**Moraga-Orinda Fire Protection District**
**Long Range Financial Forecast**
**Scenario A - 3.5% Annual Property Tax Revenue Increase**
**May 2025**

| | | ACTUAL 22/23 | ACTUAL 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 | PROJ 33/34 | PROJ 34/35 | ASSM | ASSM | ASSM | ASSM | ASSM | ASSM |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL REVENUE | 35,062,443 | 38,091,134 | 39,708,653 | 41,162,060 | 41,316,002 | 42,235,586 | 43,515,003 | 44,846,322 | 46,344,534 | 47,913,711 | 49,549,590 | 51,266,567 | 53,050,437 | | | | | | |
| 2 | TOTAL EXPENDITURES | 30,258,688 | 32,462,104 | 37,612,958 | 44,543,070 | 47,027,439 | 48,648,176 | 49,567,053 | 42,292,689 | 42,285,306 | 42,786,044 | 42,437,964 | 43,340,396 | 46,010,555 | | | | | | |
| 3 | GENERAL FUND BALANCE UNASSIGNED/ASSIGNED/COMMITTED, BEG | 15,105,887 | 18,117,184 | 20,710,536 | 21,152,965 | 21,187,209 | 19,244,059 | 17,622,642 | 16,107,454 | 16,461,377 | 18,312,375 | 22,987,163 | 28,373,296 | 34,383,306 | 25/26 | 26/27 | 27/28 | 28/29 | 29/30 | 30/31-34/35 |
| 4 | CASH AND INVESTMENTS BALANCE DECEMBER 15 (MINIMUM CASH) | 4,140,788 | 10,657,000 | 12,245,000 | 15,067,076 | 11,686,066 | 5,974,629 | (437,961) | (6,490,011) | (3,936,377) | 122,850 | 5,250,517 | 12,362,142 | 20,288,313 | | | | | | |
| 5 | CASH AND INVESTMENTS BALANCE DECEMBER 31 | 21,337,000 | 27,469,531 | 32,969,407 | 35,791,483 | 32,410,473 | 26,699,036 | 20,286,446 | 14,234,396 | 16,788,030 | 20,847,257 | 25,974,924 | 33,086,549 | 41,012,720 | | | | | | |
| 6 | GENERAL FUND REVENUES | | | | | | | | | | | | | | | | | | | |
| 7 | PROPERTY AD VALOREM TAX | 31,432,861 | 32,804,469 | 33,784,147 | 35,134,911 | 36,364,633 | 37,637,395 | 38,954,704 | 40,318,118 | 41,729,253 | 43,189,776 | 44,701,419 | 46,265,968 | 47,885,277 | 4.00% | 3.50% | 3.50% | 3.50% | 3.50% | 3.50% |
| 9 | USE OF MONEY & PROPERTY | 254,831 | 897,278 | 1,000,000 | 850,000 | 769,706 | 367,076 | 278,912 | 195,704 | 230,813 | 286,622 | 357,121 | 454,896 | 563,870 | -15.00% | 3.00% | 2.00% | 2.00% | 2.00% | 2.00% |
| 10 | INTERGOVERNMENTAL REVENUE | 379,203 | 248,788 | 229,269 | 229,550 | 231,846 | 234,164 | 236,506 | 238,871 | 241,259 | 243,672 | 246,109 | 248,570 | 251,055 | 0.12% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| 11 | CHARGES FOR SERVICES/OTHER | 168,535 | 243,580 | 402,600 | 486,250 | 491,113 | 496,024 | 500,984 | 505,994 | 511,054 | 516,164 | 521,326 | 526,539 | 531,804 | 20.78% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| 12 | AMBULANCE FEES | 1,098,419 | 1,335,265 | 1,902,000 | 1,972,000 | 2,001,580 | 2,031,604 | 2,062,078 | 2,093,009 | 2,124,404 | 2,156,270 | 2,188,614 | 2,221,443 | 2,254,765 | 3.68% | 1.50% | 1.50% | 1.50% | 1.50% | 1.50% |
| 13 | STRIKE TEAM REVENUE *(Net of Overtime Costs)* | 352,270 | 252,253 | 497,561 | 222,000 | 233,100 | 241,259 | 249,703 | 258,442 | 267,488 | 276,850 | 286,539 | 296,568 | 306,948 | -55.38% | 5.00% | 3.50% | 3.50% | 3.50% | 3.50% |
| 14 | OTHER REVENUE (FUEL BREAK ADMIN FEE) | 177,682 | 222,391 | 7,000 | 1,047,349 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14862% | NA | NA | NA | NA | NA |
| 15 | TOTAL GENERAL FUND REVENUES | 33,863,801 | 36,004,024 | 37,822,577 | 39,942,060 | 40,091,976 | 41,007,521 | 42,282,885 | 43,610,138 | 45,104,270 | 46,669,354 | 48,301,127 | 50,013,985 | 51,793,721 | | | | | | |
| 16 | GENERAL FUND EXPENDITURES******* | | | | | | | | | | | | | | | | | | | |
| 17 | SALARIES - SAFETY | 9,352,023 | 9,737,476 | 10,800,000 | 10,394,452 | 10,914,175 | 11,296,171 | 11,691,537 | 12,100,740 | 12,524,266 | 12,962,616 | 13,416,307 | 13,885,878 | 14,371,884 | -3.76% | 5.00% | 3.50% | 3.50% | 3.50% | 3.50% |
| 18 | SALARIES - NONSAFETY | 1,191,593 | 1,385,196 | 1,569,533 | 3,275,006 | 3,588,756 | 3,714,363 | 3,844,365 | 3,978,918 | 4,118,180 | 4,262,317 | 4,411,498 | 4,565,900 | 4,725,707 | 108.66% | 5.00% | 3.50% | 3.50% | 3.50% | 3.50% |
| 19 | SALARIES - OTHER NONBENEFITTED | 179,561 | 144,457 | 252,342 | 275,000 | 288,750 | 298,856 | 309,316 | 320,142 | 331,347 | 342,944 | 354,947 | 367,371 | 380,229 | 8.98% | 5.00% | 3.50% | 3.50% | 3.50% | 3.50% |
| 20 | OVERTIME *(Excluding Strike Team)* | 2,643,984 | 3,531,743 | 2,888,800 | 2,908,000 | 3,189,900 | 3,301,547 | 3,417,101 | 3,536,699 | 3,660,484 | 3,788,601 | 3,921,202 | 4,058,444 | 4,200,489 | 0.66% | 5.00% | 3.50% | 3.50% | 3.50% | 3.50% |
| 21 | BENEFITS | 2,708,218 | 2,330,796 | 3,247,984 | 3,885,444 | 4,030,007 | 4,150,908 | 4,275,435 | 4,403,698 | 4,535,809 | 4,671,883 | 4,812,039 | 4,956,401 | 5,105,093 | 19.63% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| 22 | RETIREE HEALTH INSURANCE | 812,956 | 845,243 | 881,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 2.16% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 23 | OPERATING EXPENSES | 2,980,759 | 3,452,041 | 3,713,359 | 3,947,691 | 4,192,122 | 4,317,885 | 4,447,422 | 4,580,845 | 4,718,270 | 4,859,818 | 5,005,613 | 5,155,781 | 5,310,454 | 6.31% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| 24 | RESIDENTIAL FUELS MITIGATION AND HOME HARDENING GRANT PROGRAM | 55,121 | 293,641 | 400,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500K | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25 | CCCERA EMPLOYER PAYMENT SAFETY - NORMAL COST****** | 1,948,319 | 2,430,624 | 2,590,500 | 2,550,531 | 2,780,574 | 2,946,179 | 3,058,357 | 2,558,450 | 2,270,615 | 1,491,754 | 1,659,210 | 1,637,482 | 1,658,891 | | | CCCERA****** | | | CCCERA/GovInvest |
| 26 | CCCERA EMPLOYER PAYMENT SAFETY - UAAL PAYMENT****** | 3,121,370 | 3,882,684 | 5,259,500 | 5,676,987 | 6,189,019 | 6,557,625 | 6,807,310 | 5,694,615 | 5,053,949 | 3,320,355 | 3,693,080 | 3,644,718 | 3,692,371 | | | CCCERA****** | | | CCCERA/GovInvest |
| 27 | CCCERA EMPLOYER PAYMENT NONSAFETY - NORMAL COST | 147,359 | 178,848 | 223,677 | 392,433 | 441,886 | 469,405 | 481,979 | 451,662 | 408,914 | 435,799 | 464,066 | 493,778 | 525,001 | | | | CCCERA****** | | |
| 28 | CCCERA EMPLOYER PAYMENT NONSAFETY - UAAL PAYMENT | 136,024 | 165,091 | 125,819 | 272,708 | 307,073 | 326,197 | 334,934 | 313,867 | 284,160 | 302,844 | 322,487 | 343,134 | 364,831 | | | | CCCERA****** | | |
| 29 | OPEB FUNDING (INTO TRUST) | 366,640 | 463,553 | 428,630 | 405,233 | 417,184 | 455,538 | 480,369 | 535,791 | 566,471 | 579,531 | 641,289 | 689,870 | 738,992 | Actuary | Actuary | Actuary | Actuary | Actuary | Actuary |
| 30 | PENSION RATE STABILIZATION (INTO TRUST) | 2,108,577 | 1,569,279 | 1,135,247 | 1,660,574 | 1,752,102 | 1,795,412 | 1,664,571 | 1,805,588 | 1,849,786 | 2,118,339 | 1,379,505 | 1,377,217 | 1,364,257 | GovInvest | GovInvest | GovInvest | GovInvest | GovInvest | GovInvest |
| 31 | TOTAL GENERAL FUND EXPENDITURES | 27,752,504 | 30,410,672 | 33,516,391 | 37,044,059 | 39,491,549 | 41,030,085 | 42,212,695 | 41,681,015 | 41,722,250 | 40,536,800 | 41,481,243 | 42,575,973 | 43,838,199 | | | | | | |
| 32 | TRANSFER OUT TO CAPITAL FUND | (3,100,000) | (3,000,000) | (3,863,757) | (2,863,757) | (2,543,577) | (1,598,853) | (1,585,378) | (1,575,200) | (1,531,022) | (1,457,766) | (1,433,750) | (1,428,001) | (1,428,001) | | | | | | |
| 33 | ANNUAL GENERAL FUND SURPLUS (DEFICIT) | 3,011,297 | 2,593,352 | 442,429 | 34,244 | (1,943,149) | (1,621,417) | (1,515,188) | 353,923 | 1,850,998 | 4,674,788 | 5,386,134 | 6,010,010 | 6,527,520 | | | | | | |
| 34 | GENERAL FUND BALANCE UNASSIGNED/ASSIGNED/COMMITTED, END | 18,117,184 | 20,710,536 | 21,152,965 | 21,187,209 | 19,244,059 | 17,622,642 | 16,107,454 | 16,461,377 | 18,312,375 | 22,987,163 | 28,373,296 | 34,383,306 | 40,910,826 | | | | | | |
| 35 | UNRESTRICTED FUND BAL AS PERCENT OF GENERAL FUND REVENUE | 50.90% | 59.46% | 55.93% | 53.04% | 48.00% | 42.97% | 38.09% | 37.75% | 40.60% | 49.26% | 58.74% | 68.75% | 78.99% | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | | | |
| 37 | CAPITAL FUND BALANCE, BEGINNING OF YEAR | 4,495,401 | 7,976,471 | 11,012,149 | 12,665,415 | 9,250,161 | 5,481,874 | 690,701 | 3,846,161 | 1,646,450 | 561,780 | 1,014,658 | 2,740,150 | 4,656,311 | 25/26 | 26/27 | 27/28 | 28/29 | 29/30 | 30/31-34/35 |
| 38 | CAPITAL FUND REVENUES - FIRE FLOW TAX, STRIKE TEAM VEHICLE | 1,199,319 | 2,087,110 | 1,886,076 | 1,220,000 | 1,224,026 | 1,228,065 | 1,232,118 | 1,236,184 | 1,240,263 | 1,244,356 | 1,248,463 | 1,252,582 | 1,256,716 | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% | 0.33% |
| 39 | CAPITAL EXPENDITURES | 496,703 | 1,730,597 | 3,775,585 | 7,178,010 | 7,215,000 | 7,296,450 | 7,033,094 | 289,936 | 241,984 | 2,249,244 | 956,721 | 764,423 | 2,172,356 | NA | NA | NA | NA | NA | NA |
| 40 | TRANSFER IN FROM GENERAL FUND - PRIOR POB MONEY | 3,100,000 | 3,000,000 | 3,863,757 | 2,863,757 | 2,543,577 | 1,598,853 | 1,585,378 | 1,575,200 | 1,531,022 | 1,457,766 | 1,433,750 | 1,428,001 | 1,428,001 | | | | | | |
| 41 | TRANSFER OUT TO DEBT SERVICE FUND - FIRE FLOW TAX | (321,546) | (320,835) | (320,982) | (321,001) | (320,890) | (321,641) | (321,264) | (321,737) | (321,071) | 0 | 0 | 0 | 0 | | | | | | |
| 42 | ANNUAL CAPITAL FUND SURPLUS (DEFICIT) | 3,481,070 | 3,035,678 | 1,653,266 | (3,415,254) | (3,768,287) | (4,791,173) | (4,536,861) | 2,199,710 | 2,208,230 | 452,878 | 1,725,492 | 1,916,161 | 512,362 | NA | NA | NA | NA | NA | NA |
| 43 | CAPITAL FUND BALANCE, END OF YEAR | 7,976,471 | 11,012,149 | 12,665,415 | 9,250,161 | 5,481,874 | 690,701 | (3,846,161) | (1,646,450) | 561,780 | 1,014,658 | 2,740,150 | 4,656,311 | 5,168,673 | NA | NA | NA | NA | NA | NA |
| 44 | | | | | | | | | | | | | | | | | | | | |
| 45 | DEBT SERVICE FUND BALANCE, BEGINNING | 1,688,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| 46 | DEBT SERVICE FUND EXPENDITURES - PENSION OBLIGATION BONDS | 1,687,935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| 47 | DEBT SERVICE FUND EXPENDITURES - OTHER DEBT/STATION 43 | 321,546 | 320,835 | 320,982 | 321,001 | 320,890 | 321,641 | 321,264 | 321,737 | 321,071 | 0 | 0 | 0 | 0 | | | | | | |
| 48 | TRANSFER IN FROM CAPITAL FUND - FIRE FLOW TAX | 321,546 | 320,835 | 320,982 | 321,001 | 320,890 | 321,641 | 321,264 | 321,737 | 321,071 | 0 | 0 | 0 | 0 | | | | | | |
| 49 | DEBT SERVICE FUND BALANCE, END OF YEAR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | NA | NA | NA | NA | NA | NA |
| 50 | | | | | | | | | | | | | | | | | | | | |
| 51 | TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, BEGINNING | 17,572 | 50,959 | 348,268 | 726,381 | | | | | | | | | | | | | | | |
| 52 | REVENUE - STATE AID | 311,618 | 2,460,316 | 3,411,849 | | | | | | | | | | | | | | | | |
| 53 | EXPENDITURES - FUEL BREAK | 278,231 | 2,163,007 | 3,033,736 | | | | | | | | | | | | | | | | |
| 54 | TRANSFER OUT TO GENERAL FUND | | | | (726,381) | | | | | | | | | | | | | | | |
| 55 | TUNNEL EAST BAY HILLS FUEL BREAK FUND BALANCE, END OF YEAR | 50,959 | 348,268 | 726,381 | 0 | | | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | | | | | | | | |
| 57 | COMBINED UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR | 19,601,288 | 26,093,655 | 31,722,685 | 33,818,380 | 30,437,370 | 24,725,933 | 18,313,343 | 12,261,293 | 14,814,927 | 18,874,154 | 24,001,821 | 31,113,446 | 39,039,617 | NA | NA | NA | NA | NA | NA |
| 58 | TOTAL UNRESTRICTED REVENUES | 35,063,120 | 38,091,134 | 39,708,653 | 41,162,060 | 41,316,002 | 42,235,586 | 43,515,003 | 44,846,322 | 46,344,534 | 47,913,711 | 49,549,590 | 51,266,567 | 53,050,437 | NA | NA | NA | NA | NA | NA |
| 59 | TOTAL UNRESTRICTED EXPENDITURES | 28,570,753 | 32,462,104 | 37,612,958 | 44,543,070 | 47,027,439 | 48,648,176 | 49,567,053 | 42,292,689 | 42,285,306 | 42,786,044 | 42,437,964 | 43,340,396 | 46,010,555 | NA | NA | NA | NA | NA | NA |
| 60 | COMBINED UNRESTRICTED FUND BALANCE, END OF YEAR | 26,093,655 | 31,722,685 | 33,818,380 | 30,437,370 | 24,725,933 | 18,313,343 | 12,261,293 | 14,814,927 | 18,874,154 | 24,001,821 | 31,113,446 | 39,039,617 | 46,079,499 | NA | NA | NA | NA | NA | NA |
| 61 | | | | | | | | | | | | | | | | | | | | |
| 62 | STAFFING SUMMARY` | 82.10 | 83.10 | 85.10 | 95.10 | 95.10 | 95.10 | 95.10 | 95.10 | 95.10 | 95.10 | 95.10 | 95.10 | 95.10 | | | | | | |
| 63 | FIRE PREVENTION *(Memo Figure)* | 1,013,954 | 1,391,406 | 1,537,266 | 1,868,735 | 1,962,172 | 2,021,037 | 2,081,668 | 2,144,118 | 2,208,442 | 2,274,695 | 2,342,936 | 2,413,224 | 2,485,620 | | | | | | |
| 65 | *SUMMARY OF UNFUNDED LIABILITIES* | | | | | | | | | | | | | | | | | | | |
| 67 | CCCERA PROJECTED OBLIGATION SAFETY | 5,440,000 | 6,450,000 | 8,185,467 | 8,227,518 | 8,969,593 | 9,503,804 | 9,865,666 | 8,253,065 | 7,324,564 | 4,812,109 | 5,352,290 | 5,282,200 | 5,351,262 | 6.75% | 6.75% | 6.75% | 6.75% | 6.75% | 6.75% |
| 68 | GOVINVEST PROJECTED OBLIGATION SAFETY | 7,548,577 | 8,019,279 | 9,320,714 | 9,888,092 | 10,721,696 | 11,299,216 | 11,530,238 | 10,058,653 | 9,174,349 | 6,930,448 | 6,731,795 | 6,659,418 | 6,715,520 | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% |
| 69 | DIFFERENCE - RECOMMENDED PENSION TRUST CONTRIBUTION | 2,108,577 | 1,569,279 | 1,135,247 | 1,660,574 | 1,752,102 | 1,795,412 | 1,664,571 | 1,805,588 | 1,849,786 | 2,118,339 | 1,379,505 | 1,377,217 | 1,364,257 | | | | | | |
| 70 | | | | | | | | | | | | | | | | | | | | |
| 71 | *PENSION INFORMATION BASED ON CCCERA ASSUMPTIONS:*** | | | | | | | | | | | | | | | | | | | |
| 72 | PENSION NET LIABILITY, BEGINNING | 33,824,857 | 38,312,000 | 38,682,420 | 40,045,020 | 39,340,461 | 39,657,766 | 34,217,081 | 28,082,131 | 22,651,777 | 18,231,944 | 15,112,070 | 13,056,263 | 11,012,076 | | | | | | |
| 73 | CCCERA EMPLOYER PAYMENT - UAAL PAYMENT | 3,121,370 | 3,882,684 | 5,259,500 | 5,676,987 | 6,189,019 | 6,557,625 | 6,807,310 | 5,694,615 | 5,053,949 | 3,320,355 | 3,693,080 | 3,644,718 | 3,692,371 | | | | | | |
| 74 | PENSION NET LIABILITY, ENDING | 38,312,000 | 38,682,420 | 40,045,020 | 39,340,461 | 39,657,766 | 34,217,081 | 28,082,131 | 22,651,777 | 18,231,944 | 15,112,070 | 13,056,263 | 11,012,076 | 8,902,261 | | | | GovInvest | | |
| 76 | *PENSION INFORMATION BASED ON DISTRICT ASSUMPTIONS:**** | | | | | | | | | | | | | | | | | | | |
| 77 | PENSION NET LIABILITY, BEGINNING | 51,074,808 | 53,414,227 | 53,494,957 | 56,044,866 | 55,742,651 | 55,635,657 | 49,578,308 | 42,778,968 | 36,801,043 | 31,830,520 | 28,079,148 | 25,295,611 | 22,425,989 | | | | | | |
| 78 | RECOMMENDED PENSION RATE STABILIZATION TRUST CONTRIBUTION***** | 2,108,577 | 1,569,279 | 1,135,247 | 1,660,574 | 1,752,102 | 1,795,412 | 1,664,571 | 1,805,588 | 1,849,786 | 2,118,339 | 1,379,505 | 1,377,217 | 1,364,257 | | | | | | |
| 79 | PENSION TRUST EARNINGS**** | 1,049,352 | 1,753,099 | 903,804 | 1,064,078 | 1,240,089 | 1,429,808 | 1,623,207 | 1,837,506 | 2,067,962 | 2,329,606 | 2,561,425 | 2,807,591 | 2,806,781 | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% |
| 80 | PENSION RATE STABILIZATION TRUST PROJECTED BAL | 10,003,244 | 13,325,622 | 15,364,673 | 18,089,326 | 21,081,517 | 24,306,737 | 27,594,515 | 31,237,609 | 35,155,357 | 39,603,303 | 43,544,233 | 47,729,041 | 52,161,629 | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% |
| 81 | PENSION NET LIABILITY, ENDING | 53,414,227 | 53,494,957 | 56,044,866 | 55,742,651 | 55,635,657 | 49,578,308 | 42,778,968 | 36,801,043 | 31,830,520 | 28,079,148 | 25,295,611 | 22,425,989 | 19,390,111 | | | | GovInvest | | |
| 83 | OPEB NET LIABILITY, BEGINNING | 11,698,513 | 11,655,832 | 10,766,608 | 10,048,680 | 9,309,278 | 8,511,713 | 7,625,945 | 6,659,987 | 5,578,234 | 4,398,191 | 3,205,088 | 1,876,475 | 424,712 | | | | | | |
| 84 | OPEB TRUST CONTRIBUTION | 366,640 | 463,553 | 428,630 | 405,233 | 417,184 | 455,538 | 480,369 | 535,791 | 566,471 | 579,531 | 641,289 | 689,870 | 738,992 | | | | | | |
| 85 | OPEB TRUST EARNINGS**** | 383,451 | 617,074 | 289,298 | 334,169 | 380,381 | 430,229 | 485,590 | 545,962 | 613,572 | 613,572 | 687,324 | 761,893 | 844,932 | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% |
| 86 | OPEB TRUST PROJECTED BALANCE | 3,548,145 | 4,628,772 | 5,346,700 | 6,086,102 | 6,883,667 | 7,769,435 | 8,735,393 | 9,817,146 | 10,997,189 | 12,190,292 | 13,518,905 | 14,970,668 | 16,554,592 | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% | 6.25% |
| 87 | OPEB NET LIABILITY, ENDING | 11,655,832 | 10,766,608 | 10,048,680 | 9,309,278 | 8,511,713 | 7,625,945 | 6,659,987 | 5,578,234 | 4,398,191 | 3,205,088 | 1,876,475 | 424,712 | (1,159,212) | | | | | | |

** As calculated using GovInvest software discount rate 6.75%, salary increases 5%/5%/5%, 3.5% and investment return 2024 +8.3%

***As calculated using GovInvest software discount rate 6.25%, salary increases 5%/5%/5%, 3.5% and investment return 2024 +8.3%

**** Actual returns may vary from forecast

***** Amount based on GovInvest calculation

****** CCCERA updated 5 year Safety projections: +3.03%, +1.95%, +0.25%, -16.18, -9.72%, -21.36%. Nonsafety projections are: +0.56%, +0.55%, -0.17%, -2.01%, -2.41%, -0.07%

The Fire Risk Reduction Grant Special Revenue Fund is not included in the Long Range Financial Forecast