

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	513,578,482		41,256,327	42,921,349	44,909,454	47,014,696	49,415,953	51,879,919	54,582,158	57,454,270	60,485,457	63,658,900
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	11,265,001		1,109,873	1,113,535	1,117,210	1,120,897	1,124,596	1,128,307	1,132,030	1,135,766	1,139,514	1,143,274
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
Salaries & Benefits	310,202,944		30,238,403	31,490,427	32,564,616	31,664,682	31,477,537	29,860,852	29,492,301	30,201,165	31,116,529	32,096,431
Operations	47,119,697		4,110,275	4,233,583	4,360,591	4,491,408	4,626,151	4,764,935	4,907,884	5,055,120	5,206,774	5,362,977
Fire Prevention (Total)	22,395,801		2,174,208	2,241,439	2,300,067	2,261,523	2,258,301	2,184,771	2,172,969	2,214,485	2,266,379	2,321,659
Salaries & Benefits	15,295,618		1,491,008	1,552,743	1,605,710	1,561,336	1,552,108	1,472,392	1,454,219	1,489,172	1,534,307	1,582,624
Home Hardening Grants	5,000,000		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Operations	2,100,183		183,200	188,696	194,357	200,188	206,193	212,379	218,750	225,313	232,072	239,034
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)	79,079,038		838,820	967,322	-6,088,016	4,241,900	5,467,382	10,945,078	12,880,839	14,735,388	16,587,300	18,503,026
General Fund Reserve Balance		23,222,006	24,060,826	25,028,148	18,940,132	23,182,032	28,649,414	39,594,492	52,475,331	67,210,718	83,798,018	102,301,044
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	0	0	0	0	0	0	0
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 124,584,095	58,620,754	62,662,168	58,926,579	56,148,251	66,554,826	73,702,720	89,362,073	109,580,498	132,312,876	155,631,742	183,204,849
General Fund	79,079,038	23,222,006	24,060,826	25,028,148	18,940,132	23,182,032	28,649,414	39,594,492	52,475,331	67,210,718	83,798,018	102,301,044
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	7,660,628
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	54,961,300
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	18,281,877