

18/19	19/20	20/21	Actual 21/22	22/23	23/24	24/25	25/26	26/27
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		TOTAL															
		2020-2025	2026-2035														
1	REVENUE	214,430,620	486,665,487			29,270,551	34,429,078	32,872,006	36,495,923	40,461,307	40,901,755	42,560,307	42,936,472				
2	Orinda	137,236,394	312,607,125	64%	of total	18,828,090	21,720,001	21,166,082	23,531,009	25,826,762	26,164,449	27,221,569	27,583,744				
3	Moraga	77,194,226	174,058,362	36%		10,442,461	12,709,077	11,705,924	12,964,914	14,634,545	14,737,306	15,338,738	15,352,728				
4																	
5	PROPERTY AD VALOREM TAX @ 3.5	180,341,226	412,181,454			26,074,303	27,314,589	28,930,857	31,432,861	32,804,469	33,784,147	35,134,911	36,364,633				
6	Orinda	118,976,965	272,819,240			17,100,753	17,917,390	19,043,356	20,815,661	21,738,380	22,361,427	23,255,485	24,069,427				
7	Moraga	61,364,261	139,362,214			8,973,550	9,397,199	9,887,501	10,617,200	11,066,089	11,422,720	11,879,426	12,295,206				
8	FIRE FLOW PARCEL TAX	6,582,976	11,227,949			1,087,937	1,093,247	1,096,800	1,103,451	1,098,957	1,102,584	1,106,222	1,109,873				
9	Orinda	3,697,207	6,299,370			611,173	614,895	616,894	619,084	616,563	618,598	620,639	622,687				
10	Moraga	2,885,769	4,928,579			476,764	478,352	479,906	484,367	482,394	483,986	485,583	487,186				
11	OTHER REVENUE	27,506,418	63,256,084			2,108,311	6,021,242	2,844,349	3,959,611	6,557,881	6,015,024	6,319,174	5,461,966				
12	Orinda (9/17th)	14,562,222	33,488,515			1,116,165	3,187,716	1,505,832	2,096,265	3,471,819	3,184,425	3,345,445	2,891,629				
13	Moraga (8/17th)	12,944,197	29,767,569			992,146	2,833,526	1,338,517	1,863,346	3,086,062	2,830,600	2,973,729	2,570,337				
14																	
15	EXPENSES	175,985,502	426,661,071			26,371,828	27,993,537	29,046,248	26,095,536	30,429,272	36,049,081	42,477,263	44,858,153				
16	Orinda (9/17th)	94,075,489	222,966,792	53%	of total	14,112,653	14,971,205	15,528,578	13,966,600	16,260,596	19,235,858	22,639,022	20,079,735				
17	Moraga (8/17th)	81,910,013	203,694,279	47%		12,259,175	13,022,332	13,517,670	12,128,936	14,168,676	16,813,223	19,838,241	24,778,418				
18																	
19	Surplus	38,445,118	60,004,416	16%	of taxes paid	2,898,723	6,435,541	3,825,758	10,400,387	10,032,035	4,852,674	83,044	-1,921,681				
20	Orinda	43,160,905	89,640,333	33%	of taxes paid	4,715,437	6,748,797	5,637,504	9,564,410	9,566,166	6,928,591	4,582,547	7,504,009				
21	Moraga	-4,715,787	-29,635,917	-16%	of taxes paid	-1,816,714	-313,256	-1,811,746	835,977	465,869	-2,075,917	-4,499,503	-9,425,690				
22																	
23		Increase in Fund Balance		Ending Fund													
24		2019-2025	2025-2035	Balances													
25																	
26	UNRESTRICTED FUND BALANCE	20,971,892	12,261,120	46,079,499		12,846,487	13,960,991	16,887,812	19,601,287	26,093,654	31,722,684	33,818,379	30,437,369	24,725,932			
27	General Fund	13,324,110	19,757,864	40,910,829		7,828,855	9,618,061	11,964,650	15,105,887	18,117,184	20,710,536	21,152,965	21,187,209	19,244,059			
28	Capital Fund	7,647,782	-7,496,744	5,168,670		5,017,632	4,342,930	4,923,162	4,495,400	7,976,470	11,012,148	12,665,414	9,250,160	5,481,873			
29	PENSION RATE STABILIZATION TRUST	13,484,864	36,535,404	51,900,077		1,879,809	3,022,693	5,582,483	6,845,315	10,003,244	13,325,622	15,364,673	18,089,325	21,081,516			
30	OPEB TRUST	3,988,362	11,207,892	16,554,592		1,358,338	1,999,673	2,948,603	2,798,054	3,548,145	4,628,772	5,346,700	6,086,102	6,883,667			
31		=====	=====	=====		=====	=====	=====	=====	=====	=====	=====	=====	=====			
32	Total Fund Balance	38,445,118	60,004,416	114,534,168		16,084,634	18,983,357	25,418,898	29,244,656	39,645,043	49,677,078	54,529,752	54,612,796	52,691,115			
33	Percent of Tax Revenue	21%	14%	54,529,752													
34																	
35	General Fund		36,535,404														
36	Revenue		11,207,892														
37	Expenses																
38	General																
39	Xfer to Cap Fund						0	0	0	3,100,000	3,000,000	3,863,757	2,863,757	2,543,577			
40	Xfer to Pension Fund						1,023,850	1,562,792	2,362,470	2,108,577	1,569,279	1,135,247	1,660,574	1,752,102			
41	Xfer to OPEB Fund		0				559,108	331,633	303,906	366,640	463,553	428,630	405,233	417,184			
42	Surplus						1,789,206	2,346,589	3,141,237	3,011,297	2,593,352	442,429	34,244	-1,943,150			
43	Beginning Balance						7,828,855	9,618,061	11,964,650	15,105,887	18,117,184	20,710,536	21,152,965	21,187,209			
44	Ending Balance	13,324,110	19,757,864			7,828,855	9,618,061	11,964,650	15,105,887	18,117,184	20,710,536	21,152,965	21,187,209	19,244,059			
45																	
46	Capital Fund																
47	Revenue						1,227,886	1,663,855	1,294,270	1,199,319	2,087,110	1,886,076	1,220,000	1,224,026			
48	Xfer from General Fund						0	0	0	3,100,000	3,000,000	3,863,757	2,863,757	2,543,577			
49	Cap Expenses						891,041	160,809	799,608	496,703	1,730,597	3,775,585	7,178,010	7,215,000			
50	Equipment Lease						690,466	601,733	601,225								
51	Station 43 Lease						321,081	321,081	321,199	321,546	320,835	320,982	321,001	320,890			
52	Surplus						-674,702	580,232	-427,762	3,481,070	3,035,678	1,653,266	-3,415,254	-3,768,287			
53	Beginning Balance						5,017,632	4,342,930	4,923,162	4,495,400	7,976,470	11,012,148	12,665,414	9,250,160			
54	Ending Balance	7,647,782	-7,496,744			5,017,632	4,342,930	4,923,162	4,495,400	7,976,470	11,012,148	12,665,414	9,250,160	5,481,873			
55																	
56																	
57																	
58																	
59	Pension Fund																
60	Revenue						119,034	996,998	-1,099,638	1,049,352	1,753,099	903,804	1,064,078	1,240,089			
61	Xfer from General Fund						1,023,850	1,562,792	2,362,470	2,108,577	1,569,279	1,135,247	1,660,574	1,752,102			
62	Beginning Balance						1,879,809	3,022,693	5,582,483	6,845,315	10,003,244	13,325,622	15,364,673	18,089,325			
63	Ending Balance	13,484,864	36,535,404			1,879,809	3,022,693	5,582,483	6,845,315	10,003,244	13,325,622	15,364,673	18,089,325	21,081,516			
64																	
65	OPEB Fund																
66	Revenue						82,227	617,297	-454,455	383,451	617,074	289,298	334,169	380,381			
67	Xfer from General Fund						559,108	331,633	303,906	366,640	463,553	428,630	405,233	417,184			
68	Beginning Balance						1,358,338	1,999,673	2,948,603	2,798,054	3,548,145	4,628,772	5,346,700	6,086,102			
69	Ending Balance	3,988,362	11,207,892			1,358,338	1,999,673	2,948,603	2,798,054	3,548,145	4,628,772	5,346,700	6,086,102	6,883,667			

Note: \$10.3mm Cap Expense in 26/27 to rebuild Moraga Station 41 for the account of Moraga
Debt service expense to for Station 43 rebuild for account of Orinda

		27/28	28/29	Projected 29/30	30/31	31/32	32/33	33/34	34/35
1	REVENUE	44,095,623	45,623,800	47,229,790	49,026,067	50,856,888	52,798,339	54,836,051	56,702,150
2	Orinda	28,366,142	29,349,810	30,380,781	31,518,814	32,681,679	33,909,885	35,196,062	36,398,640
3	Moraga	15,729,481	16,273,990	16,849,009	17,507,253	18,175,209	18,888,454	19,639,989	20,303,510
4									
5	PROPERTY AD VALOREM TAX @ 3.5	37,637,395	38,954,704	40,318,118	41,729,253	43,189,776	44,701,419	46,265,968	47,885,277
6	Orinda	24,911,857	25,783,772	26,686,204	27,620,222	28,586,929	29,587,472	30,623,033	31,694,839
7	Moraga	12,725,538	13,170,932	13,631,914	14,109,031	14,602,847	15,113,947	15,642,935	16,190,438
8	FIRE FLOW PARCEL TAX	1,113,535	1,117,210	1,120,897	1,124,596	1,128,307	1,132,030	1,135,766	1,139,514
9	Orinda	624,742	626,804	628,872	630,947	633,029	635,118	637,214	639,317
10	Moraga	488,793	490,406	492,025	493,648	495,277	496,912	498,552	500,197
11	OTHER REVENUE	5,344,693	5,551,886	5,790,775	6,172,218	6,538,805	6,964,890	7,434,317	7,677,359
12	Orinda (9/17th)	2,829,543	2,939,234	3,065,705	3,267,645	3,461,720	3,687,295	3,935,815	4,064,484
13	Moraga (8/17th)	2,515,150	2,612,652	2,725,071	2,904,573	3,077,085	3,277,595	3,498,502	3,612,875
14									
15	EXPENSES	46,397,226	47,422,113	39,951,309	39,869,048	40,088,174	40,417,170	41,273,309	43,907,306
16	Orinda (9/17th)	24,714,598	25,257,008	21,302,099	21,258,235	21,223,151	21,397,325	21,850,575	23,245,044
17	Moraga (8/17th)	21,682,628	22,165,105	18,649,210	18,610,813	18,865,023	19,019,845	19,422,734	20,662,262
18									
19	Surplus	-2,301,603	-1,798,313	7,278,481	9,157,019	10,768,714	12,381,169	13,562,742	12,794,844
20	Orinda	3,651,545	4,092,802	9,078,682	10,260,579	11,458,528	12,512,560	13,345,487	13,153,596
21	Moraga	-5,953,148	-5,891,115	-1,800,201	-1,103,560	-689,814	-131,391	217,255	-358,752
22									
23									
24									
25									
26	UNRESTRICTED FUND BALANCE	18,313,342	12,261,292	14,814,926	18,874,154	24,001,820	31,113,446	39,039,617	46,079,499
27	General Fund	17,622,642	16,107,454	16,461,377	18,312,375	22,987,163	28,373,297	34,383,308	40,910,829
28	Capital Fund	690,700	-3,846,162	-1,646,451	561,779	1,014,657	2,740,149	4,656,309	5,168,670
29	PENSION RATE STABILIZATION TRUST	24,306,736	27,594,514	31,237,608	35,155,356	39,603,301	43,544,231	47,729,039	51,900,077
30	OPEB TRUST	7,769,434	8,735,393	9,817,146	10,997,189	12,190,292	13,518,905	14,970,668	16,554,592
31		=====	=====	=====	=====	=====	=====	=====	=====
32	Total Fund Balance	50,389,512	48,591,199	55,869,680	65,026,699	75,795,413	88,176,582	101,739,324	114,534,168
33	Percent of Tax Revenue								
34									
35	General Fund								
36	Revenue	41,007,521	42,282,885	43,610,138	45,104,270	46,669,354	48,301,127	50,013,985	51,793,721
37	Expenses	42,628,938	43,798,073	43,256,215	43,253,272	41,994,566	42,914,993	44,003,974	45,266,200
38	General	38,779,135	40,067,755	39,339,636	39,305,993	37,838,930	39,460,449	40,508,886	41,734,950
39	Xfer to Cap Fund	1,598,853	1,585,378	1,575,200	1,531,022	1,457,766	1,433,750	1,428,001	1,428,001
40	Xfer to Pension Fund	1,795,412	1,664,571	1,805,588	1,849,786	2,118,339	1,379,505	1,377,217	1,364,257
41	Xfer to OPEB Fund	455,538	480,369	535,791	566,471	579,531	641,289	689,870	738,992
42	Surplus	-1,621,417	-1,515,188	353,923	1,850,998	4,674,788	5,386,134	6,010,011	6,527,521
43	Beginning Balance	19,244,059	17,622,642	16,107,454	16,461,377	18,312,375	22,987,163	28,373,297	34,383,308
44	Ending Balance	17,622,642	16,107,454	16,461,377	18,312,375	22,987,163	28,373,297	34,383,308	40,910,829
45									
46	Capital Fund								
47	Revenue	1,228,065	1,232,118	1,236,184	1,240,263	1,244,356	1,248,463	1,252,582	1,256,716
48	Xfer from General Fund	1,598,853	1,585,378	1,575,200	1,531,022	1,457,766	1,433,750	1,428,001	1,428,001
49	Cap Expenses	7,296,450	7,033,094	289,936	241,984	2,249,244	956,721	764,423	2,172,356
50	Equipment Lease								
51	Station 43 Lease	321,641	321,264	321,737	321,071				
52	Surplus	-4,791,173	-4,536,862	2,199,711	2,208,230	452,878	1,725,492	1,916,160	512,361
53	Beginning Balance	5,481,873	690,700	-3,846,162	-1,646,451	561,779	1,014,657	2,740,149	4,656,309
54	Ending Balance	690,700	-3,846,162	-1,646,451	561,779	1,014,657	2,740,149	4,656,309	5,168,670
55									
56									
57									
58									
59	Pension Fund								
60	Revenue	1,429,808	1,623,207	1,837,506	2,067,962	2,329,606	2,561,425	2,807,591	2,806,781
61	Xfer from General Fund	1,795,412	1,664,571	1,805,588	1,849,786	2,118,339	1,379,505	1,377,217	1,364,257
62	Beginning Balance	21,081,516	24,306,736	27,594,514	31,237,608	35,155,356	39,603,301	43,544,231	47,729,039
63	Ending Balance	24,306,736	27,594,514	31,237,608	35,155,356	39,603,301	43,544,231	47,729,039	51,900,077
64									
65	OPEB Fund								
66	Revenue	430,229	485,590	545,962	613,572	613,572	687,324	761,893	844,932
67	Xfer from General Fund	455,538	480,369	535,791	566,471	579,531	641,289	689,870	738,992
68	Beginning Balance	6,883,667	7,769,434	8,735,393	9,817,146	10,997,189	12,190,292	13,518,905	14,970,668
69	Ending Balance	7,769,434	8,735,393	9,817,146	10,997,189	12,190,292	13,518,905	14,970,668	16,554,592

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	20,210,536	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	11,686,086	5,974,629	(437,861)	(3,936,377)	(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	168,653	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	276,580	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	182,956	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	3,452,641	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*****			CCCERA/GovInvest		
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*****			CCCERA/GovInvest		
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)	(2,863,757)	(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)	(321,737)	(321,071)	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																