

Moraga-Orinda Fire District

TO: Board of Directors

FROM: Gloriann Sasser, Administrative Services Director

DATE: April 19, 2023

SUBJECT: Item 10.3 Long Range Financial Forecast April 2023

BACKGROUND

The draft updated Long Range Financial Forecast (Forecast) was presented to the Board during a public workshop held during the March 15, 2023 Board meeting. The Board directed the following changes which have been included in the updated Forecast (Attachment A):

- The residential fuels mitigation and home hardening grant program should be \$500K per year (see line 24)
- Remove grant activity from General Fund
- Budget strike team vehicle charges revenue in the Capital Projects Fund instead of in the General Fund (see lines 13 and 38)
- Update the FY2023 projected expenditures for the Station 41/Administration Rebuild Project to reflect FY2023 projected expenditures of \$7K. An additional \$1M was added to the FY2024 projected expenses for this project (see line 39.)

Please Note: Subsequent to the March 2023 Board meeting, Contra Costa County Employees' Retirement Association (CCCERA) released updated 5-year employer cost projections that reflect 2022 investment earnings of -10.6%. The updated projections from CCCERA have been used to calculate pension cost amounts in the Forecast.

The Forecast covers a forward-looking 10-year period. The Forecast uses several significant assumptions, which are explained below.

Budget Development - Fiscal Year 2024 Annual Operating Budget

The FY2024 Annual Operating Budget is being developed and will be presented to the Board in a public budget workshop on April 19, 2023. The Forecast amounts for FY2024 are based on the draft budget which may be altered based on direction provided by the board during the upcoming budget development process.

Property Tax Revenue

Property tax revenue for FY23/24 has been projected by HdL, the District's property tax revenue consultants. The property tax revenue increase for FY23/24 is projected to be 5.04% or \$1.54M. The property sales that occurred in calendar year 2022 impact the District's FY23/24 property tax revenue.

The Property Tax Revenue California Consumer Price Index granted for all taxing entities in the State per Proposition 13 for 23/24 is 2.0%. The history of the Property Tax Revenue California Consumer Price Index is as follows:

Fiscal Year	Property Tax Revenue California Consumer Price Index
23/24	2.0%
22/23	2.0%
21/22	1.036%
20/21	2.0%
19/20	2.0%
18/19	2.0%
17/18	2.0%
16/17	1.525%

Median sale prices of single-family homes in the District (both cities) increased 13.03% in 2021 over the previous calendar year, and those median prices increased an additional 5.48% in 2022. This means that house sale prices within the District are continuing to increase, but at lower levels overall likely due to higher interest rates and continued economic uncertainty. In 2022 there was a decrease in the number of homes sold by 301 transactions in the District. This means that there were 39% fewer homes sold in calendar year 2022 when compared with the prior year and these 2022 sales impacted the FY23/24 projected property tax revenue.

The properties that sold in 2022 added an increase of 85.9% to the market value when compared to the value of the property on the tax roll before the sale transaction. This increase in the tax roll values will result in increased property tax revenue to the District.

HdL property tax revenue projections for the District are as follows:

24/25 4.15%

25/26 4.48%

26/27 4.60%

27/28 4.81%

The Forecast uses the following property tax revenue projections:

• 2% in FY24/25, then 3.5% throughout the remaining years

Other General Fund Revenues

Ambulance fees – Projected to increase 1.5%

Strike team revenue (net of overtime costs) – FY23/24 is projected at \$200,000, then increase 3% throughout. The vehicle charges strike team revenue was moved from the General Fund to the Capital Projects Fund (\$100K.) As discussed during the March meeting, this revenue is highly volatile based on wildfire activity and the participation of district members in reimbursable deployments.

Other revenue (fuel break administrative fee) – The administrative fee for the Tunnel East Bay Hills Fuel Break is projected to be received in the General Fund in FY24/25 (\$683,632.)

General Fund Expenditures

Regular salaries – +5% effective July 1, 2023 per the MOUs, then an assumed +3% throughout.

Overtime – +5% effective July 1, 2023 per the MOUs, then +3% throughout

Benefits – +3% throughout

Retiree health insurance – Capped per the MOUs, no increases

Operating expenses – Projected actuals for FY22/23, draft budget for FY23/24, then increase +3% throughout.

Pension Costs

There are several significant items to note related to administration of the District's pension benefits at CCCERA:

- CCCERA investment amounts included in the valuation report are the amounts reported by CCCERA's investment consultant as of December 31. There are some CCCERA private equity investments that report performance with a quarter delay (this information was obtained from CCCERA based on a question asked by a board member during the March 15, 2023 Board meeting.)
- The CCCERA Board decreased the discount rate/assumed rate of return from 7.00% to 6.75% effective with the December 31, 2021 valuation. This resulted in an increase to the District's pension rates beginning in FY23/24 which are reflected in the Forecast.
- The most recent CCCERA actuarial valuation as of 12/31/2021 was calculated using a 6.75% investment earnings assumption in all future years including 2022.
- Actual year-to-date CCCERA investment returns for the period January 1, 2022 through December 31, 2022 were -10.6%.
- Based on the 12/31/2021 actuarial valuation, Segal projected the District's Safety cost group will reach full funding as of the 12/31/2026 actuarial valuation (FY28/29 rates.) However, Segal noted that this projection was based on plan assets as of 12/31/2021 and that market conditions have changed significantly since 12/31/2021. The updated projections from Segal state full funding is projected after 2027.
- The 12/31/2021 actuarial valuation included the impact of a recent change in benefit amount for one District retiree due to resolved litigation between the retiree and CCCERA.
- CCCERA set the District's pension rates for FY23/24 based on the 12/31/2021 actuarial valuation. The District's Safety pension rates increased 10% primarily due to the discount rate decrease from 7.00% to 6.75%. The actual rates set by CCCERA for FY23/24 have been used in the Forecast.
- Updated five-year projections were provided by Segal, CCCERA's actuary, in March 2023 and reflect the 2022 investment earnings of -10.6% as follows:

FY2024	Actual rates set by the CCCERA board of directors (80.80% for Safety Classic and 69.94% for Safety PEPRA)
FY2025	+6.65%
FY2026	+3.58%
FY2027	+3.81%
FY2028	+2.98%
FY2029	+1.29%
FY2030	-14.85%
FY2031 forward	No projections are provided by CCCERA. The remaining years use calculations provided by GovInvest software.

OPEB Funding

The Forecast includes OPEB contributions based on actuarial calculations used in the GASB 75 OPEB Valuation Report as of June 30, 2022 which were calculated using a discount rate of 6.25% and 15-year closed amortization period. The Forecast assumes the District continues to fund the full actuarially recommended contribution throughout the Forecast. As of January 31, 2023 (most recent), the OPEB trust fund 1-year investment return is -6.55%.

Pension Rate Stabilization Trust Fund Contributions

Pension trust contributions are based on GovInvest software calculations using a discount rate of 6.25%,

salary increases of 4% effective July 1, 2022 and 5% effective July 1, 2023, 2022 CCCERA actual investment earnings of -10.6% and investment earnings of 6.25% throughout the remaining years. The Forecast includes this trust contribution throughout the Forecast.

Capital Projects Fund

The Long Range Financial Forecast - Capital Expenditures (Attachments B and C), have been updated to reflect a projected construction cost increase of 20%. In light of recent increases in construction costs throughout the region, this amount may require further adjustment. Major expenses include:

Rebuild Fire Station 41/Administration as follows:

FY2024 \$5,800,000 (+20%) FY2025 \$4,800,000 (+20%)

Remodel of Fire Station 45 as follows:

FY2026 \$618,000 (+20%)

FY2027 \$2,472,000 (+20%)

Purchase of two Type 1 fire engines for a total of \$2.2M in FY2024.

The pension obligation bonds were paid-in-full effective July 1, 2022. The District has one outstanding debt issue that paid for the construction of Fire Station 43 with an annual debt service payment of \$322K. The Forecast includes a transfer of money that was previously used to pay for the pension obligation bonds from the General Fund to the Capital Projects Fund to pay for the construction of Fire Station 41/Administration and to pay for the remodel of Fire Station 45. This would allow the District to pay cash for the two projects.

Transfers from the General Fund to the Capital Projects Fund are as follow:

FY2023 (approved by Board February 2023	\$3,100,000
FY2024 and 2025	\$3,000,000
FY2026 and 2027	\$2,000,000
FY2028 and ongoing	\$1,100,000

Fund Balance Policy and Fund Balance Goal

The District's Fund Balance Policy states the District will maintain a minimum unrestricted fund balance in the General Fund of at least 17% of budgeted General Fund revenue at fiscal year-end with a goal of achieving a 50% year-end General Fund balance in the long term. The projected fund balance as a percentage of forecasted budgeted General Fund revenue as of June 30 each year is forecast to be 36% to 83% (line 35.)

Growth of Reserves

	Unrestricted Reserves	General Fund Unrestricted Reserves as a Percentage of Budgeted Revenue		Pension Stabilization Trust Fund
2016	\$9,753,441	19%	\$176,437	\$0
2017	\$11,485,547	23%	\$472,933	\$304,836

2018	\$12,319,249	28%	\$882,129	\$700,449
2019	\$12,846,486	31%	\$1,358,338	\$1,879,809
2020	\$13,960,991	38%	\$1,999,673	\$3,022,693
2021	\$16,887,812	43%	\$2,948,603	\$5,582,483
2022	\$19,618,860	49.68%	\$2,798,054	\$6,845,315
2023 Projected	\$23,226,938	47.54%	\$3,339,572	\$9,513,510

Long Range Financial Forecast Results

The Forecast shows a deficit in the General Fund in the next four years beginning in FY2024 as follows: \$533K, \$1.2M, \$188K, \$261K. A surplus in the General Fund with revenue exceeding expenditures (including OPEB and pension trust contributions) is forecast in the last six years of the Forecast. The Forecast shows a Capital Projects Fund deficit in the next two years primarily due to the planned construction of Station 41/Administration (\$10.6M) and the purchase of two fire engines (\$2.2M.)

Summary of Unfunded Liabilities

The section titled Summary of Unfunded Liabilities includes projections of the District's unfunded pension liabilities calculated using the GovInvest software presenting both CCCERA's actuarial assumptions and the District's actuarial assumptions. It also includes projections of the District's OPEB unfunded liabilities based on the District's OPEB actuarial assumptions and planned trust contributions.

Conclusion

Staff will continue to carefully monitor the District's finances. Staff requests Board direction regarding the Long Range Financial Forecast.

RECOMMENDATION

Staff Recommendation: 1) Discuss; 2) Deliberate; 3) Provide direction to Staff.

ATTACHMENT

Attachment A - LRFF April 2023.pdf Attachment B - Capital April 2023.pdf Attachment C - Apparatus April 2023.pdf

Moraga-Orinda Fire Protection District Long Range Financial Forecast April 2023

1	TOTAL REVENUE	ACTUAL 20/21 33.428.581	ACTUAL 21/22 33.765.895	PROJ 22/23 34.533.726	PROJ 23/24 35.761.916	PROJ 24/25 36.665.776	PROJ 25/26 37.163.209	PROJ 26/27 38.385.005	PROJ 27/28 39.648.952	PROJ 28/29 40.956.517	PROJ 29/30 42.309.218	PROJ 30/31 43.708.628	PROJ 31/32 45.156.373	PROJ 32/33 46.654.138	ASSM	ASSM	ASSM	ASSM	ASSM	ASSM
	TOTAL EXPENDITURES	30,242,041	33,111,135	32,596,687	41,346,354	38,956,732	35,276,729		37,132,748	39,387,030	37,862,241	37,684,120	37,185,849	35,072,176						
	GENERAL FUND BALANCE UNASSIGNED, BEGINNING	9,618,061	11,964,650	15,105,887	15,800,176	15,266,773	14,044,050	13,856,059	13,595,089	14,283,494	15,193,567	18,030,765	22,231,521	28,059,075	23/24	24/25	25/26	26/27	27/28	28/29 - 32/3
	CASH AND LAIF BALANCE DECEMBER 15 (MINIMUM CASH)	(400,000)	851,000	4,140,788	7,817,071	2,848,061	(126,526)	1,759,954	1,546,777	4,062,982	5,632,469	10,079,446	16,103,954	24,074,478		<u> </u>				
	CASH AND LAIF BALANCE DECEMBER 31	9,900,000	13,573,000	21,337,000	25,013,283	20,044,273	17,069,686	18,956,166	18,742,989	21,259,194	22,828,681	27,275,658	33,300,166	41,270,690					\vdash	
	GENERAL FUND REVENUES PROPERTY AD VALOREM TAX	23,430,278	27.199.989	30.681.194	32.201.888	32.845.926	33.995.533	35.185.377	36.416.865	37.691.455	39.010.656	40.376.029	41,789,190	43.251.812	4.06%	2.00%	2 50%	2 50%	2 50%	2 50%
	USE OF MONEY & PROPERTY	28 560	39 559	150,000	150.000	150.000	150.000	150.000	150.000	150.000	150,000	150.000	150.000	150,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	INTERGOVERNMENTAL REVENUE	468.048	496.532	667,606	233.148	235.479	237.834	240.213	242,615	245.041	247.491	249.966	252,466	254.991	-65.08%	1.00%	1.00%	1.00%	1.00%	1.00%
11	CHARGES FOR SERVICES/OTHER	343,071	264,849	199,900	195,350	197,304	199,277	201,269	203,282	205,315	207,368	209,442	211,536	213,651	-2.28%	1.00%	1.00%	1.00%	1.00%	1.00%
12	AMBULANCE FEES	1,280,442	1,843,739	1,078,000	1,111,750	1,128,426	1,145,353	1,162,533	1,179,971	1,197,670	1,215,636	1,233,870	1,252,378	1,271,164	3.13%	1.50%	1.50%	1.50%	1.50%	1.50%
	STRIKE TEAM REVENUE (Net of Overtime Costs)	1,841,476	848,437	437,000	200,000	206,000	212,180	218,545	225,102	231,855	238,810	245,975	253,354	260,955	-54.23%	3.00%	3.00%	3.00%	3.00%	3.00%
	OTHER REVENUE (FUEL BREAK ADMIN FEE)	488,040	47,145	19,104	5,000	683,632	0	0	0	0	0	0	0	0	-73.83%	NA	NA	NA	NA	NA
	TOTAL GENERAL FUND REVENUES GENERAL FUND EXPENDITURES********	27,879,915	30,740,250	33,232,804	34,097,136	35,446,767	35,940,177	37,157,937	38,417,834	39,721,336	41,069,961	42,465,282	43,908,924	45,402,572			<u> </u>		\vdash	
	SALARIES - SAFETY	8,641,289	9,058,484	9,766,000	10.562.986	10.879.876	11.206.272	11.542.460	11.888.734	12.245.396	12.612.758	12.991.140	13.380.875	13.782.301	8.16%	3.00%	3.00%	3.00%	3.00%	3.00%
	SALARIES - NONSAFETY	1.085.000	1.175.174	1.234.000	1.476.322	1.520.612	1,566,230	1.613.217	1.661.613	1.711.462	1.762.806	1.815.690	1.870.161	1,926,265	19.64%	3.00%	3.00%	3.00%	3.00%	3.00%
	SALARIES - OTHER NONBENEFITTED	238,369	338,256	235,000	97,637	100,566	103,583	106,691	109,891	113,188	116,584	120,081	123,684	127,394	-58.45%	3.00%	3.00%	3.00%	3.00%	3.00%
20	OVERTIME (Excluding Strike Team)	1,922,002	2,634,718	2,600,000	1,816,000	1,870,480	1,926,594	1,984,392	2,043,924	2,105,242	2,168,399	2,233,451	2,300,454	2,369,468	-30.15%	3.00%	3.00%	3.00%	3.00%	3.00%
	BENEFITS	2,604,655	2,734,763	2,685,004	3,064,222	3,156,149	3,250,833	3,348,358	3,448,809	3,552,273	3,658,841	3,768,607	3,881,665	3,998,115	14.12%	3.00%	3.00%	3.00%	3.00%	3.00%
	RETIREE HEALTH INSURANCE	854,258	826,784	853,000	888,550	888,550	888,550	888,550	888,550	888,550	888,550	888,550	888,550	888,550	4.17%	0.00%	0.00%	0.00%	0.00%	0.00%
23	OPERATING EXPENSES RESIDENTIAL FUELS MITIGATION AND HOME HARDENING GRANT PROGRAM	2,693,328	2,864,458	3,805,294	3,797,632 500.000	3,911,561 500.000	4,028,908 500.000	4,149,775 500.000	4,274,268 500.000	4,402,496 500,000	4,534,571 500,000	4,670,608 500.000	4,810,727 500.000	4,955,048	-0.20% 100K	3.00%	3.00%	3.00%	3.00%	3.00%
	CCCERA EMPLOYER PAYMENT SAFETY - NORMAL COST*****	2,072,000	2,001,392	2,094,400	2,636,170	2,990,189	3,232,345	3,496,427	3,735,948	3,908,053	3,313,557	3,145,308	2,708,471	1,351,999	IOUK		0.00% CCERA****	0.00%		RA/GovInves
26	CCCERA EMPLOYER PAYMENT SAFETY - UAAL PAYMENT*****	3,528,000	3,084,557	3,345,600	4,301,119	4,878,730	5,273,826	5,704,697	6,095,494	6,376,298	5,406,330	5,131,819	4,419,085	2,205,893			CCERA****	•••		RA/GovInves
27	CCCERA EMPLOYER PAYMENT NONSAFETY - NORMAL COST		111,307	148,200	196,363	161,611	171,021	184,456	198,630	205,924	195,694	192,123	188,162	183,790				ERA*****		
28	CCCERA EMPLOYER PAYMENT NONSAFETY - UAAL PAYMENT		102,744	136,800	181,259	149,180	157,865	170,267	183,351	190,084	180,640	177,344	173,688	169,652				ERA*****		
29	OPEB FUNDING (INTO TRUST)	331,633	303,906	366,640	543,000	610,997	657,063	689,220	728,583	762,624	816,699	875,315	894,301	977,026	Actuary	Actuary	Actuary	Actuary	Actuary	Actuary
	PENSION RATE STABILIZATION (INTO TRUST)	1,562,792	2,362,470	2,108,577	1,569,279	2,050,989	1,165,077	1,040,396	871,634	749,674	977,335	654,489	841,549	1,426,061	Govlnvest	GovInvest	Govlnvest	GovInvest	GovInvest	Govlnvest
32	TOTAL GENERAL FUND EXPENDITURES TRANSFER OUT TO CAPITAL FUND	25,533,326	27,599,013	29,438,515	31,630,539	(3,000,000)	34,128,168	35,418,907	36,629,430	37,711,264	37,132,763	37,164,526	36,981,370	34,861,563				_		
	ANNUAL GENERAL FUND SURPLUS (DEFICIT)	2.346.589	3.141.237	(3,100,000)	(533,403)	(1,222,723)	(187,991)	(260.970)	(1,100,000)	910.073	2.837.198	4.200.756	5.827.554	9.441.009						
	GENERAL FUND BALANCE UNASSIGNED, END	11,964,650	15,105,887	15,800,176	15,266,773	14,044,050	13,856,059	13,595,089	14,283,494	15,193,567	18,030,765	22,231,521	28,059,075	37,500,085						
	UNRESTRICTED FUND BAL AS PERCENT OF GENERAL FUND REVENUE	42.91%	49.14%	47.54%	44.77%	39.62%	38.55%	36.59%	37.18%	38.25%	43.90%	52.35%	63.90%	82.59%						
36																				
37	CAPITAL FUND BALANCE, BEGINNING OF YEAR	4,342,930	4,923,162	4,495,400	7,426,762	2,375,727	1,307,495	3,381,966	3,429,759	5,257,559	5,916,973	7,526,751	9,350,503	11,493,473	23/24	24/25	25/26	26/27		28/29 - 32/3
38	CAPITAL FUND REVENUES - FIRE FLOW TAX, STRIKE TEAM VEHICLE	1,663,855	1,294,270	1,300,922	1,664,780	1,219,010	1,223,032 827 560	1,227,068 2,858,385	1,231,118	1,235,180	1,239,256	1,243,346	1,247,449	1,251,566	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
	CAPITAL EXPENDITURES TRANSFER IN FROM GENERAL FUND - PRIOR POB MONEY	160,809	799,608	3,100,000	3,000,000	3,000,000	2,000,000	2,858,385	1,100,000	1,354,502	1,100,000	1,100,000	1,100,000	1,100,000	NA	NA	NA	NA	NA	NA
41	TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX	(922.814)	(922,424)	(321,570)	(320,835)	(320,982)	(321.001)	(320.890)	(321,641)	(321,264)	(321,737)	(321.071)	1,100,000	0				_		
42	ANNUAL CAPITAL FUND SURPLUS (DEFICIT)	580,232	(427,762)	2,931,362	(5,051,035)	(1,068,233)	2,074,471	47,793	1,827,800	659,414	1,609,778	1,823,752	2,142,970	2,140,952	NA	NA	NA	NA	NA	NA
43	CAPITAL FUND BALANCE, END OF YEAR	4,923,162	4,495,400	7,426,762	2,375,727	1,307,495	3,381,966	3,429,759	5,257,559	5,916,973	7,526,751	9,350,503	11,493,473	13,634,425	NA	NA	NA	NA	NA	NA
44																				
	DEBT SERVICE FUND BALANCE, BEGINNING	3,487,608	3,747,327	1,688,612	0	0	0	0	0	0	0	0	0	0					—	
45	PROPERTY AD VALOREM TAX DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS	3,884,811	1,731,375	1,688,612	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
48	DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43	923 379	922 424	321 570	320 835	320 982	321 001	320 890	321 641	321 264	321 737	321 071	0	0				_		
49	TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX	922,814	922,424	321,570	320,835	320,982	321,001	320,890	321,641	321,264	321,737	321,071	0	0			†			
50	DEBT SERVICE FUND BALANCE, END OF YEAR	3,747,327	1,688,612	0	0	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
51																				
52	TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING			17,572	68,204	683,632										<u> </u>				
53	REVENUE - STATE AID EXPENDITURES - FUEL BREAK		164,002 146,430	472,563 421,931	5,743,998 5,128,570									_			<u> </u>		\vdash	
	TRANSFER OUT TO GENERAL FUND		140,430	421,931	5,120,570	(683,632)												_		
56	TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, END OF YEAR		17,572	68,204	683,632	(000,002)													-	
57	,			,-																
	COMBINED UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR	13 960 991				U												 	-	
	TOTAL UNRESTRICTED REVENUES		16,887,812	19,601,287	23,226,938	17,642,500	15,351,545	17,238,025	17,024,848	19,541,053	21,110,540	25,557,516	31,582,024	39,552,549	NA.	NA	NA	NA	NA	NA
		29,543,770	32,034,520	34,533,726	35,761,916	36,665,776	37,163,209	38,385,005	39,648,952	40,956,517	42,309,218	43,708,628	45,156,373	46,654,138	NA	NA	NA	NA	NA NA	NA
	TOTAL UNRESTRICTED EXPENDITURES	29,543,770 26,616,949	32,034,520 29,321,045	34,533,726 30,908,075	35,761,916 41,346,354	36,665,776 38,956,732	37,163,209 35,276,729	38,385,005 38,598,182	39,648,952 37,132,748	40,956,517 39,387,030	42,309,218 37,862,241	43,708,628 37,684,120	45,156,373 37,185,849	46,654,138 35,072,176	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
62		29,543,770	32,034,520	34,533,726	35,761,916	36,665,776	37,163,209	38,385,005	39,648,952	40,956,517	42,309,218	43,708,628	45,156,373	46,654,138	NA	NA	NA	NA	NA NA	NA
62	TOTAL UNRESTRICTED EXPENDITURES	29,543,770 26,616,949	32,034,520 29,321,045	34,533,726 30,908,075	35,761,916 41,346,354	36,665,776 38,956,732	37,163,209 35,276,729	38,385,005 38,598,182	39,648,952 37,132,748	40,956,517 39,387,030	42,309,218 37,862,241	43,708,628 37,684,120	45,156,373 37,185,849	46,654,138 35,072,176	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
62 63 64	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR	29,543,770 26,616,949	32,034,520 29,321,045 19,601,287	34,533,726 30,908,075 23,226,938 82.10	35,761,916 41,346,354 17,642,500	36,665,776 38,956,732 15,351,545 83.10	37,163,209 35,276,729 17,238,025	38,385,005 38,598,182 17,024,848 83.10	39,648,952 37,132,748 19,541,053	40,956,517 39,387,030 21,110,540	42,309,218 37,862,241 25,557,516	43,708,628 37,684,120 31,582,024	45,156,373 37,185,849 39,552,549	46,654,138 35,072,176 51,134,510	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
62 63 64 65	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure)	29,543,770 26,616,949 16,887,812	32,034,520 29,321,045 19,601,287 77.10	34,533,726 30,908,075 23,226,938 82.10	35,761,916 41,346,354 17,642,500 83.10	36,665,776 38,956,732 15,351,545 83.10	37,163,209 35,276,729 17,238,025 83.10	38,385,005 38,598,182 17,024,848 83.10	39,648,952 37,132,748 19,541,053 83.10	40,956,517 39,387,030 21,110,540 83.10	42,309,218 37,862,241 25,557,516 83.10	43,708,628 37,684,120 31,582,024 83.10	45,156,373 37,185,849 39,552,549 83.10	46,654,138 35,072,176 51,134,510 83.10	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
62 63 64 65 66	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY	29,543,770 26,616,949 16,887,812	32,034,520 29,321,045 19,601,287 77.10	34,533,726 30,908,075 23,226,938 82.10	35,761,916 41,346,354 17,642,500 83.10	36,665,776 38,956,732 15,351,545 83.10	37,163,209 35,276,729 17,238,025 83.10	38,385,005 38,598,182 17,024,848 83.10	39,648,952 37,132,748 19,541,053 83.10	40,956,517 39,387,030 21,110,540 83.10	42,309,218 37,862,241 25,557,516 83.10	43,708,628 37,684,120 31,582,024 83.10	45,156,373 37,185,849 39,552,549 83.10	46,654,138 35,072,176 51,134,510 83.10	NA NA	NA NA	NA NA	NA NA	NA NA	NA NA
62 63 64 65 66 67	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES	29,543,770 26,616,949 16,887,812	32,034,520 29,321,045 19,601,287 77.10 1,209,036	34,533,726 30,908,075 23,226,938 82.10 1,533,700	35,761,916 41,346,354 17,642,500 83.10 1,846,649	36,665,776 38,956,732 15,351,545 83.10 1,902,048	37,163,209 35,276,729 17,238,025 83.10 1,959,110	38,385,005 38,598,182 17,024,848 83.10 2,017,883	39,648,952 37,132,748 19,541,053 83.10 2,078,420	40,956,517 39,387,030 21,110,540 83.10 2,140,772	42,309,218 37,862,241 25,557,516 83.10 2,204,995	43,708,628 37,684,120 31,582,024 83.10 2,271,145	45,156,373 37,185,849 39,552,549 83.10 2,339,280	46,654,138 35,072,176 51,134,510 83.10 2,409,458	NA NA NA	NA NA NA	NA NA NA	NA NA NA	NA NA NA	NA NA NA
62 63 64 65 66 67 68	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Meno Figure) SUMMARY OF UNFUNDED LIABILITIES CCCERA PROJECTED OBLIGATION SAFETY	29,543,770 26,616,949 16,887,812	32,034,520 29,321,045 19,601,287 77.10 1,209,036	34,533,726 30,908,075 23,226,938 82.10 1,533,700	35,761,916 41,346,354 17,642,500 83.10 1,846,649	36,665,776 38,956,732 15,351,545 83.10 1,902,048 7,868,919	37,163,209 35,276,729 17,238,025 83,10 1,959,110 8,506,172	38,385,005 38,598,182 17,024,848 83.10 2,017,883	39,648,952 37,132,748 19,541,053 83,10 2,078,420 9,831,442	40,956,517 39,387,030 21,110,540 83.10 2,140,772	42,309,218 37,862,241 25,557,516 83.10 2,204,995	43,708,628 37,684,120 31,582,024 83.10 2,271,145	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556	46,654,138 35,072,176 51,134,510 83.10 2,409,458	NA N	NA NA NA NA	NA NA NA NA	NA NA NA NA	NA NA NA NA	NA NA NA NA
62 63 64 65 66 67 68 69	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES COCCERA PROJECTED OBLIGATION SAFETY GOWINVEST PROJECTED OBLIGATION SAFETY	29,543,770 26,616,949 16,887,812	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171	34,533,726 30,908,075 23,226,938 82.10 1,533,700 5,440,000 7,548,577	35,761,916 41,346,354 17,642,500 83.10 1,846,649 6,937,289 8,506,988	36,665,776 38,956,732 15,351,545 83.10 1,902,048 7,868,919 9,919,908	37,163,209 35,276,729 17,238,025 83.10 1,959,110 8,506,172 9,671,249	38,385,005 38,598,182 17,024,848 83.10 2,017,883 9,201,124 10,241,521	39,648,952 37,132,748 19,541,053 83.10 2,078,420 9,831,442 10,703,076	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025	42,309,218 37,862,241 25,557,516 83.10 2,204,995 8,719,887 9,697,222	43,708,628 37,684,120 31,582,024 83.10 2,271,145 8,277,128 8,931,616	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556 7,969,105	46,654,138 35,072,176 51,134,510 83.10 2,409,458 3,557,892 4,983,953	NA NA NA	NA NA NA	NA NA NA NA	NA NA NA	NA NA NA	NA NA NA
62 63 64 65 66 67 68 69	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Meno Figure) SUMMARY OF UNFUNDED LIABILITIES CCCERA PROJECTED OBLIGATION SAFETY	29,543,770 26,616,949 16,887,812	32,034,520 29,321,045 19,601,287 77.10 1,209,036	34,533,726 30,908,075 23,226,938 82.10 1,533,700	35,761,916 41,346,354 17,642,500 83.10 1,846,649	36,665,776 38,956,732 15,351,545 83.10 1,902,048 7,868,919	37,163,209 35,276,729 17,238,025 83,10 1,959,110 8,506,172	38,385,005 38,598,182 17,024,848 83.10 2,017,883 9,201,124 10,241,521	39,648,952 37,132,748 19,541,053 83,10 2,078,420 9,831,442	40,956,517 39,387,030 21,110,540 83.10 2,140,772	42,309,218 37,862,241 25,557,516 83.10 2,204,995	43,708,628 37,684,120 31,582,024 83.10 2,271,145	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556	46,654,138 35,072,176 51,134,510 83.10 2,409,458	NA N	NA NA NA NA	NA NA NA NA	NA NA NA NA	NA NA NA NA	NA NA NA NA
62 63 64 65 66 67 68 69 70 71	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Menn Figure) SUMMARY OF UNFUNDED LIABILITIES CCCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY DIFFERENCE - RECOMMENDED PENSION TRUST CONTRIBUTION PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:**	29,543,770 26,616,949 16,887,812	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171	34,533,726 30,908,075 23,226,938 82.10 1,533,700 5,440,000 7,548,577	35,761,916 41,346,354 17,642,500 83.10 1,846,649 6,937,289 8,506,988	36,665,776 38,956,732 15,351,545 83.10 1,902,048 7,868,919 9,919,908	37,163,209 35,276,729 17,238,025 83.10 1,959,110 8,506,172 9,671,249	38,385,005 38,598,182 17,024,848 83.10 2,017,883 9,201,124 10,241,521	39,648,952 37,132,748 19,541,053 83.10 2,078,420 9,831,442 10,703,076	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025	42,309,218 37,862,241 25,557,516 83.10 2,204,995 8,719,887 9,697,222	43,708,628 37,684,120 31,582,024 83.10 2,271,145 8,277,128 8,931,616	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556 7,969,105	46,654,138 35,072,176 51,134,510 83.10 2,409,458 3,557,892 4,983,953	NA N	NA NA NA NA	NA NA NA NA	NA NA NA NA	NA NA NA NA	NA NA NA NA
62 63 64 65 66 67 68 69 70 71 72 73	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES COCCERA PROJECTED OBLIGATION SAFETY ORIVINEST PROJECTED OBLIGATION SAFETY DIFFERENCE - RECOMMENDED PENSION TRUST CONTRIBUTION PERSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PERSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PERSION INFORMATION BASED ON CCCERA ASSUMPTIONS:**	29,543,770 26,616,949 16,887,812 945,554	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,621	34,533,726 30,908,075 23,226,938 82.10 1,533,700 5,440,000 7,548,577 2,108,577	35,761,916 41,346,354 17,642,500 83.10 1,846,649 6,937,289 8,506,988 1,569,279	36,665,776 38,956,732 15,351,545 83.10 1,902,048 7,868,919 9,919,908 2,050,989	37,163,209 35,276,729 17,238,025 83,10 1,959,110 8,506,172 9,671,249 1,165,077	38,385,005 38,598,182 17,024,848 83.10 2,017,883 9,201,124 10,241,521 1,040,396	39,648,952 37,132,748 19,541,053 83.10 2,078,420 9,831,442 10,703,076 871,634	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674	42,309,218 37,862,241 25,557,516 83.10 2,204,995 8,719,887 9,697,222 977,335	43,708,628 37,684,120 31,582,024 83.10 2,271,145 8,277,128 8,931,616 654,489 21,063,249	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556 7,969,105 841,549	46,654,138 35,072,176 51,134,510 83.10 2,409,458 3,557,892 4,983,953 1,426,061	NA N	NA NA NA NA	NA NA NA NA	NA NA NA NA	NA NA NA NA	NA NA NA NA
62 63 64 65 66 67 68 69 70 71 72 73	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES CCCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY DIFFERENCE. RECOMMENDED PERSION TRUST CONTRIBUTION PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION INFORMATION BASED ON CCCERA MEDICAL STAFFALL SAFETY CCCERA EMPLOYER PAYMENT. UNAL PAYMENT	29,543,770 26,616,949 16,887,812 945,554 30,442,370 3,528,000	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,621 3,084,557	34,533,726 30,908,075 23,226,938 82.10 1,533,700 5,440,000 7,548,577 2,108,577 33,824,857 3,345,600	35,761,916 41,346,354 17,642,500 83.10 1,846,649 6,937,289 8,506,988 1,569,279 33,346,483 4,301,119	36,665,776 38,956,732 15,351,545 83.10 1,902,048 7,868,919 9,919,908 2,050,989 34,367,758 4,878,730	37,163,209 35,276,729 17,238,025 83.10 1,959,110 8,506,172 9,671,249 1,165,077 35,201,019 5,273,826	38,385,005 38,598,182 17,024,848 83.10 2,017,883 9,201,124 10,241,521 1,040,396	39,648,952 37,132,748 19,541,053 83.10 2,078,420 9,831,442 10,703,076 871,634 35,181,337 6,095,494	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674	42,309,218 37,862,241 25,557,516 83.10 2,204,995 8,719,887 9,697,222 977,335 26,496,200 5,406,330	43,708,628 37,684,120 31,582,024 83.10 2,271,145 8,277,128 8,931,616 654,489 21,063,249 5,131,819	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556 7,969,105 841,549 16,421,181 4,419,085	46,654,138 35,072,176 51,134,510 83.10 2,409,458 3,557,892 4,983,953 1,426,061 12,377,311 2,205,893	NA N	NA NA NA NA	NA NA NA NA 6.75%	NA NA NA NA 6.75%	NA NA NA NA	NA NA NA NA
62 63 64 65 66 67 68 69 70 71 72 73	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES COCCERA PROJECTED OBLIGATION SAFETY ORIVINEST PROJECTED OBLIGATION SAFETY DIFFERENCE - RECOMMENDED PENSION TRUST CONTRIBUTION PERSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PERSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PERSION INFORMATION BASED ON CCCERA ASSUMPTIONS:**	29,543,770 26,616,949 16,887,812 945,554	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,621	34,533,726 30,908,075 23,226,938 82.10 1,533,700 5,440,000 7,548,577 2,108,577	35,761,916 41,346,354 17,642,500 83.10 1,846,649 6,937,289 8,506,988 1,569,279	36,665,776 38,956,732 15,351,545 83.10 1,902,048 7,868,919 9,919,908 2,050,989	37,163,209 35,276,729 17,238,025 83,10 1,959,110 8,506,172 9,671,249 1,165,077	38,385,005 38,598,182 17,024,848 83.10 2,017,883 9,201,124 10,241,521 1,040,396	39,648,952 37,132,748 19,541,053 83.10 2,078,420 9,831,442 10,703,076 871,634	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674	42,309,218 37,862,241 25,557,516 83.10 2,204,995 8,719,887 9,697,222 977,335	43,708,628 37,684,120 31,582,024 83.10 2,271,145 8,277,128 8,931,616 654,489 21,063,249	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556 7,969,105 841,549	46,654,138 35,072,176 51,134,510 83.10 2,409,458 3,557,892 4,983,953 1,426,061	NA N	NA NA NA NA	NA NA NA NA 6.75%	NA NA NA NA	NA NA NA NA	NA NA NA NA
62 63 64 65 66 67 68 69 70 71 72 73 74 75	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES COCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY OUTPERROE RECOMMENDED PENSION TRUST CONTRIBUTION PENSION INFORMATION BASED ON CCERA ASSUMPTIONS:** PENSION NET LIABILITY, EGINNING COCERA EMPLOYER PAYMENT JUAL PAYMENT PENSION NET LIABILITY, ENDING	29,543,770 26,616,949 16,887,812 945,554 30,442,370 3,528,000	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,621 3,084,557	34,533,726 30,908,075 23,226,938 82.10 1,533,700 5,440,000 7,548,577 2,108,577 33,824,857 3,345,600	35,761,916 41,346,354 17,642,500 83.10 1,846,649 6,937,289 8,506,988 1,569,279 33,346,483 4,301,119	36,665,776 38,956,732 15,351,545 83.10 1,902,048 7,868,919 9,919,908 2,050,989 34,367,758 4,878,730	37,163,209 35,276,729 17,238,025 83.10 1,959,110 8,506,172 9,671,249 1,165,077 35,201,019 5,273,826	38,385,005 38,598,182 17,024,848 83.10 2,017,883 9,201,124 10,241,521 1,040,396	39,648,952 37,132,748 19,541,053 83.10 2,078,420 9,831,442 10,703,076 871,634 35,181,337 6,095,494	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674	42,309,218 37,862,241 25,557,516 83.10 2,204,995 8,719,887 9,697,222 977,335 26,496,200 5,406,330	43,708,628 37,684,120 31,582,024 83.10 2,271,145 8,277,128 8,931,616 654,489 21,063,249 5,131,819	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556 7,969,105 841,549 16,421,181 4,419,085	46,654,138 35,072,176 51,134,510 83.10 2,409,458 3,557,892 4,983,953 1,426,061 12,377,311 2,205,893	NA N	NA NA NA NA	NA NA NA NA 6.75%	NA NA NA NA 6.75%	NA NA NA NA	NA NA NA NA
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76	TOTAL UNRESTRICTED EXPENDITURES COMMINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LABILITIES CCCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY DIFFERENCE - RECOMMENDED FERSION TRUST CONTRIBUTION PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION INFLIBILITY, BEGINNING CCCERA EMPLOYER PAYMENT - UJAL PAYMENT PENSION INFLIBILITY, ENDING PENSION NET LIBILITY, ENDING PENSION INFLIBILITY, ENDING	29,543,770 26,616,949 16,887,812 945,554 30,442,370 3,528,000 27,898,621	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,621 3,084,557 33,824,857	34,533,726 30,908,075 23,226,938 82.10 1.533,700 5,440,000 7,548,577 2,108,577 33,824,857 3,345,600 33,346,483	35,761,916 41,346,354 17,642,500 83.10 1,846,649 6,937,289 8,506,988 1,569,279 33,346,483 4,301,119 34,367,758	36,665,776 38,956,732 15,351,545 83.10 1,902,048 7,868,919 9,919,908 2,050,989 34,367,758 4,878,730 35,201,019	37,163,209 35,276,729 17,238,025 83.10 1,959,110 8,506,172 9,671,249 1,165,077 35,201,019 5,273,826 34,654,471	38,385,005 38,598,182 17,024,848 83.10 2,017,883 9,201,124 10,241,521 1,040,396 34,654,471 5,704,697 35,181,337	39,648,952 37,132,748 19,541,053 83,10 2,078,420 9,831,442 10,703,076 871,634 35,181,337 6,095,494 32,060,264	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674 32,060,264 6,376,298 26,496,200	42,309,218 37,862,241 25,557,516 83.10 2,204,995 8,719,887 9,697,222 977,335 26,496,200 5,406,330 21,063,249	43,708,628 37,684,120 31,582,024 83,10 2,271,145 8,277,128 8,931,616 654,489 21,063,249 5,131,819 16,421,181	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556 7,969,105 841,549 16,421,181 4,419,085 12,377,311	46,654,138 35,072,176 51,134,510 83.10 2,409,458 3,557,892 4,983,953 1,426,061 12,377,311 2,205,893 10,134,179	NA N	NA NA NA NA	NA NA NA NA 6.75%	NA NA NA NA 6.75%	NA NA NA NA	NA NA NA NA
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE. END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES COCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY OFFERENCE RECOMMENDED PENSION TRUST CONTRIBUTION PENSION INFORMATION BASED ON CCERA ASSUMPTIONS:** PENSION INFORMATION BASED ON JUAL PAYMENT PENSION NET LIABILITY, EBOINNI PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:***	29,543,770 26,616,949 16,887,812 945,554 30,442,370 3,528,000	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,621 3,084,557	34,533,726 30,908,075 23,226,938 82.10 1,533,700 5,440,000 7,548,577 2,108,577 33,824,857 3,345,600	35,761,916 41,346,354 17,642,500 83.10 1,846,649 6,937,289 8,506,988 1,569,279 33,346,483 4,301,119	36,665,776 38,956,732 15,351,545 83.10 1,902,048 7,868,919 9,919,908 2,050,989 34,367,758 4,878,730	37,163,209 35,276,729 17,238,025 83.10 1,959,110 8,506,172 9,671,249 1,165,077 35,201,019 5,273,826	38,385,005 38,598,182 17,024,848 83.10 2,017,883 9,201,124 10,241,521 1,040,396	39,648,952 37,132,748 19,541,053 83.10 2,078,420 9,831,442 10,703,076 871,634 35,181,337 6,095,494	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674	42,309,218 37,862,241 25,557,516 83.10 2,204,995 8,719,887 9,697,222 977,335 26,496,200 5,406,330	43,708,628 37,684,120 31,582,024 83.10 2,271,145 8,277,128 8,931,616 654,489 21,063,249 5,131,819	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556 7,969,105 841,549 16,421,181 4,419,085	46,654,138 35,072,176 51,134,510 83.10 2,409,458 3,557,892 4,983,953 1,426,061 12,377,311 2,205,893	NA N	NA NA NA NA	NA NA NA NA 6.75%	NA NA NA NA 6.75%	NA NA NA NA	NA NA NA NA
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE_END OF YEAR STAFFING SUMMARY: FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES COCCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY DIFFERENCE - NECOMMENDED PENSION TRUST CONTRIBUTION PENSION INFORMAT TOM BASED ON CCCERA ASSUMPTIONS:** PENSION NET LIABILITY, EROINING COMMENTED TO SAFETY PENSION NET LIABILITY, EROINING PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION NET LIABILITY, EROINING CREATING PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION NET LIABILITY, EROINING RECOMMENDED PENSION RATE STABILIZATION TRUST CONTRIBUTION**** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION TRUST EARNINGS****	29,543,770 26,616,949 16,887,812 945,554 945,554 30,442,370 3,528,000 27,898,621 50,771,178 1,562,792	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 2,362,470 27,898,621 3,084,557 33,824,857	34,533,726 30,908,075 23,226,938 82.10 1,533,700 5,440,000 7,548,577 2,108,577 33,824,857 33,345,600 33,346,483 51,074,808 2,108,577 59,618	35,761,916 41,346,334 17,642,500 1,846,649 6,937,289 8,506,988 1,569,279 33,346,483 4,301,1119 34,367,758 54,263,092 1,569,279 54,263,092 1,569,279 692,674	36,665,776 38,956,732 15,351,545 1,902,048 7,868,919 9,919,908 2,050,989 34,367,758 4,878,730 35,201,019 51,573,990 2,050,989 84,153	37,163,209 35,276,729 17,238,025 17,238,025 1,959,110 1,959,110 2,671,249 1,165,077 35,201,019 5,273,826 34,654,471 51,103,846 1,165,077 990,990	38.385.005 38.598.182 17.024,883 83.10 2.017,883 9.201,124 10.241,521 1.040,396 34.654,471 5.704,697 35,181,337	39,648,952 37,132,748 19,541,053 83,10 2,078,420 10,703,076 871,634 35,181,337 6,095,494 48,922,120 871,634	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674 32,060,264 6,376,298 26,496,200 45,088,689 749,674 1,366,787	42,309,218 37,862,241 25,557,516 83,10 2,204,995 8,719,887 9,697,222 977,335 26,496,200 21,063,249 38,869,939 977,335 1,513,295	43,708,628 37,684,120 31,582,024 83,10 2,271,145 8,277,128 8,931,616 654,489 16,421,181 32,756,806 654,489 16,421,181	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556 7,969,105 841,549 16,421,181 4,419,085 12,377,311	46,654,138 35,072,176 51,134,510 2,409,458 3,557,892 4,893,953 1,426,061 12,377,311 2,205,893 10,134,179 22,430,889 1,426,061 1,206,333	NA N	NA 6.75%	NA NA NA NA NA G.75% G.25% Go:	NA N	NA NA NA NA 6.75% 6.25%	NA NA NA NA
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81	TOTAL UNRESTRICTED EXPENDITURES COMMINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LABILITIES CCCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY DIFFERENCE - RECOMMENDED PENSION TRUST CONTRIBUTION PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION INFLIBILITY, BEGINNING CCCERA EMPLOYER PAYMENT - UJAL PAYMENT PENSION INFLIBILITY, EMDING PENSION INFLIBILITY, EMDING PENSION INFLIBILITY, EMDING PENSION INFLORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION INFLIBILITY, ENDING PENSION INFLIBILITY, EMDING PENSION INFLIBILITY EMBING PENSION INFLIBITY EMBING PENSION INFLIBILITY EMBING PENSION INFLIBILITY EMBING PENSION INFLIBITY EMBIN	29,543,770 26,616,949 16,887,812 945,554 30,442,370 3,528,000 27,898,621 50,771,178 1,562,792 1,019,121	32,034,520 29,321,045 19,601,287 77,10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,621 3,084,557 33,824,857 52,323,793 2,362,470 (1,099,638) 6,845,315	34,533,726 30,908,075 23,226,938 82.10 1,533,700 5,440,000 7,548,577 2,108,577 33,824,857 3,345,600 33,346,483 51,074,808 2,108,577 559,618 9,513,510	35,761,916 41,346,354 17,642,500 33.10 1.846,649 6,937,289 8,506,988 1,569,279 33,346,483 4,301,119 34,367,758 54,263,092 1,569,279 62,674 11,775,464	36,665,776 38,956,732 15,351,55 83.10 1,902,048 7,868,919 9,919,908 2,050,989 34,367,758 4,878,730 35,201,019 51,573,990 2,050,989 11,573,990 2,050,989 11,573,990 2,050,989 11,573,990 11,574,990 11,574,990 11,574,990 11,574,990 11,574,990 11,574,990 11,	37,163,209 35,276,729 17,238,025 33,10 1,959,110 8,506,172 9,671,249 1,165,077 35,201,019 5,273,826 34,654,471 51,103,846 1,165,077 1,165,077	38.385.005 38.598.182 17.024,883 33.10 2.017.883 9.201.124 10.241.521 1.040.396 34.654.471 5.704.697 35.181.337 49.265.639 1.040.396 1.117.941	39,648,952 37,132,748 119,541,053 33,130 2,078,420 2,078,420 9,831,442 10,703,076 871,634 32,060,264 48,922,120 871,634 1,242,290 2,1118,934	40,956,517 39,387,030 21,110,540 33,10 2,140,772 10,284,351 11,034,025 749,674 32,060,264 6,376,298 26,496,200 45,086,689 749,674 1,366,787 23,253,385	42,309,218 37,802,241 25,557,516 83.10 2.204,995 8,719,887 9,697,222 977,335 26,496,200 5,406,330 21,063,249 38,869,939 977,335 1,513,295 25,726,015	43,708,628 37,884,120 31,582,024 83.10 2.271,145 8,277,128 8,931,616 654,489 5,131,819 16,421,181 32,756,806 654,489 1,648,781 24,029,285	45,156,373 37,185,849 39,552,549 83,10 2,339,280 7,127,556 7,969,105 841,549 16,421,181 4,419,085 12,377,311 27,354,830 841,549 1,804,427 30,675,281	46,654,138 35,072,176 51,134,510 2,409,458 3,557,892 4,883,953 1,426,061 1,2377,311 1,2377,311 1,2205,893 10,134,179 2,2430,889 1,426,061 2,006,333 3,41,07,655	NA NA NA NA 6.75%	NA 6.75%	6.75% 6.25% Gor Gor 6.25%	NA N	NA NA NA NA OA 6.75%	NA N
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE_END OF YEAR STAFFING SUMMARY: FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES COCCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY DIFFERENCE - NECOMMENDED PENSION TRUST CONTRIBUTION PENSION INFORMAT TOM BASED ON CCCERA ASSUMPTIONS:** PENSION NET LIABILITY, EROINING COMMENTED TO SAFETY PENSION NET LIABILITY, EROINING PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION NET LIABILITY, EROINING CREATING PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION NET LIABILITY, EROINING RECOMMENDED PENSION RATE STABILIZATION TRUST CONTRIBUTION**** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION TRUST EARNINGS****	29,543,770 26,616,949 16,887,812 945,554 945,554 30,442,370 3,528,000 27,898,621 50,771,178 1,562,792	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171 2,362,470 27,888,621 3,084,557 33,624,857 52,323,793 2,362,470 (1,099,638)	34,533,726 30,908,075 23,226,938 82.10 1,533,700 5,440,000 7,548,577 2,108,577 33,824,857 3,345,600 33,346,483 51,074,808 2,108,577 559,618 9,513,510	35,761,916 41,346,334 17,642,500 1,846,649 6,937,289 8,506,988 1,569,279 33,346,483 4,301,1119 34,367,758 54,263,092 1,569,279 54,263,092 1,569,279 692,674	36,665,776 38,956,732 15,351,545 1,902,048 7,868,919 9,919,908 2,050,989 34,367,758 4,878,730 35,201,019 51,573,990 2,050,989 84,153	37,163,209 35,276,729 17,238,025 33,10 1,959,110 8,506,172 9,671,249 1,165,077 35,201,019 5,273,826 34,654,471 51,103,846 1,165,077 1,165,077	38.385.005 38.598.182 17.024,883 33.10 2.017.883 9.201.124 10.241.521 1.040.396 34.654.471 5.704.697 35.181.337 49.265.639 1.040.396 1.117.941	39,648,952 37,132,748 119,541,053 33,130 2,078,420 2,078,420 9,831,442 10,703,076 871,634 32,060,264 48,922,120 871,634 1,242,290 2,1118,934	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674 32,060,264 6,376,298 26,496,200 45,088,689 749,674 1,366,787	42,309,218 37,802,241 25,557,516 83.10 2.204,995 8,719,887 9,697,222 977,335 26,496,200 5,406,330 21,063,249 38,869,939 977,335 1,513,295 25,726,015	43,708,628 37,684,120 31,582,024 83,10 2,271,145 8,277,128 8,931,616 654,489 16,421,181 32,756,806 654,489 16,421,181	45,156,373 37,185,849 39,552,549 83,10 2,339,280 7,127,556 7,127,556 841,549 16,421,181 4,419,085 12,377,311 27,354,830 841,549	46,654,138 35,072,176 51,134,510 2,409,458 3,557,892 4,893,953 1,426,061 12,377,311 2,205,893 10,134,179 22,430,889 1,426,061 1,206,333	NA NA NA NA 6.75% 6.25%	NA 6.75%	6.75% 6.25% Gor Gor 6.25%	NA N	NA NA NA NA 6.75% 6.25%	NA N
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83	TOTAL UNRESTRICTED EXPENDITURES COMMINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LABILITIES CCCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY DIFFERENCE - RECOMMENDED PENSION TRUST CONTRIBUTION PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION INFORMATION BASED ON TRUST PROJECTED BAL PENSION TRUST EARNINGS*** PENSION TRUST EARNINGS****	29,543,770 26,616,949 16,887,812 945,554 945,554 30,442,370 3,528,000 27,898,621 50,771,178 1,562,792 1,019,121 5,582,483 52,323,793	32,034,520 29,321,045 19,601,27 77,10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,621 3,084,557 33,824,857 52,323,793 2,362,470 (1,009,638) (1,009,638) 6,845,315 51,074,808	34,533,726 30,908,075 23,226,938 82.10 1.533,700 5,440,000 7,548,577 2,108,577 33,824,857 3,345,600 33,346,483 51,074,808 2,108,577 559,618 9,513,510 54,263,092	35,761,916 41,346,354 17,642,500 33.10 1,846,649 6,937,289 8,506,988 1,569,279 33,346,483 4,301,119 34,367,758 54,263,092 1,569,279 692,674 11,775,464 51,573,990	36,665,776 38,965,732 15,351,555 83.10 1,902,048 7,868,919 9,919,908 2,050,669 34,367,758 4,878,730 35,201,019 51,573,990 2,050,989 844,153 14,690,606 51,103,846	37,163,209 35,276,729 37,236,27 37,236,27 38,10 1,959,110 8,506,172 9,671,249 1,165,077 35,201,019 5,273,826 34,654,471 51,103,846 1,165,077 990,980 16,846,663 49,265,639	33.385.005 33.598.122 17.024.848 83.10 2.017.893 9.201.124 10.241.521 1.040.396 34.654.471 5.704.697 35,181,337 49.265.639 1.040.396 1.117.941	39,648,952 37,132,748 119,541,053 33,10 2,078,420 2,078,420 9,831,442 10,703,076 671,634 35,181,337 6,095,494 32,060,264 48,922,120 871,634 1,242,290 2,1118,924 45,088,689	40,956,517 39,387,030 21,110,540 33.10 2,140,772 10,284,351 11,034,025 749,674 32,060,264 6,376,298 26,496,200 45,088,689 749,674 1,366,787 23,235,385 36,869,939	42,309,218 37,802,241 25,557,516 83.10 2,204,995 8,719,887 9,697,222 977,335 26,496,200 5,406,330 21,063,249 38,869,939 977,335 1,513,295 25,726,015 32,756,806	43,708,628 31,582,024 83,10 2,271,145 8,291,616 654,489 1,131,819 16,421,181 32,756,806 654,489 1,448,781 28,029,285 27,354,830	45,156,373 37,185,849 39,552,549 83.10 2,339,280 7,127,556 7,969,105 841,549 16,421,181 4,419,085 12,377,311 27,354,830 841,549 18,044,27 30,675,261 22,430,889	46,654,138 35,072,176 51,134,510 2,409,458 3,557,892 4,983,963 1,426,061 1,2377,311 2,205,893 10,134,179 2,206,893 1,426,061 2,206,333 3,4107,655 19,200,925	NA NA NA NA 6.75% 6.25%	NA 6.75%	6.75% 6.25% Gor Gor 6.25%	NA N	NA NA NA NA 6.75% 6.25%	NA N
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE_END OF YEAR STAFFING SUMMARY: FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES COCCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY DIFFERENCE - NECOMMENDED FENSION TRUST CONTRIBUTION PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION NET LIABILITY, BEGINNING COCERA ENFLOYER PAYMENT - UJAL PAYMENT PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION TRUST BEARNINGS*** PENSION TRUST BEARNINGS*** PENSION TRUST EARNINGS*** PENSION TRUST EARNINGS*** PENSION TRUST EARNINGS*** PENSION TRUST EARNINGS*** PENSION TRUST PROJECTED BAL PENSION TRUST REGINNING	29,543,770 26,616,949 16,887,812 945,554 945,554 30,442,370 3,528,000 27,898,621 50,771,178 1,562,792 1019,121 5,582,483 52,323,793 14,234,499	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,521 3,084,557 33,824,857 52,323,793 2,362,470 (1,099,638) 6,845,315 51,074,808 11,537,795	34,533,726 30,908,075 23,208,938 23,208,938 23,208,938 23,208,938 21,533,700 5,440,000 7,548,577 2,108,577 33,824,857 33,824,857 33,456,600 33,345,600 33,345,600 51,074,808 51,	35,761,916 41,346,354 17,642,369 83.10 1,846,649 6,937,289 8,506,988 1,569,279 33,346,483 4,301,175 84,263,092 692,674 11,775,464 51,573,909 11,156,995	36,665,776 39,956,732 15,351,545 83.10 1,902,048 7,868,919 9,919,908 2,050,999 34,367,758 4,877,758 4,877,759 1,573,999 14,573,758 14,670,574 15,173,999 16,173,999 1	37,163,209 35,276,729 117,238,025 83.10 1,959,110 8,506,172 9,671,249 1,165,077 35,201,019 5,273,826 34,554,471 61,103,846 51,103,846 61,103,84	33.385.005 38.598.182 17.024,848 33.10 2.017,883 9.201,124 10.241,521 1.040,396 49.241,521 1.040,396 49.25,639 1.040,396 1.117,941 19.05,001 8.571,630	30,648,962 37,132,748 119,541,653 83.10 2,078,420 9,831,442 10,703,076 871,634 35,181,337 6,095,494 32,060,264 48,922,120 871,634 1,242,209 21,118,924 46,088,689 7,512,102	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674 32,060,264 6,376,298 26,496,200 45,086,687 1,366,787 23,255,385 36,869,390 6,346,990 6,346,990	42,309,218 37,862,241 25,557,516 83.10 2,204,995 8,719,887 9,697,222 977,335 26,496,200 5,406,330 21,063,249 977,335 1,513,295 25,726,015 32,756,806 5,075,017	43,708,628 37,684,120 31,582,024 83,10 2,271,145 8,277,128 8,931,616 654,489 21,063,249 5,131,819 16,421,181 22,756,806 654,489 1,648,781 28,029,248 1,648,781 28,029,248 32,756,806 654,489 1,648,781 28,029,248 3,669,471	45,156,373 37,155,849 39,552,549 83,10 2,339,280 7,127,556 7,969,105 841,549 16,421,81 4,419,085 12,377,311 27,354,830 841,549 1,804,427 30,675,261 22,430,889 2,2430,889 2,2450,810	46,654,138 35,072,176 51,114,510 83,10 2,409,458 3,557,892 4,883,953 1,426,061 12,277,311 2,205,893 10,134,179 2,206,333 34,107,655 19,209,25 634,315	NA NA NA NA 6.75% 6.25%	NA 6.75%	6.75% 6.25% Gor Gor 6.25%	NA N	NA NA NA NA 6.75% 6.25%	NA N
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 77 78 80 81 82 83 84	TOTAL UNRESTRICTED EXPENDITURES COMMINED UNRESTRICTED FUND BALANCE, END OF YEAR STAFFING SUMMARY FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LABILITIES CCCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY ORIVEST PROJECTED OBLIGATION SAFETY ORIVEST PROJECTED OBLIGATION SAFETY OFFERROLE - RECOMMENDED FERSION TRUST CONTRIBUTION PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION TRUST EXABILITY, ERDINING OPEN SET LUBBLITY, ESDINING OPEN SET LUBBLITY, ESDINING OPEN BET LUBBLITY, ESDINING OPEN BET LUBBLITY, ESDINING OPEN BET LUBBLITY, ESDINING	29,543,770 26,616,949 16,887,812 945,554 945,554 30,442,370 3,528,000 27,898,621 50,771,178 1,562,792 1,019,121 1,019,121 1,552,432 1,522,3793 14,234,499 331,633	32,034,520 29,321,045 19,601,27 77,10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,621 3,084,557 33,824,857 52,323,793 2,362,470 (1,009,638) (1,009,638) 6,845,315 51,074,808	34,533,726 30,908,075 23,226,938 82,10 1,533,700 5,440,000 5,440,000 5,440,000 5,440,000 5,446,577 2,108,577 2,108,577 33,345,690 33,346,83 33,345,690 33,346,83 11,074,808 2,108,577 559,618 9,513,510 54,263,092	35,761,916 41,346,354 17,642,500 83,10 1,846,649 6,937,289 8,506,988 1,569,279 34,340,131 34,367,758 54,263,092 1,569,279 692,674 11,775,444 51,573,990	36.665.776 36.956.732 15.351.365 83.10 1.902.048 7.868.919 9.919.908 2.050.969 34.367.758 34.201.019 51.573.900 2.050.989 864.153 14.680.606 51.03.846	37,163,209 35,276,729 17,238,025 83,10 1,959,110 8,506,172 9,571,249 1,165,077 35,201,019 5,213,826 1,165,077 990,990 16,846,663 4,925,839 9,538,568 657,063	33.385,005 33.598,192 17.024,848 83.10 2.017,883 9.201,124 10.241,521 1.040,396 49,265,639 1.040,366 1.117,941 19.005,001 48,922,120	38.48.962 37,132,748 19,541,653 83.10 2,078,420 9,831,442 10,703,076 671,634 35,181,337 6,095,494 32,060,264 48,922,120 871,634 1,242,290 21,118,944 4,082,869,869	40,986,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674 32,060,264 6,376,298 26,496,200 45,088,689 749,674 1,366,787 23,255,385 38,869,939 6,346,690 762,624	42,309,218 37,862,241 25,557,518 83.10 2,204,995 8,719,887 9,697,222 977,335 26,496,200 5,406,330 21,063,249 977,335 25,728,015 32,756,806	43,708,628 31,582,024 83,10 2,271,145 8,277,128 8,277,128 8,277,128 8,277,128 8,277,128 8,277,128 8,277,128 1,053,249 5,131,819 16,421,181 22,756,806 654,489 1,448,781 22,756,806 1,448,781 22,756,806 1,448,781 28,029,285 27,354,830	45,156,373 37,185,849 33,552,849 33,552,849 83.10 2,339,280 7,127,556 7,969,105 841,549 16,421,181 4,419,085 12,377,311 27,354,830 841,549 1,804,427 30,675,261 22,430,889 2,205,389	46,684,138 35,072,176 51,134,510 83,10 2,400,458 3,557,892 4,983,953 1,426,061 12,377,311 2,205,893 10,134,179 2,2430,889 1,426,061 1,42	NA N	6.75% 6.75% 6.25%	NA N	NA N	6.75% 6.25% 6.25%	6.75% 6.25% 6.25%
62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 77 78 80 81 82 83 84 85	TOTAL UNRESTRICTED EXPENDITURES COMBINED UNRESTRICTED FUND BALANCE_END OF YEAR STAFFING SUMMARY: FIRE PREVENTION (Memo Figure) SUMMARY OF UNFUNDED LIABILITIES COCCERA PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY GOVINVEST PROJECTED OBLIGATION SAFETY DIFFERENCE - NECOMMENDED FENSION TRUST CONTRIBUTION PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:** PENSION NET LIABILITY, BEGINNING COCERA ENFLOYER PAYMENT - UJAL PAYMENT PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:** PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:*** PENSION TRUST BEARNINGS*** PENSION TRUST BEARNINGS*** PENSION TRUST EARNINGS*** PENSION TRUST EARNINGS*** PENSION TRUST EARNINGS*** PENSION TRUST EARNINGS*** PENSION TRUST PROJECTED BAL PENSION TRUST REGINNING	29.543.770 26.616.949 16.887.812 945.554 945.554 30.442.370 3.528.000 27.898.621 50.771.178 1.562.792 1019.121 5.582.483 52.323.793 14.234.499	32,034,520 29,321,045 19,601,287 77.10 1,209,036 5,477,701 7,840,171 2,362,470 27,898,521 3,084,557 33,824,857 52,323,793 2,362,470 (1,099,638) 6,845,315 51,074,808 11,537,795	34,533,726 30,908,075 23,208,938 23,208,938 23,208,938 23,208,938 21,533,700 5,440,000 7,548,577 2,108,577 33,824,857 33,824,857 33,456,600 33,345,600 33,345,600 51,074,808 51,	35,761,916 41,346,354 17,642,369 83.10 1,846,649 6,937,289 8,506,988 1,569,279 33,346,483 4,301,175 84,263,092 692,674 11,775,464 51,573,909 11,156,995	36,665,776 39,956,732 15,351,545 83.10 1,902,048 7,868,919 9,919,908 2,050,999 34,367,758 4,877,758 4,877,759 1,573,999 14,573,758 14,670,574 15,173,999 16,173,999 1	37,163,209 35,276,729 117,238,025 83.10 1,959,110 8,506,172 9,671,249 1,165,077 35,201,019 5,273,826 34,554,471 61,103,846 51,103,846 61,103,84	33.385.005 33.598.132 17.024,848 83.10 2.017.863 9.201,124 10.241,521 1.040,396 49.265,539 1.040,396 49.265,539 1.040,396 49.265,539 1.040,396 49.275,630 49.285,639 1.040,396 49.275,630	30,648,962 37,132,748 119,541,653 83.10 2,078,420 9,831,442 10,703,076 871,634 35,181,337 6,095,494 32,060,264 48,922,120 871,634 1,242,209 21,118,924 46,088,689 7,512,102	40,956,517 39,387,030 21,110,540 83.10 2,140,772 10,284,351 11,034,025 749,674 32,060,264 6,376,298 26,496,200 45,086,687 1,366,787 23,255,385 36,869,390 6,346,990 6,346,990	42,309,218 25,557,516 83,10 2,204,995 8,719,887 9,697,222 977,335 26,496,200 5,406,330 21,063,249 977,335 1,513,295 25,726,015 32,756,806 5,075,017 816,699 588,847	43,708,628 37,684,120 31,582,024 83,10 2,271,145 8,277,128 8,331,616 654,489 16,421,181 21,063,249 5,131,819 16,421,181 22,756,806 654,891 1,648,781 1,648,7	45,156,373 37,155,849 39,552,549 83,10 2,339,280 7,127,556 7,969,105 841,549 16,421,81 4,419,085 12,377,311 27,354,830 841,549 1,804,427 30,675,261 22,430,889 2,2430,889 2,2450,810	46,654,138 35,072,176 51,114,510 83,10 2,409,458 3,557,892 4,883,953 1,426,061 12,277,311 2,205,893 10,134,179 2,206,333 34,107,655 19,209,25 634,315	NA NA NA NA 6.75% 6.25%	NA 6.75%	NA N	NA N	6.75% 6.25% 6.25%	NA N

^{*} Significant portions of District fleet due for replacement
** As calculated using Go/mivest software discount rate 6.75%, salary increases 4%, 5%, 3% and investment return 2022 -10.6%
**** As calculated using Go/mivest software discount rate 6.25%, salary increases 4%, 5%, 3% and investment return 2022 -10.6%
***** Actual returns may vary from forecast
***** A count about a contract of a country for forecast
***** A count about a contract of a country for forecast
***** A count about a contract of a country for forecast
****** A count based on Go/mivest Calculation
****** CCERA provides 5 year projections on to break out normal cost and UAAL. 35%/52% is used based on CCCERA actuarial valuations. Safety projections are: +6.65%, +3.58%, +3.81%, +2.98%, +1.29%, -14.85%. Nonsafety projections are: -5.14%, +0.56%, +0.39%, +1.0%, +0.15%, -1.79%
**The Fire Nista Reduction Grant Special Revenue Fund is not included in the Long Range Financial Forecast

Moraga-Orinda Fire Protection District Long Range Financial Forecast - Capital Expenditures Draft Update April 2023

DESCRIPTION	AGE	REPLACEMENT DATE	BOOK VALUE	2018 REPLACEMENT COST	PROJ 23/24	PROJ 24/25	PROJ 25/26	PROJ 26/27	PROJ 27/28	PROJ 28/29	PROJ 29/30	PROJ 30/31	PROJ 31/32	PROJ 32/33
BUILDINGS & GROUNDS														
STATION-41/TRAINING	62	2022	579,367	8,500,000	5,800,000	3,600,000								
ADMINISTRATION	50	2022	340,435	1,500,000		1,200,000								
STATION-42	17	2041	1,992,000	2,721,437										
STATION-43	2	2058		4,093,000										
STATION-44	12	2046	2,648,802	2,478,819										
STATION-45	48	2022	475,488	2,500,000			618,000	2,472,000						
CAPITAL IMPROVEMENTS - OTHER					524,200	74,160	76,385	78,676	81,037	83,468	85,972	88,551	91,207	93,94
TOTAL FACILITIES EXPENDITURES					6,324,200	4,874,160	694,385	2,550,676	81,037	83,468	85,972	88,551	91,207	93,94
TOTAL APPARATUS EXPENDITURES/VEHICLE					2,200,000	0	38,312	210,000	0	1,167,375	215,000	0	0	
FIREFIGHTING CAPITAL EQUIPMENT					870,780	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,23
IT CAPITAL EXPENDITURES						20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,33
OTHER CAPITAL EXPENDITURES						20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,09
TOTAL CAPITAL					\$ 9.394.980	\$ 4.966.260	\$ 827.560	\$ 2.858.385	\$ 181,677	\$ 1.354.502	\$ 407.741	\$ 198.523	\$ 204,479	\$ 210.61

MORAGA-ORINDA FIRE DISTRICT

APPARATUS & VEHICLE REPLACEMENT PLAN: 2024 - 2033

Apparatus Costs

April 2023													
DESCRIPTION	AGE	REPLACE DATE	COST	PROJ 23/24	PROJ 24/25	PROJ 25/26	PROJ 26/27	PROJ 27/28	PROJ 28/29	PROJ 29/30	PROJ 30/31	PROJ 31/32	PROJ 32/33
DESCRIPTION	AGE	DATE	COST	PRUJ 23/24	PROJ 24/25	PROJ 25/26	PROJ 26/2/	PROJ 21120	PRUJ 20/29	PROJ 29/30	PROJ 30/31	PROJ 31/32	PRUJ 32/33
ENGINES - STRUCTURE PROTECTION													
1998 ENGINE TYPE 1 SPARTAN, HI-TEC (RESERVE APPARATUS)	25	2023	585.163	1.100.000									
2008 ENGINE TYPE 1 PIERCE	15	2028	585,163	1,100,000									
2012 ENGINE TYPE 1 PIERCE	11	2032	585,163	1,100,000									
2017 ENGINE TYPE 1 PIERCE	6	2037	602,834										
2017 ENGINE TYPE 1 PIERCE	6	2037	602,834										
ENGINES - WILDLAND													
2002 ENGINE TYPE 3 WESTATES	21	N/A	386,428										
2002 ENGINE TYPE 3 WESTATES	21	2024	386,428										
2008 ENGINE TYPE 3 PIERCE	15	2028	386,428						480,475				
2010 ENGINE TYPE 3 PIERCE	13	2028	386,428						480,475				
ENGINES -			454.650					l					
2018 ENGINE TYPE 6	5	2038	151,250										
2023 ENGINE TYPE 6	0	2043	250,000			ll							
AEDIAL LADDED TRUCKS								I					
AERIAL LADDER TRUCKS 2017 TILLER TRUCK - 100' PIERCE	6	2033	1,286,924	ı									
ZUIT TILLEN TRUCK - TUU PIERGE	0	2033	1,200,924			l l	1						
SPECIALIZED APPARATUS													
2009 WATER TENDER PIERCE-KENWORTH	14	2034	300.000			1							
2009 WATER TENDERT IEROE-RENWORTH	14	2004	300,000										
AMBULANCES													
2015 AMBULANCE NAVISTAR TERRASTAR LEADER	8	2028	212,277										
2015 AMBULANCE NAVISTAR TERRASTAR LEADER	8	2028	212,277										
2017 AMBULANCE	6	2027	180,645				210,000						
2017 AMBULANCE	6	2029	180,645							215,000			
2023 AMBULANCE F-450	0	2033	175,000										
2023 AMBULANCE F-450	0	2033	175,000										
COMMAND VEHICLES		_											
2008 COMMAND-CHEVY SUBURBAN - SELL IN 2022	15	N/A	60,000										
2017 COMMAND CHEVY TAHOE	6	2028	52,048						64,715				
2019 COMMAND-DODGE 2500	4	2029	70,000						100,000				
2023 COMMAND-DODGE 2500	0	2033	64,190										
SUPPORT VEHICLES													
2011 CHEVY TAHOE	12	N/A	34,700										
2012 FORD EXPLORER	11	2025	34,700			38,312		l	44 = 10				
2017 FORD EXPLORER	6	2028 N/A	33,546						41,710				
2019 DODGE 5500 AIR LIGHT UNIT	4	N/A	250,000			l	1						
UTILITY VEHICLES													
2000 UTILITY FORD F250	23	N/A	60,000										
2005 FORD RANGER - SELL IN 2023	18	N/A	18,769	1				 					
2005 FORD RANGER - SELL IN 2023 2005 FORD RANGER - SELL IN 2023	18	2023	18,769	1				 					
2005 FORD RANGER - SELL IN 2023 2005 FORD RANGER - SELL IN 2023	18	2023	18,769	-									
2019 DODGE 2500	4	2034	40.000										
2022 DODGE 1500	1	2034	64,000										
2022 DODGE 1500	1	2034	64,000										
2023 FORD RANGER	0	2038	35.000										
2023 FORD RANGER	0	2038	35,000										
TOTAL APPARATUS EXPENDITURES/VEHICLE				2.200.000	0	38.312	210.000	0	1.167.375	215.000	0	n	0
TO THE TENEDING ENGLISHED TO THE PROPERTY OF THE PERSON OF				2,200,000		00,012	210,000		1,107,070	210,000		U	- 0

FIREFIGHTING/RESCUE APPARATUS
AMBULANCES
COMMAND/SUPPORT/STAFF VEHICLES