

MOFD Long Range Financial Plan - FYE 2027-2036

From MOFD LRFF - April 2026

WITH HISTORIC TAX BASE INCREASE

 Orinda Tax Base Rate of Increase **5.60%**

 Moraga Tax Base Rate of Increase **4.90%**

	TOTAL 27/36	PROJECTED 25/26	PROJECTED 26/27	PROJECTED 27/28	PROJECTED 28/29	PROJECTED 29/30	PROJECTED 30/31	PROJECTED 31/32	PROJECTED 32/33	PROJECTED 33/34	PROJECTED 34/35	PROJECTED 35/36
General Fund												
Revenues	519,898,640		41,879,014	43,546,091	45,536,258	47,643,568	50,046,900	52,512,948	55,217,276	58,091,484	61,124,774	64,300,327
Ad Valorem Tax	467,010,096		36,499,452	38,457,036	40,520,011	42,694,073	44,985,225	47,399,795	49,944,455	52,626,240	55,452,564	58,431,246
Orinda	312,511,560		24,158,663	25,511,548	26,940,195	28,448,846	30,041,981	31,724,332	33,500,894	35,376,944	37,358,053	39,450,104
Moraga	154,498,536		12,340,789	12,945,488	13,579,817	14,245,228	14,943,244	15,675,463	16,443,561	17,249,295	18,094,511	18,981,142
Parcel Tax	17,585,159		1,732,560	1,738,277	1,744,013	1,749,769	1,755,543	1,761,336	1,767,149	1,772,980	1,778,831	1,784,701
Orinda	6,320,158		622,687	624,742	626,804	628,872	630,947	633,029	635,118	637,214	639,317	641,427
Moraga	4,944,843		487,186	488,793	490,406	492,025	493,648	495,277	496,912	498,552	500,197	501,847
Other Income	35,303,385		3,647,002	3,350,778	3,272,233	3,199,726	3,306,132	3,351,817	3,505,673	3,692,264	3,893,379	4,084,380
Expenses	434,499,444		40,417,507	41,954,027	50,997,470	42,772,796	43,948,571	40,934,841	41,701,319	42,718,882	43,898,157	45,155,874
Operating Expenses	379,718,442		36,522,886	37,965,449	39,225,274	38,417,614	38,361,989	36,810,558	36,573,154	37,470,770	38,589,682	39,781,066
Transfer to Capital Account	34,796,239		1,956,368	2,062,421	10,212,966	2,829,768	4,220,985	2,720,380	2,700,407	2,698,714	2,702,783	2,691,447
Transfer to Pension Trust	14,888,563		1,412,561	1,367,066	1,078,427	1,022,073	875,025	946,298	1,928,729	2,031,595	2,087,469	2,139,320
Transfer to OPEB Trust	5,096,200		525,692	559,091	480,803	503,341	490,572	457,605	499,029	517,803	518,223	544,041
General Fund Surplus / (Deficit)	85,399,196		1,461,507	1,592,064	-5,461,212	4,870,772	6,098,329	11,578,107	13,515,957	15,372,602	17,226,617	19,144,453
General Fund Reserve Balance		23,222,006	24,683,513	26,275,577	20,814,365	25,685,137	31,783,466	43,361,573	56,877,531	72,250,132	89,476,749	108,621,202
Capital Fund												
Transfer In From General Fund	34,796,239		1,956,368	2,062,421	10,212,966	2,829,768	4,220,985	2,720,380	2,700,407	2,698,714	2,702,783	2,691,447
Expenses			2,387,890	10,611,641	10,605,014	560,850	6,510,707	2,195,325	901,185	707,220	2,113,437	219,840
STATION 41 (MORAGA)	8,900,000			7,000,000	1,900,000							
STATION 43 (ORINDA)	1,606,603		320,890	321,641	321,264	321,737	321,071					
TRAINING CENTER	11,100,000			3,100,000	8,000,000							
OTHER	15,206,506		2,067,000	190,000	383,750	239,113	6,189,636	2,195,325	901,185	707,220	2,113,437	219,840
Capital Fund Surplus / (Deficit)	-2,016,870		(431,522)	(8,549,220)	(392,048)	2,268,918	(2,289,722)	525,055	1,799,222	1,991,494	589,346	2,471,607
Capital Fund Reserve Balance		9,677,498	9,245,976	696,756	304,708	2,573,626	283,904	808,959	2,608,181	4,599,675	5,189,021	7,660,628
Pension Trust												
Transfer In From General Fund	14,888,563		1,412,561	1,367,066	1,078,427	1,022,073	875,025	946,298	1,928,729	2,031,595	2,087,469	2,139,320
Earnings	20,852,321		1,289,561	1,455,600	1,613,977	1,778,730	1,944,590	2,125,270	2,378,645	2,654,285	2,657,777	2,953,886
Pension Trust Surplus / (Deficit)	35,740,884		2,702,122	2,822,666	2,692,404	2,800,803	2,819,615	3,071,568	4,307,374	4,685,880	4,745,246	5,093,206
Pension Trust Reserve Balance		19,220,416	21,922,538	24,745,204	27,437,608	30,238,411	33,058,026	36,129,594	40,436,968	45,122,848	49,868,094	54,961,300
OPEB Trust												
Transfer In From General Fund	5,096,200		525,692	559,091	480,803	503,341	490,572	457,605	499,029	517,803	518,223	544,041
Earnings	6,684,843		406,302	464,552	528,529	591,613	660,047	660,047	731,961	801,814	878,751	961,227
Pension Trust Surplus / (Deficit)	11,781,043		931,994	1,023,643	1,009,332	1,094,954	1,150,619	1,117,652	1,230,990	1,319,617	1,396,974	1,505,268
Pension Trust Reserve Balance		6,500,834	7,432,828	8,456,471	9,465,803	10,560,757	11,711,376	12,829,028	14,060,018	15,379,635	16,776,609	18,281,877
Balances												
Total		10 yr Increase 130,904,253	58,620,754	63,284,855	60,174,008	58,022,484	69,057,931	76,836,772	93,129,154	113,982,698	137,352,290	161,310,473
General Fund	85,399,196		23,222,006	24,683,513	26,275,577	20,814,365	25,685,137	31,783,466	43,361,573	56,877,531	72,250,132	89,476,749
Capital Fund	-2,016,870		9,677,498	9,245,976	696,756	304,708	2,573,626	283,904	808,959	2,608,181	4,599,675	5,189,021
Pension Trust	35,740,884		19,220,416	21,922,538	24,745,204	27,437,608	30,238,411	33,058,026	36,129,594	40,436,968	45,122,848	49,868,094
OPEB Trust	11,781,043		6,500,834	7,432,828	8,456,471	9,465,803	10,560,757	11,711,376	12,829,028	14,060,018	15,379,635	16,776,609