

Updated LAFCO MOU UAAL Calculation

FY 2015/16 Calculation for 1x Pre-payment Unfunded Pension Liability

Formula

1	15/16 Pensionable Payroll per 12/11/18 BOS Report	\$ 313,526,593	
2	Estimated LAFCO Payroll EFS	\$ 269,975	
3	Prepayment not included in S&B 1x 01/27/15 BOS Report	\$ 3,500,000	
4	LAFCO % of Pensionable Payroll x	0.086109%	(2)/(1)
5	Estimated LAFCO Unfunded Liability for FY 2019-20	\$ 3,014	(3)*(4)
6	60% apportionment for cities/special district	\$ 1,808	(0.6)*(5)
7	40% apportionment for county	\$ 1,206	(0.4)*(5)
8	15/16 Total	\$ 3,013.82	(6)+(7)

FY 2015/16 Calculation for 1x Pre-payment Unfunded Pension Liability

9	19/20 Pensionable Payroll 19-20 Budget	\$ 360,008,000	
10	LAFCO Payroll 19-20 Budget	\$ 354,315	
11	Prepayment not included in S&B 1x 19-20 Budget	\$ 5,000,000	
12	LAFCO % of Pensionable Payroll x	0.098419%	(10)/(9)
13	Estimated LAFCO Unfunded Liability for FY 2019-20	\$ 4,921	(11)*(12)
14	60% apportionment for cities/special district	\$ 2,953	(0.6)*(13)
15	40% apportionment for county	\$ 1,968	(0.4)*(13)
16	19/20 Total	\$ 4,921	(14)+(15)

Two Year Total by Entity

17	60% apportionment for cities/special district	\$ 4,761	(6)+(14)
18	Total 1x Outstanding County Pre-payment for LAFCO Staff 15/16 and 19/20	\$ 3,174	(7)+(15)
19	15/16 and 19/20 TOTAL	\$ 7,935	(17)+(18)