

From MOFD LRFF - April 2026

MOFD Long Range Financial Plan - FYE 2027-2036		TOTAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	
From MOFD LRFF - April 2026		27/36	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36
BASE CASE													
Orinda Tax Base Rate of Increase	3.50%												
Moraga Tax Base Rate of Increase	3.50%												
Traning Center Cost	11,100,000												
Station 41 (Moraga) Financing	0%												
Orinda Parcel Tax Rate (0-6)	6												
Moraga Tax Base Rate (0-30)	6												
Percent of Base Case Services	100%												
General Fund													
Revenues		474,757,808		41,256,327	42,241,246	43,488,568	44,788,218	46,314,689	47,830,023	49,504,849	51,265,526	53,095,701	54,972,661
Ad Valorem Tax		428,189,422		36,499,452	37,776,933	39,099,125	40,467,595	41,883,961	43,349,899	44,867,146	46,437,496	48,062,808	49,745,007
Orinda	3.50%	283,414,772		24,158,663	25,004,216	25,879,364	26,785,141	27,722,621	28,692,913	29,697,165	30,736,566	31,812,346	32,925,778
Moraga	3.50%	144,774,650		12,340,789	12,772,717	13,219,762	13,682,454	14,161,339	14,656,986	15,169,981	15,700,930	16,250,463	16,819,229
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	6,320,158		622,687	624,742	626,804	628,872	630,947	633,029	635,118	637,214	639,317	641,427
Moraga	6	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
Charges for Services	100%	5,954,777		569,170	574,862	580,610	586,416	592,281	598,203	604,185	610,227	616,330	622,493
Other		29,348,608		3,077,832	2,775,916	2,691,623	2,613,310	2,713,851	2,753,614	2,901,488	3,082,037	3,277,049	3,461,887
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)		40,258,364		838,820	287,219	-7,508,902	2,015,422	2,366,118	6,895,182	7,803,530	8,546,644	9,197,544	9,816,787
General Fund Reserve Balance			23,222,006	24,060,826	24,348,045	16,839,143	18,854,565	21,220,683	28,115,865	35,919,395	44,466,039	53,663,583	63,480,370
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	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	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		10 yr Increase											
Total		85,763,421		58,620,754	62,662,168	58,246,476	54,047,262	62,227,359	66,273,989	77,883,446	93,024,562	109,568,197	125,497,307
General Fund		40,258,364		23,222,006	24,060,826	24,348,045	16,839,143	18,854,565	21,220,683	28,115,865	35,919,395	44,466,039	53,663,583
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	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
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

MOFD Long Range Financial Plan - FYE 2027-2036

From MOFD LRFF - April 2026

BASE CASE

		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
Orinda / Moraga Accounting													
Orinda+Moraga Surplus / (Deficit)		85,763,421		4,041,414	-4,415,692	-4,199,214	8,180,097	4,046,630	11,609,457	15,141,116	16,543,635	15,929,110	18,886,868
Sharing Ratio													
	Population			Responders									
	19,507	54%		9	53%								
	16,822	46%		8	47%								
Orinda													
Revenue		323,040,421		27,613,069	28,422,551	29,375,979	30,366,150	31,486,276	32,578,624	33,838,911	35,162,412	36,389,513	37,806,936
Ad Valorem Tax		283,414,772		24,158,663	25,004,216	25,879,364	26,785,141	27,722,621	28,692,913	29,697,165	30,736,566	31,812,346	32,925,778
Parcel Tax		6,320,158		622,687	624,742	626,804	628,872	630,947	633,029	635,118	637,214	639,317	641,427
Other Income	53%	18,710,794		1,932,911	1,775,912	1,734,284	1,695,855	1,752,250	1,776,463	1,858,007	1,956,900	2,063,491	2,164,721
Pension Trust	53%	11,051,730		683,467	771,468	855,408	942,727	1,030,633	1,126,393	1,260,682	1,406,771	1,408,622	1,565,560
OPEB Trust	53%	3,542,967		215,340	246,213	280,120	313,555	349,825	349,825	387,939	424,961	465,738	509,450
Expenses													
Operating	53%	216,799,825		20,773,530	22,187,029	25,554,047	20,809,802	23,933,432	20,673,118	19,861,400	20,234,335	21,572,653	21,200,480
Capital		201,250,774		19,357,130	20,121,688	20,789,395	20,361,335	20,331,854	19,509,596	19,383,772	19,859,508	20,452,531	21,083,965
		15,549,051		1,416,400	2,065,341	4,764,652	448,467	3,601,578	1,163,522	477,628	374,827	1,120,122	116,515
STATION 41 (MORAGA)	0%	0		0	0	0	0	0	0	0	0	0	0
STATION 43 (ORINDA)	100%	1,606,603		320,890	321,641	321,264	321,737	321,071	0	0	0	0	0
TRAINING CENTER	53%	5,883,000		0	1,643,000	4,240,000	0	0	0	0	0	0	0
OTHER	53%	8,059,448		1,095,510	100,700	203,388	126,730	3,280,507	1,163,522	477,628	374,827	1,120,122	116,515
Orinda Surplus		106,240,595		6,839,539	6,235,522	3,821,932	9,556,348	7,552,844	11,905,506	13,977,511	14,928,078	14,816,860	16,606,455
Moraga													
Revenue		179,254,551		15,339,121	15,738,847	16,255,096	16,792,411	17,433,049	18,036,717	18,776,544	19,559,212	20,242,716	21,080,838
Ad Valorem Tax		144,774,650		12,340,789	12,772,717	13,219,762	13,682,454	14,161,339	14,656,986	15,169,981	15,700,930	16,250,463	16,819,229
Parcel Tax		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	47%	16,592,591		1,714,091	1,574,866	1,537,950	1,503,871	1,553,882	1,575,354	1,647,666	1,735,364	1,829,888	1,919,658
Pension Trust	47%	9,800,591		606,094	684,132	758,569	836,003	913,957	998,877	1,117,963	1,247,514	1,249,155	1,388,326
OPEB Trust	47%	3,141,876		190,962	218,339	248,409	278,058	310,222	310,222	344,022	376,853	413,013	451,777
Expenses													
Operating	47%	199,731,726		18,137,246	26,390,061	24,276,241	18,168,662	20,939,264	18,332,765	17,612,939	17,943,655	19,130,466	18,800,426
Capital		178,467,668		17,165,756	17,843,761	18,435,879	18,056,279	18,030,135	17,300,962	17,189,382	17,611,262	18,137,151	18,697,101
		21,264,058		971,490	8,546,300	5,840,363	112,383	2,909,129	1,031,803	423,557	332,393	993,315	103,325
STATION 41 (MORAGA)	100%	8,900,000		0	7,000,000	1,900,000	0	0	0	0	0	0	0
STATION 43 (ORINDA)	0%	0		0	0	0	0	0	0	0	0	0	0
TRAINING CENTER	47%	5,217,000		0	1,457,000	3,760,000	0	0	0	0	0	0	0
OTHER	47%	7,147,058		971,490	89,300	180,363	112,383	2,909,129	1,031,803	423,557	332,393	993,315	103,325
Moraga Surplus / (Deficit)		(20,477,175)		(2,798,125)	(10,651,214)	(8,021,146)	(1,376,251)	(3,506,214)	(296,048)	1,163,604	1,615,557	1,112,250	2,280,412