14,513,187
COUNTY UNINCORPORATED	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	30,263,828,976	31,668,503,601										
Homeowners' Exemptions	150,310,114	147,233,540										
less CRA Base	(480,371,485)	(456,975,182)										
less CRA Increment	(1,917,219,984)	(2,063,937,850)										
Secured Total	28,016,547,621	29,294,824,109	1.04%	27,660,775,958	1.04%	30,508,518,609	2.00%	31,211,336,719	2.00%	31,883,622,934	2.00%	32,521,295,393
<i>Projected Secured New Value³</i>				<u>617,239,878</u>		<u>90,831,116</u>		<u>47,117,138</u>		-		<u>112,033,646</u>
TOTAL SECURED SUBJECT TO GROWTH	28,016,547,621	29,294,824,109		30,195,691,248		30,599,349,725		31,258,453,857		31,883,622,934		32,633,329,039
% of Secured Growth	5.43%	4.56%		3.08%		1.34%		2.15%		2.00%		2.35%
Unsecured Assessed Value	718,639,397	682,527,802										
Homeowners' Exemptions	(560,767)	(198,800)										
less CRA Base	(128,813,324)	(128,799,324)										
less CRA Increment	(380,490,674)	(333,479,519)										
TOTAL UNSECURED SUBJECT TO GROWTH	208,774,632	220,050,159	-10.00%	198,045,143	-10.00%	178,240,629	0.00%	178,240,629	0.00%	178,240,629	0.00%	178,240,629
CRA Base Year Value	609,184,809	585,774,506		585,774,506		585,774,506		585,774,506		585,774,506		585,774,506
TOTAL ASSESSED VALUE	28,834,507,062	30,100,648,774		30,979,510,897		31,363,364,859		32,022,468,992		32,647,638,069		33,397,344,174
1% General Levy	288,345,071	301,006,488		309,795,109		313,633,649		320,224,690		326,476,381		333,973,442
OCFA Effective Tax Rate 18-19	12.45%	12.78%		12.78%		12.78%		12.78%		12.78%		12.78%
Total Projected Property Tax Revenue (includes HOX rev.)	35,889,648	38,455,625		39,578,431		40,068,830		40,910,880		41,709,576		42,667,377

Table 1 - CONSERVATIVE SCENARIO

ORANGE COUNTY FIRE AUTHORITY

Property Tax Projections - FY 2020-21 through 2025-26

TOTAL OCFA	PRIOR YEAR 2019-20	ACTUAL 2020-21	Year 1 Growth Factor	YEAR 1 2021-22	Year 2 Growth Factor	YEAR 2 2022-23	Year 3 Growth Factor	YEAR 3 2023-24	Year 4 Growth Factor	YEAR 4 2024-25	Year 5 Growth Factor	YEAR 5 2025-26
Secured Assessed Value	241,343,571,077	253,200,973,239										
Homeowners' Exemptions	1,156,001,748	1,132,171,672										
less CRA Base	(1,617,786,797)	(1,582,015,123)										
less CRA Increment	(14,883,095,085)	(16,682,194,724)										
Secured Total	225,998,690,943	236,068,935,064	-4.71%	224,939,905,581	9.65%	246,648,654,714	3.25%	254,659,523,096	2.59%	261,250,121,890	2.16%	266,899,138,993
<i>Projected Secured New Value</i>				<i>5,744,158,578</i>		<i>1,389,607,126</i>		<i>1,468,047,385</i>		<i>415,700,651</i>		<i>903,167,885</i>
TOTAL SECURED SUBJECT TO GROWTH	225,998,690,943	236,068,935,064		244,119,575,908		248,038,261,840		256,127,570,481		261,665,822,542		267,802,306,877
% of Secured Growth	5.64%	4.46%		3.41%		1.61%		3.26%		2.16%		2.35%
Unsecured Assessed Value	8,132,791,027	8,162,019,549										
Homeowners' Exemptions	(3,127,409)	(2,058,000)										
less CRA Base	(274,332,979)	(274,304,979)										
less CRA Increment	(862,477,163)	(722,186,722)										
TOTAL UNSECURED SUBJECT TO GROWTH	6,992,853,476	7,163,469,848	-10.00%	6,447,122,863	-10.00%	5,802,410,577	0.00%	5,802,410,577	0.00%	5,802,410,577	0.00%	5,802,410,577
CRA Base Year Value	1,892,119,776	1,856,320,102		1,856,320,102		1,856,320,102		1,856,320,102		1,856,320,102		1,856,320,102
TOTAL ASSESSED VALUE	234,883,664,195	245,088,725,014		252,423,018,873		255,696,992,519		263,786,301,160		269,324,553,221		275,461,037,556
1% General Levy	2,348,836,642	2,450,887,250		2,524,230,189		2,556,969,925		2,637,863,012		2,693,245,532		2,754,610,376
OCFA Effective Tax Rate 18-19	11.54%	11.54%		11.54%		11.54%		11.54%		11.54%		11.54%
Total Projected Property Tax Revenue (includes HOX rev.)	270,963,981	282,798,415		291,261,174		295,038,886		304,372,826		310,763,202		317,843,854
Percentage Change in Total Assessed Value	5.59%	4.34%		2.99%		1.30%		3.16%		2.10%		2.28%
Percentage Change in Secured Property Tax Revenue	5.64%	4.41%		3.39%		1.59%		3.24%		2.15%		2.33%
Percentage Change in Unsecured Property Tax Revenue	5.48%	2.35%		-10.00%		-10.00%		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.

[Intentionally Left Blank]

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	2021-22	\$164,092,765	\$8,364,333	\$0	\$0	\$172,457,098
	2022-23	\$21,906,965	\$665,000	\$0	\$0	\$22,571,965
	2023-24	\$0	\$22,420,230	\$0	\$0	\$22,420,230
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$53,290,547	\$0	\$53,290,547
CYPRESS	2021-22	\$163,339,418	\$2,388,228	\$0	\$0	\$165,727,646
	2022-23	\$18,707,817	\$2,402,652	\$42,138,046	\$0	\$63,248,515
	2023-24	\$0	\$697,705	\$0	\$0	\$697,705
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
DANA POINT	2021-22	\$426,845,984	\$126,609,856	\$0	\$0	\$553,455,840
	2022-23	\$88,020,256	\$35,348,632	\$0	\$0	\$123,368,888
	2023-24	\$0	\$66,301,191	\$0	\$12,500,354	\$78,801,545
	2024-25	\$0	\$0	\$31,990,975	\$0	\$31,990,975
	2025-26	\$0	\$0	\$88,670,984	\$189,012,950	\$277,683,934
IRVINE	2021-22	\$1,273,474,624	\$1,006,678,806	\$0	\$0	\$2,280,153,430
	2022-23	\$168,439,782	\$507,872,837	\$172,133,109	\$0	\$848,445,728
	2023-24	\$0	\$647,629,741	\$984,683,883	\$0	\$1,632,313,623
	2024-25	\$0	\$0	\$149,220,750	\$0	\$149,220,750
	2025-26	\$0	\$0	\$206,763,728	\$0	\$206,763,728
LA PALMA	2021-22	\$33,297,139	\$414,972	\$0	\$0	\$33,712,111
	2022-23	\$5,204,865	\$50,000	\$766,188	\$0	\$6,021,053
	2023-24	\$0	\$270,000	\$0	\$0	\$270,000
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$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	2021-22	\$150,736,813	\$21,833,694	\$0	\$0	\$172,570,507
	2022-23	\$6,541,663	\$13,030,175	\$954,350	\$0	\$20,526,188
	2023-24	\$0	\$8,008,575	\$0	\$1,908,700	\$9,917,275
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
LAGUNA NIGUEL	2021-22	\$266,665,784	\$163,225,795	\$0	\$0	\$429,891,579
	2022-23	\$52,676,961	\$26,525,336	\$0	\$0	\$79,202,297
	2023-24	\$0	\$9,915,700	\$0	\$0	\$9,915,700
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$44,169,342	\$0	\$44,169,342
LAGUNA WOODS	2021-22	\$44,055,456	\$1,826,000	\$0	\$0	\$45,881,456
	2022-23	\$9,084,609	\$385,000	\$0	\$0	\$9,469,609
	2023-24	\$0	\$1,988,950	\$0	\$0	\$1,988,950
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
LAKE FOREST	2021-22	\$468,976,605	\$213,534,204	\$0	\$0	\$682,510,809
	2022-23	\$64,833,413	\$19,275,750	\$399,845,939	\$0	\$483,955,102
	2023-24	\$0	\$86,565,105	\$287,703,563	\$1,075,368	\$375,344,036
	2024-25	\$0	\$0	\$142,565,750	\$0	\$142,565,750
	2025-26	\$0	\$0	\$142,565,750	\$64,062,464	\$206,628,214
LOS ALAMITOS	2021-22	\$32,580,007	\$18,285,856	\$0	\$0	\$50,865,863
	2022-23	\$5,627,531	\$21,635,663	\$118,464,522	\$0	\$145,727,716
	2023-24	\$0	\$4,587,750	\$0	\$0	\$4,587,750
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
MISSION VIEJO	2021-22	\$344,527,223	\$7,308,027	\$0	\$0	\$351,835,250
	2022-23	\$59,354,244	\$24,763,825	\$8,250,165	\$0	\$92,368,234
	2023-24	\$0	\$13,906,356	\$37,279,774	\$0	\$51,186,130
	2024-25	\$0	\$0	\$23,875,320	\$0	\$23,875,320
	2025-26	\$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	2021-22	\$129,042,486	\$1,537,000	\$0	\$0	\$130,579,486
	2022-23	\$27,656,562	\$790,000	\$0	\$0	\$28,446,562
	2023-24	\$0	\$7,873,350	\$0	\$0	\$7,873,350
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
SAN JUAN CAPISTRANO	2021-22	\$231,603,788	\$46,022,456	\$0	\$0	\$277,626,244
	2022-23	\$35,528,310	\$10,916,700	\$37,144,747	\$0	\$83,589,757
	2023-24	\$0	\$33,114,728	\$0	\$0	\$33,114,728
	2024-25	\$0	\$0	\$81,535,458	\$18,503,373	\$100,038,831
	2025-26	\$0	\$0	\$81,535,458	\$70,038,273	\$151,573,731
VILLA PARK	2021-22	\$45,580,852	\$157,942	\$0	\$0	\$45,738,794
	2022-23	\$6,548,876	\$4,091,167	\$5,522,417	\$0	\$16,162,460
	2023-24	\$0	\$8,985,536	\$0	\$0	\$8,985,536
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
YORBA LINDA	2021-22	\$303,190,188	\$12,260,942	\$0	\$0	\$315,451,130
	2022-23	\$41,892,085	\$14,891,292	\$74,466,756	\$0	\$131,250,133
	2023-24	\$0	\$10,487,712	\$35,153,333	\$0	\$45,641,045
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
COUNTY UNINCORPORATED	2021-22	\$601,494,263	\$32,303,861	\$0	\$0	\$633,798,124
	2022-23	\$104,509,686	\$28,299,743	\$70,310,771	\$0	\$203,120,200
	2023-24	\$0	\$65,214,926	\$0	\$0	\$65,214,926
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$112,033,646	\$112,033,646
OCFA TOTAL	2021-22	\$4,679,503,395	\$1,662,751,972	\$0	\$0	\$6,342,255,367
	2022-23	\$716,533,625	\$710,943,772	\$929,997,008	\$0	\$2,357,474,406
	2023-24	\$0	\$987,967,556	\$1,344,820,552	\$15,484,422	\$2,348,272,530
	2024-25	\$0	\$0	\$429,188,253	\$18,503,373	\$447,691,626
	2025-26	\$0	\$0	\$616,995,809	\$435,147,333	\$1,052,143,142

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	2021-22	\$164,092,765	\$6,467,833	\$0	\$0	\$170,560,598
	2022-23	\$0	\$407,500	\$0	\$0	\$407,500
	2023-24	\$0	\$11,632,980	\$0	\$0	\$11,632,980
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
CYPRESS	2021-22	\$163,339,418	\$1,935,728	\$0	\$0	\$165,275,146
	2022-23	\$0	\$1,534,778	\$37,125,800	\$0	\$38,660,578
	2023-24	\$0	\$588,853	\$0	\$0	\$588,853
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
DANA POINT	2021-22	\$426,845,984	\$96,453,147	\$0	\$0	\$523,299,131
	2022-23	\$0	\$26,821,557	\$0	\$0	\$26,821,557
	2023-24	\$0	\$43,412,261	\$0	\$12,500,354	\$55,912,615
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$84,757,386	\$189,012,950	\$273,770,336
IRVINE	2021-22	\$1,273,474,624	\$568,683,772	\$0	\$0	\$1,842,158,396
	2022-23	\$0	\$330,497,718	\$163,346,981	\$0	\$493,844,699
	2023-24	\$0	\$305,442,340	\$542,964,569	\$0	\$848,406,909
	2024-25	\$0	\$0	\$149,220,750	\$0	\$149,220,750
	2025-26	\$0	\$0	\$202,940,220	\$0	\$202,940,220
LA PALMA	2021-22	\$33,297,139	\$380,229	\$0	\$0	\$33,677,368
	2022-23	\$0	\$50,000	\$766,188	\$0	\$816,188
	2023-24	\$0	\$190,000	\$0	\$0	\$190,000
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$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	2021-22	\$150,736,813	\$17,251,937	\$0	\$0	\$167,988,750
	2022-23	\$0	\$7,870,175	\$0	\$0	\$7,870,175
	2023-24	\$0	\$5,432,288	\$0	\$0	\$5,432,288
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
LAGUNA NIGUEL	2021-22	\$266,665,784	\$161,456,556	\$0	\$0	\$428,122,340
	2022-23	\$0	\$20,234,081	\$0	\$0	\$20,234,081
	2023-24	\$0	\$9,210,700	\$0	\$0	\$9,210,700
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$44,169,342	\$0	\$44,169,342
LAGUNA WOODS	2021-22	\$44,055,456	\$1,826,000	\$0	\$0	\$45,881,456
	2022-23	\$0	\$385,000	\$0	\$0	\$385,000
	2023-24	\$0	\$1,988,950	\$0	\$0	\$1,988,950
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
LAKE FOREST	2021-22	\$468,976,605	\$140,159,123	\$0	\$0	\$609,135,728
	2022-23	\$0	\$14,402,155	\$396,028,539	\$0	\$410,430,694
	2023-24	\$0	\$57,803,824	\$287,703,563	\$1,075,368	\$346,582,755
	2024-25	\$0	\$0	\$142,565,750	\$0	\$142,565,750
	2025-26	\$0	\$0	\$142,565,750	\$27,649,760	\$170,215,510
LOS ALAMITOS	2021-22	\$32,580,007	\$14,877,856	\$0	\$0	\$47,457,863
	2022-23	\$0	\$21,555,663	\$117,424,662	\$0	\$138,980,325
	2023-24	\$0	\$4,096,647	\$0	\$0	\$4,096,647
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
MISSION VIEJO	2021-22	\$344,527,223	\$5,614,009	\$0	\$0	\$350,141,232
	2022-23	\$0	\$16,695,404	\$0	\$0	\$16,695,404
	2023-24	\$0	\$10,272,041	\$36,210,902	\$0	\$46,482,943
	2024-25	\$0	\$0	\$23,875,320	\$0	\$23,875,320
	2025-26	\$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	2021-22	\$129,042,486	\$1,279,750	\$0	\$0	\$130,322,236
	2022-23	\$0	\$562,500	\$0	\$0	\$562,500
	2023-24	\$0	\$5,791,850	\$0	\$0	\$5,791,850
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
SAN JUAN CAPISTRANO	2021-22	\$231,603,788	\$23,733,256	\$0	\$0	\$255,337,044
	2022-23	\$0	\$10,916,700	\$37,144,747	\$0	\$48,061,447
	2023-24	\$0	\$33,114,728	\$0	\$0	\$33,114,728
	2024-25	\$0	\$0	\$81,535,458	\$18,503,373	\$100,038,831
	2025-26	\$0	\$0	\$81,535,458	\$18,503,373	\$100,038,831
VILLA PARK	2021-22	\$45,580,852	\$157,942	\$0	\$0	\$45,738,794
	2022-23	\$0	\$4,091,167	\$5,522,417	\$0	\$9,613,584
	2023-24	\$0	\$8,948,036	\$0	\$0	\$8,948,036
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
YORBA LINDA	2021-22	\$303,190,188	\$8,632,430	\$0	\$0	\$311,822,618
	2022-23	\$0	\$10,925,526	\$74,466,756	\$0	\$85,392,282
	2023-24	\$0	\$7,396,660	\$35,153,333	\$0	\$42,549,994
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
COUNTY UNINCORPORATED	2021-22	\$601,494,263	\$15,745,615	\$0	\$0	\$617,239,878
	2022-23	\$0	\$20,520,345	\$70,310,771	\$0	\$90,831,116
	2023-24	\$0	\$47,117,138	\$0	\$0	\$47,117,138
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$112,033,646	\$112,033,646
OCFA TOTAL	2021-22	\$4,679,503,395	\$1,064,655,183	\$0	\$0	\$5,744,158,578
	2022-23	\$0	\$487,470,266	\$902,136,860	\$0	\$1,389,607,126
	2023-24	\$0	\$552,439,296	\$902,032,367	\$13,575,722	\$1,468,047,385
	2024-25	\$0	\$0	\$397,197,278	\$18,503,373	\$415,700,651
	2025-26	\$0	\$0	\$555,968,156	\$347,199,728	\$903,167,885

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	2021-22	\$27,199,871	\$328,438	\$0	\$0	\$27,528,309
	2022-23	\$10,399,703	\$32,131,338	\$2,130,500	\$0	\$44,661,541
	2023-24	\$0	\$1,087,377	\$49,939,211	\$0	\$51,026,588
	2024-25	\$0	\$0	\$143,243,441	\$0	\$143,243,441
	2025-26	\$0	\$0	\$0	\$0	\$0
IRVINE	2021-22	\$348,725,642	\$486,797,073	\$0	\$0	\$835,522,715
	2022-23	\$136,509,179	\$107,267,972	\$71,924,402	\$0	\$315,701,552
	2023-24	\$0	\$165,195,027	\$109,691,902	\$0	\$274,886,928
	2024-25	\$0	\$0	\$205,079,735	\$0	\$205,079,735
	2025-26	\$0	\$0	\$71,924,402	\$157,577,112	\$229,501,514
LA PALMA	2021-22	\$10,942,818	\$5,114,432	\$0	\$0	\$16,057,250
	2022-23	\$0	\$1,610,000	\$341,657	\$0	\$1,951,657
	2023-24	\$0	\$240,000	\$0	\$0	\$240,000
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
LAGUNA HILLS	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
	2025-26	\$0	\$0	\$0	\$0	\$0
LAKE FOREST	2021-22	\$22,423,573	\$2,721,554	\$0	\$0	\$25,145,127
	2022-23	\$7,690,498	\$0	\$0	\$0	\$7,690,498
	2023-24	\$0	\$510,000	\$0	\$0	\$510,000
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$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	2021-22	\$11,246,277	\$3,963,855	\$0	\$0	\$15,210,132
	2022-23	\$7,540,716	\$5,753,000	\$14,128,961	\$0	\$27,422,677
	2023-24	\$0	\$17,268,300	\$0	\$0	\$17,268,300
	2024-25	\$0	\$0	\$75,000,000	\$0	\$75,000,000
	2025-26	\$0	\$0	\$0	\$0	\$0
SAN JUAN CAPISTRANO	2021-22	\$10,371,418	\$14,033,308	\$0	\$0	\$24,404,726
	2022-23	\$1,360,798	\$1,018,000	\$16,046,283	\$0	\$18,425,081
	2023-24	\$0	\$0	\$0	\$82,982,833	\$82,982,833
	2024-25	\$0	\$0	\$63,684,500	\$121,602,441	\$185,286,941
	2025-26	\$0	\$0	\$63,684,500	\$64,387,058	\$128,071,558
YORBA LINDA	2021-22	\$47,751,554	\$1,386,800	\$0	\$0	\$49,138,354
	2022-23	\$7,611,982	\$10,478,138	\$1,476,189	\$0	\$19,566,309
	2023-24	\$0	\$2,295,870	\$1,476,189	\$0	\$3,772,059
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
COUNTY UNINCORPORATED	2021-22	\$56,924,163	\$862,609	\$0	\$0	\$57,786,772
	2022-23	\$8,020,591	\$3,601,873	\$0	\$5,968,830	\$17,591,294
	2023-24	\$0	\$4,412,251	\$0	\$0	\$4,412,251
	2024-25	\$0	\$0	\$0	\$88,467,948	\$88,467,948
	2025-26	\$0	\$0	\$0	\$88,467,948	\$88,467,948
OCFA TOTAL	2021-22	\$535,585,316	\$515,208,070	\$0	\$0	\$1,050,793,386
	2022-23	\$179,133,467	\$161,860,321	\$106,047,991	\$5,968,830	\$453,010,609
	2023-24	\$0	\$191,008,825	\$161,107,301	\$82,982,833	\$435,098,960
	2024-25	\$0	\$0	\$487,007,676	\$210,070,389	\$697,078,065
	2025-26	\$0	\$0	\$135,608,902	\$310,432,118	\$446,041,019

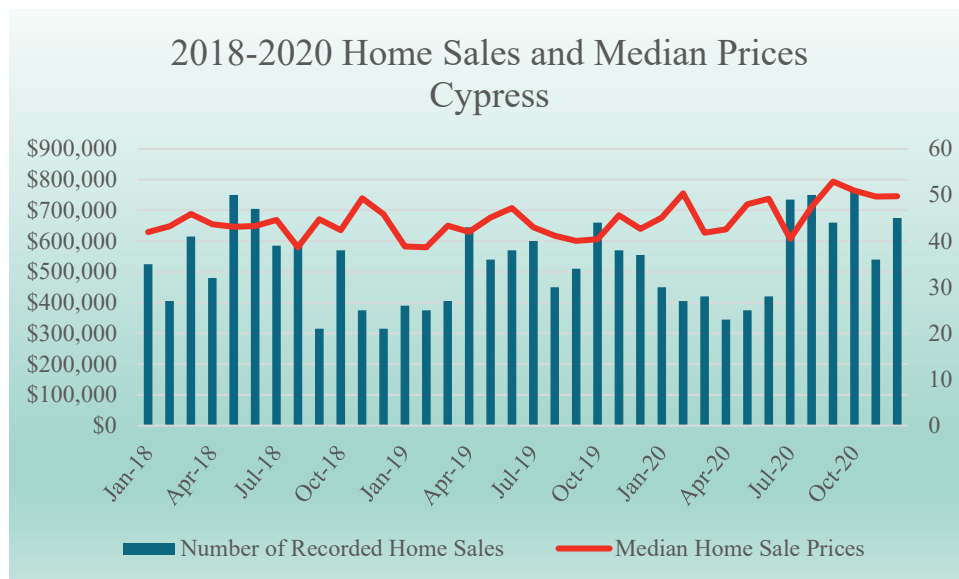
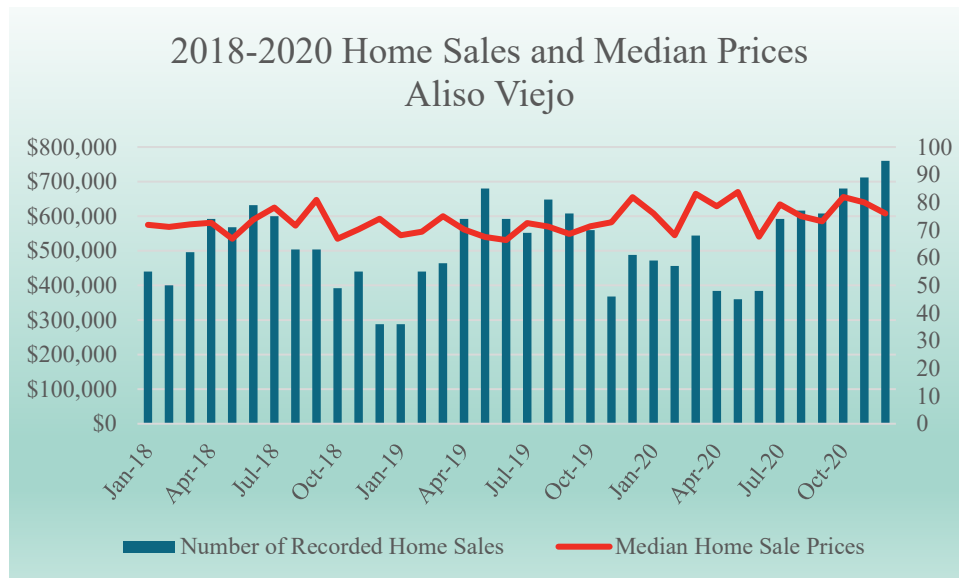
Table 2 B - CONSERVATIVE SCENARIO**New Construction Value - Inside Redevelopment Areas**

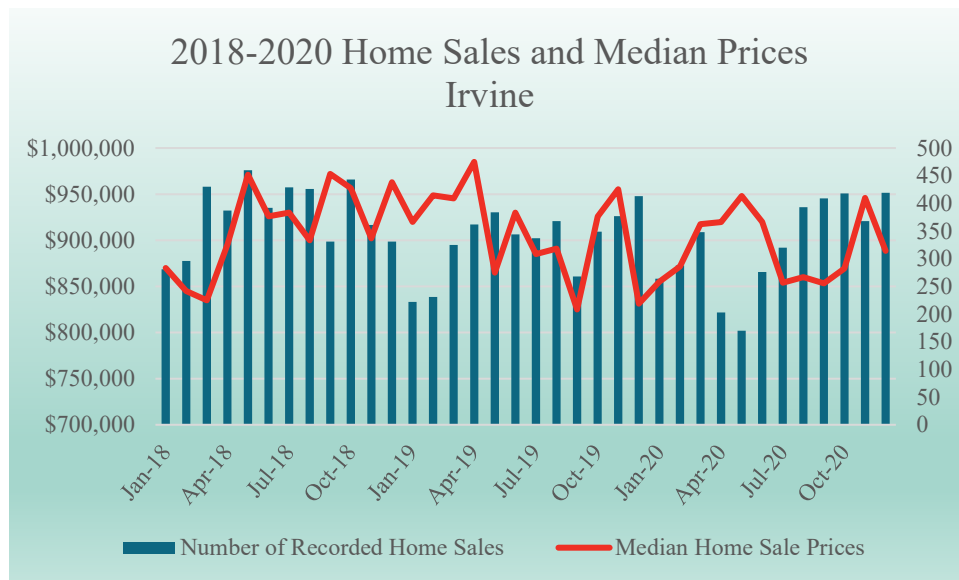
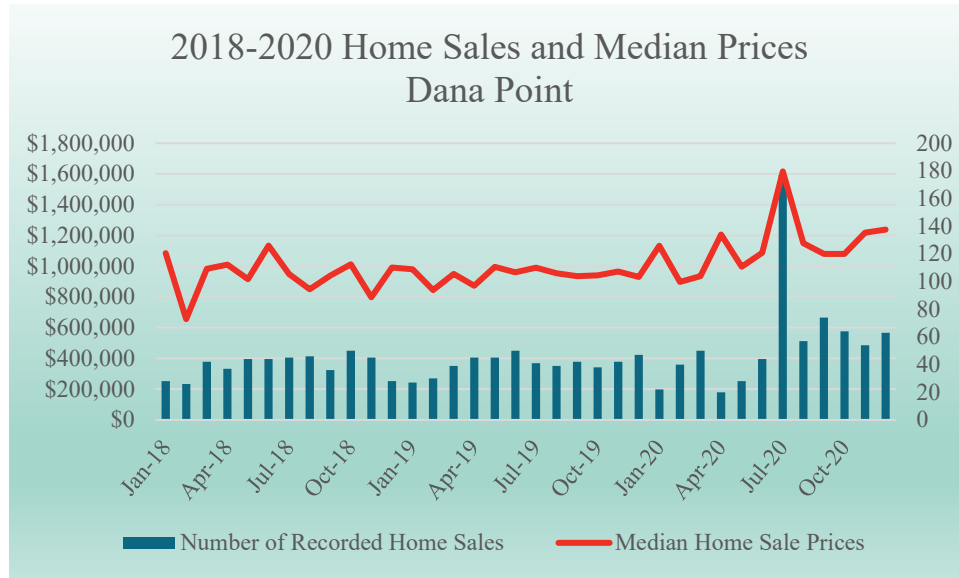
JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
CYPRESS	2021-22	\$27,199,871	\$246,329	\$0	\$0	\$27,446,200
	2022-23	\$0	\$16,131,338	\$2,130,500	\$0	\$18,261,838
	2023-24	\$0	\$723,616	\$49,939,211	\$0	\$50,662,827
	2024-25	\$0	\$0	\$119,575,561	\$0	\$119,575,561
	2025-26	\$0	\$0	\$0	\$0	\$0
IRVINE	2021-22	\$348,725,642	\$279,625,098	\$0	\$0	\$628,350,740
	2022-23	\$0	\$47,368,025	\$71,924,402	\$0	\$119,292,426
	2023-24	\$0	\$68,875,479	\$71,924,402	\$0	\$140,799,880
	2024-25	\$0	\$0	\$108,196,735	\$0	\$108,196,735
	2025-26	\$0	\$0	\$71,924,402	\$157,577,112	\$229,501,514
LA PALMA	2021-22	\$10,942,818	\$3,835,824	\$0	\$0	\$14,778,642
	2022-23	\$0	\$805,000	\$0	\$0	\$805,000
	2023-24	\$0	\$120,000	\$0	\$0	\$120,000
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
LAGUNA HILLS	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
	2025-26	\$0	\$0	\$0	\$0	\$0
LAKE FOREST	2021-22	\$22,423,573	\$1,845,009	\$0	\$0	\$24,268,582
	2022-23	\$0	\$0	\$0	\$0	\$0
	2023-24	\$0	\$255,000	\$0	\$0	\$255,000
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0

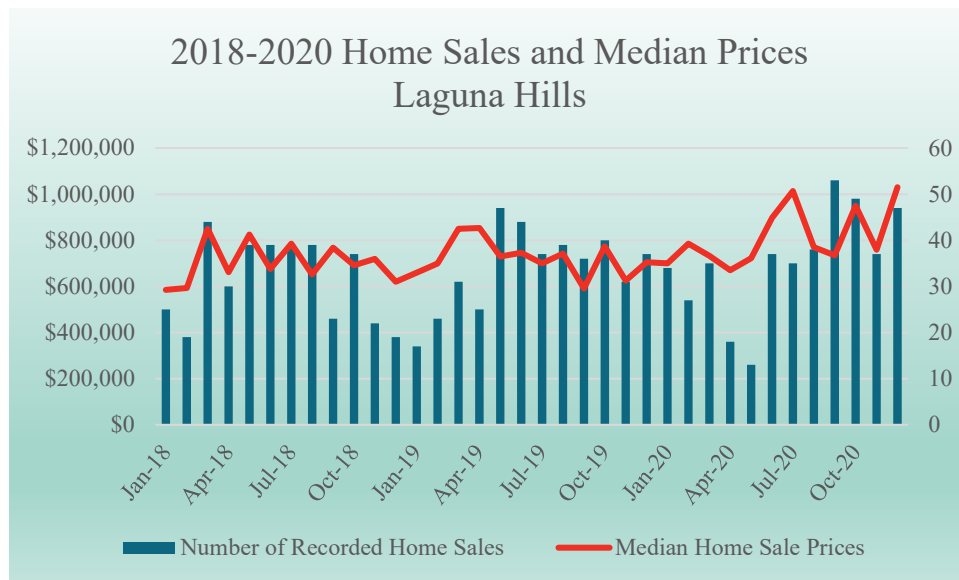
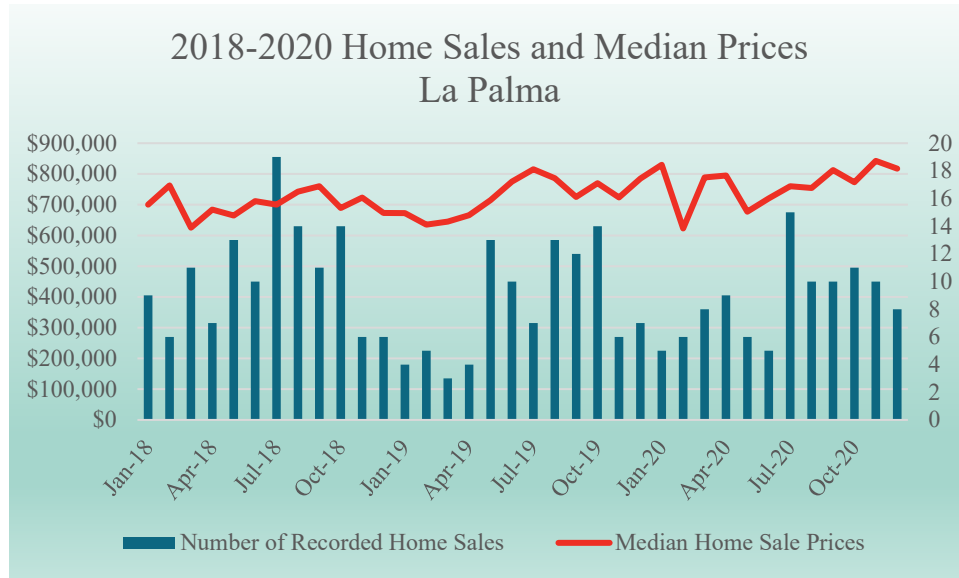
Table 2 B - CONSERVATIVE SCENARIO**New Construction Value - Inside Redevelopment Areas**

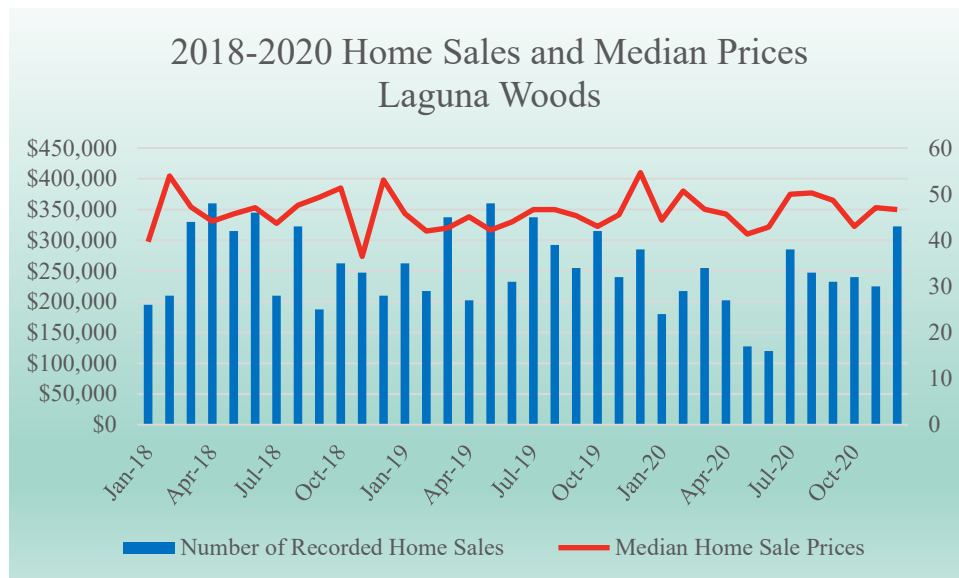
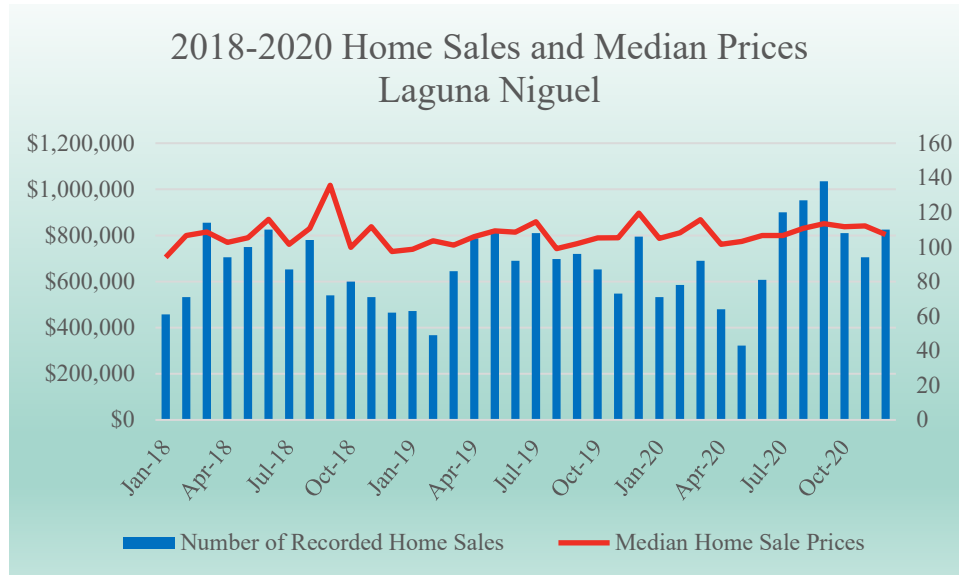
JURISDICTION	YEAR VALUE ADDED	NEW SALES VALUE	NEW BUILDING PERMIT VALUE	PROJECTED NEW DEVELOPMENTS - APPROVED	PROJECTED NEW DEVELOPMENTS - UNDER REVIEW	TOTAL
MISSION VIEJO	2021-22	\$11,246,277	\$3,347,891	\$0	\$0	\$14,594,168
	2022-23	\$0	\$4,626,500	\$0	\$0	\$4,626,500
	2023-24	\$0	\$11,044,150	\$0	\$0	\$11,044,150
	2024-25	\$0	\$0	\$75,000,000	\$0	\$75,000,000
	2025-26	\$0	\$0	\$0	\$0	\$0
SAN JUAN CAPISTRANO	2021-22	\$10,371,418	\$10,524,981	\$0	\$0	\$20,896,399
	2022-23	\$0	\$1,018,000	\$16,046,283	\$0	\$17,064,283
	2023-24	\$0	\$0	\$0	\$82,982,833	\$82,982,833
	2024-25	\$0	\$0	\$63,684,500	\$110,837,373	\$174,521,873
	2025-26	\$0	\$0	\$63,684,500	\$27,854,540	\$91,539,040
YORBA LINDA	2021-22	\$47,751,554	\$1,056,350	\$0	\$0	\$48,807,904
	2022-23	\$0	\$5,274,605	\$0	\$0	\$5,274,605
	2023-24	\$0	\$1,451,664	\$0	\$0	\$1,451,664
	2024-25	\$0	\$0	\$0	\$0	\$0
	2025-26	\$0	\$0	\$0	\$0	\$0
COUNTY UNINCORPORATED	2021-22	\$56,924,163	\$862,609	\$0	\$0	\$57,786,772
	2022-23	\$0	\$3,346,388	\$0	\$5,968,830	\$9,315,218
	2023-24	\$0	\$4,412,251	\$0	\$0	\$4,412,251
	2024-25	\$0	\$0	\$0	\$88,467,948	\$88,467,948
	2025-26	\$0	\$0	\$0	\$88,467,948	\$88,467,948
OCFA TOTAL	2021-22	\$535,585,316	\$301,344,092	\$0	\$0	\$836,929,408
	2022-23	\$0	\$78,569,856	\$90,101,184	\$5,968,830	\$174,639,870
	2023-24	\$0	\$86,882,160	\$121,863,613	\$82,982,833	\$291,728,606
	2024-25	\$0	\$0	\$366,456,796	\$199,305,321	\$565,762,117
	2025-26	\$0	\$0	\$135,608,902	\$273,899,600	\$409,508,501

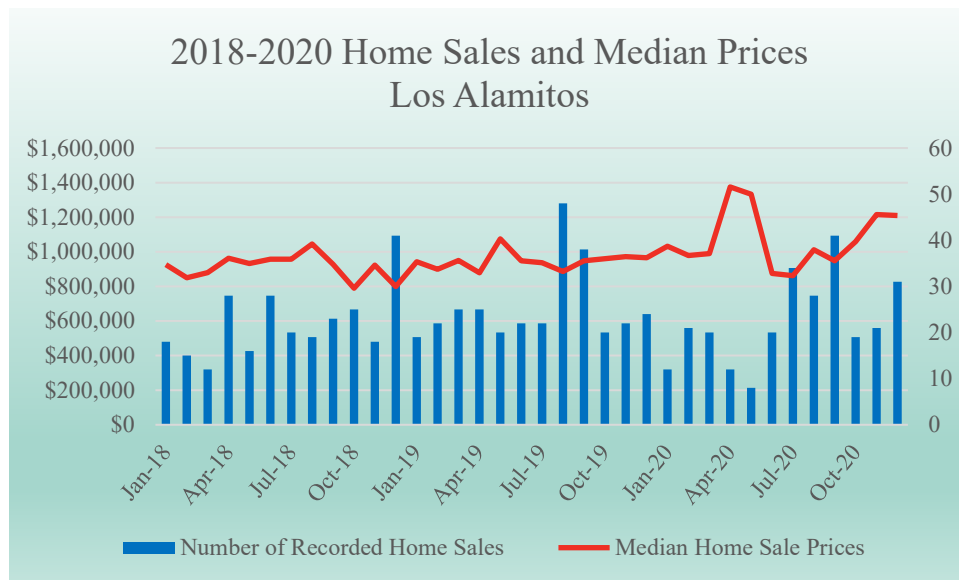
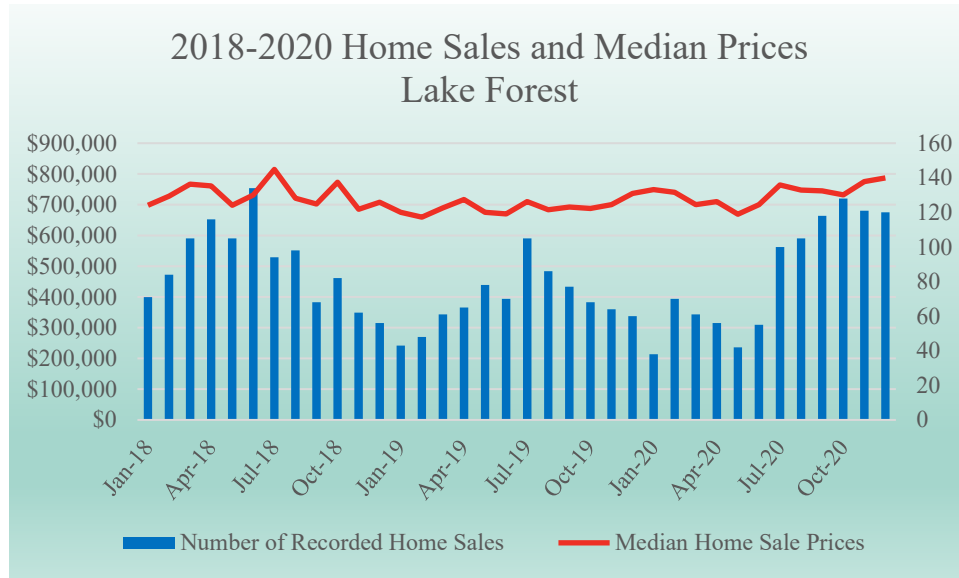
[Intentionally Left Blank]

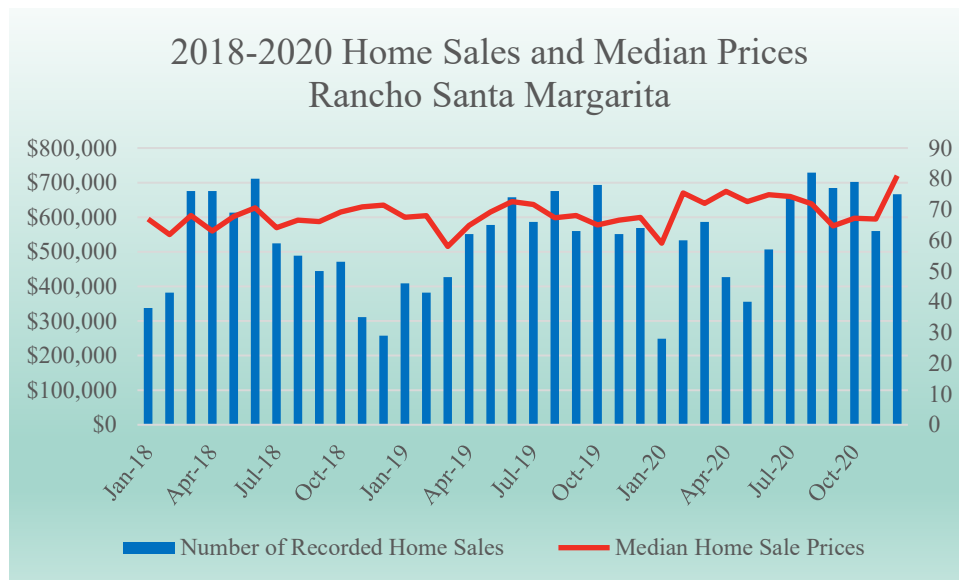
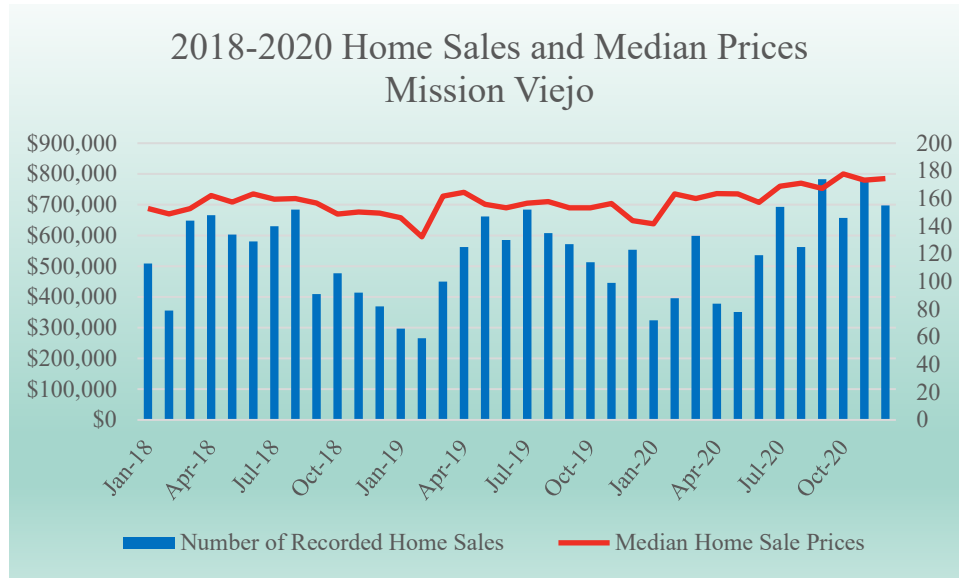


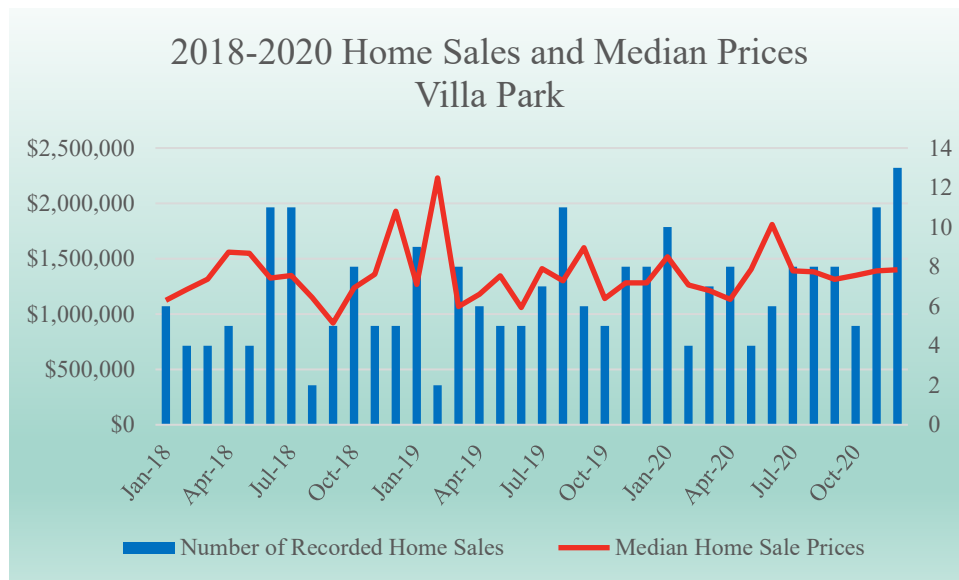
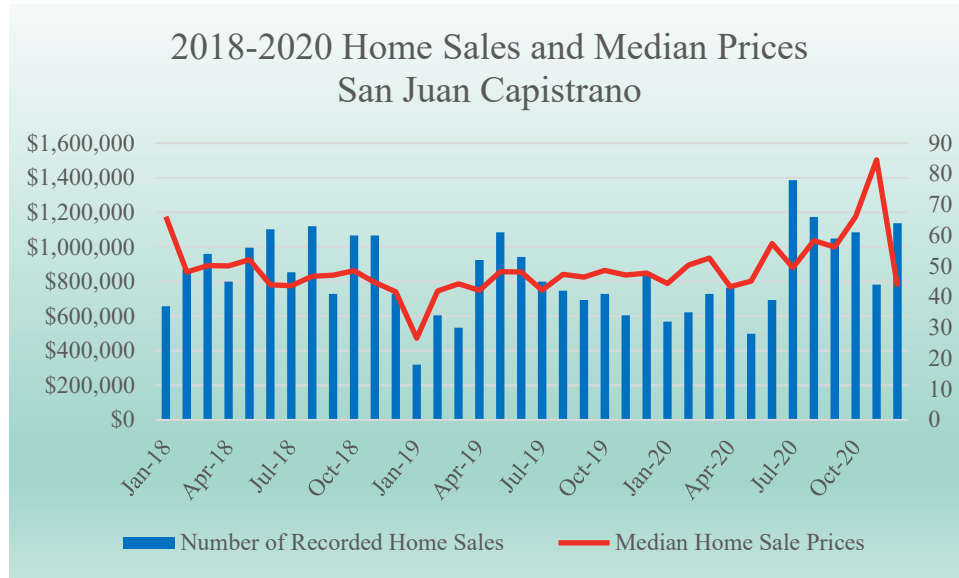


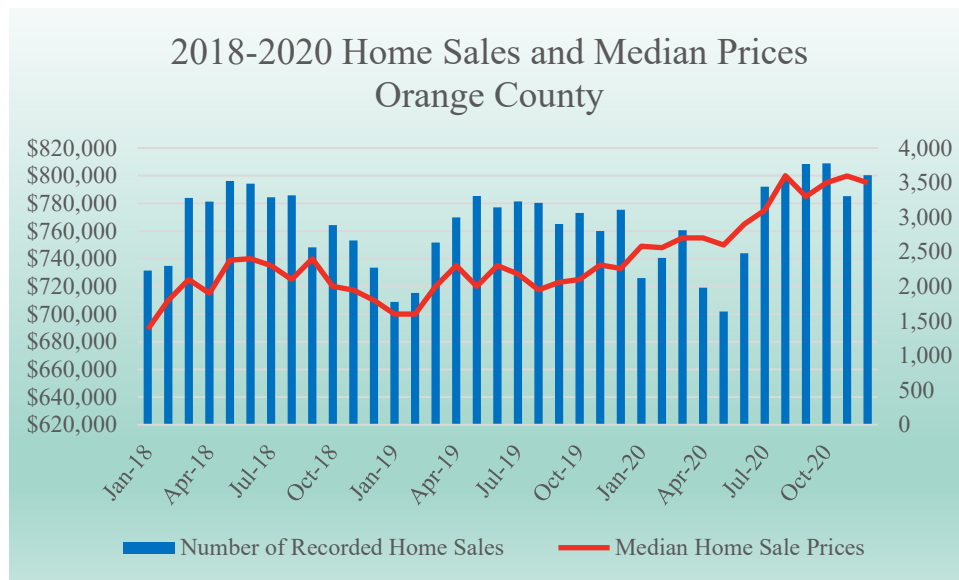
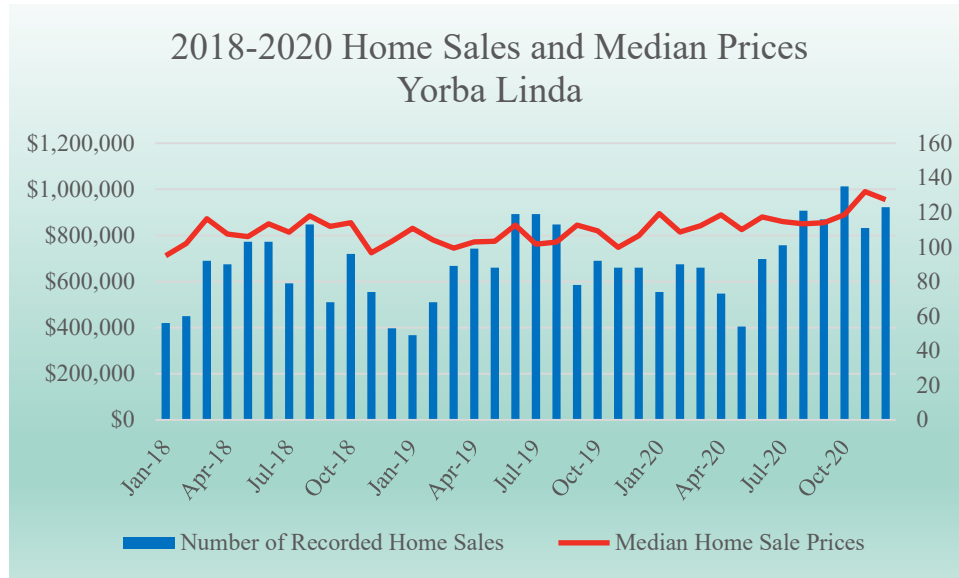












[Intentionally Left Blank]

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									
	2020-21	20-21B	1,450,700,096	12,608,519	7,379,253	(12,607)	(2,764,475)	0	4,602,171	\$556,735	\$ 385,129	\$ 1,609,178
		21-22A			5,229,266	(64,645)	(1,980,267)	0	3,184,355	\$392,404	\$ 274,910	
1	2021-22	21-22B	1,493,257,658	13,034,094	7,481,490	(12,782)	(2,802,776)	0	4,665,932	\$564,448	\$ 402,817	\$ 1,675,841
		22-23A			5,552,604	(68,642)	(2,102,711)	0	3,381,251	\$416,667	\$ 291,909	
2	2022-23	22-23B	1,838,824,364	16,489,761	9,465,022	(16,170)	(3,545,862)	0	5,902,989	\$714,098	\$ 509,614	\$ 2,120,149
		23-24A			7,024,740	(86,841)	(2,660,193)	0	4,277,706	\$527,136	\$ 369,301	
3	2023-24	23-24B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		24-25A			0	0	0	0	0	\$0	\$ 0	
4	2024-25	24-25B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		25-26A			0	0	0	0	0	\$0	\$ 0	
5	2025-26	25-26B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		26-27A			0	0	0	0	0	\$0	\$ 0	
Total (2021-22 to 2025-26)					34,753,122	(261,686)	(15,856,284)	0	26,014,404	\$3,171,488	\$2,233,681	\$5,405,169

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) periods.

² Based on the Cypress Successor Agency's remaining obligations, it is expected that the agency will be dissolved following the ROPS 23-24 A 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 Obligations ¹	Total Excess Revenue ^{2,3}	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment
			\$189,848,218									
	2020-21	20-21B	1,450,700,096	12,608,519	7,379,253	(12,607)	(2,764,475)	0	4,602,171	\$556,735	\$ 385,129	\$ 1,609,178
		21-22A			5,229,266	(64,645)	(1,980,267)	0	3,184,355	\$392,404	\$ 274,910	
1	2021-22	21-22B	1,493,175,549	13,033,273	7,481,019	(12,781)	(2,802,599)	0	4,665,639	\$564,413	\$ 402,792	\$ 1,675,736
		22-23A			5,552,255	(68,638)	(2,102,579)	0	3,381,038	\$416,641	\$ 291,890	
2	2022-23	22-23B	1,627,937,274	14,380,891	8,254,543	(14,102)	(3,092,383)	0	5,148,057	\$622,772	\$ 444,440	\$ 1,849,004
		23-24A			6,126,348	(75,735)	(2,319,982)	0	3,730,632	\$459,721	\$ 322,071	
3	2023-24	23-24B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		24-25A			0	0	0	0	0	\$0	\$ 0	
4	2024-25	24-25B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		25-26A			0	0	0	0	0	\$0	\$ 0	
5	2025-26	25-26B	0	0	0	0	0	0	0	\$0	\$ 0	\$ 0
		26-27A			0	0	0	0	0	\$0	\$ 0	
Total (2021-22 to 2025-26)					32,643,430	(248,507)	(15,062,285)	0	24,711,891	\$3,012,685	\$2,121,233	\$5,133,918
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) periods.												
² Based on the Cypress Successor Agency's remaining obligations, it is expected that the agency will be dissolved following the ROPS 23-24 A 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	County Implementation Agreement	Stipulated Judgement	Approved Enforceable Obligations ¹	Total Excess Revenue ^{2,3}	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment	
			\$13,699,267								\$4,380,000				
	2020-21	20-21B	6,905,475,793	68,917,765	43,911,824	(41,202)	(12,447,136)	0	202,873,094	(31,423,486)	0	\$1,634,880	\$ 0	\$ 3,169,457	
		21-22A			25,005,941	(260,007)	(7,491,754)	(6,510,953)	171,449,608	(6,363,228)	4,380,000	\$985,751	\$ 548,826		
1	2021-22	21-22B	7,812,539,237	77,988,400	42,863,467	(40,218)	(12,149,971)	0	165,086,380	(30,673,277)	0	\$1,595,849	\$ 0	\$ 3,529,324	
		22-23A			35,124,933	(365,222)	(10,523,393)	(6,510,953)	134,413,103	(13,345,365)	4,380,000	\$1,384,649	\$ 548,826		
2	2022-23	22-23B	8,284,491,574	82,707,923	45,457,380	(42,652)	(12,885,235)	0	121,067,738	(32,529,492)	0	\$1,692,423	\$ 0	\$ 3,709,690	
		23-24A			37,250,543	(387,324)	(11,160,223)	(6,510,953)	88,538,246	(14,812,043)	4,380,000	\$1,468,442	\$ 548,826		
3	2023-24	23-24B	8,725,068,334	87,113,691	47,878,849	(44,924)	(13,571,619)	0	73,726,202	(34,262,305)	0	\$1,782,576	\$ 0	\$ 3,878,067	
		24-25A			39,234,842	(407,956)	(11,754,717)	(6,510,953)	39,463,897	(16,181,216)	4,380,000	\$1,546,664	\$ 548,826		
4	2024-25	24-25B	9,279,150,802	92,654,515	50,924,160	(47,782)	(14,434,835)	0	23,282,681	(36,441,543)	13,158,862	\$1,895,956	\$ 1,648,841	\$ 7,979,068	
		25-26A			41,730,356	(433,904)	(12,502,370)	(6,510,953)	0	(22,283,128)	22,283,128	\$1,642,135	\$ 2,792,136		
5	2025-26	25-26B	9,879,818,348	98,661,191	54,225,509	(50,879)	(15,370,627)	0	0	(38,804,002)	38,804,002	\$2,018,869	\$ 4,862,247	\$ 11,655,745	
		26-27A			44,435,682	(462,033)	(13,312,883)	(6,510,953)	0	(24,149,812)	24,149,812	\$1,748,592	\$ 3,026,037		
Total (2021-22 to 2025-26)					464,131,661	(2,584,103)	(147,604,765)		N/A	(301,268,899)	115,915,805	\$19,396,786	\$14,524,565	\$33,921,351	

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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.

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	County Implementation Agreement	Stipulated Judgement	Approved Enforceable Obligations ¹	Total Excess Revenue ^{2,3}	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment	
		\$13,699,267								\$4,380,000				
	2020-21	20-21B	6,905,475,793	68,917,765	43,911,824	(41,202)	(12,447,136)	0	202,873,094	(31,423,486)	0	\$1,634,880	\$ 0	\$ 3,169,457
		21-22A			25,005,941	(260,007)	(7,491,754)	(6,510,953)	171,449,608	(6,363,228)	4,380,000	\$985,751	\$ 548,826	
1	2021-22	21-22B	7,605,367,262	75,916,680	41,724,822	(39,150)	(11,827,214)	0	165,086,380	(29,858,458)	0	\$1,553,456	\$ 0	\$ 3,450,148
		22-23A			34,191,858	(355,520)	(10,243,845)	(6,510,953)	135,227,922	(12,701,541)	4,380,000	\$1,347,867	\$ 548,826	
2	2022-23	22-23B	7,803,451,294	77,897,520	42,813,518	(40,171)	(12,135,813)	0	122,526,381	(30,637,534)	0	\$1,593,989	\$ 0	\$ 3,525,850
		23-24A			35,084,002	(364,796)	(10,511,130)	(6,510,953)	91,888,848	(13,317,123)	4,380,000	\$1,383,035	\$ 548,826	
3	2023-24	23-24B	8,100,320,200	80,866,209	44,445,149	(41,702)	(12,598,311)	0	78,571,725	(31,805,136)	0	\$1,654,736	\$ 0	\$ 3,639,305
		24-25A			36,421,060	(378,699)	(10,911,711)	(6,510,953)	46,766,589	(14,239,697)	4,380,000	\$1,435,743	\$ 548,826	
4	2024-25	24-25B	8,370,523,339	83,568,241	45,930,222	(43,096)	(13,019,266)	0	32,526,892	(32,867,860)	340,968	\$1,710,027	\$ 42,724	\$ 5,672,164
		25-26A			37,638,019	(391,353)	(11,276,311)	(6,510,953)	0	(19,459,403)	19,459,403	\$1,481,097	\$ 2,438,316	
5	2025-26	25-26B	8,767,435,319	87,537,361	48,111,703	(45,143)	(13,637,623)	0	0	(34,428,937)	34,428,937	\$1,791,246	\$ 4,314,039	\$ 10,249,601
		26-27A			39,425,657	(409,940)	(11,811,885)	(6,510,953)	0	(20,692,879)	20,692,879	\$1,551,442	\$ 2,592,874	
Total (2021-22 to 2025-26)					430,791,952	(2,410,779)	(137,911,998)		N/A	(277,795,281)	92,442,187	\$18,123,270	\$11,583,257	\$29,706,526

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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.

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 Obligations¹	Total Excess Revenue	OCFA PT Payment	OCFA Residual Payment	Total OCFA Payment	
		\$92,682,286										
	2020-21	20-21B	476,753,840	3,840,716	1,978,535	(5,266)	(355,561)	(694,089)	923,619	\$90,158	\$ 89,795	\$ 396,082
	21-22A	1,862,181			(24,395)	(295,826)	(269,660)	1,272,300	\$95,981	\$ 120,148		
1	2021-22	21-22B	497,750,260	4,050,680	2,263,930	(5,554)	(406,849)	0	1,851,527	103,163	\$ 174,846	\$ 425,897
	22-23A	1,830,316			(25,728)	(369,555)	(752,177)	682,856	83,404	\$ 64,484		
2	2022-23	22-23B	509,656,922	4,169,746	2,330,476	(5,858)	(418,808)	0	1,905,811	106,195	\$ 179,972	\$ 458,521
	23-24A	1,884,117			(27,135)	(380,417)	(560,597)	915,968	85,856	\$ 86,498		
3	2023-24	23-24B	520,090,061	4,274,078	2,388,787	(6,178)	(429,287)	0	1,953,323	108,852	\$ 184,459	\$ 447,975
	24-25A	1,931,259			(28,618)	(389,936)	(708,614)	804,091	78,731	\$ 75,933		
4	2024-25	24-25B	535,692,763	4,430,105	2,475,991	(6,515)	(444,958)	0	2,024,517	112,826	\$ 191,182	\$ 468,513
	25-26A	2,001,761			(30,183)	(404,171)	(689,538)	877,869	81,605	\$ 82,900		
5	2025-26	25-26B	551,763,546	4,590,813	2,565,811	(6,872)	(461,100)	0	2,097,839	116,919	\$ 198,106	\$ 482,411
	26-27A	2,074,377			(31,833)	(418,832)	(746,686)	877,026	84,565	\$ 82,821		
Total (2021-22 to 2025-26)					23,609,007	(204,134)	(4,775,301)	(4,421,361)	16,186,746	\$1,148,256	\$1,531,144	\$2,679,400

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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										
	2020-21	20-21B	476,753,840	3,840,716	1,978,535	(5,266)	(355,561)	(694,089)	923,619	\$90,158	\$ 89,795	\$ 396,082
		21-22A			1,862,181	(24,395)	(295,826)	(269,660)	1,272,300	\$95,981	\$ 120,148	
1	2021-22	21-22B	496,471,652	4,037,894	2,256,784	(5,536)	(405,565)	0	1,845,683	102,837	\$ 174,294	\$ 424,329
		22-23A			1,824,539	(25,647)	(368,388)	(752,177)	678,326	83,141	\$ 64,057	
2	2022-23	22-23B	502,420,098	4,097,378	2,290,030	(5,821)	(411,539)	0	1,872,670	104,352	\$ 176,843	\$ 449,610
		23-24A			1,851,417	(26,964)	(373,815)	(560,597)	890,041	84,365	\$ 84,050	
3	2023-24	23-24B	512,588,500	4,199,062	2,346,861	(6,119)	(421,753)	0	1,918,989	106,942	\$ 181,217	\$ 438,912
		24-25A			1,897,363	(28,348)	(383,092)	(708,614)	777,309	77,349	\$ 73,404	
4	2024-25	24-25B	522,840,270	4,301,580	2,404,158	(6,434)	(432,049)	0	1,965,675	109,553	\$ 185,625	\$ 452,975
		25-26A			1,943,686	(29,804)	(392,445)	(689,538)	831,900	79,238	\$ 78,559	
5	2025-26	25-26B	533,297,076	4,406,148	2,462,602	(6,764)	(442,552)	0	2,013,285	112,216	\$ 190,121	\$ 460,080
		26-27A			1,990,936	(31,334)	(401,985)	(746,686)	810,931	81,164	\$ 76,579	
Total (2021-22 to 2025-26)					23,130,556	(202,431)	(4,684,571)	(4,421,361)	15,800,729	\$1,127,296	\$1,494,691	\$2,621,987

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) periods.

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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
	2020-21	20-21B	0	(118,412)		\$68,994	\$ 0	\$ 990,479
		21-22A	6,885,117	(438,412)	6,328,293	\$75,391	\$ 846,094	
1	2021-22	21-22B	0	(111,912)		69,709	\$ 0	\$ 1,001,912
		22-23A	6,956,447	(441,912)	6,402,623	76,172	\$ 856,032	
2	2022-23	22-23B	0	(105,212)		71,103	\$ 0	\$ 1,023,218
		23-24A	7,095,576	(450,212)	6,540,152	77,695	\$ 874,419	
3	2023-24	23-24B	0	(98,037)		72,525	\$ 0	\$ 1,045,080
		24-25A	7,237,487	(458,037)	6,681,413	79,249	\$ 893,306	
4	2024-25	24-25B	0	(90,554)		74,701	\$ 0	\$ 1,078,659
		25-26A	7,454,612	(465,554)	6,898,504	81,627	\$ 922,331	
5	2025-26	25-26B	0	(82,574)		76,942	\$ 0	\$ 1,113,380
		26-27A	7,678,250	(472,554)	7,123,122	84,076	\$ 952,363	
Total (2021-22 to 2025-26)			43,307,489	(3,333,382)	39,974,107	\$908,184	\$5,344,544	\$6,252,728

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) periods.

² Per the RPTTF report, the County Auditor-Controller distributed the approved enforceable obligations for both the 20-21a and 20-21B 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
	2020-21	20-21B	0	(118,412)		\$68,994	\$ 0	\$ 990,479
		21-22A	6,885,117	(438,412)	6,328,293	\$75,391	\$ 846,094	
1	2021-22	21-22B	0	(111,912)		69,709	\$ 0	\$ 1,001,912
		22-23A	6,956,447	(441,912)	6,402,623	76,172	\$ 856,032	
2	2022-23	22-23B	0	(105,212)		70,431	\$ 0	\$ 1,012,845
		23-24A	7,028,516	(450,212)	6,473,092	76,961	\$ 865,453	
3	2023-24	23-24B	0	(98,037)		71,840	\$ 0	\$ 1,034,501
		24-25A	7,169,086	(458,037)	6,613,012	78,500	\$ 884,161	
4	2024-25	24-25B	0	(90,554)		73,276	\$ 0	\$ 1,056,673
		25-26A	7,312,468	(465,554)	6,756,360	80,070	\$ 903,326	
5	2025-26	25-26B	0	(82,574)		74,742	\$ 0	\$ 1,079,425
		26-27A	7,458,717	(472,554)	6,903,589	81,672	\$ 923,011	
Total (2021-22 to 2025-26)			42,810,350	(3,333,382)	39,476,968	\$897,759	\$5,278,077	\$6,175,835

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) periods.

² Per the RPTTF report, the County Auditor-Controller distributed the approved enforceable obligations for both the 20-21a and 20-21B 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	
		\$341,920,591										
	2020-21	20-21B	1,431,182,896	10,892,623	5,819,275	(6,801)	(2,896,970)	(1,011,317)	1,904,187	\$629,075	\$ 205,844	\$ 1,560,584
	21-22A	5,010,171			(101,069)	(2,215,732)	(1,004,128)	1,689,242	\$541,669	\$ 183,995		
1	2021-22	21-22B	1,461,220,083	11,192,995	6,021,204	(6,989)	(2,997,495)	(1,009,023)	2,007,697	650,904	\$ 218,682	\$ 1,617,018
	22-23A	5,184,024			(103,856)	(2,381,718)	(981,925)	1,716,525	\$560,465	\$ 186,967		
2	2022-23	22-23B	1,517,867,161	11,759,466	6,325,933	(7,342)	(3,149,196)	(989,425)	2,179,970	683,846	\$ 237,446	\$ 1,707,896
	23-24A	5,446,384			(109,112)	(2,502,256)	(1,019,274)	1,815,743	\$588,830	\$ 197,774		
3	2023-24	23-24B	1,565,492,805	12,235,722	6,582,132	(7,640)	(3,276,738)	(1,026,774)	2,270,980	711,541	\$ 247,359	\$ 1,783,328
	24-25A	5,666,962			(113,531)	(2,603,597)	(1,005,780)	1,944,054	\$612,677	\$ 211,750		
4	2024-25	24-25B	1,687,457,589	13,455,370	7,238,234	(8,401)	(3,603,361)	(1,013,280)	2,613,192	782,467	\$ 284,634	\$ 1,986,096
	25-26A	6,231,841			(124,847)	(2,863,121)	(992,286)	2,251,586	\$673,749	\$ 245,247		
5	2025-26	25-26B	1,738,081,316	13,961,607	7,510,562	(8,717)	(3,738,932)	(999,786)	2,763,127	811,906	\$ 300,965	\$ 2,066,532
	26-27A	6,466,304			(129,544)	(2,970,842)	(1,028,792)	2,337,125	\$699,097	\$ 254,564		
Total (2021-22 to 2025-26)					67,683,752	(727,848)	(35,199,958)	(12,081,792)	25,493,429	\$7,946,227	\$2,775,227	\$10,721,454
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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	
		\$341,920,591										
	2020-21	20-21B	1,431,182,896	10,892,623	5,819,275	(6,801)	(2,896,970)	(1,011,317)	1,904,187	\$629,075	\$ 205,844	\$ 1,560,584
	21-22A	5,010,171			(101,069)	(2,215,732)	(1,004,128)	1,689,242	\$541,669	\$ 183,995		
1	2021-22	21-22B	1,460,604,119	11,186,835	6,017,890	(6,985)	(2,995,845)	(1,009,023)	2,006,037	650,546	\$ 218,501	\$ 1,616,009
		22-23A			5,181,171	(103,798)	(2,380,408)	(981,925)	1,715,040	\$560,157	\$ 186,805	
2	2022-23	22-23B	1,480,362,478	11,384,419	6,124,179	(7,108)	(3,048,758)	(989,425)	2,078,888	662,036	\$ 226,436	\$ 1,646,448
		23-24A			5,272,682	(105,632)	(2,422,451)	(1,019,274)	1,725,325	\$570,050	\$ 187,926	
3	2023-24	23-24B	1,521,013,877	11,790,933	6,342,861	(7,362)	(3,157,623)	(1,026,774)	2,151,101	685,676	\$ 234,302	\$ 1,710,453
		24-25A			5,460,958	(109,404)	(2,508,952)	(1,005,780)	1,836,823	\$590,405	\$ 200,070	
4	2024-25	24-25B	1,626,434,155	12,845,136	6,909,963	(8,020)	(3,439,940)	(1,013,280)	2,448,723	746,980	\$ 266,719	\$ 1,886,115
		25-26A			5,949,211	(119,185)	(2,733,272)	(992,286)	2,104,468	\$643,192	\$ 229,223	
5	2025-26	25-26B	1,658,962,838	13,170,422	7,084,949	(8,223)	(3,527,052)	(999,786)	2,549,888	765,897	\$ 277,738	\$ 1,936,904
		26-27A			6,099,868	(122,203)	(2,802,488)	(1,028,792)	2,146,384	\$659,480	\$ 233,788	
Total (2021-22 to 2025-26)					65,453,902	(705,790)	(34,129,491)	(12,081,792)	24,356,106	\$7,705,163	\$2,651,348	\$10,356,511
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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										
	2020-21	20-21B	6,662,986,274	54,687,777	23,603,088	(27,195)	(6,029,111)	(4,869,614)	12,677,168	\$609,041	\$ 833,435	\$ 4,094,247
	21-22A	31,084,689			(306,223)	(7,940,192)	(7,148,252)	15,690,022	\$647,264	\$ 2,004,507		
1	2021-22	21-22B	6,789,801,584	55,955,930	24,150,419	(27,826)	(6,168,920)	(4,427,803)	13,525,871	623,164	\$ 1,728,022	\$ 5,097,344
	22-23A	31,805,511			(313,324)	(8,124,316)	(7,056,527)	16,311,344	\$662,273	\$ 2,083,885		
2	2022-23	22-23B	6,943,188,910	57,489,804	24,812,435	(28,588)	(6,338,023)	(2,944,628)	15,501,195	640,246	\$ 1,980,383	\$ 5,453,952
	23-24A	32,677,369			(321,913)	(8,347,022)	(7,156,926)	16,851,509	\$680,428	\$ 2,152,895		
3	2023-24	23-24B	7,086,464,940	58,922,564	25,430,810	(29,301)	(6,495,979)	(61,350)	18,844,179	656,203	\$ 2,407,472	\$ 5,972,266
	24-25A	33,491,754			(329,936)	(8,555,046)	(7,298,837)	17,307,935	\$697,385	\$ 2,211,206		
4	2024-25	24-25B	7,387,526,836	61,933,183	26,730,184	(30,798)	(6,827,888)	(61,350)	19,810,148	689,731	\$ 2,530,881	\$ 6,297,722
	25-26A	35,202,999			(346,794)	(8,992,162)	(7,515,962)	18,348,081	\$733,018	\$ 2,344,092		
5	2025-26	25-26B	7,697,620,589	65,034,120	28,068,540	(32,340)	(7,169,754)	(61,350)	20,805,096	724,265	\$ 2,657,992	\$ 6,632,941
	26-27A	36,965,580			(364,157)	(9,442,391)	(7,739,600)	19,419,432	\$769,719	\$ 2,480,964		
Total (2021-22 to 2025-26)					330,420,291	(2,158,396)	(90,430,805)	(56,342,198)	205,091,980	\$8,132,738	\$25,415,735	\$33,548,473
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) periods.												

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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										
1	2020-21	20-21B	6,662,986,274	54,687,777	23,603,088	(27,195)	(6,029,111)	(4,869,614)	12,677,168	\$609,041	\$ 833,435	\$ 4,094,247
		21-22A			31,084,689	(306,223)	(7,940,192)	(7,148,252)	15,690,022	\$647,264	\$ 2,004,507	
	2021-22	21-22B	6,789,801,584	55,955,930	24,150,419	(27,826)	(6,168,920)	(4,427,803)	13,525,871	623,164	\$ 1,728,022	\$ 5,097,344
		22-23A			31,805,511	(313,324)	(8,124,316)	(7,056,527)	16,311,344	\$662,273	\$ 2,083,885	
2	2022-23	22-23B	6,869,459,147	56,752,506	24,494,219	(28,222)	(6,256,739)	(2,944,628)	15,264,631	632,035	\$ 1,950,160	\$ 5,376,022
		23-24A			32,258,287	(317,785)	(8,239,972)	(7,089,866)	16,610,664	\$671,701	\$ 2,122,125	
3	2023-24	23-24B	7,011,260,581	58,170,520	25,106,230	(28,927)	(6,413,070)	(61,350)	18,602,883	647,827	\$ 2,376,645	\$ 5,892,778
		24-25A			33,064,290	(325,725)	(8,445,856)	(7,230,436)	17,062,274	\$688,484	\$ 2,179,821	
4	2024-25	24-25B	7,239,953,741	60,457,452	26,093,263	(30,064)	(6,665,195)	(61,350)	19,336,654	673,296	\$ 2,470,389	\$ 6,142,754
		25-26A			34,364,189	(338,530)	(8,777,898)	(7,373,818)	17,873,942	\$715,552	\$ 2,283,518	
5	2025-26	25-26B	7,473,220,763	62,790,122	27,100,037	(31,224)	(6,922,362)	(61,350)	20,085,100	699,274	\$ 2,566,008	\$ 6,397,730
		26-27A			35,690,085	(351,592)	(9,116,582)	(7,520,067)	18,701,844	\$743,160	\$ 2,389,288	
Total (2021-22 to 2025-26)					325,211,220	(2,126,637)	(89,100,214)	(55,845,059)	201,742,398	\$8,013,073	\$24,987,803	\$33,000,876
¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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	
		\$106,173,410										
	2020-21	20-21B	1,214,074,510	11,079,011	5,744,831	(5,851)	(1,782,226)	(2,013,598)	1,943,156	\$626,187	\$ 226,562	\$ 1,602,188
	21-22A	4,655,803			61,378	(1,524,427)	(939,762)	2,252,992	\$507,483	\$ 241,956		
1	2021-22	21-22B	1,251,057,048	11,448,836	5,936,598	(6,046)	(1,841,718)	(2,525,396)	1,563,437	647,090	\$ 167,903	\$ 1,663,134
	22-23A	4,811,217			63,427	(1,575,313)	(285,000)	3,014,331	\$524,423	\$ 323,719		
2	2022-23	22-23B	1,294,503,270	11,883,299	6,161,881	(6,276)	(1,911,608)	(2,523,579)	1,720,418	671,645	\$ 184,761	\$ 1,737,895
	23-24A	4,993,794			65,834	(1,635,093)	(285,000)	3,139,534	\$544,324	\$ 337,165		
3	2023-24	23-24B	1,403,376,169	12,972,028	6,726,422	(6,851)	(2,086,746)	(2,529,085)	2,103,740	733,181	\$ 225,927	\$ 1,924,161
	24-25A	5,451,317			71,865	(1,784,898)	(285,000)	3,453,285	\$594,194	\$ 370,859		
4	2024-25	24-25B	1,630,764,395	15,245,910	7,905,505	(8,052)	(2,452,535)	(2,524,318)	2,920,601	861,701	\$ 313,653	\$ 2,314,937
	25-26A	6,406,885			84,463	(2,097,775)	(285,000)	4,108,573	\$698,351	\$ 441,233		
5	2025-26	25-26B	1,807,758,885	17,015,855	8,823,279	(8,986)	(2,737,257)	(2,526,808)	3,550,228	961,738	\$ 381,270	\$ 2,618,443
	26-27A	7,150,680			94,268	(2,341,312)	(285,000)	4,618,637	\$779,424	\$ 496,010		
Total (2021-22 to 2025-26)					69,023,382	399,173	(23,770,907)	(17,007,546)	34,388,933	\$8,149,739	\$3,711,018	\$11,860,758

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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
			\$106,173,410									
	2020-21	20-21B	1,214,074,510	11,079,011	5,744,831	(5,851)	(1,782,226)	(2,013,598)	1,943,156	\$626,187	\$ 226,562	\$ 1,602,188
		21-22A			4,655,803	61,378	(1,524,427)	(939,762)	2,252,992	\$507,483	\$ 241,956	
1	2021-22	21-22B	1,247,548,721	11,413,753	5,918,406	(6,028)	(1,836,074)	(2,525,396)	1,550,908	645,107	\$ 166,557	\$ 1,657,112
		22-23A			4,796,474	63,232	(1,570,486)	(285,000)	3,004,221	\$522,816	\$ 322,633	
2	2022-23	22-23B	1,277,537,609	11,713,642	6,073,908	(6,186)	(1,884,316)	(2,523,579)	1,659,827	662,056	\$ 178,254	\$ 1,708,777
		23-24A			4,922,498	64,894	(1,611,749)	(285,000)	3,090,643	\$536,552	\$ 331,914	
3	2023-24	23-24B	1,386,071,194	12,798,978	6,636,690	(6,759)	(2,058,909)	(2,529,085)	2,041,937	723,400	\$ 219,290	\$ 1,894,461
		24-25A			5,378,596	70,907	(1,761,087)	(285,000)	3,403,415	\$586,267	\$ 365,504	
4	2024-25	24-25B	1,588,314,491	14,821,411	7,685,388	(7,827)	(2,384,247)	(2,524,318)	2,768,995	837,708	\$ 297,371	\$ 2,242,081
		25-26A			6,228,495	82,111	(2,039,366)	(285,000)	3,986,241	\$678,906	\$ 428,095	
5	2025-26	25-26B	1,711,619,821	16,054,464	8,324,767	(8,479)	(2,582,603)	(2,526,808)	3,206,878	907,400	\$ 344,397	\$ 2,453,441
		26-27A			6,746,669	88,942	(2,209,029)	(285,000)	4,341,583	\$735,387	\$ 466,257	
Total (2021-22 to 2025-26)					67,367,694	390,334	(23,244,518)	(17,007,546)	33,250,795	\$7,969,269	\$3,588,790	\$11,558,059

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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										
	2020-21	20-21B	3,011,515,676	29,011,660	16,385,047	(15,692)	(6,442,959)	(3,725,392)	6,201,004	\$1,238,399	\$ 590,715	\$ 3,253,296
		21-22A			12,826,676	170,810	(6,966,528)	(1,155,444)	4,875,514	\$971,780	\$ 452,402	
1	2021-22	21-22B	3,091,853,332	29,815,037	16,838,774	(16,127)	(6,621,374)	(3,719,292)	6,481,981	\$1,275,746	\$ 601,467	\$ 3,399,176
		22-23A			13,181,866	175,540	(7,159,441)	(558,666)	5,639,299	\$998,690	\$ 523,274	
2	2022-23	22-23B	3,173,256,708	30,629,071	17,298,519	(16,567)	(6,802,156)	(3,740,436)	6,739,360	\$1,310,577	\$ 625,349	\$ 3,501,240
		23-24A			13,541,768	180,332	(7,354,914)	(554,560)	5,812,626	\$1,025,957	\$ 539,357	
3	2023-24	23-24B	3,240,493,901	31,301,443	17,678,258	(16,931)	(6,951,478)	(4,214,810)	6,495,039	\$1,339,347	\$ 602,679	\$ 3,535,617
		24-25A			13,839,038	184,291	(7,516,370)	(632,310)	5,874,649	\$1,048,478	\$ 545,112	
4	2024-25	24-25B	3,337,708,718	32,273,591	18,227,302	(17,456)	(7,167,374)	(4,209,473)	6,832,999	\$1,380,944	\$ 634,038	\$ 3,655,744
		25-26A			14,268,846	190,015	(7,749,810)	(676,973)	6,032,077	\$1,081,042	\$ 559,720	
5	2025-26	25-26B	3,437,839,980	33,274,903	18,792,818	(17,998)	(7,389,747)	(4,203,448)	7,181,625	\$1,423,789	\$ 666,387	\$ 3,783,424
		26-27A			14,711,547	195,910	(7,990,254)	(680,948)	6,236,255	\$1,114,582	\$ 578,666	
Total (2021-22 to 2025-26)					171,205,412	996,128	(86,112,406)	(28,071,752)	74,402,429	\$14,209,329	\$6,919,168	\$21,128,497

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) 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									
	2020-21	20-21B	3,011,515,676	29,011,660	16,385,047	(15,692)	(6,442,959)	(3,725,392)	6,201,004	\$1,238,399	\$ 590,715	\$ 3,253,296
		21-22A			12,826,676	170,810	(6,966,528)	(1,155,444)	4,875,514	\$971,780	\$ 452,402	
1	2021-22	21-22B	3,091,522,882	29,811,732	16,836,907	(16,125)	(6,620,640)	(3,719,292)	6,480,850	\$1,275,604	\$ 601,362	\$ 3,398,756
		22-23A			13,180,405	175,520	(7,158,648)	(558,666)	5,638,612	\$998,579	\$ 523,210	
2	2022-23	22-23B	3,128,825,664	30,184,760	17,047,584	(16,327)	(6,703,483)	(3,740,436)	6,587,338	\$1,291,566	\$ 611,243	\$ 3,444,669
		23-24A			13,345,329	177,717	(7,248,223)	(554,560)	5,720,263	\$1,011,074	\$ 530,787	
3	2023-24	23-24B	3,192,853,841	30,825,042	17,409,199	(16,673)	(6,845,678)	(4,214,810)	6,332,038	\$1,318,962	\$ 587,554	\$ 3,474,960
		24-25A			13,628,411	181,486	(7,401,972)	(632,310)	5,775,615	\$1,032,521	\$ 535,923	
4	2024-25	24-25B	3,256,710,918	31,463,613	17,769,847	(17,018)	(6,987,493)	(4,209,473)	6,555,863	\$1,346,286	\$ 608,323	\$ 3,552,615
		25-26A			13,910,737	185,246	(7,555,312)	(676,973)	5,863,698	\$1,053,911	\$ 544,096	
5	2025-26	25-26B	3,321,845,136	32,114,955	18,137,709	(17,371)	(7,132,144)	(4,203,448)	6,784,746	\$1,374,156	\$ 629,561	\$ 3,635,736
		26-27A			14,198,709	189,081	(7,711,717)	(680,948)	5,995,125	\$1,075,728	\$ 556,291	
Total (2021-22 to 2025-26)					168,291,514	980,655	(84,774,797)	(28,071,752)	72,810,667	\$13,988,565	\$6,771,467	\$20,760,032

¹ Approved Enforceable Obligations include only items not identified as "denied" by the Department of Finance in their review of the ROPS 20-21A (July through December 2020) and 20-21B (January through June 2021) periods.

[Intentionally Left Blank]

Fiscal Year 2020-21 Secured Assessment Appeals ¹													
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	\$ 10,726,236,108	\$ 18,874,875	\$ 7,096,900	37.60%	\$ 17,368,627	\$ 1,506,248	92.02%	0.01%	\$ 447,974,074	231,910,567	51.77%	\$ 466,848,949	
COUNTY UNINCORPORATED	29,294,824,109	39,476,365	29,376,032	74.41%	37,972,261	1,504,104	96.19%	0.01%	627,267,242	315,427,015	50.29%	666,743,607	
CYPRESS	6,102,216,942	532,000	511,500	96.15%	532,000	-	100.00%	0.00%	274,162,785	160,800,326	58.65%	274,694,785	
DANA POINT	13,598,535,372	25,144,585	16,839,364	66.97%	24,572,297	572,288	97.72%	0.00%	831,912,791	259,668,438	31.21%	857,057,376	
IRVINE	79,004,303,425	71,466,857	52,554,788	73.54%	70,531,066	935,791	98.69%	0.00%	5,251,509,400	2,911,353,363	55.44%	5,322,976,257	
LA PALMA	1,810,464,475	-	-	0.00%	-	-	0.00%	0.00%	16,847,336	9,486,181	56.31%	16,847,336	
LAGUNA HILLS	7,455,471,263	3,846,420	2,410,000	62.66%	3,720,200	126,220	96.72%	0.00%	440,835,002	255,585,176	57.98%	444,681,422	
LAGUNA NIGUEL	17,042,837,730	26,416,762	18,901,313	71.55%	25,875,407	541,355	97.95%	0.00%	364,796,773	185,580,211	50.87%	391,213,535	
LAGUNA WOODS	3,492,306,467	4,072,757	3,058,766	75.10%	4,028,857	43,900	98.92%	0.00%	402,152,665	187,283,264	46.57%	406,225,422	
LAKE FOREST	15,738,766,755	45,085,713	27,601,994	61.22%	44,277,091	808,622	98.21%	0.01%	646,711,229	318,946,655	49.32%	691,796,942	
LOS ALAMITOS	2,270,591,608	9,486,161	5,000,000	52.71%	8,250,000	1,236,161	86.97%	0.05%	245,761,623	116,543,986	47.42%	255,247,784	
MISSION VIEJO	17,139,233,227	5,547,952	4,025,259	72.55%	5,547,952	-	100.00%	0.00%	215,593,669	107,036,064	49.65%	221,141,621	
RANCHO SANTA MARGARITA	8,984,813,601	14,367,625	12,226,800	85.10%	14,367,625	-	100.00%	0.00%	398,832,304	240,287,877	60.25%	413,199,929	
SAN JUAN CAPISTRANO	7,541,881,289	7,795,680	6,165,004	79.08%	7,510,080	285,600	96.34%	0.00%	105,423,790	62,301,104	59.10%	113,219,470	
VILLA PARK	1,987,365,667	10,065,707	6,558,000	65.15%	10,065,707	-	100.00%	0.00%	36,582,903	26,990,808	73.78%	46,648,610	
YORBA LINDA	13,879,087,026	7,426,756	6,757,681	90.99%	6,943,233	483,523	93.49%	0.00%	127,779,306	82,754,351	64.76%	135,206,062	
TOTAL	\$ 236,068,935,064	\$ 289,606,215	\$ 199,083,401	68.74%	\$ 281,562,403	\$ 8,043,812	97.22%	0.00%	\$ 10,434,142,892	\$ 5,471,955,386	52.44%	\$ 10,723,749,107	
¹ Assessment Appeals are net of appeals for properties within CRA project areas ² Total Applicants' Opinion of Value includes only finalized appeals and is net of the following appeals: a) Applicant's opinion of the assessed value is higher than the roll value b) The appeals database reports that the parcel being appeals has either an assessed value of \$0 or negative assessed value ³ Assessment Appeals analyzed for FY 2020-21 include only those that have been submitted by March 31, 2021. Source: County of Orange Clerk of the Board of Supervisors													

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	\$ 247,597,972	\$ 160,659,882	64.89%	\$ 244,563,929	\$ 3,034,043	98.77%	0.03%	\$ 210,015,405	127,708,604	60.81%	\$ 457,613,377
COUNTY UNINCORPORATED	28,016,547,621	313,293,194	202,440,860	64.62%	302,125,754	11,167,440	96.44%	0.04%	201,820,976	73,829,981	36.58%	515,114,170
CYPRESS	5,903,219,056	49,621,364	24,571,314	49.52%	46,828,908	2,792,456	94.37%	0.05%	145,406,602	86,514,394	59.50%	195,027,966
DANA POINT	13,062,956,105	828,348,905	355,175,874	42.88%	784,844,892	43,504,013	94.75%	0.33%	33,823,631	16,529,495	48.87%	862,172,536
IRVINE	75,240,888,830	2,016,795,575	1,279,602,426	63.45%	1,947,787,648	69,007,927	96.58%	0.09%	2,740,289,157	1,453,767,968	53.05%	4,757,084,732
LA PALMA	1,734,198,202	1,748,203	1,413,900	80.88%	1,734,903	13,300	99.24%	0.00%	10,295,270	5,600,865	54.40%	12,043,473
LAGUNA HILLS	7,182,043,160	118,872,777	75,255,923	63.31%	116,315,640	2,557,137	97.85%	0.04%	205,098,390	104,761,468	51.08%	323,971,167
LAGUNA NIGUEL	16,402,958,869	193,555,237	125,932,868	65.06%	187,183,124	6,372,113	96.71%	0.04%	157,228,481	78,909,295	50.19%	350,783,718
LAGUNA WOODS	3,278,016,277	81,418,935	41,096,629	50.48%	81,244,942	173,993	99.79%	0.01%	104,053,168	71,820,494	69.02%	185,472,103
LAKE FOREST	15,029,518,958	309,066,425	178,816,966	57.86%	302,211,794	6,854,631	97.78%	0.05%	399,996,228	162,452,502	40.61%	709,062,653
LOS ALAMITOS	2,100,422,232	142,957,380	60,499,000	42.32%	142,671,786	285,594	99.80%	0.01%	118,821,676	39,152,638	32.95%	261,779,056
MISSION VIEJO	16,530,024,895	200,258,857	131,160,230	65.50%	194,937,894	5,320,963	97.34%	0.03%	195,286,994	96,918,136	49.63%	395,545,851
RANCHO SANTA MARGARITA	8,702,216,270	97,738,347	65,264,468	66.77%	88,799,885	8,938,462	90.85%	0.10%	314,249,416	162,515,785	51.72%	411,987,763
SAN JUAN CAPISTRANO	7,191,015,324	70,741,486	47,441,499	67.06%	66,339,147	4,402,339	93.78%	0.06%	24,264,325	11,126,238	45.85%	95,005,811
VILLA PARK	1,904,400,132	34,331,027	21,573,868	62.84%	33,447,452	883,575	97.43%	0.05%	10,519,853	9,516,384	90.46%	44,850,880
YORBA LINDA	13,295,735,075	143,837,867	95,286,658	66.25%	128,798,224	15,039,643	89.54%	0.11%	5,880,880	4,219,171	71.74%	149,718,747
TOTAL	\$ 225,998,690,943	\$ 4,850,183,551	\$ 2,866,192,365	59.09%	\$ 4,669,835,922	\$ 180,347,629	96.28%	0.08%	\$ 4,877,050,452	\$ 2,505,343,418	51.37%	\$ 9,727,234,003

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 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	\$ 849,063,370	\$ 497,339,285	58.58%	\$ 826,284,000	\$ 22,779,370	97.32%	0.23%	\$ 40,189,626	27,521,855	68.48%	\$ 889,252,996
COUNTY UNINCORPORATED	26,573,045,723	492,973,625	340,482,483	69.07%	471,822,652	21,150,973	95.71%	0.08%	52,446,915	32,885,004	62.70%	545,420,540
CYPRESS	5,661,629,338	216,809,725	144,294,823	66.55%	197,235,778	19,573,947	90.97%	0.35%	8,012,098	4,389,197	54.78%	224,821,823
DANA POINT	12,479,633,279	865,290,314	360,391,578	41.65%	834,423,864	30,866,450	96.43%	0.25%	375,507,638	141,426,722	37.66%	1,240,797,952
IRVINE	70,050,939,373	3,617,634,784	2,169,508,024	59.97%	3,501,388,318	116,246,466	96.79%	0.17%	443,422,194	223,303,796	50.36%	4,061,056,978
LA PALMA	1,661,934,254	14,771,038	7,240,828	49.02%	12,951,247	1,819,791	87.68%	0.11%	119,936	37,454	31.23%	14,890,974
LAGUNA HILLS	6,932,849,013	87,667,129	46,523,707	53.07%	84,447,066	3,220,063	96.33%	0.05%	121,371,559	63,339,736	52.19%	209,038,688
LAGUNA NIGUEL	15,776,539,760	283,855,448	161,104,499	56.76%	275,667,922	8,187,526	97.12%	0.05%	53,283,583	23,831,249	44.73%	337,139,031
LAGUNA WOODS	3,109,429,786	160,590,527	109,924,633	68.45%	160,362,732	227,795	99.86%	0.01%	2,917,899	1,465,595	50.23%	163,508,426
LAKE FOREST	13,968,937,660	553,757,029	281,522,529	50.84%	542,746,582	11,010,447	98.01%	0.08%	156,563,886	83,539,910	53.36%	710,320,915
LOS ALAMITOS	1,996,284,414	91,544,588	51,277,089	56.01%	90,214,369	1,330,219	98.55%	0.07%	165,331,524	42,806,127	25.89%	256,876,112
MISSION VIEJO	15,872,028,842	266,227,081	163,308,632	61.34%	231,753,262	34,473,819	87.05%	0.22%	84,791,207	2,554,147	3.01%	351,018,288
RANCHO SANTA MARGARITA	8,396,205,451	264,692,943	162,554,125	61.41%	257,362,560	7,330,383	97.23%	0.09%	115,930,756	60,125,203	51.86%	380,623,699
SAN JUAN CAPISTRANO	6,856,456,638	37,549,415	25,635,467	68.27%	35,456,650	2,092,765	94.43%	0.03%	1,507,784	283,920	18.83%	39,057,199
VILLA PARK	1,828,143,960	39,863,940	26,391,334	66.20%	38,377,595	1,486,345	96.27%	0.08%	20,061	13,293	66.26%	39,884,001
YORBA LINDA	12,724,976,903	78,360,348	54,540,151	69.60%	73,653,278	4,707,070	93.99%	0.04%	1,291,191	720,472	55.80%	79,651,539
TOTAL	\$ 213,934,529,632	\$ 7,920,651,304	\$ 4,602,039,187	58.10%	\$ 7,634,147,875	\$ 286,503,429	96.38%	0.13%	\$ 1,622,707,857	\$ 708,243,680	43.65%	\$ 9,543,359,161

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	\$ 488,295,956	\$ 342,138,834	70.07%	\$ 448,252,279	\$ 40,043,677	91.80%	0.43%	\$ 3,738,080	1,335,235	35.72%	\$ 492,034,036
COUNTY UNINCORPORATED	25,240,184,029	725,179,488	392,770,436	54.16%	701,891,567	23,287,921	96.79%	0.09%	1,433,494	500,000	34.88%	726,612,982
CYPRESS	5,360,231,317	267,207,881	187,754,393	70.27%	251,258,337	15,949,544	94.03%	0.30%	3,325,281	1,702,435	51.20%	270,533,162
DANA POINT	11,816,799,315	482,147,641	218,187,554	45.25%	451,684,141	30,463,500	93.68%	0.26%	337,793,232	144,263,032	42.71%	819,940,873
IRVINE	64,670,426,353	3,143,451,261	1,970,025,905	62.67%	3,132,236,585	11,214,676	99.64%	0.02%	378,876,580	178,761,566	47.18%	3,522,327,841
LA PALMA	1,584,124,616	20,394,461	12,696,153	62.25%	18,518,761	1,875,700	90.80%	0.12%	116,253	33,267	28.62%	20,510,714
LAGUNA HILLS	6,570,640,190	162,977,774	89,286,105	54.78%	157,066,479	5,911,295	96.37%	0.09%	2,646,346	2,132,718	80.59%	165,624,120
LAGUNA NIGUEL	15,140,410,119	384,781,355	228,212,477	59.31%	375,289,404	9,491,951	97.53%	0.06%	92,200,078	41,460,497	44.97%	476,981,433
LAGUNA WOODS	2,917,966,647	144,504,905	105,809,664	73.22%	144,228,304	276,601	99.81%	0.01%	70,026,862	54,155,604	77.34%	214,531,767
LAKE FOREST	12,735,111,824	799,290,369	462,620,379	57.88%	779,813,310	19,477,059	97.56%	0.15%	135,555,437	44,635,415	32.93%	934,845,806
LOS ALAMITOS	1,902,001,921	218,099,705	99,241,536	45.50%	217,376,231	723,474	99.67%	0.04%	45,917,724	60,773	0.13%	264,017,429
MISSION VIEJO	15,100,036,908	276,960,657	163,818,460	59.15%	242,796,065	34,164,592	87.66%	0.23%	2,558,868	1,639,435	64.07%	279,519,525
RANCHO SANTA MARGARITA	8,030,535,277	216,162,319	134,614,919	62.27%	205,587,663	10,574,656	95.11%	0.13%	112,870,906	50,090,532	44.38%	329,033,225
SAN JUAN CAPISTRANO	6,522,847,663	65,314,262	47,697,424	73.03%	61,508,594	3,805,668	94.17%	0.06%	1,579,219	376,487	23.84%	66,893,481
VILLA PARK	1,746,867,715	33,391,135	24,567,752	73.58%	31,707,657	1,683,478	94.96%	0.10%	18,524	12,249	66.13%	33,409,659
YORBA LINDA	12,127,741,825	84,260,015	56,241,804	66.75%	78,836,329	5,423,686	93.56%	0.04%	226,247	149,611	66.13%	84,486,262
TOTAL	\$ 200,886,111,502	\$ 7,512,419,184	\$ 4,535,683,795	60.38%	\$ 7,298,051,706	\$ 214,367,478	97.15%	0.11%	\$ 1,188,883,131	\$ 521,308,856	43.85%	\$ 8,701,302,315

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	\$ 490,132,779	\$ 343,393,901	70.06%	\$ 480,372,426	\$ 9,760,353	98.01%	0.11%	\$ 4,355,632	3,876,356	89.00%	\$ 494,488,411
COUNTY UNINCORPORATED	23,631,294,266	703,430,938	342,840,545	48.74%	565,190,175	138,240,763	80.35%	0.58%	308,876	154,500	50.02%	703,739,814
CYPRESS	5,145,667,484	376,766,406	252,006,008	66.89%	355,653,255	21,113,151	94.40%	0.41%	25,843,835	1,946,331	7.53%	402,610,241
DANA POINT	10,974,206,781	495,964,399	214,395,430	43.23%	470,640,531	25,323,868	94.89%	0.23%	326,983,507	161,976,834	49.54%	822,947,906
IRVINE	59,397,094,454	7,465,563,236	4,518,040,249	60.52%	7,366,957,443	98,605,793	98.68%	0.17%	282,645,439	132,020,951	46.71%	7,748,208,675
LA PALMA	1,517,683,357	22,554,549	12,685,533	56.24%	20,561,469	1,993,080	91.16%	0.13%	1,225,368	525,196	42.86%	23,779,917
LAGUNA HILLS	6,338,956,416	167,259,175	90,458,075	54.08%	160,013,687	7,245,488	95.67%	0.11%	2,817,153	2,275,295	80.77%	170,076,328
LAGUNA NIGUEL	14,428,760,703	296,387,376	198,043,258	66.82%	289,191,600	7,195,776	97.57%	0.05%	2,166,806	1,038,125	47.91%	298,554,182
LAGUNA WOODS	2,746,863,438	42,159,662	26,283,509	62.34%	41,820,200	339,462	99.19%	0.01%	20,560	13,599	66.14%	42,180,222
LAKE FOREST	11,815,778,770	901,959,704	561,831,758	62.29%	891,285,057	10,674,647	98.82%	0.09%	132,395,223	88,600,004	66.92%	1,034,354,927
LOS ALAMITOS	1,806,600,233	160,550,221	95,193,032	59.29%	159,832,831	717,390	99.55%	0.04%	83,341	55,124	66.14%	160,633,562
MISSION VIEJO	14,470,773,428	237,956,895	138,682,441	58.28%	208,625,365	29,331,530	87.67%	0.20%	6,262,818	2,369,835	37.84%	244,219,713
RANCHO SANTA MARGARITA	7,657,437,277	166,576,345	94,778,767	56.90%	162,283,322	4,293,023	97.42%	0.06%	13,183,286	91,880	0.70%	179,759,631
SAN JUAN CAPISTRANO	6,160,636,887	63,720,720	40,175,871	63.05%	57,337,399	6,383,321	89.98%	0.10%	106,653	70,543	66.14%	63,827,373
VILLA PARK	1,665,189,679	27,067,309	19,044,875	70.36%	26,229,554	837,755	96.90%	0.05%	19,029	12,586	66.14%	27,086,338
YORBA LINDA	11,547,317,523	99,243,091	69,658,842	70.19%	94,008,392	5,234,699	94.73%	0.05%	195,359	129,216	66.14%	99,438,450
TOTAL	\$ 188,266,829,681	\$ 11,717,292,805	\$ 7,017,512,094	59.89%	\$ 11,350,002,706	\$ 367,290,099	96.87%	0.20%	\$ 798,612,885	\$ 395,156,375	49.48%	\$ 12,515,905,690

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



Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 12, 2021

Agenda Item No. 3B
Discussion Calendar

Review of the Fiscal Year 2021/22 Proposed Budget

Contact(s) for Further Information

Robert Cortez, Assistant Chief
Business Services Department

robertcortez@ocfa.org

714.573.6012

Tricia Jakubiak, Treasurer

triciajakubiak@ocfa.org

714.573.6301

Summary

This item presents the Fiscal Year 2021/22 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 14, 2021, 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 recommendation:

- Include list of Fire Stations with age and date of last major renovation in next year's budget book.

The City Managers' Budget and Finance Committee reviewed the FY 2021/22 Proposed Budget with staff on April 20, 2021 and recommended that the OCFA Budget and Finance Committee and Board of Directors adopt the FY 2021/22 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 27, 2021, 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 FY 2021/22 Proposed 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 2021/22.
4. Approve and authorize the temporary transfer of up to \$90 million from the Fund 190 Workers' Compensation Reserve Fund to the General Fund 121 to cover a projected temporary cash flow shortfall for FY 2021/22.
5. Approve and authorize the repayment of \$90 million borrowed funds from Fund 121 to Fund 190 along with interest when General Fund revenues become available in FY 2021/22.
6. Approve transfers from the General Fund 121 to CIP Funds and Settlement Agreement Fund totaling \$17,032,518.

Impact to Cities/County

The FY 2021/22 Proposed Budget results in a 4.5% increase in cash contract cities' base service charges. Total increases vary from city-to-city, based on selected cities impacted by 4th position phase-in costs (for dollar impacts by city, please see page 27 of the Revenue section in the attached budget book).

Fiscal Impact

See attached FY 2021/22 Proposed Budget

Background

We are pleased to present the FY 2021/22 Proposed 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 2021/22 and for all five years of the five-year forecast. The FY 2021/22 Proposed Budget includes 1,535 funded positions with no position changes from the prior year. As a result of these factors, this budget provides a broad array of support to continue enhanced services to OCFA's jurisdictions.

Transfers from the General Fund to the CIP Funds and Settlement Agreement Fund are reflected in the proposed budget.

Attachment(s)

1. Proposed Resolution
2. FY 2021/22 Proposed Budget

RESOLUTION NO. 2021-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 2021/22**

*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 2021/22 is approved and adopted by the Board of Directors as follows:

<u>General Fund Operating Appropriations</u>	
Salary and Employee Benefits	\$401,313,971
UAAL Pay-down to OCERS	\$14,779,280
Services and Supplies (including one-time)	\$32,849,281
Capital Outlay	<u>\$124,000</u>
Total Operating Appropriations	\$449,066,532
Operating Transfers-out of General Funds	
To CIP Fund(s) and Settlement Agreement Fund	\$17,032,518
<u>Other Funds Appropriations</u>	
Fund 12110 – General Fund CIP	\$7,073,000
Fund 123 – Fire Stations and Facilities	\$13,500,000
Fund 124 – Communications and Info. Systems	\$2,725,000
Fund 133 – Fire Apparatus	\$7,131,683
Fund 139 – Settlement Agreement	\$668,000
Fund 190 – Self-Insurance Fund	<u>\$15,640,500</u>
Total Other Funds Appropriations	\$46,738,183
<u>Reserves</u>	
10% Operating Contingency	\$40,413,725
Appropriation for Contingencies	\$3,000,000

PASSED, APPROVED and ADOPTED this 27th day of May 2021.

DAVID SHAWVER, CHAIR
OCFA Board of Directors

ATTEST:

MARIA HUIZAR
Clerk of the Authority

ORANGE COUNTY FIRE AUTHORITY

BUDGET AND FINANCE COMMITTEE FY 2021/22 PROPOSED BUDGET



Business Services Department
Treasury & Financial Planning
May 12, 2021



TABLE OF CONTENTS



BUDGET AND FINANCE COMMITTEE

FY 2021/22 PROPOSED GENERAL FUND AND CIP BUDGETS

May 12, 2021

1	Budget Summary	
	▪ Overview	1
	▪ General Fund Summary	3
	▪ Budget Highlights	4
	▪ Pending Issues	6
	▪ Combined Budget Summary	8
	▪ Five-Year Forecast	10
	▪ Five-Year Forecast Assumptions	16
	▪ S&EB Assumptions	21
2	Revenue	
	▪ Revenue Schedules	25
	▪ Assumptions	29
3	Business Services	31
4	Command and Emergency Planning	39
5	Community Risk Reduction	41
6	EMS	47
7	Executive Management	53
8	Human Resources	59
9	Logistics	67
10	Operations	83
11	Special Operations	93
12	Capital Improvement Program Funds	
	▪ Overview	101
	▪ CIP Highlights	102
	▪ CIP Five-Year Plan Summary	103
	▪ Five-Year Plan Project Listing	104
	▪ List of Stations	108
	▪ Fund 12110	111
	▪ Fund 123	141
	▪ Fund 124	151
	▪ Fund 133	159



Budget Overview

We are pleased to present the proposed FY 2021/22 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 2021/22 and meets our policy reserve requirements.

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. Compared to last year's forecast, the projected FY 2021/22 secured property tax growth rate of 3.70% is 0.74% higher due to a recovering economy and strong housing market.

In keeping with Harris & Associate's forecasted trends, we have estimated that property tax revenue dollars will continue to grow. The rate of growth is anticipated to remain moderate with annual growth rates ranging from 2.94% to 3.71% through FY 2025/26. While there is still uncertainty surrounding the longer term impacts of the COVID-19 pandemic on the Orange County economy, the vaccine rollout is anticipated to speed up the recovery.

The proposed FY 2021/22 budget includes 1,535 funded positions with no position changes from the prior year. 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 2020/21 level after one-time increases were removed. Requested increases for FY 2021/22 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 or triggered by provisions that define salary spreads. Merit increases are included for qualifying employees.
- ***Workers' Compensation*** – The workers' compensation annual budget is funded at the 50% confidence level per policy, using actuarial report figures from the study complete in July 2020.

- ***Prioritization of Five-Year Capital Improvement Plan*** – The five-year CIP was updated and reviewed by the Executive Management team which prioritized projects to ensure they contribute to OCFA’s mission of providing a safe, hazard-free work environment and quality service to our members and citizens. Based on lower anticipated growth in OCFA’s CIP revenue sources, some CIP projects were moved to later years to coincide with future funding availability.
- ***Snowball Plan*** – The budget includes approximately \$14.8M 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 2021/22 budget, balancing the needs of the agency based on current and future revenue growth.

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
FY 2021/22 BUDGET

	FY 2020/21 Adjusted Budget	FY 2021/22 Draft Proposed Budget	\$ Change from FY 2020/21 Adjusted	% Change from FY 2020/21 Adjusted
FUNDING SOURCES				
Property Taxes	\$287,967,482	\$296,972,235	\$9,004,753	3.13%
Intergovernmental	24,833,007	26,521,424	1,688,417	6.80%
Charges for Current Services	135,418,399	143,906,771	8,488,372	6.27%
Use of Money & Property	174,571	169,673	(4,898)	-2.81%
Other	1,093,500	1,092,500	(1,000)	-0.09%
Subtotal Revenues	449,486,959	468,662,603	19,175,644	4.27%
One-time/Grant Revenues	40,057,389	-	(40,057,389)	-100.00%
Total Revenues	489,544,348	468,662,603	(20,881,745)	-4.27%
Operating Transfer In	500,000	-	(500,000)	-100.00%
Beginning Fund Balance	57,929,276	41,360,172	(16,569,104)	-28.60%
TOTAL AVAILABLE RESOURCES	\$547,973,624	\$510,022,775	(\$37,950,849)	-6.93%
EXPENDITURES				
Salaries & Employee Benefits	\$388,230,080	\$401,313,971	\$13,083,891	3.37%
Services & Supplies	32,250,304	32,849,281	598,977	1.86%
Capital Outlay	290,140	124,000	(166,140)	-57.26%
Subtotal Expenditures	420,770,524	434,287,252	13,516,728	3.21%
One-Time/Grant Expenditures	43,297,476	-	(43,297,476)	-100.00%
UAAL Paydowns	15,868,859	14,779,280	(1,089,579)	-6.87%
Total Expenditures & Other Uses	479,936,859	449,066,532	(30,870,327)	-6.43%
Operating Transfer Out	26,676,593	17,032,518	(9,644,075)	-36.15%
Appropriation for Contingencies (1)	3,000,000	3,000,000	-	0.00%
Ending Fund Balance	38,360,172	40,923,725	2,563,553	6.68%
TOTAL FUND COMMITMENTS & FUND BALANCE	\$547,973,624	\$510,022,775	(\$37,950,849)	-6.93%

(1) Requires Board approval to spend

**ORANGE COUNTY FIRE AUTHORITY
FY 2021/22 General Fund
Budget Highlights
May 2021**

NOTE: This comparison is the Adjusted FY 2020/21 budget to the proposed FY 2021/22 budget, with one-time increases removed for comparison purposes.

Revenue
\$19.2 million or a 4.27% increase

Property Taxes	\$9.0M increase
<ul style="list-style-type: none">▪ Based on 3.70% current secured growth per preliminary Harris & Associates study of April 1, 2021 applied to the current year tax ledger, excluding public utility taxes.▪ The refund factor is estimated at 1.27% based on historical trends.	
State Reimbursements	\$46K decrease
<ul style="list-style-type: none">▪ Based on the FY 2020/21 estimated contract amount. The final FY 2020/21 contract amount per the Gray Book (CAL FIRE's notice of allocation to the contract counties) has not yet been received and is not anticipated prior to budget adoption.	
Federal Reimbursements	No Change
Community Redevelopment Agency (CRA) Pass-Thru	\$1.7M increase
<ul style="list-style-type: none">▪ Based on projections from the preliminary Harris & Associates study of April 1, 2021.	
Cash Contract Charges	\$6.1M 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.	
Interest	\$6K decrease
<ul style="list-style-type: none">▪ Based on estimated annual return of 0.25% for FY 2021/22.	
Community Risk Reduction Fees	\$2.4M increase
<ul style="list-style-type: none">▪ Based on prior year trends and input from CRR staff. Proposed FY 2021/22 budget returns anticipated revenue to pre-COVID-19 levels with a slight decrease for False Alarm Fees.	
Miscellaneous Revenue	\$1K decrease

Expenditures
\$13.5 million or a 3.21% increase overall

Salaries**\$6.2M increase**

- MOU increases for EMT pay included for Firefighter and Chief Officer employee groups.
- Assumes no MOU increases for OCFAMA and OCEA employee groups.
- Overtime, which increased by approximately \$3.2 million, is based on historical expenditures excluding emergency incidents. Overtime usage has been trending higher in recent years.
- FY 2021/22 proposed budget includes a \$5.0M deduction for average salary savings in the firefighter ranks due to projected vacancies.

Retirement**\$0.8M increase**

- Additional scheduled UAAL paydown amounts of \$15.9M in FY 2020/21 and \$14.8M in FY 2021/22 removed for comparison purposes.
- FY 2021/22 retirement rates are approximately 0.44% lower for safety and 0.69% lower for non-safety compared to FY 2020/21 rates.
- The retirement increase is primarily due to increases in EMT pay for Firefighters and Chief Officers in FY 2020/21 and FY 2021/22.

Benefits**\$6.0M increase**

- Workers' Comp is budgeted at the 50% confidence level provided by the actuarial study completed in July 2020. Workers' Comp increased \$5.0M for FY 2021/22.
- Firefighter group medical insurance is based on a rate of \$2,200 per month, an increase of \$44 per month.
- Management dental insurance reflects an increase of 5.0% for calendar year 2022 and a 0% increase for vision insurance.

Services and Supplies/Equipment**\$0.4M increase**

- The increase in services and supplies expenditures is due to approved base budget increases for selected Departments. Details appear on the Summary pages of each Department's Services & Supplies section.

**ORANGE COUNTY FIRE AUTHORITY
FY 2021/22 Pending Issues
May 2021**

Interest Earnings/Interfund Expense

- OCFA plans to use interfund borrowing to meet any cash flow needs during FY 2021/22. 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. Interest earnings estimates assume a 0.25% interest rate for FY 2021/22.

Workers' Compensation Confidence Level Funding Amount

- Budgeted Workers' Compensation amounts assume funding at the 50% confidence level and are based on the Workers' Compensation actuarial study prepared by Rivelle Consulting dated 7/20/2020.

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.



ORANGE COUNTY FIRE AUTHORITY
COMBINED PROPOSED BUDGET SUMMARY
FY 2021/22

	121 General Fund	12110 ⁽¹⁾ General Fund CIP	123 Fire Stations & Facilities	124 Communications & Information Systems
FUNDING SOURCES				
Property Taxes	\$296,972,235	-	-	-
Intergovernmental	26,521,424	-	-	-
Charges for Current Services	143,906,771	-	-	-
Use of Money & Property	169,673	-	40,404	15,588
Other	1,092,500	-	213,000	-
Total Revenue & Other Financing Sources	468,662,603	-	253,404	15,588
Operating Transfer In	-	5,350,000	4,450,000	1,700,000
Beginning Fund Balance	41,360,172	1,932,101	9,030,024	1,217,104
TOTAL AVAILABLE RESOURCES	\$510,022,775	\$7,282,101	\$13,733,428	\$2,932,692
EXPENDITURES				
Salaries & Employee Benefits	\$401,313,971	-	-	-
Services & Supplies	32,849,281	6,373,000	-	1,450,000
Capital Outlay	124,000	700,000	13,500,000	1,275,000
Subtotal Expenditures	434,287,252	7,073,000	13,500,000	2,725,000
UAAL Paydown	14,779,280	-	-	-
Total Expenditures & Other Uses	449,066,532	7,073,000	13,500,000	2,725,000
Appropriation for Contingencies	3,000,000	-	-	-
Operating Transfer Out	17,032,518	-	-	-
Ending Fund Balance	40,923,725	209,101	233,428	207,692
TOTAL FUND COMMITMENTS & FUND BALANCE	\$510,022,775	\$7,282,101	\$13,733,428	\$2,932,692

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

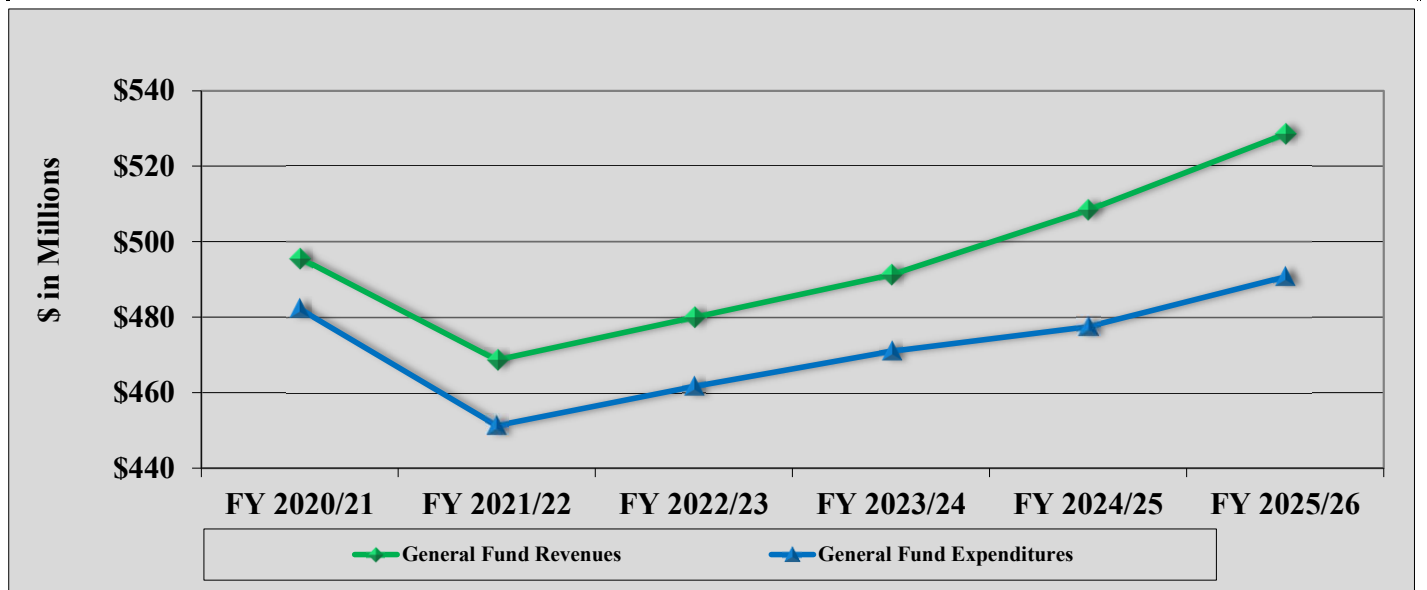
Budget Summary & Overview

133 Fire Apparatus	139 Settlement Agreement	171 SFF Entitlement	190 Self- Insurance	Total
-	-	-	-	\$296,972,235
-	-	-	-	26,521,424
1,652,957	-	-	25,096,683	170,656,411
37,534	60,537	2,456	293,783	619,975
1,048,573	-	-	-	2,354,073
2,739,064	60,537	2,456	25,390,466	497,124,118
3,364,518	2,168,000	-	-	17,032,518
1,209,773	23,580,524	5,208	103,304,329	181,639,235
\$7,313,355	\$25,809,061	\$7,664	\$128,694,795	\$695,795,871
-	-	-	-	\$401,313,971
-	668,000	-	15,640,500	56,980,781
7,131,683	-	-	-	22,730,683
7,131,683	668,000	-	15,640,500	481,025,435
-	-	-	-	14,779,280
7,131,683	668,000	-	15,640,500	495,804,715
-	-	-	-	3,000,000
-	-	-	-	17,032,518
181,672	25,141,061	7,664	113,054,295	179,958,638
\$7,313,355	\$25,809,061	\$7,664	\$128,694,795	\$695,795,871

FY 2021/22 Proposed Budget

Scenario 1 - 0% Salary Increase After MOU Expirations Orange County Fire Authority Five-Year Financial Forecast

	Adjusted FY 2020/21	Year 1 FY 2021/22	Year 2 FY 2022/23	Year 3 FY 2023/24	Year 4 FY 2024/25	Year 5 FY 2025/26
Beginning Fund Balance	214,187,358	181,639,235	182,958,638	195,198,068	206,189,809	221,041,434
General Fund Revenues	495,658,401	468,662,603	479,949,944	491,224,242	508,354,394	528,549,215
General Fund Expenditures	466,236,000	436,455,252	443,768,010	450,119,573	455,650,944	461,467,272
Paydown of UAAL	15,868,859	14,779,280	17,787,217	20,772,547	21,814,115	29,242,631
Total General Fund Expenditures	482,104,859	451,234,532	461,555,226	470,892,119	477,465,059	490,709,903
Net General Fund Revenue	13,553,541	17,428,071	18,394,717	20,332,123	30,889,335	37,839,313
Less Incremental Increase in 10% GF Op. Cont.	-	2,563,553	696,276	635,156	553,137	581,633
General Fund Surplus / (Deficit)	13,553,541	14,864,518	17,698,441	19,696,967	30,336,198	37,257,680
Operating Transfer to CIP Funds	13,553,541	14,864,518	17,698,441	19,696,967	30,336,198	37,257,680
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP Revenues	16,206,799	18,229,350	21,776,950	22,600,008	34,196,469	40,420,588
CIP Expenditures	41,375,722	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025
CIP Surplus / (Deficit)	(25,168,923)	(12,200,333)	716,155	252,215	5,027,504	(1,042,437)
Other Fund Revenues	22,261,346	27,264,683	29,025,344	29,816,064	30,630,506	31,469,381
Other Fund Expenditures	23,526,493	16,308,500	18,198,345	19,711,694	21,359,523	23,153,780
Other Fund Surplus / (Deficit)	(1,265,147)	10,956,183	10,826,999	10,104,370	9,270,983	8,315,601
Ending CIP Fund Balance	13,389,002	831,893	1,138,517	502,479	4,577,310	2,526,284
Ending Fund Balance	181,639,235	182,958,638	195,198,068	206,189,809	221,041,434	228,896,231



	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
General Fund Revenues	\$ 495.66	\$ 468.66	\$ 479.95	\$ 491.22	\$ 508.35	\$ 528.55
General Fund Expenditures	\$ 482.10	\$ 451.23	\$ 461.56	\$ 470.89	\$ 477.47	\$ 490.71

Budget Summary & Overview

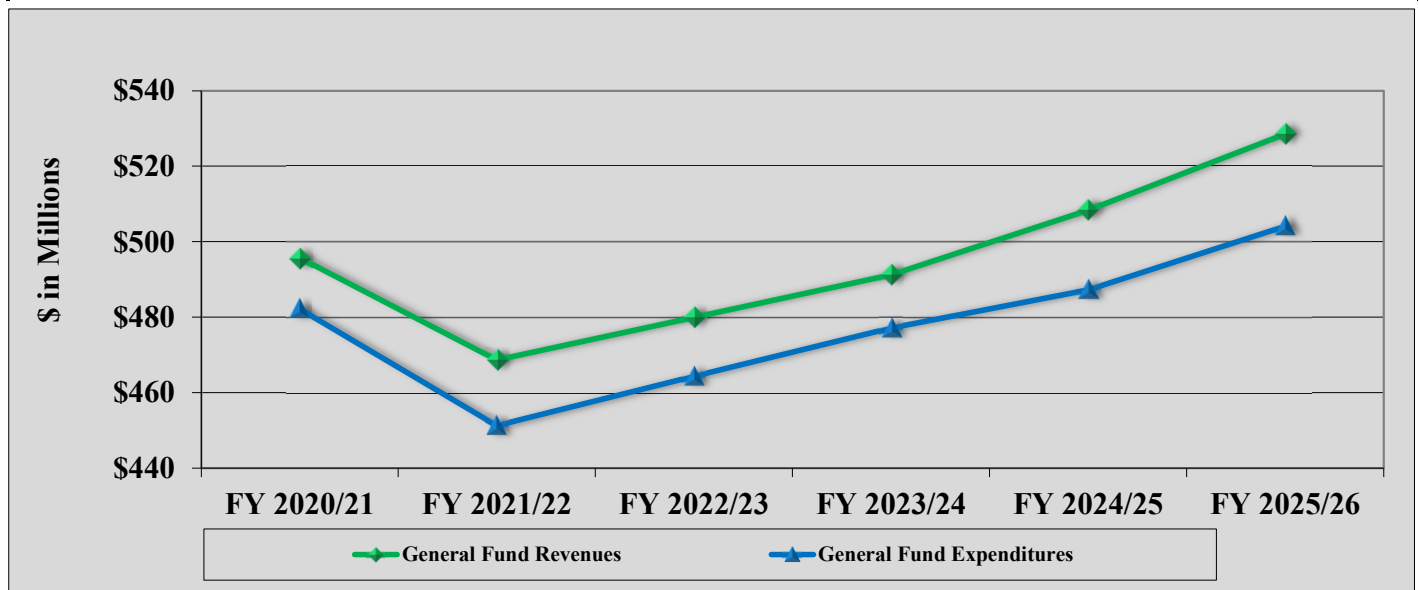
Scenario 1 - 0% Salary Increase After MOU Expirations		ADJUSTED FY 2020/21	PROJECTED FY 2021/22	PROJECTED FY 2022/23	PROJECTED FY 2023/24	PROJECTED FY 2024/25	PROJECTED FY 2025/26
A.	BEGINNING FUND BALANCE - All Funds Combined	214,187,358	181,639,235	182,958,638	195,198,068	206,189,809	221,041,434
	GENERAL FUND Revenues & Expenditures						
	Property Taxes	287,967,482	296,972,235	305,191,490	315,695,671	326,105,990	337,558,769
	State Reimbursements	8,057,496	8,011,778	8,011,778	8,011,778	8,011,778	8,011,778
	Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
	One-Time Grant/ABH/RDA	39,762,655	-	-	-	-	-
	Community Redevelopment Agency Pass-thru	16,675,511	18,409,646	19,712,561	18,586,494	23,780,739	28,352,876
	Cash Contracts	127,229,659	133,229,151	135,031,498	136,802,578	138,320,645	142,483,086
	Community Risk Reduction Fees	3,655,900	6,021,323	6,021,323	6,021,323	6,021,323	6,021,323
	ALS Supplies & Transport Reimbursement	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600
	Interest Earnings	128,571	169,673	132,496	257,602	265,122	272,586
	Other Revenue	1,419,474	1,201,197	1,201,197	1,201,197	1,201,197	1,201,197
	[a] Unencumb. Fund Balance & Fund 139 Transfer	6,114,053	-	-	-	-	-
	General Fund Revenues	495,658,401	468,662,603	479,949,944	491,224,242	508,354,394	528,549,215
	New Positions for New Stations	-	-	3,620,620	6,324,429	6,444,310	9,404,134
	Employee Salaries	234,352,857	240,288,975	240,972,466	240,972,466	240,972,466	240,972,466
	Retirement - Regular Annual Payments	94,443,020	95,657,088	94,271,085	94,675,526	96,756,228	95,969,989
	Retirement - Accelerated Pension Paydown Plan	15,868,859	14,779,280	17,787,217	20,772,547	21,814,115	29,242,631
	Workers' Compensation (Transfer to Fund 190)	20,093,346	25,096,683	26,357,344	27,148,064	27,962,506	28,801,381
	Other Insurance	35,799,840	36,793,438	38,947,122	41,239,892	43,681,841	46,283,883
	Medicare	3,335,213	3,477,787	3,484,190	3,484,190	3,484,190	3,484,190
	One-Time Grant/ABH Expenditures	19,458,755	-	-	-	-	-
	Salaries & Employee Benefits	423,351,890	416,093,251	425,440,045	434,617,114	441,115,657	454,158,675
	Services & Supplies/Equipment	35,653,412	32,973,281	33,272,281	33,298,181	33,363,313	33,368,378
	Irvine Settlement Agreement (Transfer to Fund 139)	2,168,000	2,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	New Station/Enhancements S&S Impacts	-	-	174,901	308,824	318,089	514,850
	One-Time Grant Expenditures	20,931,557	-	-	-	-	-
	General Fund Expenditures	482,104,859	451,234,532	461,555,226	470,892,119	477,465,059	490,709,903
B.	Incremental Increase in GF 10% Contingency	-	2,563,553	696,276	635,156	553,137	581,633
	GENERAL FUND SURPLUS/(DEFICIT)	13,553,541	14,864,518	17,698,441	19,696,967	30,336,198	37,257,680
C.	Operating Transfer from Operating Contingency	-	-	-	-	-	-
	Transfers to CIP Funds from General Fund Surplus	13,553,541	14,864,518	17,698,441	19,696,967	30,336,198	37,257,680
	One-Time Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
	CAPITAL IMPROVEMENT PROGRAM (CIP)						
	Interest Earnings	480,817	450,302	513,574	1,113,918	1,194,703	1,264,826
	Cash Contracts	1,632,441	1,652,957	1,737,012	1,789,123	1,842,798	1,898,082
	Developer Contributions	540,000	1,261,573	1,827,923	-	822,770	-
	Operating Transfers into CIP from General Fund Surplus	13,553,541	14,864,518	17,698,441	19,696,967	30,336,198	37,257,680
	Total CIP Revenues	16,206,799	18,229,350	21,776,950	22,600,008	34,196,469	40,420,588
	Fund 12110 - General Fund CIP	12,216,121	7,073,000	4,651,000	7,475,500	10,106,000	6,781,500
	Fund 123 - Fire Stations and Facilities	8,565,810	13,500,000	500,000	3,100,000	7,900,000	23,512,231
	Fund 124 - Communications & Information Systems	4,922,093	2,725,000	3,800,000	1,250,000	1,450,000	500,000
	Fund 133 - Fire Apparatus	15,671,698	7,131,683	12,109,795	10,522,293	9,712,965	10,669,294
	Total CIP Expenses	41,375,722	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025
D.	CIP SURPLUS/(DEFICIT) - Deposit to/withdraw from CIP reserv	(25,168,923)	(12,200,333)	716,155	252,215	5,027,504	(1,042,437)
	OTHER FUNDS						
	Fund 190 - WC Revenue - Transfer from GF	20,093,346	25,096,683	26,357,344	27,148,064	27,962,506	28,801,381
	Fund 190 - WC Cashflow Payments per Actuary	20,057,235	15,640,500	17,030,345	18,543,694	20,191,523	21,985,780
E.	Deposit to WC Cashflow Reserve	36,111	9,456,183	9,326,999	8,604,370	7,770,983	6,815,601
	Fund 139 - Irvine Settlement Revenue - Transfer from GF	2,168,000	2,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	Fund 139 - Irvine Settlement Expenditures - Per Agreement	2,183,000	668,000	1,168,000	1,168,000	1,168,000	1,168,000
F.	Deposit to PARS - Pension Reserve [1]	(15,000)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
G.	Fund 171 - SFEF Expenditures	1,286,258	-	-	-	-	-
	ENDING FUND BALANCE (Note) - All Funds Combined	181,639,235	182,958,638	195,198,068	206,189,809	221,041,434	228,896,231
	Ending Balance by Fund						
	Operating Contingency (10% of Expenditures)	40,850,172	43,413,725	44,110,001	44,745,157	45,298,294	45,879,927
	Reserve for Cash Contract City Station Maintenance	510,000	510,000	510,000	510,000	510,000	510,000
	Structural Fire Fund Entitlement Fund (Fund 171)	5,208	7,664	7,664	7,664	7,664	7,664
	Irvine Settlement Agreement (Fund 139)	23,580,524	25,141,061	26,708,832	28,355,823	30,013,474	31,680,379
	CIP FUND BALANCE	13,389,002	831,893	1,138,517	502,479	4,577,310	2,526,284
	Workers' Compensation Cashflow Reserve (Fund 190)	103,304,329	113,054,295	122,723,054	132,068,686	140,634,691	148,291,976
	Total Fund Balances	181,639,235	182,958,638	195,198,068	206,189,809	221,041,434	228,896,231
Note: Ending Fund Balance is calculated by adding rows A+B+C+D+E+F+G, and excludes row [a] since unencumbered fund balance is already included in the Beg. Fund Balance							

[1] The deposit to the PARS - Pension Reserve in FY2020/21 is \$1.5M. The forecast shows (\$15,000) which reflects PARS administration fees only due an offset from rebudgeting \$1.5M for one-time joint police-fire training facility and bidirectional amplifier expenditures.

FY 2021/22 Proposed Budget

Scenario 2 - 1% Salary Increase After MOU Expirations Orange County Fire Authority Five-Year Financial Forecast

	Adjusted FY 2020/21	Year 1 FY 2021/22	Year 2 FY 2022/23	Year 3 FY 2023/24	Year 4 FY 2024/25	Year 5 FY 2025/26
Beginning Fund Balance	214,187,358	181,639,235	182,958,638	192,444,080	197,165,590	202,145,516
General Fund Revenues	495,658,401	468,662,603	479,950,174	491,225,733	508,357,031	528,552,984
General Fund Expenditures	466,236,000	436,455,252	446,517,293	456,349,559	465,427,242	474,828,676
Paydown of UAAL	15,868,859	14,779,280	17,787,217	20,772,547	21,814,115	29,242,631
Total General Fund Expenditures	482,104,859	451,234,532	464,304,510	477,122,106	487,241,357	504,071,306
Net General Fund Revenue	13,553,541	17,428,071	15,645,664	14,103,628	21,115,674	24,481,678
Less Incremental Increase in 10% GF Op. Cont.	-	2,563,553	971,204	983,227	907,768	940,143
General Fund Surplus / (Deficit)	13,553,541	14,864,518	14,674,460	13,120,401	20,207,906	23,541,534
Operating Transfer to CIP Funds	13,553,541	14,864,518	14,674,460	13,120,401	20,207,906	23,541,534
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP Revenues	16,206,799	18,229,350	18,748,034	15,981,706	23,970,139	26,525,287
CIP Expenditures	41,375,722	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025
CIP Surplus / (Deficit)	(25,168,923)	(12,200,333)	(2,312,761)	(6,366,087)	(5,198,826)	(14,937,738)
Other Fund Revenues	22,261,346	27,264,683	29,025,344	29,816,064	30,630,506	31,469,381
Other Fund Expenditures	23,526,493	16,308,500	18,198,345	19,711,694	21,359,523	23,153,780
Other Fund Surplus / (Deficit)	(1,265,147)	10,956,183	10,826,999	10,104,370	9,270,983	8,315,601
Ending CIP Fund Balance	13,389,002	831,893	(1,886,464)	(9,107,523)	(15,180,845)	(30,984,310)
Ending Fund Balance	181,639,235	182,958,638	192,444,080	197,165,590	202,145,516	196,463,523



	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
General Fund Revenues	\$ 495.66	\$ 468.66	\$ 479.95	\$ 491.23	\$ 508.36	\$ 528.55
General Fund Expenditures	\$ 482.10	\$ 451.23	\$ 464.30	\$ 477.12	\$ 487.24	\$ 504.07

Budget Summary & Overview

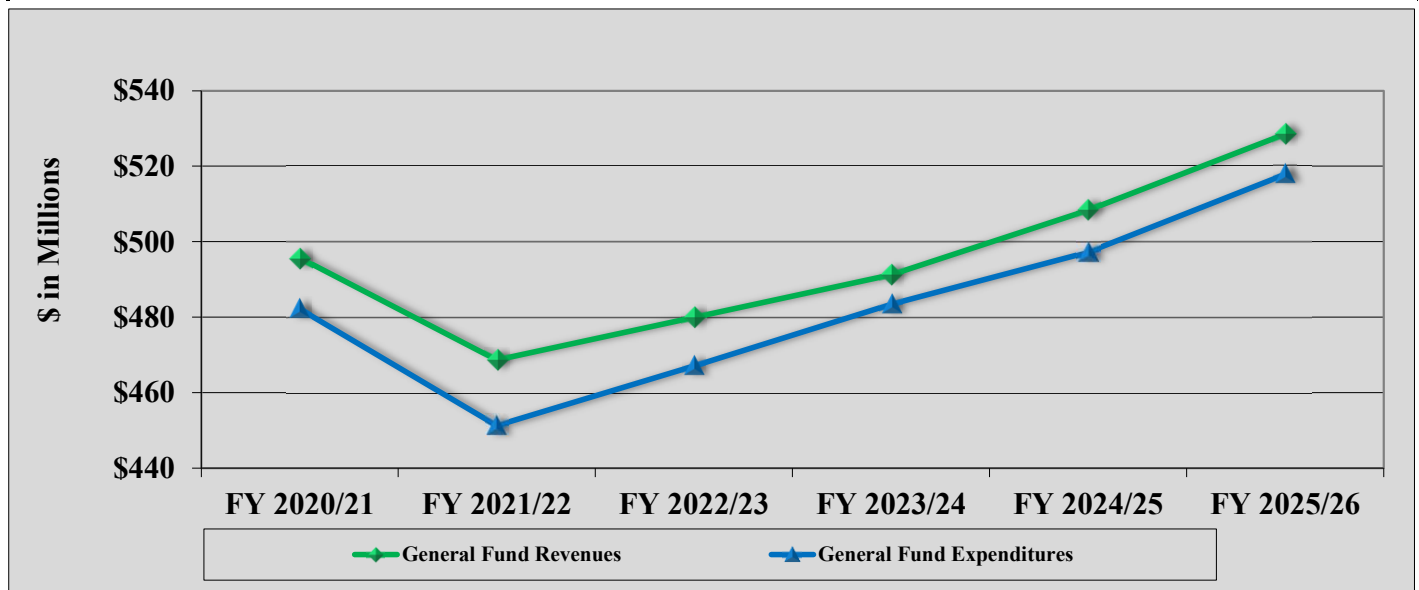
Scenario 2 - 1% Salary Increase After MOU Expirations		ADJUSTED FY 2020/21	PROJECTED FY 2021/22	PROJECTED FY 2022/23	PROJECTED FY 2023/24	PROJECTED FY 2024/25	PROJECTED FY 2025/26
A.	BEGINNING FUND BALANCE - All Funds Combined	214,187,358	181,639,235	182,958,638	192,444,080	197,165,590	202,145,516
	GENERAL FUND Revenues & Expenditures						
	Property Taxes	287,967,482	296,972,235	305,191,490	315,695,671	326,105,990	337,558,769
	State Reimbursements	8,057,496	8,011,778	8,011,778	8,011,778	8,011,778	8,011,778
	Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
	One-Time Grant/ABH/RDA	39,762,655	-	-	-	-	-
	Community Redevelopment Agency Pass-thru	16,675,511	18,409,646	19,712,561	18,586,494	23,780,739	28,352,876
	Cash Contracts	127,229,659	133,229,151	135,031,498	136,802,578	138,320,645	142,483,086
	Community Risk Reduction Fees	3,655,900	6,021,323	6,021,323	6,021,323	6,021,323	6,021,323
	ALS Supplies & Transport Reimbursement	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600
	Interest Earnings	128,571	169,673	132,726	259,093	267,759	276,355
	Other Revenue	1,419,474	1,201,197	1,201,197	1,201,197	1,201,197	1,201,197
	[a] Unencumb. Fund Balance & Fund 139 Transfer	6,114,053	-	-	-	-	-
	General Fund Revenues	495,658,401	468,662,603	479,950,174	491,225,733	508,357,031	528,552,984
	New Positions for New Stations	-	-	3,656,298	6,418,140	6,571,940	9,637,520
	Employee Salaries	234,352,857	240,288,975	242,904,891	245,333,975	247,787,369	250,265,318
	Retirement - Regular Annual Payments	94,443,020	95,657,088	95,024,245	96,387,149	99,491,376	99,670,709
	Retirement - Accelerated Pension Paydown Plan	15,868,859	14,779,280	17,787,217	20,772,547	21,814,115	29,242,631
	Workers' Compensation (Transfer to Fund 190)	20,093,346	25,096,683	26,357,344	27,148,064	27,962,506	28,801,381
	Other Insurance	35,799,840	36,793,438	38,947,122	41,239,892	43,681,841	46,283,883
	Medicare	3,335,213	3,477,787	3,512,210	3,547,333	3,582,807	3,618,636
	One-Time Grant/ABH Expenditures	19,458,755	-	-	-	-	-
	Salaries & Employee Benefits	423,351,890	416,093,251	428,189,328	440,847,100	450,891,955	467,520,079
	Services & Supplies/Equipment	35,653,412	32,973,281	33,272,281	33,298,181	33,363,313	33,368,378
	Irvine Settlement Agreement (Transfer to Fund 139)	2,168,000	2,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	New Station/Enhancements S&S Impacts	-	-	174,901	308,824	318,089	514,850
	One-Time Grant Expenditures	20,931,557	-	-	-	-	-
	General Fund Expenditures	482,104,859	451,234,532	464,304,510	477,122,106	487,241,357	504,071,306
B.	Incremental Increase in GF 10% Contingency	-	2,563,553	971,204	983,227	907,768	940,143
	GENERAL FUND SURPLUS/(DEFICIT)	13,553,541	14,864,518	14,674,460	13,120,401	20,207,906	23,541,534
C.	Operating Transfer from Operating Contingency	-	-	-	-	-	-
	Transfers to CIP Funds from General Fund Surplus	13,553,541	14,864,518	14,674,460	13,120,401	20,207,906	23,541,534
	One-Time Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
	CAPITAL IMPROVEMENT PROGRAM (CIP)						
	Interest Earnings	480,817	450,302	508,639	1,072,182	1,096,665	1,085,670
	Cash Contracts	1,632,441	1,652,957	1,737,012	1,789,123	1,842,798	1,898,082
	Developer Contributions	540,000	1,261,573	1,827,923	-	822,770	-
	Operating Transfers into CIP from General Fund Surplus	13,553,541	14,864,518	14,674,460	13,120,401	20,207,906	23,541,534
	Total CIP Revenues	16,206,799	18,229,350	18,748,034	15,981,706	23,970,139	26,525,287
	Fund 12110 - General Fund CIP	12,216,121	7,073,000	4,651,000	7,475,500	10,106,000	6,781,500
	Fund 123 - Fire Stations and Facilities	8,565,810	13,500,000	500,000	3,100,000	7,900,000	23,512,231
	Fund 124 - Communications & Information Systems	4,922,093	2,725,000	3,800,000	1,250,000	1,450,000	500,000
	Fund 133 - Fire Apparatus	15,671,698	7,131,683	12,109,795	10,522,293	9,712,965	10,669,294
	Total CIP Expenses	41,375,722	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025
D.	CIP SURPLUS/(DEFICIT) - Deposit to/withdraw from CIP reserv	(25,168,923)	(12,200,333)	(2,312,761)	(6,366,087)	(5,198,826)	(14,937,738)
	OTHER FUNDS						
	Fund 190 - WC Revenue - Transfer from GF	20,093,346	25,096,683	26,357,344	27,148,064	27,962,506	28,801,381
	Fund 190 - WC Cashflow Payments per Actuary	20,057,235	15,640,500	17,030,345	18,543,694	20,191,523	21,985,780
E.	Deposit to WC Cashflow Reserve	36,111	9,456,183	9,326,999	8,604,370	7,770,983	6,815,601
	Fund 139 - Irvine Settlement Revenue - Transfer from GF	2,168,000	2,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	Fund 139 - Irvine Settlement Expenditures - Per Agreement	2,183,000	668,000	1,168,000	1,168,000	1,168,000	1,168,000
F.	Deposit to PARS - Pension Reserve [1]	(15,000)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
G.	Fund 171 - SFEF Expenditures	1,286,258	-	-	-	-	-
	ENDING FUND BALANCE (Note) - All Funds Combined	181,639,235	182,958,638	192,444,080	197,165,590	202,145,516	196,463,523
	Ending Balance by Fund						
	Operating Contingency (10% of Expenditures)	40,850,172	43,413,725	44,384,929	45,368,156	46,275,924	47,216,068
	Reserve for Cash Contract City Station Maintenance	510,000	510,000	510,000	510,000	510,000	510,000
	Structural Fire Fund Entitlement Fund (Fund 171)	5,208	7,664	7,664	7,664	7,664	7,664
	Irvine Settlement Agreement (Fund 139)	23,580,524	25,141,061	26,708,180	28,349,664	29,994,379	31,637,642
	CIP FUND BALANCE	13,389,002	831,893	(1,886,464)	(9,107,523)	(15,180,845)	(30,984,310)
	Workers' Compensation Cashflow Reserve (Fund 190)	103,304,329	113,054,295	122,719,770	132,037,629	140,538,394	148,076,459
	Total Fund Balances	181,639,235	182,958,638	192,444,080	197,165,590	202,145,516	196,463,523
Note: Ending Fund Balance is calculated by adding rows A+B+C+D+E+F-G, and excludes row [a] since unencumbered fund balance is already included in the Beg. Fund Balance							

[1] The deposit to the PARS - Pension Reserve in FY2020/21 is \$1.5M. The forecast shows (\$15,000) which reflects PARS administration fees only due an offset from rebudgeting \$1.5M for one-time joint police-fire training facility and bidirectional amplifier expenditures.

FY 2021/22 Proposed Budget

Scenario 3 - 2% Salary Increase After MOU Expirations Orange County Fire Authority Five-Year Financial Forecast

	Adjusted FY 2020/21	Year 1 FY 2021/22	Year 2 FY 2022/23	Year 3 FY 2023/24	Year 4 FY 2024/25	Year 5 FY 2025/26
Beginning Fund Balance	214,187,358	181,639,235	182,958,638	189,688,317	188,076,698	182,989,082
General Fund Revenues	495,658,401	468,662,603	479,950,403	491,227,235	508,359,710	528,556,852
General Fund Expenditures	466,236,000	436,455,252	449,268,348	462,642,215	475,398,270	488,589,618
Paydown of UAAL	15,868,859	14,779,280	17,787,217	20,772,547	21,814,115	29,242,631
Total General Fund Expenditures	482,104,859	451,234,532	467,055,565	483,414,762	497,212,385	517,832,249
Net General Fund Revenue	13,553,541	17,428,071	12,894,838	7,812,473	11,147,325	10,724,604
Less Incremental Increase in 10% GF Op. Cont.	-	2,563,553	1,246,310	1,337,387	1,275,605	1,319,135
General Fund Surplus / (Deficit)	13,553,541	14,864,518	11,648,528	6,475,086	9,871,719	9,405,469
Operating Transfer to CIP Funds	13,553,541	14,864,518	11,648,528	6,475,086	9,871,719	9,405,469
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP Revenues	16,206,799	18,229,350	15,717,165	9,294,417	13,534,760	12,206,810
CIP Expenditures	41,375,722	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025
CIP Surplus / (Deficit)	(25,168,923)	(12,200,333)	(5,343,630)	(13,053,376)	(15,634,205)	(29,256,215)
Other Fund Revenues	22,261,346	27,264,683	29,025,344	29,816,064	30,630,506	31,469,381
Other Fund Expenditures	23,526,493	16,308,500	18,198,345	19,711,694	21,359,523	23,153,780
Other Fund Surplus / (Deficit)	(1,265,147)	10,956,183	10,826,999	10,104,370	9,270,983	8,315,601
Ending CIP Fund Balance	13,389,002	831,893	(4,913,396)	(18,788,273)	(35,217,876)	(65,194,362)
Ending Fund Balance	181,639,235	182,958,638	189,688,317	188,076,698	182,989,082	163,367,603



	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
General Fund Revenues	\$ 495.66	\$ 468.66	\$ 479.95	\$ 491.23	\$ 508.36	\$ 528.56
General Fund Expenditures	\$ 482.10	\$ 451.23	\$ 467.06	\$ 483.41	\$ 497.21	\$ 517.83

Budget Summary & Overview

Scenario 3 - 2% Salary Increase After MOU Expirations		ADJUSTED FY 2020/21	PROJECTED FY 2021/22	PROJECTED FY 2022/23	PROJECTED FY 2023/24	PROJECTED FY 2024/25	PROJECTED FY 2025/26
A.	BEGINNING FUND BALANCE - All Funds Combined	214,187,358	181,639,235	182,958,638	189,688,317	188,076,698	182,989,082
	GENERAL FUND Revenues & Expenditures						
	Property Taxes	287,967,482	296,972,235	305,191,490	315,695,671	326,105,990	337,558,769
	State Reimbursements	8,057,496	8,011,778	8,011,778	8,011,778	8,011,778	8,011,778
	Federal Reimbursements	100,000	100,000	100,000	100,000	100,000	100,000
	One-Time Grant/ABH/RDA	39,762,655	-	-	-	-	-
	Community Redevelopment Agency Pass-thru	16,675,511	18,409,646	19,712,561	18,586,494	23,780,739	28,352,876
	Cash Contracts	127,229,659	133,229,151	135,031,498	136,802,578	138,320,645	142,483,086
	Community Risk Reduction Fees	3,655,900	6,021,323	6,021,323	6,021,323	6,021,323	6,021,323
	ALS Supplies & Transport Reimbursement	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600	4,547,600
	Interest Earnings	128,571	169,673	132,955	260,595	270,438	280,223
	Other Revenue	1,419,474	1,201,197	1,201,197	1,201,197	1,201,197	1,201,197
	[a] Unencumb. Fund Balance & Fund 139 Transfer	6,114,053	-	-	-	-	-
	General Fund Revenues	495,658,401	468,662,603	479,950,403	491,227,235	508,359,710	528,556,852
	New Positions for New Stations	-	-	3,692,138	6,512,739	6,701,410	9,875,430
	Employee Salaries	234,352,857	240,288,975	244,838,491	249,739,466	254,738,625	259,837,935
	Retirement - Regular Annual Payments	94,443,020	95,657,088	95,777,824	98,115,936	102,281,086	103,482,627
	Retirement - Accelerated Pension Paydown Plan	15,868,859	14,779,280	17,787,217	20,772,547	21,814,115	29,242,631
	Workers' Compensation (Transfer to Fund 190)	20,093,346	25,096,683	26,357,344	27,148,064	27,962,506	28,801,381
	Other Insurance	35,799,840	36,793,438	38,947,122	41,239,892	43,681,841	46,283,883
	Medicare	3,335,213	3,477,787	3,540,248	3,611,113	3,683,399	3,757,133
	One-Time Grant/ABH Expenditures	19,458,755	-	-	-	-	-
	Salaries & Employee Benefits	423,351,890	416,093,251	430,940,384	447,139,757	460,862,983	481,281,021
	Services & Supplies/Equipment	35,653,412	32,973,281	33,272,281	33,298,181	33,363,313	33,368,378
	Irvine Settlement Agreement (Transfer to Fund 139)	2,168,000	2,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	New Station/Enhancements S&S Impacts	-	-	174,901	308,824	318,089	514,850
	One-Time Grant Expenditures	20,931,557	-	-	-	-	-
	General Fund Expenditures	482,104,859	451,234,532	467,055,565	483,414,762	497,212,385	517,832,249
B.	Incremental Increase in GF 10% Contingency	-	2,563,553	1,246,310	1,337,387	1,275,605	1,319,135
	GENERAL FUND SURPLUS/(DEFICIT)	13,553,541	14,864,518	11,648,528	6,475,086	9,871,719	9,405,469
C.	Operating Transfer from Operating Contingency	-	-	-	-	-	-
	Transfers to CIP Funds from General Fund Surplus	13,553,541	14,864,518	11,648,528	6,475,086	9,871,719	9,405,469
	One-Time Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
	CAPITAL IMPROVEMENT PROGRAM (CIP)						
	Interest Earnings	480,817	450,302	503,702	1,030,207	997,473	903,259
	Cash Contracts	1,632,441	1,652,957	1,737,012	1,789,123	1,842,798	1,898,082
	Developer Contributions	540,000	1,261,573	1,827,923	-	822,770	-
	Operating Transfers into CIP from General Fund Surplus	13,553,541	14,864,518	11,648,528	6,475,086	9,871,719	9,405,469
	Total CIP Revenues	16,206,799	18,229,350	15,717,165	9,294,417	13,534,760	12,206,810
	Fund 12110 - General Fund CIP	12,216,121	7,073,000	4,651,000	7,475,500	10,106,000	6,781,500
	Fund 123 - Fire Stations and Facilities	8,565,810	13,500,000	500,000	3,100,000	7,900,000	23,512,231
	Fund 124 - Communications & Information Systems	4,922,093	2,725,000	3,800,000	1,250,000	1,450,000	500,000
	Fund 133 - Fire Apparatus	15,671,698	7,131,683	12,109,795	10,522,293	9,712,965	10,669,294
	Total CIP Expenses	41,375,722	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025
D.	CIP SURPLUS/(DEFICIT) - Deposit to/withdraw from CIP reserv	(25,168,923)	(12,200,333)	(5,343,630)	(13,053,376)	(15,634,205)	(29,256,215)
	OTHER FUNDS						
	Fund 190 - WC Revenue - Transfer from GF	20,093,346	25,096,683	26,357,344	27,148,064	27,962,506	28,801,381
	Fund 190 - WC Cashflow Payments per Actuary	20,057,235	15,640,500	17,030,345	18,543,694	20,191,523	21,985,780
E.	Deposit to WC Cashflow Reserve	36,111	9,456,183	9,326,999	8,604,370	7,770,983	6,815,601
	Fund 139 - Irvine Settlement Revenue - Transfer from GF	2,168,000	2,168,000	2,668,000	2,668,000	2,668,000	2,668,000
	Fund 139 - Irvine Settlement Expenditures - Per Agreement	2,183,000	668,000	1,168,000	1,168,000	1,168,000	1,168,000
F.	Deposit to PARS - Pension Reserve [1]	(15,000)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
G.	Fund 171 - SFEF Expenditures	1,286,258	-	-	-	-	-
	ENDING FUND BALANCE (Note) - All Funds Combined	181,639,235	182,958,638	189,688,317	188,076,698	182,989,082	163,367,603
	Ending Balance by Fund						
	Operating Contingency (10% of Expenditures)	40,850,172	43,413,725	44,660,035	45,997,422	47,273,027	48,592,162
	Reserve for Cash Contract City Station Maintenance	510,000	510,000	510,000	510,000	510,000	510,000
	Structural Fire Fund Entitlement Fund (Fund 171)	5,208	7,664	7,664	7,664	7,664	7,664
	Irvine Settlement Agreement (Fund 139)	23,580,524	25,141,061	26,707,529	28,343,474	29,975,099	31,594,292
	CIP FUND BALANCE	13,389,002	831,893	(4,913,396)	(18,788,273)	(35,217,876)	(65,194,362)
	Workers' Compensation Cashflow Reserve (Fund 190)	103,304,329	113,054,295	122,716,485	132,006,411	140,441,168	147,857,847
	Total Fund Balances	181,639,235	182,958,638	189,688,317	188,076,698	182,989,082	163,367,603
Note: Ending Fund Balance is calculated by adding rows A+B+C+D+E+F-G, and excludes row [a] since unencumbered fund balance is already included in the Beg. Fund Balance							

[1] The deposit to the PARS - Pension Reserve in FY2020/21 is \$1.5M. The forecast shows (\$15,000) which reflects PARS administration fees only due an offset from rebudgeting \$1.5M for one-time joint police-fire training facility and bidirectional amplifier expenditures.

Forecast Assumptions – FY 2021/22 Budget

Basic Assumptions

The FY 2020/21 Adopted Budget approved by the Board of Directors on May 28, 2020 forms the basis for this financial forecast with the following adjustments:

- Updated total beginning fund balance from the FY 2019/20 audited financial statements.
- All approved budget adjustments that have occurred since the adoption of the budget.
- Approved FY 2020/21 mid-year adjustments.
- Proposed 5-Year CIP Plan for FY 2021/22 - FY 2025/26.

General Fund Revenues

- ***Secured Property Taxes*** – The Harris & Associates Final 2021 Report Typical Scenario provides the growth factors assumed for the forecast. The following are projections of current secured property tax growth:

FY 2020/21	4.41%
FY 2021/22	3.70%
FY 2022/23	2.94%
FY 2023/24	3.65%
FY 2024/25	3.49%
FY 2025/26	3.71%

- ***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 approved mid-year adjustments have increased the FY 2020/21 adopted budget by \$39.8M 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 4/1/2021. 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 0.92% 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 from FY 2021/22 through FY 2025/26, pending any changes approved by the Board. The fees are projected to be lower in FY 2020/21 by \$2.4M than the following years due to the impacts of COVID-19 on inspection services and new construction.
- **ALS Supplies & Transport Reimbursements** – This revenue is estimated to remain flat, pending any changes approved by the Board. Staff is currently in the process of reviewing medical supplies reimbursement rates.
- **Interest Earnings** – Assumes an annual return of 0.25% for FY 2021/22 and FY 2022/23 and 0.5% thereafter.
- **Other Revenue** – This revenue source includes various items such as reimbursements for training and cost recovery for the firefighter handcrew and is projected to remain flat over the forecast period.

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 12/1/2022 for Station 67 and 7/1/2025 for Station 12.
 - ✓ **Employee Salaries** – Projected salaries reflect increases consistent with the approved labor group MOUs.
 - ✓ **Retirement** – Retirement costs reflect projected employer retirement rates, which are based on the OCERS provided rates for FY 2021/22. The projected employer rates in the outer years of the forecast are based on a study dated 7/9/2020 prepared by Segal Consulting and provided by OCERS. FY 2021/22 rates are approximately 0.44% lower for safety and 0.69% lower for non-safety compared to FY 2020/21 rates.

FY	Safety	General	Source
2020/21	53.94%	37.61%	FY 2020/21 and FY 2021/22 based on OCERS provided rates. Outer years based on Segal Study dated 7/9/2020. Effective rates adjusted to remove impact of additional OCFA UAAL contributions
2021/22	53.50%	36.92%	
2022/23	53.30%	37.02%	
2023/24	53.50%	37.32%	
2024/25	54.70%	38.12%	

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

FY 2020/21 includes a mid-year adjustment of \$3.0M for accelerated paydown of OCFA's Unfunded Actuarial Accrued Liability (UAAL) from unencumbered fund balance carried over from FY 2019/20.

In accordance with the Updated Snowball Strategy presented to the board in November 2015, the forecast includes 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 \$3.3M in FY 2021/22 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 2021/22 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 July 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 \$135,000 for unemployment insurance in FY 2021/22.
- ✓ **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 2020/21.
 - **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. In years when there is a deficit, the deficit amount must be drawn from the 10% Contingency, and once those are exhausted, from fund balance for CIP.

Capital Improvement Program/Other Funds Revenue

- ***Interest Earnings*** – Assumes an annual return of 0.25% for FY 2021/22 and FY 2022/23 and 0.5% thereafter.
- ***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 2021/22, 2022/23, and FY 2024/25.
- ***Workers' Compensation Transfer*** – These amounts equal the General Fund Workers' Compensation budget.
- ***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 July 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 2021

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 2021/22 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 Organizational & Development Training Program Manager (Human Resources)
 - ✓ 1 Office Services Specialist (PIO)

Merit Increases for Eligible Employees

- Firefighter Unit and OCEA: 2 ½ steps or 6.875% up to step 12.
- Administrative Management and Executive Management: up to 5.5% merit/step increase in August 2021, not to exceed top step.

MOU Changes

- Orange County Employees Association (OCEA)
 - ✓ Assumes no salary increases in FY 2021/22.
 - ✓ 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
 - ✓ Includes EMT pay increase from 4.50% to 6.25% effective July 2021.
 - Firefighter Unit
 - ✓ Includes EMT pay increase from 7.00% to 9.00% effective September 2021.
 - ✓ New employees hired on or after 1/1/2013 assumed to be under 2.7% @ 57 retirement plan; employee contributions vary based on age of entry.
 - Administrative Management
 - ✓ Assumes no salary increases in FY 2021/22.
-

- ✓ 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
 - ✓ Deputy Chief and Assistant Chief salary ranges are adjusted based on FY 2020/21 Fire Management MOU negotiated changes, if triggered by the provisions that define the calculated salary spreads.

Backfill/Holiday/FLSA Adjustment

- Backfill is estimated at \$41,575,015 for FY 2021/22.
- 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 2021/22 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, FAE/PM Incentive Pay, Manpower Coordinator Pay, Aircraft Rescue Fire Fighting (ARFF) Pay, ARFF Crane Operator Pay, Hazardous Duty Pay, and Admin Manager Deferred Compensation.
- The following Other Pays were calculated based on historical costs:
ECC Move-Up Supervisor Pay, ECC Night Differential 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, Plan Review Pay, and Canine Program Pay.

Vacation/Sick Payoff

- Vacation/Sick Payoff is estimated at \$6,843,463 for FY 2021/22 including retirement and Medicare benefits.
- Based on projected trends.
- Allocated to divisions/sections based on historical usage ratios.

Salary Savings

- Salary savings for vacancies is estimated at \$6,587,477 for FY 2021/22 including retirement and Medicare benefits based on projected vacancies in the Firefighter ranks.

Benefits

Group Medical

- Firefighter Unit – based on FF Health Plan Agreement rates of \$2,200 per month effective 1/1/2021.
- OCEA – based on OCEA MOU rate of \$1,107 per month effective 1/1/2021 and \$1,173 per month effective 1/1/2022.

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 1/1/2022.
- Vision rates are estimated to increase by 0.00% beginning 1/1/2022.

Retirement

	<u>FY 2021/22 Rate</u>
General (OCEA)	39.03%
FF Unit	57.95%
Management (safety)	56.07%
Management (non-safety)	39.03%
Supported Employment	46.38%

- The above retirement rates represent rates for employees hired prior to 7/1/2011, and are net of employee contributions.
- New hires employed after 1/1/2013 are subject to the PEPRA Plan with a lower retirement rate.
- Retirement costs are net of savings related to the prepayment to OCERS of \$2,286,369.

Workers' Compensation

- FY 2021/22 amount of \$25,096,683 represents the projected expenditures at the 50% confidence level based on the actuarial report dated July 2020.
- Third Party Administrator (TPA) and excess insurance costs are included in Services and Supplies.

Unemployment Insurance

- Budgeted at \$135,000 for FY 2021/22 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 2021/22

DESCRIPTION	FY 2020/21 Adjusted Budget [1]	FY 2021/22 Draft Proposed Budget	\$ Change from FY 2020/21 Adjusted Budget	% Change from FY 2020/21 Adjusted Budget
PROPERTY TAXES [2]	\$287,967,482	\$296,972,235	\$9,004,753	3.13%
INTERGOVERNMENTAL	24,833,007	26,521,424	1,688,417	6.80%
CHARGES FOR CURRENT SVCS	135,418,399	143,906,771	8,488,372	6.27%
USE OF MONEY AND PROPERTY [3]	174,571	169,673	(4,898)	-2.81%
OTHER	1,093,500	1,092,500	(1,000)	-0.09%
SUBTOTAL REVENUE	449,486,959	468,662,603	19,175,644	4.27%
ONE-TIME REVENUE [4]	40,057,389	-	(40,057,389)	-100.00%
TOTAL REVENUE	\$489,544,348	\$468,662,603	(\$20,881,745)	-4.27%

[1] The FY 2020/21 Adjusted Budget includes all Board approved adjustments to date.

[2] Property Taxes are based on Harris & Associates preliminary study dated April 1, 2021.

[3] Projected interest earnings are based on an annual return of 0.25% for FY 2021/22.

[4] One-Time Revenue includes one-time grants, reimbursements, and other revenue that is non-recurring in nature.

FY 2021/22 Proposed Budget

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2021/22

DESCRIPTION	FY 2020/21 Adjusted Budget	FY 2021/22 Draft Proposed Budget	\$ Change from FY 2020/21 Adjusted Budget	% Change from FY 2020/21 Adjusted Budget
TAXES				
Property Taxes, Current Secured	\$274,052,942	\$282,332,562	\$8,279,620	3.02%
Property Taxes, Current Unsecured	7,410,709	8,087,482	676,773	9.13%
Property Taxes, Prior Unsecured	62,558	62,558	-	0.00%
Property Taxes, Supplemental	4,973,645	4,973,645	-	0.00%
Delinquent Supplemental	161,513	182,942	21,429	13.27%
Homeowner Property Tax	1,306,115	1,333,046	26,931	2.06%
TOTAL PROPERTY TAXES	287,967,482	296,972,235	9,004,753	3.13%
INTERGOVERNMENTAL				
State				
SRA-Wild lands (CAL FIRE Contract)	7,170,156	6,961,258	(208,898)	-2.91%
SRA-Wildlands (CAL FIRE Contract) -GGRF	677,340	840,520	163,180	24.09%
Assistance by Hire (State)	200,000	200,000	-	0.00%
Helicopters' Billing - CAL FIRE	10,000	10,000	-	0.00%
SUBTOTAL	8,057,496	8,011,778	(45,718)	-0.57%
Federal				
Assistance by Hire (Federal)	100,000	100,000	-	0.00%
SUBTOTAL	100,000	100,000	-	0.00%
CRA Pass-Through				
Mission Viejo Pass-Through	1,560,584	1,617,018	56,434	3.62%
Cypress Pass-Through	1,609,178	1,675,841	66,663	4.14%
Irvine Pass-Through	3,169,457	3,529,324	359,867	11.35%
La Palma Pass-Through	396,082	425,897	29,815	7.53%
Lake Forest Pass-Through	990,479	1,001,912	11,433	1.15%
San Juan Cap. Pass-Through	1,602,188	1,663,134	60,946	3.80%
County of Orange Pass-Through	4,094,247	5,097,344	1,003,097	24.50%
Yorba Linda Pass-Through	3,253,296	3,399,176	145,880	4.48%
SUBTOTAL	16,675,511	18,409,646	1,734,135	10.40%
TOTAL INTERGOVERNMENTAL	24,833,007	26,521,424	1,688,417	6.80%

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2021/22

DESCRIPTION	FY 2020/21 Adjusted Budget	FY 2021/22 Draft Proposed Budget	\$ Change from FY 2020/21 Adjusted Budget	% Change from FY 2020/21 Adjusted Budget
CHARGES FOR CURRENT SERVICES				
Cash Contracts				
Facility Maintenance Charges	300,000	300,000	-	0.00%
Tustin	8,940,102	9,496,408	556,306	6.22%
Seal Beach	5,924,437	6,191,037	266,600	4.50%
Stanton	4,853,647	5,072,061	218,414	4.50%
Santa Ana	43,762,981	45,713,065	1,950,084	4.50%
JWA Contract	5,411,217	5,627,666	216,449	4.00%
Buena Park	12,520,225	13,237,636	717,411	5.73%
San Clemente	9,748,031	10,346,348	598,317	6.14%
Westminster	12,261,107	12,812,857	551,750	4.50%
Garden Grove	23,384,867	24,432,073	1,047,206	4.50%
SUBTOTAL	127,106,614	133,229,151	6,122,537	4.82%
Community Risk Reduction Fees				
AR Late Payment Penalty	19,000	19,000	-	0.00%
Inspection Services Revenue	326,900	1,742,323	1,415,423	432.98%
P&D Fees	3,250,000	4,200,000	950,000	29.23%
False Alarm	60,000	60,000	-	0.00%
SUBTOTAL	3,655,900	6,021,323	2,365,423	64.70%
Other Charges for Services				
Haz. Mat. Response Subscription Prog	5,600	6,012	412	7.36%
Charge for C&E Services	100,000	100,000	-	0.00%
Mutual Aid Response Charges	2,685	2,685	-	0.00%
SUBTOTAL	108,285	108,697	412	0.38%
Ambulance Reimbursements				
Ambulance Supplies Reimbursement	1,230,100	1,230,100	-	0.00%
ALS Transport Reimbursement	3,317,500	3,317,500	-	0.00%
SUBTOTAL	4,547,600	4,547,600	-	0.00%
TOTAL CHGS FOR CURRENT SVCS	135,418,399	143,906,771	8,488,372	6.27%

FY 2021/22 Proposed Budget

ORANGE COUNTY FIRE AUTHORITY
FUND 121 - GENERAL FUND
REVENUE DETAIL
FY 2021/22

DESCRIPTION	FY 2020/21 Adjusted Budget	FY 2021/22 Draft Proposed Budget	\$ Change from FY 2020/21 Adjusted Budget	% Change from FY 2020/21 Adjusted Budget
USE OF MONEY AND PROPERTY				
Interest				
Interest	128,571	122,673	(5,898)	-4.59%
SUBTOTAL	128,571	122,673	(5,898)	-4.59%
Other				
RFOTC Cell Tower Lease Agreement	46,000	47,000	1,000	2.17%
SUBTOTAL	46,000	47,000	1,000	2.17%
TOTAL USE OF MONEY/PROPERTY	174,571	169,673	(4,898)	-2.81%
REVENUE - OTHER				
Miscellaneous Revenue				
Other Revenue	14,000	13,000	(1,000)	-7.14%
Miscellaneous Revenue	146,000	146,000	-	0.00%
Restitution	3,000	3,000	-	0.00%
Witness Fees	5,500	5,500	-	0.00%
Joint Apprenticeship Comm (CFFJAC)	400,000	400,000	-	0.00%
Santa Ana College Agreement	450,000	450,000	-	0.00%
Sales of Surplus	75,000	75,000	-	0.00%
TOTAL OTHER REVENUE	1,093,500	1,092,500	(1,000)	-0.09%
SUBTOTAL REVENUE	449,486,959	468,662,603	19,175,644	4.27%
ONE-TIME REVENUE	40,057,389	-	(40,057,389)	-100.00%
TOTAL REVENUE	\$489,544,348	\$468,662,603	(\$20,881,745)	-4.27%

**ORANGE COUNTY FIRE AUTHORITY
FY 2021/22 Revenue Assumptions
May 2021**

Property Taxes

Current Secured

- Based on projected growth in current secured property tax of 3.70% for FY 2021/22 per Harris & Associates final study dated April 1, 2021, applied to the FY 2020/21 tax ledger and an estimated 1.27% refund factor.
- Public utility taxes (PUT) are based on historical averages and the 2020/21 tax ledger. Recent years have seen an uptick in the PUT which is reflected in the 2021/22 revenue budget.

Current Unsecured

- Based on 0% growth factor as provided by Harris & Associates.
- Based on the FY 2020/21 tax ledger and an estimated 7.24% refund factor.

Supplemental

- This category of revenue is inconsistent from year to year and thus budgeted at a consistent level and adjusted annually as part of the mid-year budget adjustment.

Homeowner Property Tax Relief

- Based on FY 2019/20 actual receipts and a reduction factor of 0.73% for FY 2021/22, which reflects historical trends.

Intergovernmental

State Responsibility Area (SRA) – Wildlands CAL FIRE Contract

- Based on the FY 2020/21 estimated contract amount. The final FY 2020/21 contract amount per the Gray Book (CAL FIRE's official notice of allocation) has not yet been received and is not anticipated prior to budget adoption.

Assistance by Hire – State

- This category of revenue is inconsistent from year to year and thus budgeted at a consistent level and adjusted annually as part of the mid-year budget adjustment.

Assistance by Hire – Federal

- This category of revenue is inconsistent from year to year and thus budgeted at a consistent level and adjusted annually as part of the mid-year budget adjustment.

Community Redevelopment Agency (CRA) Pass-thru

- The proposed budget is based on projections from the Harris & Associates final report dated April 1, 2021.

Charges for Current Services

Cash Contract Cities

- Based on estimated budget increases of 4.5% for FY 2021/22.
- Based on the 20-year JPA agreement.
- FY 2021/22 includes the third year of the 4th Post Position Phase-In Overtime Costs for the cities of Buena Park, San Clemente and Tustin.

John Wayne Airport Contract

- Based on the FY 2021/22 estimated charge.

Community Risk Reduction Fees

- Planning and Development (P&D) fees are based on the FY 2020/21 projection using the fee study, prior and current year trends, and input from the CRR staff. While plan check fees were affected by the COVID-19 crisis during FY 2020/21, it is anticipated that FY 2021/22 P&D revenue will return to anticipated levels.
- Inspection Services revenue is based on the FY 2020/21 projection using the fee study, prior and current year trends, and input from the CRR staff. While the COVID-19 crisis affected the ability to complete inspections in FY 2019/20 & FY 2020/21, it is anticipated that FY 2021/22 inspection revenue will not be affected.
- False Alarm fees have seen a downward trend in recent years due to a change in policy and have been adjusted to reflect anticipated revenue.

Advance Life Support (ALS) Transport and Supplies Reimbursements

- Based on FY 2020/21 projection.

Use of Money and Property

Interest

- Projected interest earnings are based on an estimated annual return of 0.25% for the remainder of FY 2020/21 and FY 2021/22.

Other

- The Cell Tower Lease reflects a slight increase of \$1K for FY 2021/22.

Other Revenue

Miscellaneous Revenue

- Based on prior year actuals, FY 2020/21 projections, and various lease agreements as applicable.

ORANGE COUNTY FIRE AUTHORITY
BUSINESS SERVICES DEPARTMENT S&S SUMMARY
FY 2021/22 BUDGET

Divisions/Sections	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
JPA Board of Directors			
JPA Board of Directors	35,328	35,328	-
Total JPA Board of Directors	<u>35,328</u>	<u>35,328</u>	<u>-</u>
Clerk of the Authority			
Clerk	12,869	12,869	-
Total Clerk of the Authority	<u>12,869</u>	<u>12,869</u>	<u>-</u>
Finance Division			
Financial Services [1]	133,908	165,708	31,800
Financial Services Controlled	2,773,048	2,773,048	-
Total Finance Division	<u>2,906,956</u>	<u>2,938,756</u>	<u>31,800</u>
Purchasing			
Purchasing	48,842	48,842	-
Total Purchasing	<u>48,842</u>	<u>48,842</u>	<u>-</u>
Treasury and Financial Planning			
Treasury & Financial Planning	212,312	212,312	-
Total Treasury and Financial Planning	<u>212,312</u>	<u>212,312</u>	<u>-</u>
Legislation Division			
Legislation Division [1]	162,625	145,625	(17,000)
Total Legislation Division	<u>162,625</u>	<u>145,625</u>	<u>(17,000)</u>
Department Total	<u><u>3,378,932</u></u>	<u><u>3,393,732</u></u>	<u><u>14,800</u></u>

Grant funding and one-time items are not included in the FY 2020/21 base budget.

[1] Increase due to costs for new Accounts Payable Workflow Project; partially offset by reduction in Legislatio

BUSINESS SERVICES DEPARTMENT
JPA BOARD OF DIRECTORS
ORG 9951

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1101 - Food			
Food for Board Meetings	17,378	17,378	-
Food for Special Meetings	750	750	-
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	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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 2021/22 Proposed Budget

BUSINESS SERVICES DEPARTMENT
FINANCE DIVISION
ORG 3310 & 3379

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	550	550	-
GFOA	700	700	-
Subtotal	2,000	2,000	-
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			
Compliance Reporting	15,000	17,000	2,000
SB90 Claims Consultant	2,000	2,000	-
Collection Agency Fees	6,000	6,000	-
Misc. Professional Svcs	30,208	28,208	(2,000)
AP Workflow Project	-	31,800	31,800
Subtotal	53,208	85,008	31,800
Account 2101 - Rents and Leases- Equipment			
Document Destruction	1,000	1,000	-
Post Office Box Rental - Accounts Receivable	1,000	1,000	-
Subtotal	2,000	2,000	-
Account 2701`2703 - Travel, Training and Meetings			
CSMFO/GFOA/League Training/Conferences	10,000	10,000	-
AICPA/CSMFO/GFOA Webcast	3,000	3,000	-
APA/AICPA/State CPA/SCT Tech. Training	5,000	5,000	-
Banner/SCT Payroll/Finance Training	43,700	43,700	-
Subtotal	61,700	61,700	-
S&S: Financial Services	133,908	165,708	31,800

BUSINESS SERVICES DEPARTMENT
FINANCE DIVISION
ORG 3310 & 3379

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Financial Services Controlled (Org 3379)			
Account 1801`1810 - Office Expense			
Office Supplies	15,000	15,000	-
Postage Expense	52,000	40,000	(12,000)
Equipment Maintenance (mailing/folding machines)	3,000	3,000	-
Reproduction/Printing (excl. copiers)	30,000	28,000	(2,000)
Subtotal	100,000	86,000	(14,000)
Account 1901`1908 - Prof. and Specialized Services			
County Islands	199,839	199,839	-
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	70,000	70,000	-
Subtotal	2,305,839	2,305,839	-
Account 2101 - Rents and Leases - Equipment			
Copier Rental	170,000	184,000	14,000
Subtotal	170,000	184,000	14,000
Account 2601`2602 - Transportation			
Private Mileage	195,000	195,000	-
Subtotal	195,000	195,000	-
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	2,938,756	31,800

FY 2021/22 Proposed Budget

**BUSINESS SERVICES DEPARTMENT
PURCHASING
ORG 3335**

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1601 - Memberships			
CA Assoc. of Public Purchasing Officers (CAPPO)	650	650	-
Nat'l Institute of Govt. Purchasing (NIGP)	550	550	-
National Purchasing Institute (NPI)	90	90	-
Subtotal	1,290	1,290	-
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	-
Subtotal	30,000	30,000	-
Account 2001 - Publications and Legal Notices			
Advertising Formal Bids	1,000	1,000	-
Subtotal	1,000	1,000	-
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	3,000	3,000	-
CAPPO Chapter Meetings	500	500	-
Professional Development Seminars	10,720	10,720	-
Subtotal	14,220	14,220	-
Total S&S: Purchasing	48,842	48,842	-

BUSINESS SERVICES DEPARTMENT
TREASURY AND FINANCIAL PLANNING
ORG 3333

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1301`1302 - Maintenance/Repair - Equipment			
Investment Software - Annual Support	3,954	4,113	159
Subtotal	3,954	4,113	159
Account 1601 - Memberships			
Cal Municipal Treasurer's Assoc.	155	155	-
CSMFO	260	660	400
GFOA	-	600	600
FEI	499	499	-
NAGDCA	600	600	-
Subtotal	1,514	2,514	1,000
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	-
Harris & Associates Tax Study	73,000	81,000	8,000
Subtotal	153,000	161,000	8,000
Account 2401`2409 - Special Department Expense			
Annual Prop Tax Roll- County Assessor	2,500	2,500	-
Subtotal	2,500	2,500	-
Account 2701`2703 - Travel, Training and Meetings			
CSMFO/GFOA Seminars	16,344	7,185	(9,159)
Subtotal	16,344	7,185	(9,159)
Total S&S: Treasury & Financial Planning	212,312	212,312	-

FY 2021/22 Proposed Budget

BUSINESS SERVICES DEPARTMENT
LEGISLATION DIVISION
ORG 3360

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	3,000	(17,000)
Subtotal	148,500	131,500	(17,000)
Account 2701`2703 - Travel, Training and Meetings			
Travel	14,000	14,000	-
Subtotal	14,000	14,000	-
Total S&S: Legislation Division	162,625	145,625	(17,000)

ORANGE COUNTY FIRE AUTHORITY***COMMAND & EMERGENCY PLANNING DIVISION S&S SUMMARY*****FY 2021/22 BUDGET**

	2020/21	2021/22	\$ Change
Divisions/Sections	Base Budget	Request	2020/21 Base Budget
Emergency Command Center			
Emergency Command Center	98,221	98,221	-
Total Emergency Command Center	98,221	98,221	-
Department Total	98,221	98,221	-

Grant funding and one-time items are not included in the FY 2020/21 base budget.

COMMAND AND EMERGENCY PLANNING DIVISION
EMERGENCY COMMAND CENTER
ORG 4420

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change 2020/21 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	7,974	7,974	-
Subtotal	26,816	26,816	-
Account 1901`1908 - Prof. and Specialized Services			
Hospital Association of Southern California	4,000	4,000	-
Subtotal	4,000	4,000	-
Account 2401`2415 - Prof. and Specialized Services			
Misc. Services	11,000	11,000	-
Subtotal	11,000	11,000	-
Account 2701`2703 - Travel, Training and Meetings			
Dispatcher Training & Travel	19,490	19,490	-
Subtotal	19,490	19,490	-
Total S&S: Emergency Command Center	98,221	98,221	-

ORANGE COUNTY FIRE AUTHORITY
COMMUNITY RISK REDUCTION DEPARTMENT S&S SUMMARY
FY 2021/22 BUDGET

Sections/Programs	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Planning & Development			
Plan Review Program	175,030	175,030	-
New Construction Inspection Program	12,752	12,752	-
Total Planning & Development	187,782	187,782	-
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	-
Department Total	384,002	384,002	-

Grant funding and one-time items are not included in the FY 2020/21 base budget.

Investigations Section has been moved to the Special Operations Division effective 7/1/2021.

FY 2021/22 Proposed Budget

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	2,039	2,039	-
Map Reproductions	1,000	1,000	-
Brochure/Pamphlet Reproduction & Postage	800	800	-
Computers/Technology	1,500	1,500	-
Code Books	2,600	2,600	-
NFPA Subscription Service Update	6,700	6,700	-
Subtotal	16,239	16,239	-
Account 1902`1908 - Prof. and Specialized Services			
Plan Review Contracts	139,078	139,078	-
Subtotal	139,078	139,078	-
Account 2701`2703 - Travel, Training and Meetings			
Code Conferences and Hearings	5,500	5,500	-
Misc. Training Travel Mileage	4,040	4,040	-
Inspector Training	8,332	8,332	-
Subtotal	17,872	17,872	-
Total S&S: Plan Review Program	175,030	175,030	-

COMMUNITY RISK REDUCTION DEPARTMENT
NEW CONSTRUCTION INSPECTION PROGRAM
ORG 4439

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	-

COMMUNITY RISK REDUCTION DEPARTMENT
PREVENTION FIELD SERVICES PROGRAM
ORG 4460

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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
WILDLAND PRE-FIRE MANAGEMENT
ORG 4554 & 4556

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	2,500	2,500	-
Subtotal	2,500	2,500	-
Account 2101 - Rents and Leases - Equipment			
Misc. Rental Expense	45,000	45,000	-
Subtotal	45,000	45,000	-
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	-

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	-

ORANGE COUNTY FIRE AUTHORITY***EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT S&S SUMMARY*****FY 2021/22 BUDGET**

Sections	2020/21 Base Budget	2021/22 Request	\$ Change 2020/21 Base Budget
Emergency Medical Services			
Emergency Medical Services [1]	1,448,455	1,652,080	203,625
WEFIT Program	1,346,955	1,346,955	-
Total Emergency Medical Services	2,795,410	2,999,035	203,625
Operations Training and Safety [2]	984,856	882,981	(101,875)
Operations Training and Promotions	18,500	18,500	-
Department Total	3,798,766	3,900,516	101,750

Grant funding and one-time items are not included in the FY 2020/21 base budget.

[1] Increase due to increased costs for paramedic tuition (\$79K), pharmaceuticals (\$100K) and ACCD equipment maintenance (\$25K).

[2] Former Organizational Development & Training budget moved to Executive Management Department.

FY 2021/22 Proposed Budget

EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT
EMERGENCY MEDICAL SERVICES
ORG 1441, 3354

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Emergency Medical Services (Org 1441)			
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	-
ACCD Equipment Maintenance	-	25,000	25,000
Subtotal	2,500	27,500	25,000
Account 1501`1509 - Medical Supplies and Equipment			
Pharmaceuticals/Vaccines	200,000	300,000	100,000
Medical Supplies	725,920	725,920	-
Medical Equipment	70,243	70,243	-
Misc. Supplies & Equipment	115,456	115,456	-
Subtotal	1,111,619	1,211,619	100,000
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	113,375	78,625
Out of County Travel	3,000	3,000	-
Misc. Travel & Training	1,000	1,000	-
Subtotal	38,750	117,375	78,625
S&S: Emergency Medical Services	1,448,455	1,652,080	203,625

Emergency Medical Services & Training

EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT
EMERGENCY MEDICAL SERVICES
ORG 1441, 3354

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
WEFIT Program (Org 3354)			
Account 1001`1002 - Clothing & Personal Supplies			
Clothing and Personal Supplies	15,000	15,000	-
Subtotal	15,000	15,000	-
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	934,319	(230,000)
WEFIT Academy Support	-	230,000	230,000
Subtotal	1,164,319	1,164,319	-
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	1,346,955	1,346,955	-
Total S&S: Emergency Medical Services	2,795,410	2,999,035	203,625

EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT
OPERATIONS TRAINING & SAFETY
ORG 1440 & 1448

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	-

EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT
OPERATIONS TRAINING & SAFETY
ORG 1440 & 1448

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	330,737	(101,875)
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	432,981	(101,875)
CA FF Joint Apprenticeship Committee (CFFJAC) (Org 1448)			
Account 2401`2409 - Special Department Expense			
Misc. Expenditures	450,000	450,000	-
Subtotal	450,000	450,000	-
S&S: CFFJAC	450,000	450,000	-
Total S&S: Ops Training and Safety	984,856	882,981	(101,875)

EMERGENCY MEDICAL SERVICES & TRAINING DEPARTMENT
OPERATIONS TRAINING & PROMOTIONS
ORG 6000

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	-

ORANGE COUNTY FIRE AUTHORITY
EXECUTIVE MANAGEMENT S&S SUMMARY
FY 2021/22 BUDGET

Divisions/Sections	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Executive Management			
Executive Management [1]	672,866	700,816	27,950
Executive Management Support [1]	98,318	70,368	(27,950)
Fire Chief Training Opportunities [2]	-	101,875	101,875
Total Executive Management	771,184	873,059	101,875
Corporate Communications			
Multimedia	39,000	39,000	-
Public Information Office	8,775	8,775	-
Community Education	115,654	115,654	-
RFOTC Open House	11,000	11,000	-
Total Corporate Communications	174,429	174,429	-
Department Total	945,613	1,047,488	101,875

Grant funding and one-time items are not included in the FY 2020/21 base budget.

[1] Increase of \$27,950 for meeting expenses in Executive Management offset by a corresponding decrease of \$27,950 for subscription fees in Executive Management Support.

[2] Increase due to transfer of training expenses from Operations Training & Safety Division to Fire Chief Training Opportunities.

FY 2021/22 Proposed Budget

EXECUTIVE MANAGEMENT
EXECUTIVE MANAGEMENT
ORG 9901, 9905 and 9908

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	528,769	528,769	-
Consultant Services	20,000	20,000	-
Labor Negotiation Services	70,000	70,000	-
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	37,950	27,950
Seminars & Workshops	6,500	6,500	-
Subtotal	16,500	44,450	27,950
S&S: Executive Management	672,866	700,816	27,950

EXECUTIVE MANAGEMENT
EXECUTIVE MANAGEMENT
ORG 9901, 9905 and 9908

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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' Association	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	3,652	(27,950)
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	70,368	(27,950)
Fire Chief Training Opportunities (Org 9908)			
Account 2701 – Travel, Training and Meetings			
Various Training Courses	-	101,875	101,875
Subtotal	-	101,875	101,875
S&S: Fire Chief Training Opportunities	-	101,875	101,875
Total S&S: Executive Management	771,184	873,059	101,875

FY 2021/22 Proposed Budget

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Multimedia (Org 1450)			
Account 1301'1302 - Maintenance/Repair - Equipment			
Audio Visual Equipment Repair	1,500	1,500	-
Miscellaneous Maintenance	1,000	1,000	-
Subtotal	2,500	2,500	-
Account 1801'1809 - Office Expense			
Software	7,000	7,000	-
Subtotal	7,000	7,000	-
Account 2101 - Rents and Leases - Equipment			
Audio Visual Equipment Rental	2,000	2,000	-
Subtotal	2,000	2,000	-
Account 2401'2409 - Special Department Expense			
Blank Videos, CDs and DVDs	1,000	1,000	-
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	-
Subtotal	25,500	25,500	-
Account 2701'2703 - Travel, Training and Meetings			
Audio Visual Specialist Training	2,000	2,000	-
Subtotal	2,000	2,000	-
S&S: Multimedia	39,000	39,000	-

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	5,600	5,600	-
S&S: Public Information Office (PIO)	8,775	8,775	-

FY 2021/22 Proposed Budget

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	174,429	-

ORANGE COUNTY FIRE AUTHORITY
HUMAN RESOURCES DEPARTMENT S&S SUMMARY
FY 2021/22 BUDGET

Divisions/Sections	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Benefits			
Benefits	368,925	368,925	-
Total Benefits	<u>368,925</u>	<u>368,925</u>	<u>-</u>
Employee Relations			
Employee Relations	147,266	147,266	-
Total Employee Relations	<u>147,266</u>	<u>147,266</u>	<u>-</u>
Recruitment			
Recruitment [1]	885,265	796,165	(89,100)
Total Recruitment	<u>885,265</u>	<u>796,165</u>	<u>(89,100)</u>
Risk Management			
Risk Management	1,724,517	1,904,349	179,832
Risk Management Controlled	1,662,650	2,351,299	688,649
Total Risk Management [2]	<u>3,387,167</u>	<u>4,255,648</u>	<u>868,481</u>
Department Total	<u><u>4,788,623</u></u>	<u><u>5,568,004</u></u>	<u><u>779,381</u></u>

Grant funding and one-time items are not included in the FY 2020/21 base budget.

[1] Decrease due to savings in background checks and pre-employment psychological assessments.

[2] Increase due to ongoing funding for insurance premiums (\$426,632), workers' compensation self-insurance excess loss premium (\$262,017) and state workers' compensation program funding (\$179,832).

FY 2021/22 Proposed Budget

HUMAN RESOURCES DEPARTMENT
BENEFITS DIVISION
ORG 3351

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1201 - Insurance			
OCPFA GBT Survivor Benefit	43,000	38,000	(5,000)
Subtotal	43,000	38,000	(5,000)
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	100,000	80,000	(20,000)
Discovery Benefits COBRA & FSA	3,800	9,570	5,770
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	113,441	99,211	(14,230)
Account 2401'2409 - Special Department Expense			
Tuition Reimbursement	185,000	185,000	-
Subtotal	185,000	185,000	-
Account 2701'2703 - Travel, Training and Meetings			
CalPELRA & PELRAC	4,000	4,000	-
Various Trainings	4,250	4,250	-
CSU Fullerton Leadership Development Program	10,484	10,484	-
Future Leadership Development Program	-	19,230	19,230
LCW Annual Conference	1,950	1,950	-
CalPERS Benefit Conference	3,100	3,100	-
Spark Training	1,200	1,200	-
Subtotal	24,984	44,214	19,230
Total S&S: Benefits Division	368,925	368,925	-

HUMAN RESOURCES DEPARTMENT
EMPLOYEE RELATIONS DIVISION
ORG 3385

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	525	-	(525)
CalPELRA	2,600	2,600	-
Association of Workplace Investigators	675	-	(675)
PELRAC	1,050	1,050	-
NPELRA	525	525	-
Subtotal	9,775	8,575	(1,200)
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	-	-	-
Legal Services	10,000	10,000	-
Customized Training & Crisis Management	23,000	23,000	-
External Investigation Services	73,636	73,636	-
Subtotal	106,636	106,636	-
Account 2001 - Publications and Legal Notices			
Federal Notices	3,300	1,500	(1,800)
Subscriptions	2,000	1,000	(1,000)
Subtotal	5,300	2,500	(2,800)
Account 2701`2703 - Travel, Training and Meetings			
CalPELRA	10,000	10,000	-
Burstein Prihar Advocacy Workshop		2,800	2,800
LCW Annual Conference	3,000	3,000	-
Webinars	1,500	1,500	-
Misc. Training		1,200	1,200
Subtotal	14,500	18,500	4,000
Total S&S: Employee Relations Division	147,266	147,266	-

FY 2021/22 Proposed Budget

**HUMAN RESOURCES DEPARTMENT
RECRUITMENT DIVISION
ORG 3390**

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	10,081	10,081	-
NEOGOV Performance Appraisal	30,248	30,248	-
NEOGOV Onboarding	16,405	16,405	-
OPAC Pre-Employment Testing	5,245	5,245	-
CritiCall Dispatcher Pre-Employment Testing	1,575	1,575	-
Subtotal	63,554	63,554	-
Account 1601 - Memberships			
SHRM	219	219	-
Personnel Testing Council of So Cal	80	80	-
IPMA Agency	1,005	1,005	-
Subtotal	1,304	1,304	-
Account 1801`1810 - Office Expense			
Misc. Supplies	2,500	2,500	-
Postage	100	100	-
Printing	500	500	-
Document Destruction	960	960	-
Subtotal	4,060	4,060	-
Account 1901`1908 - Prof. and Specialized Services			
Exam Development & Test Materials	110,161	110,161	-
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)
Subtotal	770,813	681,713	(89,100)

HUMAN RESOURCES DEPARTMENT
RECRUITMENT DIVISION
ORG 3390

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Account 2201 - Rents & Leases - Facilities			
Safety Exams	8,184	8,184	-
Non-Safety Exams	2,000	2,000	-
Subtotal	10,184	10,184	-
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	5,500	5,500	-
HR Staff Training	800	800	-
Subtotal	6,300	6,300	-
Total S&S: Recruitment Division	885,265	796,165	(89,100)

FY 2021/22 Proposed Budget

HUMAN RESOURCES DEPARTMENT RISK MANAGEMENT DIVISION ORG 3355, 3349

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	3,212	3,212	-
Subtotal	3,212	3,212	-
Account 1901`1908 - Prof. and Specialized Services			
Drug Testing (DOT and Non-EOT)	5,000	5,000	-
Occupation Medical Services	39,935	39,935	-
Risk Management Technical Services	30,025	30,025	-
Self-Insurance TPA - Workers' Comp	696,238	696,238	-
RFOTC 24/7 Uniformed Security Guard	166,488	166,488	-
Workers' Compensation Claims Auditor	23,000	23,000	-
Workers' Comp. User Funding Assessm.	470,168	650,000	179,832
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	-
Subtotal	1,608,504	1,788,336	179,832
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			
Training and Conference	31,911	31,911	-
Subtotal	31,911	31,911	-
S&S: Risk Management	1,724,517	1,904,349	179,832

HUMAN RESOURCES DEPARTMENT
RISK MANAGEMENT DIVISION
ORG 3355, 3349

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Risk Management Controlled (Org 3349)			
Account 1201 - Insurance			
Aircraft Liability	155,000	222,000	67,000
Liability/Property Insurance	1,000,000	1,359,632	359,632
Insurance Deductibles	50,000	50,000	-
Insurance Broker Fees	27,500	27,500	-
Self insured Property Claim Loss	15,000	15,000	-
Vehicle Verifier Bond	150	150	-
WC Self Insurance Excess Loss Premium	415,000	677,017	262,017
Subtotal	1,662,650	2,351,299	688,649
S&S: Risk Management Controlled	1,662,650	2,351,299	688,649
Total S&S: Risk Management Division	3,387,167	4,255,648	868,481



ORANGE COUNTY FIRE AUTHORITY
LOGISTICS DEPARTMENT S&S SUMMARY
FY 2021/22 BUDGET

Divisions/Sections	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Fleet Services Division			
Fleet Services	150,393	125,390	(25,003)
Automotive Stock	3,284,416	3,284,419	3
Total Fleet Services Division [1]	3,434,809	3,409,809	(25,000)
Information Technology Division			
Communications & IT Infrastructure	1,928,327	2,065,827	137,500
Systems Development & Support	1,459,772	1,368,280	(91,492)
Communications & Workplace Support	1,455,127	1,546,619	91,492
GIS & Mapping	186,170	186,170	-
Total Information Technology Division [2]	5,029,396	5,166,896	137,500
Property Management Division			
Property Management	5,026,494	5,176,494	150,000
Total Property Management Division [3]	5,026,494	5,176,494	150,000
Service Center Division			
Service Center	46,065	46,070	5
Service Center Inventory	2,547,565	2,689,820	142,255
Total Service Center Division [4]	2,593,630	2,735,890	142,260
Department Total	16,084,329	16,489,089	404,760

Grant funding and one-time items are not included in the FY 2020/21 base budget.

[1] Various Fleet Services Division S&S expenses were decreased in total by \$25,000 to offset an equivalent increase in salaries & benefits.

[2] Increase of \$137,500 for 800 MHz partnership.

[3] One-time increase of \$150,000 for FS 11 roofing and painting.

[4] Increase of \$142,260 for support of the second fire academy.

FY 2021/22 Proposed Budget

LOGISTICS DEPARTMENT
FLEET SERVICES DIVISION
ORG 4450 & 4459

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Fleet Services (Org 4450)			
Account 1001 - Clothing and Personal Supplies			
Uniform Service	15,000	12,400	(2,600)
Subtotal	15,000	12,400	(2,600)
Account 1301`1302 - Maintenance/Repair - Equipment			
Misc. Shop Equipment	9,500	5,200	(4,300)
Fleet Services Software Maintenance	15,000	15,000	-
Subtotal	24,500	20,200	(4,300)
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	6,060	(3)
Subtotal	6,063	6,060	(3)
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	6,360	(2,900)
Subtotal	16,260	13,360	(2,900)
Account 2300 - Small Tools and Instruments			
Tool Reimbursement	31,550	26,050	(5,500)
Subtotal	31,550	26,050	(5,500)
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	45,180	(9,700)
Subtotal	54,880	45,180	(9,700)
S&S: Fleet Services	150,393	125,390	(25,003)

LOGISTICS DEPARTMENT
FLEET SERVICES DIVISION
ORG 4450 & 4459

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	115,000	115,000	-
Generator Parts	3,000	3,000	-
Heavy & Light Apparatus PM	305,000	305,000	-
Fire Truck Maintenance Parts	180,000	180,000	-
Misc. Shop Equipment	28,838	28,840	2
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	431,125	431,129	4
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	-	-	-
Subtotal	1,809,813	1,809,819	6
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 2021/22 Proposed Budget

LOGISTICS DEPARTMENT
FLEET SERVICES DIVISION
ORG 4450 & 4459

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Account 2601`2602 - Transportation			
Diesel Fuel	630,000	630,000	-
Fuel Credit Cards	435,000	435,000	-
Gasoline	369,603	369,600	(3)
Subtotal	1,434,603	1,434,600	(3)
S&S: Automotive Stock	3,284,416	3,284,419	3
Total S&S: Fleet Services Division	3,434,809	3,409,809	(25,000)

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Communications & IT Infrastructure (Org 3380)			
Account 1051 - Communications			
Utility Service for Phone Lines/Data Circuit	550,000	625,000	75,000
Cell/PC/tablet/landline	9,813	9,810	(3)
Cable Services	8,210	8,210	-
Satellite TV Services	2,000	2,000	-
Language Line	100	100	-
US&R Warehouse	2,400	2,400	-
Subtotal	572,523	647,520	74,997
Account 1301`1302 - Maintenance/Repair - Equipment			
Network Router/switch Maintenance	101,000	101,000	-
Server Operating Sys. Software	19,588	19,590	2
Remote Connection Maintenance	15,000	15,000	-
Contract Services	14,817	14,820	3
Internet Service Providers	52,800	52,800	-
Anti-Virus/Anti-Spam	36,000	36,000	-
Server Hardware	51,999	52,000	1
Storage Area Network	43,000	43,000	-
Maintenance for RFOTC Telephone Systems	50,000	50,000	-
County of Orange-800 MHz Partnership	374,690	437,190	62,500
Antivirus Maintenance	13,000	13,000	-
911 Voice Recording Maintenance	11,000	11,000	-
Offsite Data Storage	19,000	19,000	-
Email Enterprise backup	35,000	35,000	-
VPN Maintenance	38,000	38,000	-
Virtualization Maintenance	25,000	25,000	-
Telephone Maintenance	25,000	25,000	-
Fire Station Alerting System Maintenance	96,000	96,000	-
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	-
Subtotal	1,068,394	1,130,900	62,506
Account 1801`1810 - Office Expense			
IT Office Supplies & Software	24,566	24,567	1
Subtotal	24,566	24,567	1
Account 1901`1908 - Prof. and Specialized Services			
Computer Room Maintenance	7,972	7,970	(2)
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)	83,990	83,990	-
Subtotal	171,962	171,960	(2)

FY 2021/22 Proposed Budget

LOGISTICS DEPARTMENT

INFORMATION TECHNOLOGY DIVISION

ORG 3380, 4350, 4423 and 4355

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	9,880	(2)
Subtotal	25,882	25,880	(2)
S&S: Communications & IT Infrastructure	1,928,327	2,065,827	137,500
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	21,710	(3)
Database Software Maintenance	48,230	48,230	-
Fleet STMS Maintenance	17,000	17,000	-
Compiler Maintenance	1,450	1,450	-
HRMS Consulting Services	55,000	55,000	-
HRMS System Maintenance	100,000	100,000	-
AVL, CAD2CAD Maintenance	109,000	75,000	(34,000)
SharePoint Admin Maintenance	8,500	8,500	-
Staffing Database Maintenance	1,200	1,200	-
CAD Software Maintenance	386,010	386,010	-
Moveup Software Maintenance	57,501	-	(57,501)
Smartphone Incident Notification App	2,400	2,400	-
HRMS Compiler Maintenance	1,000	1,000	-
HRMS Utilities Maintenance	960	960	-
Apple Developer Enterprise	425	430	5
Subtotal	841,159	749,660	(91,499)
Account 1801`1810 - Office Expense			
IT Office Supplies & Software	12,565	12,570	5
Microsoft Software Enterprise Agreement	425,000	425,000	-
Pulsepoint Maintenance Contract	40,000	40,000	-
Subtotal	477,565	477,570	5
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	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Account 2701`2703 - Travel, Training and Meetings			
Travel/Training	29,048	29,050	2
Staff Technical Training	12,000	12,000	-
Subtotal	41,048	41,050	2
S&S: Systems Development & Support	1,459,772	1,368,280	(91,492)
Communications & Workplace Support (Org 4423)			
Account 1051 - Communications			
Mobile Telephone Service	650,000	699,789	49,789
Paging Services - County of Orange	38,400	38,400	-
BC Conference Lines	8,487	8,490	3
On-Line Meeting Service	12,516	12,520	4
Subtotal	709,403	759,199	49,796
Account 1301`1302 - Maintenance/Repair - Equipment			
Communication Equipment Maintenance	144,800	144,800	-
High Speed Printer Maintenance	6,225	6,230	5
Help Desk Software Maintenance	22,000	22,000	-
QPCS - AVL System Management Service	6,634	6,630	(4)
Subtotal	179,659	179,660	1
Account 1801`1810 - Office Expense			
Packing & Office Supplies/Equipment Storage	67,565	67,570	5
Software (annual), Small Equipment Purchases	20,000	20,000	-
Subtotal	87,565	87,570	5
Account 1901`1908 - Prof. and Specialized Services			
Staffing Timekeeping Maintenance	260,000	351,500	91,500
Comm. Installation/Vehicle Replacement	50,000	190	(49,810)
Subtotal	310,000	351,690	41,690
Account 2201 - Rents and Leases - Facilities			
CHF Repeater Site Leases	7,000	7,000	-
Subtotal	7,000	7,000	-
Account 2301`2309 - Small Tools and Instruments			
Misc. Parts/Tech Tools/Supplies	5,500	5,500	-
Subtotal	5,500	5,500	-

FY 2021/22 Proposed Budget

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	1,455,127	1,546,619	91,492
GIS & Mapping (Org 4355)			
Account 1301`1302 - Maintenance/Repair - Equipment			
Misc. Software Maintenance	3,968	3,970	2
Win 2 Data Subscription	1,000	1,000	-
Geospatial Software Maintenance	85,000	85,000	-
Digital Pen	750	750	-
Subtotal	90,718	90,720	2
Account 1801`1810 - Office Expense			
Office/Printer Supplies	13,162	13,160	(2)
Compucom	1,110	1,110	-
Subtotal	14,272	14,270	(2)
Account 1901`1908 - Prof. and Specialized Services			
ESRI Professional Services	10,000	10,000	-
Geospatial Professional Services	50,000	50,000	-
Subtotal	60,000	60,000	-
Account 2701`2703 - Travel, Training and Meetings			
Travel/Training	10,000	10,000	-
Training	11,180	11,180	-
Subtotal	21,180	21,180	-
S&S: GIS & Mapping	186,170	186,170	-
Total S&S: Information Technology Division	5,029,396	5,166,896	137,500

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	120,000	120,000	-
Building Systems Service and Repairs	150,000	150,000	-
Electrical Repairs	50,000	50,000	-
Plumbing Repairs	150,000	150,000	-
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	190,000	150,000
Repair and Maintenance	230,225	230,225	-
Scheduled Maintenance, Renovation & Replacement	350,000	350,000	-
Alterations & Improvements-OCFA Fire Stations	250,000	250,000	-
Subtotal	1,635,225	1,785,225	150,000
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 2021/22 Proposed Budget

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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# 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	110,036	110,036	-
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	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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 - 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 2021/22 Proposed Budget

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	70,000	70,000	-
Subtotal	70,000	70,000	-
Total S&S: Property Management Division	5,026,494	5,176,494	150,000

LOGISTICS DEPARTMENT
SERVICE CENTER DIVISION
ORG 4410 & 4419

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	170	5
SAFER Memberships	50	50	-
Subtotal	215	220	5
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	25,000	25,000	-
	25,000	25,000	-
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	2,000	2,000	-
Misc. Training (Service Center Staff)	2,000	2,000	-
Subtotal	4,250	4,250	-
S&S: Service Center	46,065	46,070	5

FY 2021/22 Proposed Budget

LOGISTICS DEPARTMENT SERVICE CENTER DIVISION ORG 4410 & 4419

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Inventory - Service Center (Org 4419)			
Account 1001`1003 - Clothing and Personal Supplies			
Boot Reimbursement	3,000	15,000	12,000
Rain Suits	1,500	1,500	-
Safety Clothing - Academy	84,160	226,420	142,260
Safety Clothing - Structure	290,000	290,000	-
Safety Clothing - Wildland	70,000	70,000	-
Safety Clothing - Gloves, FF PPE Ensemble	8,000	8,000	-
Safety Clothing - FF Structural Gloves	18,500	68,500	50,000
Turnout Cleaning & Repair	105,000	143,000	38,000
Helmets	60,000	60,000	-
Uniforms	567,000	567,000	-
Uniforms - City of Irvine HCFF	18,700	18,700	-
Subtotal	1,225,860	1,468,120	242,260
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	158,914	158,910	(4)
Misc. Household	10,000	10,000	-
Mattress Pads	2,000	2,000	-
Subtotal	170,914	170,910	(4)
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	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	6,833	6,830	(3)
Rubber Stamps	1,000	1,000	-
Thomas Bros. Maps	500	500	-
Subtotal	62,333	62,330	(3)
Account 2301`2309 - Small Tools and Instruments			
Batteries	3,000	3,000	-
Miscellaneous Small Tools	2,000	2,000	-
Replacement Flashlights	5,000	5,000	-
Subtotal	10,000	10,000	-
Account 2401`2409 - Special Department Expense			
Hose - All Sizes	291,458	291,460	2
Misc. Fire Equipment	117,500	117,500	-
Sand Bags	9,000	9,000	-
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	100,000	(100,000)
Subtotal	832,458	732,460	(99,998)
S&S: Inventory - Service Center	2,547,565	2,689,820	142,255
Total S&S: Service Center Division	2,593,630	2,735,890	142,260



ORANGE COUNTY FIRE AUTHORITY
OPERATIONS DEPARTMENT S&S/EQUIPMENT SUMMARY
FY 2021/22 BUDGET

Divisions/Sections	2020/21 Base Budget	2021/22 Request	\$ Change 2020/21 Base Budget
Division 1			
Division 1 - Administration	16,269	16,269	-
Total Division 1	16,269	16,269	-
Division 2			
Division 2 - Administration	198,374	198,374	-
Total Division 2	198,374	198,374	-
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	-
Department Total	355,809	355,809	-

Grant funding and one-time items are not included in the FY 2020/21 base budget.

FY 2021/22 Proposed Budget

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	17,170	17,170	-
Hi Visibility Impact Gloves	413	413	-
Subtotal	17,583	17,583	-
Account 1301`1302 - Maintenance/Repair - Equipment			
SCBA Service	1,000	1,000	-
Crane/Tug Accessories	750	750	-
Subtotal	1,750	1,750	-
Account 1601 - Memberships			
ARFF Working Group	185	185	-
Subtotal	185	185	-
Account 1801`1810 - Office Expense			
Misc. Office Expense/Subscriptions	750	750	-
Subtotal	750	750	-

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Account 2401`2409 - Special Department Expense			
Specialty Equipment	2,000	2,000	-
Subtotal	2,000	2,000	-
Account 2701`2703 - Travel, Training and Meetings			
Annual FAA Training	73,080	73,080	-
Certifications - Crane, ARFF, EVOC-24, etc.	85,430	85,430	-
Subtotal	158,510	158,510	-
S&S: Aircraft Rescue Firefighting	180,778	180,778	-
Total S&S and Equipment: Division 2	198,374	198,374	-

OPERATIONS DEPARTMENT

DIVISION 3

ORG 0113

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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 2021/22 Proposed Budget

OPERATIONS DEPARTMENT*DIVISION 4***ORG 0114 & 1160**

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	14,400	11,807
Chaplain's Program	10,400	785	(9,615)
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	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1001'1002 - Clothing and Personal Supplies			
Cal Card		100	100
Subtotal	-	100	100
Account 1101 - Food			
Cal Card		100	100
Subtotal	-	100	100
Account 1151 - Household Expenses			
Cal Card		700	700
Subtotal	-	700	700
Account 1301'1305 - Maintenance/Repair - Equipment			
Cal Card		100	100
Subtotal	-	100	100
Account 1402 - Maintenance/Repair - Buildings			
Cal Card	9,000	6,000	(3,000)
Subtotal	9,000	6,000	(3,000)
Account 1801'1810 - Office Expense			
Office Supplies	3,874	3,800	(74)
Subtotal	3,874	3,800	(74)
Account 2301'2309 - Small Tools and Instruments			
Cal Card		200	200
Subtotal	-	200	200
Account 2401'2409 - Special Department Expense			
Miscellaneous Expense	2,191	3,065	874
Subtotal	2,191	3,065	874
Account 2701'2703 - Travel, Training and Meetings			
Cal Card		1,000	1,000
Subtotal	-	1,000	1,000
S&S: Division 5 (Admin)	15,065	15,065	-
Total S&S: Division 5	15,065	15,065	-

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	-



ORANGE COUNTY FIRE AUTHORITY
SPECIAL OPERATIONS DIVISION S&S/EQUIPMENT SUMMARY
FY 2021/22 BUDGET

Divisions/Sections	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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]	1,545,646	1,068,646	(477,000)
Drone Program	35,000	35,000	-
Wildland Operations Admin	10,000	10,000	-
Crews & Equipment [2]	111,931	71,931	(40,000)
Total Air & Wildland Operations	1,702,577	1,185,577	(517,000)
Urban Search & Rescue			
Urban Search & Rescue [3]	104,107	112,457	8,350
Total Urban Search & Rescue	104,107	112,457	8,350
Hazardous Materials Program			
Hazardous Materials Program	130,381	130,381	-
Total Hazardous Materials Program	130,381	130,381	-
Investigations			
Investigations [4]	251,963	266,963	15,000
Total Investigations Program	251,963	266,963	15,000
Department Total	2,230,070	1,736,420	(493,650)

Grant funding and one-time items are not included in the FY 2020/21 base budget.

[1] Decrease of \$477K to fuel account.

[2] Decrease due to removal of Crew Carrying Vehicle Rental for Santiago Crew.

[3] Increase due to PPE and training costs for new US&R personnel.

[4] Increase due to supplies costs for new investigator, transferred Fire Terrorism Liaison and Arson Detection Canine Program.

FY 2021/22 Proposed Budget

SPECIAL OPERATIONS DIVISION
SPECIAL OPERATIONS DIVISION ADMIN
ORG 0118

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1001- Clothing and Personal Supplies			
Clothing and Personal Supplies	1,000	2,000	1,000
Subtotal	1,000	2,000	1,000
Account 1801- Emergency Food			
Emergency Food	15,042	15,042	-
Subtotal	15,042	15,042	-
Account 1801- Office Expense			
Misc. Office Expense/Subscriptions	4,000	3,000	(1,000)
Subtotal	4,000	3,000	(1,000)
Account 2701- Travel, Training and Meetings			
FIRESCOPE / CICCS / 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	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	26,500	26,500	-
Account 2601'2602 - Transportation			
Jet A Fuel	614,123	137,123	(477,000)
Jet Fuel Credit Cards	5,000	5,000	-
Subtotal	619,123	142,123	(477,000)

FY 2021/22 Proposed Budget

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

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
Account 2701`2703 - Travel, Training and Meetings			
Travel for Helicopter Training	9,694	9,694	-
Flight Safety Training	134,307	134,307	-
Subtotal	144,001	144,001	-
S&S: Air Operations	1,421,646	944,646	(477,000)
<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	1,068,646	(477,000)
Drone Program (Org 1191)			
Account 2301`2309 - Small Tools and Instruments			
Drone Program - Hardware Acquisition	25,000	25,000	-
Subtotal	25,000	25,000	-
Account 2701`2703 - Travel, Training and Meetings			
Drone Program - Expertise Training	10,000	10,000	-
Subtotal	10,000	10,000	-
S&S: Drone Program	35,000	35,000	-
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	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	56,428	(40,000)
<i>Heavy Fire Equipment (Org 1150)</i>			
Account 1301`1305 - Maintenance/Repair - Equipment			
Maintenance - Specialized Equipment	5,000	5,000	-
Subtotal	5,000	5,000	-
Account 2301`2309 - Small Tools and Instruments			
Miscellaneous Small Tools	10,503	10,503	-
Subtotal	10,503	10,503	-
S&S: Heavy Fire Equipment	15,503	15,503	-
Total S&S: Crews and Equipment	111,931	71,931	(40,000)
Total S&S and Equipment: Air & Wildland Operations	1,702,577	1,185,577	(517,000)

FY 2021/22 Proposed Budget

SPECIAL OPERATIONS DIVISION
URBAN SEARCH & RESCUE
ORG 1165 & 1171

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	15,400	1,900
Subtotal	13,500	15,400	1,900
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	23,450	6,450
Subtotal	17,000	23,450	6,450
S&S: US&R (Funded by OCFA)	75,000	83,350	8,350
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	112,457	8,350

SPECIAL OPERATIONS DIVISION
HAZARDOUS MATERIALS PROGRAM
ORG 1170

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 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	-

FY 2021/22 Proposed Budget

SPECIAL OPERATIONS DIVISION
INVESTIGATIONS
ORG 4320

Item Description	2020/21 Base Budget	2021/22 Request	\$ Change fr 2020/21 Base Budget
<u>SERVICES & SUPPLIES:</u>			
Account 1001`1003 - Clothing and Personal Supplies			
Protection Clothing and Polo Shirts	5,000	8,000	3,000
Subtotal	5,000	8,000	3,000
Account 1301`1305 - Maintenance/Repair - Equipment			
Equipment Repair and Calibration	1,000	1,000	-
Investigation Equipment	1,000	1,000	-
Subtotal	2,000	2,000	-
Account 1601 - Memberships			
CA Conf. of Arson Investigators	360	360	-
6 Fire Arson Group, OCFCA	225	225	-
International Assoc. of Arson Investigators	900	900	-
Subtotal	1,485	1,485	-
Account 1801`1810 - Office Expense			
Misc. Office Supplies	2,734	2,734	-
Office Supplies (Former EPAC Supplies)	1,850	3,350	1,500
Subtotal	4,584	6,084	1,500
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	9,200	5,000
Books, Legal Updates	2,000	2,000	-
Misc. Small Tools (Former EPAC Supplies)	1,100	1,100	-
Canine Expenses and Equipment	-	10,500	10,500
Subtotal	7,300	22,800	15,500
Account 2701`2703 - Travel, Training and Meetings			
Officer Safety	8,000	8,000	-
CCAI Conference	4,000	4,000	-
Specialized Training	20,000	15,000	(5,000)
Subtotal	32,000	27,000	(5,000)
Total S&S: Investigations	251,963	266,963	15,000

Capital Improvement Plan Overview

Introduction

The Orange County Fire Authority's Capital Improvement Program (CIP) has been reviewed and updated through FY 2025/26 to coincide with the FY 2021/22 budget. The proposed FY 2021/22 CIP budget is \$30.4M.

The proposed CIP budget for FY 2021/22 reflects an increase of \$1.4M compared to the prior five-year CIP budget. Projects scheduled for FY 2021/22 include the replacement of Fire Station 24-Mission Viejo (\$12.0M), the replacement of Fire Station 10-Yorba Linda (\$1.0M), various remodel/modifications for fire stations totaling about \$1.9M, purchase of VHF Radios (\$1.5M), fire station alarm system upgrades (\$1.4M), the purchase of two Type III engines (\$1.3M), 18 full- and mid-size SUVs (\$1.0M), 18 mid-size pickups (\$0.9M), one air utility vehicle (\$0.5M), and one fuel tender (\$0.5M).

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, developer contributions, contracts with member cities, and interest earnings. Lease Purchase Financing Agreements can also provide cash flow funding for the CIP when used. Currently, projects are primarily funded through General Fund transfers and fund balance.

CIP Highlights

Fund 12110 – General Fund CIP

FY 2021/22 Budget Request - \$7.1M includes:

- \$1.9M for station bathroom inclusive facilities
 - \$1.5M for very high frequency (VHF) radios
 - \$1.4M for fire station alarm systems upgrades
 - \$0.5M for enterprise phone and public address system upgrade
-

Fund 123 – Fire Stations and Facilities

FY 2021/22 Budget Request - \$13.5 M includes:

- \$12.0M for replacement of Fire Station 24 (Mission Viejo)
 - \$1.0M for replacement of Fire Station 10 (Yorba Linda)
 - \$0.5M for retrofit of existing station fire life safety systems
-

Fund 124 – Communications & Information Systems

FY 2021/22 Budget Request - \$2.7M includes:

- \$1.3M for EMS enterprise system development
 - \$0.7M for OCFA disaster recovery co-location facility
 - \$0.7M for OCFA enterprise audio visual upgrades
-

Fund 133 – Fire Apparatus

FY 2021/22 Budget Request - \$7.1M includes:

- 25 Emergency Vehicles including two Type III engines (\$1.3M) and one air utility vehicle (\$0.5M)
 - 54 vehicles for support staff including 18 mid- and full-size SUVs (\$1.0M), 18 mid-size pickups (\$0.9M), and 1 fuel tender (\$0.5M).
-

Capital Improvement Program Overview

**ORANGE COUNTY FIRE AUTHORITY
CAPITAL IMPROVEMENT PROGRAM
FIVE-YEAR PLAN SUMMARY FY 2021/22 - FY 2025/26**

Fund	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year TOTAL
<i>Fund 12110</i> General Fund CIP	\$7,073,000	\$4,651,000	\$7,475,500	\$10,106,000	\$6,781,500	\$36,087,000
<i>Fund 123</i> Fire Stations and Facilities	13,500,000	500,000	3,100,000	7,900,000	23,512,231	48,512,231
<i>Fund 124</i> Communications and Information Systems	2,725,000	3,800,000	1,250,000	1,450,000	500,000	9,725,000
<i>Fund 133</i> Fire Apparatus	7,131,683	12,109,795	10,522,293	9,712,965	10,669,294	50,146,030
GRAND TOTAL	\$30,429,683	\$21,060,795	\$22,347,793	\$29,168,965	\$41,463,025	\$144,470,261

FY 2021/22 - FY 2025/26 Capital Improvement Plan Budget

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

Item No.	Project Priority	Project	FY 2020/21
----------	------------------	---------	------------

GENERAL FUND CIP - FUND 12110

IT-Communications and IT Infrastructure

1	A	Data Storage and Servers	96,000
2	A	Fire Station Alarm System Upgrades	1,000,000
3	A	RFOTC and Fire Station Data Network Upgrades	764,673
4	A	Enterprise Phone and Public Address Systems Upgrade	1,457,232
5	CY	RFOTC Uninterruptible Power System (UPS) Replacement	500,000
6	A	Fleet Services Fuel Management Tracking System	-

IT-Communications and Workplace Support

7	A	800 MHz Radios	540,000
8	A	Small Equipment/Personal Communications	125,000
9	A	Personal Computer (PC)/Tablets/Printer Replacements	713,483
10	A	Mobile Data Computer (MDC) System	436,067
11	A	VHF Radios	693,106

IT-Geographic Information System

12	B	Digital Orthophotography	80,000
----	---	--------------------------	--------

Property Management

13	A	Station Bathroom Inclusive Facilities	1,329,126
14	CY	Fire Station 53 (Yorba Linda) Dormitory Privacy	277,000
15	A	Fire Station 41 (Helicopter Ops) Dorm. Privacy Training Rm, Kitchen	1,265,000
16	CY	Installation of SCBA Bottle Filling Stations	100,000
17	CY	Fire Station 26 Kitchen, Flooring & Bathroom Remodel	243,492
18	CY	Bathroom Modification - Fire Station 13	213,567
19	CY	Kitchen Remodel - Fire Station 6	77,273
20	CY	Fire Station 32 Security Fencing, Automatic Gate	35,102
21	A	Vehicle Shelters	-
22	A	Los Alamitos Air Operations Portable Buildings	-

Service Center

23	A	Body Armor Replacement	150,000
24	A	Fire Shelters	100,000
25	A	Self-Contained Breathing Apparatus (SCBA)	-
26	A	Chainsaws	-
27	A	Gas Powered Exhaust Fans	-
28	A	Portable Fire Pumps	-
29	A	High-Pressure Air Bags	170,000
30	CY	Thermal Imaging Cameras (P411)	1,100,000

Emergency Medical Services

31	CY	WMD Protective Suits/Air Purifying Respirator Canisters	529,000
32	CY	Tetanus Vaccine Booster	90,000
33	A	Duo-Dote Auto-Injectors	131,000
34	A	Cardiac Monitors/Defibrillators	-
35	A	Suction Units	-
36	A	Remote Rescue Packs	-
37	A	AED Plus	-

Special Operations

38	A	Hazmat Air Monitors	-
39	A	Carbon Monoxide Monitors	-
Total - Fund 12110			12,216,121

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

* Adjusted FY 2020/21 budget included proposed mid-year budget adjustments

Capital Improvement Program Overview

Item No.	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year TOTAL
1	75,000	75,000	75,000	75,000	75,000	375,000
2	1,350,000	1,350,000	1,350,000	720,000	-	4,770,000
3	200,000	100,000	100,000	100,000	100,000	600,000
4	500,000	500,000	-	-	-	1,000,000
5	-	-	-	-	-	-
6	-	-	-	602,000	-	602,000
7	180,000	180,000	180,000	180,000	180,000	900,000
8	125,000	40,000	40,000	40,000	40,000	285,000
9	250,000	250,000	250,000	250,000	250,000	1,250,000
10	420,000	240,000	240,000	240,000	240,000	1,380,000
11	1,528,000	64,000	64,000	64,000	64,000	1,784,000
12	-	80,000	-	80,000	-	160,000
13	1,870,000	1,620,000	1,245,000	1,875,000	2,865,000	9,475,000
14	-	-	-	-	-	-
15	-	-	1,500,000	600,000	-	2,100,000
16	-	-	-	-	-	-
17	-	-	-	-	-	-
18	-	-	-	-	-	-
19	-	-	-	-	-	-
20	-	-	-	-	-	-
21	200,000	-	-	-	-	200,000
22	500,000	-	-	-	-	500,000
23	-	-	-	350,000	-	350,000
24	100,000	140,000	-	-	-	240,000
25	-	-	2,250,000	2,250,000	-	4,500,000
26	75,000	-	-	-	75,000	150,000
27	50,000	-	-	-	-	50,000
28	-	12,000	-	-	-	12,000
29	-	-	-	-	55,000	55,000
30	-	-	-	-	-	-
31	-	-	-	-	-	-
32	-	-	-	-	-	-
33	-	-	-	180,000	-	180,000
34	-	-	-	2,500,000	2,500,000	5,000,000
35	-	-	82,500	-	-	82,500
36	-	-	49,000	-	-	49,000
37	-	-	-	-	337,500	337,500
38	150,000	-	-	-	-	150,000
39	-	-	50,000	-	-	50,000
	7,573,000	4,651,000	7,475,500	10,106,000	6,781,500	36,587,000

FY 2021/22 - FY 2025/26 Capital Improvement Plan Budget

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

Item No.	Project Priority	Project	FY 2020/21
----------	------------------	---------	------------

FIRE STATIONS & FACILITIES - FUND 123

1	A	RFOTC Training Grounds Expansion and Upgrade	3,798,739
2	A	Infrastructure Security Enhancements	1,441,062
3	A	Retrofit Existing Station Fire Life Safety Systems	770,000
4	A	Fire Station Bathroom Improvements	470,071
5	A	Replacement of Fire Station 10 (Yorba Linda)	2,212,231
6	A	Construction of New Fire Station 12 (Laguna Woods)	500,000
7	A	Replacement of Fire Station 24 (Mission Viejo)	1,000,000
8	A	Replacement of Fire Station 9 (Mission Viejo)	-
9	B	RFOTC 2nd Emergency Power Generator	-
10	A	Construction of New Fire Station 52 (Irvine Business District)	-
11	A	Fire Station 49 Apparatus Bay Floor Reconstruction	1,032,570
12	A	US&R Warehouse Training Center Improvements	-
Total - Fund 123			11,224,673

COMMUNICATIONS & INFORMATION SYSTEMS - FUND 124

IT-Communications and IT Infrastructure

1	B	OCFA Enterprise Audio Visual Upgrades	478,720
2	CY	RFOTC Data Ctr Fire Suppression Sys Upgrade	967,262
3	B	OCFA Disaster Recovery Co-Location Facility	866,563

IT-Systems Development & Support

4	A	Community Risk Reduction Automation - IFP Replacement	1,784,152
5	A	EMS Enterprise System Development	500,000
6	B	TheHIVE Cloud Upgrade	100,000
7	CY	Incident Reporting Application Replacement	142,881
8	CY	EMS Immunization Tracking	82,515
9	A	Property Management Application	-
Total - Fund 124			4,922,093

FIRE APPARATUS - FUND 133

1	A/B	Emergency Vehicles	11,604,118
2	A	Developer Funded Vehicles	2,100,956
3	A/B	Support Vehicles	1,966,624
Total - Fund 133			15,671,698

		GRAND TOTAL - ALL CIP FUNDS	\$44,034,585
--	--	------------------------------------	---------------------

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

* Adjusted FY 2020/21 budget included proposed mid-year budget adjustments

Capital Improvement Program Overview

Item No.	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year TOTAL
----------	------------	------------	------------	------------	------------	--------------

1	-	-	1,500,000	2,100,000	-	3,600,000
2	-	-	-	-	-	-
3	500,000	-	-	-	-	500,000
4	-	-	-	-	-	-
5	500,000	500,000	-	-	12,012,231	13,012,231
6	-	-	1,600,000	1,600,000	4,800,000	8,000,000
7	12,000,000	-	-	-	-	12,000,000
8	-	-	-	3,700,000	6,700,000	10,400,000
9	-	-	-	500,000	-	500,000
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-
	13,000,000	500,000	3,100,000	7,900,000	23,512,231	48,012,231

1	700,000	200,000	500,000	200,000	-	1,600,000
2	-	-	-	-	-	-
3	750,000	750,000	750,000	750,000	-	3,000,000

4	25,000	1,250,000	-	-	-	1,275,000
5	1,250,000	1,250,000	-	-	-	2,500,000
6	-	-	-	500,000	500,000	1,000,000
7	-	-	-	-	-	-
8	-	-	-	-	-	-
9	-	350,000	-	-	-	350,000
	2,725,000	3,800,000	1,250,000	1,450,000	500,000	9,725,000

1	4,027,683	11,367,603	8,695,721	9,712,965	9,140,990	42,944,962
2	-	-	-	-	1,000,080	1,000,080
3	3,104,000	742,192	1,826,572	-	528,224	6,200,988
	7,131,683	12,109,795	10,522,293	9,712,965	10,669,294	50,146,030

	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025	144,470,261
--	-------------------	-------------------	-------------------	-------------------	-------------------	--------------------

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

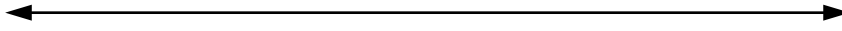
Specialty Stations

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 REPLACEMENT

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 five to seven years. The 5-year capital replacement plan will replace between five to eight servers per year which supports all sever hardware being replaced within its expected lifecycle.

Project Status: Ongoing

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

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

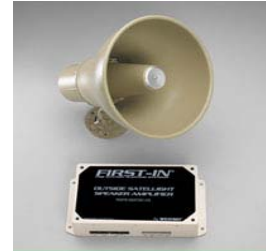
Project Priority: A

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 thru an 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 systems 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. The average cost for the 17 Fire Stations upgraded as of 2021 is approximately \$90,000. All OCFA Fire Stations are expected to be completed by June 30, 2025.



When a new fire station is constructed, the Westnet SmartStation will be included in the new station costs.

Project Status: Ongoing

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$1,350,000	\$1,350,000	\$1,350,000	\$720,000		\$4,770,000

Impact on Operating Budget: The replacement and upgrade of the station alerting systems will result in increased annual maintenance contract costs.

RFOTC AND FIRE STATION DATA NETWORK UPGRADES

Project Priority: A

Project Org: P337

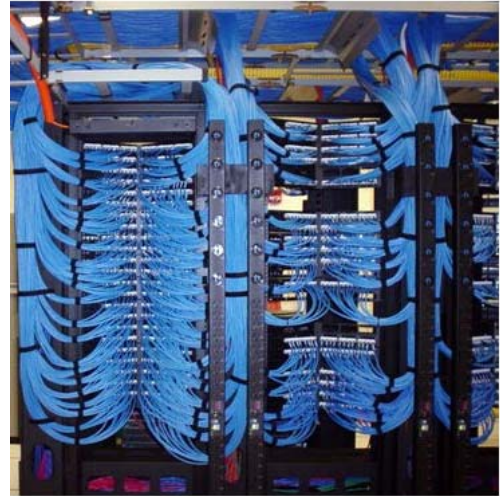
Project Type: Equipment Replacement/New Technology

Project Management: IT – Communications & IT Infrastructure

Project Description: This project replaces core network infrastructure components installed at the RFOTC and OCFA fire stations. Numerous major components including 15,000 feet of fiber optic cabling installed during construction of the RFOTC facilities were replaced in 2019 and 2020.

All OCFA fire stations will have their OCFA wireless computer networks upgraded in FY 2021/22 with ongoing upgrades in later years as older network components age out.

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



Project Status: Ongoing

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000

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 delayed until 2021 due to COVID-19.



OCFA Fire Station phones

Installation of the new VoIP phone systems at the Fire Stations will complete the RFOTC phone system replacement project. It is expected to start in late FY 2021/22 and continue into FY 2022/23. 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 and 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:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$500,000	\$500,000				\$1,000,000

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.

FLEET SERVICES FUEL MANAGEMENT TRACKING SYSTEM

Project Priority: A

Project Org: TBD

Project Type: New Technology

Project Management: IT – Communications & IT Infrastructure

Project Description: This item is to add Fuel Module functionality to the Fleet Management system.

The current Fleet Management system has the capability to track fuel usage of all OCFA vehicles and all OCFA fuel dispensing locations. It requires adding an additional software module to the Fleet system as well as additional hardware to the fuel stations and tracking devices on each OCFA vehicle. Professional services for installation and testing are included in the budget.

The implementation of this module to the Fleet application for the Fleet Services Section will improve accountability for consumable assets, pump control, card lockout, shrinkage of inventory, and overall fuel consumption savings.

Project Status: Purchases to occur in FY 2024/25.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:				\$602,000		\$602,000

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 2025/26.

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 – \$5,000. Portable 800MHz radios cost approximately \$6,000 each.

P25 is the suite of standards developed to provide digital voice and data communication systems suited to public safety and first responders. All new radios are P25 ready and 100% compatible with the 800MHz radio countywide coordinated communication system (800MHz CCCS) that was upgraded in 2019.

Project Status: Ongoing



Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$900,000

Impact on Operating Budget: Adding new 800MHz radios to the total active radio count will result in increased annual operational expenses of approximately \$16,000 per 50 new radios.

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 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 tested transitioning from pagers and the County paging system to using smart phones and public broadband service for Operations personnel to receive emergency incident alerts. The smart phones will receive alerts with the OCFA in-house developed *iNotify* app which works on iOS (Apple) mobile devices. The *iNotify* app interfaces with the OCFA's Computer Aided Dispatch (CAD) system and will alert users of dispatched incidents and provide incident information including units, personnel, directions, and maps. These notifications are in addition to alerts received on portable 800MHz radios, Mobile Data Computers (MDC) 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.

Project Status: Ongoing

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$125,000	\$40,000	\$40,000	\$40,000	\$40,000	\$285,000

Impact on Operating Budget: Replacing pagers with approximately 400 smart phones will result in increased annual operational expenses of \$216,000 per year effective FY 2021/22 for mobile communications fees.

PERSONAL COMPUTER (PC)/TABLETS/PRINTER REPLACEMENTS

Project Priority: A

Org Number: P331

Project Type: Equipment Replacement

Project Management: IT – Communications & Workplace Support

Project Description: The PC replacement budget is based on \$1,500 per unit, which includes adequate funding to replace associated printers and peripherals at the same time, as well as purchasing ruggedized iPad tablets. It also includes replacement of department-authorized, mission-critical computers and tablets on an as-needed basis. The replacement cycle is every three to four years for iPad tablets and up to six years for desktop PCs.



Project Status: Ongoing

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

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 in 2012 of which the manufacturer has ceased production. All legacy MDCs in existing OCFA apparatus will be replaced in 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:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$420,000	\$240,000	\$240,000	\$240,000	\$240,000	\$1,380,000

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 to be installed in new OCFA apparatus as well as replacing existing VHF radios that are becoming obsolete. 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. OCFA will replace up to 1,500 portable VHF radios in in FY 2021/22. Cost each for the new portable radio is approximately \$1,000.



Staff will also replace up to 300 mobile VHF radios installed in OCFA emergency apparatus in FY 2021/22. Cost each for the new mobile VHF radio is approximately \$1,600.

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

Project Status: Ongoing

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$1,528,000	\$64,000	\$64,000	\$64,000	\$64,000	\$1,784,000

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

DIGITAL ORTHOPHOTOGRAPHY

Project Priority: B

Org Number: 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:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:		\$80,000		\$80,000		\$160,000

Impact on Operating Budget: No impact.

STATION BATHROOM INCLUSIVE FACILITIES

Project Priority: A

Project Org: P413

Project Type: Facilities/Site Repair

Project Management: Property Management

Project Description: An evaluation of all bathrooms located in the OCFA fire stations began in FY 2019/20. 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 (County), 16 (County), 32 (Yorba Linda), and 44 (Seal Beach) 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, 32, and 44 are currently in various stages of progress.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$1,870,000	\$1,620,000	\$1,245,000	\$1,875,000	\$2,865,000	\$9,475,000

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

**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:	2021/22	2022/23	2023/24	2023/24	2024/25	5-Yr. Total
Budget:			\$1,500,000	\$600,000		\$2,100,000

Impact on Operating Budget: No anticipated impact.

FIRE APPARATUS SHELTERS

Project Priority: A

Project Org: TBD

Project Type: Facilities/Site Repair

Project Management: Property Management



Project Description: This project is for the purchase and installation of prefabricated steel shelters for fire apparatus at RFOTC and fire stations without sufficient space within the apparatus bays. The benefits of the shelters include extending the life of the apparatus vehicles and external on-board equipment through reduced exposure to the elements, and improved working environments for personnel performing maintenance, equipment loading/unloading, and other related duties.

Project Status: The project is scheduled to commence in FY 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$200,000					\$200,000

Impact on Operating Budget: Ongoing minor to moderate savings in apparatus maintenance costs.

BODY ARMOR REPLACEMENT

Project Priority: A

Project Org: P427

Project Type: Service 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 body armor purchased with the grant will need to be replaced by FY 2024/25.

Project Status: Purchases to be made in FY 24/25.



Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:				\$350,000		\$350,000

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 1,000 shelters were purchased between 2008 and 2012. The shelters have a shelf life of 10 years. The Operations Department began replacing all OCFA's Fire Shelters in FY 2019/20 and will continue until completion in FY 2022/23.

Fire Shelter cost is approximately \$300 each, including taxes.



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 meet the high standard of safety.

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

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$100,000	\$140,000				\$240,000

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:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:			\$2,250,000	\$2,250,000		\$4,500,000

Impact on Operating Budget: No anticipated impact.

CHAINSAWS

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:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$75,000				\$75,000	\$150,000

Impact on Operating Budget: No anticipated impact.

GAS POWERED EXHAUST FANS

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:	2021/22	2022/23	2023/24	2024/25	2025/26	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:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:		\$12,000				\$12,000

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

HIGH-PRESSURE AIRBAGS

Project Priority: A

Project Org: P410

Project Type: Service Enhancement/Replacement

Project Management: Operations

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



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

Project Status: Project scheduled to begin in FY 2025/26.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:					\$55,000	\$55,000

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

DUO-DOTE AUTO-INJECTORS

Project Priority: A

Project Org: P430

Project Type: Service Replacement

Project Management: Emergency Medical Services

Project Description: 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 2,000 auto-injectors.

Project Status: Project will take place in FY 2024/25.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:				\$180,000		\$180,000

Impact on Operating Budget: Potential replacement cost if used prior to expiration date.

CARDIAC MONITORS/DEFIBRILLATORS

Project Priority: A

Project Org: P402

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 quantity needed and inflation.

Project Status: Project to commence in FY 2024/25.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:				\$2,500,000	\$2,500,000	\$5,000,000

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

SUCTION UNITS

Project Priority: A

Project Org: TBD

Project Type: Service Replacement

Project Management: Emergency Medical Services



Project Description: To provide life-saving emergency medical care, suction units are mandated to be on each Basic Life Support (BLS) or Advanced Life Support (ALS) unit. Suction units are small vacuums used to control the patient's airway, clear obstructions, and assist in airway management. They are used each time our personnel perform CPR, treat seizures, and aid in severe vomiting.

Due to frequency of use, wear and tear, battery life, motor life, and sanitation needs, the life span of suction units is approximately 5 years and will require replacement in FY 2023/24. EMS anticipates replacing the fleet of 150 suction units through an RFP process. The \$550 estimate per unit is based on the current price of suction units, the current quantity needed and inflation.

Project Status: Project to commence in FY 2023/24.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:			\$82,500			\$82,500

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

REMOTE RESCUE PACKS

Project Priority: A

Project Org: TBD

Project Type: Service Replacement

Project Management: Emergency Medical Services

Project Description: Fourteen OCFA stations serve urban interface areas where Advance Life Support (ALS) supplies can be needed on hiking trails or other areas not reachable by vehicles. When this occurs, OCFA personnel use a remote rescue pack, a backpack equipped with ALS medical supplies (trauma supplies, drugs, AED plus, etc.), to hike to patients.

The remote rescue packs make it feasible to respond efficiently to remote patients, but there is wear and tear on the backpack itself and a lifespan to the supplies inside the backpack. These factors necessitate replacement approximately every five years. The current remote rescue packs will require replacement in FY 2023/24. The \$3,500 per unit cost is an estimate based on the current price of the bags and supplies, the current quantity needed and inflation.

Project Status: Project to commence in FY 2023/24.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:			\$49,000			\$49,000

Impact on Operating Budget: None

AED PLUS

Project Priority: A

Project Org: TBD

Project Type: Service Replacement

Project Management: Emergency Medical Services



Project Description: When cardiac arrest occurs, rapid treatment with an automated external defibrillator (AED) can save lives. The AED Plus device analyzes a heart rhythm and, when necessary, uses an electrical shock to restore normal rhythm. To facilitate immediate care, OCFA stocks AED Plus devices throughout RFOTC, in Operations' staff vehicles, and in Division Chief or Battalion Chief staffed stations. There are 225 units in circulation that were purchased in 2017.

Every 5 to 8 years, the AED Plus devices need replacement and recalibration, slotting replacement in FY 2025/26. EMS anticipates replacing these units through an RFP process. The \$1,500 per unit cost is an estimate based on the current price of the AED Plus devices, the current quantity needed and inflation.

Project Status: Project to commence in FY 2025/26.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:					\$337,500	\$337,500

Impact on Operating Budget: None

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 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:	2021/22	2022/23	2023/24	2024/25	2025/26	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.

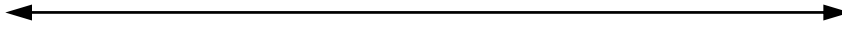


Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:			\$50,000			\$50,000

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 transfers 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: The RFOTC Training Grounds requires expansion and upgrade to accommodate OCFA's growth in recent years with new cities joining the organization. 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 any one of seven burn props 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 result in more instructors (5:1 ratio) and a 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 2021/22, the plan is to build a new three-story training tower; modify the existing strip mall training prop; develop the north end of the property; install additional training props, safety sensor system, and computer operating system in the current tower; replace the burn props; install permanent power to the classrooms; and expand power supply capabilities.

Project Status: Temporary classrooms were installed in FY 2019/20, and solicited bids pending award include electrical improvements at the drill grounds and fire training structure improvements. An environmental study is in process for the FY 2021/22 improvements described above. Project will continue subject to negotiations with the City of Irvine.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:			\$1,500,000	\$2,100,000		\$3,600,000

Impact on Operating Budget: Annual maintenance contracts for burn props at approximately \$40,000 per year.

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 will upgrade approximately six existing stations that are lacking hard-wired fire detection systems. In an effort to have more robust detection and notification fire life safety systems, this project will include installation of smoke detectors that connect to the existing alerting system, which are monitored by the Emergency Communications Center.

Project Status: The project will continue through FY 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$500,000					\$500,000

Impact on Operating Budget: Ongoing annual operational costs of about \$25,000 are projected after the completion of the 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 an acre, anticipated to be exchanged for a replacement one acre site a quarter of a mile from the current station's 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: The 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:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$1,000,000	\$500,000			\$12,012,231	\$13,512,231

Impact on Operating Budget: Replacement of 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

Project Org: P553

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:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:			\$1,600,000	\$1,600,000	\$4,800,000	\$8,000,000

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:** P554**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 to continue through FY 2021/22. Project delivery is anticipated to be Design-Build.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$12,000,000					\$12,000,000

Impact on Operating Budget: Replacement of 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. Project delivery is anticipated to be Design-Build. The project commenced in FY 2019/20.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:				\$3,700,000	\$6,700,000	\$10,400,000

Impact on Operating Budget: Replacement of 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 critical emergency power to the RFOTC facilities 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 generator is available next to the existing unit.

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 generator could 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 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:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:				\$500,000		\$500,000

Impact on Operating Budget: No anticipated impact.



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 were upgraded with new audio-visual (AV) systems. When new fire stations are built, current technology AV systems are also installed.

This enterprise AV project will upgrade technology in conference rooms, training rooms, and classrooms at the Urban Search & Rescue



(US&R) warehouse, the Regional Fire Operations and Training Center (RFOTC), Battalion and Division fire stations, and the Emergency Command Center (ECC). The project is anticipated to be completed over a two year period. The upgraded AV systems will enable dispatchers, RFOTC staff, fire station crews, and US&R warehouse personnel to stream and access electronic training materials more efficiently; utilize video conferencing with other fire stations and HQ; and access content sources and feeds from wilderness, traffic, and security cameras and the internet.

The upgraded AV technology has improved efficiencies and allows crews to decrease the need to travel for training as they can access content from their Battalion and Division station classrooms.



This project will also refresh the technology used in the RFOTC Board room and RFOTC classrooms which is now five years old.

Project Status: The project will continue through FY 2024/25.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$700,000	\$200,000	\$500,000	\$200,000		\$1,600,000

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

Project Org: 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 Recover 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 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.

Project Status: Project is currently in process and expected to continue thru FY 2024/25.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$750,000	\$750,000	\$750,000	\$750,000		\$3,000,000

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 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 the in-house development of 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 two to three years of programming, development, and testing.

Project Status: The project will continue through FY 2022/23.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$25,000	\$1,250,000				\$1,275,000

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 2022/23.

EMERGENCY MEDICAL SYSTEMS (EMS) ENTERPRISE SYSTEM

Project Priority: A

Project Org: P353

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 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.

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 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: The project will continue through FY 2022/23.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$1,250,000	\$1,250,000				\$2,500,000

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: P351

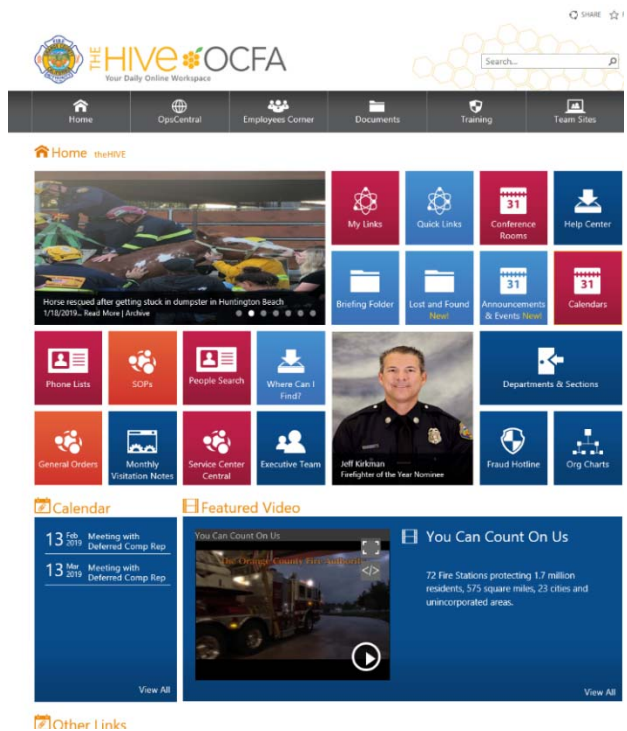
Project Type: Application Replacement

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. Due to the OCFA's intranet integration with many OCFA systems, this project is expected to be complex and time-consuming.



Project Status: Due to preexisting IT systems development projects anticipated to be active through FY 2023/24, update of TheHIVE is anticipated to start in 2024.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:				\$500,000	\$500,000	\$1,000,000

Impact on Operating Budget: Application maintenance and 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.

PROPERTY MANAGEMENT APPLICATION

Project Priority: A

Org Number: TBD

Project Type: Computer Application Purchase and Implementation

Project Management: IT – Communications & Workplace Support

Project Description: This project is for the purchase and implementation of an application for use by the Property Management Department. The expectation is to purchase a corporate software package specifically developed for use by Property Management with modules for work order processing and management, preventative/recurring maintenance management and scheduling, budgeting, vendor management and procurement, as well as fixed asset and equipment management or integration with OCFA's existing implementation of AssetWorks.

The project objective is to develop and sustain a highly strategic approach to managing OCFA's numerous facilities and equipment, including fire station buildings, HVAC systems, emergency power generators, and major appliances. This will include optimized procurement of contract services and replacement equipment, and improved accuracy of both the Property Management annual operating budget and five-year capital improvement plan.

The project budget includes software licensing, implementation consulting services, and training. Initial work on the project will begin in FY 2021/22, and include development of a request for vendor qualifications, review and analysis of proposals, followed by purchase of the application in FY 2022/23.

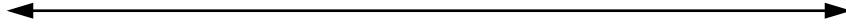
Project Status: The project will start in FY 2021/22 and continue through FY 2022/23.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:		\$350,000				\$350,000

Impact on Operating Budget: Annual software support fees estimated at \$25,000, based on 20% of initial software licensing.

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 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year Total
EMERGENCY VEHICLES								
Air Utility								
5415	Air Utility Vehicle	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
Battalion Utility								
3645	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3646	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3647	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3648	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3649	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3650	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3651	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3652	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3653	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3654	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3655	Battalion Utility	Operations	-	-	-	-	88,105	88,105
3659	Battalion Utility	Operations	-	-	-	-	88,105	88,105
Compressed Air Foam System Patrol Vehicle - Type 6								
3687	CAFS-Patrol Veh.-Type 6	Operations	-	150,000	-	-	-	150,000
3689	CAFS-Patrol Veh.-Type 6	Operations	-	150,000	-	-	-	150,000
3796	CAFS-Patrol Veh.-Type 6	Operations	-	150,000	-	-	-	150,000
3685	CAFS-Patrol Veh.-Type 6	Ops - FS11	-	150,000	-	-	-	150,000
3686	CAFS-Patrol Veh.-Type 6	Ops - FS7	-	150,000	-	-	-	150,000
3688	CAFS-Patrol Veh.-Type 6	Ops - FS10	145,630	-	-	-	-	145,630
3795	CAFS-Patrol Veh.-Type 6	Ops - FS18	-	-	-	159,135	-	159,135
3797	CAFS-Patrol Veh.-Type 6	Ops - FS14	-	-	-	159,135	-	159,135
3799	CAFS-Patrol Veh.-Type 6	Ops - FS57	-	-	-	159,135	-	159,135
3683	CAFS-Patrol Veh.-Type 6	Ops - FS15	-	-	-	159,135	-	159,135
3690	CAFS-Patrol Veh.-Type 6	Operations	-	-	-	159,135	-	159,135
3798	CAFS-Patrol Veh.-Type 6	Operations	-	-	-	159,135	-	159,135
3684	CAFS-Patrol Veh.-Type 6	Operations	-	-	-	159,135	-	159,135
Dozer Tender								
3033	Dozer Tender	Operations	150,000	-	-	-	-	150,000
3034	Dozer Tender	Operations	150,000	-	-	-	-	150,000

FY 2021/22 - FY 2025/26 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 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year Total
Dozer Transport Trailer								
New	Dozer Transport Trailer	Operations	170,000	-	-	-	-	170,000
Engine - Type I								
5222	Engine - Type I	Operations	-	774,514	-	-	-	774,514
5241	Engine - Type I	Operations	-	774,514	-	-	-	774,514
5216	Engine - Type I	Operations	-	774,514	-	-	-	774,514
5159	Engine - Type I	Operations	-	774,514	-	-	-	774,514
5154	Engine - Type I	Operations	-	774,514	-	-	-	774,514
5215	Engine - Type I	Operations	-	774,514	-	-	-	774,514
5218	Engine - Type I	FS 9	-	-	813,240	-	-	813,240
5225	Engine - Type I	FS 64	-	-	813,240	-	-	813,240
5200	Engine - Type I	Operations	-	-	813,240	-	-	813,240
5211	Engine - Type I	Operations	-	-	813,240	-	-	813,240
5155	Engine - Type I	Operations	-	-	813,240	-	-	813,240
5219	Engine - Type I	Operations	-	-	813,240	-	-	813,240
5151	Engine - Type I	Operations	-	774,514	-	-	-	774,514
5153	Engine - Type I	Operations	-	774,514	-	-	-	774,514
5263	Engine - Type I	FS 83	-	774,514	-	-	-	774,514
5264	Engine - Type I	FS 84	-	774,514	-	-	-	774,514
5267	Engine - Type I	FS 80	-	774,514	-	-	-	774,514
5226	Engine - Type I	Operations	-	-	813,240	-	-	813,240
5242	Engine - Type I	Operations	-	-	813,240	-	-	813,240
5243	Engine - Type I	Operations	-	-	813,240	-	-	813,240
5180	Engine - Type I	Operations	-	-	-	853,902	-	853,902
5182	Engine - Type I	Operations	-	-	-	853,902	-	853,902
5181	Engine - Type I	Operations	-	-	-	853,902	-	853,902
5162	Engine - Type I	Operations	-	-	-	853,902	-	853,902
5163	Engine - Type I	Operations	-	-	-	853,902	-	853,902
5164	Engine - Type I	Operations	-	-	-	853,902	-	853,902
5165	Engine - Type I	Operations	-	-	-	853,902	-	853,902
5166	Engine - Type I	Operations	-	-	-	853,902	-	853,902
5183	Engine - Type I	Operations	-	-	-	853,902	-	853,902
NEW	Engine - Type I	Operations	-	-	-	853,902	-	853,902
TBD	Engine - Type I	Operations	-	-	-	-	-	-
TBD	Engine - Type I	Operations	-	-	-	-	896,600	896,600
TBD	Engine - Type I	Operations	-	-	-	-	896,600	896,600
TBD	Engine - Type I	Operations	-	-	-	-	896,600	896,600
TBD	Engine - Type I	FS 12	-	-	-	-	896,600	896,600
Engine - Type III								
5140	Engine - Type III	Operations	-	-	-	-	796,400	796,400
5141	Engine - Type III	Operations	-	-	-	-	796,400	796,400
5144	Engine - Type III	Operations	-	-	-	-	796,400	796,400
5147	Engine - Type III	Operations	-	-	-	-	796,400	796,400
5149	Engine - Type III	Operations	-	-	-	-	796,400	796,400
NEW	Engine - Type III	Operations	655,200	-	-	-	-	655,200
NEW	Engine - Type III	Operations	655,200	-	-	-	-	655,200

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 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year Total
Full-Size 4-Door Exec Mgmt.								
2350	Full-Size 4-Door 4x4	Operations	-	72,450	-	-	-	72,450
2353	Full-Size 4-Door 4x4	Operations	70,000	-	-	-	-	70,000
2354	Full-Size 4-Door 4x4	Operations	-	72,450	-	-	-	72,450
2351	Full-Size 4-Door 4x4	Operations	-	-	74,990	-	-	74,990
2352	Full-Size 4-Door 4x4	Operations	70,000	-	-	-	-	70,000
2355	Full-Size 4-Door 4x4	Operations	-	-	74,990	-	-	74,990
2357	Full-Size 4-Door 4x4	Operations	70,000	-	-	-	-	70,000
2356	Full-Size 4-Door 4x4	Operations	-	-	-	-	80,330	80,330
Investigator Truck								
3028	Pickup Utility 3/4 Ton	Operations	-	-	-	-	87,000	87,000
3656	Pickup Utility 3/4 Ton	Operations	-	-	-	-	87,000	87,000
3665	Pickup Utility 3/4 Ton	Operations	-	-	-	-	87,000	87,000
3666	Pickup Utility 3/4 Ton	Operations	-	-	-	-	87,000	87,000
3667	Pickup Utility 3/4 Ton	Operations	-	-	-	-	87,000	87,000
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								
New	Pickup Utility 3/4 Ton	Pool	57,750	-	-	-	-	57,750
New	Pickup Utility 3/4 Ton	Station 15	72,000	-	-	-	-	72,000
New	Pickup Utility 3/4 Ton	Station 16	72,000	-	-	-	-	72,000
New	Pickup Utility 3/4 Ton	Station 48	72,000	-	-	-	-	72,000
3339	Pickup Utility 3/4 Ton	Investigations	-	75,000	-	-	-	75,000
3677	Pickup Utility 3/4 Ton	Station 81	-	55,000	-	-	-	55,000
3041	Pickup Utility 3/4 Ton	Crews/Eq	-	80,000	-	-	-	80,000
3043	Pickup Utility 3/4 Ton	Crews/Eq	-	80,000	-	-	-	80,000
New	Pickup Utility 3/4 Ton	Pool	-	60,500	-	-	-	60,500
New	Pickup Utility 3/4 Ton	Pool	-	60,500	-	-	-	60,500
3676	Pickup Utility 3/4 Ton	Station 81	-	-	-	60,000	-	60,000
New	Pickup Utility 3/4 Ton	Air Ops	65,000	-	-	-	-	65,000
Pick-Up Utility 1 Ton 4X4								
NEW	Pick-Up Utility 1 Ton 4X4	Crews/Eq	75,000	-	-	-	-	75,000
Squad								
3805	Squad	Air Ops	-	-	116,000	-	-	116,000

FY 2021/22 - FY 2025/26 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 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year Total
SUV Full Size 4x4								
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
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
USAR Apparatus Truck Support Vehicle								
NEW	Pickup Utility Heavy Duty	USAR	125,000	-	-	-	-	125,000
NEW	Pickup Utility Heavy Duty	USAR	125,000	-	-	-	-	125,000
NEW	Pickup Utility Heavy Duty	USAR	125,000	-	-	-	-	125,000
Total Emergency Vehicles			4,027,683	11,367,603	8,695,721	9,712,965	9,140,990	42,944,962
DEVELOPER FUNDED VEHICLES								
Engine - Type I								
Station 52	Engine - Type I	Operations	-	-	-	-	1,000,080	1,000,080
Total Developer Funded Vehicles			-	-	-	-	1,000,080	1,000,080
SUPPORT VEHICLES								
Floor Scrubber								
FFS1	Floor Scrubber	Air Ops	-	5,000	-	-	-	5,000
Forklift								
FFL7	Forklift	Comm Srves	-	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
XXX	Forklift	EMS (Warehous	10,000	-	-	-	-	10,000
NEW	WAVE Forklift	US&R	20,000	-	-	-	-	20,000
NEW	WAVE Forklift	US&R	20,000	-	-	-	-	20,000
Fuel Tender								
5412	Fuel Tender	Air Ops	500,000	-	-	-	-	500,000

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 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year Total
Mid-Size 4-Door								
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								
2160	Mid-Size Pickup - 1/2 Ton	Fire Prevention	40,000	-	-	-	-	40,000
2175	Mid-Size Pickup - 1/2 Ton	CRR	-	40,162	-	-	-	40,162
2176	Mid-Size Pickup - 1/2 Ton	CRR	-	40,162	-	-	-	40,162
3118	Mid-Size Pickup - 1/2 Ton	CRR	-	40,162	-	-	-	40,162
3225	Mid-Size Pickup - 1/2 Ton	Fire Prevention	40,000	-	-	-	-	40,000
NEW	Mid-Size Pickup - 1/2 Ton	Admin Captains	44,000	-	-	-	-	44,000
NEW	Mid-Size Pickup - 1/2 Ton	Admin Captains	44,000	-	-	-	-	44,000
NEW	Mid-Size Pickup - 1/2 Ton	Admin Captains	44,000	-	-	-	-	44,000
NEW	Mid-Size Pickup - 1/2 Ton	Admin Captains	44,000	-	-	-	-	44,000
NEW	Mid-Size Pickup - 1/2 Ton	Admin Captains	44,000	-	-	-	-	44,000
NEW	Mid-Size Pickup - 1/2 Ton	Pool	-	40,000	-	-	-	40,000
NEW	Mid-Size Pickup - 1/2 Ton	Pool	-	40,000	-	-	-	40,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	50,000	-	-	-	-	50,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	50,000	-	-	-	-	50,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	50,000	-	-	-	-	50,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	50,000	-	-	-	-	50,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	50,000	-	-	-	-	50,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	50,000	-	-	-	-	50,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	55,000	-	-	-	-	55,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	55,000	-	-	-	-	55,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	55,000	-	-	-	-	55,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	55,000	-	-	-	-	55,000
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	-	56,650	-	-	-	56,650
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	-	56,650	-	-	-	56,650
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	-	56,650	-	-	-	56,650
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	-	56,650	-	-	-	56,650
NEW	Mid-Size Pickup - 1/2 Ton	Training Cadre	-	56,650	-	-	-	56,650
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

FY 2021/22 - FY 2025/26 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 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year Total
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
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	40,000	-	-	-	-	40,000
New	Pickup Crew Cab - 1/2 Ton	Pool	-	42,000	-	-	-	42,000
New	Pickup Crew Cab - 1/2 Ton	Pool	-	42,000	-	-	-	42,000
Pickup Crew Cab - 3/4 Ton								
3203	Pickup Crew Cab - 3/4 Ton	Training	55,000	-	-	-	-	55,000
2210	Pickup Utility 3/4 Ton	IT	-	-	-	-	40,000	40,000
3668	Pickup Utility 3/4 Ton	COMM	-	-	-	-	40,000	40,000
3469	Pickup Utility 3/4 Ton	Fleet	-	-	-	-	40,000	40,000
3470	Pickup Utility 3/4 Ton	Fleet	-	-	-	-	40,000	40,000
3657	Pickup Utility 3/4 Ton	Service Center	-	-	-	-	45,000	45,000
3658	Pickup Utility 3/4 Ton	Service Center	-	-	-	-	45,000	45,000
Mule								
NEW	UTV w/Trailers	Ops Training	30,000	-	-	-	-	30,000
NEW	UTV w/Trailers	Logistics	20,000	-	-	-	-	20,000
NEW	UTV w/Trailers	Logistics	15,000	-	-	-	-	15,000
NEW	UTV w/Trailers	Logistics	15,000	-	-	-	-	15,000
Pickup - Stake Bed								
NEW	Stake Bed - 1 Ton	Srv Center	90,000	-	-	-	-	90,000
NEW	Stake Bed - 1 Ton	Srv Center	90,000	-	-	-	-	90,000
Service Truck - Light								
3047	Service Truck - Light	Fleet Svcs	-	-	170,000	-	-	170,000
3048	Service Truck - Light	Fleet Svcs	-	-	170,000	-	-	170,000

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 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year Total
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
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
3143	SUV Full-Size 4x4	Pre-Fire Manage	63,000	-	-	-	-	63,000
SUV Mid-Size 4x4								
2159	SUV Mid-Size 4x4	Operations Pool	50,000	-	-	-	-	50,000
2162	SUV Mid-Size 4x4	Operations Pool	50,000	-	-	-	-	50,000
2163	SUV Mid-Size 4x4	Operations Pool	50,000	-	-	-	-	50,000
2164	SUV Mid-Size 4x4	Operations Pool	50,000	-	-	-	-	50,000
2165	SUV Mid-Size 4x4	Operations Pool	50,000	-	-	-	-	50,000
2166	SUV Mid-Size 4x4	Operations Pool	50,000	-	-	-	-	50,000
2167	SUV Mid-Size 4x4	Operations Pool	50,000	-	-	-	-	50,000
2168	SUV Mid-Size 4x4	Operations Pool	50,000	-	-	-	-	50,000
2169	SUV Mid-Size 4x4	Operations Pool	50,000	-	-	-	-	50,000
2170	SUV Mid-Size 4x4	Operations Pool	50,000	-	-	-	-	50,000
Step Van								
4001	Step Van	Service Ctr.	60,000	-	-	-	-	60,000
4003	Step Van	Service Ctr.	60,000	-	-	-	-	60,000
New	Step Van	Pool	42,000	-	-	-	-	42,000
Van-Transit								
4103	Transit Connect	Plan Dev	-	-	-	-	34,778	34,778
4328	Transit Connect	EMS	-	-	-	-	34,778	34,778
4329	Transit Connect	EMS	-	-	-	-	34,778	34,778
4330	Transit Connect	EMS	-	-	-	-	34,778	34,778
4331	Transit Connect	EMS	-	-	-	-	34,778	34,778
4332	Transit Connect	EMS	-	-	-	-	34,778	34,778
4333	Transit Connect	EMS	-	-	-	-	34,778	34,778
4334	Transit Connect	EMS	-	-	-	-	34,778	34,778
Heavy Service Truck Conversion								
New	Conversion	Fleet Services	100,000	-	-	-	-	100,000
Total Support Vehicles			3,104,000	742,192	1,826,572	-	528,224	6,200,988
TOTAL VEHICLES			7,131,683	12,109,795	10,522,293	9,712,965	10,669,294	50,146,030

AIR UTILITY

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services

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:	2021/22	2022/23	2023/24	2024/25	2025/26	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 COMMAND

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services

Project Description: Each battalion 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 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 Battalion Chief 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:

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	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.

BATTALION UTILITY

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services

Project Description: Each battalion is assigned a utility 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 twelve command vehicles in FY 2025/26.



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 battalion utility 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:

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:					\$1,057,260	\$1,057,260

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 VEHICLE – TYPE 6

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services

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.



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:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$145,630	\$750,000		\$1,113,945		\$2,009,575

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

DOZER TENDER

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services

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 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: Purchases to occur in FY 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$300,000					\$300,000

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 Addition

Project Management: Fleet Services

Project Description: The dozer transport trailer is designed for hauling heavy equipment, specifically bull dozers. This project is for the addition of a dozer transport trailer to the fleet in FY 2021/22.



Vehicle 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 dozer transport trailers is 20 years. The projection for the replacement of this vehicle is based on age.

Project Status: Purchase to occur in FY 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$170,000					\$170,000

Impact on Operating Budget: The addition of a dozer transport trailer to the vehicle fleet is considered a significant, non-recurring expenditure, which will increase annual service and maintenance costs in the operating budget by approximately \$500 per year during the 3-year warranty period. After the warranty period, the annual service and maintenance costs are expected to increase to approximately \$1,900 per year. The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget.

ENGINE – TYPE I

Project Priority: A

Project Type: Vehicle Replacement and Addition

Project Management: Fleet Services

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 annually.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:		\$8,519,654	\$7,319,160	\$8,539,020	\$3,586,400	\$27,964,234

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 and Addition

Project Management: Fleet Services

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 2021/22 and 2025/26.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$1,310,400				\$3,982,000	\$5,292,400

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget. The annual maintenance cost for each of these vehicles will be \$4,000 annually.

FULL-SIZE 4-DOOR EXECUTIVE MANAGEMENT

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services

Project Description: The full-size 4-door vehicles are used by all Executive Management, the 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 multiple fiscal years.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$210,000	\$144,900	\$149,980		\$80,330	\$585,210

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

PICKUP UTILITY – ¾ TON VEHICLES

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services

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.



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 occur in FY 2025/26.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:					\$435,000	\$435,000

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 \$2,000 per unit. 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

Project Description: This unit carries a full complement of advanced life support (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:	2021/22	2022/23	2023/24	2024/25	2025/26	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

Project Description: The pickup utility – ¾ ton units are used by Emergency Operations as support vehicles.



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 occur in various years.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$338,750	\$411,000		\$60,000		\$809,750

Impact on Operating Budget: The addition of a vehicle will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$2,000 per unit. The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget.

PICK-UP UTILITY 1 TON

Project Priority: B

Project Type: Vehicle Addition

Project Management: Fleet Services

Project Description: The Crews vehicles have a multitude of uses for emergency support. Their primary function is for support of the hand crews with fire line construction and brush clearing operations. These units are also sent out of the county to support their designated section(s) 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 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$75,000					\$75,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget. The annual estimated maintenance cost will be 4,000 per year.

SQUAD

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services

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: Purchase to occur in FY 2023/24.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:			\$116,000			\$116,000

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

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 2022/23.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:		\$792,000				\$792,000

Impact on Operating Budget: The addition of this vehicle to the fleet will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$2,000 per unit.



SWIFT WATER VEHICLE

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services

Project Description: The Swift Water Vehicle is used is to support Swift water rescues throughout the county.

Replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for service trucks are 10 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchases to occur in FY 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	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.



USAR APPARATUS TRUCK SUPPORT VEHICLE

Project Priority: A

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: These heavy-duty rated vehicles will be used to support the USAR Truck Apparatus.



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 – $\frac{3}{4}$ ton vehicles are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2021/22

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$375,000					\$375,000

Impact on Operating Budget: The addition of these vehicles will increase maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$2,000 per unit.

ENGINE-TYPE 1 (DEVELOPER FUNDED)

Project Priority: A

Project Type: Vehicle Addition

Project Management: Fleet Services

Project Description: The Type 1 engine carries hose, water, and a pump used primarily for structure fires. Most fire stations contain one or more of these units. This apparatus is the same as our replacement Type I engines; however, this apparatus is funded by a local developer including hose and other equipment. This project is for the purchase of one Type 1 engines for Fire Station 52 (Irvine Business District).



Project Status: Purchase to occur in FY 2025/26.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:					\$1,000,080	\$1,000,080

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.

FLOOR SCRUBBER

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services

Project Description: The floor scrubber is used to keep the hangar at the Fullerton airport clean.

The current scrubber is 22 years old.

Project Status: Purchase to occur in FY 2022/23.



Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	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 and Addition

Project Management: Fleet Services

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 (six) need replacement due to age. Two additional units are needed to support warehouse facilities, which will prevent the need for long term rentals.



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 various years.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$50,000	\$8,820	\$37,200			\$96,020

Impact on Operating Budget: The replacement of older units reduces downtime and maintenance costs in the operating budget.

FUEL TENDER

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services

Project Description: The fuel tender carries five hundred gallons of gasoline and five hundred gallons of diesel fuel. This unit is used for emergency and remote fueling for both gasoline and diesel fuel aircraft, vehicles and apparatus. This replacement fuel tender will be used in air operations.



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 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	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.

MID-SIZE 4-DOOR

Project Priority: A

Project Type: Vehicle Addition

Project Management: Fleet Services

Project Description: The mid-size sedan 4-door vehicles are used by management and supervisory staff in a variety of support staff positions that need the versatility of a 4-door vehicle to complete their specific assignments and support the operations of their specific sections. This project is for the addition of two pool vehicles in FY 2021/22.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for mid-size 4-door vehicles are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$84,000					\$84,000

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 VEHICLES

Project Priority: B

Project Type: Vehicle Replacement and Addition

Project Management: Fleet Services

Project Description: These vehicles are primarily used by staff in Fire Prevention, 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 in various years.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$870,000	\$644,372	\$1,449,372			\$2,963,744

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget. The annual maintenance cost will be \$1,000 per new vehicle.

PICKUP CREW CAB 1/2 TON

Project Priority: A

Project Type: Vehicle Addition

Project Management: Fleet Services

Project Description: The 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.

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 these 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 various years.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$40,000	\$84,000				\$124,000

Impact on Operating Budget: The replacement of older vehicles with high mileage reduces maintenance costs in the operating budget. Once off warranty, the annual estimated maintenance cost will be \$2,000 per unit.

MULE

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services

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: Purchase to occur in FY 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$80,000					\$80,000

Impact on Operating Budget: The replacement of these vehicles will reduce maintenance cost. The annual maintenance cost will be approximately \$1,000.

STAKE BED – 1 TON VEHICLES

Project Priority: A

Project Type: Vehicle Addition

Project Management: Fleet Services Manager

Project Description: The two stake bed trucks will be used by Service Center for ground 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 stake bed trucks are seven years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2021/22

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$180,000					\$180,000

Impact on Operating Budget: The addition of the two stake bed vehicles 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.

SERVICE TRUCK - LIGHT VEHICLE

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services

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.



Vehicle replacement evaluation is based on the following criteria:

- Actual miles of the vehicles
- Actual years of operation compared to expected years
- Evaluation of mechanical condition by the Fleet Services Manager
- Evaluation of the maintenance costs by the Fleet Services Manager

The age and mileage targets for service truck - light vehicles are 10 years and/or 120,000 miles. The projection for the replacement of this vehicle is based on age. However, mileage will be reviewed before a purchase is made, and the purchase may be deferred if warranted.

Project Status: Purchase to occur in FY 2023/24.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:			\$340,000			\$340,000

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 and Addition

Project Management: Fleet Services

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 three SUVs to be utilized in the pool fleet. All the older SUVs have either been surplused or are pending surplus 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: Purchase to occur in FY 2021/22

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$483,000					\$483,000

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. The replacement of older vehicles with high mileage reduces downtime and maintenance costs in the operating budget

SUV MID-SIZE 4X4

Project Priority: A

Project Type: Vehicle Replacement

Project Management: Fleet Services

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.



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 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$500,000					\$500,000

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

STEP VAN

Project Priority: B

Project Type: Vehicle Replacement and Addition

Project Management: Fleet Services

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 are ten years and/or 120,000 miles. The projections for the replacement of these vehicles are based on age. However, mileage will be reviewed before a replacement purchase is made, and may be deferred if warranted.

Project Status: Purchases to occur in FY 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$162,000					\$162,000

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.

VAN - TRANSIT

Project Priority: B

Project Type: Vehicle Replacement

Project Management: Fleet Services

Project Description: The Transit connect cargo vans will be used to replace existing fleet vehicles that have gone beyond life cycle. These are used for support services in IT, Communications, and EMS.

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 transit 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: Purchases to occur in FY 2025/26.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:					\$278,224	\$278,224

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

HEAVY SERVICE TRUCK CONVERSION

Project Priority: A

Project Type: Vehicle Conversion

Project Management: Fleet Services

Project Description: This project provides for the conversion of a straight truck previously purchased from US&R. This will allow for conversion of the former US&R vehicle to a heavy service truck needed in the Support group.

Project Status: Purchase to occur in FY 2021/22.

Fiscal Years:	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Budget:	\$100,000					\$100,000

Impact on Operating Budget: The purchase and conversion of the US&R vehicle determined to be viable for repurposing as a heavy service truck support vehicle was a lower cost alternative to the standard procurement of a replacement fleet vehicle. The annual estimated maintenance cost is estimated at \$2,000.



Budget & Finance Committee

FY 2021/22 Proposed Budget
May 12, 2021
Item 3B



Agenda



Proposed 2021/22 General Fund Budget



Proposed 5-Year Capital Improvement Program



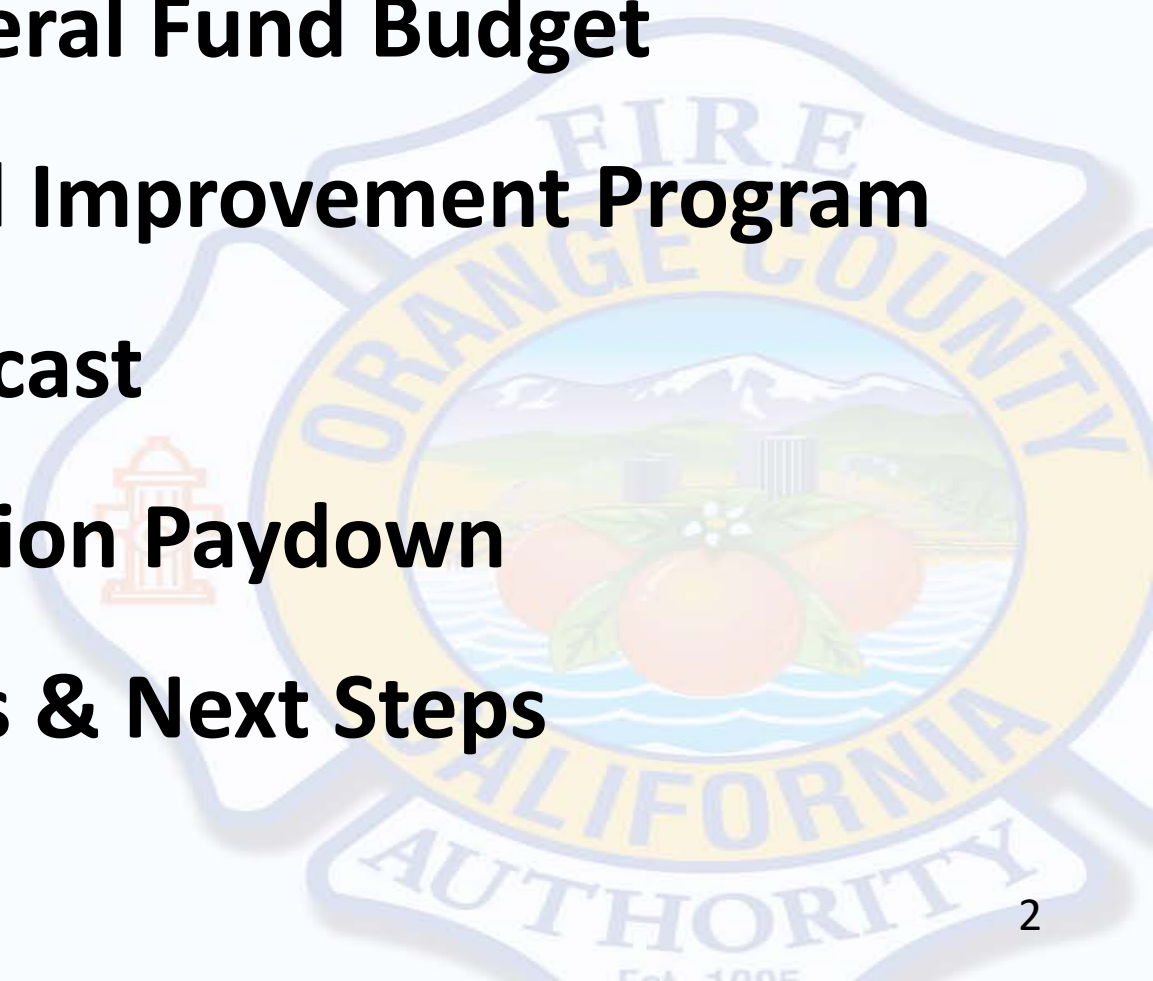
Updated Five-Year Forecast



Progress Update – Pension Paydown



Staff Recommendations & Next Steps



Budget Development Process (7-8 Mos.)

Oct. to Nov. 2020: Staff prepares base assumptions

Nov. to Dec. 2020: Review of financial objectives, budget priorities and budget policies

Nov. to Feb. 2021: Executive Management review of strategic goals and objectives

March 2021: Proposed budget is presented to Executive Management

April 2021: Budget review with CIP Ad Hoc, City Manager's Committee and Labor groups

May 2021: B&FC review and Board adoption of budget

Proposed FY 2021/2022 General Fund Budget



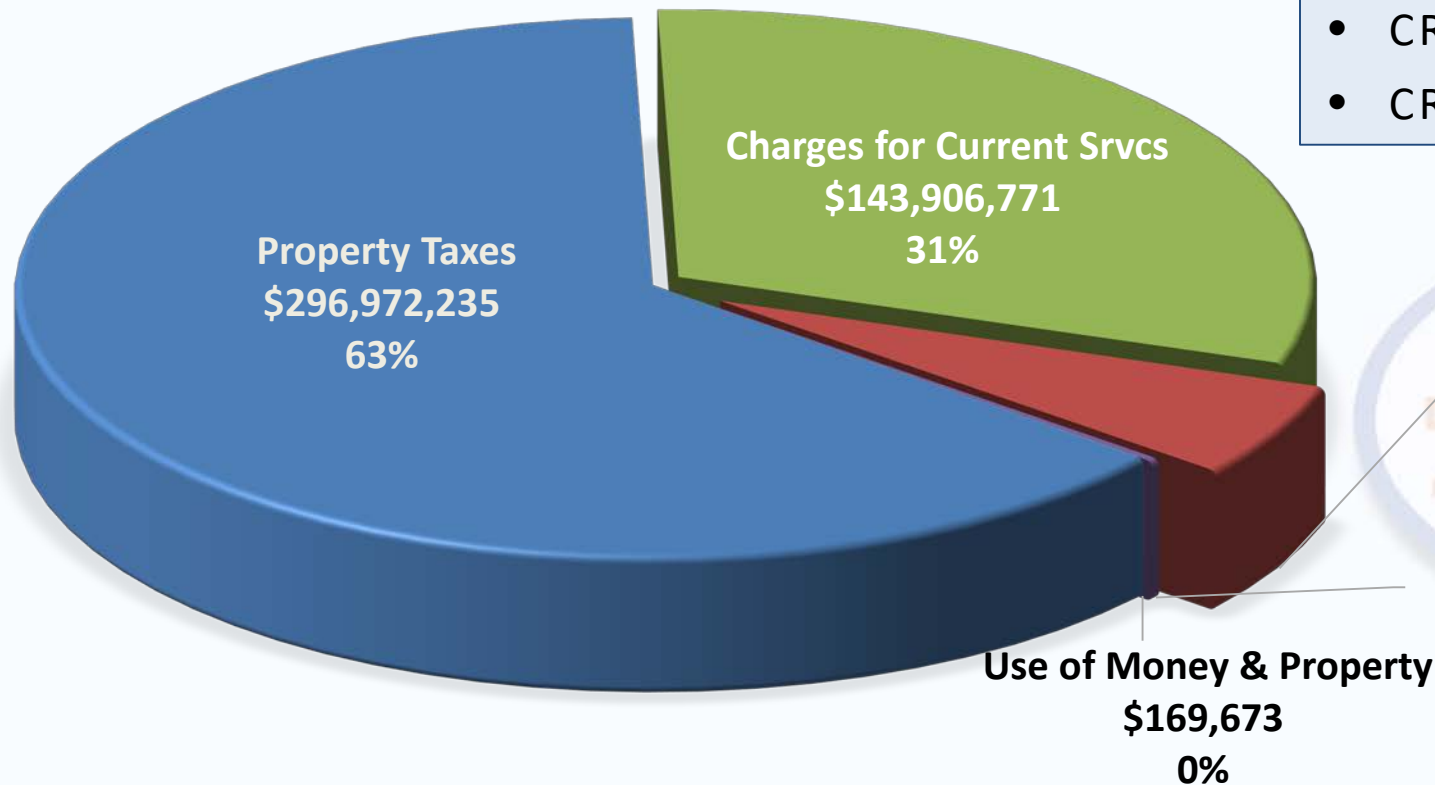
General Fund Overview

- Ongoing Revenues are projected at \$468.7 million, a 4.27% increase over FY 2021/22
- Ongoing Expenditures are projected at \$434.3 million, a 3.21% increase over FY 2021/22
 - Addition of \$14.8M to the voluntary pension paydown
 - Addition of \$2.2M transfer to the Irvine settlement agreement fund
 - Addition of \$2.5M to meet GF 10% Contingency Reserve Policy

Overall, revenues exceed expenditures and required transfers by \$14.9 million, providing funds for capital needs

General Fund Revenue

4.27% Growth, \$468.7M



Year-Over-Year Highlights:

- Property Taxes: 3.13%, \$9.0M increase
- Cash Contract Charges: 4.8%, \$6.1M increase
- CRR Fees: 64.7%, \$2.4M increase
- CRA Pass-Through: 10.4%, \$1.7M increase

General Fund Revenue

Property Tax Projections

- Secured property taxes are projected to grow as follows*:

– 2021/22	3.70%
– 2022/23	2.94%
– 2023/24	3.65%
– 2024/25	3.49%
– 2025/26	3.71%

*Average growth rate of 3.50%
for the next five years*

- For comparison, the past 5 years actual growth has been:

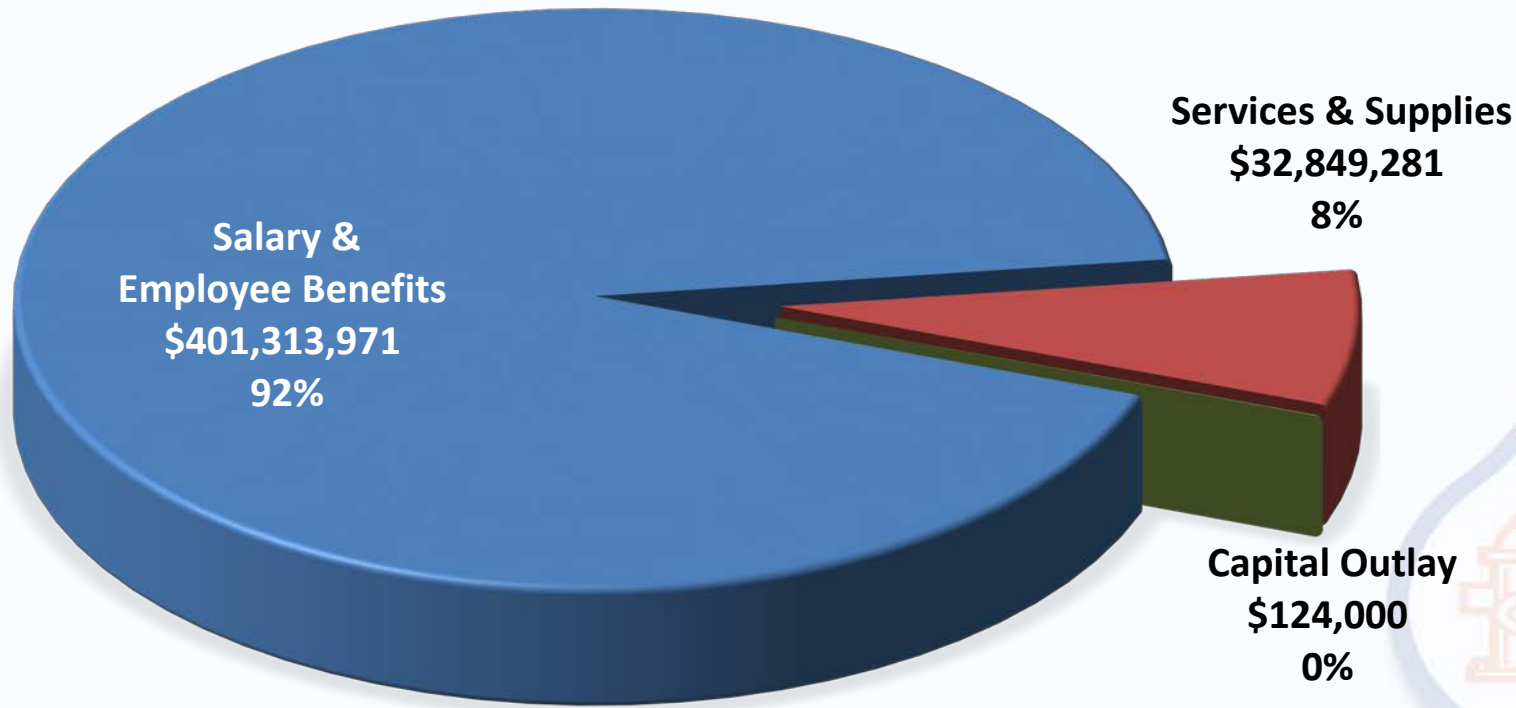
– 2016/17	6.00%
– 2017/18	6.58%
– 2018/19	6.98%
– 2019/20	5.96%
– 2020/21	4.24% (estimated)

*Average growth rate of 5.95%
for the last five years*

*Based on Harris & Associates consultant property tax projections

General Fund Expenditures

3.21% Increase, \$434.3M (ongoing expenditures)



Year-Over-Year Highlights

- S&EB: 3.37%, \$13.1M Increase
- Svs & Supplies: 1.86%, \$0.6M

Additional Expenditures:

- UAAL Paydown \$14.8M
- Settlement Agreement \$2.2M

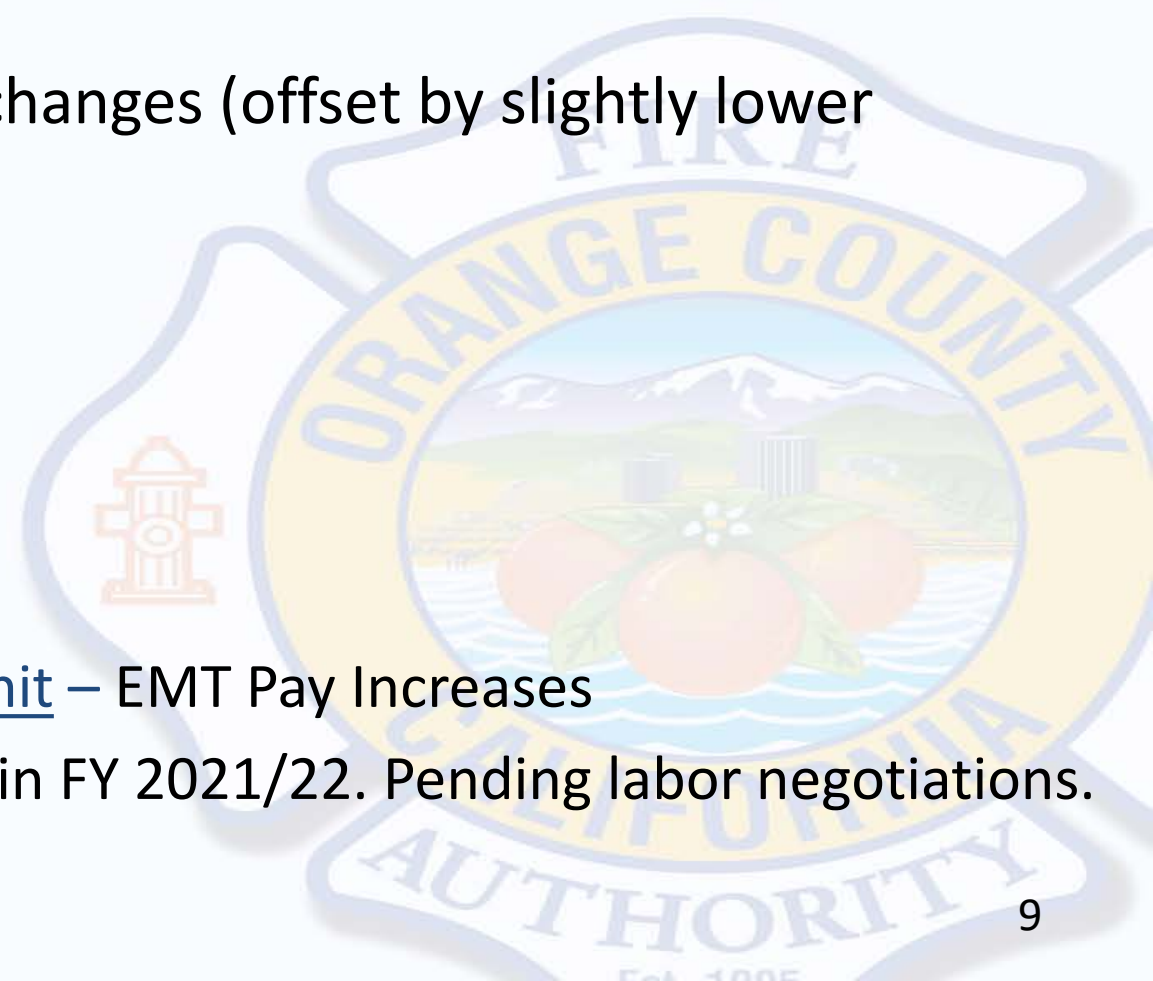
General Fund Expenditures

Salaries and benefits reflect the following assumptions during FY 2021/22:

- Salaries - \$6.2M increase primarily due to MOU changes
- Workers Compensation - \$5.0M increase
- Retirement - \$0.8M increase due to MOU changes (offset by slightly lower retirement rates)
- Health Insurance - \$0.8M increase
- Funded Positions - no position changes

MOU changes:

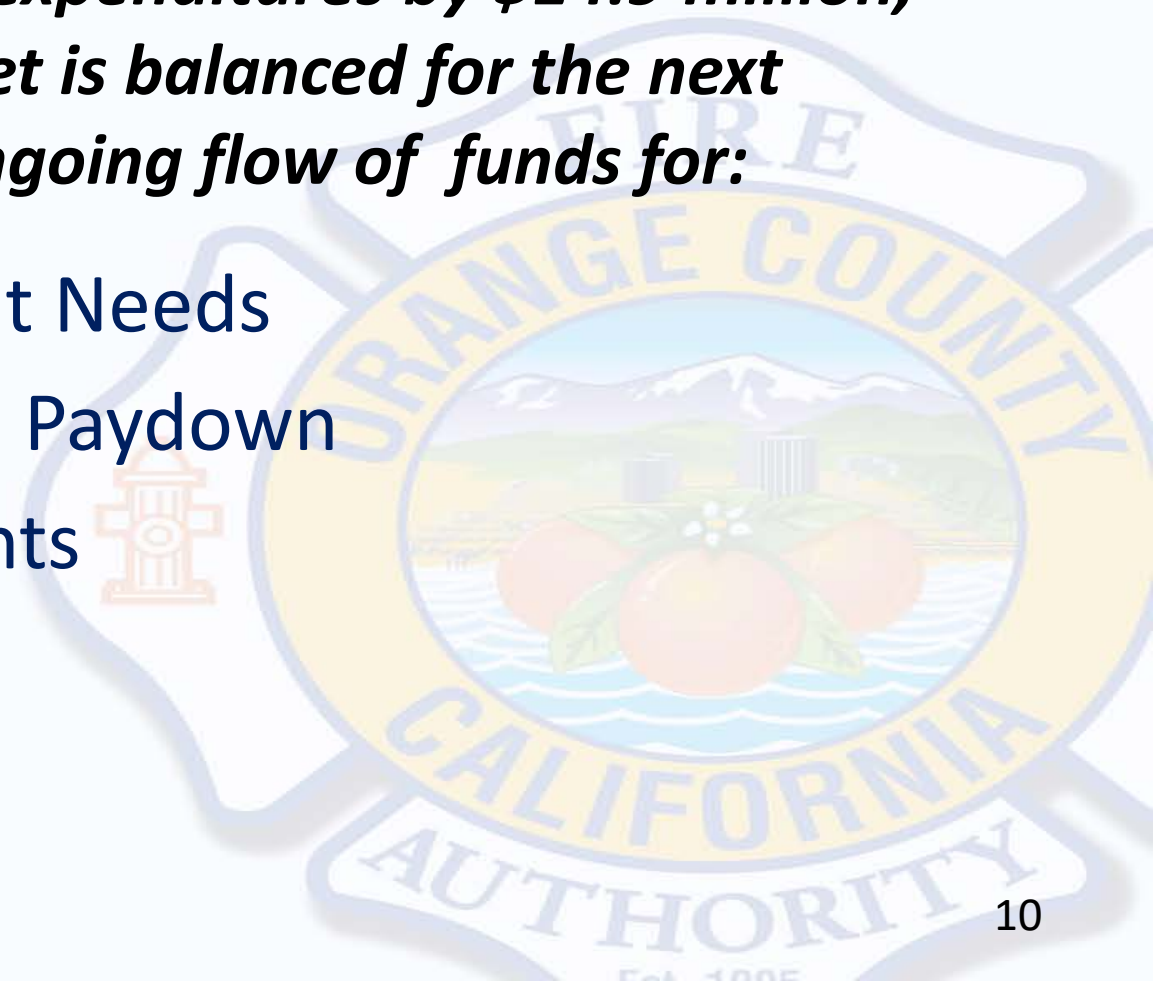
- Fire Management (FM) Unit, Firefighter (FF) Unit – EMT Pay Increases
- OCFAMA, OCEA - Assumes no salary increases in FY 2021/22. Pending labor negotiations.



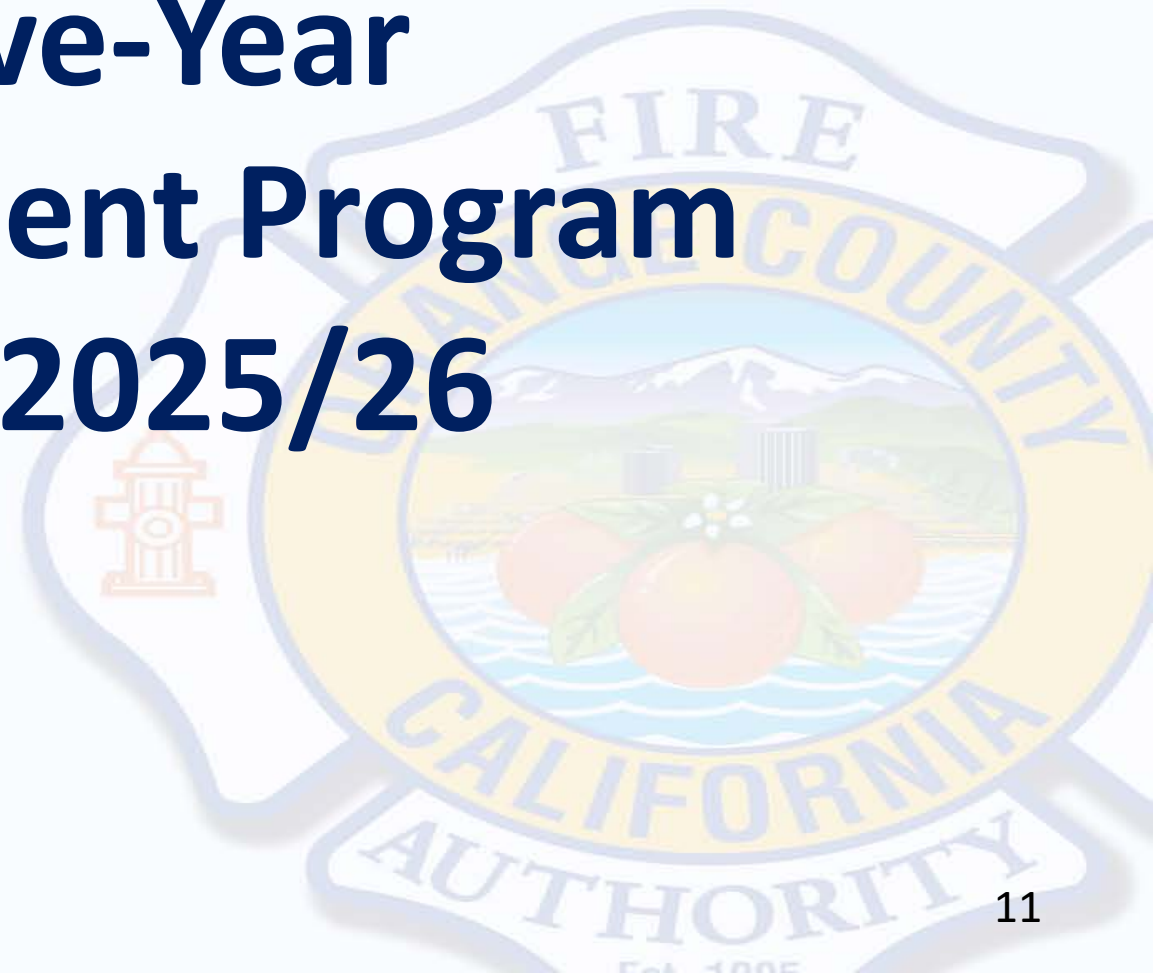
General Fund Summary

Overall, FY 2021/22 revenues exceed expenditures by \$14.9 million, the proposed General Fund budget is balanced for the next 5 years, and it is providing an ongoing flow of funds for:

- Capital Improvement Needs
- Accelerated Pension Paydown
- Reserve Requirements

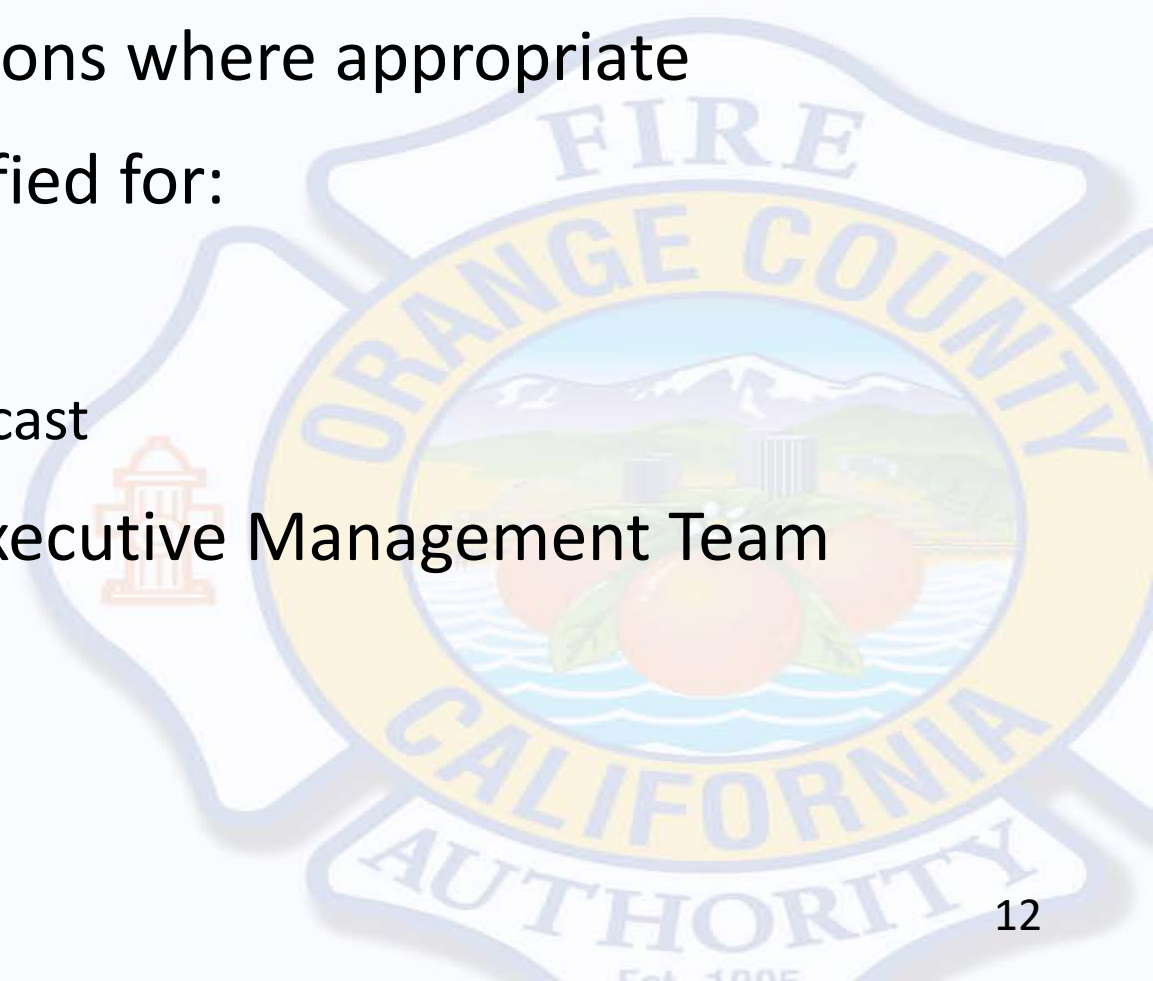


Proposed Five-Year Capital Improvement Program FY 2021/22 – 2025/26



CIP Planning Process

- Each year, all known CIP projects are identified for the next 5 years
- 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
- Proposed projects are reviewed by Executive Management Team and plans are refreshed annually



CIP Planning Process

Executive Management and staff conducted multiple reviews to prioritize projects based on:

- **Facilities Project Management Resources and Construction Scheduling**
 - Avoid impacting station operations/response times
- **Vehicle and Apparatus Replacement**
 - Availability of resources (staffing, procurement, etc.)
 - Implementation of Citygate study recommendations and OCFA policy for replacement
- **Projected CIP Funding Sources**

	Initial CIP Request	Proposed CIP
FY2021-22	\$30.1M	\$30.4M
FY2022-23	\$46.3M	\$21.1M
FY2023-24	\$30.2M	\$22.3M
FY2024-25	\$21.6M	\$29.2M
FY2025-26	\$6.4M	\$41.5M
5-Year Total	\$134.6M	\$144.5M

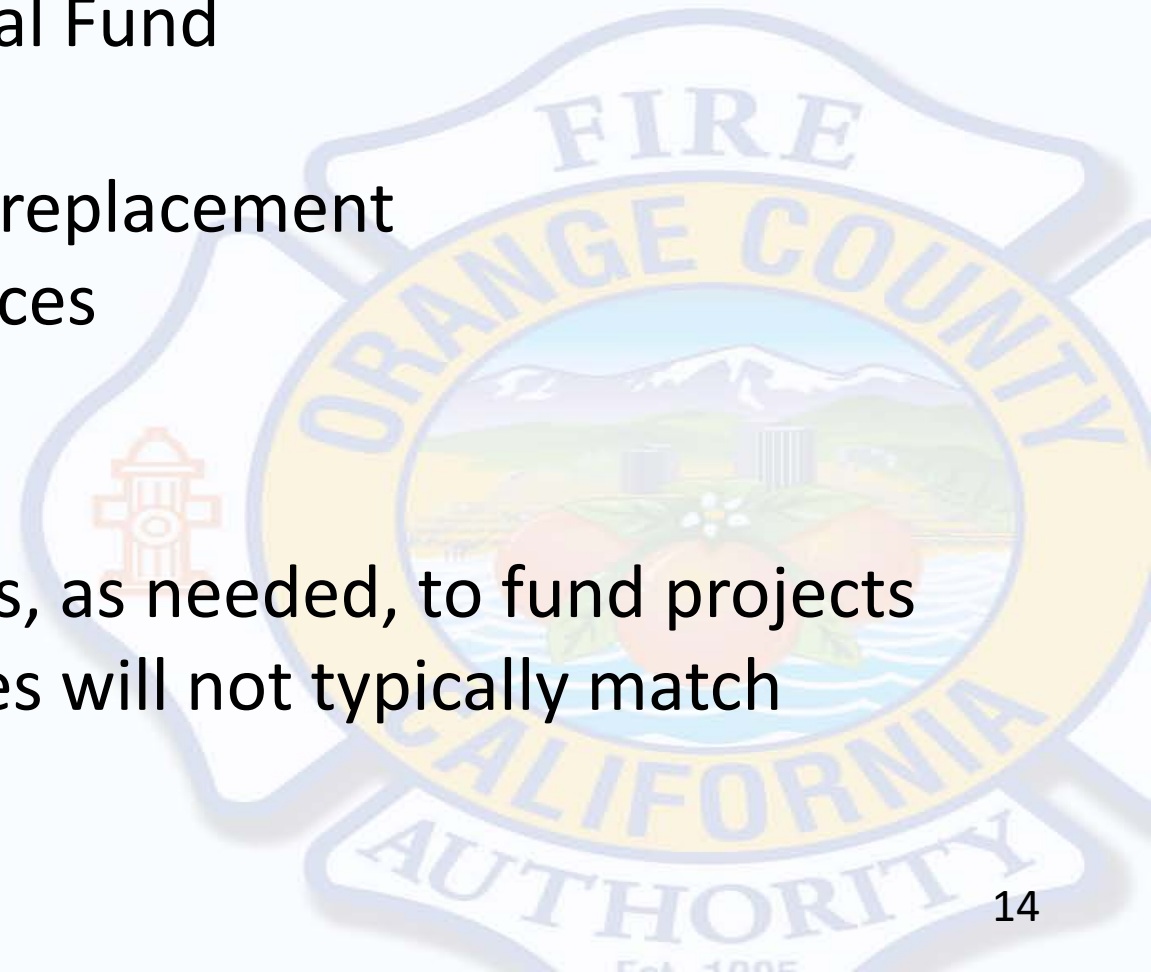
Funding Sources

CIP funding sources:

- Operating transfers from the General Fund
- Developer contributions
- Cash contract payments for vehicle replacement
- Interest earnings on CIP Fund balances

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 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	5-Year TOTAL
<i>Fund 123</i> Fire Stations and Facilities	13,500,000	500,000	3,100,000	7,900,000	23,512,231	48,512,231
<i>Fund 133</i> Fire Apparatus	7,131,683	12,109,795	10,522,293	9,712,965	10,669,294	50,146,030
<i>Fund 124</i> Communications and Information Systems	2,725,000	3,800,000	1,250,000	1,450,000	500,000	9,725,000
<i>Fund 12110</i> General CIP	7,073,000	4,651,000	7,475,500	10,106,000	6,781,500	36,087,000
GRAND TOTAL	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025	144,470,261

Fund 123-Fire Stations & Facilities - \$13.5M

Accounts for significant acquisition, improvement, replacement, and construction of fire stations and facilities.

FY 2021/22 Project Highlights:

- Retrofit of Existing Station Fire Life Safety Systems (\$0.5M)
- Replacement of Fire Station 10 (Yorba Linda) (\$1.0M)
- Replacement of Fire Station 24 (Mission Viejo) (\$12.0M)

Budget book pages 141-149

Fund 133-Fire Apparatus - \$7.1M

Accounts for planned acquisition and replacement of fire apparatus, vehicles, and related equipment.

The vehicle replacement schedule is broken down into two subcategories:

- **Emergency Vehicles (\$4.0M)**

- *Type III Engines (2)*
- *Swift Water Vehicles (3)*
- *BC Command Vehicles (3)*
- *Medium to Heavy Duty Pickups/Utility (12)*
- *Specialized Vehicles - Air Foam, Dozer Tenders, Trailers (8)*



- **Support Vehicles (\$3.1M)**

- *1/2 to 1 Ton Pick-ups and various Utility Vehicles (28)*
- *21 Mid to Full-Size 4X4 SUVs and Vans (21)*
- *Heavy Service Truck Conversion (1)*
- *Fuel Tender (1)*



Total of 79 vehicles and related equipment included in the new/replacement vehicle schedule for FY 2021/22

Fund 124-Communications & Info. Systems - \$2.7M

Accounts for the acquisition, improvement or replacement of specialized equipment, information systems and other equipment.

FY 2021-22 Project Highlights:

- Enterprise Audio Visual Upgrades (\$0.7M)
- Disaster Recovery Co-Location Facility (\$0.7M)
- EMS & Community Risk Reduction (IFP)
Enterprise Systems (\$1.3M)



Fund 12110-General Fund CIP - \$7.1M

Accounts for maintenance, small dollar equipment and improvement projects
(Includes Property Management, IT, Service Center, and Operations Equipment projects).

FY 2021/22 Project Highlights:

- Fire station alarm systems upgrades (\$1.4M)
- Enterprise phone system upgrades (\$0.5M)
- Very High Frequency (VHF) Radios (\$1.5M)
- Fire station bathroom inclusive accommodations & improvements (\$1.9M)
- Replacement computers (PCs, mobile data, servers), apparatus shelters, various small equipment (\$1.8M)

Budget book pages 111-140

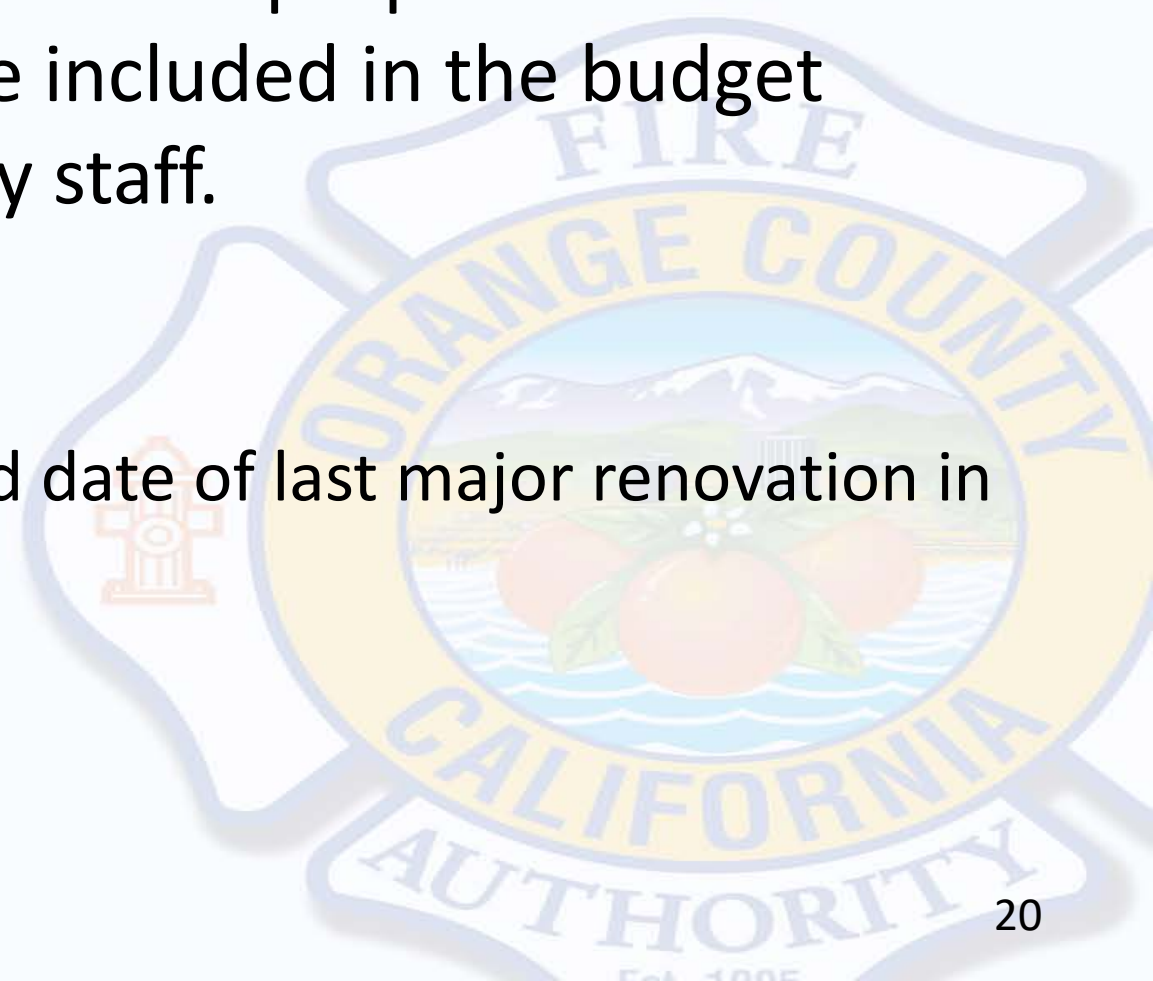


Recommendations & Comments by the CIP Ad Hoc Committee

CIP Ad Hoc Committee recommend that the proposed 5-Year CIP for Fiscal Years 2021/22 – 2025/26 be included in the budget development process as presented by staff.

Comments:

Include list of Fire Stations with age and date of last major renovation in next year's budget book.



Five-Year Financial Forecast



Initial Five-Year Financial Forecast March 2021

0% Salary Increases after MOU Expiration, with SBRs

	<i>Adjusted</i> FY 2020/21	<i>Year 1</i> FY 2021/22	<i>Year 2</i> FY 2022/23	<i>Year 3</i> FY 2023/24	<i>Year 4</i> FY 2024/25	<i>Year 5</i> FY 2025/26
Beginning Fund Balance	214,187,358	179,062,362	172,254,437	149,151,806	140,480,378	149,452,898
General Fund Revenues	495,658,401	468,088,192	478,125,013	489,018,132	504,606,181	525,685,473
General Fund Expenditures	466,154,010	444,237,203	451,488,791	458,822,764	464,359,098	470,348,098
Paydown of UAAL	15,868,859	14,779,280	18,287,217	21,272,547	22,314,115	29,742,631
Total General Fund Expenditures	482,022,869	459,016,483	469,776,008	480,095,311	486,673,213	500,090,729
Net General Fund Revenue	13,635,531	9,071,708	8,349,004	8,922,821	17,932,968	25,594,744
Less Incremental Increase in 10% GF Op. Cont.	-	1,918,034	2,241,959	933,397	553,633	598,900
General Fund Surplus / (Deficit)	13,635,531	7,153,674	6,107,045	7,989,423	17,379,334	24,995,844
Operating Transfer to CIP Funds	13,635,531	7,153,674	6,107,045	7,989,423	17,379,334	24,995,844
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP Revenues	16,288,789	10,369,483	10,085,983	10,502,393	20,761,950	27,737,582
CIP Expenditures	44,034,585	30,051,625	46,257,572	30,211,588	21,614,047	6,436,486
CIP Surplus / (Deficit)	(27,745,796)	(19,682,142)	(36,171,589)	(19,709,195)	(852,097)	21,301,096
Other Fund Revenues	22,261,346	27,264,683	28,525,344	29,316,064	30,130,506	30,969,381
Other Fund Expenditures	23,526,493	16,308,500	17,698,345	19,211,694	20,859,523	22,653,780
Other Fund Surplus / (Deficit)	(1,265,147)	10,956,183	10,826,999	10,104,370	9,270,983	8,315,601
Ending CIP Fund Balance	9,373,415	(10,692,137)	(47,193,858)	(67,480,258)	(68,904,138)	(48,275,785)
Ending Fund Balance	179,062,362	172,254,437	149,151,806	140,480,378	149,452,898	179,668,495

Five-Year Financial Forecast April 2021

Scenario 1 – 0% Salary Increases after MOU Expiration

	<i>Adjusted</i> FY 2020/21	<i>Year 1</i> FY 2021/22	<i>Year 2</i> FY 2022/23	<i>Year 3</i> FY 2023/24	<i>Year 4</i> FY 2024/25	<i>Year 5</i> FY 2025/26
Beginning Fund Balance	214,187,358	181,639,235	182,958,638	195,198,068	206,189,809	221,041,434
General Fund Revenues	495,658,401	468,662,603	479,949,944	491,224,242	508,354,394	528,549,215
General Fund Expenditures	466,236,000	436,455,252	443,768,010	450,119,573	455,650,944	461,467,272
Paydown of UAAL	15,868,859	14,779,280	17,787,217	20,772,547	21,814,115	29,242,631
Total General Fund Expenditures	482,104,859	451,234,532	461,555,226	470,892,119	477,465,059	490,709,903
Net General Fund Revenue	13,553,541	17,428,071	18,394,717	20,332,123	30,889,335	37,839,313
Less Incremental Increase in 10% GF Op. Cont.	-	2,563,553	696,276	635,156	553,137	581,633
General Fund Surplus / (Deficit)	13,553,541	14,864,518	17,698,441	19,696,967	30,336,198	37,257,680
Operating Transfer to CIP Funds	13,553,541	14,864,518	17,698,441	19,696,967	30,336,198	37,257,680
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP Revenues	16,206,799	18,229,350	21,776,950	22,600,008	34,196,469	40,420,588
CIP Expenditures	41,375,722	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025
CIP Surplus / (Deficit)	(25,168,923)	(12,200,333)	716,155	252,215	5,027,504	(1,042,437)
Other Fund Revenues	22,261,346	27,264,683	29,025,344	29,816,064	30,630,506	31,469,381
Other Fund Expenditures	23,526,493	16,308,500	18,198,345	19,711,694	21,359,523	23,153,780
Other Fund Surplus / (Deficit)	(1,265,147)	10,956,183	10,826,999	10,104,370	9,270,983	8,315,601
Ending CIP Fund Balance	13,389,002	831,893	1,138,517	502,479	4,577,310	2,526,284
Ending Fund Balance	181,639,235	182,958,638	195,198,068	206,189,809	221,041,434	228,896,231

Five-Year Financial Forecast April 2021

Scenario 2 – 1% Salary Increases after MOU Expiration

	<i>Adjusted</i> FY 2020/21	<i>Year 1</i> FY 2021/22	<i>Year 2</i> FY 2022/23	<i>Year 3</i> FY 2023/24	<i>Year 4</i> FY 2024/25	<i>Year 5</i> FY 2025/26
Beginning Fund Balance	214,187,358	181,639,235	182,958,638	192,444,080	197,165,590	202,145,516
General Fund Revenues	495,658,401	468,662,603	479,950,174	491,225,733	508,357,031	528,552,984
General Fund Expenditures	466,236,000	436,455,252	446,517,293	456,349,559	465,427,242	474,828,676
Paydown of UAAL	15,868,859	14,779,280	17,787,217	20,772,547	21,814,115	29,242,631
Total General Fund Expenditures	482,104,859	451,234,532	464,304,510	477,122,106	487,241,357	504,071,306
Net General Fund Revenue	13,553,541	17,428,071	15,645,664	14,103,628	21,115,674	24,481,678
Less Incremental Increase in 10% GF Op. Cont.	-	2,563,553	971,204	983,227	907,768	940,143
General Fund Surplus / (Deficit)	13,553,541	14,864,518	14,674,460	13,120,401	20,207,906	23,541,534
Operating Transfer to CIP Funds	13,553,541	14,864,518	14,674,460	13,120,401	20,207,906	23,541,534
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP Revenues	16,206,799	18,229,350	18,748,034	15,981,706	23,970,139	26,525,287
CIP Expenditures	41,375,722	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025
CIP Surplus / (Deficit)	(25,168,923)	(12,200,333)	(2,312,761)	(6,366,087)	(5,198,826)	(14,937,738)
Other Fund Revenues	22,261,346	27,264,683	29,025,344	29,816,064	30,630,506	31,469,381
Other Fund Expenditures	23,526,493	16,308,500	18,198,345	19,711,694	21,359,523	23,153,780
Other Fund Surplus / (Deficit)	(1,265,147)	10,956,183	10,826,999	10,104,370	9,270,983	8,315,601
Ending CIP Fund Balance	13,389,002	831,893	(1,886,464)	(9,107,523)	(15,180,845)	(30,984,310)
Ending Fund Balance	181,639,235	182,958,638	192,444,080	197,165,590	202,145,516	196,463,523

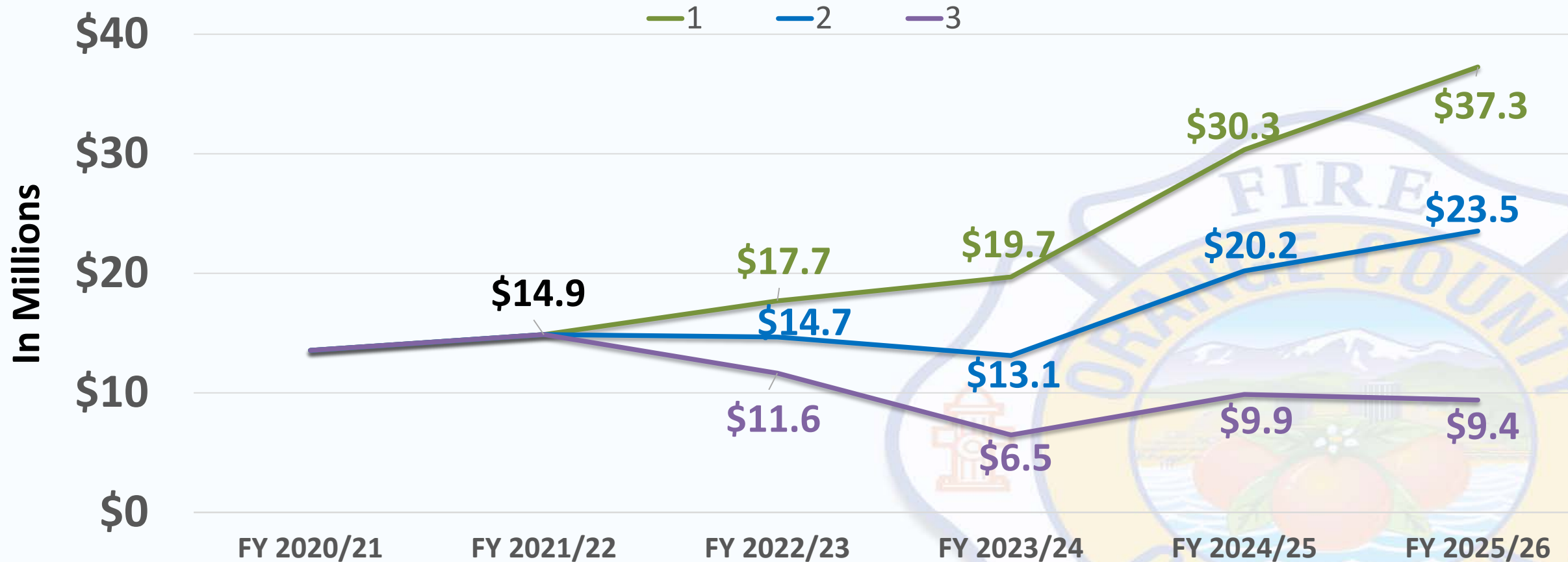
Five-Year Financial Forecast April 2021

Scenario 3 – 2% Salary Increases after MOU Expiration

	<i>Adjusted</i> FY 2020/21	<i>Year 1</i> FY 2021/22	<i>Year 2</i> FY 2022/23	<i>Year 3</i> FY 2023/24	<i>Year 4</i> FY 2024/25	<i>Year 5</i> FY 2025/26
Beginning Fund Balance	214,187,358	181,639,235	182,958,638	189,688,317	188,076,698	182,989,082
General Fund Revenues	495,658,401	468,662,603	479,950,403	491,227,235	508,359,710	528,556,852
General Fund Expenditures	466,236,000	436,455,252	449,268,348	462,642,215	475,398,270	488,589,618
Paydown of UAAL	15,868,859	14,779,280	17,787,217	20,772,547	21,814,115	29,242,631
Total General Fund Expenditures	482,104,859	451,234,532	467,055,565	483,414,762	497,212,385	517,832,249
Net General Fund Revenue	13,553,541	17,428,071	12,894,838	7,812,473	11,147,325	10,724,604
Less Incremental Increase in 10% GF Op. Cont.	-	2,563,553	1,246,310	1,337,387	1,275,605	1,319,135
General Fund Surplus / (Deficit)	13,553,541	14,864,518	11,648,528	6,475,086	9,871,719	9,405,469
Operating Transfer to CIP Funds	13,553,541	14,864,518	11,648,528	6,475,086	9,871,719	9,405,469
Paydown of UAAL from General Fund Surplus	-	-	-	-	-	-
CIP Revenues	16,206,799	18,229,350	15,717,165	9,294,417	13,534,760	12,206,810
CIP Expenditures	41,375,722	30,429,683	21,060,795	22,347,793	29,168,965	41,463,025
CIP Surplus / (Deficit)	(25,168,923)	(12,200,333)	(5,343,630)	(13,053,376)	(15,634,205)	(29,256,215)
Other Fund Revenues	22,261,346	27,264,683	29,025,344	29,816,064	30,630,506	31,469,381
Other Fund Expenditures	23,526,493	16,308,500	18,198,345	19,711,694	21,359,523	23,153,780
Other Fund Surplus / (Deficit)	(1,265,147)	10,956,183	10,826,999	10,104,370	9,270,983	8,315,601
Ending CIP Fund Balance	13,389,002	831,893	(4,913,396)	(18,788,273)	(35,217,876)	(65,194,362)
Ending Fund Balance	181,639,235	182,958,638	189,688,317	188,076,698	182,989,082	163,367,603

Five-Year Financial Forecast Scenarios

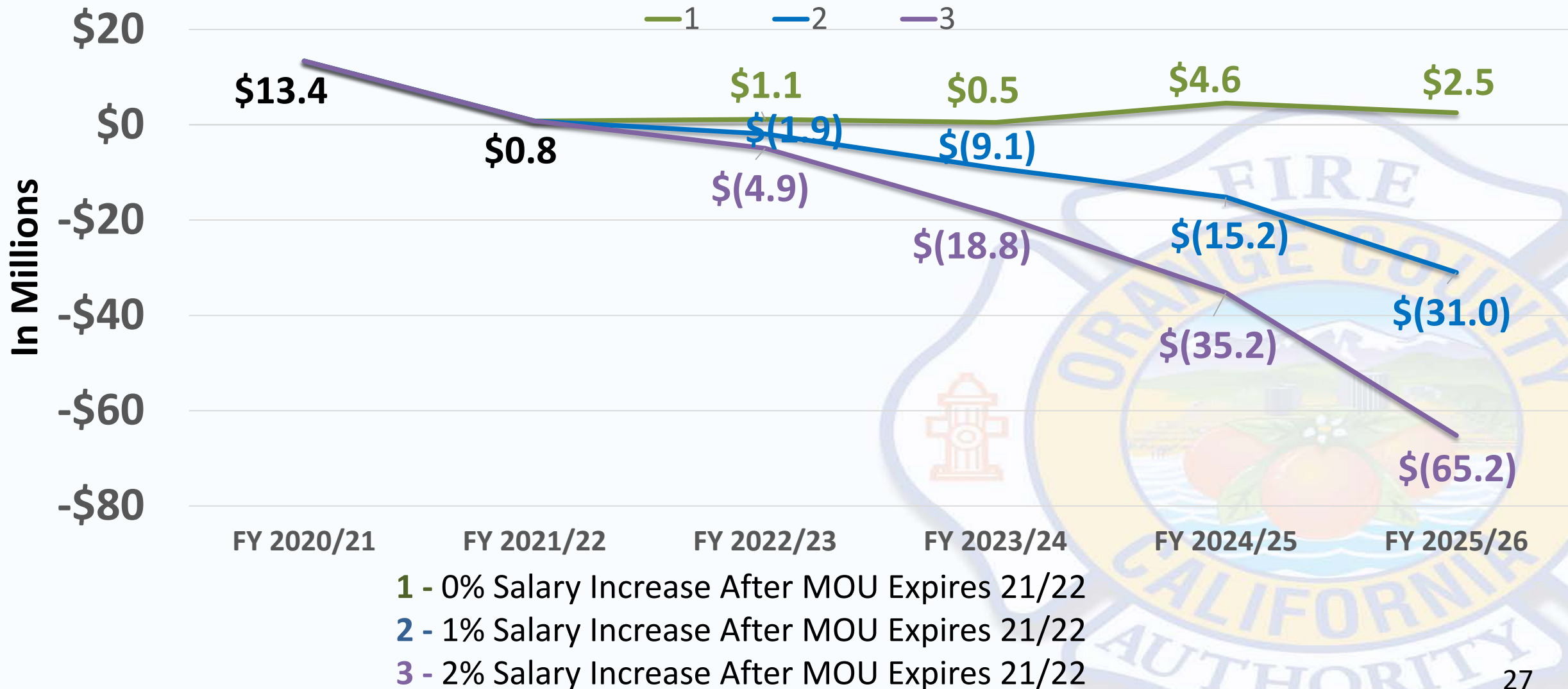
GF Surplus/(Deficit) – Yellow Line



- 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

Five-Year Financial Forecast Scenarios

CIP Fund Balance Surplus/(Deficit) – Orange Line



Federal & State Funding Resources

Federal	State
CARES Act <ul style="list-style-type: none"> 2020/21: \$30,000 (Santa Ana) and \$718,635 FEMA Grant for PPE 	Contract County Funding (OCFA is one of six) <ul style="list-style-type: none"> 2020/21 OCFA Amount: \$8,550,119 2021/22 OCFA Amount: \$9,752,816
FEMA Disaster Relief <ul style="list-style-type: none"> OCFA Submitted Claim for \$5.2M COVID-19 Response Reimbursement Ongoing COVID19 Response costs 	Governor's Wildfire Prevention and Resilience Budget Package (\$536M) <ul style="list-style-type: none"> Does not fund local fire agencies directly. Contract Counties are seeking 2021/22 Budget funding for additional wildland resources. 2021/22 Grant funding for prevention and home hardening may be available to OCFA and local communities.
American Rescue Plan (\$617M – County of Orange) <ul style="list-style-type: none"> 2021/22 State & Local Assistance: Initial guidance does not include direct assistance to special districts/JPAs 2021/22 FEMA Fire Act Grants: OCFA eligible for staffing, training, and equipment needs 	

Progress Update Pension Paydown Plan



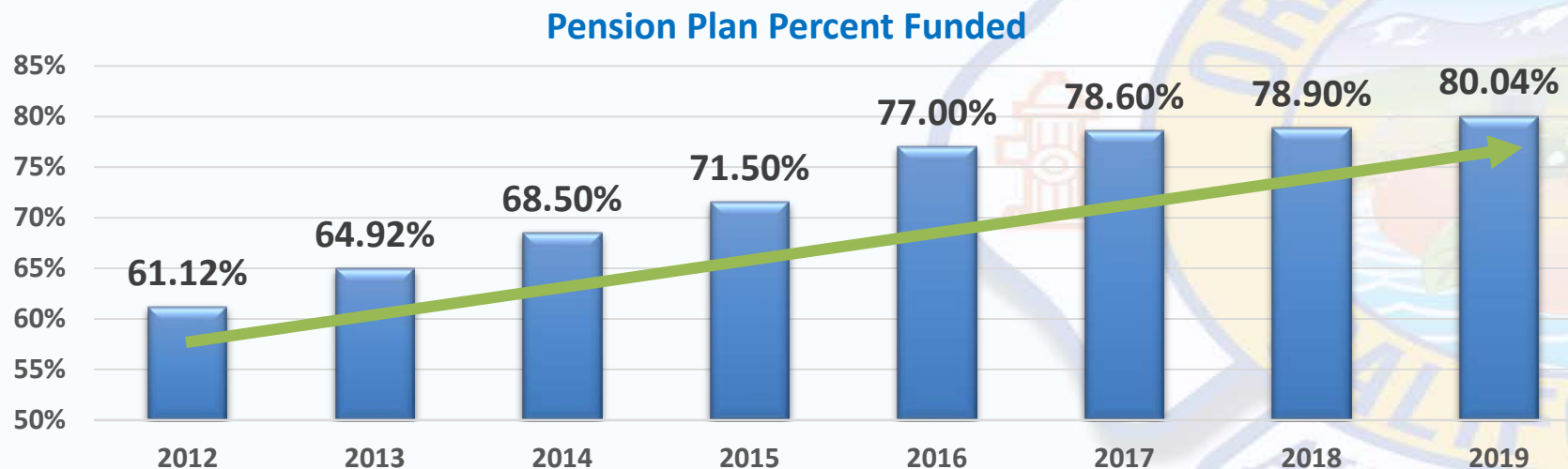
Pension Paydown Plan

- 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 \$473.7M
 - 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 \$108.5M

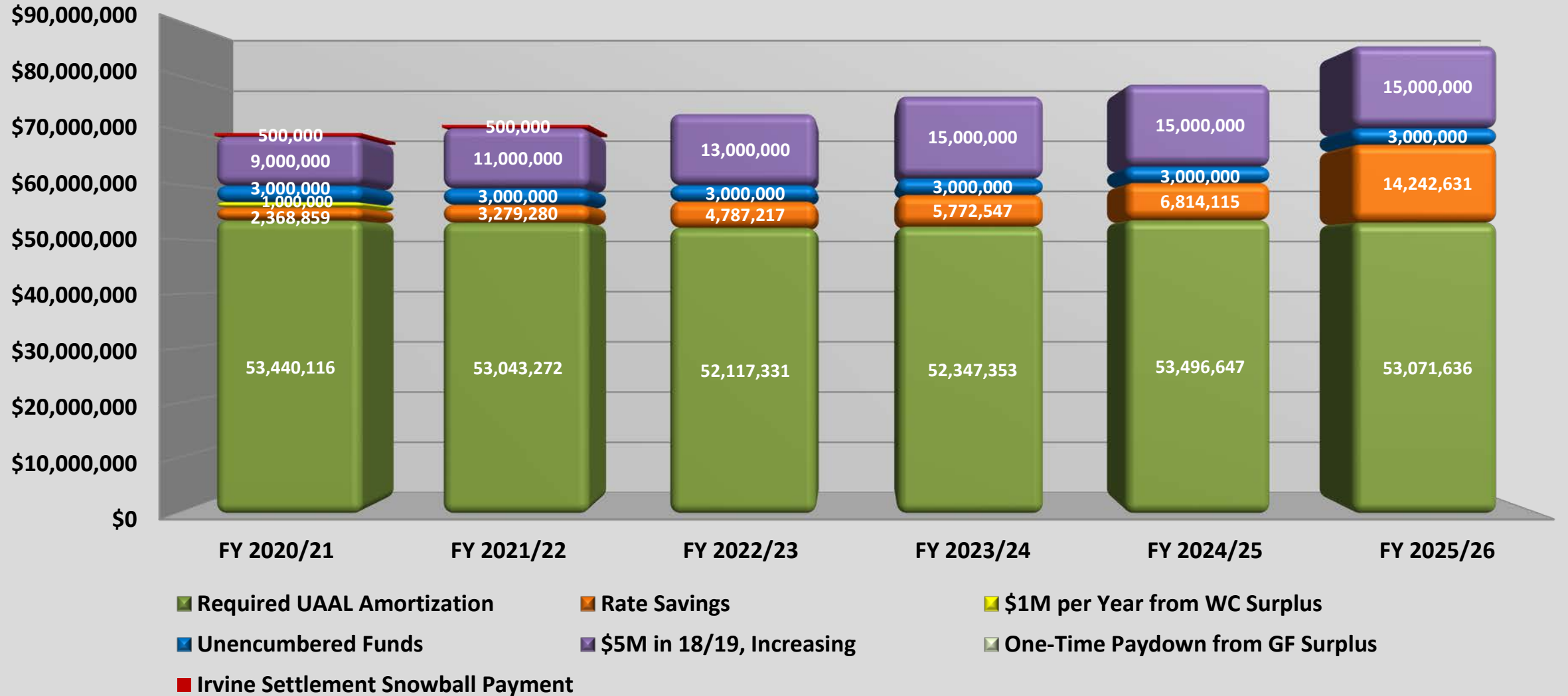
OCFA has exceeded the original Plan targets by \$65.4M in 7 years

Pension Paydown Plan

- The December 2019 Actuarial Study indicated:
 - OCFA's unfunded pension liability increased to \$434.7M
 - OCFA's combined Safety & General pension plans funded status increased to 80.04%
 - *OCFA's accelerated payments are estimated to achieve our Board-Adopted funding goal of 85% by December 2021*
- OCERS' actuary, The Segal Company, indicated that OCFA's accelerated payments have produced interest savings totaling \$34,452,877



Pension Paydown Plan



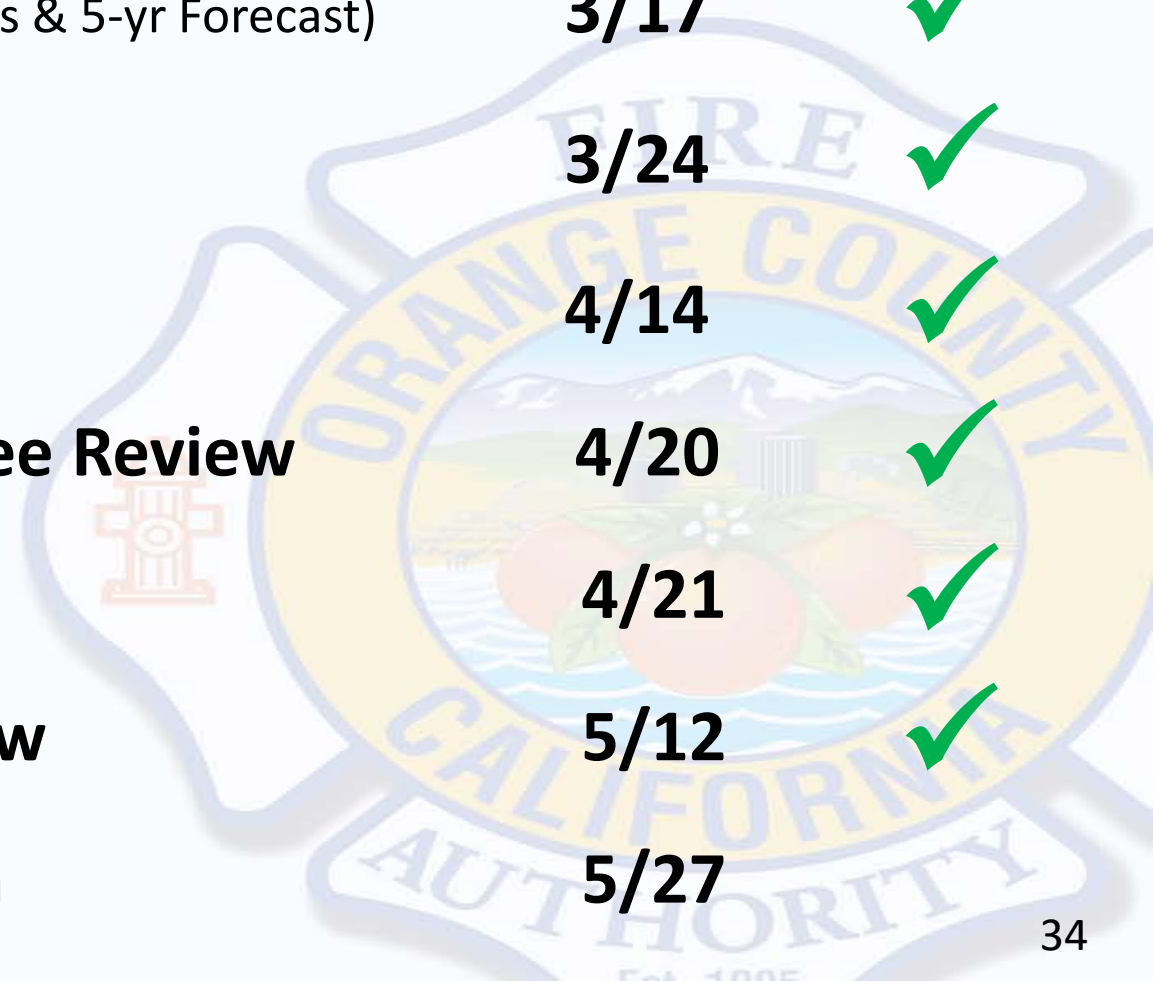
Total required payments above = \$317.5M and accelerated payments = \$135.3M

Next Steps



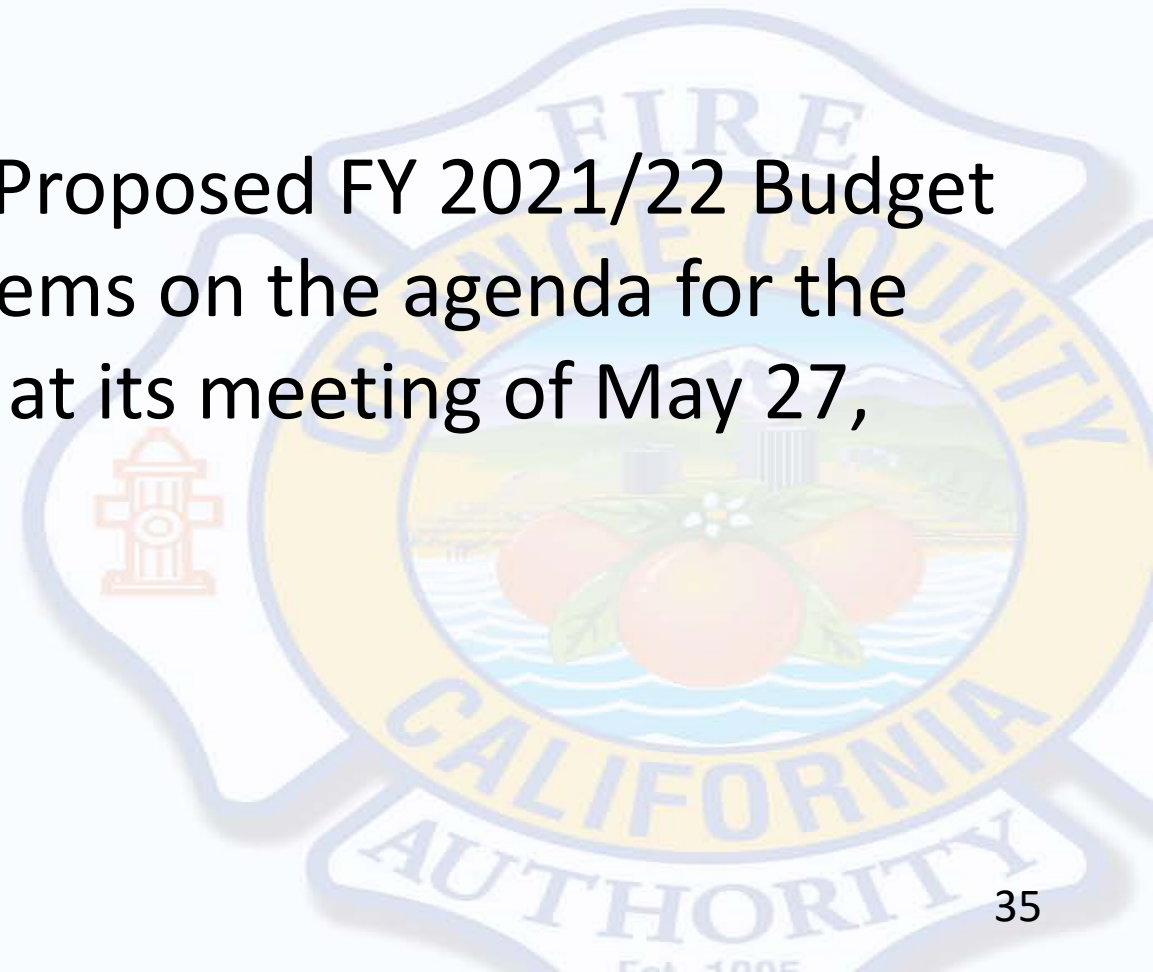
Budget Calendar

- **Executive Management** (Preliminary CIP review) 2/17
- **Executive Management** (Preliminary Budget, SBRs & 5-yr Forecast) 3/17
- **Executive Management** (Additional CIP Review) 3/24
- **CIP Ad Hoc Committee Review** 4/14
- **City Manager Budget & Finance Committee Review** 4/20
- **Labor Group Budget Briefings** 4/21
- **OCFA Budget & Finance Committee Review** 5/12
- **OCFA Board of Directors Budget Adoption** 5/27



Proposed FY 2021/22 Budget Staff Recommendation

B&FC to direct staff to place the Proposed FY 2021/22 Budget and corresponding staff report items on the agenda for the Board of Directors consideration at its meeting of May 27, 2021.



Questions/Comments





Orange County Fire Authority
AGENDA STAFF REPORT

Budget and Finance Committee Meeting
May 12, 2021

Agenda Item No. 3C
Discussion Calendar

**Review of Purchasing Ordinance and
Purchasing Provisions of Roles/Responsibilities/Authorities Matrix**

Contact(s) for Further Information

Lori Zeller, Deputy Chief Business Services Department	lorizeller@ocfa.org	714.573.6020
Robert C. Cortez, Assistant Chief Business Services Department	robertcortez@ocfa.org	714.573.6012
Sara Kennedy, Purchasing Manager Business Services Department	sarakennedy@ocfa.org	714.573.6641

Summary

This item is submitted per request from Director Bartlett to review OCFA's purchasing provisions related to sole source and special procurements and per request from Director Kuo to review the dollar thresholds delegated to OCFA management for authorizing purchasing transactions.

Prior Board/Committee Action

Following the first reading of the Proposed Purchasing Ordinance on April 28, 2016, the Board of Directors unanimously approved the Purchasing Ordinance on May 26, 2016, which remains in effect today.

At the April 14, 2021 meeting of the Budget and Finance Committee, the Committee directed staff to return the item to the May 12, 2021 Budget and Finance Committee Meeting for further consideration.

RECOMMENDED ACTION(S)

Direct staff to place the item on the agenda for the Board of Directors meeting of May 27, 2021, reflecting input or recommendations from the Budget and Finance Committee in regard to OCFA's Purchasing regulations.

Impact to Cities/County

Not Applicable

Fiscal Impact

Not Applicable

Background

Purchasing Ordinance

On April 28, 2016, an agenda staff report was submitted to the Board of Directors detailing the comprehensive changes that were proposed to OCFA's purchasing requirements. The Board provided specific feedback to staff to add documented justification and approvals by the Assistant

Chief of Business Services and Chief Procurement Officer within the justification forms for sole source purchases and special procurements and in the Roles/Responsibilities/Authorities Matrix. At the May 26, 2016 meeting, the Board of Directors received the second reading of the ordinance and provided unanimous approval. Purchasing Ordinance 008 is included as Attachment 1.

Roles/Responsibilities/Authorities Matrix

The roles, responsibilities, and authorities that have been delegated by the Board of Directors to subcommittees or to management are documented in the Roles/Responsibilities/Authorities Matrix (Matrix), including dollar thresholds that are delegated to management for various types of purchasing transactions. The procurement section of the Matrix was most recently updated and approved by the Board at its April 25, 2019 Board of Directors meeting. We have attached an excerpt of the Matrix which specifically includes all of the line items relevant to purchasing (Attachment 2).

Difference Between Sole Source & Special Procurement

As specifically requested by Director Bartlett during the March 25, 2021 Board of Directors meeting, and also further described in the attached documents, the below provides the definition of a sole source procurement and a special procurement as captured in the Procurement Ordinance:

Section 1-21. Sole Source Procurement. *Notwithstanding any other provisions of this code, a contract may be awarded without competition when the Chief Procurement Officer determines in writing, after conducting a good faith review of available sources, that there is only one source for the required material, service, or construction item. The using department requesting a sole source procurement shall provide written evidence to support a sole source determination. The Chief Procurement Officer may require that negotiations are conducted as to price, delivery, and terms. The Chief Procurement Officer may require the submission of cost or pricing data in connection with an award under this section. Sole source procurements exceeding the amount defined in the roles and responsibilities matrix shall be executed by the Chief Procurement Officer upon approval by the Executive Committee or Board of Directors. Sole source procurement shall be avoided, except when no reasonable alternative sources exist. A record of sole source procurements shall be maintained as a public record.*

Section 1-23. Special Procurement. *Notwithstanding any other provisions of this code, the Executive Committee or the Board of Directors may authorize procurements above the small purchase amount specified in Section 1-20 for supplies, equipment or services (including maintenance) when, due to unusual or special circumstances, it would be in the best interest of the Fire Authority to accomplish the procurement without compliance with Sections 1-17 (competitive sealed bidding), 1-18 (competitive sealed proposals), or 1-51 (procurement of professional design services). This is not applicable to the procurement of construction services (Section 1-50). The using department requesting a special procurement shall provide written evidence to support a special procurement determination. Any special procurement under this section shall be limited to those materials, equipment or services, necessary to satisfy the Fire Authority's need and shall be made with sound fiscal discretion. A written determination by the Chief Procurement Officer with review and approval from the Assistant Chief, Business Services of the basis for the special procurement and for the selection of the particular contractor shall be maintained as public record. The determination and the award shall be made in accordance with internal departmental procedures ensuring that the procurement is fair, honest, prudent, and a wise exercise of discretion and is in the public interest.*

The Special Procurement provision generally allows the Board or Executive Committee (not staff) to authorize procurement of goods or services when the Board or the Executive Committee concludes “it would be in the best interest” of the OCFA to procure them without complying with competitive bidding or RFP.

Budget & Finance Committee April 14, 2021 Meeting - Review of Purchasing Ordinance and Purchasing Provisions of Roles/Responsibilities/Authorities Matrix

This item was provided to the Budget & Finance Committee at its April 14, 2021 meeting as an informational and educational item given that the Budget and Finance Committee serves as an advisory Committee to the Board. The Budget and Finance Committee routinely reviews financial and procurement related policies and information and provides recommendations to the Board of Directors for review and consideration. The Budget and Finance Committee is comprised of nine Board of Directors, of which four (or 44%) are new to the Committee in calendar year 2021. As such, staff provided educational and historical context to the Committee prior to the item being considered by the full Board of Directors.

At the April 2021 Budget & Finance Committee meeting, staff presented examples of past Sole Source and Special Procurements that have been approved since the adoption of the ordinance. This included a PowerPoint presentation (Attachment 3) in which staff highlighted the differences between Sole Source and Special Procurements and the justification provided at the time the procurements were considered and approved by the Board. In addition, staff presented a matrix with statistics capturing the number of standard, sole source, and special procurements for the past five-years (FY 2016/17 through current). The information highlighted that on average, over the past five-years, standard purchase and blanket orders comprised 98.74% of OCFA procurements. Sole source represents 0.78% and special procurement represents 0.48% of OCFA procurements. This information is highlighted in the following table:

	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21 (as of March 2021)
Standard Purchase & Blanket Orders (excluding SS & SP)	1,232	1,237	1,263	1,526	965
Sole Source (SS)	6 5 Renewals	9 11 Renewals	7 2 Renewals	2 3 Renewals	1 1 Renewal
Special Procurement (SP)	3 0 Renewals	6 1 Renewal	5 1 Renewal	7 4 Renewals	3 0 Renewals

Over that same time period, the analysis highlighted that on average, the standard purchase and blanket order amounted to \$60,908, sole source procurements averaged \$333,132, and special procurements averaged \$523,958. Major projects captured in sole source and special procurement averages include significant investments in Motorola radio replacement projects during FY16/17 and FY18/19, and more recent programs such as State funded FIRIS and partnership with SCE for NextGen and VLHT programs.

Attachment(s)

1. OCFA Purchasing Ordinance 008
2. Procurement Excerpt of the OCFA Roles/Responsibilities/Authorities Matrix
3. April 14, 2021 PowerPoint Presentation - Review of Purchasing Ordinance and Purchasing Provisions of Roles/Responsibilities/Authorities Matrix

ORDINANCE NO. 008**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE ORANGE COUNTY FIRE AUTHORITY REPEALING ORDINANCE NO. 006 AND ORDINANCE NO. 007 AND ESTABLISHING THE PURCHASING RULES AND PROCEDURES OF THE ORANGE COUNTY FIRE AUTHORITY****RECITALS**

A. *WHEREAS*, on April 23, 2009, the Orange County Fire Authority adopted OCFA Ordinance No. 006 establishing informal bidding procedures under the Uniform Public Construction Cost Accounting Act; and

B. *WHEREAS*, on April 23, 2009, the Orange County Fire Authority adopted OCFA Ordinance No. 007 establishing the purchasing rules and procedures; and

C. *WHEREAS*, the Board wishes to replace these two ordinances with a single ordinance based on the American Bar Association Model Procurement Code.

THEREFORE, the Board of Directors of the Orange County Fire Authority does hereby ordain as follows:

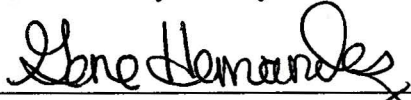
Section 1. Repeal of Ordinance Nos. 006 and 007; Replacement.

As of the effective date of this Ordinance, Ordinance No. 006 and No. 007 are hereby repealed and replaced, in their entirety, with the Orange County Fire Authority Procurement Code attached hereto as Exhibit A.

Section 2. Effective Date; Publication.

This Ordinance shall take effect and be in force thirty (30) days from the date of its passage. Before the expiration of fifteen (15) days after its passage, it or a summary of it shall be published once, with the names of the members of the Board of Directors voting for and against the same in the Register, a newspaper of general circulation published in the County of Orange.

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



GENE HERNANDEZ, CHAIR
OCFA Board of Directors

ATTEST:



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

STATE OF CALIFORNIA }
COUNTY OF ORANGE } ss
CITY OF IRVINE }

I, Sherry A. F. Wentz, Clerk of the Orange County Fire Authority, do hereby certify that the foregoing Ordinance No. 008 was duly introduced and placed upon its first reading at a regular meeting of the Orange County Fire Authority Board of Directors on the 28th day of April, 2016, and that thereafter said Ordinance was duly adopted and passed at an adjourned regular meeting of the Board of Directors of the Orange County Fire Authority held on the 26th day of May, 2016, by the following vote, to wit:

AYES:	Angelica Amezcua, Santa Ana	Robert Baker, San Clemente
	Rick Barnett, Villa Park	Lisa Bartlett, County of Orange
	Carol Gamble, Rancho Santa Margarita	Craig Green, Placentia
	Shelley Hasselbrink, Los Alamitos	Gene Hernandez, Yorba Linda
	Robert Johnson, Cypress	Jeffrey Lalloway, Irvine
	Joseph Muller, Dana Point	Al Murray, Tustin
	Dwight Robinson, Lake Forest	Ed Sachs, Mission Viejo
	Don Sedgwick, Laguna Hills	David Shawver, Stanton
	David Sloan, Seal Beach	Michele Steggell, La Palma
	Elizabeth Swift, Buena Park	Tri Ta, Westminster

NOES: None

ABSTAIN: None

ABSENT	Noel Hatch, Laguna Woods	John Perry, San Juan Capistrano,
	Todd Spitzer, County of Orange	Phillip Tsunoda, Aliso Viejo



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

EXHIBIT A

ORANGE COUNTY FIRE AUTHORITY
PROCUREMENT CODE

- Art. I. In General, §§ 1-1--1-10**
- Art. II. Chief Procurement Officer Authority, §§ 1-11--1-14**
- Art. III. Source Selection and Contract Formation, §§ 1-15--1-40**
- Art. IV. Specifications, §§ 1-41--1-46**
- Art. V. Procurement of Public Works Projects and Professional Design Services, §§ 1-47--1-57**
- Art. VI. Contract Terms and Conditions, §§ 1-58--1-61**
- Art. VII. Cost Principles, §§ 1-62--1-65**
- Art. VIII. Materials Management, §§ 1-66--1-74**
- Art. IX. Legal and Contractual Remedies, §§ 1-75--1-125**
- Art. X. Cooperative Purchasing, §§ 1-126--1-131**
- Art. XI. Reserved, §§ 1-132--1-136**
- Art. XII. Ethics in Public Contracting, §§ 1-137--1-140**

Article I. General Provisions

- Sec. 1-1. General Law.
- Sec. 1-2. Applicability.
- Sec. 1-3. Definitions.
- Sec. 1-4. Supplementary general principles of law applicable.
- Sec. 1-5. Requirement of good faith.
- Sec. 1-6. Confidential information.
- Secs. 1-7--1-10. Reserved.

Article II. Chief Procurement Officer Authority

Sec. 1-11. Authority of the Chief Procurement Officer.

Sec. 1-12. Written determinations.

Secs. 1-13, 1-14. Reserved.

Article III. Source Selection and Contract Formation

Sec. 1-15. Definitions.

Sec. 1-16. Methods of source selection.

Sec. 1-17. Competitive sealed bidding.

Sec. 1-18. Competitive sealed proposals.

Sec. 1-19. Contracting for legal counsel.

Sec. 1-20. Small purchases.

Sec. 1-21. Sole source procurement.

Sec. 1-22. Emergency procurements.

Sec. 1-23. Special procurements.

Sec. 1-24. Cancellation of solicitations.

Sec. 1-25. Rejection of individual bids, proposals, quotations or statements of qualifications

Sec. 1-26. Responsibility of bidders, offerors and respondents.

Sec. 1-27. Bid and contract security, material or service contracts.

Sec. 1-28. Types of contracts.

Sec. 1-29. Approval of accounting system.

Sec. 1-30. Multi-year contracts.

Sec. 1-31. Right to inspect.

Sec. 1-32. Right to audit records.

Sec. 1-33. Reporting of anticompetitive practices.

Sec. 1-34. Prospective vendors lists.

Sec. 1-35. Contract form and execution.

Sec. 1-36. Assignment of rights and duties.

Sec. 1-37--1-40. Reserved.

Article IV. Specifications

- Sec. 1-41. Definitions.
- Sec. 1-42. Maximum practicable competition.
- Sec. 1-43. Specifications prepared by other than Fire Authority personnel.
- Sec. 1-44. Brand name or equal specification.
- Sec. 1-45. Brand name specification.
- Sec. 1-46. Reserved.

Article V. Procurement of Public Projects and Professional Design Services

- Sec. 1-47. Definitions.
- Sec. 1-48. Procurement of public projects.
- Sec. 1-49. Public project informal bidding procedures.
- Sec. 1-50. Public project formal bidding procedures.
- Sec. 1-51. Procurement of professional design services.
- Sec. 1-52. Procurement of construction services.
- Sec. 1-53. Public project emergencies procedures.
- Sec. 1-54--1-57. Reserved.

Article VI. Contract Terms and Conditions

- Sec. 1-58. Contract terms and conditions.
- Secs. 1-59--1-61. Reserved.

Article VII. Cost Principles

- Sec. 1-62. Cost principles.
- Sec. 1-63. Cost or pricing data.
- Secs. 1-64, 1-65. Reserved.

Article VIII. Materials Management

- Sec. 1-66. Definitions.
- Sec. 1-67. Materials management guidelines.
- Sec. 1-68. Inventory management.
- Sec. 1-69. Disposition of surplus property.
- Secs. 1-70--1-74. Reserved.

Article IX. Legal and Contractual Remedies

- Sec. 1-75. Definitions.
- Sec. 1-76. Authority of the Chief Procurement Officer.
- Sec. 1-77. Right to protest.
- Sec. 1-78. Filing of a protest.
- Sec. 1-79. Time for filing protests.
- Sec. 1-80. Stay of procurements during the protest.
- Sec. 1-81. Confidential information.
- Sec. 1-82. Decision by the Chief Procurement Officer.
- Sec. 1-83. Remedies.
- Sec. 1-84. Appeals to the Fire Chief.
- Sec. 1-85. Notice of appeal.
- Sec. 1-86. Stay of procurement during appeal.
- Sec. 1-87. Contract procurement officer report.
- Sec. 1-88. Dismissal by the Fire Chief.
- Sec. 1-89. Remedies.
- Sec. 1-90. Filing of a contract claim.
- Sec. 1-91. Chief Procurement Officer's decision.
- Sec. 1-92. Issuance of timely decision.
- Sec. 1-93. Appeals to the Fire Chief.
- Sec. 1-94. Fire Authority claims against a contractor.
- Sec. 1-95. Mediation.
- Sec. 1-96. Arbitration.
- Sec. 1-97. Final decision by the Fire Chief.
- Sec. 1-98. Judicial review of protests or claims.
- Sec. 1-99. Exclusive remedy.
- Secs. 1-100--1-115. Reserved.

Article X. Cooperative Purchasing

- Sec. 1-116. Definitions.

Sec. 1-117. Applicability.

Sec. 1-118. Cooperative purchasing agreements required.

Sec. 1-119. Cooperative purchasing authorized.

Secs. 1-120, 1-121. Reserved.

Article XI. Reserved

Secs. 1-122--1-126. Reserved.

Article XII. Ethics in Public Contracting

Sec. 1-127. Procurement Ethics Standards

Secs. 1-128--1-130. Reserved.

ARTICLE I. GENERAL PROVISIONS

Purpose

The purpose of the Orange County Fire Authority Procurement Code is to:

- (a) Simplify, clarify, centralize, and modernize the Fire Authority's rules and regulations governing procurement.
- (b) Permit the continued development of best value procurement policies and practices.
- (c) Provide for increased public confidence in the procurement procedures followed by the Fire Authority.
- (d) Ensure the fair and equitable treatment of all persons who deal with the procurement system of the Fire Authority.
- (e) Provide increased economy in Fire Authority procurement activities and maximize, to the fullest extent practicable, the purchasing value of public monies of the Fire Authority, and foster effective broad-based competition within the free enterprise system.
- (f) Provide safeguards for the maintenance of a procurement system of quality and integrity.
- (g) Obtain in a cost-effective and timely manner the materials, services, and construction required by the Fire Authority to better serve its citizens.

Sec. 1-1. General Law.

Pursuant to and to the extent required by Government Code Section 6509, the Orange County Fire Authority shall be restricted in the exercises of its powers in the same manner as is a general law city in accordance with the joint power agreement formed as of February 3, 1995, and as subsequently amended.

Sec. 1-2. Applicability.

Sec. 1-2(1). The provisions of this code shall apply to the following:

- (a) Every expenditure of public monies by the Fire Authority irrespective of their source, including State and Federal assistance monies, for the procurement of materials, services, and public projects;
- (b) Disposal of property; and
- (c) Contracts where there is no expenditure of public monies or where the Fire Authority is offering something of value to the business community when the Fire Authority determines source selection and award of a contract.

Sec. 1-2(2). The following are exempt from the provisions of this code:

- (a) Grants awarded by the Fire Authority and approved by the Board of Directors;
- (b) The purchase, sale or lease of Fire Authority real property;
- (c) Contracts for professional witnesses if the purpose of such contracts is to provide for services or testimony relating to an existing or probable judicial proceeding in which the Fire Authority is

or may become a party to, and contracts for special investigative services for law enforcement purposes;

(d) Agreements negotiated by the Fire Authority in settlement of litigation or threatened litigation; or

(e) Contracts with other governmental agencies.

Sec. 1-3. Definitions.

In this code, unless the context otherwise requires:

Sec. 1-3(1). "Business" means any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture or any other private legal entity.

Sec. 1-3(2). "Change order" means a written document authorized by the Chief Procurement Officer which directs the contractor to make changes with or without the consent of the contractor.

Sec. 1-3(3). "Chief Procurement Officer" means the official appointed by the Fire Chief as the purchasing and materials manager and the central procurement and contracting authority for the Fire Authority.

Sec. 1-3(4). "Contract" means all types of Fire Authority agreements, regardless of what they may be called, for the procurement of materials, maintenance, services, public works, construction or the disposal of materials.

Sec. 1-3(5). "Construction" means the process of building, reconstructing, erecting, altering, renovating, improving, demolishing, or repairing any Fire Authority owned, leased, or operated facility. Construction does not include maintenance work, which is defined to include routine, recurring, and usual work for the preservation or protection of any Fire Authority owned or operated facility for its intended purposes.

Sec. 1-3(7). "Contract officer" means any person duly authorized by the Chief Procurement Officer to facilitate the source selection process, including but not limited to; preparing solicitations and written determinations, conducting negotiations, making award recommendations, and administering contracts.

Sec. 1-3(8). "Contractor" or "Consultant" means any person who has a procurement contract with the Fire Authority.

Sec. 1-3(9). "Days", unless otherwise specified, means calendar days and shall be computed by excluding the first day and including the last working day, unless the last day is a holiday, and then it is also excluded.

Sec. 1-3(10). "Department" means the Purchasing Section of the Business Services Department.

Sec. 1-3(11). "Designee" means a duly authorized representative of the Chief Procurement Officer, designated by the Chief Procurement Officer.

Sec. 1-3(12). "Disposal of material" means sale of surplus property by public auction, including online electronic auction, competitive sealed bidding, small purchase procedures, recycling, or other appropriate method designated by this code.

Sec. 1-3(13). "Electronic" means electrical, digital, magnetic, optical, electromagnetic, or any other

similar technology.

Sec. 1-3(14). "Emergency" means a sudden, unexpected occurrence that poses a clear and imminent danger, requiring immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential public services.

Sec. 1-3(15). "Executive Committee" means the Executive Committee of the Orange County Fire Authority Board of Directors.

Sec. 1-3(16). "Fire Authority" means the Orange County Fire Authority.

Sec. 1-3(17). "Grant" means the furnishing of assistance, whether financial or otherwise, to any person to support a program authorized by law. Grant does not include an agreement whose primary purpose is to procure a specific end product, whether in the form of materials, services or construction. A contract resulting from such an agreement is not a grant but a procurement contract.

Sec. 1-3(18). "Materials" means all property, including but not limited to, equipment, supplies, printing, insurance and buildings but does not include land, a permanent interest in land or leases of real property.

Sec. 1-3(19). "Person" means any corporation, consultant, business, individual, union, committee, club, other organization or group of individuals.

Sec. 1-3(20). "Procurement" means buying, purchasing, renting, leasing, or otherwise acquiring any materials, services, or construction. Procurement also includes all functions that pertain to the acquisition of any material, service, or construction including but not limited to, description of requirements, selection and solicitation of sources, preparation, negotiation and, award of contract, and all phases of contract administration.

Sec. 1-3(21). "Professional service" means a unique, technical function performed by an independent contractor or firm qualified by education, experience, and/or technical ability to provide services and may include consulting, marketing analysis, banking services, auditing, software development/design, and editing services.

Sec. 1-3(22). "Public notice" means the distribution or dissemination of information to interested parties using methods that are reasonably available. Such methods may include electronic mailing lists and a website maintained for that purpose.

Sec. 1-3(23). "Services" means the furnishing of labor, time or effort by a contractor, consultant, subcontractor or sub-consultant which does not involve the delivery of a specific end product other than required design documents or reports and performance. Services do not include employment agreements or collective bargaining agreements. The definition of services includes, but is not limited to: consulting, personal, professional, legal counsel, auditing, technical, professional design and construction services.

Sec. 1-3(24). "Sole Source" means a product or service that is available from only one known supplier as a result of unique performance capabilities, manufacturing processes, compatibility requirements or market conditions.

Sec. 1-3(25). "Subcontractor or subconsultant" means a person who contracts to perform work or render service to a contractor or consultant as defined by this section or to another subcontractor or subconsultant as a part of a contract with the Fire Authority.

Sec. 1-3(26). "Written or in writing" means the product of any method for forming characters on paper or other material or viewable screen, which can be read, retrieved, and reproduced, including information that is electronically transmitted and stored.

Sec. 1-3(27). "Using department" means any organizational unit of the Fire Authority, which utilizes any materials, services or construction procured under this code.

Sec. 1-4. Supplementary general principles of law applicable.

Unless displaced by the particular provisions of this code, the principles of law and equity, including the uniform commercial code of this state, the common law of contracts as applied in this state and law relative to agency, fraud, misrepresentation, duress, coercion and mistake supplement the provisions of this code.

Sec. 1-5. Requirement of good faith.

This code requires all parties involved in the negotiation, performance, or administration of Fire Authority contracts to act in good faith.

Sec. 1-6. Confidential information.

All bids, proposals, offers, specifications, or protests submitted to the Fire Authority are subject to public inspection and disclosure under the California Public Records Act (Government Code Section 6250 et seq.). If a person believes that any portion of its bid, proposal, offer, specifications or protest is exempt from public disclosure, such portion may be marked "confidential." Except as required by law or court order, the Fire Authority will use reasonable means to ensure that such confidential information is safeguarded.

Secs. 1-7--1-10. Reserved.

ARTICLE II. CHIEF PROCUREMENT OFFICER AUTHORITY

Sec. 1-11. Authority of the Chief Procurement Officer.

Sec. 1-11(1). Except as otherwise provided in this code, the Chief Procurement Officer may adopt operational procedures consistent with this code governing the procurement and management of all materials, services, and construction to be procured by the Fire Authority and the disposal of materials.

Sec. 1-11(2). The Chief Procurement Officer shall serve as the central procurement and contracting authority of the Fire Authority.

Sec. 1-11(3). Except as otherwise provided in this code, the Chief Procurement Officer shall:

- (a) Procure or supervise the procurement of all materials, services and construction needed by the Fire Authority and establish the methods and procedures necessary for the proper, efficient, and economical functioning of the procurement program.
- (b) Establish guidelines for the management of all inventories of materials belonging to the Fire Authority.
- (c) Sell, trade or otherwise dispose of surplus materials belonging to the Fire Authority in accordance with the provisions of Section 1-69.
- (d) Prepare, issue, revise, maintain, and monitor the use of specifications for materials, services and construction required by the Fire Authority.

(e) Manage the Fire Authority's procurement card (pCard) program.

(f) Furnish the Board of Directors with such reports and information as the Board may require.

Sec. 1-11(4). The Chief Procurement Officer may delegate procurement authority to designees or to any using department or official of the Fire Authority.

Sec. 1-11(5). The Chief Procurement Officer may determine in writing that noncompliance with any provision of this code is not substantial and may allow for correction or may waive minor informalities or irregularities. The basis for the decision shall be included in the determination.

Sec. 1-11(6). The Chief Procurement Officer, in accordance with this code, shall have the authority to award contracts not exceeding the amount defined under management authority in the Roles and Responsibilities Matrix. Contracts exceeding management authority shall be executed by the Chief Procurement Officer upon approval by the Executive Committee or the Board of Directors.

Sec. 1-11(7). Except in cases of emergency, pursuant to Section 1-22, or where the Board of Directors or the Executive Committee has retained authority, no purchase of services, supplies and equipment by any person other than the Chief Procurement Officer or designee shall be binding upon the Fire Authority or constitute lawful charge against Fire Authority funds.

Sec. 1-12. Written determinations.

Written determinations required by this code shall be retained in the department.

Secs. 1-13, 1-14. Reserved.

ARTICLE III. SOURCE SELECTION AND CONTRACT FORMATION

Sec. 1-15. Definitions.

In this article, unless the context otherwise requires:

Sec. 1-15(1). "Best value" means a method in the competitive sealed proposal process which permits the evaluation of criteria to determine the best overall value to the Fire Authority.

Sec. 1-15(2). "Discussions" means communication with an offeror, bidder or respondent for the purpose of:

- (a) Eliminating minor irregularities, informalities, or apparent clerical mistakes in the offer or response;
- (b) Clarifying any offer or response to assure full understanding of, and responsiveness to, solicitation requirements;
- (c) Resolving minor variations in contract terms and conditions; or
- (d) Establishing the competency or financial stability of any offeror, bidder or respondent.

Sec. 1-15(3). "Invitation for bid" means all documents, written or electronic, whether attached or incorporated by reference, which are used for soliciting bids in accordance with the procedures prescribed in Section 1-17.

Sec. 1-15(4). "Minor informalities or irregularities" means mistakes, or non-judgmental errors, that have negligible effect on price, quantity, quality, delivery, or other contractual terms whereby the waiver or correction of such mistakes does not prejudice other bidders, offerors or respondents.

Sec. 1-15(5). "Negotiations" means an exchange of information or any form of cooperation during which the offeror and the Fire Authority may alter or otherwise change the conditions, terms, and price, unless prohibited, of the proposed contract.

Sec. 1-15(6). "Registered supplier" means a supplier, vendor, or contractor that that has registered as an interested party to do business with the Fire Authority.

Sec. 1-15(7). "Request for proposals" means all documents, written or electronic, whether attached or incorporated by reference, which are used for soliciting proposals in accordance with procedures prescribed in Section 1-18.

Sec. 1-15(8). "Request for qualifications" means all documents, written or electronic, whether attached or incorporated by reference, which are used for soliciting responses from qualified respondents in accordance with Article V.

Sec. 1-15(9). "Responsible bidder, offeror, or respondent" means a person who has demonstrated the attribute of trustworthiness, as well as quality, fitness, capacity, and experience to satisfactorily perform the procurement contract.

Sec. 1-15(10). "Responsive bidder" means a person who submits a bid which conforms in all material respects to a solicitation.

Sec. 1-15(11). "Solicitation" means an invitation for bids, a request for technical proposals, a request for proposals, a request for qualifications, a request for quotations, or any other invitation or request by which the Fire Authority invites a person to participate in a procurement.

Sec. 1-16. Methods of source selection.

All contracts of the Fire Authority shall be awarded by one of the methods of source selection specified in this code.

Sec. 1-17. Competitive sealed bidding.

Sec. 1-17(1). Invitation for bids.

- (a) Competitive sealed bids shall be solicited through an invitation for bids. The invitation for bids shall include specifications and any applicable evaluation criteria. Contractual terms and conditions may be included within the solicitation document or incorporated by reference.
- (b) A prequalification process may be conducted prior to the issuance of an invitation for bids in order to establish a list of qualified bidders. In the event a prequalification process is used, the contract officer shall only consider bids that are submitted from prequalified bidders.

Sec. 1-17(2). Public notice. Notice of the invitation for bids shall be electronically posted and the invitation for bids shall be available for public inspection not less than fourteen (14) days prior to the date set forth therein for the opening of bids. A shorter time may be deemed necessary for a particular procurement as determined in writing by the Chief Procurement Officer. The public notice shall state the place, date, and time of bid opening.

Sec. 1-17(3). Pre-bid conference. The Chief Procurement Officer may conduct a pre-bid conference. If a pre-bid conference is conducted, it shall be not less than seven days before the bid due date and time, unless the Chief Procurement Officer makes a written determination that the specific needs of the procurement justify a shorter time.

Sec. 1-17(4). Solicitation amendment. The Chief Procurement Officer shall issue a solicitation amendment to do any or all of the following:

- (a) Make a correction in the solicitation;
- (b) Correct defects or ambiguities;
- (c) Provide additional information or instructions; or
- (d) Extend the offer due date and time if the Chief Procurement Officer determines that an extension is in the best interest of the Fire Authority.

If a solicitation is changed by a solicitation amendment, the Chief Procurement Officer shall post the amendment electronically and notify registered suppliers. It is the responsibility of the offeror to obtain any solicitation amendments and acknowledge receipt of amendment as specified in the solicitation amendment.

Sec. 1-17(5). Late bids. A bid is late if it is received at the location designated in the invitation for bids after the time and date set for bid opening. A late bid shall be rejected. Bidders submitting bids that are rejected as late shall be so notified.

Sec. 1-17(6). Bid opening. Bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the invitation for bids. A secure web-based system or other appropriate media may be used in lieu of public bid opening, provided that the accuracy, confidentiality, and reliability is maintained. The name of each bidder and the amount of each bid, as well as other relevant information as the Chief Procurement Officer deems appropriate shall be recorded. Unless otherwise determined by the Chief Procurement Officer, this record shall be open to public inspection. In the event no attendees are present for bid opening, the sealed bids shall be opened by the department and a "bid" or "no bid" may be recorded on the tabulation. The bids shall not be available for public inspection until after a contract is awarded. After a notice of intent to award is issued or, in the absence of a notice of intent to award, after final execution of the contract, the bids shall be available for public inspection, except to the extent that the withholding of information is permitted or required by law. If the bidder designates a portion of its bid as confidential, it shall isolate and identify in writing the confidential portions in accordance with Section 1-6.

Sec. 1-17(7). Bid acceptance and bid evaluation. Bids shall be unconditionally accepted without alteration or correction, except as authorized in this code. Bids shall be evaluated based on the requirements set forth in the invitations for bids, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose. The invitation for bids shall set forth the evaluation criteria to be used. No criteria may be used in bid evaluation that is not set forth in the invitation for bids.

Sec. 1-17(8). Correction or withdrawal of bids; cancellation of awards. Correction or withdrawal of inadvertently erroneous bids before or after bid opening, or cancellation of awards or contracts based on such bid mistakes, may be permitted where appropriate. Mistakes discovered before bid opening may be modified or withdrawn by written notice received by the department prior to the time set for bid opening.

Mistakes discovered after bid opening may be modified or withdrawn only to the extent that the bidder can show by clear and convincing evidence that a mistake of a nonjudgmental character was made, the

nature of the mistake, and the bid price actually intended. After bid opening, no changes in bid prices or other bid provisions prejudicial to the interest of the Fire Authority or fair competition shall be permitted. In lieu of bid correction, a bidder alleging a mistake may be permitted to withdraw its bid if:

- (a) The mistake is clearly evident on the face of the bid document but the intended correct bid is not similarly evident; or
- (b) The bidder submits evidence that clearly and convincingly demonstrates that a mistake was made.

All decisions to permit the correction or withdrawal of bids, or to cancel awards based on bid mistakes, shall be supported by a written determination made by the Chief Procurement Officer.

Sec. 1-17(9). Contract award.

- (a) *General.* The contract shall be awarded by appropriate notice to the lowest responsible and responsive bidder whose bid conforms in all material respects to requirements and criteria set forth in the invitation for bids.
- (b) *Public record.* After the Fire Authority issues a notice of intent to award, or in the absence of a notice of intent to award upon final contract execution, the bids shall be available for public inspection, except to the extent that the withholding of information is permitted or required by law. If the bidder designates a portion of its bid as confidential, it shall isolate and identify in writing the confidential portions in accordance with Section 1-6.
- (c) *Encumbrance of funds.* Except in cases of emergency, or in cases where specific authority has been first obtained from the Fire Chief, the Chief Procurement Officer shall not issue any purchase orders for supplies or equipment unless there exists an unencumbered appropriation in the fund account against which said purchase is to be charged. All purchases, regardless of encumbrances, shall be made in conformance with the policies established by this code.
- (d) *Procurement of recycled material.* Recycled products shall be used whenever practicable when they are of comparable quality, of equivalent price and appropriate for the intended use. Recycled products shall be procured in accordance with Public Contract Code, Section 22150, et seq.

Sec. 1-17(10). Low tie bids. If there are two (2) or more low responsive bids from responsible bidders that are identical in price and other evaluation criteria and that meet all the requirements and criteria set forth in the invitation for bids, award may be made by random selection in a manner prescribed by the Chief Procurement Officer.

Sec. 1-18. Competitive sealed proposals.

Sec. 1-18(1). Request for proposals.

- (a) Competitive sealed proposals shall be solicited through a request for proposals. The request for proposals shall include a scope of work and any applicable evaluation criteria. Contractual terms and conditions may be included within the solicitation document or incorporated by reference.
- (b) A prequalification process may be conducted prior to the issuance of a request for proposals in order to establish a list of qualified offerors. In the event a prequalification process is used, the contract officer shall only consider proposals that are submitted from prequalified offerors.

Sec. 1-18(2). Public notice. Adequate public notice of the request for proposals shall be given in the same manner as provided in Section 1-17(2).

Sec. 1-18(3). Pre-proposal conference. The Chief Procurement Officer may conduct a pre-proposal conference. If a pre-proposal conference is conducted, it shall be not less than seven days before the offer due date and time, unless the Chief Procurement Officer makes a written determination that the specific needs of the procurement justify a shorter time.

Sec. 1-18(4). Solicitation amendment. Solicitation amendments shall be handled in the same manner as provided in Section 1-17(4).

Sec. 1-18(5). Late proposals. A proposal is late if it is received at the location designated in the request for proposals after the time and date set for receipt of proposals. Late proposals shall be rejected in accordance with Section 1-17(5).

Sec. 1-18(6). Receipt of proposals. Proposals shall not be opened publicly. No proposals shall be handled as to permit disclosure of the contents of any proposal to competing offerors. Proposals shall be open for public inspection after final execution of the contract, except to the extent that the withholding of information is permitted or required by law. If the offeror designates a portion of its proposal as confidential, it shall isolate and identify in writing the confidential portions in accordance with Section 1-6.

Sec. 1-18(7). Evaluation of proposals.

- (a) *Evaluation criteria.* The request for proposals shall state the criteria to be used in the evaluation of the proposals and shall include their relative importance. Specific numerical weighting is not required.
- (b) *Selection committee.* The Chief Procurement Officer shall appoint a selection committee to evaluate the proposals and make a recommendation based on the criteria set forth in the request for proposals. No other factors or criteria may be used in the evaluation.

Sec. 1-18(8). Discussion with offerors. Discussions may be conducted with offerors.

Sec. 1-18(9). Negotiations with offerors and revisions to proposals. Negotiations may be conducted with offerors. Offerors shall be accorded fair and equal treatment in conducting negotiations and there shall be no disclosure of any information derived from proposals submitted by competing offerors.

- (a) *Concurrent negotiations.* Negotiations may be conducted concurrently with offerors for the purpose of determining source selection and/or contract award.
- (b) *Exclusive negotiations.* Exclusive negotiations may be conducted with the offeror whose proposal is determined in the source selection process to be most advantageous to the Fire Authority. Exclusive negotiations may be conducted subsequent to concurrent negotiations or may be conducted without requiring previous concurrent negotiations. Exclusive negotiations shall not constitute a contract award nor shall it confer any property rights to the successful offeror. If exclusive negotiations are conducted and an agreement is not reached, the Fire Authority may enter into exclusive negotiations with the next highest ranked offeror without the need to repeat the formal solicitation process.

Sec. 1-18(10). Contract award. Contract award shall be made by the Chief Procurement Officer to the responsible offeror whose proposal is determined in writing to be the most advantageous to the Fire

Authority taking into consideration the evaluation criteria set forth in the request for proposals. The contract file shall contain the basis on which the award is made.

Sec. 1-19. Contracting for legal counsel.

Sec. 1-19(1). Authority. For the purpose of procuring the services of legal counsel, as defined by the laws of the state, contracts for the services of legal counsel shall be awarded with the authorization of the Board of Directors or the Executive Committee except as otherwise provided by law.

Sec. 1-19(2). Conditions for use. Unless determined by the Board of Directors or the Executive Committee that direct selection is in the best interest of the Fire Authority, the services of legal counsel shall be procured in accordance with this code.

Sec. 1-20. Small purchases.

Sec. 1-20(1). General. Any contract for the purchase of supplies, equipment and services (including maintenance) not exceeding fifty thousand dollars (\$50,000.00) may be made by the Chief Procurement Officer in accordance with the small purchase procedures authorized in this section. Contract requirements shall not be artificially divided so as to constitute a small purchase under this section.

Sec. 1-20(2). Small purchases over ten thousand dollars (\$10,000.00). Insofar as it is practical for small purchases in excess of ten thousand dollars (\$10,000.00) but less than fifty thousand dollars (\$50,000.00), no less than three (3) businesses shall be solicited to submit quotations. Award shall be made to the responsible bidder submitting the quotation which is most advantageous to the Fire Authority and conforms in all material respects to the solicitation. The names of the businesses submitting quotations, and the date and amount of each quotation, shall be maintained as a public record. Nothing herein contained, however, shall preclude the Fire Authority from utilizing more restrictive procedures if, and when required by federal or state law, where federal or state funds are involved in the contract to be awarded or when the Chief Procurement Officer determines it is in the best interest of the Fire Authority to do so.

Sec. 1-20(3). Small purchases less than ten thousand dollars (\$10,000.00). The Chief Procurement Officer shall adopt operational procedures for making small purchases of ten thousand dollars (\$10,000.00) or less.

Sec. 1-21. Sole source procurement.

Notwithstanding any other provisions of this code, a contract may be awarded without competition when the Chief Procurement Officer determines in writing, after conducting a good faith review of available sources, that there is only one source for the required material, service, or construction item. The using department requesting a sole source procurement shall provide written evidence to support a sole source determination. The Chief Procurement Officer may require that negotiations are conducted as to price, delivery, and terms. The Chief Procurement Officer may require the submission of cost or pricing data in connection with an award under this section. Sole source procurements exceeding the amount defined in the roles and responsibilities matrix shall be executed by the Chief Procurement Officer upon approval by the Executive Committee or Board of Directors. Sole source procurement shall be avoided, except when no reasonable alternative sources exist. A record of sole source procurements shall be maintained as a public record.

Sec. 1-22. Emergency procurements.

Notwithstanding any other provisions of this code, the Fire Chief may make or authorize others to make emergency procurements of materials, services, or construction when there exists a threat to public health, welfare, or safety or if a situation exists which makes compliance with Sections 1-17, 1-18, 1-49, or 1-50

contrary to the public interest; provided that such emergency procurements shall be made with such competition as is practicable under the circumstances. The using department requesting an emergency procurement shall provide written evidence to support an emergency determination. An emergency procurement shall be limited to those materials, services, or construction necessary to satisfy the emergency need. Emergency procurements exceeding the amount defined in the roles and responsibilities matrix shall be executed by the Chief Procurement Officer upon approval by the Chair or Vice Chair of the Board of Directors. A written determination of the basis for the emergency and for the selection of the particular contractor shall be maintained as a public record.

Sec. 1-23. Special procurements.

Notwithstanding any other provisions of this code, the Executive Committee or the Board of Directors may authorize procurements above the small purchase amount specified in Section 1-20 for supplies, equipment or services (including maintenance) when, due to unusual or special circumstances, it would be in the best interest of the Fire Authority to accomplish the procurement without compliance with Sections 1-17 (competitive sealed bidding), 1-18 (competitive sealed proposals), or 1-51 (procurement of professional design services). This is not applicable to the procurement of construction services (Section 1-50). The using department requesting a special procurement shall provide written evidence to support a special procurement determination. Any special procurement under this section shall be limited to those materials, equipment or services, necessary to satisfy the Fire Authority's need and shall be made with sound fiscal discretion. A written determination by the Chief Procurement Officer with review and approval from the Assistant Chief, Business Services of the basis for the special procurement and for the selection of the particular contractor shall be maintained as public record. The determination and the award shall be made in accordance with internal departmental procedures ensuring that the procurement is fair, honest, prudent, and a wise exercise of discretion and is in the public interest.

Sec. 1-24. Cancellation of solicitations.

Sec. 1-24(1). Cancellation of solicitations. An invitation for bids, a request for proposals, a request for qualifications, or other solicitation may be cancelled, or any or all bids, proposals or statements of qualifications may be rejected in whole or in part as may be specified in the solicitation, when it is in the best interest of the Fire Authority.

Sec. 1-24(2). Prior to opening.

- (a) As used in this section, "opening" means the date and time set for opening of bids, receipt of statements of qualifications or receipt of proposals in competitive sealed proposals.
- (b) Prior to opening, a solicitation may be cancelled in whole or in part when the Chief Procurement Officer determines in writing that such action is in the Fire Authority's best interest for reasons including but not limited to:
 - i. The Fire Authority no longer requires the materials, services, or construction;
 - ii. The Fire Authority no longer can reasonably expect to fund the procurement; or
 - iii. Proposed amendments to the solicitation would be of such magnitude that a new solicitation is in the best interest of the Fire Authority.
- (c) When a solicitation is cancelled prior to opening, notice of cancellation shall be publicly posted.
- (d) The notice of cancellation shall:
 - i. Identify the solicitation;

- ii. Briefly explain the reason for cancellation; and
- iii. Where appropriate, explain that an opportunity will be given to compete on any re-solicitation or any future procurements of similar materials, services, or construction.

Sec. 1-24(3). After opening.

- (a) After opening but prior to award, all bids, proposals or statements of qualifications may be rejected in whole or in part when the Chief Procurement Officer determines in writing that such action is in the Fire Authority's best interest for reasons including but not limited to:
 - i. The Fire Authority no longer requires the materials, services or construction;
 - ii. Ambiguous or otherwise inadequate specifications or scopes of work were part of the solicitation;
 - iii. The solicitation did not provide for consideration of all factors of significance to the Fire Authority;
 - iv. Prices exceed available funds and it would not be appropriate to adjust quantities to come within available funds;
 - v. All otherwise acceptable bids, statements of qualifications or proposals received are at clearly unreasonable prices;
 - vi. There is reason to believe that the bids, statements of qualifications or proposals may not have been independently arrived at in open competition, may have been collusive, or may have been submitted in bad faith; or
 - vii. Competition was insufficient.
- (b) A notice of rejection shall be sent to all persons that submitted bids, statements of qualifications or proposals, and it shall conform to subsection 1-24(2) (d) of this section.
- (c) If all bids, proposals or request for qualifications are rejected, all bids, proposals or statements received shall remain, to the extent possible, confidential.

Sec. 1-24(4). Documentation. The reasons for cancellation or rejection shall be made a part of the procurement file and shall be available for public inspection.

Sec. 1-25. Rejection of individual bids, proposals, quotations or statements of qualifications.

- (a) A bid may be rejected if:
 - i. The bidder is determined to be non-responsible pursuant to Section 1-26;
 - ii. The bid is nonresponsive in accordance with Section 1-17; or
 - iii. It is otherwise not advantageous to the Fire Authority.
- (b) A proposal, statement of qualifications, or quotation may be rejected if:
 - i. The person responding to the solicitation is determined to be non-responsible pursuant to Section 1-26; or
 - ii. The proposal is incomplete, nonresponsive to solicitation requirements; or
 - iii. The proposed price exceeds available funds or is unreasonable; or

iv. It is otherwise not advantageous to the Fire Authority.

(c) The reasons for rejection shall be made a part of the procurement file and shall be available for public inspection.

Sec. 1-26. Responsibility of bidders, offerors and respondents.

Sec. 1-26(1). Findings of non-responsibility. If a bidder, offeror or respondent who otherwise would have been awarded a contract is found non-responsible, a written finding of non-responsibility, setting forth the basis of the finding, shall be prepared by the contract officer. The unreasonable failure of a bidder, offeror or respondent to promptly supply information in connection with an inquiry with respect to responsibility may be grounds for a finding of non-responsibility with respect to such bidder or offeror. The written finding shall be made part of the contract file and be made a public record.

Sec. 1-26(2). Right of nondisclosure. Except as required by law or court order, confidential information furnished by a bidder, offeror or respondent pursuant to this section shall not be disclosed by the Fire Authority outside of the agency, or using department, without prior written consent by the bidder, offeror or respondent.

Sec. 1-26(3). Factors. Factors to be considered in determining if a prospective contractor is responsible include:

- (a) The proposed contractor's financial, physical, personnel or other resources, including subcontracts;
- (b) The proposed contractor's record of performance and integrity;
- (c) Whether the proposed contractor is qualified legally to contract with the Fire Authority; and
- (d) Whether the proposed contractor supplied all necessary information concerning its responsibility.

Sec. 1-26(4). Responsibility criteria. The contract officer may establish specific responsibility criteria for a particular procurement. Any specific responsibility criteria shall be set forth in the solicitation.

Sec. 1-27. Bid and contract security, material or service contracts.

The Chief Procurement Officer may require the submission of security to guarantee faithful bid and contract performance. In determining the amount and type of security required for each contract, the Chief Procurement Officer shall consider the nature of the performance and the need for future protection to the Fire Authority. The requirement for security must be included in the invitation for bids or request for proposals. Failure to submit security in the amount and type of security required may result in the rejection of the bid or proposal.

Sec. 1-28. Types of contracts.

Subject to the limitations of this code, any type of contract which will promote the best interests of the Fire Authority may be used.

Sec. 1-29. Approval of accounting system.

The Chief Procurement Officer may require that the proposed contractor's accounting system is adequate to allocate costs in accordance with generally accepted cost accounting principles prior to award of a contract.

Sec. 1-30. Multi-year contracts.

Unless otherwise provided by law, a contract for materials, services or construction may be entered into for

any period of time deemed to be in the best interest of the Fire Authority, if the term of the contract and conditions of renewal or extension, if any, are included in the solicitation and monies are available for the first fiscal period at the time of contracting. Payment and performance obligations for succeeding fiscal periods are subject to the availability and appropriation of monies.

Sec. 1-31. Right to inspect.

The Fire Authority may, at reasonable times, inspect the part of the plant or place of business of a contractor, consultant or any subcontractor or sub-consultant that is related to the performance of any contract awarded or to be awarded by the Fire Authority.

Sec. 1-32. Right to audit records.

Sec. 1-32(1). The Fire Authority may, at reasonable times and places, audit the books and records of any person who submits cost or pricing data as provided in Article VII of this code to the extent that the books and records relate to the cost or pricing data. Any person who is awarded a contract, change order or contract modification for which cost or pricing data is required shall maintain the books and records that relate to the cost or pricing data for three (3) years from the date of final payment under the contract, unless otherwise specified in the contract.

Sec. 1-32(2). The Fire Authority is entitled to audit the books and records of a contractor, consultant or any subcontractor or sub-consultant under any contract or subcontract to the extent that the books and records relate to the performance of the contract or subcontract. The books and records shall be maintained by the contractor for a period of three (3) years from the date of final payment under the prime contractor or consultant, and by the subcontractor or sub-consultant for a period of three (3) years from the date of final payment under the subcontract, unless otherwise specified in the contract.

Sec. 1-33. Reporting of anticompetitive practices.

If for any reason collusion or other anticompetitive practices are suspected among any bidders, offerors or respondents a notice of the relevant facts shall be transmitted to the Chief Procurement Officer. This section does not require a law enforcement agency conducting an investigation into such practices to convey such notice to the Chief Procurement Officer.

Sec. 1-34. Prospective vendors lists.

Sec. 1-35(1). The Chief Procurement Officer shall maintain a prospective vendors list. Inclusion of the name of a person shall not indicate whether the person is responsible concerning a particular procurement or otherwise capable of successfully performing a Fire Authority contract.

Sec. 1-35(2). Persons desiring to be included on the prospective vendors list may register with the department electronically. The department may remove a person from the prospective vendors list if it is determined that inclusion is not advantageous to the Fire Authority.

Sec. 1-35(3). It shall be the vendor's sole responsibility to ensure that vendor registration information is current and active.

Sec. 1-35. Contract form and execution.

All contracts entered into under this code not exceeding the amount established by Section 1-11(6) shall be executed in the name of the Fire Authority by the Chief Procurement Officer. Contracts entered into under this code exceeding the amount established by Section 1-11(6) approved by the Executive Committee shall be executed by the Fire Chief, approved as to form by the General Counsel to the Fire Authority and countersigned by the Clerk of the Authority.

Sec. 1-36. Assignment of rights and duties.

The Chief Procurement Officer shall have the rights and duties of the Fire Authority to contract for the purchase of all services, supplies, equipment and other personal property required by the Fire Authority in accordance with the code and all policies and procedures adopted by the Board of Directors, and administrative procedures approved by the Fire Chief, or as otherwise provided by law. Except in cases where the Board of Directors or the Executive Committee has retained authority, the purchase of services, supplies and equipment are not transferable or otherwise assignable without the written consent of the Chief Procurement Officer.

Sec. 1-37--1-40. Reserved.

ARTICLE IV. SPECIFICATIONS

Sec. 1-41. Definition.

As used in this article, "specification" is used interchangeably with "scope", "scope of services", or "scope of work" and means any description of the physical or functional characteristics, or of the nature of a material, service or construction item. Specification may include a description of any requirement for inspecting, testing, or preparing a material, service, or construction item for delivery.

Sec. 1-42. Maximum practicable competition.

Sec. 1-42(1). All specifications shall seek to promote overall economy for the purposes intended and encourage competition in satisfying the Fire Authority's needs and shall not be unduly restrictive.

Sec. 1-42(2). To the extent practicable and unless otherwise permitted by this code, all specifications shall describe the Fire Authority's requirements in a manner that does not unnecessarily exclude a material, service, or construction item.

Sec. 1-42(3). Restrictive specifications shall not be used unless such specifications are required and it is not practicable or advantageous to use a less restrictive specification. The using department requesting a restrictive specification shall provide written evidence to support the restrictive specification. Past success in the material's performance, traditional purchasing practices, or inconvenience of drawing specifications do not justify the use of restrictive specifications.

Sec. 1-42(4). To the extent practicable, the Fire Authority shall use accepted commercial specifications and shall procure standard commercial materials.

Sec. 1-43. Specifications prepared by other than Fire Authority personnel.

The requirements of this code regarding the purposes and non-restrictiveness of specifications shall apply to all specifications prepared other than by Fire Authority personnel, including, but not limited to, those prepared by architects, engineers, designers, and consultants for public contracts, or subcontractors. No person preparing specifications shall receive any direct or indirect benefit from the utilization of such specifications.

Sec. 1-44. Brand name or equal specification.

A brand name or equal specification may be used to describe the standards of quality, performance, and other characteristics needed to meet the requirements of a solicitation, and which invites offers for equivalent products from a manufacturer.

Sec. 1-45. Brand name specification.

A brand name specification may be used to identify the sole acceptable item that meets the Fire Authority's

needs. The using department requesting a brand name specification shall provide written evidence to support a brand name determination. A written determination by the Chief Procurement Officer of the basis for the brand name shall be maintained as public record. Past success in the material's performance, traditional purchasing practices, or inconvenience of drawing specifications do not justify the use of a brand name specification.

Sec. 1-46. Reserved.

**ARTICLE V.
PROCUREMENT OF PUBLIC WORKS PROJECTS AND
PROFESSIONAL DESIGN SERVICES**

Sec. 1-47. Definitions.

In this article, unless the context otherwise requires:

Sec. 1-47(1). "Capital improvement" means an outlay of funds for the acquisition or improvement of real property, which extends the life or increases the productivity of the real property.

Sec. 1-47 (2). "Contractor" shall mean any corporation, partnership, individual, sole proprietorship, joint venture or other legal entity which enters into a contract to sell commodities, services, or construction services to the Fire Authority.

Sec. 1-47(4). "Construction project management" means those services provided by a licensed architect, registered engineer, or licensed general contractor.

Sec. 1-47(5). "Construction services" means either of the following for construction- manager-at-risk, and design-build project delivery methods:

- (a) Construction, excluding services, through the construction-manager-at-risk project delivery methods.
- (b) A combination of construction and, as elected by the Fire Authority, one or more related services, such as finance services, maintenance services, operations services, design services and preconstruction services, as those services are authorized in the definitions of construction-manager-at-risk, and design-build in this section.

Sec. 1-47(6). "Construction-manager-at-risk" means a project delivery method in which:

- (a) There is a separate contract for design services and a separate contract for construction services.
- (b) The contract for construction services may be entered into at the same time as the contract for design services or at a later time.
- (c) Design and construction of the project may be in sequential phases or concurrent phases.
- (d) Finance services, maintenance services, operations services, preconstruction services and other related services may be included.

Sec. 1-47(7). "Cost" means the aggregate cost of all materials and services, including labor performed by force account.

Sec. 1-47(8). "Design-bid-build" means a project delivery method in which:

- (a) There is a sequential award of two (2) separate contracts.
- (b) The first contract is for design services.
- (c) The second contract is for construction.
- (d) Design and construction of the project are in sequential phases.
- (e) Finance services, maintenance services and operations services are not included.

Sec. 1-47(9). "Design-build" means a project delivery method in which:

- (a) There is a single contract for design services and construction services.
- (b) Design and construction of the project may be in sequential phases or concurrent phases.
- (c) Finance services, maintenance services, operations services, preconstruction services and other related services may be included.

Sec. 1-47(10). "Design professional" means an architect or engineer, or both, duly licensed for professional practice, who may be employed by an owner for the purpose of designing a project.

Sec. 1-47(11). "Emergency for Public Projects" shall have the meaning provided in Public Contract Code Sections 22035 and 22050.

Sec. 1-47(12). "Facility" means any plant, building, structure, ground facility, real property, street, highway or other public work improvement.

Sec. 1-47(13). "Firm" means any individual, firm, partnership, corporation, association or other legal entity permitted by law to practice the profession of architecture, landscape architecture, engineering, environmental services, land surveying, or construction project management.

Sec. 1-47(14). "Finance services" means financing for a construction services project.

Sec. 1-47(15). "Force account" means work performed on public projects by the Fire Authority's regularly employed personnel.

Sec. 1-47(16). "Maintenance work" shall have the meaning provided in Public Contract Code Section 22002(d), as that section may be amended from time to time, and shall include the following:

- (a) Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes.
- (b) Minor repainting.
- (c) Resurfacing of streets and highways at less than one inch.
- (d) Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems.

Sec. 1-47(17). "Preconstruction services" means advice during the design phase.

Sec. 1-47(18). "Professional design services" means architect services, engineering services, geologist services, landscape architect services, and land surveying service or any combination of those services that are legally required to be accomplished, reviewed, and approved by professionals registered to practice in the pertaining discipline in the State of California.

Sec. 1-47(19). "Professional engineer" refers to a person engaged in the professional practice of rendering service or creative work requiring education, training and experience in engineering sciences and the application of special knowledge of the mathematical, physical and engineering sciences in such professional or creative work as consultation, investigation, evaluation, planning or design of public or private utilities, structures, machines processes, circuits, buildings, equipment or projects, and supervision of construction for the purpose of securing compliance with specifications and design for any such work.

Sec. 1-47(20). "Public project" shall have the meaning provided in Public Contract Code Section 22002(c), as that section may be amended from time to time, and shall include the following:

- (a) Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facility.
- (b) Painting or repainting of any publicly owned, leased, or operated facility.
- (c) *"Public project"* does not include maintenance work.

Sec. 1-47(21). "Public works contract" means an agreement for the erection, construction, alteration, repair, or improvement of any public structure, building, road, or other public improvement of any kind.

Sec. 1-47(22). "Solicitation" shall mean an invitation for bids, request for quotations, request for qualifications, or request for proposals issued by the Fire Authority for the purpose of requesting bids, quotes or proposals to perform a contract.

Sec. 1-47(23) "Uniform Public Construction Cost Accounting Act" is an alternative method for public project work performed or contracted by public entities in California as defined by Public Contract Code Section 22000 et seq. The Fire Authority adopted the alternative informal bidding procedures on February 22, 1996 establishing informal bidding procedures for public works.

Sec. 1-48 Procurement of public projects.

Sec. 1-48(1). Procurement of public projects, in accordance with the limits listed in Section 22302 of the Public Contract Code, as those limits may be amended from time to time, may be let to contract by informal procedures as set forth in Section 22032, et seq., of the Public Contract Code. Nothing herein contained, however, shall preclude the Fire Authority from utilizing more restrictive procedures if, and when required by federal or state law, where federal or state funds are involved in the contract to be awarded or when the Chief Procurement Officer determines it is in the best interest of the Fire Authority.

Sec. 1-48(2). Contracts for construction shall be solicited through a competitive sealed bid process except as otherwise provided for in Sections 1-52 (procurement of construction services), 1-20 (small purchases), 1-21 (sole source procurement), and 1-22 (emergency procurements). The Chief Procurement Officer shall award contracts for public projects in accordance with the requirements of Public Contract Code Section 22000 et seq. and this code.

Sec. 1-48(3). Force Account and informal bidding procedures. Public works projects of the amount set forth in Public Contract Code Section 22032(a), as amended from time to time, may be performed by the employees of the Fire Authority, by negotiated contract, or by purchase order.

Sec. 1-48(4). Informal bidding procedures. Public works projects of the amount set forth in Public Contract Code Section 22032(b), as amended from time to time, may be let to contract by informal bidding procedures as set forth in Section 1-49(1).

Sec. 1-48(5). Formal bidding procedures. Public projects exceeding the amount set forth in Public Contract Code Section 22032(c), as may be amended from time to time, shall be let to contract by formal bidding procedures as set forth in Section 1-50.

Sec. 1-48(6) Payment bond. In accordance with the Civil Code Section 9550 et seq. all public works bids involving an expenditure in excess of twenty-five thousand dollars (\$25,000) shall require a payment bond in an amount not less than 100 percent of the total amount payable pursuant to the public works contract.

Sec. 1-49. Public project informal bidding procedures.

Sec. 1-49(1). Public projects which are subject to the informal bidding procedures as set forth in Section 1-48, shall be awarded to the lowest responsible bidder in accordance with the Public Contract Code Section 22000 et seq.

Sec. 1-49(2). Contractors list. The Fire Authority shall maintain a list of qualified contractors, identified according to categories of work. The development and maintenance of the list shall be in accordance with the provisions in the Public Contract Code Section 22034 and criteria established from time to time by the California Uniform Construction Cost Accounting Commission.

Sec. 1-49(3). Notice inviting informal bids. All contractors on the list of qualified contractors for the category of work to be bid or all construction trade journals as specified in the Public Contract Code Section 22036, or both, shall be sent a notice inviting informal bids unless the product or service delivery is proprietary. Additional contractors and/or construction trade journals may be notified at the discretion of the Chief Procurement Officer. If there is no list of qualified contractors maintained by the Fire Authority for the particular category of work to be performed, the notice shall be sent to the construction trade journals specified by the Commission.

Sec. 1-49(4). Sending notices and descriptions of project. All sending of notices to contractors and construction trade journals pursuant to Section 1-49(3) shall be completed not fewer than ten calendar days before bids are due. The notice inviting informal bids shall describe the project in general terms, how to obtain more detailed information about the project, and state the time and place for the submission of bids.

Sec. 1-49(5). Award of informal bids. The Chief Procurement Officer is authorized to award informal bids for public projects.

Sec. 1-49(6). Bids in excess of the formal bid limit. If all bids received are in excess of the amount set forth in Public Contract Code Section 22032(b), as may be amended from time to time, the Board of Directors may by passage of a resolution by a four-fifths vote, award the contract, to the lowest responsible bidder, if it determines the cost estimate was reasonable and the contract amount will not exceed the amount set forth in Public Contract Code Section 22034(d), as may be amended from time to time.

Sec. 1-50. Public project formal bidding procedures.

Sec. 1-50(1). Public projects which are subject to formal bidding procedures, shall be awarded to the lowest responsive and responsible bidder in accordance with the procedures set forth in this section.

Sec. 1-50(2). Notice inviting formal bids. The notice inviting bids shall state the time and place for the receiving and opening of sealed bids and distinctly describe the project. The notice shall be published at least fourteen (14) calendar days before the date of opening the bids, in a newspaper of general circulation within the jurisdiction of the Fire Authority. The notice inviting formal bids shall also be sent electronically to all construction trade journals specified for the County of Orange in the Public Contract Code Section 22036 at least fifteen (15) calendar days before the date of bid opening. In addition to notice required by this section, the Fire Authority may give other notice as it deems proper.

Sec. 1-50(3). Adopt plans. The Board of Directors of the Fire Authority shall adopt plans, specifications, and working details for all public projects as required by Public Contract Code 22039, exceeding the amount specified in the Public Contract Code Section 22032(c).

Sec. 1-50(4). Bidder security. All formal public projects shall require bidder's security as required by state law. Bid security shall be in an amount equal to at least ten percent of the amount bid, or such other amount as may be set forth in Public Contract Code Section 20171, as may be amended from time to time. Any bid bond submitted shall be executed by an admitted surety insurer which meets the rating requirements established by the risk manager or designee, made payable to the Fire Authority.

Sec. 1-50(5). Prequalification. The Fire Authority may require bidders to meet certain criteria in order to be placed upon a bidder's list to bid on formal public projects.

Sec. 1-50(6). Award of formal bids. The Board of Directors of the Fire Authority shall award all formal public works projects.

Sec. 1-51. Procurement of professional design services.

Contracts for professional design services shall be solicited and selected in accordance with Government Code Section 4525 et seq. through a request for qualifications.

Sec. 1-52. Procurement of construction services.

Contracts for construction services shall be solicited through a design-bid build or a design-build process in accordance with Public Contract Code Section 22160 et seq. except as otherwise provided for in Section 1-53. The Board of Directors or delegated authority shall award all contracts for construction services in accordance with the state requirements and this code.

Sec. 1-53. Public project emergencies procedure.

In cases of emergency, when repair or replacements are necessary to permit the continued conduct of the operation or services of the Fire Authority or to avoid danger to life or property, the Chair or Vice Chair of the Board of Directors, after making a finding that the emergency will not permit a delay resulting from a competitive solicitation for bids and, that the action is necessary to respond to the emergency, may by a four-fifths vote, proceed at once to replace or repair any public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services and supplies for those purposes, without giving notice for bids to let contracts. The Fire Chief shall have the power to declare a public emergency when it is impractical to convene a meeting of the Board of Directors, subject to confirmation by the Board, by a four-fifths vote, at its next meeting and reviewed at least at every

regularly scheduled meeting thereafter until the action is terminated. This procedure shall be subject to any other requirements of Public Contract Code Sections 22035 and 22050, as may be amended from time to time.

Sec. 1-54--1-57. Reserved.

ARTICLE VI. CONTRACT TERMS AND CONDITIONS

Sec. 1-58. Contract terms and conditions.

All Fire Authority contracts shall include provisions necessary to define the responsibilities and rights of the parties to the contract. The Chief Procurement Officer shall have the authority to establish and modify any such terms and conditions.

Secs. 1-59--1-61. Reserved.

ARTICLE VII. COST PRINCIPLES

Sec. 1-62. Cost principles.

The Chief Procurement Officer shall establish cost principles which shall be used to determine the allowability of incurred costs for the purpose of reimbursing costs under contract provisions which provide for the reimbursement of costs.

Sec. 1-63. Cost or pricing data.

The submission of current cost or pricing data may be required in connection with any award, change order or contract modification.

Secs. 1-64, 1-65. Reserved.

ARTICLE VIII. MATERIALS MANAGEMENT

Sec. 1-66. Definitions.

In this article, unless the context otherwise requires:

Sec. 1-66(1). "Property" means controlled fixed assets including supplies, materials or equipment with a useful life of more than one (1) year and value greater than \$5,000.

Sec. 1-66(2). "Property transfer" means the transfer of controlled fixed assets between using agencies or transfer of property to or from the surplus property program.

Sec. 1-66(3). "Surplus property" means property no longer needed by using department for their operations, property in poor or non-working condition, or property that is a by-product (e.g. scrap metal, used tires and oil, etc.).

Sec. 1-67. Materials management guidelines.

The Chief Procurement Officer shall establish guidelines as may be required governing:

Sec. 1-67(1). The transfer of surplus property and operation of the surplus property program.

Sec. 1-67(2). The sale or disposal of surplus property, by auction, competitive sale or other authorized method.

Sec. 1-67(3). The trade-in of surplus property for purchase of new equipment.

Sec. 1-68. Inventory management.

The Chief Procurement Officer shall manage the Fire Authority service center which provides warehousing services including inventory management, shipping, receiving, storing, issuing and servicing of supplies and inventory for the Fire Authority. The Chief Procurement Officer will establish policies and procedures required for efficient and effective operation of the inventory system including the purchase of inventory, sale or other disposal of inventory items no longer needed, delivery and other services provided to using agencies.

Sec. 1-69. Disposition of surplus property.

Sec. 1-69(1). The Chief Procurement Officer will operate a surplus property program for the purpose of receiving, storing, transferring, or selling surplus property no longer needed by using agencies.

Sec. 1-69(2). Using agencies shall request department authorization to transfer controlled fixed assets to another using department, or to request transfer of property into or from the surplus property program.

Sec. 1-69(3). Unless otherwise provided for, surplus property no longer needed by any using department shall be offered through competitive sale to the highest responsible bidder.

Sec. 1-69(4). Unless otherwise provided, all proceeds from the sale of surplus property will be deposited into the Fire Authority's general fund. Proceeds from sale of enterprise, federal, grant or other special designation property will be reimbursed, less pro-rated selling expenses, to the appropriate fund, after completion of each sale.

Sec. 1-69(5). If surplus property has an estimated value of less than five thousand dollars (\$5,000) and it is proposed that the property may be donated, the Chief Procurement Officer has the authority to determine whether the proposed donation of the surplus property to another local agency or non-profit organization meets the intent of the California Constitution whereby when a public agency gives a surplus item to another organization, the item must be used for a public purpose of interest and benefit generally to the people of the agency's jurisdiction and in keeping with the agency's purpose. Said donations shall require the prior approval of the Fire Chief and a release of liability to the Fire Authority from the agency accepting the donated surplus property. Any request for donation with a fair market value exceeding five thousand dollars (\$5,000) shall require prior approval by the Board of Directors or the Executive Committee.

Sec. 1-69(6). If surplus property is deemed to have historical significance by the Fire Chief and or/his designee, the historical property will be transferred and placed in the custody of a designated section manager for safe keeping.

Secs. 1-70--1-74. Reserved.

ARTICLE IX. LEGAL AND CONTRACTUAL REMEDIES

Sec. 1-75. Definitions.

In this article, unless the context otherwise requires:

Sec. 1-75(1). "Adequate evidence" means more than mere accusation but less than substantial evidence. Consideration shall be given to the amount of credible information available, reasonableness in view of surrounding circumstances, corroboration, and other inferences that may be drawn from the existence or absence of affirmative facts.

Sec. 1-75(2). "Contract claim" means a written demand or written assertion by one of the contracting parties seeking, as a matter of right, payment in a sum certain, adjustment or interpretation of contract terms, or other relief arising under or relating to the contract.

Sec. 1-75(3). "Filed" means delivery to the contract officer or to the Chief Procurement Officer, whichever is applicable. A time and date of receipt shall be documented in a verifiable manner for purposes of filing.

Sec. 1-75(4). "Governing instruments" means those legal documents that establish the existence of an organization and define its powers including articles of incorporation or association, constitution, charter and by-laws.

Sec. 1-75(5). "Interested party" means an actual or prospective bidder, respondent or offeror whose economic interest may be affected substantially and directly by the issuance of a solicitation, the award of a contract or by the failure to award a contract. Whether an economic interest exists will depend upon the circumstances of each case. An interested party does not include a supplier, subconsultant or subcontractor to an actual or prospective bidder, respondent or offeror.

Sec. 1-75(6). "Receipt" means the earlier of actual receipt or the first attempted delivery by certified mail, or by any other means that provides evidence of the attempt, to the persons last known address.

Sec. 1-75(7). "Substantial evidence" means such relevant evidence as a reasonable person might accept as sufficient to support a particular conclusion.

Sec. 1-76. Authority of the Chief Procurement Officer.

The Chief Procurement Officer shall have the authority to settle and resolve protests and contract claims. Appeals from the decisions of the Chief Procurement Officer may be made to the Fire Chief pursuant to the provisions of this article.

Sec. 1-77. Right to protest.

Any actual interested party who is aggrieved in connection with the solicitation or award of a contract may protest to the Chief Procurement Officer.

Sec. 1-78. Filing of a protest.

Sec. 1-78 (1). "Content of protest". The protest shall be in writing and shall include the following information:

- (a) The name, address, telephone number and email address of the protestant;

- (b) The signature of the protestant or its representative;
- (c) Identification of the solicitation or contract number;
- (d) A detailed statement of the legal and factual grounds of the protest including copies of relevant documents; and
- (e) The form of relief requested.

Sec. 1-79. Time for filing protests.

Sec. 1-79(1). Protests concerning improprieties in a solicitation. Protests based upon alleged improprieties in a solicitation that are apparent before the solicitation due date shall be filed not less than five (5) working days before the solicitation due date.

Sec. 1-79(2). In cases other than those covered in subsection (1) of this section, protests shall be filed within seven (7) days after the aggrieved person knows or should have known of the facts giving rise thereto; however, in no event shall the protest be filed later than seven (7) days after issuance of intent to award.

Sec. 1-79(3). The Chief Procurement Officer, without waiving the Fire Authority's right to dismiss the protest for lack of timeliness, may consider any protest that is not filed timely.

Sec. 1-79(4). The Chief Procurement Officer shall give notice of the protest to the successful contractor if award has been made or, if no award has been made, to all interested parties. Interested parties have the right to intervene.

Sec. 1-80. Stay of procurements during the protest.

In the event of a timely protest under Section 1-79, the Fire Authority may proceed further with the solicitation or with the award of the contract unless the Chief Procurement Officer makes a written determination that there is a reasonable probability that the protest will be sustained or that the stay of procurement is not contrary to the substantial interests of the Fire Authority.

Sec. 1-81. Confidential information.

Sec. 1-81(1). Material submitted by a protestant shall not be withheld from any interested party except to the extent that the withholding of information is permitted or required by law or as determined pursuant to Section 1-6.

Sec. 1-81(2). If the protestant believes the protest contains material that should be withheld, a statement advising the Chief Procurement Officer of this fact shall accompany the protest submission in accordance with Section 1-6.

Sec. 1-82. Decision by the Chief Procurement Officer.

Sec. 1-82(1). The Chief Procurement Officer shall issue a written decision within fourteen (14) days after a protest has been filed pursuant to Section 1-78. The decision shall contain an explanation of the basis of the decision.

Sec. 1-82(2). The Chief Procurement Officer shall furnish a copy of the decision to the protestant, by e-mail and/or certified mail, return receipt requested, or by any other method that provides evidence of receipt.

Sec. 1-82(3). The time limit for decisions set forth in subsection (1) of this section may be extended by the Fire Chief for a reasonable time not to exceed thirty (30) days. The Chief Procurement Officer shall notify the protestant in writing that the time for the issuance of a decision has been extended and the date by which a decision will be issued.

Sec. 1-82(4). If the Chief Procurement Officer fails to issue a decision within the time limits set forth in subsection (1) or (3) of this section, the protestant may proceed as if the Chief Procurement Officer had issued an adverse decision.

Sec. 1-82(5). The Chief Procurement Officer's decision shall contain a statement regarding the appeals process that is available pursuant to this article.

Sec. 1-83. Remedies.

Sec. 1-83(1). If the Chief Procurement Officer sustains the protest in whole or part and determines that a solicitation, evaluation process, proposed contract award, or contract award does not comply with the procurement code, the Chief Procurement Officer shall implement an appropriate remedy.

Sec. 1-83(2). In determining an appropriate remedy, the Chief Procurement Officer shall consider all the circumstances surrounding the procurement or proposed procurement including, but not limited to:

- (a) The seriousness of the procurement deficiency;
- (b) The degree of prejudice to other interested parties or to the integrity of the procurement process;
- (c) The good faith of the parties;
- (d) The extent of performance;
- (e) Costs to the Fire Authority;
- (f) The urgency of the procurement; and
- (g) The impact of the relief on the using department's mission.

Sec. 1-83(3). An appropriate remedy may include one or more of the following:

- (a) Reject all bids, responses or proposals;
- (b) Terminate the contract;
- (c) Reissue the solicitation;
- (d) Issue a new solicitation;
- (e) Award a contract consistent with the procurement code;
- (f) Such other relief as is determined necessary to ensure compliance with the General Law and this code.

Sec. 1-84. Appeals to the Fire Chief.

Sec. 1-84(1). Appeal. An appeal from a decision entered or deemed to be entered by the Chief

Procurement Officer shall be filed with the Fire Chief within seven (7) days from the date the decision is issued. The appellant shall also file a copy of the appeal with the Chief Procurement Officer.

Sec. 1-84(2). Content of appeal. The appeal shall contain:

- (a) The information set forth in Section 1-78, including the identification of confidential information in the manner set forth in Section 1-81;
- (b) A copy of the decision of the Chief Procurement Officer; and
- (c) The precise factual or legal error in the decision of the Chief Procurement Officer from which an appeal is taken.

Sec. 1-85. Notice of appeal.

Sec. 1-85(1). The Fire Chief shall give notice of the appeal to the successful contractor if award has been made or, if no award has been made, to interested parties. Such interested parties shall have the right to request copies of the appeal and to intervene in the proceedings.

Sec. 1-85(2). The Fire Chief shall, upon request, furnish copies of the appeal to those named in subsection (1) of this section subject to the provisions of Section 1-81.

Sec. 1-86. Stay of procurement during appeal.

If an appeal is filed during the procurement and before an award of a contract and the procurement or award of the contract was stayed by the Chief Procurement Officer pursuant to Section 1-80, the filing of an appeal shall automatically continue the stay unless the Fire Chief makes a written determination that the procurement or award of the contract without delay is necessary to protect substantial interests of the Fire Authority.

Sec. 1-87. Chief Procurement Officer's report.

Sec. 1-87(1). Report. The Chief Procurement Officer shall file a report on the appeal with the Fire Chief within seven (7) days from the date the appeal is filed. At the same time, Chief Procurement Officer shall furnish a copy of the report to the appellant by e-mail and/or certified mail, return receipt requested or any other method that provides evidence of receipt, and to any interested parties who have responded to the notice given pursuant to Section 1-85(2). The report shall contain copies of:

- (a) The appeal;
- (b) Any other documents that are relevant to the protest; and
- (c) A statement by the Chief Procurement Officer setting forth findings, actions, recommendations and any additional evidence or information necessary to determine the validity of the appeal.

Sec. 1-87(2). Extension for filing of report.

- (a) The Chief Procurement Officer may request in writing an extension of the time period setting forth the reason for extension.
- (b) The Fire Chief's determination on the request shall be in writing, state the reasons for the determination and, if an extension is granted, set forth a new date for the submission of the report. The Chief Procurement Officer shall notify the appellant in writing that the time for the submission of the report has been extended and the date by which the report will be submitted.

Sec. 1-87(3). Comments on report.

- (a) The appellant shall file comments on the Chief Procurement Officer's report with the Fire Chief within seven (7) days after receipt of the report. Copies of the comments shall be provided by the appellant to the Chief Procurement Officer and all other interested parties. The comments must contain a statement or confirmation as to the appellant's requested form of relief.
- (b) The Fire Chief may grant an extension on the time period to file comments pursuant to a written request made by the appellant within the period set forth in subsection (3)(a) of this section stating the reason an extension is necessary. The Fire Chief's determination on the request shall be in writing, state the reasons for the determination and, if the extension is granted, set forth a new date for the filing of comments. The Fire Chief shall notify the Chief Procurement Officer of any extension.

Sec. 1-88. Dismissal by the Fire Chief.

The Fire Chief shall dismiss, upon a written determination, an appeal if:

Sec. 1-88(1). The appeal does not state a valid basis, including a detailed statement of the legal and factual grounds, for protest; or

Sec. 1-88(2). The appeal is untimely pursuant to Section 1-84(1).

Sec. 1-89. Remedies.

If the Fire Chief sustains the appeal in whole or part and determines that a solicitation, evaluation process, proposed award, or award does not comply with the general law and/or this code, remedies may be implemented pursuant to Section 1-83.

Sec. 1-90. Filing of a contract claim.

Sec. 1-90(1). "Content of claim". The claim shall be in writing and shall include the following information:

- (a) The name, address, telephone number and email address of the claimant;
- (b) The signature of the claimant or its representative;
- (c) Identification of the solicitation or contract number;
- (d) A detailed statement of the legal and factual grounds of the claim including copies of relevant documents; and
- (e) The form of relief requested.

Sec. 1-91. Chief Procurement Officer's decision.

Sec. 1-91(1). Written decision. If a contract claim cannot be resolved by mutual agreement, the Chief Procurement Officer shall, upon a written request by the contractor for a final decision, issue a written decision no more than sixty (60) days after the request is filed. Before issuing a final decision, the Chief Procurement Officer shall review the facts pertinent to the contract claim or controversy and secure any necessary assistance from legal, financial, procurement, and other advisors.

Sec. 1-91(2). Final decision. The Chief Procurement Officer shall furnish a copy of the decision to the contractor, by certified mail, return receipt requested, or by any other method that provides evidence

of receipt. The decision shall include:

- (a) A description of the claim;
- (b) A reference to the pertinent contract provision;
- (c) A statement of the factual areas of agreement or disagreement;
- (d) A statement of the Chief Procurement Officer's decision, with supporting rationale;
- (e) A statement regarding the appeals process that is available pursuant to this article.

Sec. 1-92. Issuance of a timely decision.

Sec. 1-92(1). The time limit for decisions set forth in Section 1-91(1) may be extended for good cause. The Chief Procurement Officer shall notify the contractor in writing that the time for the issuance of a decision has been extended and the date by which a decision is anticipated.

Sec. 1-92(2). If the Chief Procurement Officer fails to issue a decision within sixty (60) days after the request on a claim is filed or within the time prescribed under subsection (1) of this section, the contractor may proceed as if the Chief Procurement Officer had issued an adverse decision.

Sec. 1-93. Appeals to the Fire Chief.

Sec. 1-93(1). Appeal of final decision. An appeal of a final decision of a Chief Procurement Officer on a claim shall be filed with the Fire Chief within five (5) days from the date the decision is received. The appellant shall also file a copy of the appeal with the Chief Procurement Officer.

Sec. 1-93(2). Content of appeal. The appeal shall contain a copy of the decision of the Chief Procurement Officer and the basis for the precise factual or legal error in the decision of the Chief Procurement Officer from which an appeal is taken.

Sec. 1-93(3). Final decision, mediation service or arbitration. The Fire Chief may make the final decision in accordance with Section 1-97 or to refer to mediation services in accordance with Section 1-95 or refer to arbitration in accordance with Section 1-96.

Sec. 1-94. Fire Authority claims against a contractor.

All contract claims asserted by the Fire Authority against a contractor that are not resolved by mutual agreement shall promptly be referred by the Chief Procurement Officer to the Fire Chief for a final decision in accordance with Section 1-97, or mediation, in accordance with Section 1-95, or arbitration in accordance with Section 1-96.

Sec. 1-95. Mediation.

Contract claims may be resolved utilizing mediation services if the Fire Chief determines the use of such services is in the best interest of the Fire Authority.

Sec. 1-96. Arbitration.

Contract claims may be resolved utilizing arbitration if the Fire Chief determines the use of arbitration is in the best interest of the Fire Authority. The claim shall be settled by arbitration in accordance with the current construction industry arbitration rules of the American Arbitration Association or, at the option of the Fire Authority, in accordance with the provisions of the California Arbitration Act (CAA) (Cal. Civ. Proc. Code §§ 1280-1294.2) or the Federal Arbitration Act (FAA) (9 U.S.C. §§ 1-16, 201-208, 301-307).

Sec. 1-97. Final decision by the Fire Chief.

Sec. 1-97(1). The Fire Chief may affirm, modify, or reject the Chief Procurement Officer's decision in whole or in part, or make any other appropriate disposition.

Sec. 1-97(2). A decision by the Fire Chief shall be final. The decision shall be sent to all parties by e-mail, certified mail, return receipt requested or by any other method that provides evidence of receipt. If a stay was issued, the final decision by the Fire Chief shall lift any such stay, unless the Fire Chief determines that the continued stay is necessary to protect the substantial interest of the Fire Authority.

Sec. 1-98. Judicial review of protests or claims.

Any decision of the Fire Chief regarding a protest (§ 1-77 et seq.) or claim (§ 1-90 et seq.) under this code shall be final. Exhaustion of the procedures set forth in this code shall be a condition precedent to any person seeking judicial review of a final decision by the Fire Chief.

Sec. 1-99. Exclusive remedy.

Notwithstanding any law to the contrary, this article shall provide the exclusive procedure for asserting a claim or cause of action against the Fire Authority arising in relation to any procurement conducted under this code.

Secs. 1-100--1-115. Reserved.

ARTICLE X. COOPERATIVE PURCHASING

Sec. 1-116. Definitions.

In this article, unless the context otherwise requires:

Sec. 1-116(1). "Cooperative purchasing" means procurement conducted by, or on behalf of, more than one public procurement unit.

Sec. 1-116(2). "Eligible public procurement unit" means any state, county, city, town, and any other political subdivision, public authority, educational, health or other institution, and to the extent provided by law, any other entity which expends public funds for the procurement of supplies, services and construction, and any not-for-profit entity.

Sec. 1-117. Applicability.

Agreements entered into pursuant to this article shall be limited to the areas of procurement, warehousing or materials management.

Sec. 1-118. Cooperative purchasing authorized.

The Fire Authority may participate in, sponsor, conduct or administer a cooperative purchasing agreement for the procurement of any materials, services, or construction with one or more eligible procurement units in accordance with an agreement entered into between the participants. Such cooperative purchasing may include, but is not limited to joint or multi-party contracts between public procurement unit and open-ended public procurement unit contracts that are made available to other public procurement units. Parties under a cooperative purchasing agreement may:

Sec. 1-118(1). Sponsor, conduct or administer a cooperative agreement for the procurement or disposal of any materials, services, or construction.

Sec. 1-118(2). Cooperatively use materials or services.

Sec. 1-118(3). Commonly use or share warehousing facilities, capital equipment and other facilities.

Sec. 1-118(4). Provide personnel, except that the requesting eligible procurement unit may pay the public procurement unit providing the personnel the direct and indirect cost of providing the personnel, in accordance with the agreement.

Sec. 1-118(5). On request, make available to other eligible public procurement units informational, technical or other services that may assist in improving the efficiency or economy of procurement. The public procurement unit furnishing the informational or technical services has the right to request reimbursement for the reasonable and necessary costs of providing such services.

The activities described in paragraphs (1) through (5) do not limit the activities of parties under a cooperative purchasing agreement.

Sec. 1-119. Cooperative purchasing source selection methods.

All cooperative purchasing conducted under this Article shall be through contracts awarded by a public agency through full and open competition, including use of source selection methods substantially equivalent to those specified in Article III (Source Selection and Contract Formation) of this code.

Secs. 1-120, 1-121. Reserved.

ARTICLE XI. RESERVED

Secs. 1-122--1-126. Reserved.

ARTICLE XII. ETHICS IN PUBLIC CONTRACTING

Sec. 1-127. Procurement Ethics Standards

Sec. 1-127(1). The Chief Procurement Officer, as well as those involved in Fire Authority procurement shall discharge their duties in accordance with high ethical standards by practicing their profession with integrity, honesty, truthfulness and adherence to the absolute obligation to safeguard the public trust.

Sec. 1-127(2). The Chief Procurement Officer, as well as those involved in Fire Authority procurement, shall be subject to the Conflict of Interest Code and subsequent amendments adopted by the Fire Authority.

Sec. 1-127(3). The Chief Procurement Officer shall adopt a Procurement Ethics Policy and Procedures applicable to all Fire Authority procurement functions.

Secs. 1-128--1-130. Reserved.

**ORANGE COUNTY FIRE AUTHORITY
Roles/Responsibilities/Authorities**

Attachment 2

All authority rests with the Board of Directors unless it is delegated by statute or board action. When delegated, these authorities are further defined by contracts, resolutions, policies, or other board actions. The following chart defines OCFA's levels of authority. The Board of Directors has the authority to change these delegations within the parameters of legal and contractual restrictions.

	Authority Management	Executive Committee	Board of Directors
Commodity purchases (materials, equipment & supplies) Ord. 8, Sec. 1-3(18)	Approve purchase of all commodities contracts (selection process per Ord. 8, per Art. III selection process or Art. X cooperative purchasing).		Approve commodity purchases with the annual adoption of the budget, no further approval is required.
Fixed asset purchases	Approve purchase of all fixed asset contracts (selection process per Ord. 8 per Art. III selection process or Art. X cooperative purchasing) within the budgeted amount approved by the Board of Directors.	Approve purchase of fixed assets that exceed the budgeted amount by more than 15% or \$100,000 (whichever is less).	Approve purchase of fixed assets included in the annual budget with the annual adoption of the budget, no further approval is required.
Professional and Consulting Services Contracts - general <i>services and consulting including architectural, engineering, and project management services.</i>	Approve all professional and consulting service contracts (selection process per Ord. 8, Art. III, or Art. X) for annual contract where the annual value to any one firm is less than \$100,000. Approve multi-year contracts (maximum five years) so long as the total annual contract amount does not exceed Authority Management.	Approve all professional and consulting service contracts in which the annual contract value to any one firm exceeds \$100,000. Contract extensions beyond the initial contract term and allowable contract extensions (exceeding five years) will require Executive Committee approval prior to contract extension.	

**ORANGE COUNTY FIRE AUTHORITY
Roles/Responsibilities/Authorities**

	Authority Management	Executive Committee	Board of Directors
<p>Contract Duration</p> <p>Five years (three years plus two additional one-year periods)</p> <p><i>Applies to contracts exceeding small purchases as defined in Ord. 8 Sec 1-20</i></p>	<p>Approve extension of contracts within management delegated authority for contracts with a duration up to five years.</p>	<p>Approve extension of contracts exceeding five years or contracts that exceed management delegated authority.</p>	
<p>Maintenance Service Contracts - includes <i>repair and maintenance for facilities & equipment</i>.</p>	<p>Approve all maintenance service contracts (selection process per Ord. 8, Art. III, or Art. X) for annual contract where the annual value to any one contractor is less than \$200,000.</p> <p>Approve multi-year contracts (maximum five years) so long as the total annual contract amount does not exceed Authority Management.</p> <p>Approve maintenance service contract increases within limits delegated herein to Authority Management.</p>	<p>Approve all maintenance service contracts in which the annual value to any one contractor exceeds \$200,000.</p> <p>Contract extensions beyond the initial contract term and allowable contract extensions (five year maximum) will require Executive Committee approval prior to contract extension.</p>	
<p>Change Orders/ Modifications Professional & Consulting Service Contract Amendments (<i>Non Public Projects</i>)</p>	<p>For professional & consulting service contracts within the limits delegated herein to Authority Management, approve change orders in any amount so long as the revised amount remains within the delegated limits.</p> <p>For contracts originally approved by the Executive Committee or Board of Directors, approve change orders within the original scope of work, less than 15%.</p>	<p>Approve change order/modifications to professional & consulting service contracts with original or revised values that exceed those amounts delegated herein to Authority Management.</p>	.

**ORANGE COUNTY FIRE AUTHORITY
Roles/Responsibilities/Authorities**

	Authority Management	Executive Committee	Board of Directors
Emergency Purchases (commodity and service contracts)	Approve emergency purchases, as defined in Ord. 8, Sec. 1-3(14) & Sec. 1-22, up to the amounts delegated to Authority Management herein for purchases following standard selection process.	Purchases in excess of the amounts delegated to Authority Management require prior approval of Chair or Vice Chair and must be reported at the next Executive Committee meeting.	
Sole Source Contracts	Approve any sole source contract less than \$50,000 annually, so long as acceptable justification is provided by the using department per the requirements in Ord. 8, Sec. 1-21.	Approve any sole source contract when the annual amount exceeds \$50,000 or the three-year aggregate amount exceeds \$150,000. <i>Sole source justification form is a required attachment to the staff report.</i>	
Special Procurement Contracts – <i>utilized when it is in the best interest of OCFA to award a contract without bidding requirements and the procurement does not meet the definition of a sole source.</i>	Approve any special procurement contract less than \$50,000 annually, so long as acceptable justification is provided by the using department per the requirements in Ord. 8, Sec. 1-23.	Approve any special procurement contract when the annual amount exceeds \$50,000 or the three-year aggregate amount exceeds \$150,000. <i>Special procurement justification form is a required attachment to the staff report.</i>	
Public Projects - Informal & Formal as set forth in the California Public Contract Code Section 22032.	Approve all informal public projects in amounts up to the statutory limits authorized by Public Contract Code Section 22032 (Projects under \$200,000 effective 1-1-19).		Approve all formal public works contracts in amounts at or above the statutory limits authorized by Public Contract Code Section 22032(Projects over \$200,000 effective 1-1-19).

**ORANGE COUNTY FIRE AUTHORITY
Roles/Responsibilities/Authorities**

	Authority Management	Executive Committee	Board of Directors
Public Projects - Change Orders/ Modifications for informal and formal Public Projects as set forth in Public Contract Code Section 22032	<p>For informal public projects within the original scope of work, approve change orders in any amount so long as the revised total remains below the statutory limits authorized by Public Contract Code Section 22032 (b).</p> <p>For formal public projects originally approved by the Board of Directors, approve change orders within the original scope of work up to 15% of original contract amount.</p>		Approve change order/modification on formal public projects over 15% of original contract amount.
Public Projects – Emergency as defined in Public Contract Code Sections 22035 and 22050 (Ord. 8, Sec. 1-53)	Fire Chief or designee has authority to declare an emergency and authorize procurement of construction services and supplies without the competitive bidding requirements when it is impactable to convene a meeting of the Board of Directors prior to addressing the emergency needs.		Authorize exemption from procurement requirements by four-fifths vote (at next scheduled meeting) as required per Public Contract Code Sections 22035 and 22050.
Accept Real Property Interests	Accept interest in real property if the Board of Directors or Executive Committee has previously approved.		Approve Purchase Agreements for the acquisition of real property.

Orange County Fire Authority

Purchasing Provisions for Sole Source, Special Procurements, and Dollar Thresholds Delegated to Management

Budget & Finance Committee
April 14, 2021



Sole Source Procurements

(See Staff Report and Ordinance for full detailed definition)

- **A contract may be awarded without competition when the Chief Procurement Officer determines in writing, after conducting a good faith review of available sources, that there is only one source for the required material, service, or construction item**
- **Sole source procurements exceeding an annual amount of \$50,000 or three-year aggregate amount of \$150,000 must be approved by the Executive Committee or Board of Directors**
- **Sole source procurements shall be avoided, except where no reasonable alternative sources exist**

Special Procurements

(See Staff Report and Ordinance for full detailed definition)

- **The Executive Committee or Board of Directors may authorize procurements above the small purchase amount specified in Section 1-20 (\$50,000) when it would be in the best interest of the Fire Authority to accomplish the procurement without competitive bidding or RFP**
- **Staff is not authorized to approve special procurements – only the Executive Committee or Board of Directors may authorize this provision**

Dollar Thresholds Delegated to Management

- **Aside from small dollar transactions (training enrollment, conference registration, etc.), OCFA managers cannot make purchases without going through the OCFA's Purchasing Division for completion of the purchase**
 - This includes upper levels of management such as Division Chiefs, Administrative Managers, Executive Management, and the Fire Chief
- **Per the Ordinance, the Chief Procurement Officer may complete purchases within the dollar thresholds delegated to "Authority Management" per the roles and responsibilities matrix (for competitively bid procurements)**
 - Professional and consulting services less than \$100,000/year (up to 5-year term)
 - Maintenance services less than \$200,000/year (up to 5-year term)
 - Public works projects less than \$200,000

Sole Sources & Special Procurement Examples

Sole Source	Special Procurement
1. Vendor: Teleflex, Inc. Service/Product: EZ-IO Infusion System Date Approved: 11/21/2019 (Renewal)	1. Vendor: Allstar Fire Equipment Company Service/Product: Lion Firefighter Turnouts and Gloves Date Approved: 2/27/2020 (Renewal)
2. Vendor: ESRI Service/Product: GIS Software Licensing, Maint. & Support Date Approved: 1/25/2018 (Renewal)	2. Vendor: Orange County Council of Governments Service/Product: Aerial Imagery Services OC Data Acquisition Partnership Participation (OCDAP) Date Approved: 6/25/2020
3. Vendor: Orange County Sheriff's Department Service/Product: 800 MHz Radio & 900 MHz Pager System Date Approved: 5/13/2020 (Renewal)	3. Vendor: The Counseling Team International (TCTI) Service/Product: Behavioral Health Services Date Approved: 10/26/2017
4. Vendor: UCSD Service/Product: Wildfire Cameras and Meteorological Systems Date Approved: 3/28/2019	4. Vendor: Courtney Aviation Service/Product: Aircraft for FIRIS Pilot Program Date Approved: 8/22/19

Renewal: represents the action of extending a contract or agreement that was previously approved by the Executive Committee or Board of Directors in order to continue current service or product delivery. In some instances renewals are recommended as a result of a prior RFP, RFI, or RFQ processes. As requested by a prior Board Chair, staff reports for renewals do not include the reference of "Sole Source" or "Special Procurement" in the staff report title. However, the reference is included in the recommended action.

5-year Analysis on the use of Sole Source & Special Procurements

	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21 (as of March 2021)
Standard Purchase & Blanket Orders (excluding SS & SP)	1,232	1,237	1,263	1,526	965
Sole Source (SS)	6 5 Renewals	9 11 Renewals	7 2 Renewals	2 3 Renewals	1 1 Renewal
Special Procurement (SP)	3 0 Renewals	6 1 Renewal	5 1 Renewal	7 4 Renewals	3 0 Renewals

Procurement 5-Year Average	
Standard Purchase & Blanket Orders	98.74%
Sole Source (SS)	0.78%
Special Procurement (SP)	0.48%

Questions?



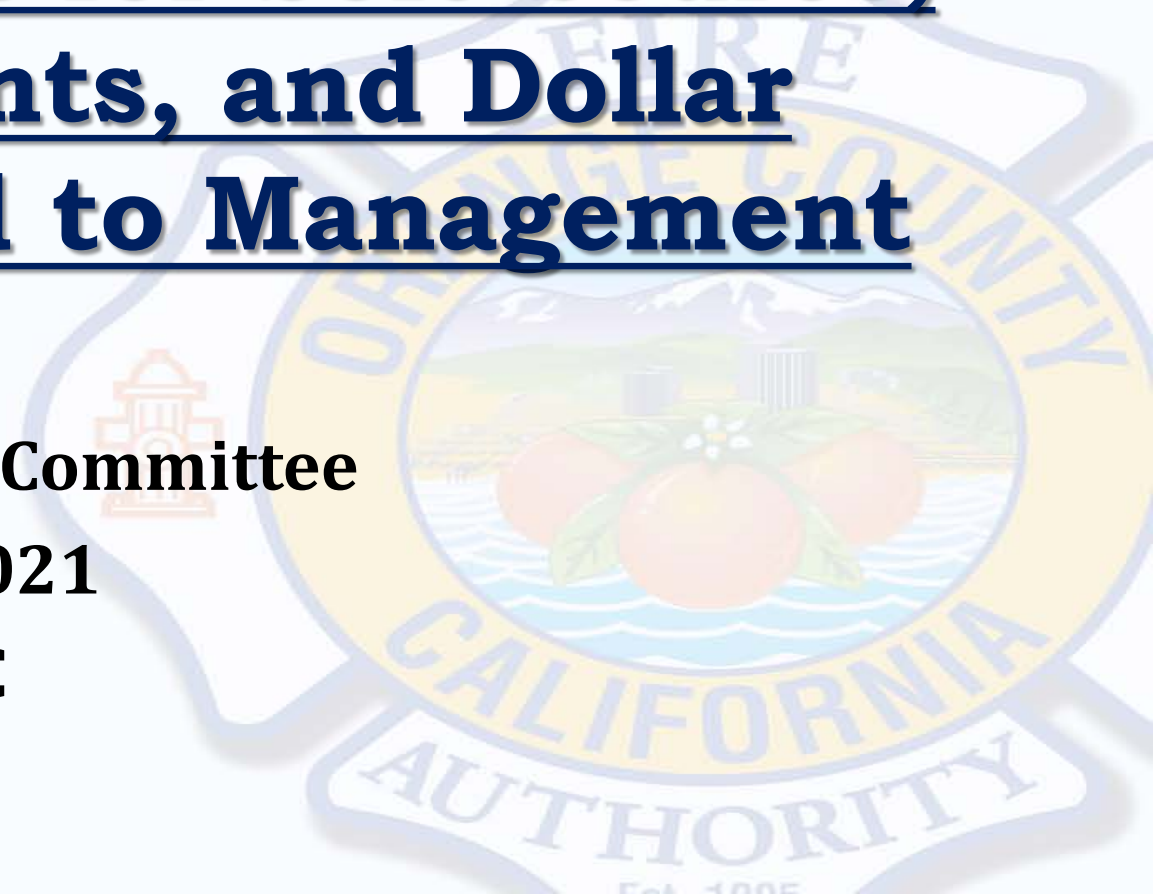
Orange County Fire Authority

Purchasing Provisions for Sole Source, Special Procurements, and Dollar Thresholds Delegated to Management

Budget & Finance Committee

May 12, 2021

Item 3C



Sole Sources & Special Procurement Examples

Sole Source	Special Procurement
1. Vendor: Teleflex, Inc. Service/Product: EZ-IO Infusion System Date Approved: 11/21/2019 (Renewal)	1. Vendor: Allstar Fire Equipment Company Service/Product: Lion Firefighter Turnouts and Gloves Date Approved: 2/27/2020 (Renewal)
2. Vendor: ESRI Service/Product: GIS Software Licensing, Maint. & Support Date Approved: 1/25/2018 (Renewal)	2. Vendor: Orange County Council of Governments Service/Product: Aerial Imagery Services OC Data Acquisition Partnership Participation (OCDAP) Date Approved: 6/25/2020
3. Vendor: Orange County Sheriff's Department Service/Product: 800 MHz Radio & 900 MHz Pager System Date Approved: 5/13/2020 (Renewal)	3. Vendor: The Counseling Team International (TCTI) Service/Product: Behavioral Health Services Date Approved: 10/26/2017
4. Vendor: UCSD Service/Product: Wildfire Cameras and Meteorological Systems Date Approved: 3/28/2019	4. Vendor: Courtney Aviation Service/Product: Aircraft for FIRIS Pilot Program Date Approved: 8/22/19

Renewal: represents the action of extending a contract or agreement that was previously approved by the Executive Committee or Board of Directors in order to continue current service or product delivery. In some instances renewals are recommended as a result of a prior RFP, RFI, or RFQ processes. As requested by a prior Board Chair, staff reports for renewals do not include the reference of "Sole Source" or "Special Procurement" in the staff report title. However, the reference is included in the recommended action.

5-year Analysis on the use of Sole Source & Special Procurements

	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21 (as of March 2021)
Standard Purchase & Blanket Orders (excluding SS & SP)	1,232	1,237	1,263	1,526	965
Sole Source (SS)	6 5 Renewals	9 11 Renewals	7 2 Renewals	2 3 Renewals	1 1 Renewal
Special Procurement (SP)	3 0 Renewals	6 1 Renewal	5 1 Renewal	7 4 Renewals	3 0 Renewals

Procurement 5-Year Average		
Standard Purchase & Blanket Orders	98.74%	\$60,908
Sole Source (SS)	0.78%	\$333,132
Special Procurement (SP)	0.48%	\$523,958

Options for Special Procurement Consideration

Limit Special Procurements to the following circumstances:

	Circumstance	Description	Example
1	Continuity of Service	<ul style="list-style-type: none">• Current provider resulted from a competitive solicitation or a previously approved Sole Source or Special Procurement agreement• It would not be feasible or advisable to move away from the current provider (i.e. operational inefficiency)	AllStar Fire Equipment Co. for firefighter turnouts. <i>There is remaining time on the shelf life and it would be operationally inefficient to add a second manufacturer to the existing turnout program.</i>
2	Time is of the Essence	<ul style="list-style-type: none">• A clear determination can be shown that timing of needed services would not allow for a solicitation process (non-emergency procurements)	Courtney Aviation for aircraft services for the FIRIS pilot program. <i>Notice of funding was made late in the season that only one provider had the aircraft and certifications required by the State.</i>
3	Significant Cost Savings Factor	<ul style="list-style-type: none">• A clear determination can be shown that significant higher pricing would be the result if a solicitation is issued• It would not be feasible or advisable to move away from the current provider (i.e. cost prohibitive)	Orange County Council Of Governments for Aerial Imagery Services. <i>A recent solicitation conducted by OCFA for similar services resulted in higher pricing.</i>

Proposed Enhancement to Special Procurement Process

Implementation of Increased Accountability through Additional Justification and Vetting Checklist

- Per the Ordinance, the award of a special procurement shall be made in accordance with internal departmental procedures ensuring that the procurement is fair, honest, prudent, and a wise exercise of discretion and is in the public interest
- Proposed Justification Checklist to ensure that the above requirements are verifiably documented. Checklist would be included with the staff report.
- The Justification Checklist would be maintained as a public record

Proposed Enhancement to Special Procurement Process

Implementation of Increased Accountability through Additional Justification and Vetting Checklist

<input type="checkbox"/> Sound fiscal discretion	Click or tap here to enter text.
<input type="checkbox"/> Request is fair	Click or tap here to enter text.
<input type="checkbox"/> Request is honest	Click or tap here to enter text.
<input type="checkbox"/> Request is prudent	Click or tap here to enter text.
<input type="checkbox"/> Request is a wise exercise of discretion and in the public interest	Click or tap here to enter text.

Special Procurements may only be approved by the Executive Committee and/or Board of Directors with proper justification.

Comments/Questions

