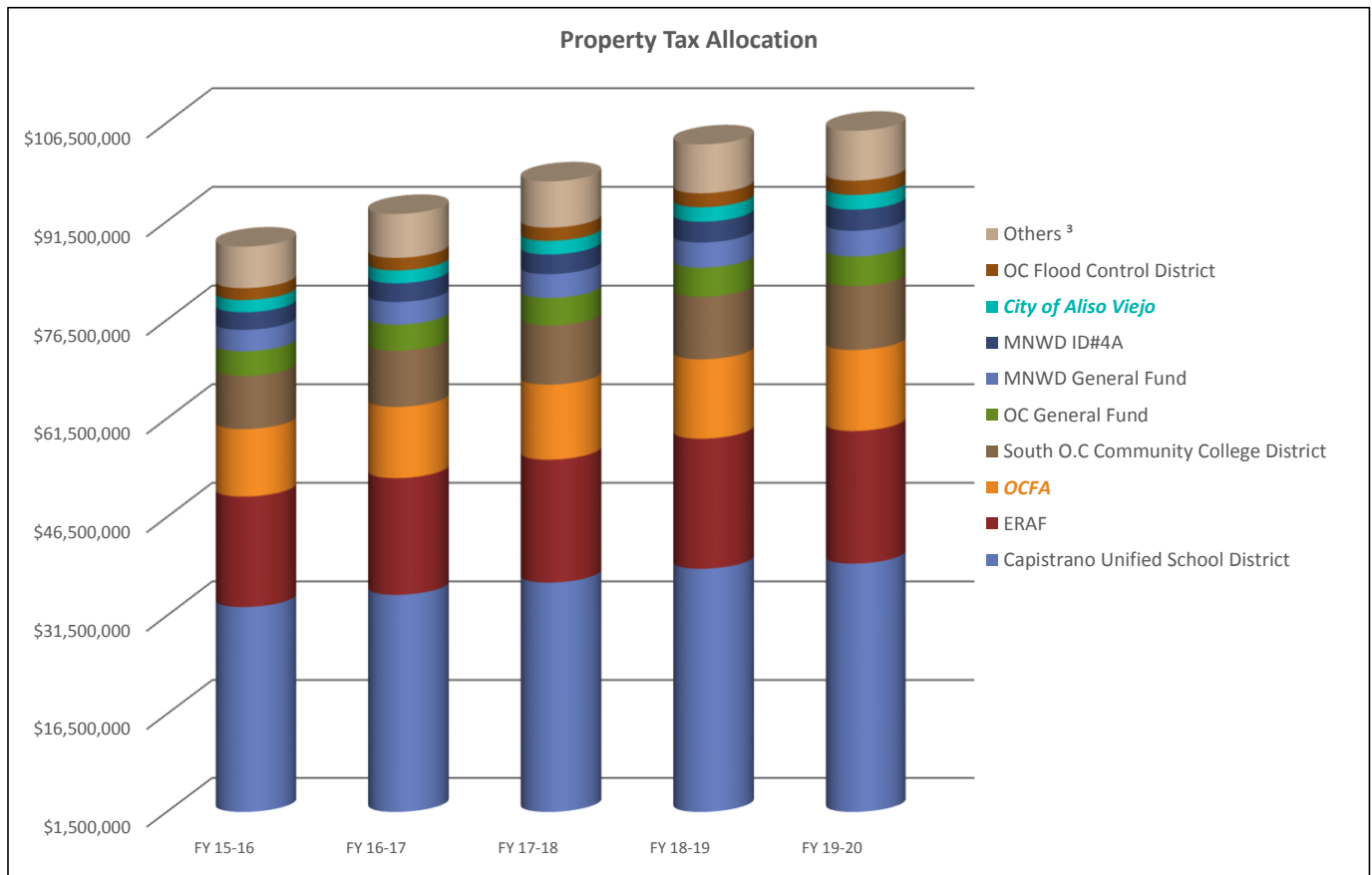


		FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Total Aliso Viejo Assessed Valuation <sup>1</sup>		8,765,964,235	9,262,104,730	9,757,602,814	10,320,677,681	10,527,726,233
Property Tax Dollar Breakdown <sup>2</sup>						
Capistrano Unified School District	0.3747	32,846,068	34,705,106	36,561,738	38,671,579	39,447,390
ERAF	0.1916	16,795,587	17,746,193	18,695,567	19,774,418	20,171,123
<b>OCFA</b>	<b>0.1170</b>	<b>10,256,178</b>	<b>10,836,663</b>	<b>11,416,395</b>	<b>12,075,193</b>	<b>12,317,440</b>
South O.C Community College District	0.0922	8,082,219	8,539,661	8,996,510	9,515,665	9,706,564
OC General Fund	0.0429	3,760,599	3,973,443	4,186,012	4,427,571	4,516,395
MNWD General Fund	0.0371	3,252,173	3,436,241	3,620,071	3,828,971	3,905,786
MNWD ID#4A	0.0306	2,682,385	2,834,204	2,985,826	3,158,127	3,221,484
<b>City of Aliso Viejo</b>	<b>0.0213</b>	<b>1,867,150</b>	<b>1,972,828</b>	<b>2,078,369</b>	<b>2,198,304</b>	<b>2,242,406</b>
OC Flood Control District	0.0206	1,805,789	1,907,994	2,010,066	2,126,060	2,168,712
OC Public Library <sup>3</sup>	0.0174	1,521,771	1,607,901	1,693,920	1,791,670	1,827,613
MNWD ID #4A-1 <sup>3</sup>	0.0172	1,504,239	1,589,377	1,674,405	1,771,028	1,806,558
OC Department of Education General Fund <sup>3</sup>	0.0170	1,488,461	1,572,705	1,656,841	1,752,451	1,787,608
OC Beaches & Parks CSA 26 <sup>3</sup>	0.0159	1,395,542	1,474,527	1,553,410	1,643,052	1,676,014
OCTA <sup>3</sup>	0.0029	255,966	270,453	284,922	301,364	307,410
OC Vector Control District <sup>3</sup>	0.0012	102,562	108,367	114,164	120,752	123,174
OC Cemetery General Fund <sup>3</sup>	0.0005	45,583	48,163	50,740	53,668	54,744
	<b>1.0000</b>	<b>87,662,272</b>	<b>92,623,826</b>	<b>97,578,955</b>	<b>103,209,873</b>	<b>105,280,421</b>
Total Property Tax from all Sources		7,317,139	7,503,432	7,936,613	8,250,000	8,647,500



<sup>1</sup> Source: County of Orange Auditor Controller

<sup>2</sup> Source: HDL Coren & Cone

## City of Aliso Viejo Estimated Property Tax Allocation to Orange County Fire Authority

Orange County Fire Authority (OCFA) has (24) member agencies pay for fire services through one of two different pay structures. One group consists of eight (8) agencies that are termed “Cash Contract Cities” (CCC), and the second group consists of fifteen (15) agencies (or jurisdictions) and a portion of the County of Orange unincorporated areas termed members of the “Structural Fire Fund” (SFF). The purpose of the Authority is to provide services, facilities and personnel for mutual fire protection, prevention and suppression services and related and incidental services including, but not limited to, emergency medical and transport services. Each member agency, regardless of type, has one voting member on the Board of Directors, except for the County of Orange, which has two members. Each OCFA Board member is appointed by, and from among, the current elected members of their agency’s governing body. Aliso Viejo is a Structural Fire Fund member agency.

The Structural Fire Fund is maintained by the County of Orange and was in place prior to Proposition 13. A portion (“fire tax”) of the base one percent property tax levy is collected by the County Assessor from property owners in each of the Structural Fire Fund jurisdictions. That fire tax is remitted by the County Assessor directly to the OCFA to offset the cost of providing fire services in those jurisdictions. OCFA members in the Cash Contract group, on the other hand, are not part of the Structural Fire Fund and do not have a fire tax as a portion of their basic one percent property tax levy. Instead, the Cash Contract Cities contract with OCFA and make quarterly payments on behalf of property owners within their jurisdiction.

The City of Aliso Viejo does not have an equity interest in the assets of the Orange County Fire Authority. Complete financial statements can be accessed at [www.ocfa.org](http://www.ocfa.org) and can also be obtained from the Orange County Fire Authority, 1 Fire Authority Road, Irvine, California 92602.

The chart below depicts the approximate amount of property taxes paid to OCFA over the past ten years.

