

ATTACHMENT A
COMPARISON OF PENSION FUNDING PROGRESS TABLE

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Agency	2017 Valuation		2018 Valuation					2020 Rollforward				Annualized growth 2007 -2018		Change in UAL 2017 to 2018		
	UAL	FS	AL	MVA	UAL	FS		UAL	Total Pmts	Interest as % of Total Pmts	Pmt Efficiency	AL	GF Rev	Total Increase	% Change	
City of Anaheim Total	741,068,980	70.8%	2,715,845,662	1,898,638,863	817,206,799	69.9%	↓	833,036,314	↑	1,542,601,086	46%	185%	5.8%	2.9%	76,137,819	10%
City of Brea Total	121,252,581	68.5%	415,311,268	278,113,460	137,197,808	67.0%	↓	140,810,148	↑	271,703,204	48%	193%	6.4%	1.6%	15,945,227	13%
City of Buena Park Total	39,221,940	71.1%	145,043,589	101,163,530	43,880,059	69.7%	↓	44,659,783	↑	81,487,121	45%	182%	5.6%	1.4%	4,658,119	12%
City of Costa Mesa Total	212,923,672	62.1%	598,694,764	368,109,393	230,585,371	61.5%	↓	234,013,094	↑	449,689,723	48%	192%	6.4%	1.6%	17,661,699	8%
City of Cypress* Total	18,663,147	76.1%	83,901,710	62,275,214	21,626,496	74.2%	↓	22,166,992	↑	41,210,977	46%	186%	6.2%	0.0%	2,963,349	16%
City of Fullerton Total	234,893,103	69.1%	804,066,374	547,784,717	256,281,657	68.1%	↓	263,656,687	↑	511,514,778	48%	194%	5.3%	2.7%	21,388,554	9%
City of Garden Grove Total	268,412,094	66.9%	872,909,063	573,678,566	299,230,497	65.7%	↓	305,876,304	↑	589,968,753	48%	193%	6.3%	3.2%	30,818,403	11%
City of Huntington Beach Total	403,394,647	68.2%	1,350,128,586	913,955,432	436,173,154	67.7%	↓	443,118,659	↑	834,903,132	47%	188%	6.1%	0.7%	32,778,507	8%
City of Irvine Total	154,634,662	76.1%	713,566,211	546,278,834	167,287,377	76.6%	↑	150,127,167	↓	261,916,655	43%	174%	9.5%	0.3%	12,652,715	8%
City of La Habra Total	26,498,700	75.9%	118,389,059	88,810,023	29,579,036	75.0%	↓	30,486,598	↓	56,219,402	46%	184%	6.8%	2.0%	3,080,336	12%
City of Laguna Beach Total	27,243,435	75.3%	119,568,104	89,685,511	29,882,593	75.0%	↓	29,748,805	↓	52,202,974	43%	175%	8.4%	3.3%	2,639,158	10%
City of Mission Viejo Total	19,596,811	76.3%	90,898,921	68,702,880	22,196,041	75.6%	↓	22,444,284	↑	38,486,689	42%	171%	10.8%	0.8%	2,599,230	13%
City of Newport Beach Total	319,668,962	66.0%	1,006,978,316	673,843,069	333,135,247	66.9%	↑	318,291,681	↓	514,736,400	38%	162%	6.6%	3.4%	13,466,285	4%
City of Orange Total	256,020,262	69.9%	908,632,171	628,054,657	280,577,514	69.1%	↓	287,538,115	↑	550,128,578	48%	191%	5.9%	1.8%	24,557,252	10%
City of Santa Ana Total	613,781,439	68.6%	2,079,148,456	1,398,052,116	681,096,340	67.2%	↓	695,805,669	↑	1,316,070,957	47%	189%	5.6%	1.2%	67,314,901	11%
City of Tustin Total	26,806,151	76.2%	121,641,805	91,823,298	29,818,507	75.5%	↓	29,293,129	↓	53,812,744	46%	184%	7.8%	22.8%	3,012,356	11%
City of Westminster Total	39,342,203	69.2%	136,149,175	92,765,036	43,384,139	68.1%	↓	44,136,236	↑	81,752,230	46%	185%	6.2%	3.1%	4,041,936	10%
City of Yorba Linda Total	21,183,584	69.7%	75,618,252	52,390,304	23,227,948	69.3%	↓	23,369,131	↑	44,171,593	47%	189%	6.9%	1.5%	2,044,364	10%
Irvine Ranch Water District Total	62,900,429	75.8%	283,187,278	211,486,895	71,700,383	74.7%	↓	72,558,982	↑	123,033,441	41%	170%	8.9%	6.3%	8,799,954	14%
Santa Margarita Water District Total	29,770,735	68.5%	103,849,532	70,159,847	33,689,685	67.6%	↓	34,337,181	↑	63,789,095	46%	186%	9.8%	4.3%	3,918,950	13%
Grand Total	3,637,277,537	69.4%	12,743,528,296	8,755,771,645	3,987,756,651	68.7%	↓	4,025,474,959	↑	7,479,399,532	46%	186%	6.3%	2.6%	350,479,114	10%