

Table IV-5a

MORAGA-ORINDA FIRE DISTRICT
DRAFT UPDATE
LONG RANGE FINANCIAL PLAN

	BUDG 12/13	PROJ ACTUALS 12/13	PROJ 13/14	PROJ 14/15	PROJ 15/16	PROJ 16/17	PROJ 17/18	PROJ 18/19	PROJ 19/20	PROJ 20/21	PROJ 21/22	PROJ 22/23	PROJ 23/24	PROJ 24/25	PROJ 25/26	PROJ 26/27	PROJ 27/28
GENERAL FUND BALANCE, BEGINNING OF YEAR	3,461,395	3,461,395	2,114,471	846,240	(1,825,555)	(4,924,936)	(8,389,449)	(11,536,039)	(14,397,650)	(16,961,635)	(19,151,890)	(21,010,224)	(20,240,188)	(19,654,965)	(18,460,095)	(18,297,766)	(12,783,692)
CAPITAL FUND, BEGINNING OF YEAR	3,077,205	3,041,382	3,607,431	3,018,055	4,062,009	5,109,032	5,038,487	6,037,522	7,093,744	7,984,106	8,989,019	10,012,981	10,244,880	11,316,399	12,390,968	13,468,584	6,474,034
COMBINED FUND BALANCE, BEGINNING OF YEAR	6,538,600	6,502,777	5,721,902	3,864,295	2,236,455	184,096	3,350,962	5,498,517	7,303,906	8,977,529	10,162,870	10,997,244	9,995,308	8,338,566	6,069,127	4,829,182	6,309,658
PERCENT OF OPERATING RESERVES	35.18%	33.52%	27.89%	16.69%	9.44%	0.75%	-13.45%	-21.60%	-28.07%	-33.83%	-37.45%	-43.16%	-37.48%	-30.76%	-20.77%	-19.32%	-24.78%
ANNUAL GENERAL FUND (SURPLUS/DEFICIT)	(804,806)	(1,346,924)	(1,268,231)	(2,671,795)	(3,099,381)	(3,464,513)	(3,146,590)	(2,861,611)	(2,563,985)	(2,190,254)	(1,858,335)	770,037	585,223	1,194,870	162,329	5,514,074	6,226,645
GENERAL FUND REVENUES																	
PROPERTY TAX	16,411,317	16,303,952	17,274,037	17,964,999	18,683,599	19,430,943	20,208,180	21,016,507	21,857,168	22,731,454	23,640,713	24,586,341	25,569,795	26,592,587	27,656,290	28,762,542	29,913,043
USE OF MONEY & PROPERTY	750	107	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
INTERGOVERNMENTAL REVENUE	356,026	369,251	375,326	379,079	302,870	305,899	308,958	312,047	315,168	318,319	321,503	324,718	327,965	331,245	334,557	337,903	341,282
CHARGES FOR SERVICES	74,387	90,357	104,729	130,776	132,084	133,405	134,739	136,086	137,447	138,822	140,210	141,612	143,028	144,458	145,903	147,362	148,836
AMBULANCE FEES	911,750	967,538	1,018,661	1,033,941	1,049,450	1,065,192	1,081,170	1,097,387	1,113,848	1,130,556	1,147,514	1,164,727	1,182,198	1,199,931	1,217,930	1,236,199	1,254,742
OTHER REVENUE (INCLUDES SAFER GRANT)	27,000	324,032	476,452	967,859	429,228	28,080	28,361	28,644	28,931	29,220	29,512	29,807	30,106	30,407	30,711	31,018	31,328
TOTAL GENERAL FUND REVENUES	17,781,230	18,055,237	19,249,955	20,477,404	20,597,981	20,964,268	21,762,157	22,591,423	23,453,312	24,349,121	25,280,202	26,247,955	27,253,841	28,299,377	29,386,140	30,515,772	31,689,980
CAPITAL FUND REVENUES	1,070,438	1,071,189	1,074,724	1,078,271	1,081,829	1,085,399	1,088,981	1,092,574	1,096,180	1,099,797	1,103,427	1,107,068	1,110,721	1,114,387	1,118,064	1,121,754	1,125,455
TOTAL REVENUES	18,851,668	19,126,426	20,324,679	21,555,675	21,679,810	22,049,667	22,851,138	23,683,997	24,549,491	25,448,919	26,383,628	27,355,023	28,364,562	29,413,763	30,504,204	31,637,526	32,815,435
GENERAL FUND EXPENDITURES																	
REGULAR SALARIES	7,650,756	7,397,426	8,191,306	8,273,219	8,397,317	8,523,277	8,693,743	8,867,618	9,044,970	9,225,869	9,410,387	9,598,594	9,790,566	9,986,378	10,186,105	10,389,827	10,597,624
TEMPORARY SALARIES	184,440	228,893	210,240	212,342	215,528	218,760	223,136	227,598	232,150	236,793	241,529	246,360	251,287	256,313	261,439	266,668	272,001
OVERTIME	1,263,000	2,407,180	1,500,000	1,515,000	1,537,725	1,560,791	1,592,007	1,623,847	1,656,324	1,689,450	1,723,239	1,757,704	1,792,858	1,828,715	1,865,290	1,902,595	1,940,647
PAYROLL TAXES	142,631	150,359	157,932	159,511	161,904	164,333	167,619	170,972	174,391	177,879	181,436	185,065	188,766	192,542	196,393	200,320	204,327
OTHER BENEFITS & SALARY EXPENSE	130,349	122,840	135,302	136,655	138,705	140,785	143,601	146,473	149,403	152,391	155,438	158,547	161,718	164,953	168,252	171,617	175,049
WORKERS COMPENSATION	715,796	715,796	773,617	781,353	793,073	804,970	821,069	837,490	854,240	871,325	888,751	906,526	924,657	943,150	962,013	981,253	1,000,878
MEDICAL & DENTAL	1,592,487	1,577,915	1,655,645	1,663,923	1,672,243	1,680,604	1,689,007	1,697,452	1,705,939	1,714,469	1,723,041	1,731,657	1,740,315	1,749,016	1,757,762	1,766,550	1,775,383
PROGRAM EXPENSES	1,743,851	1,748,287	1,896,846	1,925,299	1,954,178	1,983,491	2,013,243	2,043,442	2,074,093	2,105,205	2,136,783	2,168,835	2,201,367	2,234,388	2,267,904	2,301,922	2,336,451
AMBULANCE ADMIN FEES	57,440	50,727	64,238	65,138	66,115	67,107	68,114	69,135	70,172	71,225	72,293	73,378	74,478	75,596	76,730	77,881	79,049
CCCERA EMPLOYER PAYMENT	1,491,897	1,389,350	1,792,723	1,807,219	1,958,926	1,907,305	1,864,495	1,869,436	1,873,828	1,911,305	1,949,531	1,988,522	2,028,292	2,068,858	2,110,235	2,152,440	2,195,489
CCCERA UAAL FUNDING	1,125,890	1,125,890	1,527,134	3,871,072	3,929,138	3,988,075	4,067,837	4,149,194	4,232,178	4,253,938	4,339,016	4,425,797	4,514,313	4,604,599	4,696,691	4,790,625	4,886,437
PENSION OBLIGATION BOND PAYMENT	2,487,498	2,487,498	2,613,203	2,738,467	2,872,509	3,014,283	3,157,877	3,307,377	3,466,608	3,624,527	3,790,090	1,687,934	0	0	0	0	0
OPEB UAAL FUNDING (INTO TRUST)	0	0	0	0	0	375,000	407,000	443,000	483,000	505,000	527,000	549,000	3,000,000	3,000,000	4,675,000	0	0
TOTAL GENERAL FUND EXPENDITURES	18,586,036	19,402,161	20,518,186	23,149,199	23,697,362	24,428,781	24,908,747	25,453,033	26,017,297	26,539,376	27,138,537	25,477,918	26,668,618	27,104,507	29,223,812	25,001,698	25,463,335
CAPITAL EXPENDITURES	2,542,877	505,140	1,664,100	34,316	34,806	1,155,944	89,946	36,352	205,818	94,884	79,465	875,168	39,203	39,817	40,448	8,116,304	41,758
TOTAL EXPENDITURES	21,128,913	19,907,301	22,182,286	23,183,515	23,732,168	25,584,725	24,998,693	25,489,385	26,223,115	26,634,260	27,218,002	26,353,087	26,707,821	27,144,324	29,264,259	33,118,003	25,505,093
ACTUAL AND ACTUARIAL DEBT																	
CCCERA UAAL BALANCE, BEGINNING OF YEAR	24,023,329	24,023,329	46,157,000	47,865,531	47,184,057	46,390,901	45,477,030	44,411,359	43,181,173	41,772,797	40,238,977	38,502,708	36,547,487	34,355,580	31,907,927	29,184,051	26,161,950
PENSION OBLIGATION BOND BALANCE	24,705,000	24,705,000	23,475,000	22,050,000	20,420,000	18,565,000	16,465,000	14,105,000	11,465,000	8,520,000	5,255,000	1,645,000	0	0	0	0	0
OPEB UAAL BALANCE, BEGINNING OF YEAR	11,739,000	11,739,000	11,892,000	12,023,000	12,137,000	12,249,000	11,978,000	11,652,000	11,266,000	10,815,000	10,293,000	9,695,000	9,014,000	6,920,000	4,675,000	0	0
TOTAL ACTUAL AND ACTUARIAL DEBT	60,467,329	60,467,329	81,524,000	81,938,531	79,741,057	77,204,901	73,920,030	70,168,359	65,912,173	61,107,797	55,786,977	49,842,708	45,561,487	41,275,580	36,582,927	29,184,051	26,161,950
GENERAL FUND BALANCE, END OF YEAR	2,656,589	2,114,471	846,240	(1,825,555)	(4,924,936)	(8,389,449)	(11,536,039)	(14,397,650)	(16,961,635)	(19,151,890)	(21,010,224)	(20,240,188)	(19,654,965)	(18,460,095)	(18,297,766)	(12,783,692)	(6,557,047)
CAPITAL FUND BALANCE, END OF YEAR	1,604,766	3,607,431	3,018,055	4,062,009	5,109,032	5,038,487	6,037,522	7,093,744	7,984,106	8,989,019	10,012,981	10,244,880	11,316,399	12,390,968	13,468,584	6,474,034	7,557,732
COMBINED FUND BALANCE, END OF YEAR	4,261,355	5,721,902	3,864,295	2,236,455	184,096	(3,350,962)	(5,498,517)	(7,303,906)	(8,977,529)	(10,162,870)	(10,997,244)	(9,995,308)	(8,338,566)	(6,069,127)	(4,829,182)	(6,309,658)	1,000,684