

Exhibit IV-2

MORAGA-ORINDA FIRE DISTRICT



DRAFT LONG RANGE FINANCIAL FORECAST AS OF 09/01/11

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DRAFT

MORAGA-ORINDA FIRE DISTRICT
DRAFT PROJECTED FUND BALANCES

	A	B	C	D	E	F	G	H	I	J	K
		BUDGET 2009/10	ACTUAL 2009/10	BUDGET 2010/11	PROJECTED ACTUAL 2010/11	DRAFT FINAL BUDGET 2011/12	PROJECTED 2012/13	PROJECTED 2013/14	PROJECTED 2014/15	PROJECTED 2015/16	PROJECTED 2016/17
68											
69	GENERAL FUND BALANCE, BEGINNING OF PERIOD	\$ 3,497,540	\$ 3,497,540	\$ 3,687,406	\$ 3,687,406	\$ 3,730,082	\$ 3,392,498	\$ 2,648,450	\$ 1,654,643	\$ 977,330	\$ 1,260,448
70											
71	GENERAL FUND REVENUE	17,866,105	18,249,424	18,100,893	18,293,286	17,848,809	17,921,367	18,158,680	18,746,672	19,626,862	20,413,237
72	GENERAL FUND EXPENDITURES	(18,666,812)	(18,054,514)	(18,274,317)	(18,246,091)	(18,180,425)	(18,659,388)	(19,146,400)	(19,417,836)	(19,337,533)	(19,319,853)
73	GENERAL FUND SURPLUS (DEFICIT)	\$ (800,707)	\$ 194,910	\$ (173,425)	\$ 47,195	\$ (331,616)	\$ (738,020)	\$ (987,720)	\$ (671,164)	\$ 289,329	\$ 1,093,384
74											
75	GENERAL FUND OTHER INCOME/EXPENSE	\$ (13,000)	\$ (5,044)	\$ (3,470)	\$ (4,519)	\$ (5,968)	\$ (6,027)	\$ (6,088)	\$ (6,149)	\$ (6,210)	\$ (6,272)
76											
77	GENERAL FUND BALANCE, END OF PERIOD	\$ 2,683,833	\$ 3,687,406	\$ 3,510,511	\$ 3,730,082	\$ 3,392,498	\$ 2,648,450	\$ 1,654,643	\$ 977,330	\$ 1,260,448	\$ 2,347,560
78											
79	RESERVE POLICY \$	\$ 1,786,611	\$ 1,824,942	\$ 1,810,089	\$ 1,829,329	\$ 1,784,881	\$ 1,792,137	\$ 1,815,868	\$ 1,874,667	\$ 1,962,686	\$ 2,041,324
80	RESERVE POLICY % OF GENERAL FUND REVENUES	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
81	TOTAL GENERAL FUND BALANCES LESS POLICY RESERVE	\$ 897,222	\$ 1,862,463	\$ 1,700,422	\$ 1,900,753	\$ 1,607,617	\$ 856,314	\$ (161,225)	\$ (897,337)	\$ (702,238)	\$ 306,236
82											
83											
84		BUDGET 2009/10	ACTUAL 2009/10	BUDGET 2010/11	PROJECTED ACTUAL 2010/11	DRAFT FINAL BUDGET 2011/12	PROJECTED 2012/13	PROJECTED 2013/14	PROJECTED 2014/15	PROJECTED 2015/16	PROJECTED 2016/17
85	SPECIAL REVENUE FUND BALANCE, BEGINNING OF PERIOD	\$ 3,004,915	\$ 3,004,915	\$ 3,118,342	\$ 3,118,342	\$ 2,990,865	\$ 2,134,305	\$ 928,922	\$ 467,620	\$ 516,098	\$ 1,422,770
86											
87	SPECIAL REVENUE FUND REVENUE	1,081,761	1,067,134	1,202,957	1,210,551	1,069,469	1,069,469	1,071,069	1,080,969	1,096,169	1,106,269
88	SPECIAL REVENUE FUND EXPENDITURES	(826,500)	(460,743)	(1,287,349)	(1,160,996)	(2,475,004)	(2,154,468)	(1,411,986)	(912,106)	(69,112)	(828,227)
89	SPECIAL REVENUE FUND SURPLUS (DEFICIT)	\$ 255,261	\$ 606,391	\$ (84,392)	\$ 49,555	\$ (1,405,535)	\$ (1,084,998)	\$ (340,917)	\$ 168,863	\$ 1,027,057	\$ 278,042
90											
91	SPECIAL REVENUE FUND OTHER INCOME/EXPENSE	\$ (592,965)	\$ (592,965)	\$ (196,482)	\$ (177,018)	\$ 548,974	\$ (120,385)	\$ (120,385)	\$ (120,385)	\$ (120,385)	\$ (120,385)
92											
93	EBRCS TRNSFR (TO)/FROM CAP INVESTMENT-DESIGNATED UNSERVED FUND BAL	\$ 100,000	\$ 100,000	\$ 64,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94											
95	SPECIAL REVENUE FUND BALANCE, END OF PERIOD	\$ 2,767,211	\$ 3,118,342	\$ 2,901,467	\$ 2,990,879	\$ 2,134,305	\$ 928,922	\$ 467,620	\$ 516,098	\$ 1,422,770	\$ 1,580,428
96											
97	RESERVE POLICY \$	\$ 108,176	\$ 106,713	\$ 120,296	\$ 121,055	\$ 106,947	\$ 106,947	\$ 107,107	\$ 108,097	\$ 109,617	\$ 110,627
98	RESERVE POLICY % OF SPECIAL REVENUE FUND REVENUES	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
99	TOTAL SPECIAL REVENUE FUND BALANCES LESS POLICY RESERVE	\$ 2,659,035	\$ 3,011,628	\$ 2,781,172	\$ 2,869,823	\$ 2,027,358	\$ 821,975	\$ 360,513	\$ 408,001	\$ 1,313,154	\$ 1,469,801

MORAGA-ORINDA FIRE DISTRICT
DRAFT GENERAL FUND PROJECTIONS

	B	C	D	E	F	G	H	I	J	K	L	M	N
1	REVENUE/ EXPENDITURE G/L ROLL-UP	DESCRIPTION	TREND	BUDGET 2009/10	ACTUAL 2009/10	BUDGET 2010/11	PROJECTED ACTUAL 2010/11	DRAFT FINAL BUDGET 2011/12	PROJECTED 2012/13	PROJECTED 2013/14	PROJECTED 2014/15	PROJECTED 2015/16	PROJECTED 2016/17
2	FUND BALANCE, BEGINNING OF PERIOD	TOTAL FUND BALANCE INCLUDING RESERVE, BEGINNING OF PERIOD		3,497,540	3,497,540	3,687,406	3,687,406	3,730,082	3,392,498	2,648,450	1,654,643	977,330	1,260,448
3		REVENUE											
4	PROPERTY TAX	Property Tax ¹	See Footnote Appendix (Page 7)	16,547,100	16,647,672	16,552,572	16,701,594	16,368,792	16,462,557	16,544,870	16,710,318	16,960,973	17,300,193
5	PROPERTY TAX	Wilder Dev. Prop Tax ²	MOFD AV = .205 of 1%. Trend = 2.0%	0	0	0	0	0	0	98,400	246,984	496,689	752,623
6	PROPERTY TAX	Pine Grove SF Development Prop Tax ²	MOFD AV = .205 of 1%. Trend = 2.0%	0	0	0	0	0	0	0	65,600	132,184	136,878
7	PROPERTY TAX	Pine Grove MF Development Prop Tax ²	MOFD AV = .205 of 1%. Trend = 2.0%	0	0	0	0	0	0	0	16,400	33,046	33,707
8	PROPERTY TAX	Orinda Oaks Development Prop Tax ²	MOFD AV = .205 of 1%. Trend = 2.0%	0	0	0	0	0	0	0	0	44,280	45,166
9	PROPERTY TAX	Palos Colorados Development Prop Tax ²	MOFD AV = .205 of 1%. Trend = 2.0%	0	0	0	0	0	0	0	0	215,250	434,805
10	PROPERTY TAX	Rancho Laguna Development Prop Tax ²	MOFD AV = .205 of 1%. Trend = 2.0%	0	0	0	0	0	0	0	125,563	127,446	129,995
11	INTERGOVERNMENTAL REVENUE	Intergovernmental Revenue	1.00%	164,643	200,312	183,404	190,681	180,681	182,488	184,313	186,156	188,018	189,898
12	USE OF MONEY & PROPERTY	Use of Money & Property		16,866	1,530	3,500	1,727	1,500	1,600	1,600	1,600	1,600	1,600
13	CHARGE FOR SERVICE	Wilder Charge for Services	\$822 per Unit	0	0	0	0	0	0	32,880	32,880	32,880	32,880
14	CHARGE FOR SERVICE	Wilder Premium Charge for Services	\$95/hr @ 5 hours = \$475.00 per unit	0	0	0	0	0	0	19,000	19,000	19,000	19,000
15	CHARGE FOR SERVICE	Pine Grove SF Charge for Services	\$822 per Unit	0	0	0	0	0	0	0	26,304	26,304	822
16	CHARGE FOR SERVICE	Pine Grove MF Charge for Services	\$822 per Unit	0	0	0	0	0	0	0	6,576	6,576	0
17	CHARGE FOR SERVICE	Orinda Oaks Charge for Services	\$822 per Unit	0	0	0	0	0	0	0	0	9,864	0
18	CHARGE FOR SERVICE	Palos Colarados Charge for Services	\$822 per Unit	0	0	0	0	0	0	0	0	49,320	49,320
19	CHARGE FOR SERVICE	Rancho Laguna Charge for Services	\$822 per Unit	0	0	0	0	0	0	0	28,770	0	0
20	CHARGE FOR SERVICE	Charge for Service	0.50%	110,900	84,686	75,550	76,017	79,246	79,642	80,040	80,441	80,843	81,247
21	MEASURE H-PARAMEDIC 1ST RESPONDER CONTRACT	Measure H-Paramedic 1st Responder Contract	Set by Contract	184,097	178,367	178,367	178,367	198,367	178,367	178,367	178,367	178,367	178,367
22	VEHICLE ACCIDENT COST RECOVERY	Vehicle Accident Cost Recovery	0.25%			72,000	7,146	50,000	50,125	50,250	50,376	50,502	50,628
23	AMBULANCE FEES	Ambulance Fees	0.25%	842,500	898,236	1,035,500	906,709	946,223	948,588	950,960	953,337	955,721	958,110
24	OTHER REVENUE-LEASE INCOME	1150 Moraga Way Lease Income							0	0	0	0	0
25	OTHER REVENUE-STRIKE TEAM RECOVERY	Other Revenue-Strike Team Recovery		0.00	228,580.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	OTHER MISC REVENUE	Other Misc Revenue		0.00	10,040.22	0.00	231,045.00	24,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
27		TOTAL REVENUE		\$ 17,866,105	\$ 18,249,424	\$ 18,100,893	\$ 18,293,286	\$ 17,848,809	\$ 17,921,367	\$ 18,158,680	\$ 18,746,672	\$ 19,626,862	\$ 20,413,237
28		EXPENDITURES											
29	PERMANENT SALARIES	Permanent Salaries ^{3,4}	See Footnote Appendix (Page 7)	(8,740,864)	(8,129,858)	(8,579,851)	(8,282,697)	(7,566,706)	(7,566,706)	(7,566,706)	(7,566,706)	(7,566,706)	(7,566,706)
30	TEMPORARY SALARIES	Temporary Salaries	See Footnote Appendix (Page 7)	(151,100)	(152,300)	(42,900)	(47,255)	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)
31	OVERTIME	Overtime	See Footnote Appendix (Page 7)	(1,652,900)	(1,805,841)	(1,252,900)	(1,508,072)	(1,546,517)	(1,546,517)	(1,546,517)	(1,546,517)	(1,546,517)	(1,546,517)
32	OVERTIME STRIKE TEAM	Overtime Strike Team			(115,084)	0	0	0	0	0	0	0	0
33	PAYROLL TAXES	Payroll Taxes ³	See Footnote Appendix (Page 7)	(117,734)	(143,871)	(121,393)	(142,868)	(123,910)	(123,910)	(123,910)	(123,910)	(123,910)	(123,910)
34	OTHER BENEFITS & SALARY EXPENSE	Other Benefits & Salary Expense	1.0%	(19,400)	(40,906)	(60,719)	(65,330)	(83,513)	(84,348)	(85,192)	(86,044)	(86,904)	(87,773)
35	WORKERS COMPENSATION	Workers Compensation ³	See Footnote Appendix (Page 7)	(990,602)	(983,289)	(854,707)	(841,288)	(795,729)	(795,729)	(795,729)	(795,729)	(795,729)	(795,729)
36	MEDICAL & DENTAL	Medical & Dental	0.50%	(1,596,735)	(1,529,802)	(1,767,518)	(1,660,694)	(1,656,166)	(1,664,447)	(1,672,769)	(1,681,133)	(1,689,539)	(1,697,986)
37	CCCERA EMPLOYER CONTRIBUTIONS	CCCERA Employer Contributions ⁴	See Footnote Appendix (Page 7)	(1,331,735)	(1,224,808)	(1,505,523)	(1,524,009)	(2,069,604)	(2,477,037)	(2,812,345)	(2,932,300)	(2,691,520)	(2,505,407)
38	PROGRAM EXPENSES	Program Expenses	1.0%	(1,869,079)	(1,729,391)	(1,765,670)	(1,858,558)	(1,721,531)	(1,668,434)	(1,685,118)	(1,701,969)	(1,718,989)	(1,736,179)
39	AMBULANCE ADMIN FEES	Ambulance Admin Fees	6.3% of Net Collections	(51,350)	(54,050)	(65,237)	(57,420)	(59,612)	(59,761)	(59,910)	(60,060)	(60,210)	(60,361)
40	GASB 45	GASB 45 ⁵	See Footnote Appendix (Page 7)	0	0	0	0	0	0	0	0	0	0
41	PENSION OBLIGATION BOND INTEREST	Pension Obligation Bond Interest	From Debt Service Schedule	(1,410,314)	(1,410,314)	(1,367,901)	(1,367,901)	(1,317,136)	(1,257,498)	(1,188,203)	(1,108,467)	(1,017,509)	(914,284)
42	BOND PRINCIPAL PAYABLE	Bond Principal Payable	From Debt Service Schedule	(735,000)	(735,000)	(890,000)	(890,000)	(1,055,000)	(1,230,000)	(1,425,000)	(1,630,000)	(1,855,000)	(2,100,000)
43	OTHER INCOME/(EXPENSE)	Other Income/(Expense)	1.00%	(13,000)	(5,044)	(3,470)	(4,519)	(5,968)	(6,027)	(6,088)	(6,149)	(6,210)	(6,272)
44		TOTAL EXPENDITURES		\$ (18,679,812)	\$ (18,059,558)	\$ (18,277,787)	\$ (18,250,610)	\$ (18,186,393)	\$ (18,665,415)	\$ (19,152,488)	\$ (19,423,985)	\$ (19,343,743)	\$ (19,326,125)
45		ANNUAL SURPLUS (DEFICIT)		\$ (813,707)	\$ 189,866	\$ (176,895)	\$ 42,676	\$ (337,584)	\$ (744,048)	\$ (993,808)	\$ (677,313)	\$ 283,119	\$ 1,087,112
46													
47		TOTAL FUND BALANCE INCLUDING RESERVE, END OF PERIOD		\$ 2,683,833	\$ 3,687,406	\$ 3,510,511	\$ 3,730,082	\$ 3,392,498	\$ 2,648,450	\$ 1,654,643	\$ 977,330	\$ 1,260,448	\$ 2,347,560

MORAGA-ORINDA FIRE DISTRICT
DRAFT SPECIAL REVENUE FUND PROJECTIONS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		BUDGET 2009/10	ACTUAL 2009/10	BUDGET 2010/11	PROJECTED ACTUAL 2010/11	DRAFT FINAL BUDGET 2011/12	PROJECTED 2012/13	PROJECTED 2013/14	PROJECTED 2014/15	PROJECTED 2015/16	PROJECTED 2016/17	PROJECTED 2017/18	PROJECTED 2018/19	PROJECTED 2019/20	PROJECTED 2020/21
26															
27	FUND BALANCE, BEGINNING OF PERIOD	\$ 3,004,915	\$ 3,004,915	\$ 3,118,342	\$ 3,118,342	\$ 2,990,865	\$ 2,134,305	\$ 928,922	\$ 467,620	\$ 516,098	\$ 1,422,770	\$ 1,580,428	\$ 1,743,194	\$ 1,722,504	\$ 1,832,031
28															
29	PROJECTED REVENUE														
30	Fire Flow Taxes ⁶	888,761	886,888	886,912	889,969	889,969	889,969	890,769	895,719	903,319	908,369	910,519	912,519	914,519	914,769
31	\$.01 Fire Flow Reserved Funds ⁷	178,000	178,000	178,000	178,000	178,000	178,000	178,800	183,750	191,350	196,400	198,550	200,550	202,550	202,800
32	Use of Money & Property	15,000	2,246	3,000	2,736	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
33	Intergovernmental Revenue-Federal Grants (FEMA AFG Stations Exhaust System)			135,045	139,845	0									
34	Impact Fees/ Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	TOTAL REVENUE	\$ 1,081,761	\$ 1,067,134	\$ 1,202,957	\$ 1,210,551	\$ 1,069,469	\$ 1,069,469	\$ 1,071,069	\$ 1,080,969	\$ 1,096,169	\$ 1,106,269	\$ 1,110,569	\$ 1,114,569	\$ 1,118,569	\$ 1,119,069
36															
37	PROJECTED EXPENDITURES														
38	Apparatus/Vehicles/Equipment	(74,000)	(39,899)	(822,900)	(823,384)	(568,454)	(42,000)	0	0	(56,885)	(815,878)	(935,330)	(1,122,662)	(996,318)	(1,020,393)
39	Computer Equipment/ Software	(11,000)	(9,561)	(22,700)	(4,099)	(15,000)	0	0	0	0	0	0	0	0	0
40	Facilities ⁸	(630,000)	(299,702)	(330,049)	(175,584)	(1,635,000)	(1,900,000)	(1,400,000)	(900,000)	0	0	0	0	0	0
41	Miscellaneous	(111,500)	(111,581)	(111,700)	(157,929)	(256,550)	(212,468)	(11,986)	(12,106)	(12,227)	(12,349)	(12,473)	(12,598)	(12,724)	(12,851)
42	TOTAL EXPENDITURES	\$ (826,500)	\$ (460,743)	\$ (1,287,349)	\$ (1,160,996)	\$ (2,475,004)	\$ (2,154,468)	\$ (1,411,986)	\$ (912,106)	\$ (69,112)	\$ (828,227)	\$ (947,803)	\$ (1,135,260)	\$ (1,009,042)	\$ (1,033,244)
43	Other Financing Sources - Apparatus Lease	0	0	0	0	548,974	0	0	0	0	0	0	0	0	0
44	Apparatus Lease Principal & Interest Payments	(592,965)	(592,965)	(296,482)	(296,482)	0	(120,385)	(120,385)	(120,385)	(120,385)	(120,385)	0	0	0	0
45	Other Income/Expense	0	0	100,000	119,464	0	0	0	0	0	0	0	0	0	0
46	ANNUAL SURPLUS (DEFICIT)	\$ (337,704)	\$ 13,426	\$ (280,874)	\$ (127,464)	\$ (856,560)	\$ (1,205,383)	\$ (461,302)	\$ 48,478	\$ 906,672	\$ 157,657	\$ 162,767	\$ (20,690)	\$ 109,527	\$ 85,825
47															
48	Trnsfr Back to Special Revenue Fund Bal - EBRCS & SCBA Designated Unreserved	100,000	100,000	64,000	0	0	0	0	0	0	0	0	0	0	0
49															
50	ENDING FUND BALANCE (INCLUDING DESIGNATED UNRESERVED)	\$ 2,767,211	\$ 3,118,342	\$ 2,901,467	\$ 2,990,879	\$ 2,134,305	\$ 928,922	\$ 467,620	\$ 516,098	\$ 1,422,770	\$ 1,580,428	\$ 1,743,194	\$ 1,722,504	\$ 1,832,031	\$ 1,917,856

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
2	Asset	Type of Asset	Inventory #	Unit Field #	Purchase Year/Year of Construction	Normalized Cost ¹	Year Normalized ²	% Inflation Adjustment	Status	Asset Life (in years)	Projected Replacement Year	Projected Replacement Cost ³	Annual Replacement Budgeting ⁴	Set Aside Cost To Date	Surplus / (Shortfall) To Date ⁵	2011/12 Budget Replacement Expense Plus Shortfall Catch-Up ⁶
3	1500 GPM SPARTAN 3D PUMPER, CUSTOM TYPE 1	Engine	414	E144	1996	530,000.00	2009	4.0%		15	2011	548,974.00	36,598.27	0.00	(548,974.00)	548,974.00
4	NEW PHONE SYSTEM	Equipment	RB		2011	15,000.00	2011	3.0%		10	2011	15,000.00	1,500.00	0.00	(15,000.00)	15,000.00
5	HEAVY RESCUE BOAT	Special Apparatus	RB43		2011	19,480.00	2011	3.0%		15	2011	19,480.00	1,298.67	0.00	(19,480.00)	19,480.00
6	FORD EXPEDITION FIRE MARSHAL	Staff Vehicle	431	FM4520	2002	35,000.00	2009	3.0%		10	2012	42,000.00	4,200.00	0.00	(37,800.00)	42,000.00
7	FORD F250 UTILITY	Utility Apparatus	428	UT41	2000	47,640.38	2009	3.0%		16	2015	56,885.10	3,792.34	0.00	(41,715.74)	14,221.27
8	FORD ROAD RESCUE AMBULANCE	Ambulance	422	M144	2002	90,000.00	2009	4.0%	Remount	13	2016	118,433.86	8,459.56	0.00	(76,136.05)	23,686.77
9	1500 GPM SPARTAN 3D PUMPER, CUSTOM TYPE 1	Engine	410	E141	1996	530,000.00	2009	4.0%		20	2016	697,443.84	34,872.19	0.00	(523,082.88)	139,488.77
10	1500 GPM HI TECH PUMPER, CUSTOM TYPE 1	Engine*	408	E142	1998	530,000.00	2009	4.0%		21	2017	725,341.60	38,175.87	0.00	(496,286.36)	120,890.27
11	BRAUN FORD E450 NORTH STAR AMBULANCE	Ambulance	421	M145	2008	100,000.00	2009	4.0%	Remount	11	2017	136,856.91	15,206.32	0.00	(45,618.97)	22,809.48
12	FORD EXPEDITION/ BC "A" SHIFT	Staff Vehicle	437	BC4513	2007	56,049.00	2008	3.0%		11	2017	73,131.23	7,313.12	0.00	(29,252.49)	12,188.54
13	BRAUN FORD E450 NORTH STAR AMBULANCE	Ambulance	424	M141	2008	100,000.00	2009	4.0%	Remount	10	2018	142,331.18	14,233.12	0.00	(42,699.35)	20,333.03
14	CHEVY SUBURBAN/ BC "C" SHIFT	Staff Vehicle	433	BC4512	2008	56,049.00	2008	3.0%		11	2018	75,325.17	7,532.52	0.00	(22,597.55)	10,760.74
15	CHEVY SUBURBAN/ BC "B" SHIFT	Staff Vehicle	435	BC4514	2008	56,049.00	2008	3.0%		11	2018	75,325.17	7,532.52	0.00	(22,597.55)	10,760.74
16	1500 GPM HI TECH PUMPER, CUSTOM TYPE 1	Engine*	409	E145	1998	530,000.00	2009	4.0%		23	2018	754,355.26	37,717.76	0.00	(490,330.92)	107,765.04
17	CHEVY SUBURBAN/ B/C TRAINING	Staff Vehicle	434	BC4511	2008	56,049.00	2008	3.0%		11	2018	75,325.17	7,532.52	0.00	(22,597.55)	10,760.74
18	85' QUINT	Quint		Q144	2000	700,000.00	2010	4.0%		20	2019	996,318.27	52,437.80	0.00	(576,815.84)	124,539.78
19	500 GPM WESTATES TYPE 3 ENGINE*	Wildland Engine	405	E342	2002	293,914.23	2009	4.0%		18	2020	452,467.45	25,137.08	0.00	(226,233.73)	50,274.16
20	500 GPM WESTATES TYPE 3 ENGINE*	Wildland Engine	406	E343	2002	293,914.23	2009	4.0%		18	2020	452,467.45	25,137.08	0.00	(226,233.73)	50,274.16
21	INTER/ROAD RESCUE AMBULANCE	Ambulance	420	R345	1999	75,000.00	2009	4.0%	Spec Veh	22	2020	115,459.05	5,498.05	0.00	(65,976.60)	12,828.78
22	CHEVY TAHOE FIRE CHIEF COMMAND VEHICLE	Staff Vehicle	436	FC4500	2010	49,332.00	2010	3.0%		11	2021	68,287.03	6,207.91	0.00	(6,207.91)	6,828.70
23	PIERCE TYPE 3 WILDLAND ENGINE	Wildland Engine	417	E341	2008	285,559.37	2009	4.0%		20	2028	601,630.52	30,081.53	0.00	(90,244.58)	35,390.03
24	PIERCE CONTENDER 4X4 WILDLAND TYPE 3 ENGINE	Wildland Engine	442	E345	2010	298,000.00	2010	4.0%		18	2028	603,693.32	33,538.52	0.00	(33,538.52)	35,511.37
25	PIERCE 1500 GPM ARROW XT PUMPER	Engine	441	E143	2008	564,106.75	2009	4.0%		20	2029	1,236,027.36	58,858.45	0.00	(176,575.34)	68,668.19
26	PIERCE TYPE 1 WATER TENDER	Wildland Engine	413	WT144	2009	316,237.19	2009	4.0%		25	2034	843,036.59	33,721.46	0.00	(67,442.93)	36,653.76
27	TOTAL APPARATUS/ VEHICLES/ EQUIPMENT TO BE REPLACED											\$8,925,595.53	\$496,582.66	\$0.00	(\$3,903,438.58)	\$1,540,088.33
28	ADMINISTRATION	Office Building	46	NA	2011					30	Unknown	\$2,000,000.00				
29	STATION 41 REMODEL	Fire Station	41	NA		900,000.00	2008			30	Unknown	900,000.00	0.00	0.00	0.00	0.00
30	STATION 42	Fire Station	42	NA	2001	1,992,000.00	2001	10.0%		30	Unknown	0.00	0.00	0.00	0.00	0.00
31	STATION 43 SEISMIC RETROFIT	Fire Station	43	NA	2010	35,000.00				15		35,000.00	0.00	0.00	0.00	0.00
32	STATION 43 RECONSTRUCTION	Fire Station	43	NA		2,900,000.00	2008	10.0%		30	Unknown	2,900,000.00	0.00	0.00	0.00	0.00
33	STATION 44	Fire Station	44	NA	2006	2,690,000.00	2006	10.0%		30	Unknown	0.00	0.00	0.00	0.00	0.00
34	STATION 45	Fire Station	45	NA	1950	475,488.00	1950	10.0%		30	Unknown	0.00	0.00	0.00	0.00	0.00
35	TOTAL FACILITIES											3,835,000.00	0.00	0.00	0.00	0.00
36																
37	TOTAL APPARATUS/ VEHICLES/ EQUIPMENT AND FACILITIES											\$12,760,595.53	\$496,582.66	\$0.00	(\$3,903,438.58)	\$1,540,088.33

38
39
40 1. Normalized Cost - what it would cost to replace the vehicle on a cash basis in either 2008, 2009 or 2010
41 2. Year Normalized - see normalized cost. All apparatus/equipment was normalized to 2008 if it was purchased in that year and 2009 or 2010 if the replacement date will be in future years.
42 The replacement cost of apparatus/equipment is calculated using an annual inflation factor of 3.0% or 4% since the purchase year.
43 3. Projected Replacement Cost - what it will cost to purchase the apparatus in the projected year of replacement using an inflationary factor or 3.0% or 4%.
44 4. Annual Replacement Budgeting - what should have been reserved on an annual basis starting in the original year of purchase until the planned replacement year so that the vehicle could be purchased on a cash basis.
45 The replacement cost takes into account an inflation factor of 3.0% or 4%.
46 5. Surplus/ (Shortfall) to Date - the total (normalized) amount that should have been put aside on annual basis since the original purchase date minus any set aside costs to date
47 6. 2011/12 Budget Replacement Expense Plus Shortfall Catch-Up - annual replacement expense plus shortfall amount divided by the number of years left until replacement

Draft Long Range Financial Forecast Footnote Appendix

1. Property Tax Trend: 0.0% for 2012/13, 0.5% 2013/14, 1.0% for 2014/15, 1.5% for 2015/16, 2.0% for 2016/17

2. Property Tax Estimate and Fee Assumptions:

DEVELOPMENT NAME	TOTAL UNITS	ASSUMPTIONS
Wilder	245	Assumes Wilder starts delivering houses that come on tax rolls in 2013/14, sell for \$3,000,000 and are completed at a rate of 16 in 2013/14, 24 in 2014/15, then 40 per year with the remaining 5 in 2019/20
Pine Grove SF	65	Assumes Pine Grove SF starts delivering houses that come on tax rolls in 2014/15, sell for \$1,000,000 & are completed at a rate of 32 per year.
Pine Grove MF	8 buildings - 16 units	Assumes Pine Grove MF starts delivering houses that come on tax rolls in 2014/15, sell for \$1,000,000 & are completed at a rate of 4 per year.
Orinda Oaks	12	Assumes Orinda Oaks starts delivering houses that come on tax rolls in 2015/16, sell for \$1,800,000 & are completed in one year.
Palos Colorados	123	Assumes Palos Colorados starts delivering houses that come on tax rolls in 2015/16, sell for \$1,750,000 & are completed at a rate of 60 per year.
Rancho Laguna	35	Assumes Rancho Laguna starts delivering houses that come on tax rolls in 2014/15, sell for \$1,750,000 & are completed in one year.

3. There are no pay increases built into the Forecast. Compensation projections are intended only for planning purposes and are not to imply a promise or guarantee of future negotiated remuneration. Actual compensation may be higher or lower.

4. The CCCERA employer rate contribution increase is based on the information contained in a letter dated 08/12/11 from The Segal Company to CCCERA. The Segal Company prepared average five-year estimated projections of employer contribution rate changes based on its December 31, 2010 valuation and the funds asset gains and losses due to: (1) deferred gains and losses from the actuarial asset smoothing methodology; (2) losses due to investment income not earned on the difference between the Actuarial Value of Assets (AVA) and Market Value of Assets (MVA); and (3) contribution gains and losses which occur from delaying the implementation of new rates until 18 months after the actuarial valuation date. The average rate changes were then applied to all the employer cost groups including the Moraga-Orinda Fire District using the group's assets and liabilities relative to their respective payrolls.

5. GASB Accounting Standard 45 requires an employer to accrue the costs of other post employment benefits, (OPEB), which includes healthcare and other non-pension benefits over the career of an employee and to disclose the amount of any unfunded liability. As mandated by GASB 45 these amounts need to be determined through actuarial valuations. GASB 45 does NOT mandate funding of the OPEB benefits. However, for employers who choose to fully fund their OPEB liabilities, the annual expense is called the Annual Required Contribution, (ARC). ARC as determined in accordance with the requirements of GASB 45 is 1/20th or 1/30th of the UAAL (Unfunded Actuarial Accrued Liability) plus the Normal Cost or Actuarial Present Value of Future Costs that needs to be contributed now to ensure adequate levels of funding in the future. Consistent with GASB 45 the District's first actuarial valuation was completed in June 2006 and a subsequent valuation was done in June 2009 by Bartel & Associates. This valuation determined that the unfunded liability as of 06/30/11 will be \$26,342,000.

6. Fire Flow Tax revenue is based upon \$.06 in both Moraga and Orinda Service Zones.

7. \$.01 Fire Flow Tax Reserved Funds are for necessary Station 43 Remodel, Station 41 ADA compliance, mitigation of gender and environmental issues.

8. Facility Costs are for Stations 41 functional remodel, 43 Reconstruction and new Administration Building.

9. Number of new units for Fire Flow Tax increase assumption:

2013/14	16
2014/15	99
2015/16	152
2016/17	101
2017/18	43
2018/19	40
2019/20	40
2020/21	5