

**Costa Mesa PERS Total Contribution Rates
Valuations as of 6/30/12 (dated October 2013)**

Valuations use "Standard" Employee contributions; Miscellaneous 8% and Safety 9%

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<u>Miscellaneous</u>							
Total Normal Cost	17.643%	16.990%	16.99%	16.99%	16.99%	16.99%	16.99%
Total Unfunded Cost	17.740%	20.766%	22.51%	24.31%	26.01%	27.81%	29.51%
TOTAL RATE	35.383%	37.756%	39.50%	41.30%	43.00%	44.80%	46.50%

Source: pages 6 & 26

Police

Total Normal Cost	28.649%	28.928%	28.93%	28.93%	28.93%	28.93%	28.93%
Total Unfunded Cost	18.893%	21.528%	23.37%	25.17%	26.97%	28.87%	30.67%
TOTAL RATE	47.542%	50.456%	52.30%	54.10%	55.90%	57.80%	59.60%

Source: pages 6 & 26

Fire

Total Normal Cost	29.511%	29.128%	29.13%	29.13%	29.13%	29.13%	29.13%
Total Unfunded Cost	25.107%	27.324%	29.34%	31.44%	33.54%	35.54%	37.64%
TOTAL RATE	54.618%	56.452%	58.47%	60.57%	62.67%	64.67%	66.77%

Source: Section 1 page 4, Section 2 pages 4 & 26

Projected Fire REC p26	25.168%	26.881%	28.900%	31.000%	33.100%	35.100%	37.200%
Fire Unfunded Change		1.713%	2.019%	2.100%	2.100%	2.000%	2.100%

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<u>Total Rates Chart</u>	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
MISC	35.383%	37.756%	39.500%	41.300%	43.000%	44.800%	46.500%
POLICE	47.542%	50.456%	52.300%	54.100%	55.900%	57.800%	59.600%
FIRE	54.618%	56.452%	58.471%	60.571%	62.671%	64.671%	66.771%
<u>Payroll Base</u>		Payroll Growth:	3.0%	3.0%	3.0%	3.0%	3.0%
Miscellaneous	22,111,629	21,418,822	22,061,387	22,723,229	23,404,926	24,107,074	24,830,286
Police	19,245,888	18,133,294	18,677,293	19,237,612	19,814,740	20,409,182	21,021,457
Fire	10,296,027	10,513,535	10,828,941	11,153,809	11,488,423	11,833,076	12,188,068
TOTAL	51,653,544	50,065,651	51,567,621	53,114,650	54,708,089	56,349,332	58,039,811
<u>Total Contributions</u>	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
MISC	7,823,758	8,086,890	8,714,248	9,384,694	10,064,118	10,799,969	11,546,083
POLICE	9,149,880	9,149,335	9,768,224	10,407,548	11,076,440	11,796,507	12,528,788
FIRE	5,623,484	5,935,101	6,331,790	6,755,974	7,199,910	7,652,569	8,138,095
TOTAL	22,597,122	23,171,326	24,814,262	26,548,216	28,340,468	30,249,045	32,212,966

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<u>Employee Contributions (estimated)</u>							
MISC	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
POLICE	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
FIRE	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
<u>Required Employer Contributions (REC balance)</u>							
MISC	26.383%	28.756%	30.500%	32.300%	34.000%	35.800%	37.500%
POLICE	42.542%	45.456%	47.300%	49.100%	50.900%	52.800%	54.600%
FIRE	49.618%	51.452%	53.471%	55.571%	57.671%	59.671%	61.771%
<u>Employee Contributions (estimated)</u>							
MISC	1,990,047	1,927,694	1,985,525	2,045,091	2,106,443	2,169,637	2,234,726
POLICE	962,294	906,665	933,865	961,881	990,737	1,020,459	1,051,073
FIRE	514,801	525,677	541,447	557,690	574,421	591,654	609,403
TOTAL	3,467,142	3,360,036	3,460,837	3,564,662	3,671,601	3,781,750	3,895,202
<u>Required Employer Contributions (REC balance)</u>							
MISC	5,833,711	6,159,196	6,728,723	7,339,603	7,957,675	8,630,332	9,311,357
POLICE	8,187,586	8,242,670	8,834,359	9,445,667	10,085,703	10,776,048	11,477,715
FIRE	5,108,683	5,409,424	5,790,343	6,198,284	6,625,489	7,060,915	7,528,692
TOTAL	19,129,980	19,811,290	21,353,425	22,983,554	24,668,867	26,467,295	28,317,764

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<u>Active Employees</u>	<u>6/30/12</u>						
MISC	270	page C-1					
POLICE	133	page C-1					
FIRE	78	page 10					
TOTAL	481						

Total Contributions per Active Employee

MISC	28,977	29,951	32,275	34,758	37,275	40,000	42,763
POLICE	68,796	68,792	73,445	78,252	83,282	88,696	94,201
FIRE	72,096	76,091	81,177	86,615	92,307	98,110	104,335
TOTAL	169,869	174,834	186,897	199,625	212,863	226,805	241,299
WEIGHTED AVERAGE	46,979	48,173	51,589	55,194	58,920	62,888	66,971

Employee Contributions per Active Employee

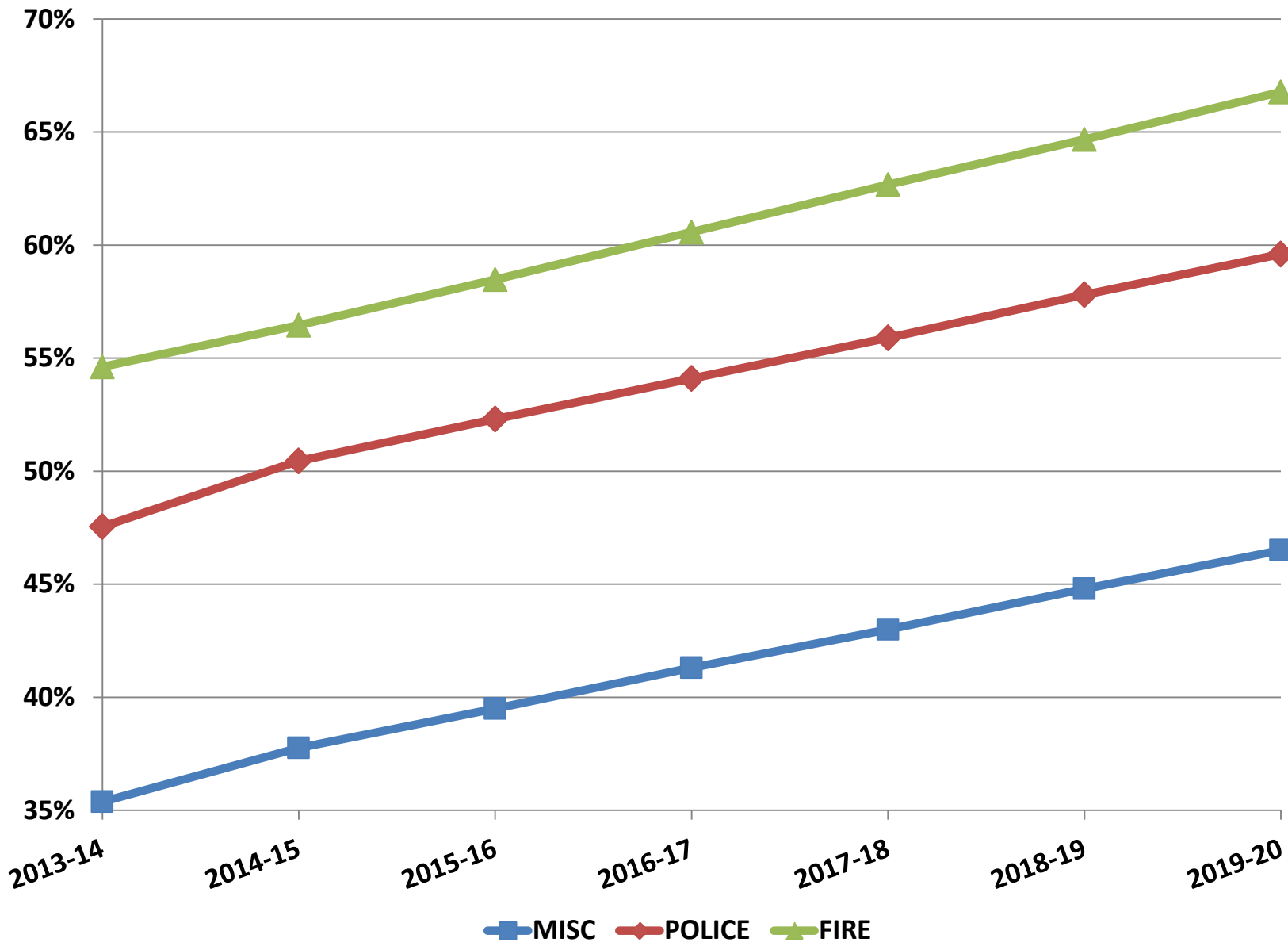
MISC	7,371	7,140	7,354	7,574	7,802	8,036	8,277
POLICE	7,235	6,817	7,022	7,232	7,449	7,673	7,903
FIRE	6,600	6,739	6,942	7,150	7,364	7,585	7,813
TOTAL	21,206	20,696	21,317	21,956	22,615	23,294	23,992
WEIGHTED AVERAGE	7,208	6,986	7,195	7,411	7,633	7,862	8,098

Employer Contributions per Active Employee

MISC	21,606	22,812	24,921	27,184	29,473	31,964	34,487
POLICE	61,561	61,975	66,424	71,020	75,832	81,023	86,299
FIRE	65,496	69,352	74,235	79,465	84,942	90,525	96,522
TOTAL	148,663	154,138	165,580	177,669	190,247	203,512	217,307
WEIGHTED AVERAGE	39,771	41,188	44,394	47,783	51,287	55,026	58,873

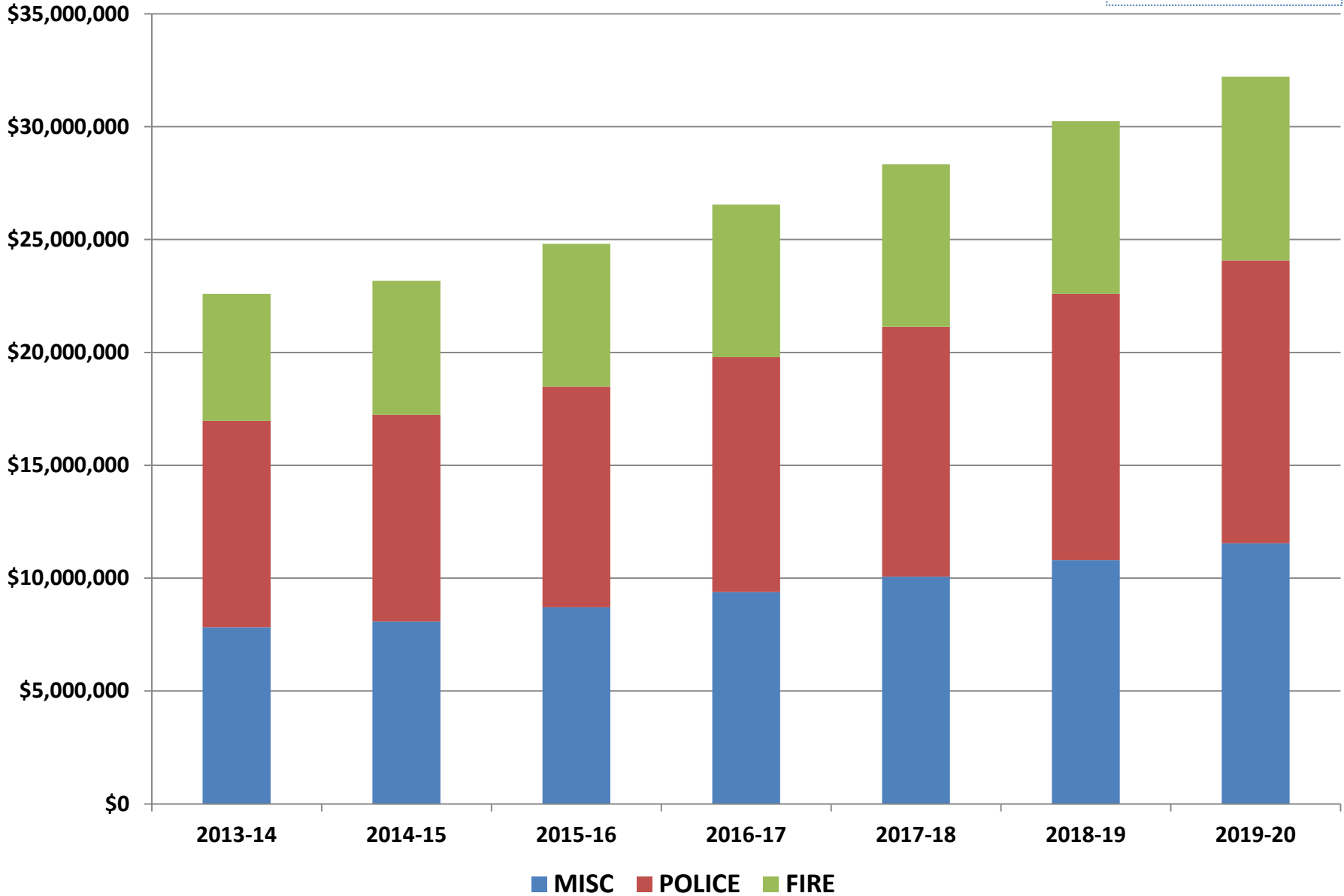
Costa Mesa's TOTAL PERS Contribution Rates

Source: 6/30/12
PERS Valuations



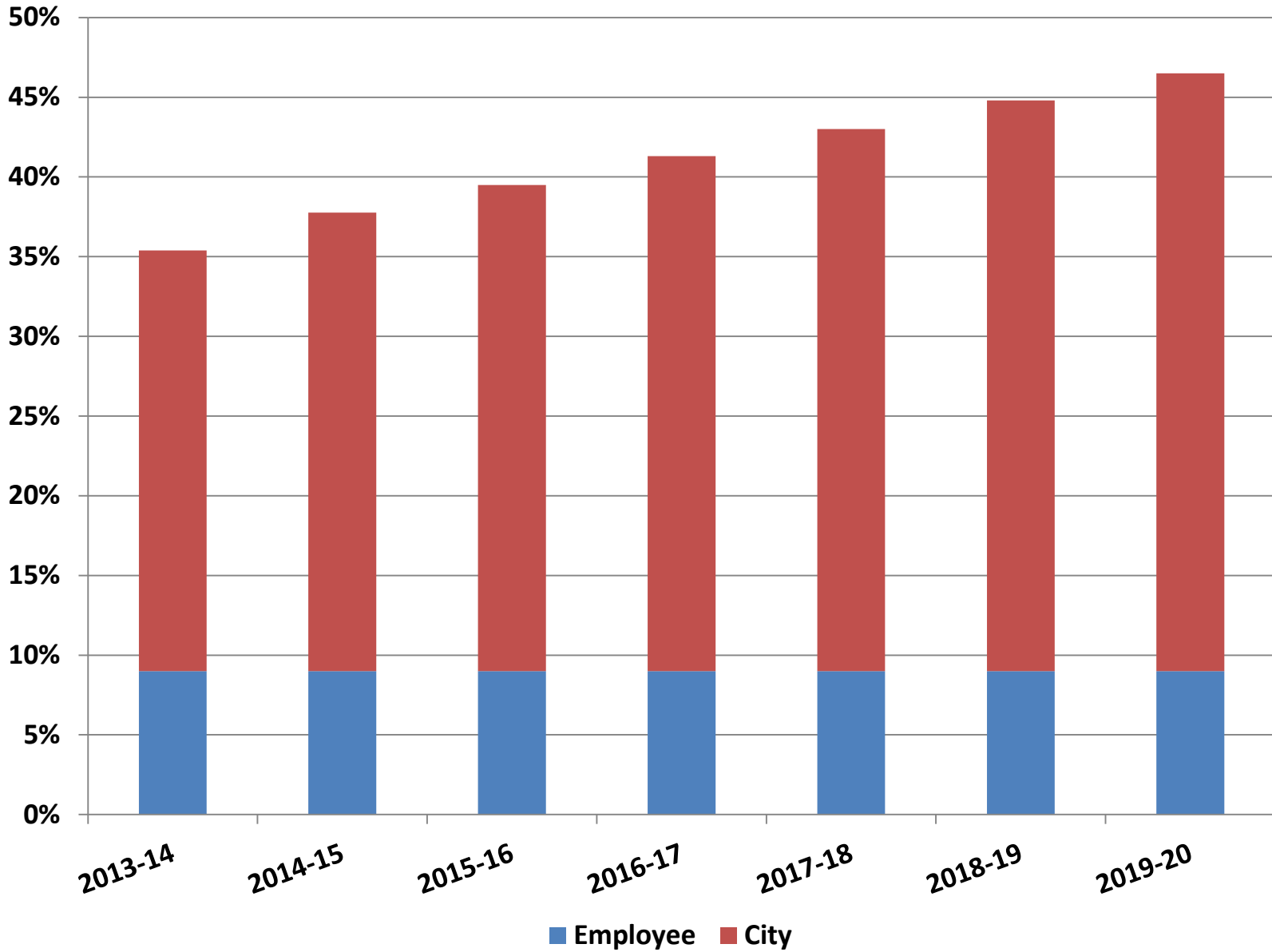
Costa Mesa TOTAL PERS Contributions

*Source: 6/30/12
PERS Valuations*



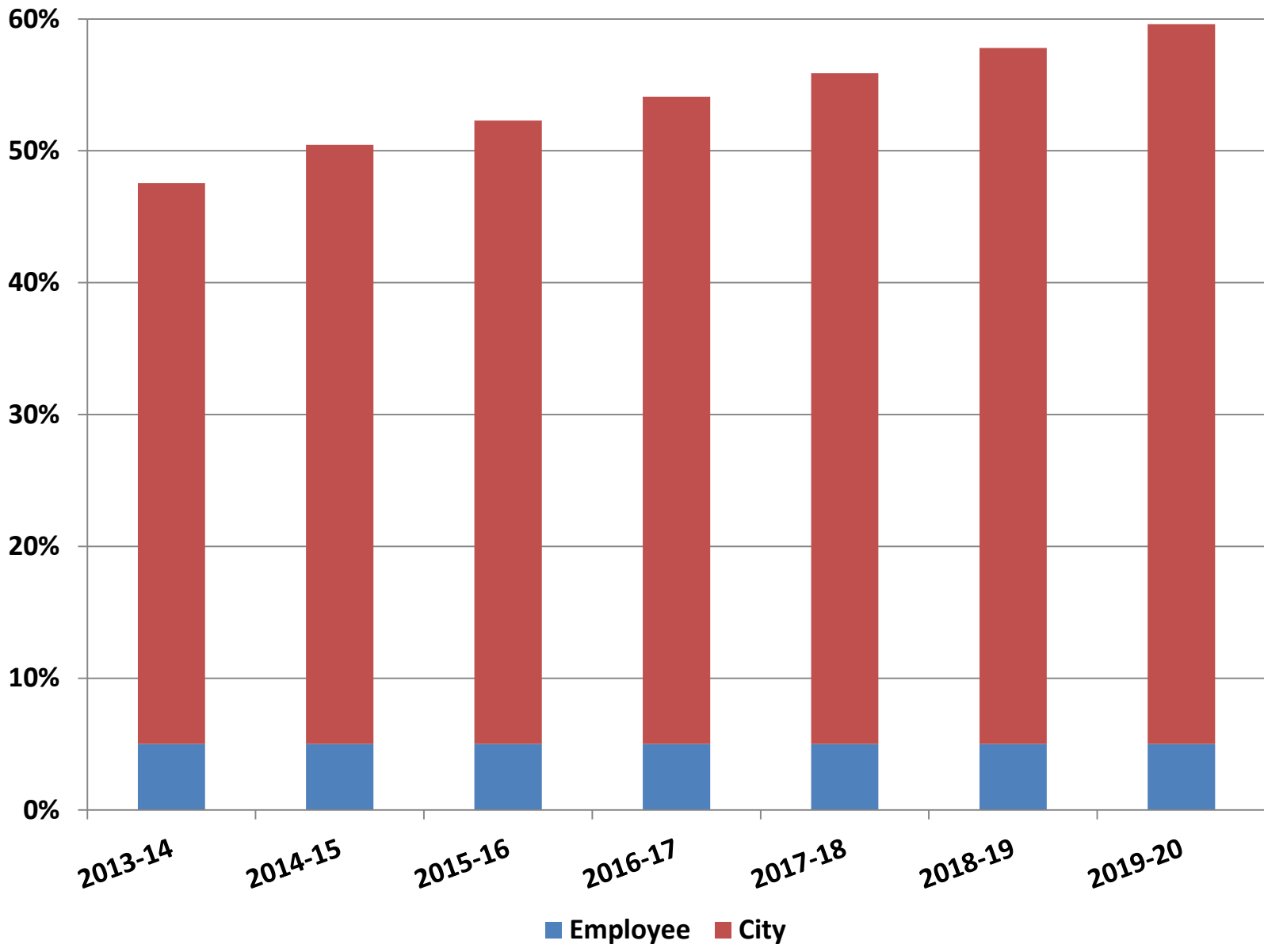
Costa Mesa MISCELLANEOUS - PERS Contribution Rates

Source: 6/30/12
PERS Valuations



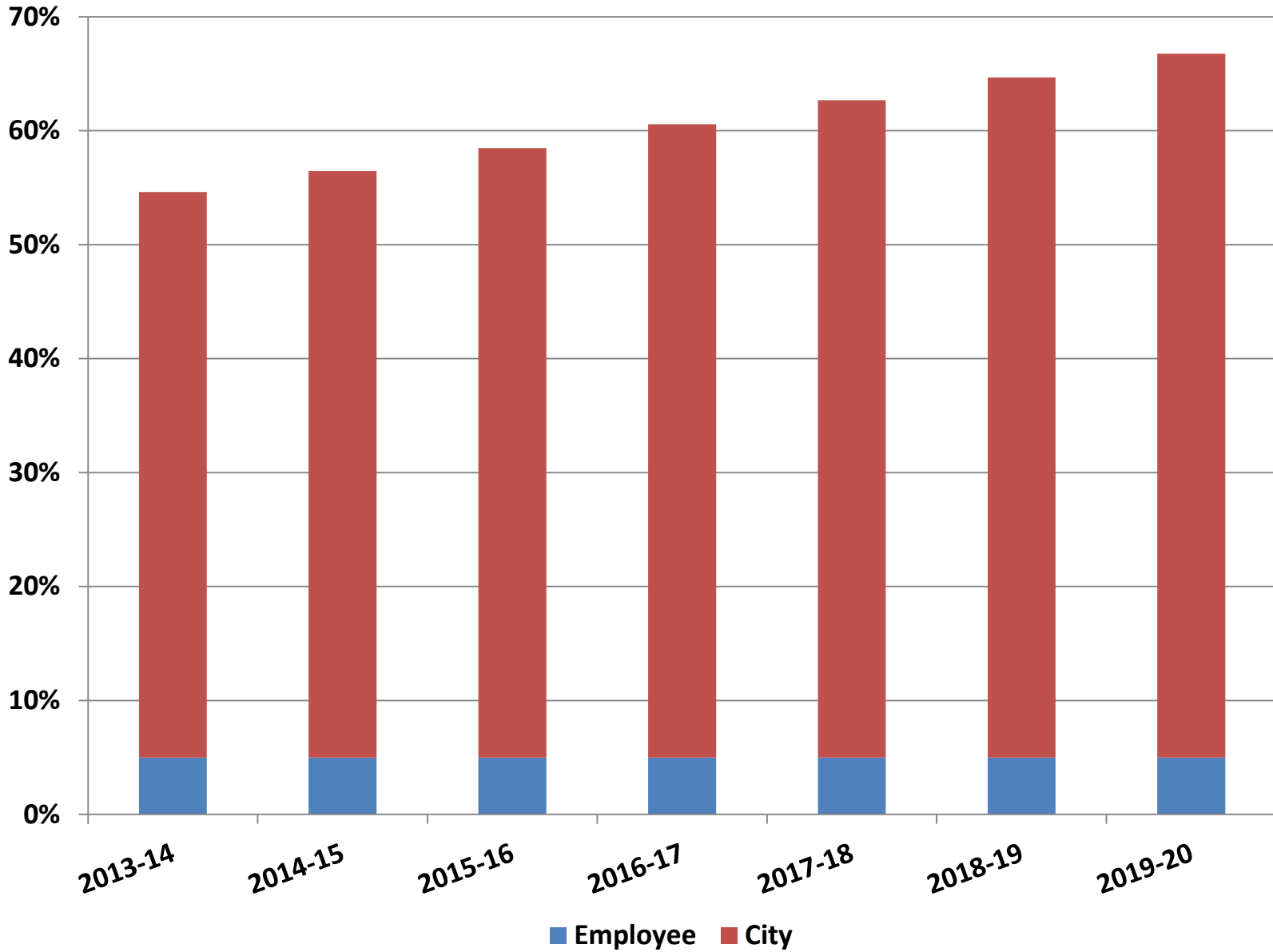
Costa Mesa POLICE - PERS Contribution Rates

Source: 6/30/12
PERS Valuations



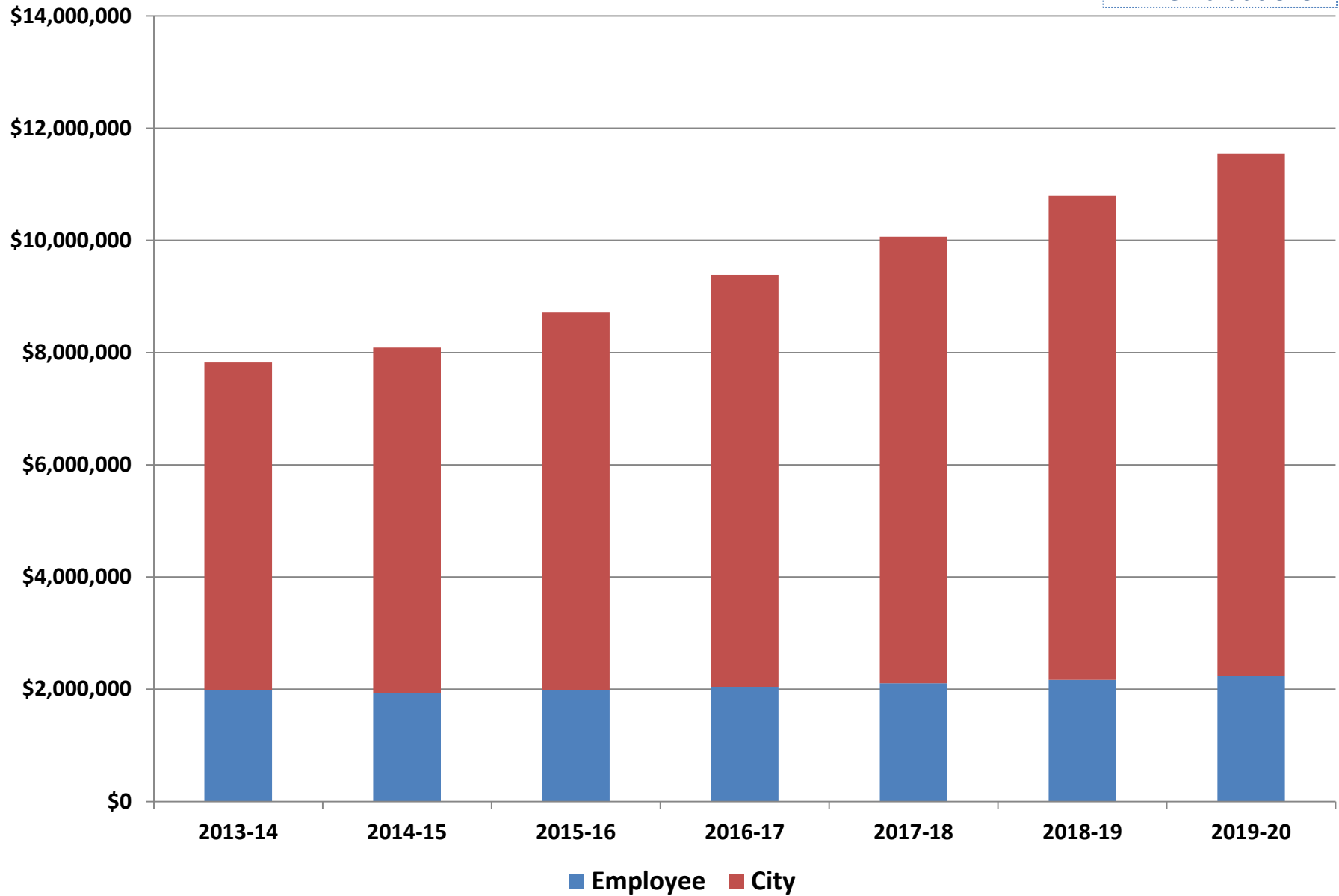
Costa Mesa FIRE - PERS Contribution Rates

Source: 6/30/12
PERS Valuations



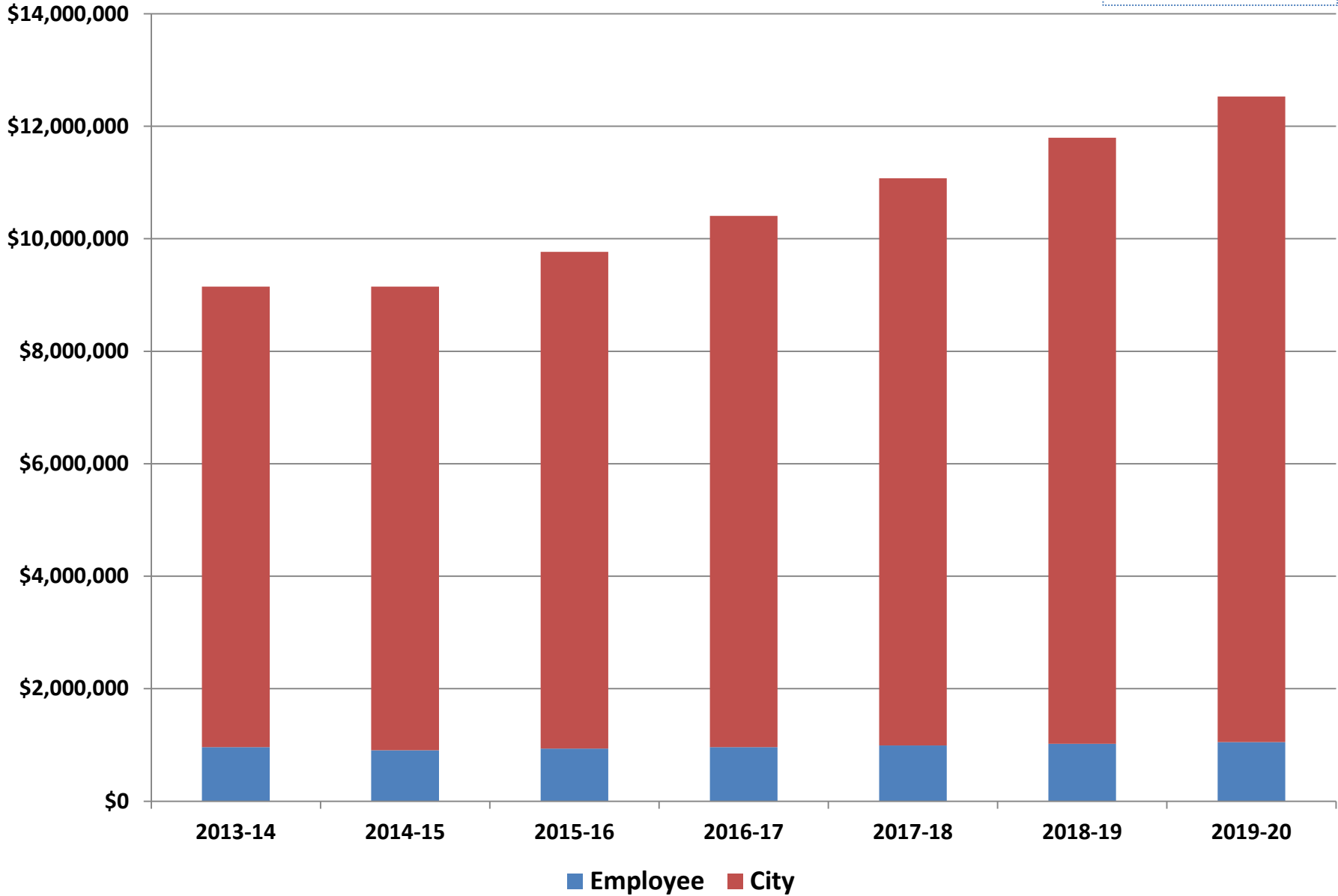
Costa Mesa MISCELLANEOUS - PERS Contributions

*Source: 6/30/12
PERS Valuations*



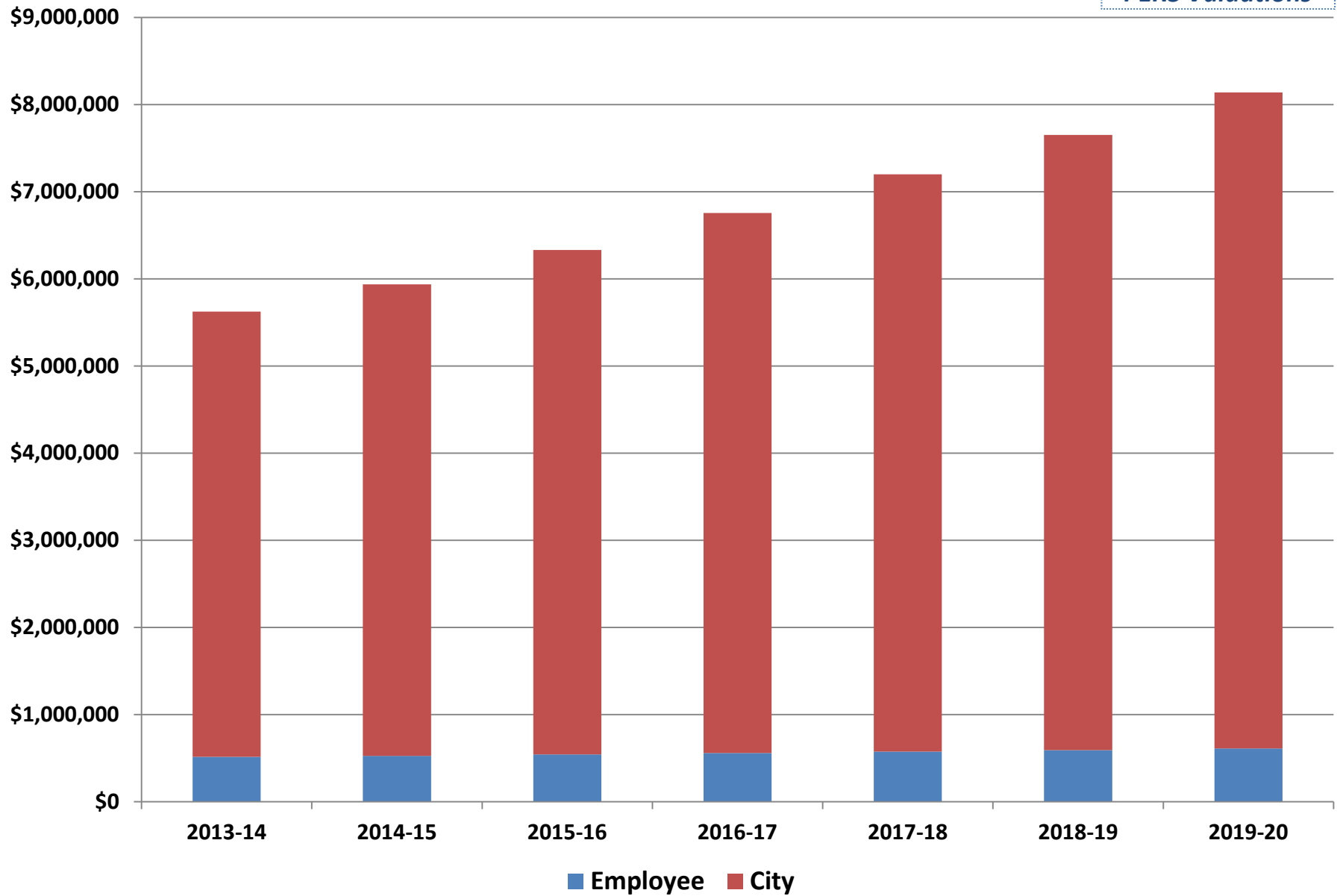
Costa Mesa POLICE - PERS Contributions

*Source: 6/30/12
PERS Valuations*



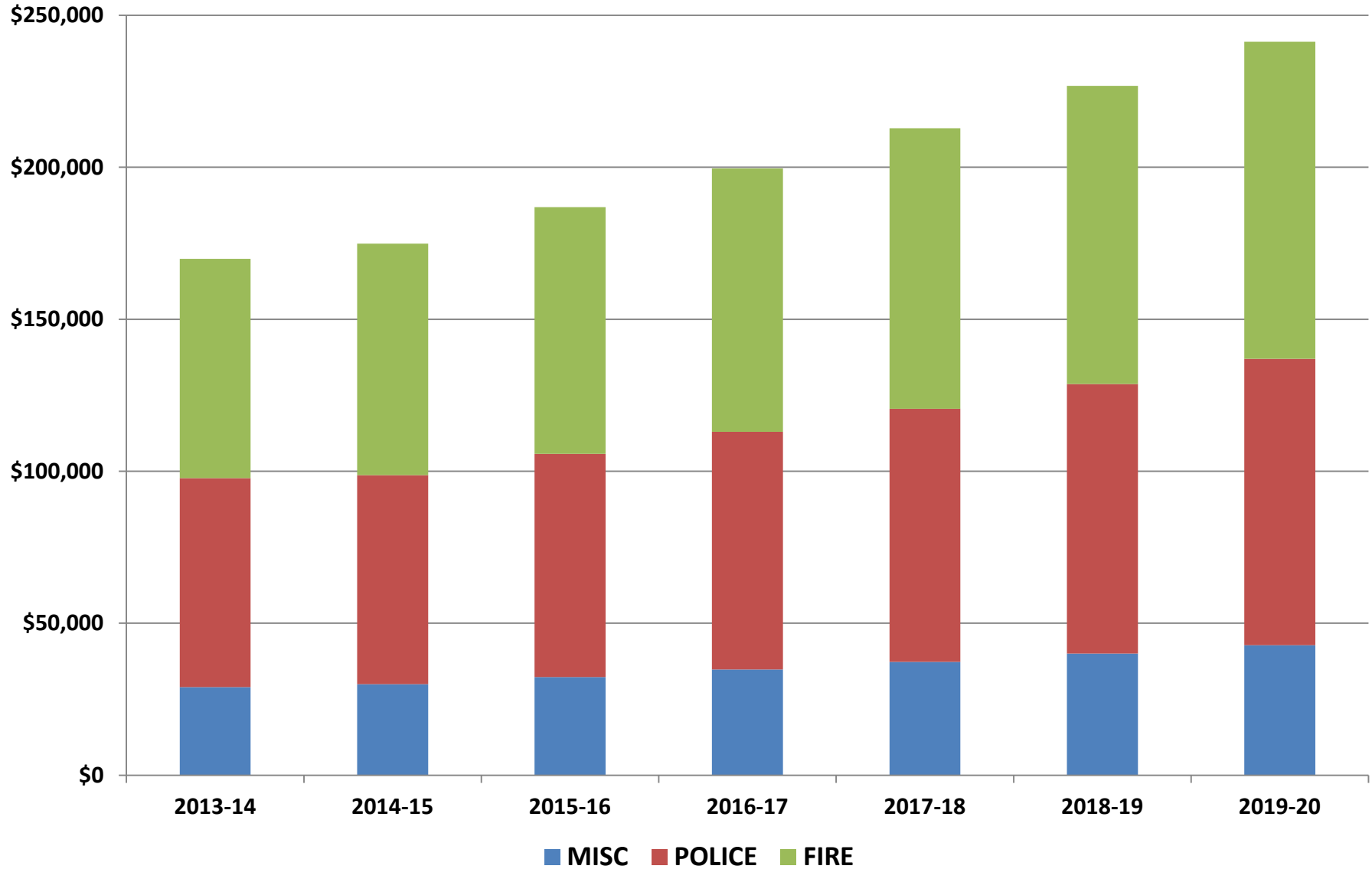
Costa Mesa FIRE - PERS Contributions

*Source: 6/30/12
PERS Valuations*



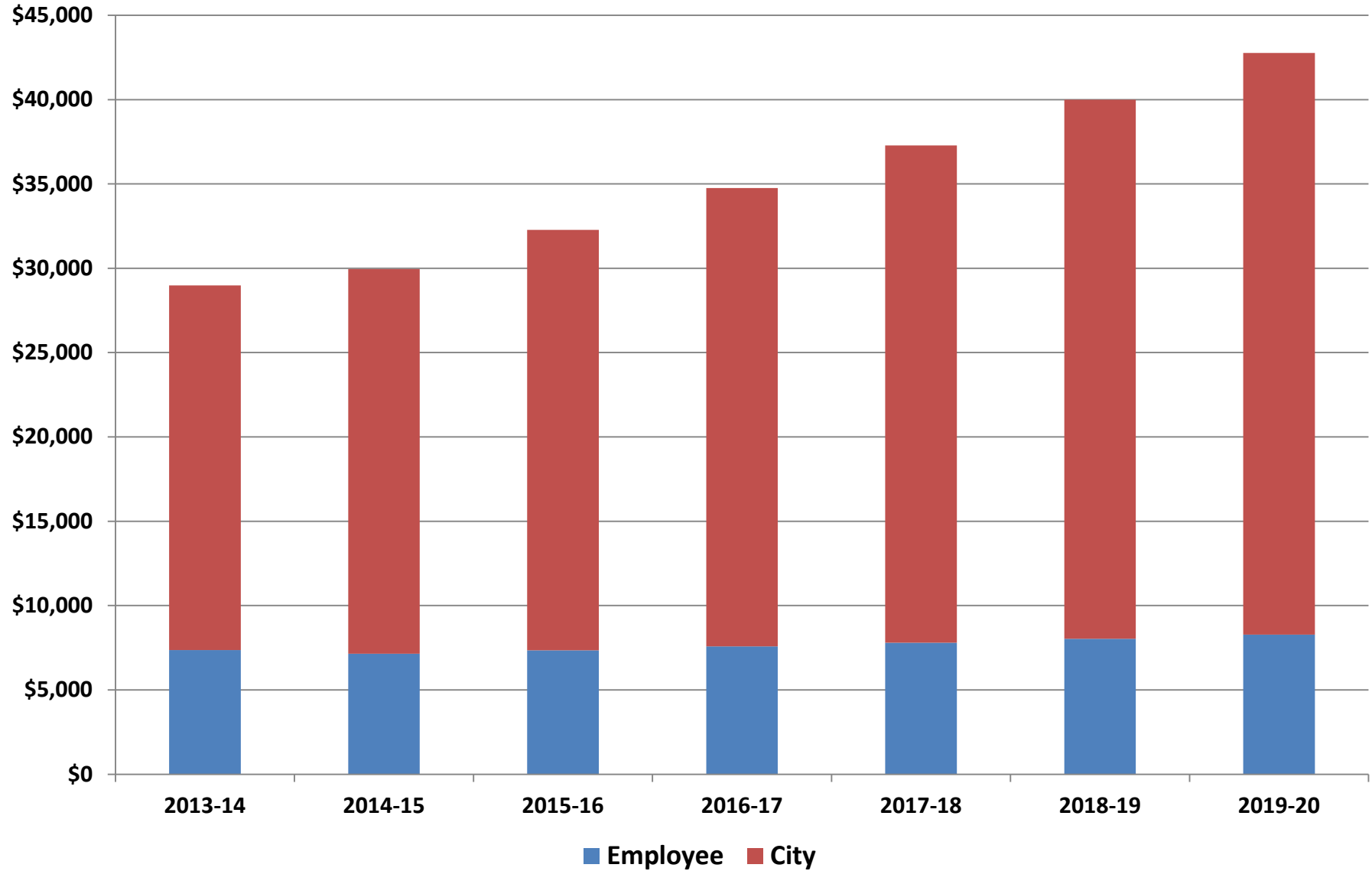
Costa Mesa - Total Annual PERS Contributions per Active Employee

Source: 6/30/12
PERS Valuations



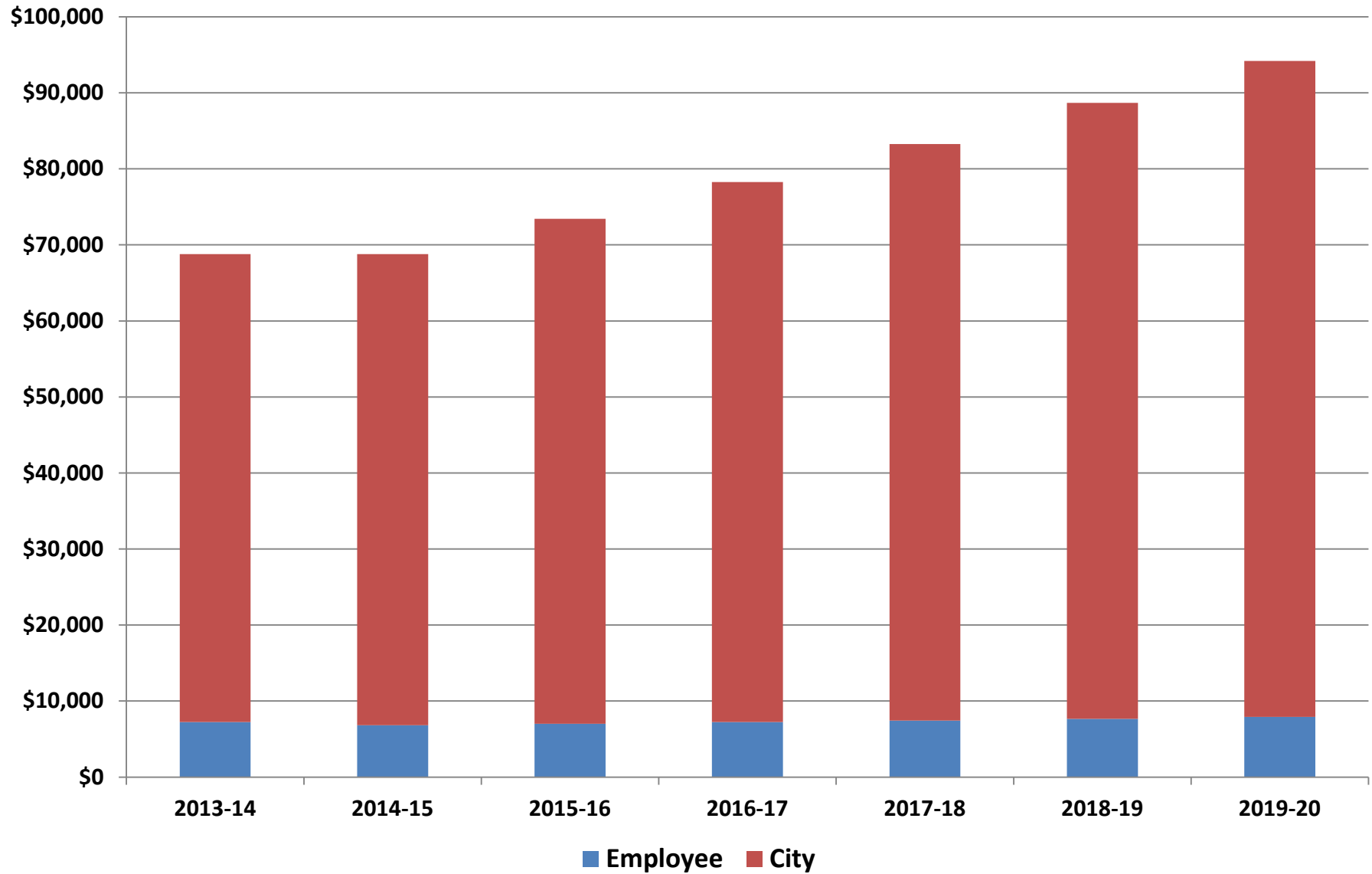
Costa Mesa - Annual PERS Contributions per MISCELLANEOUS Active Employee

Source: 6/30/12
PERS Valuations



Costa Mesa - Annual PERS Contributions per POLICE Active Employee

*Source: 6/30/12
PERS Valuations*



Costa Mesa - Annual PERS Contributions per FIRE Active Employee

*Source: 6/30/12
PERS Valuations*

