ATTACHMENT A

MOE Benchmark by Local Jurisdiction

Column	A	B	C	D	E
Agency	**Current MOE Benchmark**	**MOE Adjustment***	**Amount Increased (A * B)**	**New MOE Benchmark (A + C)**	**Reported FY 15-16 Actual Expenditures**
Aliso Viejo	$ 409,360	12.86%	$ 52,644	$ 462,004	$ 428,591
Anaheim	$ 8,127,913	23.75%	$ 1,930,379	$ 10,058,292	$ 9,226,446
Brea	$ 703,000	2.28%	$ 16,028	$ 719,028	$ 1,354,760
Buena Park	$ 3,738,212	0.13%	$ 4,860	$ 3,743,072	$ 5,466,533
Costa Mesa	$ 6,457,802	14.33%	$ 925,403	$ 7,383,205	$ 7,960,484
County of Orange	$ -	0.00%	$ -	$ -	N/A
Cypress	$ 2,767,411	12.66%	$ 350,354	$ 3,117,765	$ 6,755,402
Dana Point	$ 1,065,496	23.23%	$ 247,515	$ 1,313,011	$ 1,775,199
Fountain Valley	$ 1,180,712	13.67%	$ 161,403	$ 1,342,115	$ 2,493,170
Fullerton	$ 3,427,988	10.44%	$ 357,882	$ 3,785,870	$ 5,740,353
Garden Grove	$ 2,823,522	19.65%	$ 554,822	$ 3,378,344	$ 5,807,439
Huntington Beach**	$ 4,954,235	13.18%	$ 652,968	$ 5,607,203	$ 10,433,271
Irvine	$ 5,452,970	29.29%	$ 1,597,175	$ 7,050,145	$ 19,973,892
La Habra	$ 1,356,014	12.78%	$ 173,299	$ 1,529,313	$ 2,419,948
La Palma	$ 173,004	-8.22%	$ -	$ 173,004	$ 519,913
Laguna Beach	$ 1,417,616	9.30%	$ 131,838	$ 1,549,454	$ 4,729,432
Laguna Hills	$ 269,339	15.27%	$ 41,128	$ 310,467	$ 1,467,102
Laguna Niguel	$ 721,542	25.92%	$ 187,024	$ 908,566	$ 2,032,253
Laguna Woods	$ 83,501	7.43%	$ 6,204	$ 89,705	$ 88,396
Lake Forest	$ 145,670	33.48%	$ 48,770	$ 194,440	$ 1,301,934
Los Alamitos	$ 147,465	10.20%	$ 15,041	$ 162,506	$ 592,081
Mission Viejo	$ 2,247,610	12.96%	$ 291,290	$ 2,538,900	$ 4,596,548
Newport Beach	$ 8,868,393	22.59%	$ 2,003,370	$ 10,871,763	$ 19,027,594
Orange	$ 2,430,131	20.07%	$ 487,727	$ 2,917,858	$ 3,520,215
Placentia**	$ 546,000	20.01%	$ 109,255	$ 655,255	$ 994,922
Rancho Santa Margarita	$ 358,155	9.10%	$ 32,592	$ 390,747	$ 358,155
San Clemente	$ 951,000	19.37%	$ 184,209	$ 1,135,209	$ 3,643,808
San Juan Capistrano	$ 390,383	11.43%	$ 44,621	$ 435,004	$ 2,342,553
Santa Ana	$ 6,958,998	11.44%	$ 796,109	$ 7,755,107	$ 7,670,183
Seal Beach	$ 551,208	-0.17%	$ -	$ 551,208	$ 1,191,688
Stanton	$ 186,035	31.81%	$ 59,178	$ 245,213	$ 197,057
Tustin	$ 1,222,756	19.05%	$ 232,935	$ 1,455,691	$ 2,245,527
Villa Park	$ 279,227	15.21%	$ 42,470	$ 321,697	$ 658,359
Westminster	$ 1,284,000	20.62%	$ 264,761	$ 1,548,761	$ 1,651,008
Yorba Linda	$ 1,985,964	14.79%	$ 293,724	$ 2,279,688	$ 2,429,941
Totals	$ 73,682,632		$ 12,296,978	$ 85,979,610	$ 141,094,157

* The MOE benchmark adjustment is based on the percent change in CCI for the immediately preceding three-year period. The adjustment cannot exceed the percent change in the jurisdiction's GFR over the same period of time. If there is negative growth in the jurisdiction's GFR, the local agencies will have a zero percent MOE adjustment. The 2013 CCI is 97.09, and the 2016 CCI is 140.75. The percent change is 44.97 percent. The MOE adjustment is based on the growth in the jurisdiction's GFR.

** Final CAFR has not been adopted/released. The draft CAFR or GFR GL has been used to calculate the estimated benchmark. Adjustments may be required.

MOE - Maintenance of effort
FY - Fiscal year
CCI - Construction cost index
GFR - General fund revenue
CAFR - Comprehensive Annual Financial Report
GL - General ledger
N/A - Not Applicable