ATTACHMENT C

MOE Benchmark by Local Agency

Column	A	B	C	D
Agency	**Current MOE Benchmark**	**MOE Adjustment***	**Amount Increased (A * B)**	**New MOE Benchmark (A + C)**
Aliso Viejo	$ 462,004	16.58%	$ 76,600	$ 538,604
Anaheim	$ 10,058,292	16.58%	$ 1,667,665	$ 11,725,957
Brea	$ 719,028	16.58%	$ 119,215	$ 838,243
Buena Park	$ 3,743,072	12.38%	$ 463,392	$ 4,206,464
Costa Mesa	$ 7,383,205	16.58%	$ 1,224,135	$ 8,607,340
County of Orange	$ -	0.00%	$ -	$ -
Cypress	$ 3,117,765	15.72%	$ 490,113	$ 3,607,878
Dana Point	$ 1,313,011	15.01%	$ 197,083	$ 1,510,094
Fountain Valley	$ 1,342,115	16.58%	$ 222,523	$ 1,564,638
Fullerton	$ 3,785,870	16.58%	$ 627,697	$ 4,413,567
Garden Grove	$ 3,378,344	16.58%	$ 560,129	$ 3,938,473
Huntington Beach	$ 5,607,203	5.60%	$ 314,003	$ 5,921,206
Irvine	$ 7,050,145	13.50%	$ 951,770	$ 8,001,915
La Habra	$ 1,529,313	13.60%	$ 207,987	$ 1,737,300
La Palma	$ 173,004	16.58%	$ 28,684	$ 201,688
Laguna Beach	$ 1,549,454	16.58%	$ 256,899	$ 1,806,353
Laguna Hills	$ 310,467	6.80%	$ 21,112	$ 331,579
Laguna Niguel	$ 908,566	0.00%	$ -	$ 908,566
Laguna Woods	$ 89,705	16.58%	$ 14,873	$ 104,578
Lake Forest	$ 194,440	16.58%	$ 32,238	$ 226,678
Los Alamitos	$ 162,506	12.15%	$ 19,744	$ 182,250
Mission Viejo	$ 2,538,900	12.84%	$ 325,995	$ 2,864,895
Newport Beach	$ 10,871,763	15.41%	$ 1,675,339	$ 12,547,102
Orange	$ 2,917,858	16.28%	$ 475,027	$ 3,392,885
Placentia	$ 660,496	16.58%	$ 109,510	$ 770,006
Rancho Santa Margarita	$ 390,747	9.62%	$ 37,590	$ 428,337
San Clemente	$ 1,135,209	16.00%	$ 181,633	$ 1,316,842
San Juan Capistrano	$ 422,472	16.58%	$ 70,046	$ 492,518
Santa Ana	$ 7,755,107	16.58%	$ 1,285,797	$ 9,040,904
Seal Beach	$ 551,208	16.58%	$ 91,390	$ 642,598
Stanton	$ 245,213	16.58%	$ 40,656	$ 285,869
Tustin	$ 1,455,691	16.58%	$ 241,354	$ 1,697,045
Villa Park**	$ 321,697	12.04%	$ 38,732	$ 360,429
Westminster	$ 1,548,761	16.58%	$ 256,785	$ 1,805,546
Yorba Linda	$ 2,279,688	14.41%	$ 328,503	$ 2,608,191

* 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 2016 CCI is 140.75, and the 2019 CCI is 164.09. The CCI percent change is 16.58 percent.

** Final CAFR has not been adopted/released. The Trial Balance has been used to calculate the estimated benchmark. Adjustment may be required.

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