

Table IV - 4a  
**MOFD Long Range Financial Forecast**

	From MOFD Long Range Forecast Document							Average Annual Growth	Extension of Forecast using MOFD assumptions						
	2010/11 actual	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
<b>Expenses</b>															
Salaries + basic benefits	10,046,222	9,507,646	9,506,481	9,507,325	9,508,177	9,509,037	9,509,906	0.00%	9,509,906	9,509,906	9,509,906	9,509,906	9,509,906	9,509,906	0.00%
Workers Comp	841,288	795,729	795,729	795,729	795,729	795,729	795,729	0.00%	795,729	795,729	795,729	795,729	795,729	795,729	0.00%
Insurances (active)	827,105	824,850	828,974	833,119	837,285	841,471	845,678	0.50%	849,907	854,156	858,427	862,719	867,032	871,368	0.50%
Insurances (retired)	833,589	831,316	835,473	839,650	843,848	848,068	852,308	0.50%	856,569	860,852	865,156	869,482	873,830	878,199	0.50%
Pension	1,524,009	2,069,604	2,477,037	2,812,345	2,932,300	2,691,520	2,505,407	3.90%	2,505,407	2,505,407	2,505,407	2,505,407	2,505,407	2,505,407	0.00%
Pension Bond	<u>2,257,901</u>	<u>2,372,136</u>	<u>2,487,498</u>	<u>2,613,203</u>	<u>2,738,467</u>	<u>2,872,509</u>	<u>3,014,284</u>	4.91%	<u>3,157,877</u>	<u>3,307,377</u>	<u>3,466,609</u>	<u>3,624,528</u>	<u>3,790,090</u>	<u>1,687,935</u>	
Employee s/t	16,330,114	16,401,281	16,931,192	17,401,371	17,655,806	17,558,334	17,523,312	1.33%	17,675,395	17,833,427	18,001,234	18,167,771	18,341,994	16,248,543	-1.25%
Operating Costs	<u>1,920,496</u>	<u>1,785,112</u>	<u>1,734,223</u>	<u>1,751,117</u>	<u>1,768,179</u>	<u>1,785,409</u>	<u>1,802,813</u>	0.20%	<u>1,806,374</u>	<u>1,809,942</u>	<u>1,813,518</u>	<u>1,817,100</u>	<u>1,820,690</u>	<u>1,824,286</u>	0.20%
Total excluding Cap Costs	18,250,610	18,186,393	18,665,415	19,152,488	19,423,985	19,343,743	19,326,125	1.22%	19,481,769	19,643,370	19,814,751	19,984,871	20,162,684	18,072,829	-1.11%
Capital Costs	<u>1,457,478</u>	<u>1,926,030</u>	<u>2,274,853</u>	<u>1,532,371</u>	<u>1,032,491</u>	<u>189,497</u>	<u>948,612</u>	??	<u>947,803</u>	<u>1,135,260</u>	<u>1,009,042</u>	<u>1,033,244</u>	<u>1,064,241</u>	<u>1,096,169</u>	3.00%
Total Expenses	19,708,088	20,112,423	20,940,268	20,684,859	20,456,476	19,533,240	20,274,737		20,429,572	20,778,630	20,823,793	21,018,115	21,226,925	19,168,997	-0.93%
<b>Revenues</b>															
		-1.9926%	0.0000%	0.5000%	1.0000%	1.5000%	2.0000%								
Property Taxes	17,769,563	17,436,761	17,436,761	17,630,365	18,180,390	19,071,822	19,926,538		20,582,368	21,251,234	21,933,397	22,384,648	22,809,990	23,243,839	
Orinda	11,366,490	11,151,832	11,151,832	11,316,382	11,688,132	12,283,261	12,796,101		13,319,118	13,852,515	14,396,500	14,706,810	14,988,391	15,275,604	
Orinda % of total	64.0%	64.0%	64.0%	64.2%	64.3%	64.4%	64.2%		64.7%	65.2%	65.6%	65.7%	65.7%	65.7%	
Ad Valorem	10,772,528	10,557,871	10,557,871	10,610,660	10,716,767	10,877,518	11,095,069		11,316,970	11,543,309	11,774,176	12,009,659	12,249,852	12,494,849	2%
New Developments				110,160	369,403	794,481	1,085,771		1,382,886	1,685,944	1,995,063	2,069,389	2,110,777	2,152,992	
Parcel	593,962	593,962	593,962	595,562	601,962	611,262	615,262		619,262	623,262	627,262	627,762	627,762	627,762	
Moraga & Canyon	6,403,073	6,284,929	6,284,929	6,313,983	6,492,258	6,788,561	7,130,437		7,263,250	7,398,719	7,536,897	7,677,839	7,821,599	7,968,235	
Ad Valorem	5,929,066	5,810,921	5,810,921	5,839,976	5,898,376	5,986,851	6,106,588		6,228,720	6,353,294	6,480,360	6,609,967	6,742,167	6,877,010	2%
New Developments					116,375	318,203	534,042		544,722	555,617	566,729	578,064	589,625	601,418	
Parcel	474,007	474,007	474,007	474,007	477,507	483,507	489,807		489,807	489,807	489,807	489,807	489,807	489,807	
Intergovernmental Revenue	190,681	180,681	182,488	184,313	186,156	188,018	189,898	1.00%	193,696	197,570	201,521	205,552	209,663	213,856	2%
Measure H	178,367	198,367	178,367	178,367	178,367	178,367	178,367		178,367	178,367	178,367	178,367	178,367	178,367	
Charge For Service	989,872	1,075,469	1,078,355	1,133,130	1,197,684	1,231,009	1,192,007		1,144,793	1,147,730	1,150,674	1,108,233	1,104,709	1,107,679	
Ambulance	906,709	946,223	948,588	950,960	953,337	955,721	958,110	0.25%	960,505	962,907	965,314	967,727	970,146	972,572	0.25%
Vehicle Accident Recovery	7,146	50,000	50,125	50,250	50,376	50,502	50,628	0.25%	50,755	50,882	51,009	51,136	51,264	51,392	0.25%
Other	76,017	79,246	79,642	131,920	193,971	224,786	183,269		133,533	133,942	134,352	89,369	83,299	83,715	
Other Rev	494,816	27,000	21,100	21,100	21,100	21,100	21,100		21,100	21,100	21,100	21,100	21,100	21,100	
Total Revenue	19,623,299	18,918,278	18,897,071	19,147,275	19,763,696	20,690,316	21,507,910	2.60%	22,120,324	22,796,000	23,485,060	23,897,900	24,323,829	24,764,841	2.38%
Increase over prior year percent from new developments		-705,021	-21,207	250,204	616,421	926,620	817,594		612,413	675,676	689,059	412,840	425,929	441,012	
			0%	44%	61%	68%	62%		50%	46%	46%	21%	12%	12%	
Surplus	-84,789	-1,194,145	-2,043,197	-1,537,584	-692,780	1,157,076	1,233,173		1,690,752	2,017,370	2,661,266	2,879,785	3,096,904	5,595,843	
<b>Capital Reserve Fund</b>															
Adjustment	-127,463	-856,574	-1,205,383	-461,302	48,478	906,672	157,658								
Balance at End of Period	2,990,879	2,134,305	928,922	467,620	516,098	1,422,770	1,580,428								
<b>Operating Reserve Fund</b>															
Adjustment	42,674	-337,571	-837,814	-1,076,282	-741,258	250,404	1,075,515								
Balance at End of Period	3,730,082	3,392,511	2,554,697	1,478,415	737,158	987,562	2,063,077								
Total MOFD Reserve Funds	6,720,961	5,526,816	3,483,619	1,946,035	1,253,256	2,410,332	3,643,505		5,334,257	7,351,627	10,012,894	12,892,679	15,989,583	21,585,426	
number of months of Op Expense	4.4	3.6	2.2	1.2	0.8	1.5	2.3								

Source: (thru 2016/17) Moraga-Orinda Fire District / Draft Long Range Financial Forecast as of 09/01/11  
 Available on-line  
[http://www.mofd.org/content/agendaminutes/file/090111\\_Finance\\_Committee\\_Agenda\\_and\\_Board\\_Packet.pdf](http://www.mofd.org/content/agendaminutes/file/090111_Finance_Committee_Agenda_and_Board_Packet.pdf)  
 pages 16-30