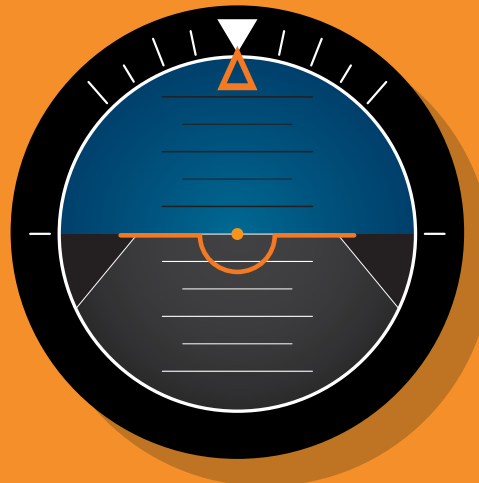


# CITIZENS' REPORT

## POPULAR ANNUAL FINANCIAL REPORT



JOHN WAYNE  
ORANGE COUNTY  
(SNA)



# 2024

For the year ended June 30, 2024

Andrew N. Hamilton, CPA, Auditor-Controller

# THE OC AUDITOR-CONTROLLER



Welcome to the FY 2023-24 Citizens' Report, in which we compile the complex financial information of the County's Annual Comprehensive Financial Report (ACFR) into a simpler and easier to digest version of the County's finances.

This is the second Citizens' Report I have had the pleasure of overseeing as your independently elected Auditor-Controller. Thank you to the OC Auditor-Controller Financial Reporting team for consistently producing these reports on time, on budget, and so well presented that it has been named the recipient of the Government Finance Officers Association (GFOA) award for the 21st year in a row. During this fiscal year reported, we also launched a Request for Proposal (RFP) for an Enterprise Resource Planning (ERP) system replacement. The RFP was the first step for the County to begin a transformation and modernization effort of the County's financial operations while obtaining the most comprehensive and integrated ERP system available to county governments nationwide.

Our Office could not have done it without the help of this year's spotlight department: John Wayne Airport (JWA). JWA is a powerful economic engine that drives the regional economy by generating more than 45,000 jobs and over \$5.7 billion dollars in annual economic impact.

For more than a century, JWA has been a key travel partner for Orange County. Their financial stability is a long-standing hallmark of JWA's operation—and we are proud of their integrity and commitment. JWA's history of conservative fiscal practices and careful stewardship has helped us maintain strong cash reserves, low debt, and low cost of enplanement, which makes it highly attractive to airlines and travelers alike. In 2023, their financial stewardship helped achieve another impressive milestone—becoming debt-free. You'll learn more about JWA on pages 13, 14, and 15 of this report.

Overall, the County as a whole continues to operate in sound financial condition and has consistently met the GFOA recommended target reserves for budget stabilization and also met the County's target reserve for contingencies. General Fund revenue is at \$4.5 billion with expenses at \$4.6 billion. Our net position is strong, with a net position of \$6.7 billion (total assets and deferred outflow of resources: \$14.0 billion and total liabilities and deferred inflow of resources: \$7.3 billion). Overall, the County is in a good financial position. Thank you to the staff of the Auditor-Controller's Office for their hard work and dedication. I hope you enjoy this year's Citizens' Report.

A handwritten signature in black ink, appearing to read 'Andrew N. Hamilton'.

Andrew N. Hamilton, CPA  
Orange County Auditor-Controller

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A MESSAGE FROM

# JOHN WAYNE AIRPORT



It is an honor that the Orange County Auditor-Controller's Department has chosen to highlight John Wayne Airport (JWA) as their featured agency for this year's Citizens' Report. The award-winning John Wayne Airport has been a significant cornerstone of Orange County for more than 100 years, and currently serves more than 11 million annual passengers. With flights to more than 40 non-stop destinations in the U.S., Mexico, and Canada, it is our vision to be the airport of choice by creating exceptional experiences.

The Airport is operated as a financially self-supporting enterprise in accordance with federal regulations. No general fund tax revenues are used to support JWA. The Airport's facilities and services are funded by user-fees collected from airlines and other aviation users, concessionaires, parking, and off-airport businesses.

Our financial stability is a long-standing hallmark of JWA's operation – and we are proud of our integrity and commitment. Our history of conservative fiscal practices and careful stewardship help maintain strong cash reserves, low debt, and low cost of enplanement, a key metric in the aviation industry.

The Airport's financial stewardship helped achieve an impressive milestone in 2023 – becoming debt-free by defeasing \$60.9 million of outstanding Airport Revenue Bonds. This will help as we embark on an over \$700 million phased Capital Improvement Program to keep our facilities in excellent operating condition for years to come. In addition, we will modernize and transform 37,000 square feet of new dining and retail to embody the vibrant culture and essence of many local favorites.

JWA is a powerful economic engine that drives the regional economy by generating more than 45,000 jobs and over \$5.7 billion dollars in annual economic impact. As we look to the future, we will continue to surpass the expectations of our guests and maintain our reputation as a good neighbor, and the airport of choice for our guests.

Thank you to the OC Auditor-Controller's Office for selecting JWA for this year's highlight.



Charlene V. Reynolds  
Airport Director



# THE PURPOSE

The purpose of the Orange County Citizens' Report is to provide the public, in layman's terms, the highlights of the County's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2024. The report is a detailed and complete financial presentation prepared in conformance with the United States Generally Accepted Accounting Principles (GAAP) and is available in its entirety online at [ocauditor.gov](http://ocauditor.gov) (or use QR Code below). The County's ACFR details how the County spent its budget of \$9.3 billion during the past fiscal year. While the financial statements' data in the OC Citizens' Report conforms to GAAP, some statistics are taken from various sources and are not GAAP-based data. The County's ACFR is prepared by the Auditor-Controller's Office and independently audited by Eide Bailly LLP, receiving an unmodified (clean) opinion. A companion to the County's ACFR is the County's budget, prepared by the County CEO Budget and Finance Office. It outlines how the County plans to spend its resources in the fiscal year.

The County's ACFR contains two sets of financial statements that measure its finances differently. Government-wide statements present a long-term look at the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Fund statements, of which the General Fund is the chief operating fund, provide a short-term perspective of individual fund's assets, liabilities, deferred inflows of resources, and fund balance. It shows the difference between what the County currently owns versus what the County currently owes. It also presents the resources flowing in and out during the fiscal year. One way to view it is that the long-term perspective would report a homeowner's mortgage balance and the property's value, while the short-term perspective would report only the house payments and the income to make those payments.



Scan to view more information online

## FINANCIAL HIGHLIGHTS FOR FY 2023-24:

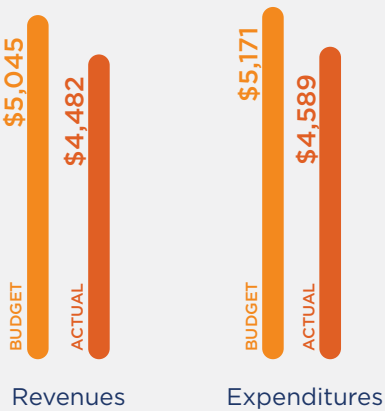
- ▶ Total net position increased by \$816 million, or 14% as compared to last year.
- ▶ Long-term debt decreased by \$58.3 million, or 10% as compared to last year.
- ▶ The County's governmental funds reported combined ending fund balances of \$4.0 billion, an increase of \$286 million, or 8% as compared to last year.
- ▶ General Fund revenues and transfers ended the year 11% below budget.
- ▶ General Fund expenditures and other financing uses ended the year 11% below budget.



# THE COUNTY BUDGET

## FY 2023-24 GENERAL FUND BUDGET vs. ACTUAL

(DOLLAR AMOUNTS IN MILLIONS)

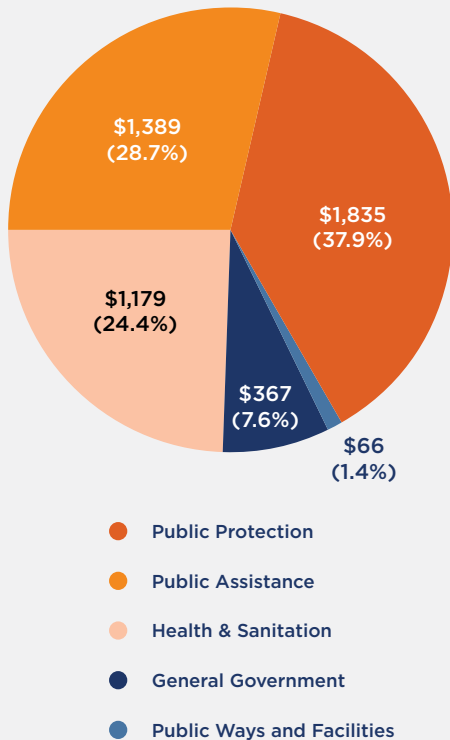


The County's fiscal year starts on July 1. The County's budget process usually begins in late December with careful planning. Revenues are budgeted in the amount expected to be received or as they are applicable to the fiscal year. Expenditures are budgeted at an amount sufficient for 12 months if they are ongoing and in their full amount if they are one-time items. The Board of Supervisors adopts the budget, which becomes the spending plan for County departments. Actual revenues and expenditures are monitored during the year and reported to the Board of Supervisors on a semi-annual basis. The budget may be modified based on these reports to reflect new assumptions or events. The County's budget for FY 2023-24 was \$9.3 billion, of which \$4.9 billion was budgeted for the General Fund.

As indicated at left, General Fund actual revenues were \$563 million less than budgeted mainly due to fully expending Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) in prior year; lower than expected Federal and State funding for the administration of health and sanitation programs; decrease in the Local Revenue 2011 funding and higher expenditures; and lower than expected drawdowns from the Mental Health Services Act (MHSA) Fund and OC Tobacco Settlement.

## FY 2023-24 GENERAL FUND BUDGET BY FUNCTION

(DOLLAR AMOUNTS IN MILLIONS)



General Fund actual expenditures were \$582 million less than budgeted primarily due to the increased use of CSLFRF funds in prior years, which fully expended the federal funding and lower than anticipated expenditures for professional and specialized services associated with Communicable Disease Control, MHSA programs, and Substance Use Disorder Services.

Orange County works diligently every year to maintain a strong, balanced budget. The County's Adopted Budget for FY 2024-25 totals \$9.5 billion, of which \$4.8 billion is for the General Fund. The County's budget continues to address key initiatives and projects including the County's OC CARES linking the five Systems of Care project, which provides services for individuals such as behavioral health, healthcare, community corrections, housing and benefits, and support services. The County also continues to prioritize services for older adults and the Civic Center Facilities Strategic Plan with a focus on improved delivery of services to the community, efficient and effective space usage, and department adjacencies. Additionally, the budget supports improvements in infrastructure to promote public safety and efficient transportation including safer bridges, roads, and flood control channels for Orange County residents. The County continues to enhance its airport infrastructure to ensure a safe, world-class travel experience. The County is also committed to environmental sustainability, with the goal of developing greener, more sustainable infrastructure that reduces greenhouse gas emissions.

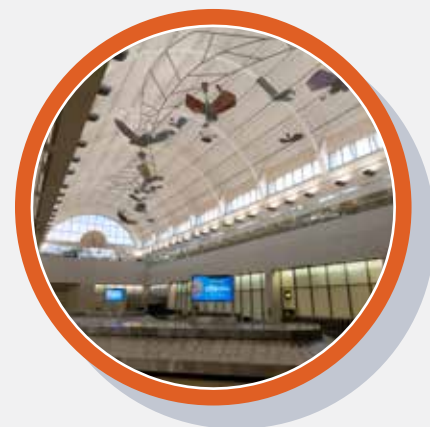
# STATEMENT OF NET POSITION

The Primary Government Statement of Net Position (dollar amounts in millions) presents the County's financial position from a long-term perspective. It reports all of the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the County's financial position is improving or deteriorating.

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>Assets</b>					
Current and Other Assets	\$5,350	\$5,757	\$6,590	\$6,690	\$7,114
Capital Assets	4,374	4,583	5,221	5,558	5,795
<b>Total Assets</b>	<b>9,724</b>	<b>10,340</b>	<b>11,811</b>	<b>12,248</b>	<b>12,909</b>
<b>Deferred Outflows of Resources</b>					
Deferred Charge on Refunding	2	2	1	-	-
Deferred Outflows of Resources Related to Pension	864	1,033	911	1,289	1,044
Deferred Outflows of Resources Related to OPEB	28	24	31	53	29
<b>Total Deferred Outflows of Resources</b>	<b>894</b>	<b>1,059</b>	<b>943</b>	<b>1,342</b>	<b>1,073</b>
<b>Liabilities</b>					
Long-Term Liabilities	5,689	5,081	3,982	6,506	6,059
Other Liabilities	1,355	1,478	1,491	726	762
<b>Total Liabilities</b>	<b>7,044</b>	<b>6,559</b>	<b>5,473</b>	<b>7,232</b>	<b>6,821</b>
<b>Deferred Inflows of Resources</b>					
Deferred Inflows of Resources Related to Pension	630	1,069	1,852	121	83
Deferred Inflows of Resources Related to OPEB	30	39	92	44	68
Deferred Inflows for Service Concession Arrangements	70	69	67	166	182
Deferred Inflows for Leases	-	-	223	175	160
<b>Total Deferred Inflows of Resources</b>	<b>730</b>	<b>1,177</b>	<b>2,234</b>	<b>506</b>	<b>493</b>
<b>Net Position</b>					
Net Investment in Capital Assets	4,175	4,399	4,287	4,486	4,703
Restricted	1,603	1,722	1,809	2,004	2,256
Unrestricted	(2,934)	(2,458)	(1,049)	(638)	(291)
<b>Total Net Position</b>	<b>\$2,844</b>	<b>\$3,663</b>	<b>\$5,047</b>	<b>\$5,852</b>	<b>\$6,668</b>

## NET POSITION COMPONENTS

The largest component of the County's net position is net investment in capital assets. It cannot be used to liquidate the County's debt. The second component is restricted net position. The resources are subject to external restrictions on how they may be used; for example, restrictions imposed by grantors, contributors, laws or regulations of other governments, or restrictions imposed by law through constitutional provision or legislation, including those passed by the County itself. The final component of net position is unrestricted net position. It is a resource that can be used to meet ongoing obligations to citizens and creditors. The County, similar to other governments, shows a deficit in unrestricted net position due to the reporting of long-term liabilities such as pension and OPEB, which are funded based on the appropriated resources each year.



# STATEMENT OF

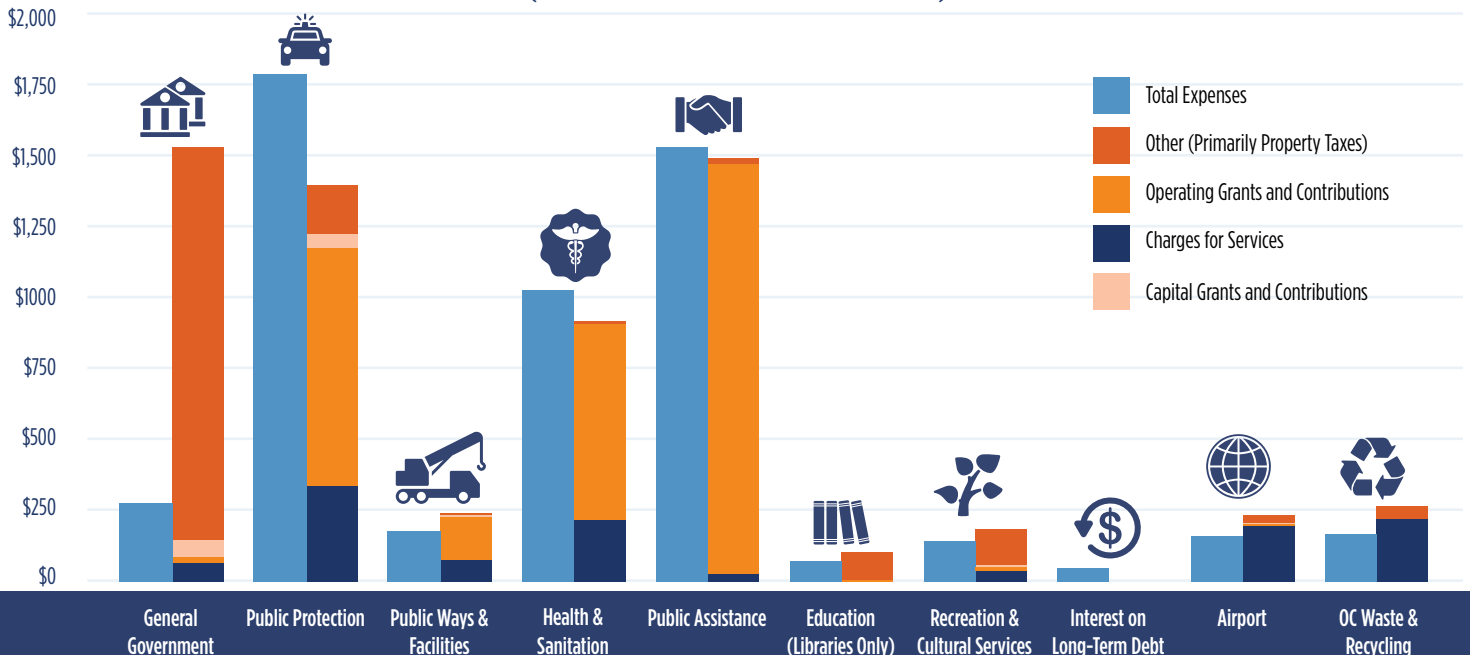
# ACTIVITIES

The Primary Government Statement of Activities (dollar amounts in millions) reports the County's revenues and expenses during the fiscal year, as well as any transaction that increases or decreases its net position. Revenues are classified by source and expenses are classified by function.

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>Revenues</b>					
Program Revenues	\$3,567	\$4,283	\$4,322	\$4,524	\$4,449
General Revenues	1,235	1,314	1,323	1,518	1,703
<b>Total Revenues</b>	<b>4,802</b>	<b>5,597</b>	<b>5,645</b>	<b>6,042</b>	<b>6,152</b>
<b>Expenses</b>					
General Government	314	189	189	364	272
Public Protection	1,571	1,514	1,378	1,824	1,783
Public Ways and Facilities	159	139	149	168	173
Health and Sanitation	753	1,107	831	907	1,022
Public Assistance	1,219	1,359	1,224	1,395	1,529
Education	49	52	57	61	64
Recreation and Cultural Services	122	129	129	155	136
Interest on Long-Term Debt	34	27	35	41	40
Airport	133	128	134	160	155
OC Waste & Recycling	131	134	135	162	162
<b>Total Expenses</b>	<b>4,485</b>	<b>4,778</b>	<b>4,261</b>	<b>5,237</b>	<b>5,336</b>
Excess before Transfers	317	819	1,384	805	816
<b>Increase in Net Position</b>	<b>317</b>	<b>819</b>	<b>1,384</b>	<b>805</b>	<b>816</b>
<b>Net Position - Beginning of the Year</b>	<b>2,527</b>	<b>2,844</b>	<b>3,663</b>	<b>5,047</b>	<b>5,852</b>
<b>Net Position - End of the Year</b>	<b>\$2,844</b>	<b>\$3,663</b>	<b>\$5,047</b>	<b>\$5,852</b>	<b>\$6,668</b>

## FUNDING RESOURCES FOR COUNTY SERVICES - GOVERNMENTAL ACTIVITIES

(DOLLAR AMOUNTS IN MILLIONS)



# REVENUES AND EXPENSES

**PROGRAM REVENUES** are derived directly from the program itself or from parties outside the County's taxpayers or citizenry.

**OPERATING GRANTS AND CONTRIBUTIONS** are monies received from parties outside the County and are generally restricted to one or more specific programs.

**CHARGES FOR SERVICES** are revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided.

**CAPITAL GRANTS AND CONTRIBUTIONS** are monies received for capital purposes, to purchase, construct, or renovate capital assets associated with a specific program.

**GENERAL REVENUES** are taxes and other items, such as unrestricted interest revenue not reported as program revenues.

**GENERAL GOVERNMENT** includes expenses incurred by the Board of Supervisors, Clerk of the Board, Auditor-Controller, Assessor, County Executive Office, County Counsel, Registrar of Voters, and Treasurer-Tax Collector.

**PUBLIC PROTECTION** consists of Flood Control, Sheriff-Coroner, District Attorney-Public Administrator, Clerk-Recorder, Probation, Trial Courts, Grand Jury, Child Support Services, Public Defender, and Alternate Defense.

**PUBLIC WAYS AND FACILITIES** consists of repairs and maintenance of public roads and parking facilities by OC Public Works.

**HEALTH AND SANITATION** includes indigent medical services, public health care, emergency medical service programs, and environmental health services provided by OC Public Works and Health Care Agency.

**PUBLIC ASSISTANCE** is comprised of a variety of social services, as well as housing and community services from OC Community Resources and Social Services Agency.

**EDUCATION** includes the operating costs of providing library services from OC Community Resources.

**RECREATIONAL AND CULTURAL SERVICES** represents operations related to the harbors, beaches and parks, and includes costs from OC Community Resources.

**INTEREST ON LONG-TERM DEBT** accounts for indirect expense of interest paid on general long-term debt incurred by the governmental functions.

**AIRPORT** accounts for major construction and self-supporting aviation-related activities at John Wayne Airport.

**OC WASTE & RECYCLING** accounts for the operation, expansion, closing of existing landfills and the opening of new landfills.



The County's revenues for the year totaled \$6.2 billion, an increase of \$110 million from prior year's total revenues. Expenses totaled \$5.3 billion, an increase of \$99 million from the previous year's total expenses.

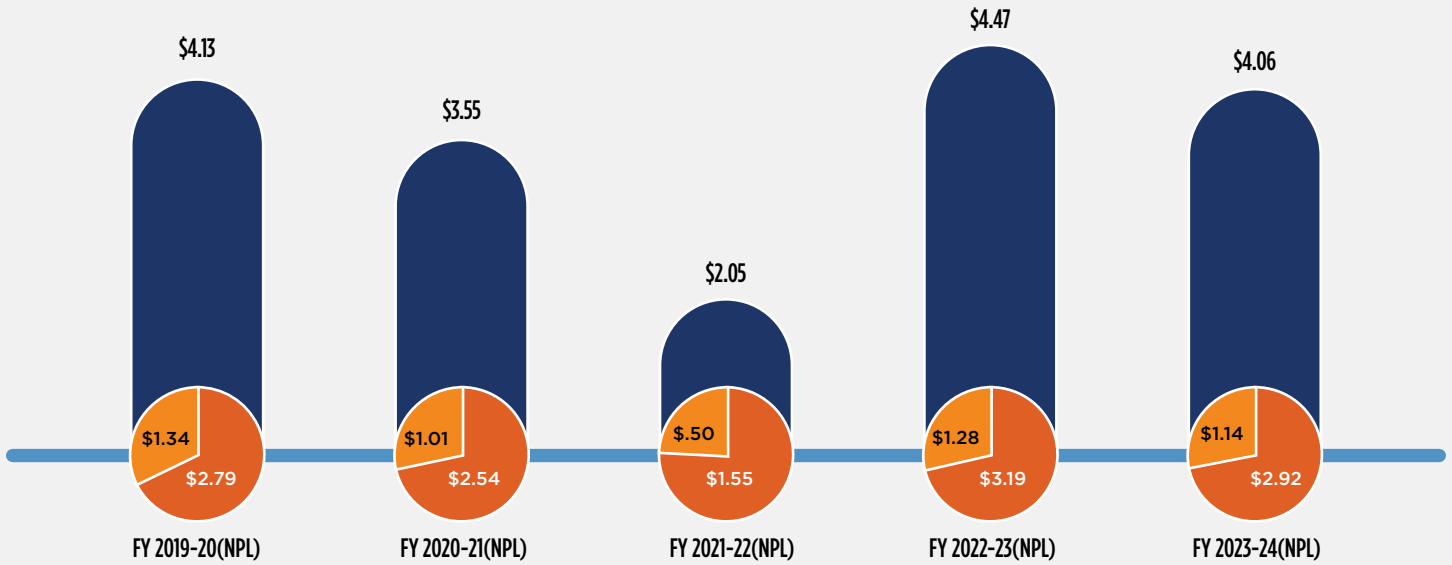
Program revenues decreased from the prior year mostly due to a decrease in capital grants and contributions and operating grants and contributions. General revenues increased from the prior year mainly due to a net increase in interest and investment income and an increase in property tax revenue. Expenses increased primarily in the health and sanitation, public assistance, public ways and facilities, and education functions.



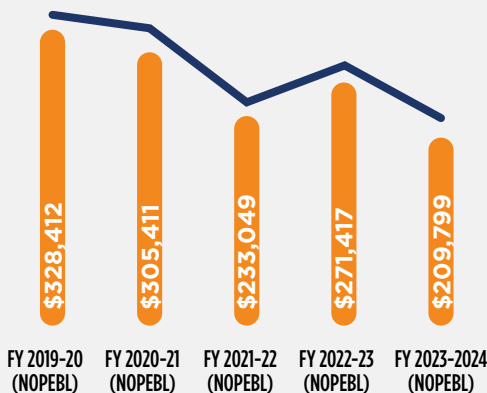
# PENSION AND RETIREE MEDICAL

The County of Orange is typical of most state and local entities in that we provide a pension plan with defined benefits and partially paid retiree medical benefits for our employees. The Orange County Employees Retirement System (OCERS) administers the County’s pension plan. County contributions, when combined with employee contributions and investment earnings, will fully provide for employee pension benefits when they retire. The County reports its entire net pension liability in the financial statements. The chart below shows the County’s net pension liability over the past five fiscal years. The County’s net pension liability decreased as a result of favorable returns from OCERS’ investments.

**COUNTY PENSION LIABILITY FIVE-YEAR TREND** (DOLLAR AMOUNTS IN BILLIONS) ● Safety ● General



**COUNTY OPEB LIABILITY FIVE-YEAR TREND**  
(DOLLAR AMOUNTS IN THOUSANDS)

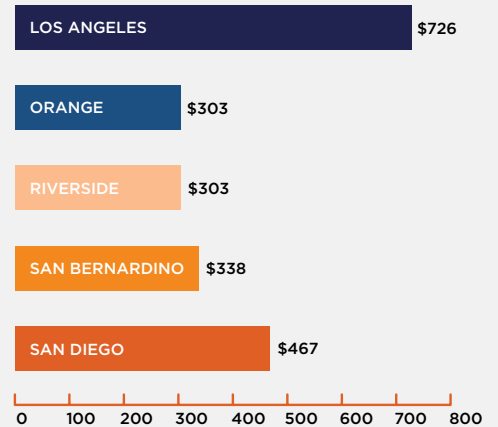


The County also provides other postemployment benefits (OPEB), primarily healthcare benefits, to eligible retired employees to receive a monthly grant that helps offset the costs of maintaining health insurance following retirement. The County sets aside contributions in the County of Orange Retiree Medical Trust to pay for the retiree’s medical grant through the Retiree Medical Plan, which specifically does not create any vested right to benefits. On December 20, 2022, the Board approved restructuring the Retiree Medical Plan. The restructuring, effective June 16, 2023, eliminates the grant for new employees, freezes the grant for existing employees that opted in, and transitions new and existing employees to the County Health Reimbursement Arrangement Plan. The chart on the left shows the net OPEB liability (NOPEBL) over the past five fiscal years.

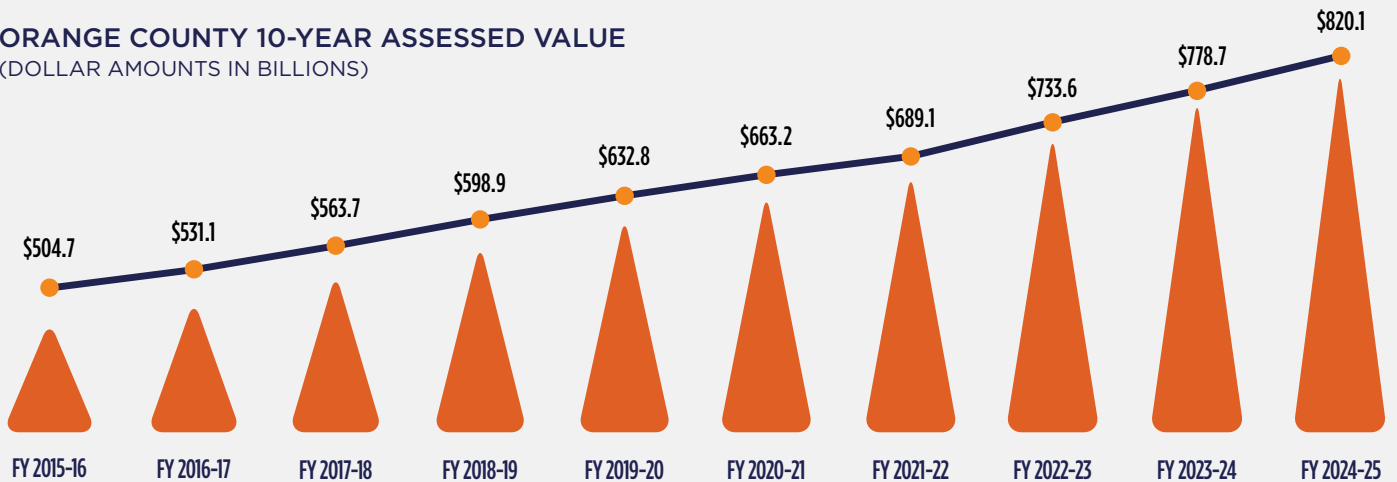
# PROPERTY TAX

Property tax is a major source of revenue for local government in California. In FY 2023-24, approximately \$9.5 billion in property tax collections were distributed to county government, cities, schools, redevelopment trust funds, and special districts in Orange County. The County relies on property tax as a main source of revenue to pay for countywide services. Although Orange County is the third most populous county in the State, the property tax per capita received by the County to fund countywide services is one of the lowest of the surrounding Southern California counties. Orange County's total assessment roll for FY 2023-24 was valued at \$778.7 billion and increased by 5.3% to \$820.1 billion for FY 2024-25. The County's assessed value has increased over the last ten years. Please refer to the following chart for details.

PROPERTY TAX PER CAPITA RECEIVED BY COUNTY (FY 2023-24)



ORANGE COUNTY 10-YEAR ASSESSED VALUE (DOLLAR AMOUNTS IN BILLIONS)



## WHERE THE PROPERTY TAX DOLLAR GOES



### ORANGE COUNTY

### STATE AVERAGE



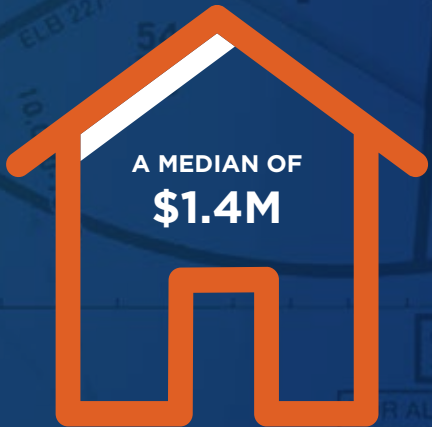
# UP CLOSE

Property tax is imposed on property owners and is based on the assessed value of the property. Proposition 13, which was passed by California voters in 1978, limits the property tax rate to 1% of assessed value, plus the rate necessary to fund local voter-approved general obligation debt. Increases in assessed value for property are limited to 2% per year if there has been no ownership change, or no new construction. Newly acquired property is assessed at fair market value, typically the purchase price, and the value of new construction is added to the existing base value of the property. In addition to the value based property tax, special assessments or fixed charges may also be added to the property tax bill. These fixed charges are levied by local special districts that provide services to local property. These fixed charges may include special taxes to pay Mello-Roos district (Community Facilities District or CFD) bonds. These bonds are issued to pay for services and general benefit facilities such as streets, sewers, parks, and libraries within the Mello-Roos district. The time period for paying Mello-Roos bonds can be up to 40 years. As the bonds are paid off, the need to collect the special taxes may cease.

## WHY DO SOME LOCAL GOVERNMENTS RECEIVE MORE PROPERTY TAXES THAN OTHERS?

The distribution of the basic 1% property tax is based on statutes enacted by the California legislature. After the passage of Proposition 13 in 1978, legislation was passed which essentially froze the relative share of each property tax dollar collected that taxing entities received. For example, if a county received 10% of the property taxes collected by all local taxing agencies within that county prior to the passage of Proposition 13, the county would receive 10% of the property taxes collected at the 1% rate. In Orange County's case, the County was mostly rural back in the 1970s and did not provide a full array of services, and therefore, was not receiving a higher percentage of property tax revenues prior to Proposition 13. This percentage share does not change unless there is an exchange of services and/or boundaries between taxing entities.

## O.C. HOME PRICE



**+5.7%** YEAR-OVER-YEAR

per OCRealtors.org as of Dec 2024

# AT A GLANCE

# ORANGE COUNTY

With almost 3.2 million residents, Orange County's perfect climate is the ideal setting to enjoy breathtaking sunsets, world-famous beaches and parks, shopping, tourist destinations, and more. Orange County is the home of exciting professional sports, a wide range of tourist attractions, and quality venues for visual and performing arts. Orange County boasts a thriving business economy and a well-educated workforce. Here are some quick numbers that illustrate more about the County of Orange and its residents, economy and workforce:

**4,019.7** POPULATION PER SQUARE MILE, 2020 Source: 2020 US Census, Census.gov

## TOP PROPERTY TAXPAYERS IN ORANGE COUNTY FY 23-24

1. Irvine Company
2. Walt Disney Parks & Resorts US
3. Southern California Edison Company (Edison International)
4. Sempra Energy (SDG&E, So. Cal Gas)
5. United Laguna Hills Mutual (Laguna Woods)
6. AT&T (Pacific Bell Telephone Company)
7. BEX Portfolio, Inc
8. AES Corporation
9. Olen Properties Corp
10. Edwards Lifesciences

Source: OC Treasurer-Tax Collector

**\$333.45B**



total gross  
domestic  
product in  
2023

Source: Federal Reserve  
Bank of St. Louis

NUMBER OF  
CITIES IN THE  
COUNTY:

**34**

RANKING OF COUNTIES BY GDP: **3/58**

Source: Bureau of Economic Analysis



## TOP 10 EMPLOYERS IN ORANGE COUNTY

1. The Walt Disney Co.	34,000
2. University of California, Irvine	26,072
3. Providence Southern California	23,632
4. County of Orange	18,000
5. Kaiser Permanente	10,293
6. Hoag Memorial Hospital Presbyterian	8,081
7. Albertsons	7,222
8. Allied Universal	6,145
9. Memorial Care	5,800
10. CHOC Hospital	5,462

Source: Orange County Business Journal,  
2024 Book of Lists

**798** SIZE OF ORANGE COUNTY IN SQUARE MILES



**103,811** Source:  
US Census 2020  
Total employer  
establishments in 2021



**4.4%**  
Unemployment  
rate as of  
July 2024  
California Employment  
Development Dept.



**2.90** Source:  
Census.gov  
Persons per household  
2019-2023

**\$129,000**  
Median household  
income  
Source: Department of Housing  
and Urban Development, 2024



**3,150,835** Population  
Source: California Department of Finance, Demographic Research Unit

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# JOHN WAYNE AIRPORT

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CONNECTING PEOPLE, PLACES, AND OPPORTUNITIES.



## WELCOME TO JOHN WAYNE AIRPORT, ORANGE COUNTY.

The award-winning John Wayne Airport (JWA) has been a major cornerstone of Orange County for more than 100 years, serving as a gateway to the County's prosperous economy, beautiful beaches, attractions and diversity. It's one of the many reasons our mission is "Connecting People, Places and Opportunities." With flights to more than 40 non-stop destinations in the U.S., Mexico, and Canada, it is our vision to be the Airport of choice by creating exceptional experiences.

We were thrilled to rank number one among large airports in J.D. Power's 2024 North American Satisfaction Study. This prestigious honor reflects the Airport's unwavering commitment to providing superior guest experiences and outstanding service, along with our ability to lead in key areas such as traveler trust and ease of travel. We do everything we can to make travel through JWA safe, secure, efficient and convenient.

2024 was also a year of progress as we continued to meet expectations and deliver on our promises. Most notably, we secured \$30 million in federal grants and broke ground on our Capital Improvement Program—a \$700 million investment in Airport enhancements over the next five-to-seven years.

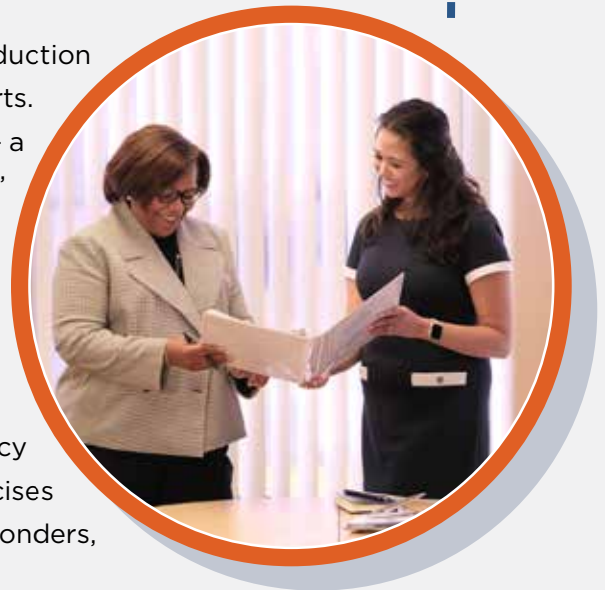


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# SNAPSHOT OF JWA IN 2024



- Began implementing the \$700 million Capital Improvement Program (CIP) to modernize, upgrade and keep our facilities in excellent operating condition for years to come. The phased CIP includes new baggage handling systems, elevators, escalators, lighting, and signage; improvements to parking structures and taxiways; and more electric vehicle charging stations.
- The Board of Supervisors approved 15-year Concession Lease Agreements with new Food and Beverage and Retail businesses, and we'll open 10-12 new concessions in 2025 as part of phase 1.
- Received \$30.6 million in Federal Aviation Administration (FAA) grants for our multi-year CIP projects. These grants enable the renovation of 12 public restrooms within Terminals A and B, ensuring compliance with Americans with Disabilities Act (ADA) standards and other relevant building codes. The project will also improve efficiencies along the path of travel from the Terminal entrance to these facilities, enhancing ease of access for all passengers.
- Developed and kicked-off an Airport-wide Green Concessions Program focusing on sustainability in construction and operations of tenant spaces in the Terminal, including energy and water conservation, waste minimization, source reduction, and edible food recovery.
- Implemented an Edible Food Recovery Program to support concession tenants in the Terminal, donating 2,000 lbs. of edible food in 2024 to those in need in our local communities.
- We began operating five all-electric shuttles to transport employees and customers between the Main Street Parking Lot and Terminals.
- Continued to reduce our carbon footprint and achieved a 2% reduction of greenhouse gases from 2023 through our sustainability efforts.
- Completed the Spring and Fall sessions of JWA AirACADEMY — a unique, interactive seven-week experience to improve residents' and stakeholders' understanding of Airport history, programs, initiatives and operations.
- Put into service the first Oshkosh Aircraft Rescue and Fire Fighting (ARFF) vehicle at JWA with Flourine-Free Foam (F3) instead of Per- and Polyfluoroalkyl (PFAS) foam.
- We designed, planned, coordinated, and executed six emergency preparedness and security response drills and exercises which included over 300 first responders, mutual aid responders, and support responders.



# 2024 OVERVIEW



TOTAL PASSENGERS:

**11.08 MILLION**

**ECONOMIC IMPACT:** JWA contributes more than \$5.7 billion to the Orange County economy and contributes approximately \$352 million in state and local taxes.

TOTAL OPERATIONS (Number of flights):

**334,554**

32% Commercial flights

68% General Aviation (private aircraft)

**TOP FIVE DESTINATIONS:**

Phoenix

Seattle

Denver

Las Vegas

Dallas

**PASSENGER DEMOGRAPHICS:**

77% Pleasure/Leisure travel

12% Business

11% Both

**WHERE ARE TRAVELERS GOING WHEN THEY ARRIVE?**

Anaheim 39%

Costa Mesa 21%

Irvine 7%





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For its Annual Financial Report  
For the Fiscal Year Ended

June 30, 2023

*Christopher P. Morill*

Executive Director/CEO

**JOHN WAYNE  
ORANGE COUNTY  
(SNA)**



The GFOA of the United States and Canada has given an Award of Outstanding Achievement in Popular Annual Financial Reporting to Orange County, California for its Popular Annual Financial Report (Citizens' Report) for the fiscal year ended June 30, 2023. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. The award for Outstanding Achievement in Popular Annual Financial Reporting is good for one year. The published report must reflect the program standards of creativity, presentation, understandability and reader appeal.

Orange County Auditor-Controller  
1770 N. Broadway, Santa Ana, California 92706

**OC Auditor-Controller: [OCAuditor.gov](http://OCAuditor.gov) • County of Orange: [www.ocgov.com](http://www.ocgov.com)**

Sources used in compilation of this report: the County of Orange FY 2023-24 ACFR, the County of Orange website, and the Orange County Employees Retirement System (OCERS) website.