



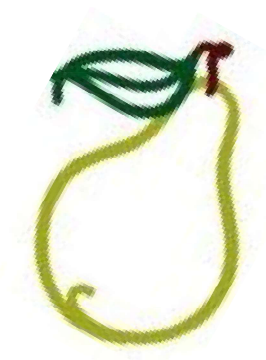
Town of Moraga

Fiscal Year 2020-21

Operating & Capital Improvement Program Budget

Building for the Future

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TOWN OF MORAGA



Fiscal Year 2020/21
Operating & Capital Improvement Program Budget

TOWN COUNCIL

Kymberleigh Korpus, Mayor
Mike McCluer, Vice Mayor
Renata Sos, Councilmember
Steve Woehleke, Councilmember
Roger Wykle, Councilmember

AUDIT AND FINANCE COMMITTEE

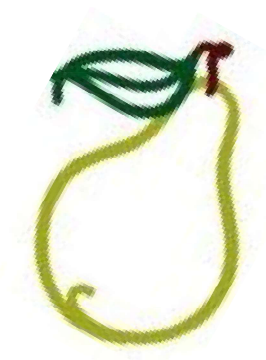
Bob Kennedy, Town Treasurer/Chair
Tim Freeman, Committee Member
Steven Huxley, Committee Member
Kymberleigh Korpus, Mayor
Roger Wykle, Councilmember

TOWN MANAGER

Cynthia Battenberg

DEPARTMENT DIRECTORS

Breyana Brandt, Parks & Recreation Director
Jon King, Chief of Police
Shawn Knapp, Public Work Director/Town Engineer
Marty McInturf, Town Clerk
Norm Veloso, Administrative Services Director



TOWN OF MORAGA

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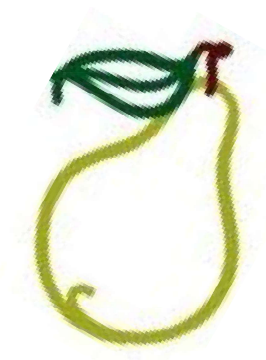
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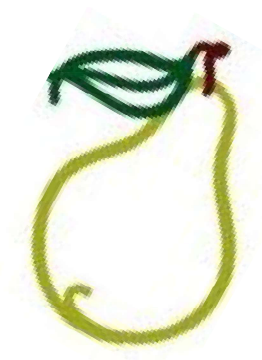


TOWN OF MORAGA



BUDGET MESSAGE

Skatepark Improvement Project



TOWN OF MORAGA



Town of Moraga

TOWN MANAGER

June 24, 2020

Honorable Mayor and Councilmembers

I am pleased to submit the Fiscal Year (FY) 2020/21 Budget for the Town of Moraga. The consideration and adoption of the Town budget is one of the most important actions that the Town Council takes. The budget determines the services the Town provides to the community, the staffing of the organization, and sets the amount of funds spent in any given fiscal year.

The planning of this budget has been difficult given the current pandemic and the unknown length and breadth of its impact on the economy. Marked with uncertainties and challenges, the budget communicates what we can reasonably predict with the help of our consultants, and what we think is the most fiscally responsible approach to funding operations and capital investments to best serve the Moraga community.

The total budget for FY 2020/21 is \$22.75 million, including a \$9.82 million Operating Budget and a \$12.93 million Capital Improvement Program (CIP) budget. The budget projects a small surplus of \$2,196 and a year-end General Fund Reserve level of \$4.87 million, or 51%. The budget is based upon the best available data. Should the impact of COVID-19 on the economy be greater than currently projected, adjustments will need to be made during the mid-year budget process completed in early 2021.

Consistent with the Council's 2020 goals, the proposed budget includes: 1) \$8.3 million in funding to continue construction on the permanent Canyon Road Bridge, the largest public works project in the Town's history; 2) over \$3.1 million of investment in other transportation related projects; 3) approximately \$300,000 in funding of the enhanced storm drain operations and maintenance program; 4) \$376,000 investment in capital asset replacement; and 5) \$165,000 to begin rezoning the Bollinger Valley Study Area.

The Town's financial situation has improved since the declaration of a fiscal emergency in June 2017. Over \$5 million in Federal Emergency Relief reimbursements have been received and the General Fund Reserve has been restored to 50% consistent with Town policy. Unfortunately, the Town does not receive sufficient revenue to make the necessary annual investment in its infrastructure, which includes the storm drain system and capital assets. The Town's unfunded pension liability, as well as projected increases in pension contributions, will place further strain on the Town's budget in the future making it difficult to continue to provide services at the current level.



This past year significant analysis was completed to determine the annual additional funding needed to manage the Town's infrastructure and address pension liability. Two studies were completed to evaluate expenses. The Audit and Finance Committee performed a detailed review of the Town's General Fund non-personnel operating expenditures and communicated the results to the Council and community. The Town also reviewed and analyzed legal expenses, instituted procedures to better track legal expenses such as quarterly litigation updates, and negotiated reduced specialty rates for services. The Town also analyzed Fund 140 – Property Tax -Special Lighting District, a pre-Proposition 13 property tax lighting special assessment, to determine if these funds could and should be reallocated to other priorities. The Council adopted a policy that in the future only the amount needed for lighting should be deposited into Fund 140 and authorized the reallocation of approximately \$400,000 of fund balance to capital asset replacement and storm drain projects.

The Town Council also completed the following unfunded needs assessments to better understand the Town's unfunded needs and determined that there is an approximately \$1 million annual shortfall.

- A 2019 Addendum to the Storm Drain Master Plan, a storm drain field mapping project, and a Storm Drain Operations and Maintenance Study which identified a \$540,000 annual need for the storm drain operations and maintenance program and capital improvement projects. The FY 2020/21 budget includes \$300,000 of the recommended \$540,000 of additional funding (thanks to \$140,000 in funding from Fund 140).
- A Capital Asset Replacement Analysis identified an annual funding need of \$600,000 (the projects were then reprioritized and the annual funding need was reduced to \$450,000). The FY 2020/21 budget includes \$376,000 in investment in capital asset replacement (thanks to \$84,000 in funding from Fund 140 and \$190,000 in funding from Fund 100 – Palos Colorados).
- An Unfunded Pension Liability Obligation Study developed three strategies for the Town to manage the future anticipated increases in unfunded pension costs. The FY 2020/21 budget includes the CalPERS required \$461,084 payment towards the Town's projected \$7.32 million in unfunded pension liability (no additional funding contribution is included). The annual unfunded pension liability contribution is projected to escalate to \$708,000 in FY 2025/26

The Council wisely determined that although funding was needed, it would be rushed and disruptive to operations to pursue a revenue measure in November 2020 as short-term funding is available and numerous major projects are underway. Staff will therefore continue to focus on operational improvements and reconsider the funding shortfall during the FY 2021/22 budget preparation process.

Four pavement projects are included in this budget in response to the Council's direction in April 2020 to take a "worst first" approach to street repairs over the next three to four years in order to reconstruct the Town's "very poor" and "poor" streets. Namely, \$1.8 million to fund the 2020 Pavement Overlay Project, \$150,000 for an Annual Pavement Repairs project, \$169,000 for design of the 2021 Pavement Resurfacing Project and \$240,000 for design of the \$3.5 million 2020 Pavement Reconstruction Project. This change in strategy should maintain the Town's Pavement Condition Index (PCI) at "good" or higher, and result in all streets in Town being in good or very good condition as opposed to having mostly good streets and a few streets that have completely failed.



To better track revenue and expenses, this budget includes improvements to the Town's accounting of some major funds and Capital Improvement Projects (CIP). Specifically, Garbage Vehicle Impact Fees, that are projected to generate \$799,000 in revenue in FY 2020/21, are no longer being deposited in the General Fund and then transferred out to Fund 711 - Pavement Management Fund. Additionally, Measure K revenue will no longer be deposited into Fund 711 and comingled with other sources of revenue. The last major change is that capital improvement projects are no longer being bundled into ongoing facility-based CIP accounts. Starting in FY 2020/21, capital projects have been given their own CIP number to provide accurate accounting of project costs. With this new CIP tracking structure, this budget includes a summary of the \$8.4 million of capital project work done last year (15 projects totaling \$2.7 million were completed and \$5.7 million of progress was made on projects being carried forward) as well as a summary of the 26 projects totaling \$12.93 million of investment in FY 2020/21.

The good work that has been done to understand the Town's finances will assist us in managing the impact to the Town's budget and operations due to the pandemic and enable us to better strategize how to meet future needs. The proposed budget includes adjustments to FY 2019/20 revenues based on decreased sales tax, real property transfer tax, and Measure K revenue due to the shelter-in-place order that went into effect on March 17, 2020. The projected FY 2019/20 net shortfall of \$255,000 was offset by a \$50,000 General Fund savings for the 2019 Addendum to the Storm Drain Master Plan and a \$195,000 savings in one-time funding to the Storm Drain Operations and Maintenance program that was not expended.

KEY BUDGET ASSUMPTIONS

The proposed budget serves as a policy document, a financial plan, a communications device, and an operations guide that sets forth resource allocations within the Town's legal funding limits reflecting the policies, goals, programs and service priorities of the Town Council and the community. It was developed based on direction provided by the Town Council during the budget development process and recommendations made by each department. The proposed budget is consistent with the Town Council priorities and includes reasonable assumptions for revenue forecasts.

Based on current data and projections from consultants and other experts, the economy will continue to be impacted by the pandemic in FY 2020/21. The proposed budget includes the following key assumptions:

- Sales Tax revenue is projected to decrease to \$1,003,000 which reflects a \$143,000 decrease from prior projections.
- Total General Fund resources (revenues [excluding the Garbage Vehicle Impact Fee] and transfers in) are projected to increase by \$616,000, or 7.4%, mainly due to a projected \$206,000, or 4.7%, increase in Property Tax revenue and the Council's Fund 140 policy change which increases revenue by a projected \$275,000.
- Total General Fund use of resources (expenditures and transfers out [excluding the Garbage Vehicle Impact Fee]) is proposed to be 2.2% more than the adjusted FY 2019/20 budget.
- A projected annual surplus of \$2,196



- A projected year-end General Fund Reserve of 51%.
- Reduced Measure K revenue. The FY 2019/20 budget was reduced \$181,000 from \$1,971,000 to \$1,790,000 and the FY 2020/21 budget projection of \$1,741,100 is approximately \$250,000 lower than previous trends.
- A \$325,000 drawdown of Fund 100 – One-Time Developer Fees (Palos Colorados): \$135,000 for legal litigation and \$190,000 for replacement of the Commons Park irrigation system.
- A robust \$12.9 million CIP program made possible by grant funds and restricted revenue. Only \$165,000 of the proposed CIP program is funded by the General Fund. The CIP program includes;
 - \$11.5 million investment in transportation projects, which includes: \$8.3 million in the Canyon Road Bridge; \$2.4 million in pavement repairs, overlay, resurfacing and reconstruction; and, \$284,000 to complete the Moraga Way and Canyon/Camino Pablo Improvements.
 - \$435,000 investment in advanced planning projects such as the Moraga Center Specific Plan Implementation, the Bollinger Valley Special Study Area, Streamlining the Planning Review and Approval Process and Implementing the 6th Cycle RHNA.
 - \$215,000 investment in parks and open space projects including the repair of the Commons Park irrigation.
 - \$111,000 investment in buildings and facilities including two roofing projects and funding set aside should unanticipated maintenance be required.

A detailed overview of the General Fund Highlights can be found on pages GF-1. The Other Funds Highlights can be found on pages OF-1. Finally, the Capital Improvement Program Highlights can be found on pages CIP-1 of this budget.

OVERVIEW OF FIVE-YEAR FINANCIAL PLAN

In 2011, the Town Council adopted a goal to develop a five-year financial plan with the intent of building long-term sustainability. The Town of Moraga updates its five-year financial projections as a strategic planning tool to better manage the Town's limited financial resources and expand upon the one-year outlook provided in the annual operating budget. This forecast on page 5Yr Proj-1 of the Budget includes projections of the Town's revenue and expenditures over a five-year period. Projections are based on historical trends and current information about existing and future revenue sources and expenditures.

Key assumptions built into the projections over the next five years include a 3.5% annual increase in property taxes; a continued decrease in sales tax revenue in FY 2020/21 followed by a 1.5 – 2% increase over the next four years; a 25% decrease in Real Property Transfer Tax revenue in FYs 2019/20 and 2020/21 followed by a two-year rebound to pre-pandemic levels; and fluctuating changes in departmental revenues depending upon anticipated activity. The expenditure side assumes a 2% increase in operating costs across all departments (less the FY 2020/21 \$135,000 in one-time legal fees) and a 15-20% increase in non-departmental costs which includes insurance and CalPERS unfunded liability. These assumptions result in projected budgets for the next five years that meet the Town's 50% General Fund Reserve policy.



FUTURE CHALLENGES

The receipt of the federal reimbursements for expenses related to the Rheem sinkhole and temporary Canyon Road bridge projects enabled the Town to restore its General Fund Reserves to 50% and a cash flow crisis no longer exists. However, the Town could be one emergency away from another fiscal challenge. The Town is currently able to make choices and provide minimal government services to the community given current revenue levels. However, while ongoing operational needs are reasonably well met, the Town continues to fall short in infrastructure funding. Deferred maintenance and repair can lead to continued large (sinkhole) and small (Library HVAC and Rancho Laguna sewer system) infrastructure failures which deplete the Town of resources and impact the quality of life.

ACKNOWLEDGEMENT

I would like to thank the Town staff for their contributions towards balancing the budget with additional thanks to the Administrative Services and Public Works Departments' staff for their work to develop the FY 2020/21 Budget document. I am proud of our employees, who obviously care deeply about the Town through their commitment and dedication.

I would also like to thank the Town Council for their shared vision and commitment to Moraga and for their direction regarding budget priorities. The Town Council and Community Goals for 2020 which focus on Building for the Future follow this letter.

I am hopeful that Town residents are proud of progress that has been made to increase transparency and fiscal responsibility. I, along with the Town staff, look forward to serving the community, executing the Town's ambitious capital projects and other goals, and working together to build and maintain long-term fiscal sustainability.

Respectfully Submitted,

Cynthia Battenberg, Town Manager



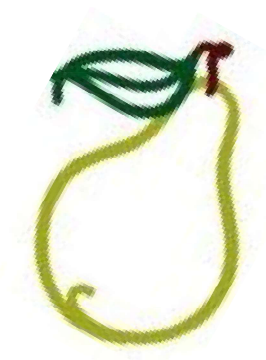
**TOWN COUNCIL AND COMMUNITY GOALS FOR 2020
BUILDING FOR THE FUTURE**

1. Maintain and improve fiscal discipline by adopting a balanced budget, continuing high quality fiscal reporting, and continuing to position the Town for long-term fiscal sustainability and operational efficiency.
2. Maintain and improve public safety through the continued provision of high quality Police and emergency response services and the exploration of funding opportunities for an additional Police Officer (or perhaps a School Resource Officer) in Town.
3. Begin construction on the permanent Canyon Road Bridge, completing phase I without incident, including submitting for reimbursement of costs in a timely manner.
4. Continue implementation and development of the Storm Drain System Operations and Maintenance Program and begin work on needed storm drain capital improvement projects.
5. Implement the 2020 \$1.8 million Neighborhood Streets and Roads Repair Program, complete design of 2021 Pavement Reconstruction Project (including potential reprioritization of worst-condition streets), and pursue additional third-party funding opportunities to supplement these efforts to maintain the Town's streets and roads.
6. Revise the Town's Zoning Code to implement the Moraga Center Specific Plan.
7. Enhance Moraga's business environment and work collaboratively with the Chamber of Commerce and other stakeholders.
8. Rezone the Bollinger Valley Study Area.
9. Implement a new Town website to increase functionality and transparency and reduce administrative burden.
10. Complete approved site improvements and develop economically feasible recommendations/solutions for commercial and other public uses of the Hacienda de las Flores property.
11. Update the Zoning Code to incorporate new Accessory Dwelling Unit legislation..
12. Develop a plan and initiate a re-evaluation of the Town's three-step planned development process, development regulations and needs, and design guidelines, taking into account feedback from residents and other interested stakeholders.
13. Continue evaluation and implementation of viable strategies in Moraga's Climate Action Plan to lessen the Town's impact on the environment.

A group of approximately 12 children and one adult male are posing on a green lawn in front of a large, mature tree. Several children are holding soccer balls. The adult is standing on the right side of the group, wearing a red jacket. The children are dressed in casual clothing, including t-shirts, shorts, and leggings. The background is filled with lush greenery and trees.

5 YR FINANCIAL PROJECTIONS

Recreation Program



TOWN OF MORAGA

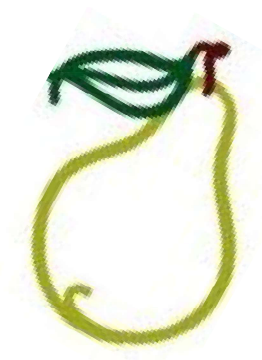
FIVE -YEAR FINANCIAL PROJECTIONS - GENERAL PURPOSE FUND (FUND 101)

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	ADJUSTED FY 2019-20	Increase (Decrease)	ADOPTED FY 2020-21		PROJECTED FY 2021-22	MULTIPLIER	PROJECTED FY 2022-23	MULTIPLIER	PROJECTED FY 2023-24	MULTIPLIER	PROJECTED FY 2024-25
SOURCES															
General Fund Revenues															
Property Tax	3,732,878	3,939,215	4,163,616	4,306,525	4,358,910	341,102	4,700,012	3.50%	4,864,512	3.50%	5,034,770	3.50%	5,210,987	3.50%	5,393,372
Real Property Transfer Tax	155,746	191,293	145,553	160,000	120,000	-	120,000	15.00%	138,000	12.00%	154,560	3.00%	159,197	3.00%	163,973
Sales & Use Tax	1,006,620	1,029,173	1,148,212	1,105,000	1,017,000	(13,747)	1,003,253	1.56%	1,018,946	2.15%	1,040,873	2.11%	1,062,800	2.06%	1,084,727
Franchise Fees	844,456	845,120	827,042	800,568	800,568	1,432	802,000	1.00%	810,020	1.00%	818,120	1.00%	826,301	1.00%	834,564
Garbage - Vehicle Impact Fees ¹	179,074	234,406	433,216	633,216	688,216	(688,216)	-	-	-	-	-	-	-	-	-
Interest	40,582	51,266	59,151	47,600	47,600	12,400	60,000		60,000		60,000		60,000		60,000
Property Rent	92,653	95,851	99,277	101,861	101,861	2,954	104,815	2.50%	107,435	3.00%	110,658	3.00%	113,978	2.50%	116,827
Planning Fees	476,409	812,218	427,719	572,000	455,000	105,000	560,000	2.00%	571,200	2.50%	585,480	2.50%	600,117	2.50%	615,120
Parks & Recreation Fees	436,950	381,257	362,254	600,680	379,505	151,095	530,600	13.00%	599,578	2.50%	614,567	2.50%	629,932	2.50%	645,680
Police Fees	76,424	71,631	88,024	64,400	64,400	12,050	76,450	2.00%	77,979	2.50%	79,928	2.50%	81,927	2.50%	83,975
Public Works Fees	231,808	221,741	322,141	347,750	349,700	16,300	366,000	2.50%	375,150	2.50%	384,529	2.50%	394,142	2.50%	403,996
Misc Fees, Fines & Revenue	168,523	125,290	193,759	233,536	233,536	(12,536)	221,000	2.00%	225,420	2.00%	229,928	2.00%	234,527	2.00%	239,218
Total General Fund Revenues	7,442,123	7,998,461	8,269,964	8,973,136	8,616,296	(72,166)	8,544,130		8,848,240		9,113,415		9,373,908		9,641,451
Transfers In (from other funds)															
Fund 100 - Palos Colorados				350,000	255,000	(120,000)	135,000		-		-		-		-
Fund 103 - COPS / SLESF - Public Safety	103,300	105,000	103,060	140,000	140,000	10,000	150,000	2.00%	153,000	2.50%	156,825	2.50%	160,746	2.50%	164,764
Fund 109 - Prop 172 Public Safety Sales Tax	65,892	69,107	71,810	74,900	59,000	17,000	76,000	1.56%	77,189	2.15%	78,850	2.11%	80,511	2.06%	82,172
Fund 140 - Lighting Assessment District				-	-	140,000	140,000		55,000		-		-		-
Fund 205 - Gas Tax	304,650	362,689	376,385	432,896	432,896	(21,825)	411,071	5.00%	431,625	2.00%	440,257	2.00%	449,062	2.00%	458,043
Fund 210 - Measure C/J	58,686	14,456	105,000	110,000	20,000	30,000	50,000		50,000		50,000		50,000		50,000
Fund 230 - Traffic Safety	36,317	19,208	18,812	20,000	20,000	3,050	23,050	2.00%	23,511	2.00%	23,981	2.00%	24,461	2.00%	24,950
Fund 500 - Lighting Assessment	330	330	6,000	6,000	6,000	4,000	10,000		10,000		10,000		10,000		10,000
Fund 510 - NPDES	214,646	194,174	214,946	280,000	291,000	-	291,000	2.00%	296,820	2.00%	302,756	2.00%	308,812	2.00%	314,988
Total Transfers In	794,694	1,002,541	2,559,747	1,413,796	1,223,896	62,225	1,286,121		1,097,144		1,062,670		1,083,591		1,104,917
TOTAL SOURCES	8,236,817	9,001,002	10,829,711	10,386,932	9,840,192	(9,941)	9,830,251		9,945,385		10,176,084		10,457,499		10,746,368
USES															
General Fund Expenditures															
General Government	1,329,983	1,693,603	1,512,808	1,955,743	1,861,868	(196,071)	1,665,797	2.00%	1,551,213	2.00%	1,582,237	2.00%	1,613,882	2.00%	1,646,160
Police	2,564,426	2,706,935	2,805,252	3,081,088	3,061,087	129,812	3,190,899	2.00%	3,254,717	2.00%	3,319,811	2.00%	3,386,208	2.00%	3,453,932
Public Works / Engineering	1,049,269	1,049,946	1,341,861	1,524,422	1,575,570	89,488	1,665,058	2.00%	1,698,359	2.00%	1,482,326	2.00%	1,511,973	2.00%	1,542,212
Parks & Recreation / Parks Maint	1,220,187	1,158,078	1,304,221	1,596,566	1,376,303	179,885	1,556,189	2.00%	1,587,312	2.00%	1,619,059	2.00%	1,651,440	2.00%	1,684,468
Planning	686,417	554,658	617,689	665,108	793,958	(128,897)	665,061	2.00%	678,362	2.00%	691,929	2.00%	705,768	2.00%	719,883
Non-Departmental	345,841	496,793	529,044	669,857	669,858	136,675	806,533	15.00%	927,513	20.00%	1,113,016	20.00%	1,335,619	15.00%	1,535,961
Total General Fund Expenses	7,196,123	7,660,013	8,110,875	9,492,784	9,338,644	210,892	9,549,537		9,697,477		9,808,378		10,204,889		10,582,617
Transfers Out (fr General Fd) to Debt Service															
Fund 701 - 2010 COP Town Hall Improve	109,457	116,218	114,419	115,519	116,519	(3,001)	113,518		115,418		112,218		113,918		115,362
Transfers Out (fr General Fd) to Other Funds															
Fund 700 - Capital Projects	483,018	1,785,668	173,854			165,000	165,000		160,000						
Fund 711 - Pavement Management Program	179,074	234,406	447,044	633,216	688,216	(688,216)	-		-		-		-		-
Fund 750 - Asset Replacement			233,000		166,000	(166,000)	-		-		-		-		-
Total Transfers Out	771,549	2,136,292	968,317	748,735	970,735	(692,217)	278,518	-	275,418		112,218		113,918		115,362
TOTAL USES	7,967,672	9,796,305	9,079,192	10,241,519	10,309,379	(481,325)	9,828,055		9,972,895		9,920,596		10,318,807		10,697,979
Operating Surplus / (Deficit)	269,145	(795,303)	1,750,519	145,413	(469,187)		2,196		(27,510)		255,488		138,692		48,389
Beginning Fund Balance	4,117,197	2,309,276	3,375,320	4,360,739	4,530,170		4,870,651		4,872,847		4,845,337		5,100,825		5,239,517
Ending Fund Balance	4,386,342	1,513,973	5,125,839	4,506,152	4,060,983		4,872,847		4,845,337		5,100,825		5,239,517		5,287,906
Adjustments to the Fund Balance															
Net CIP-Advance/Reimbursements	(2,079,966)	2,077,066													
Set-Aside Assigned Fund Balance		(212,668)	(597,000)												
Use of Assigned Fund Balance					809,668										
Projected Canyon Bridge Reimbursement				265,765											
Minor Adj to Unassigned Beg Fd Bal	2,900	(3,051)	1,331												
Adjusted Ending Unassigned Fund Balance	2,309,276	3,375,320	4,530,170	4,771,917	4,870,651		4,872,847		4,845,337		5,100,825		5,239,517		5,287,906
General Fund Reserve	32.1%	44.1%	55.9%	50.3%	52.2%		51.0%		50.0%		52.0%		51.3%		50.0%



INTRODUCTION

Canyon Rd/Camino Pablo Safety Improvement



TOWN OF MORAGA

BUDGET PROCESS AND DOCUMENT

Basis for Budget Development

The budget is the Town's financial plan for delivering effective services and efficiently managing the revenues which support those services. It is an essential component of the Town's process for financial planning, management, and control. The budget is a plan of revenue and expense activities for the fiscal year and is intended to provide a clear, concise, and coordinated financial program to attain the Town's goals and objectives. Revenue estimates are derived using historical and economic data on the state and local levels.

The budget is also developed based on the following:

- ❖ The Town Council's priorities identified through annual goal settings
- ❖ Availability and sustainability of revenues and maintenance of 50% reserve
- ❖ Legal mandates
- ❖ Prioritized capital projects

Town Council Goals and Priorities

On an ongoing basis, the Town is committed to providing high quality, cost effective services that reflect the Town's core values and strategic goals. In addition, each year the Town Council establishes top priorities, which are topics or service areas that will receive significant focus during the year. The top priorities guide both budget development and department priority-setting. In no particular order, the Town Council's budget decisions consider the following:

- ❖ Community Programs and Services
- ❖ Safety
- ❖ Infrastructure such as Streets, Parks and Storm Drain
- ❖ Addressing Unfunded Needs and Long Term Financial Sustainability

Responsibilities

- ❖ The Director of Administrative Services has the overall administrative responsibility for planning, coordinating, analyzing, preparing, and issuing the budget.
- ❖ Each Department Director is responsible for preparing and submitting the budget for the department and its subsidiary divisions in accordance with the budget instructions.
- ❖ The Town Manager, in close consultation with the department directors, is responsible for making the final determination of the proposed budget to be submitted for approval to the Town Council.
- ❖ The Town Council is responsible for setting the Town's priorities and approving the annual operating budget

DETAILED BUDGET DEVELOPMENT PROCESS

Preparing the Budget

The budget development process is the formal method through which the Town establishes its program priorities, goals, and service levels for the upcoming fiscal year. Through the budget development process, programs are established, service levels are expressed, performance measures are articulated, and resources are identified.

The Town of Moraga prepares a "line item budget." The intent of this format is to provide the Town Council with summarized yet detailed budget information by department. At the same time, the overall focus of the budget is on policy direction and departmental activities, with emphasis on the level and cost of each Town service, what services are being proposed, and the effect of these activities on general public welfare.

From December to January, the Town Manager and Director of Administrative Services monitors the budget to analyze financial performance at mid-year as well as determine preliminary budget challenges and opportunities for the upcoming fiscal year. Following this, the budget calendar is developed by the Administrative Services Director. The budget calendar provides a time frame for the planning and preparing of the Town budget.

From January through February, the Administrative Services Department drafts the budget forms, and worksheets, and distributes them to all departments responsible for their budget preparation during the budget kickoff meeting. Reports including historical actual of operating revenue and expenses, and departmental variance analysis (actual year to date versus budgeted financial activity) and forecast analyses are provided for review. Based on policy direction provided by Council through the Town Manager, departments prepare their budget requests for the Town Manager's review. As needed, the Administrative Services Department provides technical assistance to the department staff involved in preparing budgets for their departments.

When the department budgets are completed, the department director reviews them and forwards them to the Administrative Services Department. The Administrative Services Department compiles the departmental budgets into a draft line item budget rolling up to a single Town-wide budget. With the departmental input, the Administrative Services Department performs an initial analysis comparing all revenue and expenditure projections for reasonability and to ensure that no category has been overlooked.

The Town Manager, Director of Administrative Services, and department directors meet between March and the end of April to review the draft budget, make necessary adjustments, and determine which of the proposed new programs will be presented to the Town Council for adoption. These meetings are an opportunity for each department and division to present their proposed budget and their justifications for new programs, and to enhance senior management's knowledge of operational needs. The Administrative Services Department compiles the results of the reviews and prepares final recommendations for the Town Manager's approval.

In May through June, the Town Manager presents the final recommendations to the Town Council as the Proposed Budget. The Town Council's review includes citizen's input at public hearings and budget discussions. Upon completion of the review and all budget modifications, the budget is adopted by resolution

of the Town Council. The Council also adopts the Town's appropriations limit in conformance with the California Constitution, Article XIIIb.

Budget Adjustments

After approval of the annual budget, staff brings forward budget amendment recommendations to the Town Council. These budget amendments are in response to urgent and unforeseen issues, approval of new projects or Council direction. Most of these budget adjustments are presented during mid-year budget report which presents the Town's financial condition in the current fiscal year based on actual revenue and expenditure performance for the period July 1 through December 31.

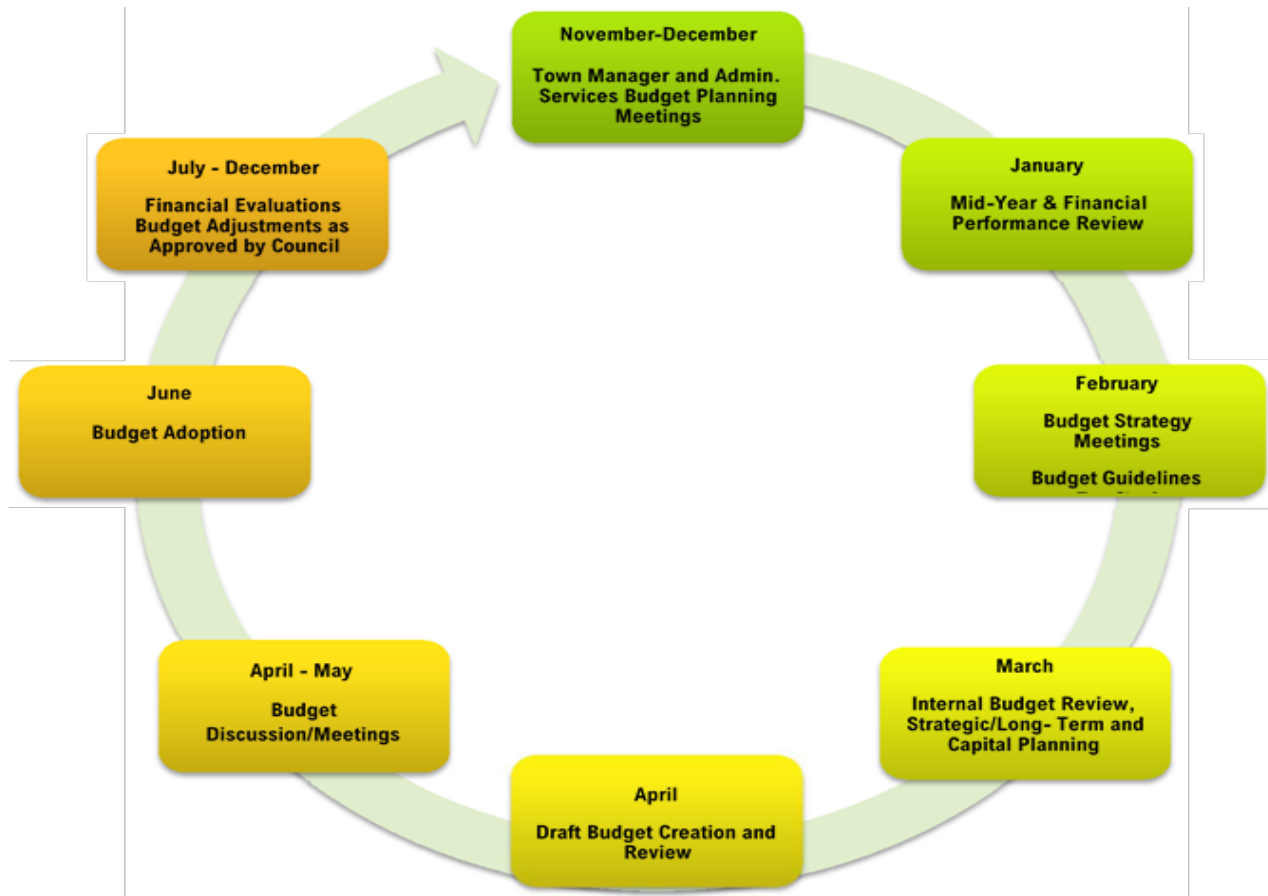
Continuous Budget Monitoring

Once in place, the adopted budget becomes the main internal control document used to monitor and manage the Town's financial position. Periodic Revenue and Expenditures Reports are provided to department directors indicating revenue and expenditures for the month and year to date. This data is intended to help department directors control expenditures and maximize revenue. Department directors review the reports and investigate significant variances between actual revenues and expenditures and the budget projections. During this review, additional fund requirements may be identified for specific items or projects that were unforeseen at the time of initial budget adoption. Accordingly, recommendations for additional appropriations are considered by the Town Manager, submitted for approval to the Town Council, and adjusted by the Administrative Services Department.



Generally, the budget is formally amended at mid-year and at year end. Additional appropriations, which were approved during the year, are added to the Adopted Budget, and presented to the Town Council as the Amended Budget. After Council's review, the Amended Budget is adopted by resolution.

Budget Process Flow



Budget Calendar and Timeframe of Significant Events

August 28	Council received Independent Report of Operating Expenditures from the Audit and Finance Committee
September 11	Council authorized increase of Town Manager's purchasing limit
September 25	Council reviewed and accepted the Capital Asset Replacement Analysis and Report for the Town of Moraga
September 25	Council received update on Stormwater Operations and Maintenance Program Implementation
October 23	Council received and accepted the CalPERS Actuarial Analysis June 30, 2018 Valuation for the Town of Moraga
November 13	Council reviewed and accepted the 2019 Addendum to the Storm Drain Master Plan
December 11	Council reviewed and filed the Audited Financial Reports for the year ended June 30, 2019
January 8	Council received update and discussed next steps to address unfunded needs and provide direction to staff
January 22	Council reviewed and prioritized Town Council and Community Goals for 2020
February 12	Council Adopted Mid-Year Budget Adjustments
March 11	Council authorized Town Manager to enter into contract with Maze & Associates for professional auditing services
May 13	Council adopted the Town of Moraga's Master Fee Schedule to be effective July 13, 2020
May 13	Council reviewed and provided direction regarding Proposed Expenditures for the FY2020-21 Budget
May 24	Council received the Local Sales Tax Oversight Committee Annual Independent Report
May 24	Council reviewed and provided direction regarding CIP
June 3	AFC reviewed Proposed Operating Budget
June 10	Town Council reviewed Proposed Operating Budget
June 15	Planning Commission reviewed Capital Improvement Plan (CIP) for General Plan Conformity
June 16	Park and Recreation Commission reviewed CIP Park Projects
June 24	Scheduled adoption of Town Operating and CIP Budgets
June-July	Scheduled publication and distribution of Adopted Budget
June-July	Scheduled upload of Adopted Budget to Financial System
July-August	Scheduled publication and distribution of Budget-At-A-Glance

KEY ASSUMPTIONS FOR THE DEVELOPMENT OF FY 2020-21 BUDGET

The budget is developed and maintained in accordance with generally accepted accounting principles (GAAP)

The COVID-19 pandemic required staff to look at multiple assumptions and scenarios as we developed the FY 2020/21 budget. The proposed budget assumes continuation of one of the various phases of the shelter in place order through December 2021. This could result to slow economic periods through the end of the calendar period.

Revenues

General revenue assumptions included in the model are:

- ❖ Property tax growth rates of around 3.5%
- ❖ Sales tax negative growth rate of under 2.0% due to the impact of COVID-19
- ❖ Property rent revenue growth rates of 2.9%
- ❖ Investment earnings growth rate of 0%.
- ❖ Decrease in Measure K sales tax
- ❖ Timely implementation of the FY 2020/21 Master Fee Schedule



Expenses

General expenditure assumptions included in the model are:

- ❖ Town services remain at status quo
- ❖ Reallocation of Fund 140 to fund certain Town needs including funding for storm drain and asset replacements
- ❖ Funding of capital improvement projects as prioritized by Council including partial funding for Bollinger Valley Special Study Area Project from General Fund
- ❖ Continued funding of the Pavement management Program
- ❖ CalPERS discount rate of 7% in 2020-21
- ❖ Other operating expenditure average growth at 2.3%

Pension Costs

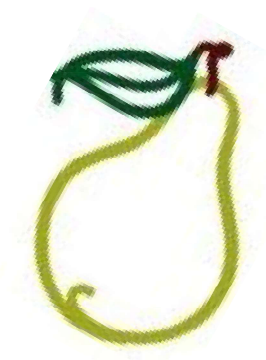
Some of the Town's largest General Fund cost increases over the next several years will come from actions implemented by the state retirement system (CalPERS) as it attempts to improve its finances and establish actuarial assumptions that better reflect current conditions.

CalPERS has projected lower future investment returns, leading them to reduce their assumed return rate. CalPERS expected rate of return gradually reduced from 7.5% to 7%. This lowered assumption regarding investment income—which supplies the majority of retiree benefits—leads to a higher estimation of liabilities and, in turn, increase contributions from employers and members. For FY 2020-21, the Town uses the CalPERS estimation and valuation of unfunded liabilities due to CalPERS.

General Fund Reserves

In 2015, the Town Council adopted the Reserve and Fund Balance Policy per Resolution No. 5-2015 – establish a General Purpose Fund Reserve Policy of Fifty Percent (50%) or 6 months of expenditures to assist planning for future years.

In the event of economic hardship and/or a natural disaster, the General Fund reserve, or balance of non-recurring revenues, is intended to temporarily support ongoing operating expenditures in order for the Town to continue providing services as established by the Town Council per Resolution No. 83 – 2014.



TOWN OF MORAGA

BUDGET FAQ'S

What methodology is used to prepare the Town budget?

The budget is prepared in accordance with Generally Accepted Accounting Principles. The budgets for all funds have been prepared on a modified accrual basis. The modified accrual basis recognizes expenditures at the point in time when the related fund liability is incurred, not necessarily when the liability is actually paid. Revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Each fund is estimated prior to the end of the fiscal year utilizing the same basis of accounting that is used for the same fund within the final audited financial statements once the Fiscal Year is closed.

What is municipal budget?

A municipal budget is a legally required management and planning tool to forecast expenditures and revenues the Town will incur in the upcoming fiscal year. It is neither actual revenue nor actual expenditures, but a tool to plan for the desired level of expenditures with the expected level of revenue. The budget is constantly monitored throughout the year to make adjustments so that at the end of the year the budget is in balance.

Who develops the Town budget?

Each year the Town Council and Town staff work together to develop an Annual Budget with public input through a series of public strategic planning and budget workshops in the spring. While the Budget is being created, all parties must make decisions on how to utilize the finite amount of revenues that the Town receives in order to produce the greatest benefits for the citizens.

What does the Town budget do?

The Budget serves as a guide and an outline for how the funds should be spent to provide, maintain, and improve services to the Town. The Town Council, Town staff, and public all serve as participants in its creation and execution.

Because the Town is limited by the amount of resources available, the Budget aids officials in determining which objectives have the highest priority and will produce the greatest positive impact in the community. Budgets are also created for linking near-term goals with available resources, while keeping in mind long-term goals and resources.

How is the budget created?

The budget is created by first establishing the goals and priorities for the Town as determined by the Council during annual strategic planning meetings with Town staff and the public. Once these goals are determined, a draft is created to accomplish those goals and priorities. Actual expenses and revenues from past years are also analyzed and reviewed to aid in forecasting expenses and revenues. The draft Budget is then

discussed in a series of public meetings to receive additional input by the Town Council and the public. The Budget must be formally adopted by the Town Council by June 30th each year. Once the Town's budget is adopted by the Council, the budget becomes an essential oversight tool in the Town's operations

What is a Capital Improvement Plan?

A capital improvement plan is a plan created by the Town to identify needed construction projects and equipment purchases. This plan provides a timetable for construction phases as well as requirements of funding sources. The capital improvement plan includes Town projects such as park improvements, asset replacements, street pavement maintenance, sewer system improvements, traffic signal and street lighting installations, and Town facility construction or improvement.



MORAGA'S HISTORY

The following synopsis of the rich history of the Town of Moraga was written by Maggie Skinner, Archivist, Moraga Historical Society.

The Town of Moraga is named for Joaquin Moraga, the grandson of Joseph Joaquin Moraga who was second in command of the Anza expedition of 1776, the founder of San Francisco, Mission Dolores, and the founder and first commandant of the Presidio. Joaquin Moraga, who also served in the military with his father Gabriel Moraga at the Presidio of San Francisco, left the Army in 1819. He and his cousin, Juan Bernal, received a 13,316 acre land grant from the Mexican government in 1835. The original land grant, known as Rancho Laguna De Los Palos Colorados (Ranch of The Lake of The Redwoods), included parts of Orinda and Lafayette and the communities of Canyon, Redwood, Rheem, and Moraga.

Joaquin Moraga built an adobe on a hill overlooking the Moraga Valley in 1841. The adobe home still stands on a knoll in Orinda above Miramonte High School with a poplar tree-lined driveway going up to the house. It was designated a California Historical Landmark in 1954. It is probably the oldest existing building in Contra Costa County. The original adobe was built with three rooms: living room (salon- dancing room), bedroom, a long veranda, and an outside kitchen. In 1848, when Joaquin's son Jose De Jesus moved in, the adobe was expanded to accommodate a large growing family. The Don Manuel family made considerable changes in a remodel done in the 1960s. The adobe today is a private home and not open to the public.



The Moraga rancho was a cattle ranch. Hides and tallow were sold to San Francisco shipping lines or exchanged for merchandise. Life at the adobe was successful and comfortable for the Moraga family. It included Indian servants that lived in a lean-to on either side of the adobe. There were many fandangos (festive dinner-dances), barbecues, and all night dancing in the adobe salon, which was the only room in the house with a wooden floor (built with Canyon redwood).

Joaquin sold three pieces of his rancho. 1) The Redwoods of Canyon to Elam Brown in 1853. Joaquin Moraga was a cattleman, not a lumber man, so his property in the Redwood Canyon was overrun with trespassers. Many were disappointed gold miners who were looking for means to make money and destroyed the magnificent redwood grove in a rush to fill the demand for lumber. Joaquin was glad to sell the Redwoods to Elam Brown the founder of Lafayette. 2) Six acres to John Courter in 1854. John Courter established the Moraga Valley Store which was on the road that led from The Redwoods to the shipping port at Martinez (today's Larch Avenue and Canyon Road). The Moragas were often in debt to Mr. Courter.

3) Forty acres to Isaac Gann in 1855. He was a squatter from Tennessee whose ranch was in today's Sanders Ranch.

When California became a State in 1850, all the land grants had to be confirmed by the new state. Hiring an attorney to fight for their land was very difficult for the Moragas as they were Spanish speaking, illiterate, and had no money - only land! With the Gold rush came many settlers, who were squatters on the Rancho, and this led to much trouble for the Moragas. A dishonest, land-hungry attorney from Oakland, Horace Walpole Carpentier, using all his legal knowledge, gained ownership of the rancho by 1886. The naive, illiterate Moragas had lost their rancho.

By 1912, the bulk of the rancho was purchased by James Irvine. He started the Moraga Land Company. It was during this period that the Moraga Company headquarters was established next to what today is The Moraga Shopping Center. The Moraga Company planted many acres of pear and walnut trees, grazed cattle on the hillsides and had many sharecroppers in the Moraga Valley. There were as many as 150 workers at The Moraga Company Ranch. The Portuguese sharecroppers were told what to plant and paid the Moraga Company rent in crops.

The Moraga Company also sold land to developers and subdivided land itself. They established the Townsite of Moraga in 1913 and tried unsuccessfully to sell lots there.

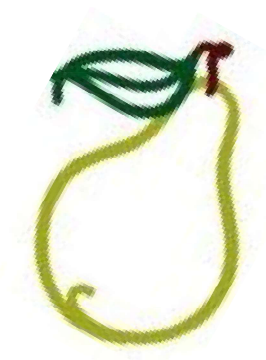
This period, 1912-1913, brought The Oakland-Antioch Railroad to Moraga with service from Oakland to Chico through Moraga. Later, this line would become the Sacramento Northern Railroad which served many early residents of The Moraga Valley. The Moraga Company built a two-story hotel in Moraga as a promotion to help the sale of land in The Valley. It later became a mercantile store, library, and eventually a bar - today called The Moraga Barn.

Much of the early real estate development for the Moraga Company was in what today is Orinda. Moraga extended to and included The Crossroads. Most of the early Crossroads businesses used the word Moraga in their name. Some of the developments along Moraga Way were Moraga Oaks and Encinas De Moraga. Fifteen tracts with the Moraga name were built in what today is Orinda.

In 1927, The Moraga Company offered 100 acres free to Saint Mary's College and College of Holy Names. They felt a college would bring culture and people to a very barren area and help the Moraga Company sell homes. Only Saint Mary's College accepted the offer and bought an additional 300 acres. In 1935, most of the land was bought by Utah Construction Company. Many subdivisions and homes were started. Utah later sold the remaining land to Russell Bruzzone, a Lafayette developer who developed much of the property.

Most of the homes, roads, and businesses in present day Moraga were built since 1960. For many years, The Rancho was owned by a single person and used for farming, agriculture, and cattle grazing. Only 20 farm families remained on The Rancho for many years. One of these farm families, the Jesse Williams family, was the only farmer on the entire rancho who never gave up his property to Carpentier. His farm was later sold to the Lucas Family. They sold a 20 acre parcel to two young women who built a one story Spanish style ranch house. In 1934, Donald Rheem bought the house and property. He was the son of William S. Rheem, President of Standard Oil Company. Rheem transformed the home into a lavish estate where the famous were entertained. He bought many acres in Rheem Valley and built many homes and subdivided his properties.

When James Irvine died in 1947, Rheem was approached as a likely buyer of the Moraga Rancho, but Utah Construction and Mining became the buyer. Since the early Utah Construction subdivision days, Moragans banded together to keep developers from overbuilding and changing the rural peaceful community. This formed a pattern for resident participation in local affairs. Moragans can brag of true commitment to their Town. This led to incorporation as the Town of Moraga in November 1974.

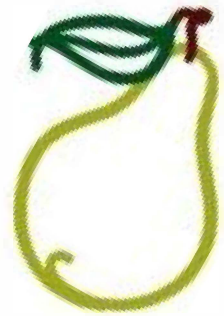


TOWN OF MORAGA



GENERAL FUND

Casita Building Renovation



TOWN OF MORAGA

GENERAL FUND OVERVIEW

One of the most commonly heard terms in municipal budget discussions is the General Fund. The General Fund is the largest fund that the Town of Moraga maintains and its primary operating fund. The General Fund is an unrestricted fund and its resources can be used for any Town service or governmental purpose.

The General Fund provides for the cost of operating the Town government and includes the Town Clerk, Town Council, Town Manager, Legal Services, Administrative Services (Finance, Risk Management, Human Resources, Information Technology), Public Safety, Planning Services (including Code Enforcement), Public Works Engineering, Facilities Maintenance, and Recreation and Park Services.

The Town provides services to the community using a combination of Town staff, programs, and contract services. The Town contracts with other government agencies and service providers that provide the Town with Animal Control, Building Permit Processing including plan check and inspections, Dispatch, Engineering, Information Technology, Janitorial, and Legal Services.

BUDGET OVERVIEW

GENERAL FUND SUMMARY OVERVIEW						
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
Revenues	\$ 7,442,123	\$ 7,998,461	\$ 8,269,964	\$ 8,973,136	\$ 8,616,296	\$ 8,544,130
Transfers In	794,694	1,002,541	2,559,747	1,413,796	1,223,896	1,338,464
Total Sources	8,236,817	9,001,002	10,829,711	10,386,932	9,840,192	9,882,594
Expenses	7,196,123	7,660,013	8,110,875	9,492,784	9,338,644	9,551,537
Transfers Out	771,549	2,136,292	968,317	748,735	970,735	278,518
Total Uses	7,967,672	9,796,305	9,079,192	10,241,519	10,309,379	9,830,055
Operating Surplus / (Deficit)	269,145	(795,303)	1,750,519	145,413	(469,187)	52,539
Beginning Fund Balance	4,117,197	2,309,276	3,375,320	4,360,739	4,530,170	4,870,651
Adjustments to the Fund Balance	(2,077,066)	1,861,347	(595,669)	265,765	809,668	-
Ending Fund Balance	\$ 2,309,276	\$ 3,375,320	\$ 4,530,170	\$ 4,771,917	\$ 4,870,651	\$ 4,923,190
General Fund Reserve	32%	44%	56%	50%	52%	52%

The General Fund budget for FY 2020/21 is \$9.88 million in revenue and \$9.83 million in operating expenditures, including non-operating transfers. The projected fiscal year end General Fund Reserve is 52%, which meets the Town's General Fund Reserve policy of 50% established in 2015 by Resolution 5-2015.

GENERAL FUND REVENUES

Property Tax

Property Tax revenue is the Town's primary source of revenue and is based on State statutes that provide that the property tax rate be limited generally to 1% of market value, be levied by only the County, and be shared by applicable jurisdictions. The Contra Costa County collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter- approved debt.

Property taxes are due on November 1 and March 1, and become delinquent on December 10 and April 10. The Town receives property taxes pursuant to an arrangement with the County known as the "Teeter Plan". Under the plan, the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the Town. The Town recognizes property tax revenues in the fiscal year in which they are due to the Town.

While property tax revenue is the single largest source of revenue to the General Fund, the Town receives only 5.32% of every property tax dollar paid by its property owners. This equates to \$500 to the Town for every home with an assessed value of one million dollars. The balance of property tax collected is committed and goes to Contra Costa County, various schools and special districts including Moraga-Orinda Fire District (18.83%), Moraga Elementary (13.19%), Acalanes High (12.26%), K-12 Schools ERAF (13.70%), Community College and CC ERAF combined (6.4%), East Bay Regional Park (2.87%), County Library (1.42%), County General (13.65%) and other schools and districts in the Contra Costa area. The dollar chart to the right illustrates how each \$1.00 of the countywide basic 1% property tax is allocated by groups in general and as a whole in comparison to the Town's proportional share.

Contra Costa County Cities	Property Tax Rate
Richmond	28.51%
El Cerrito	22.23%
Pinole	18.84%
Martinez	15.92%
Walnut Creek	9.41%
Danville	7.63%
Orinda	7.39%
Lafayette	6.66%
Clayton	6.63%
Hercules	5.42%
Moraga	5.32%



Sales Tax

Sales Tax revenue is Moraga's second largest source of revenue. The Bradley-Burns Uniform Local Sales and Use Tax Law, established in 1955 by the California Legislature, established the current sales tax system that authorizes the State Board of Equalization to collect all sales and use taxes and distribute 1% of the sales tax to cities and counties.

In 2012 Moraga voters approved Measure K, a 20-year 1% local transactions and use tax scheduled to expire in 2033. While Measure K revenue is a General Fund revenue, the Town has used the funding exclusively for infrastructure needs, specifically the repair of failing streets, storm drains and related infrastructure. Measure K revenue is deposited into a separate fund, Fund 213 – Measure K.

Franchise Fees

A franchise fee is imposed on various utilities based on long-standing agreements with Town utility providers (i.e. Pacific Gas and Electric, Comcast, Recycle Smart). Generally, a portion of gross annual receipts are distributed to the Town for use in the General Fund. Franchise Fees, the Town's third largest source of General Fund revenue are relatively stable generating approximately \$800,000 annually.

Department Generated Revenue (Planning, Police, Public Works, Parks and Recreation)

Departmental fees are imposed upon the user of a service provided by the Town and are based upon the cost of providing the service. Generally, a service charge can be levied when the service can be measured and sold to an identified user. Department activities generate revenue for various fees for services listed in the Town's Master Fee Schedule.

Other Revenue

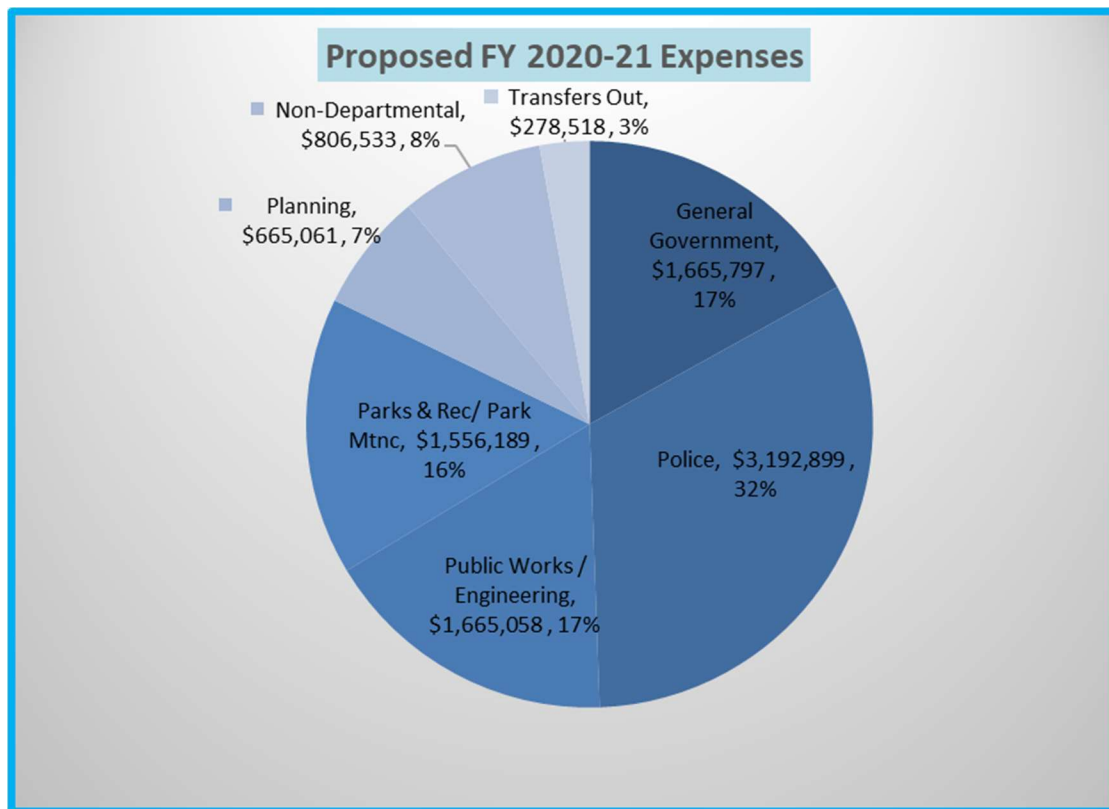
Other General Fund revenue sources are impacted by the economic environment, but not to the same degree as sales, property, and transaction and use taxes. These other sources include Real Property Transfer Tax, Property Rents, Interest and Other Misc. Revenues.

GENERAL FUND EXPENDITURES

The FY 2020/21 General Fund total expenditure budget is \$9.83 million. The \$9.55 million operating budget expenditures are organized by the following six program areas.

- General Government
- Police
- Public Works/Engineering
- Parks & Recreation/Park Maintenance
- Planning
- Non-Departmental

Below is the FY 2020/21 distribution of expenditures by operating program.



Each program and departmental budget are in turn further broken down into one or more of the following expenditure categories: personnel, services and supplies and capital outlay. The Personnel category reflects the salaries and benefits of the staffing levels. Service and supplies reflect the costs of service contracts, consultants, office supplies, small equipment, dues, travel, and training. Capital Outlay consists of the costs of office furnishings, equipment, vehicles, and improvements.

GENERAL FUND REVENUE HIGHLIGHTS

	GENERAL FUND REVENUES					
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
Property Tax	\$ 3,732,878	\$ 3,939,215	\$ 4,163,616	\$ 4,306,525	\$ 4,358,910	\$ 4,700,012
Real Property Transfer Tax	155,746	191,293	145,553	160,000	120,000	120,000
Sales & Use Tax	1,006,620	1,029,173	1,148,212	1,105,000	1,017,000	1,003,253
Franchise Fees	844,456	845,120	827,042	800,568	800,568	802,000
Garbage - Vehicle Impact Fees	179,074	234,406	433,216	633,216	688,216	-
Interest	40,582	51,266	59,151	47,600	47,600	60,000
Property Rent	92,653	95,851	99,277	101,861	101,861	104,815
Planning Fees	476,409	812,218	427,719	572,000	455,000	560,000
Parks & Recreation Fees	436,950	381,257	362,254	600,680	379,505	530,600
Police Fees	76,424	71,631	88,024	64,400	64,400	76,450
Public Works Fees	231,808	221,741	322,141	347,750	349,700	366,000
Misc Fees, Fines & Revenue	168,523	125,290	193,759	233,536	233,536	221,000
Transfers In	794,694	1,002,541	2,559,747	1,413,796	1,223,896	1,338,464
Total General Fund Revenues	\$ 8,236,817	\$ 9,001,002	\$ 10,829,711	\$ 10,386,932	\$ 9,840,192	\$ 9,882,594

Property Taxes - In FY 2020/21, the Town's property tax revenue consultant, Avenu Insights, projects a 4.7% increase in property tax revenue. Consistent with Resolution 12-2020, \$135,000 in additional property tax revenue is available as it is not needed to fund street lighting activities. Property Tax revenue is one of the most stable sources of revenue. The Five-Year Financial Plan assumes a 3.5 - 4% future growth in property taxes, lower than the 4.7% five-year average.

Sales Tax Bradley-Burns - Moraga's Sales Tax revenue is uncommonly stable and has ranged from \$1,106,620 - \$1,148,212 over the past five years. Avenu Insights, the Town's sales tax consultant, projects FY 2020/21 revenue of \$1,003,253 which assumes a continued decrease in revenue due to the impact of COVID-19 on the economy.

Franchise Fees - Assumption are based on historical trends and projected receipts for FY 2019/20.

Garbage Vehicle Impact Fees - Starting FY 2020/21, the Garbage Vehicle Impact Fees will be accounted for in Fund 213 which was established to separately account for this restricted revenue that can only be used for repair and maintenance of local streets and roads. Previously the receipts were deposited to the General Fund and then transferred out to the Town's Pavement Management Program (Fund 711).

Interest - Interest rates have increased in the past, however due to market conditions and volatility, no increase is projected. Total projected interest is \$60,000.

Property Rent - Moraga Country Club and Mulberry Tree Preschool leases are adjusted annually in March based on CPI. Revenue is projected at \$104,815.

Department Fees for Planning, Parks & Rec, Police, Public Works

Planning – FY 2020/21 revenues are projected at \$560,000. Planning fees for services cover approximately two-thirds of the cost of providing planning services.

Parks and Rec - The FY 2020/21 revenue projections assume camps will operate next year, including the After School Enrichment Program, and that events of more than 50 will resume after August 1, 2020. The lower revenue projection in FY 2020/21 is mainly due to the postponement of events. Parks & Recreation fees cover approximately one-third of the costs of providing Parks and Recreation services.

Public Works/Engineering – FY 2020/21 revenues are projected to generate \$366k in fees which in conjunction with other restricted revenue, cover approximately 70% of the cost of providing Public Works/Engineering services.

GENERAL FUND EXPENSE HIGHLIGHTS

In FY 2020/21, expenses (including transfers-out for debt service and capital projects) are projected at \$9.83 million. An overview and description of the Town's General Fund budget for the five year period of FY 2016/17 through FY 2020/21 by category as follows:

	GENERAL FUND EXPENSES					
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
General Government	\$ 1,329,983	\$ 1,693,603	\$ 1,512,808	\$ 1,955,743	\$ 1,861,868	\$ 1,665,797
Police	2,564,426	2,706,935	2,805,252	3,081,088	3,061,087	3,192,899
Public Works / Engineering	1,049,269	1,049,946	1,341,861	1,524,422	1,575,570	1,665,058
Parks & Rec/ Park Mtn	1,220,187	1,158,078	1,304,221	1,596,566	1,376,303	1,556,189
Planning	686,417	554,658	617,689	665,108	793,958	665,061
Non-Departmental	345,841	496,793	529,044	669,857	669,858	806,533
Transfers Out	771,549	2,136,292	968,317	748,735	970,735	278,518
Total General Fund Expenses	\$ 7,967,672	\$ 9,796,305	\$ 9,079,192	\$ 10,241,519	\$ 10,309,379	\$ 9,830,055

General Government

For FY 2020/21, General Government costs are projected to decrease by \$196,071 mainly due to a decrease in the projected legal litigation budget from \$360k in FY 2019/20 to \$145k in FY 2020/21. Total legal costs are budgeted at \$285,000 in FY 2020/21, including the \$135,000 in legal fees for litigation which are projected to be paid from Fund 100 - Palos Colorados. Legal services are retained under contract with Burke, Williams & Sorensen, LLP law firm for assistance on specialized issues and areas of law.

Parks & Recreation

The FY 2020/21 proposed budget includes expenditures related to classes and events that were reduced in FY 2019/20 due to the COVID-19 shelter-in-place order.

Planning

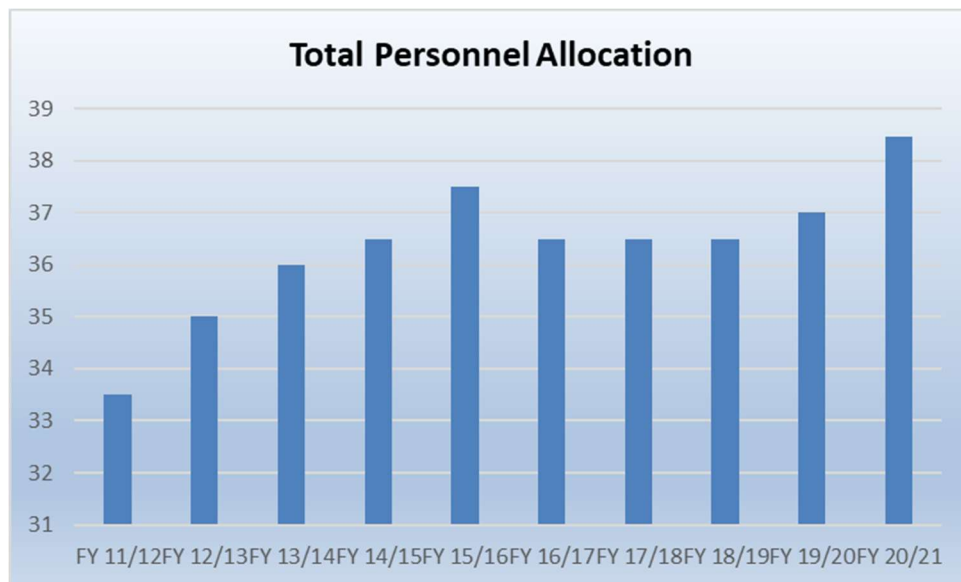
Planning expenses are projected to increase by \$128,000 over the FY 2019/20 budget mainly attributable to the 10-year audit of developer deposit accounts in FY 2019/20 which resulted in a one-time bad debt write-off of \$123,000.

Non-Departmental

Non-Departmental expenses include the annual CalPERS pension liability payment, insurance (including claims), unemployment claims, and training. Non-Departmental expenses are projected to increase \$137,675 to \$806,533 mainly attributable to an increase in CalPERS unfunded liability payments (see below).

Personnel Costs

The FY 2020/21 proposed budget for personnel expenditures (such as salaries and benefits) is \$6,137,713. As is typical in any service organization, expenditures associated with personnel constitute the largest, single expenditure in the operating budget. The FY 2020/21 Budget includes 38.45 FTE employees which includes the part-time Accounting Technician and full-time Maintenance Worker I position approved by the Town Council on January 8, 2020 and February 12, 2020, respectively.



FY 2020/21 personnel costs include a Cost of Living Adjustment of 2.5% for miscellaneous employees and 3% for safety officers. Personnel Costs in FY 2020/21 have decreased as a percentage of operation budget from 62% in FY 2019/20 to 59% in FY 2020/21. As is typical in municipal agencies, the largest expense is in the Police Department, followed by Public Works/Engineering and Parks & Recreation.

Personnel Cost by Department FY 2020/21			
Department	Personnel Costs	% of Total Personnel Costs	% of Total Operating Budget
General Government	\$ 534,983	9%	6%
Administrative Services	531,708	9%	6%
Police	2,604,454	44%	27%
Public Works /Engineering	1,045,613	18%	11%
Parks & Recreation /Parks Maint.	816,094	14%	9%
Planning	604,861	10%	6%
Total Personnel Costs	\$ 6,137,713	100%	59%

Insurance Premiums

Insurance Premiums, classified as a Non-Departmental expense, are projected to increase by \$68,544 due primarily to increase in liability and workers compensation insurance.

CalPERS Unfunded Liability Payments

The Town has pension plans with the California Public Employees' Retirement System (CalPERS): one for miscellaneous (non-safety) employees and one for safety employees (police personnel). Pension benefits are funded by a combination of employer contributions, employee contributions, and investment earnings on those contributions.

CalPERS unfunded liability increased by 17% or \$68,131 from \$392,953 to \$461,084. The increase in the Town's unfunded pension liability is due to the lowering of the CalPERS assumed rate of investment return (otherwise known as the discount rate) to 7.0 percent as CalPERS is modifying its investment strategy to a more conservative approach to reduce the likelihood of investment volatility.

According to the most recent information provided by CalPERS (Actuarial Valuation Report as of June 30, 2018 for FY 2020/21 the Town's total unfunded liability is \$7.32 million and the Town's pension plan is funded at 74.04% (funding ratio). Compared to other agencies, the Town is in a relatively good position. If the Town were to exit CalPERS the estimated cost (termination liability) would be \$50.9 million dollars.

To assure pension sustainability, the CalPERS Board has periodically reviewed specific factors and policies to determine if adjustments to municipalities unfunded liability payments are necessary. Adjustments have been made to demographic assumptions such as the expectation that retired employees are living longer. Since these assumptions ultimately impact employer pension costs, the Board also developed a strategic plan to spread out costs to local public agencies over 20 years, with increases phased in over five years beginning in Fiscal Year 2016/17. The CalPERS Board adjusted the discount rate (assumed rate of return) from 7.5% to 7.0% between FY 2018/19 and FY 2021/22. Lowering the discount rate lowers the Town's funding ratio and increases the Town's unfunded liability. CalPERS also decreased their amortization payment schedule from 30 years to 20 years for agencies to pay off their unfunded liabilities. This change in methodology increased the Town's unfunded liability payment schedule. The estimated future CalPERS unfunded liability payments are outlined below.

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Estimated Payment	\$ 540,792	\$ 605,494	\$ 645,667	\$ 688,930	\$ 708,438

The Town makes a one-time prepayment for unfunded liabilities in July of each year in order to receive a 3% discount. The FY 2020/21 budget includes the discounted payment expense.

GENERAL FUND RESERVES

The Town of Moraga is committed to prudent fiscal practices and maintaining adequate General Fund reserves to ensure consistent, uninterrupted municipal services and facilities in the wake of potential risk events, such as a major economic downturn or natural disaster (e.g., wildfires, winter storms or earthquakes).

Additionally, the Town is committed to maintaining an adequate reserve to protect its credit quality and reduce the Town's cost of borrowing, as adequate reserves represent a significant factor in a rating agency's evaluation.

The projected June 30, 2021 General Fund Reserve is projected at \$4,923,190 or 51.5%. The table below provides the projected General Fund Reserve for FY 2016/17 through FY 2020/21. The Five Year Revenue and Expenditure Summary projects a 50% reserve level through FY 2024/25

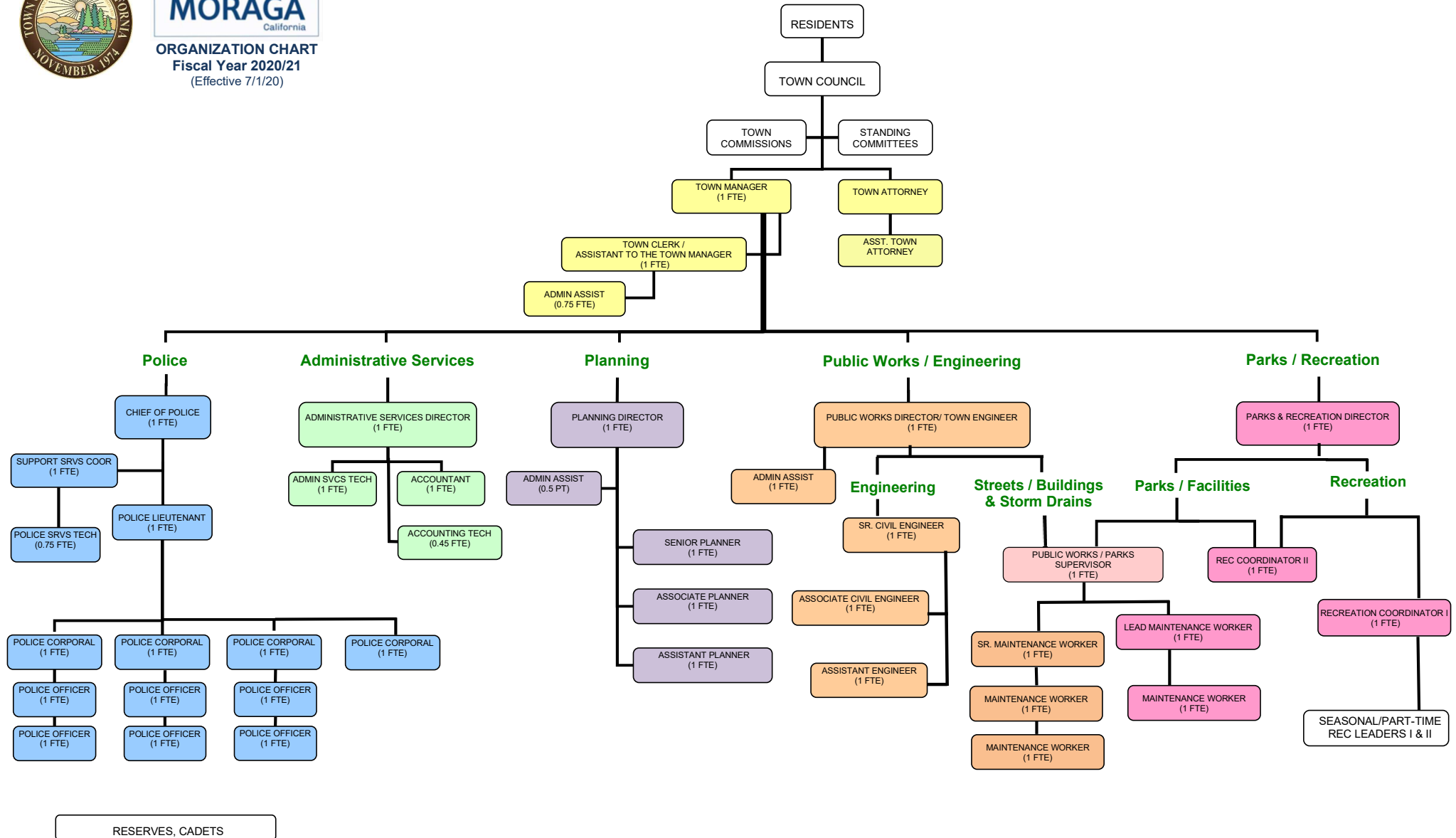
	GENERAL FUND UNASSIGNED RESERVES					
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
Operating Surplus / (Deficit)	\$ 269,145	\$ (795,303)	\$ 1,750,519	\$ 145,413	\$ (469,187)	\$ 52,539
Beginning Fund Balance	4,117,197	2,309,276	3,375,320	4,360,739	4,530,170	4,870,651
Ending Fund Balance	4,386,342	1,513,973	5,125,839	4,506,152	4,060,983	4,923,190
Adjustments	(2,077,066)	1,861,347	(595,669)	265,765	809,668	-
Adj Ending Fund Bal	\$ 2,309,276	\$ 3,375,320	\$ 4,530,170	\$ 4,771,917	\$ 4,870,651	\$ 4,923,190
General Fund Reserve	32.1%	44.1%	55.9%	50.3%	52.2%	51.5%

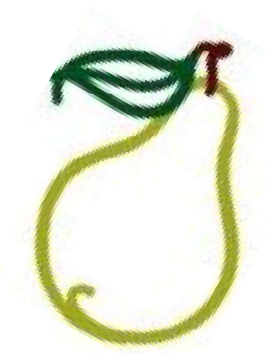


TOWN OF MORAGA



Town of
MORAGA
California
ORGANIZATION CHART
Fiscal Year 2020/21
(Effective 7/1/20)

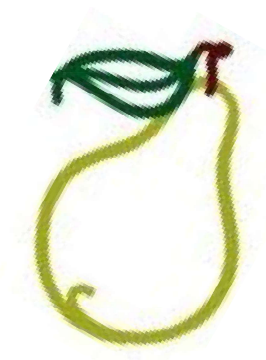




TOWN OF MORAGA

AUTHORIZED POSITIONS BY DEPARTMENT
Full Time Equivalents (FTE)

	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
General Government					
Town Manager	1.00	1.00	1.00	1.00	1.00
Town Clerk / Assistant to Town Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.75	0.75	0.75	0.75	0.75
Administrative Services Director	1.00	1.00	1.00	1.00	1.00
Administrative Services Technician	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Accounting Technician	-	-	-	-	0.45
Subtotal	5.75	5.75	5.75	5.75	6.20
Planning					
Planning Director	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00
Associate Planner	2.00	2.00	1.00	1.00	1.00
Assistant Planner	-	-	1.00	0.50	1.00
Administrative Assistant, Senior	1.00	1.00	1.00	1.00	-
Administrative Assistant	-	-	-	-	0.50
Subtotal	5.00	5.00	5.00	4.50	4.50
Police					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	1.00	-	-	-	-
Police Corporal	3.00	4.00	4.00	4.00	4.00
Police Officer	6.00	6.00	6.00	6.00	6.00
Support Services Coordinator	1.00	1.00	1.00	1.00	1.00
Police Services Technician	0.75	0.75	0.75	0.75	0.75
Subtotal	13.75	13.75	13.75	13.75	13.75
Public Works / Engineering					
Public Works Director / Town Engineer	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	1.00	1.00	1.00	1.00	1.00
Associate Civil Engineer	-	-	-	1.00	1.00
Engineering Technician / Asst. Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Manager, Public Works / Parks Maint.	0.62	0.62	0.62	0.62	0.62
Lead Maintenance Worker	0.69	0.69	0.69	0.69	0.69
Senior Maintenance Worker	0.15	0.15	0.15	0.15	0.15
Maintenance Worker	0.40	0.40	0.40	0.40	1.15
Subtotal	5.86	5.86	5.86	6.86	7.61
Parks & Recreation					
Parks & Recreation Director	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator I/II	2.00	2.00	2.00	2.00	2.00
Manager, Public Works/Parks Maint	0.38	0.38	0.38	0.38	0.38
Lead, Maintenance Worker	0.31	0.31	0.31	0.31	0.31
Senior, Maintenance Worker	0.85	0.85	0.85	0.85	0.85
Maintenance Worker	1.60	1.60	1.60	1.60	1.85
Subtotal	6.14	6.14	6.14	6.14	6.39
TOTAL PERSONNEL	36.50	36.50	36.50	37.00	38.45

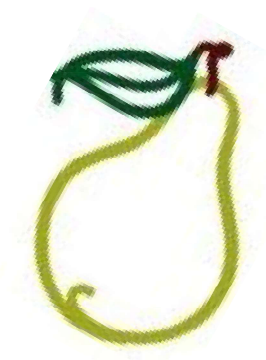


TOWN OF MORAGA

OPERATING BUDGET SUMMARY REVENUE & EXPENDITURE

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
SOURCES					
General Fund Revenues					
Property Tax	3,732,878	3,939,215	4,163,616	4,358,910	4,700,012
Real Property Transfer Tax	155,746	191,293	145,553	120,000	120,000
Sales & Use Tax	1,006,620	1,029,173	1,148,212	1,017,000	1,003,253
Franchise Fees	844,456	845,120	827,042	800,568	802,000
Garbage - Vehicle Impact Fees ¹	179,074	234,406	433,216	688,216	-
Interest	40,582	51,266	59,151	47,600	60,000
Property Rent	92,653	95,851	99,277	101,861	104,815
Planning Fees	476,409	812,218	427,719	455,000	560,000
Parks & Recreation Fees	436,950	381,257	362,254	379,505	530,600
Police Fees	76,424	71,631	88,024	64,400	76,450
Public Works Fees	231,808	221,741	322,141	349,700	366,000
Misc Fees, Fines & Revenue	168,523	125,290	193,759	233,536	221,000
Total General Fund Revenues	7,442,123	7,998,461	8,269,964	8,616,296	8,544,130
Transfers In (from other funds)					
Fund 100 - Palos Colorados				255,000	135,000
Fund 103 - COPS / SLESF - Public Safety	103,300	105,000	103,060	140,000	150,000
Fund 109 - Prop 172 Public Safety Sales Tax	65,892	69,107	71,810	59,000	76,000
Fund 140 - Lighting Assessment District				-	140,000
Fund 205 - Gas Tax	304,650	362,689	376,385	432,896	411,071
Fund 210 - Measure C/J	58,686	14,456	105,000	20,000	50,000
Fund 230 - Traffic Safety	36,317	19,208	18,812	20,000	23,050
Fund 500 - Lighting Assessment	330	330	6,000	6,000	10,000
Fund 510 - NPDES	214,646	194,174	214,946	291,000	291,000
Total Transfers In	794,694	1,002,541	2,559,747	1,223,896	1,286,121
TOTAL SOURCES	8,236,817	9,001,002	10,829,711	9,840,192	9,830,251
USES					
General Fund Expenditures					
General Government	1,329,983	1,693,603	1,512,808	1,861,868	1,665,797
Police	2,564,426	2,706,935	2,805,252	3,061,087	3,190,899
Public Works / Engineering	1,049,269	1,049,946	1,341,861	1,575,570	1,665,058
Parks & Recreation / Parks Maint	1,220,187	1,158,078	1,304,221	1,376,303	1,556,189
Planning	686,417	554,658	617,689	793,958	665,061
Non-Departmental	345,841	496,793	529,044	669,858	806,533
Total General Fund Expenses	7,196,123	7,660,013	8,110,875	9,338,644	9,549,537
Transfers Out (fr General Fd) to Debt Service					
Fund 701 - 2010 COP Town Hall Improve	109,457	116,218	114,419	116,519	113,518
Transfers Out (fr General Fd) to Other Funds					
Fund 700 - Capital Projects	483,018	1,785,668	173,854		165,000
Fund 711 - Pavement Management Program	179,074	234,406	447,044	688,216	-
Fund 750 - Asset Replacement			233,000	166,000	
Total Transfers Out	771,549	2,136,292	968,317	970,735	278,518
TOTAL USES	7,967,672	9,796,305	9,079,192	10,309,379	9,828,055
Operating Surplus / (Deficit)	269,145	(795,303)	1,750,519	(469,187)	2,196

¹ Beginning in FY 2020-21 Garbage Vehicle Impact Fees are deposited directly into Fund 212



TOWN OF MORAGA



GENERAL GOVERNMENT



The General Government program area consists of the Town Council, Town Manager, Town Attorney, and Town Clerk.

MISSION

The mission of the Town of Moraga is to provide high-quality customer service that reflects the vision of the Town's elected, appointed, and volunteer citizens in a manner that honors the minimal government and highly transparent expectations of the community. The mission of General Government is for the Town Council to establish policies that best serve the Town of Moraga and its citizens, and for the Town Manager to provide leadership to the Town's exceptional employees to implement those policies and manage the Town's daily operations.

TOWN COUNCIL

The Town Council establishes overall goals and objectives for the Town through the adoption of policies aimed at enhancing the community to benefit the general public. The Council is guided by the vision established in the General Plan and Specific Plans. The Council sets priorities to implement programs and services; listens to the community to determine overall needs; and sets and monitors financial and other Town administrative activities. The Council also confers with officials from other public agencies and associations to further the goals of the Town, the region, and municipal government in general.

The Town Council is the conduit between the desires and expectations of individual Moraga residents and business operators. The Council determines what is in the best interest of the public given the Town's limited resources. The Council is engaged in the community, hearing directly from citizens and communicating Council actions related to the prioritization of existing Town services. Town Councilmembers can also request new initiatives either through the annual goal-setting workshop, or incrementally throughout the year by asking for a particular item to be placed on a future Council agenda for public discussion.



TOWN MANAGER

The Town Manager provides leadership to: guide and assist staff in excelling in their individual positions; ensure the elected and appointed Boards, Commissions and Committees have the ability to make informed decisions; and direct the organization based on the Council's direction. The Town Manager makes recommendations on programs and services to the Council, advises the Council on matters of concern to the community, and assists the Council in establishing Town-wide services, goals and policies. Coordination with other local, regional, and educational agencies to promote and protect the interests of the Town and ensure the efficient delivery of services to the community is an integral part of the Town Manager's responsibilities.

TOWN ATTORNEY

The Town contracts for a Town Attorney who provides legal consultation through a respected legal firm on a variety of matters including land use and planning, labor relations, and other fiscal and liability issues. The firm represents the Town in litigation (brought against, or initiated by, the Town), contracts, and labor negotiations. The firm also provides legal advice on questions of law and procedure, enforcement of certain provisions of the Moraga Municipal Code, and personnel issues. When needed, the firm provides written opinions on Town-related matters, and representation for all Town officers and officials in actions brought against them while performing their official Town functions.

This past year the Town Attorney and Assistant Town Attorney assisted the Town on a number of development projects, draft Ordinances, and lawsuits, and provided legal advice on both internal and external issues.

TOWN CLERK

The Town Clerk's office provides administration and management of Town records in accordance with state and local laws. This includes maintaining custody and responsibility for all official Town records, providing general information to the public; administering all elections; noticing public hearings and official meetings; producing official minutes of Council meetings; and, fulfilling all of the Town Clerk's statutory responsibilities. The Town Clerk also maintains rosters and assignments for all Council-appointed Boards/Commissions/Committees and the Council Agenda Schedule. The Town Clerk is responsible for Brown Act compliance for public meetings and ceremonial and procedural functions of the Council and responds to requests pursuant to the Public Records Act. Additionally, the Town Clerk provides support and administrative service to the Town Council and Town Manager.

One of the key responsibilities of the Town Clerk's office is to provide transparent communications between the Town as an organization and the residents, businesses, and service organizations in Town. Over the years the methods of communicating Town activities and upcoming meeting items have been enhanced and expanded. The Town uses multiple methods to communicate with the community including the Town website (which is continually updated with new information on upcoming activities, agenda items and project and enables Livestream viewing of public meetings), the Town's electronic newsletter "About Town;" Nixle, Facebook and NextDoor. The Town Clerk also legally notices meetings, and coordinates and creates Town Council meeting packets, in both written and electronic format.



	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Adjusted FY 19-20	Adopted FY 20-21
Personnel	474,028	541,285	475,737	517,538	534,983
Service/Supplies	307,395	570,579	441,068	610,200	390,120
TOTAL	781,423	1,111,864	916,805	1,127,738	925,103

ACCOMPLISHMENTS FOR FY 2019-20

- Completed a Capital Asset Replacement Analysis and Report to identify and prioritize the annual investment needed to maintain the Town's 150 buildings, facilities, parks and vehicles.
- Invested \$400,000 in asset replacement projects to complete: ADA improvements; fix the Rancho Laguna Park sewer system; repave the Commons Park basketball court and parking lot; replace a portion of the library roof and repaint the library; replace a sewer lateral, construct an ADA restroom, fix the boiler and upgrade the electrical panel at the Hacienda; and purchase replacement vehicles and IT hardware.
- Completed a CalPERS Unfunded Pension Liability Study to analyze the impact of a lower rate of return on the Town's unfunded pension liability (which is a result of changes in CalPERS assumptions). Considered three scenarios in which the Town would make additional contributions to stabilize future payments, which are projected to increase,
- Completed a field mapping project of the Town's 21 miles of public storm drain infrastructure to obtain accurate GIS data including the material, diameter, lengths and location of the assets. Reevaluated the annual funding needs of the storm drain Operations & Maintenance (O&M) program for inspections, cleaning and repairs and continued implementation of the O&M program which resulted a recommendation of \$420,000 in annual funding for the enhanced O&M program.
- Updated the 2015 Storm Drain Master Plan with a 2019 Addendum to reprioritize the systems capital needs to incorporate data gathered about the system over the past four years and give more weight to condition and nuisance related projects and deemphasize capacity-related concerns which resulted in a recommended 10-year capital funding need of \$120,000 annually.
- Maintained high standards of financial reporting including developing a balanced FY 2019/20 budget and completing the Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2019. Developed a Fiscal Year Budget at a Glance brochure that was distributed to the community as an insert in the Lamorinda Weekly to provide the community information about the Town's finances.
- The Audit and Finance Committee (AFC) completed a detailed review of the Town's General Fund non-personnel operating expenditures and communicated the results to the Council and community. The AFC was unable to find cost savings but recommended an RFP be issued for IT and auditing services (the auditing services RFP was completed in March 2020) and investment in training to better utilize the Town's finance software system.
- Reviewed and analyzed the Town's legal expenses, instituted procedures to better track legal expenses such as quarterly litigation updates, and negotiated reduced specialty rates for services.
- Staff continued to analyze the benefits and costs of insourcing v outsourcing on a case by case basis and prepared a Council report of all vendors who the Town paid more than \$15,000 per year in Fiscal Years 2016/17, 2017/18, and 2018/19.
- Studied and authorized the reallocation of excess Fund 140 – Property Tax -Special Lighting District, a pre-Proposition 13 property tax lighting special assessment, to the General Fund and the allocation of a portion of the fund balance to Capital Asset Replacement and storm drain projects in the future.
- Secured Caltrans funding and began construction of the Canyon Road permanent bridge. Completed negotiations with EBMUD regarding construction of a retaining wall to protect the new bridge against future landslides.



- Completed the Moraga Way Streetscape Improvement project establishing Class II bicycle lanes, installing sidewalks and pedestrian paths, replacing curb ramps, and resurfacing Moraga Way. This project links residents to Miramonte High School, transit stops and the Moraga Center.
- Completed Canyon Road/Camino Pablo Streetscape Improvement project reducing the through traffic lanes, resurfacing the intersection, and adding bulb-outs, a pedestrian refuge, flashing beacons and a speed feedback sign to improve pedestrian safety at this highly used intersection.
- Resurfaced the Moraga Road and Alta Mesa intersection and improved the safety of the intersection with pedestrian and bicycle improvements including bike lanes, bulb outs, curb ramps, a median refuge, flashing beacons, speed signs and high visibility crosswalk striping.
- Completed a 2020 Pavement Management Program Report which resulted in a decision to implement a worst streets first approach for 2022-2024 to reconstruct the Moraga streets that are in Poor and Very Poor condition.
- Completed the 2019 Pavement Surface Seal program in partnership with the City of Lafayette, investing an additional \$1.56 million in improving the Town's streets. Completed design of the 2020 Pavement Overlay program to be constructed in Summer 2020.
- Amended the Moraga Municipal Code to clarify the Town's drainage easement acceptance policy and adopted a formal policy for the acceptance of offers of drainage easement dedication.
- Installed improvements to the Commons Park skatepark including adding a hydration station, concrete seat wall and pathway repairs, thanks to generous donations.
- Abated the sinkhole nuisance at 398 Rheem Boulevard.
- Activated the Hacienda de las Flores with After School Enrichment Programs in the newly renovated Casita (thanks to the Hacienda Foundation donation).
- Adopted ordinances amending various sections of the Moraga Municipal Code to: consolidate the Design Review Board and the Planning Commission; streamline the process for businesses to locate in Moraga; and add short-term rental restrictions.
- Initiated the Moraga Center Specific Plan Zoning Implementation project, including holding four Citizens Advisory Committee meetings, a Technical Advisory Committee meeting, and developing draft zoning provisions.
- Updated the Contract Authority of the Town Manager from \$15,000 to \$25,000 to reduce the administrative burden of drafting staff reports for routine expenditures and eliminate the delay in the procurement of goods and services.
- Increased the fiscal thresholds for bidding to allow the Town Manager to dispense with bidding if the purchase is less than \$10,000, require informal bidding if the purchase is between \$10,000 and \$50,000, and require formal bidding if the estimated value of the purchase is greater than \$50,000.
- Secured \$160,000 in SB2 grant funds to streamline the three-step planned development process, \$60,000 in LEAP grant funds to implement the 6th Cycle RHNA, \$200,000 in Prop 68 State grant funds to renovate the Commons Park picnic areas and \$495,000 in FEMA Hazard Mitigation Grant Program funding to daylight Laguna Creek and reduce the potential for flooding of the Pavilion building.
- Adopted Town Protocols to clarify the Role and Authority of the Town Council, Council Officers and Council Appointments, and clarify procedures for Meetings, Agendas, Public Participation and Public Hearings including Rules of Conduct and other Administrative Matters.
- Established a Voluntary Temporary Furlough Program for members of the Moraga Employees Association, the Mid-Management/Professional Employees and Department Directors.
- Launched a new Town website with improved functionality.

REVENUE
General Government



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PROPERTY TAX								
101-000-310-01	Property Tax - Secured	1,963,001	2,086,120	2,196,402	2,302,349	2,405,954	103,605	4%
101-000-310-04	Property Tax - Unsecured	57,746	58,513	61,553	59,686	60,283	597	1%
101-000-310-07	Property Tax - Supplemental	52,398	44,841	52,519	50,000	50,000	-	0%
101-000-310-08	Property Tax - Lighting District	-	-	-	-	147,743	147,743	-
101-000-310-09	Property Tax - Unitary	25,407	27,262	28,203	25,970	26,229	259	1%
101-000-310-11	Property Tax Prior Year Secure	(4,471)	(4,188)	(2,825)	(3,442)	-	3,442	-100%
101-000-310-12	Property Tax - In Lieu	1,622,029	1,712,049	1,811,813	1,909,381	1,995,303	85,922	4%
101-000-310-14	Property Tax Prior Year Unsecure	1,869	(111)	1,558	466	-	(466)	-100%
101-000-360-05	Homeowner's Property Tax Relief	14,899	14,729	14,393	14,500	14,500	-	0%
SUBTOTAL PROPERTY TAX		3,732,878	3,939,214	4,163,616	4,358,910	4,700,012	341,102	8%
101-000-320-14	Real Property Transfer Tax	155,746	191,293	145,553	120,000	120,000	-	0%
SALES TAX								
101-000-320-01	Sales & Use Tax	1,006,620	1,029,173	1,148,212	1,017,000	1,003,253	(13,747)	-1%
SUBTOTAL SALES TAX		1,006,620	1,029,173	1,148,212	1,017,000	1,003,253	(13,747)	-1%
FRANCHISE FEES								
101-000-320-04	Franchise Fees - Garbage	322,724	319,957	332,903	338,568	340,000	1,432	0%
101-000-320-05	Franchise Fees - Electric	136,250	142,856	125,637	100,000	100,000	-	0%
101-000-320-06	Franchise Fees - Gas	53,223	64,959	59,580	57,000	57,000	-	0%
101-000-320-07	Franchise Fees - Cable	332,259	317,348	300,766	305,000	305,000	-	0%
SUBTOTAL FRANCHISE FEES		844,456	845,120	818,886	800,568	802,000	1,432	0%

REVENUE
General Government



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
101-000-320-08	Garbage Vehicle Impact Fees ¹	179,074	234,406	433,216	688,216	-	(688,216)	-100%
101-000-350-01	Interest - General Fund	40,582	51,266	59,151	47,600	60,000	12,400	26%
PROPERTY RENT								
101-510-351-01	Property Rent - Moraga Country Club	65,701	67,969	70,398	72,230	74,325	2,095	3%
101-510-351-07	Property Rent - Mulberry Tree Preschool	26,952	27,882	28,879	29,631	30,490	859	3%
	SUBTOTAL PROPERTY RENT	92,653	95,851	99,277	101,861	104,815	2,954	3%
OTHER								
101-000-360-01	Motor Vehicle License Fees ²	7,398	9,365	8,156	7,000	10,000	3,000	43%
101-510-380-01	Overhead Recovery	124,768	115,788	130,093	225,536	210,000	(15,536)	-7%
101-510-380-10	Other Revenue - Admin	43,745	139	63,050	1,000	1,000	-	0%
	SUBTOTAL OTHER	175,911	125,292	201,299	233,536	221,000	(12,536)	-5%
TOTAL REVENUES		6,227,920	6,511,615	7,069,210	7,367,691	7,011,080	(356,611)	-5%

¹ Beginning FY 2020-21 Garbage Vehicle Impact Fee, a restricted revenue, is recognized in Fund 212 to improve tracking of its revenue and expenditures

² Motor Vehicle License Fees eliminated effective FY 2011-12. Motor Vehicle License Fee in Excess only is allocated annually to General Fund. State revenue is used to provide for continued COPS / AVA funding for public safety (Fund 103).

REVENUE
General Government



Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund		6,227,920	6,511,615	7,069,210	7,367,691	7,011,080
TOTAL SOURCES		6,227,920	6,511,615	7,069,210	7,367,691	7,011,080
Transfers Out:		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
700-000-393-01						
Bollinger Valley Special Study Area 18-603		-	-	-	-	165,000
Canyon Road Bridge Emergency 17-701		147,665	-	-	-	-
General Plan Projects 13-601		1,553	-	-	-	-
Hillside / Ridgeline Regulation 14-603		-	-	88,418	-	-
IT Infrastructure Program 14-306		12,407	-	20,014	-	-
Library HVAC Replacement 16-306		8,101	-	-	-	-
Minor Capital Improvement Program 13-302		-	-	26,832	-	-
Moraga Road Pedestrian Improvements 15-103		23,889	-	-	-	-
Municipal Code Updates 16-602		44,242	-	-	-	-
Sinkhole Repair at Rheem Blvd and Center St 16-702		235,269	-	-	-	-
Vehicles and Operating Equipment Program 14-501		9,892	-	38,590	-	-
701-000-393-01	Fund 701: 2010 Certificate of Participation	109,458	116,218	114,419	116,519	113,519
711-000-393-01	Fund 711: Pavement Management Program	179,074	234,406	433,216	688,216	-
750-000-393-01	Fund 750: Asset Replacement	-	-	233,000	166,000	-
TOTAL TRANSFERS OUT		771,549	350,624	954,489	970,735	278,519

EXPENSES
500 Town Council



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-500-022-01	Supplies & Materials	1,339	884	2,087	1,400	1,400	-	0%
101-500-025-01	Rents / Leases / Taxes	-	-	-	500	500	-	0%
101-500-026-01	Contractual Services / Prof-Minutes	22,473	20,263	18,038	20,400	20,000	(400)	-2%
101-500-040-01	Memberships & Dues	11,024	13,607	14,652	14,850	15,205	355	2%
101-500-040-04	Mayors' Conference	2,211	1,696	2,297	2,610	2,950	340	13%
101-500-041-**	Travel & Conferences	3,594	1,393	2,734	3,150	4,860	1,710	54%
101-500-050-01	Community Promotions	-	-	-	1,000	1,000	-	0%
101-500-055-01	Moraga Chamber of Commerce	9,000	-	-	-	-	-	-
101-500-055-05	Special Contributions	14,458	-	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		64,099	37,843	39,807	43,910	45,915	2,005	5%
TOTAL OPERATING EXPENSE		64,099	37,843	39,807	43,910	45,915	2,005	5%

Source Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund	64,099	37,843	39,807	43,910	45,915
TOTAL SOURCES	64,099	37,843	39,807	43,910	45,915

EXPENSES
510 Town Manager



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-510-001-01	Salaries	213,064	222,945	213,633	235,522	237,831	2,309	1%
101-510-001-04	Salaries - Temporary	-	56,356	-	-	-	-	-
101-510-002-01	Retirement - PERS	17,220	9,057	10,587	13,212	15,421	2,209	17%
101-510-002-03	Retirement - In Lieu DC	-	1,800	7,200	7,200	-	(7,200)	-100%
101-510-002-03	Medical - In Lieu	-	-	-	-	7,200	7,200	-
101-510-002-07	Retirement - 401a	7,125	4,841	-	-	-	-	-
101-510-003-01	Health Insurance	20,881	11,113	-	-	-	-	-
101-510-003-02	Dental Insurance	1,211	1,119	1,947	1,976	2,142	166	8%
101-510-003-07	Vision Insurance	194	185	332	332	366	34	10%
101-510-003-03	Life Insurance	242	160	202	384	384	-	0%
101-510-003-04	Workers' Compensation	7,148	7,775	9,208	9,606	9,384	(222)	-2%
101-510-003-05	Disability Insurance	1,056	471	833	1,968	1,992	24	1%
101-510-004-01	Social Security - FICA	-	3,494	-	-	-	-	-
101-510-004-02	Medicare	-	1,736	3,292	3,373	3,415	42	1%
101-510-005-01	Auto Allowance	4,385	4,714	6,000	6,000	6,000	-	0%
101-510-005-02	Uniform Allowance	283	-	-	-	-	-	-
101-510-005-04	Cell Phone Allowance	-	102	-	-	600	600	-
101-510-007-01	Employee Assistance Program	44	36	48	48	48	-	0%
TOTAL PERSONNEL COSTS		272,852	325,902	253,282	279,621	284,783	5,162	2%
SERVICES & SUPPLIES								
101-510-021-01	Communications	760	584	700	1,080	300	(780)	-72%
101-510-022-01	Supplies & Materials	331	786	467	500	500	-	0%
101-510-026-01	Contract Services	7,642	7,011	983	-	-	-	-
101-510-031-04	Copier Charges	37	82	154	100	100	-	0%
101-510-040-01	Memberships & Dues	330	1,805	1,575	1,875	1,785	(90)	-5%
101-510-041-01	Travel / Conferences / Meetings / Training	1,550	588	1,939	2,250	2,000	(250)	-11%
101-510-042-01	Subscriptions	557	643	646	650	740	90	14%
101-510-050-01	Manager's Contingency	30,142	40,108	21,801	25,000	25,000	-	0%
101-510-050-11	Property Taxes	1,155	3,071	1,122	-	1,445	1,445	-
TOTAL SERVICES & SUPPLIES		42,504	54,679	29,386	31,455	31,870	415	1%
TOTAL OPERATING EXPENSE		315,356	380,581	282,668	311,076	316,653	5,577	2%

EXPENSES
510 Town Manager



Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund		315,356	380,581	282,668	311,076	316,653
TOTAL SOURCES		315,356	380,581	282,668	311,076	316,653
Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Town Manager		1.00	1.00	1.00	1.00	1.00
TOTAL PERSONNEL		1.00	1.00	1.00	1.00	1.00

EXPENSES
515 Town Clerk



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-515-001-01	Salaries	147,707	160,062	164,910	174,985	177,326	2,341	1%
101-515-001-06	Overtime	35	63	181	-	-	-	-
101-515-002-01	Retirement - PERS	9,527	9,044	8,870	10,309	12,108	1,799	17%
101-515-002-06	Medical - In Lieu	5,175	5,400	5,400	5,400	-	(5,400)	-100%
101-515-003-01	Health Insurance	21,424	22,921	24,189	27,443	39,815	12,372	45%
101-515-003-02	Dental Insurance	1,309	1,234	1,205	1,223	2,088	865	71%
101-515-003-07	Vision Insurance	211	203	203	203	363	160	79%
101-515-003-03	Life Insurance	363	357	353	600	600	-	0%
101-515-003-04	Workers' Compensation	5,048	6,002	7,079	7,062	7,065	3	0%
101-515-003-05	Disability Insurance	1,394	936	850	1,516	1,568	52	3%
101-515-004-02	Medicare	2,296	2,463	2,518	2,480	2,571	91	4%
101-515-005-01	Auto Allowance	6,000	6,000	6,000	6,000	6,000	-	0%
101-515-005-04	Cell Phone Allowance	600	600	600	600	600	-	0%
101-515-007-01	Employee Assistance Program	88	96	96	96	96	-	0%
TOTAL PERSONNEL COSTS		201,176	215,382	222,455	237,917	250,200	12,283	5%
SERVICES & SUPPLIES								
101-515-021-01	Communications	507	516	549	500	500	-	0%
101-515-022-01	Supplies & Materials	742	789	1,264	1,200	1,200	-	0%
101-515-026-01	Contract Services	125	145	143	250	250	-	0%
101-515-030-03	Postage	154	32	150	150	100	(50)	-33%
101-515-031-04	Copier Charges	3,786	3,898	3,223	2,750	3,500	750	27%
101-515-038-01	Advertising & Legal	476	-	222	500	300	(200)	-40%
101-515-040-01	Memberships & Dues	420	370	370	385	385	-	0%
101-515-041-01	Travel / Conferences / Training	-	-	-	1,800	1,200	(600)	-33%
101-515-050-13	Subscriptions - Code Update	3,699	4,244	2,217	2,300	3,100	800	35%
101-515-053-01	Elections	10,456	149	11,445	-	16,800	16,800	-
TOTAL SERVICES & SUPPLIES		20,365	10,143	19,582	9,835	27,335	17,500	178%
TOTAL OPERATING EXPENSE		221,541	225,525	242,037	247,752	277,535	29,783	12%

EXPENSES
515 Town Clerk

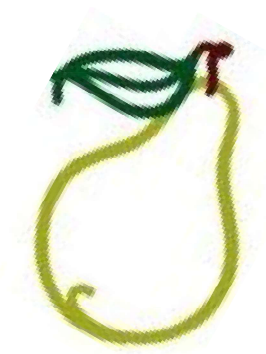


Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund		221,541	225,525	242,037	247,752	277,535
TOTAL SOURCES		221,541	225,525	242,037	247,752	277,535
Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Town Clerk / Asst to Town Manager		1.00	1.00	1.00	1.00	1.00
Administrative Assistant		0.75	0.75	0.75	0.75	0.75
TOTAL PERSONNEL		1.75	1.75	1.75	1.75	1.75

EXPENSES
520 Legal Services



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-520-026-14	Legal Fees - General	111,576	277,913	195,557	145,000	120,000	(25,000)	-17%
101-520-026-15	Legal Fees - Litigation	46,232	115,806	125,727	360,000	145,000	(215,000)	-60%
101-520-026-26	Legal Fees - Personnel Issues	22,618	74,196	31,010	20,000	20,000	-	0%
TOTAL SERVICES & SUPPLIES		180,427	467,915	352,293	525,000	285,000	(240,000)	-46%
Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21		
100-000-099-01	Fund 100: One Time Developer's Fees	-	-	60,224	255,000	135,000		
	Fund 101: General Purpose Fund	180,427	467,915	292,069	270,000	150,000		
TOTAL SOURCES		180,427	467,915	352,293	525,000	285,000		



TOWN OF MORAGA



ADMINISTRATIVE SERVICES DEPARTMENT



MISSION

The Administrative Services Department provides high quality and transparent financial, payroll, human resources, risk management, and information technology services to other Town Departments, our vendors, consultants, and the community. Staff focuses on providing exceptional customer service, increasing transparency, and enhancing the public trust.

DESCRIPTION OF RESPONSIBILITIES AND SERVICES

The Administrative Services Department consists of Finance, Human Resources, Risk Management, and Information Technology operations. Staff includes three (3) full-time employees: a Director, Accountant and Administrative Services Technician, and a part-time Accounting Technician. An outline of the various responsibilities of this department follows.

Finance

- Accounting—accounts payable, accounts receivable, payroll, general ledger, and grants administration
- Budgeting—development of annual operating and capital budgets
- Debt administration—issuance, post-issuance tax compliance and continuing disclosure
- Financial management—cash flow, investments, short and long term financial planning
- Financial reporting—to Town staff, Town Council, state and federal agencies, and others as needed
- Provide staff support to the Audit and Finance Committee and Local Sales Tax Oversight Committee

Annually, the Town develops a Comprehensive Annual Financial Report (CAFR) for each fiscal year end. The CAFR is audited by Maze & Associates, based in Pleasant Hill, California, who has served as the Town's independent auditor since 2012. The yearly audit process takes about six months to complete. For the most recent audit year, ended June 30, 2019, Maze & Associates opined that the Town's financial statements are clean and conform to generally accepted accounting principles. In addition, for the sixth consecutive year, the Town has received the prestigious Certificate of Achievement for Excellence in Financial Reporting from the national Government Finance Officers Association (GFOA).



Each year, the Adopted Budget includes five-year projections of General Fund revenues and expenditures. The projections are an important strategic tool for maintaining the fiscal sustainability of the Town's limited resources.

Human Resources

- Compensation and benefits programs
- Compliance with state and federal regulations
- Employee development
- Employee relations
- Recruitment
- Wellness/Safety programs

The Town policies and procedures for human resource management are governed by federal and state laws, the Town's Personnel Rules, Regulations and Procedures (first adopted by the Town Council in 2013), and respective Compensation Resolutions and Memoranda of Understanding with various employee groups. These policies and procedures are fundamental to the organization in providing high quality internal and external customer service. Each contributes to an overall system for effective personnel management, including promoting fairness and equity in the recruitment, appointment, retention, promotion, and separation of employees on the basis of merit and fitness. They also provide a framework for ensuring a safe workplace, free of unlawful conduct.

Risk Management

- Injury and Illness Prevention Program
- Workers' Compensation Program
- Claims management
- Contract administration
- Insurance for general liability, property, and vehicles

The Town of Moraga is a member of the Municipal Pooling Authority (MPA). MPA provides the Town with numerous insurance programs, such as general liability, property, vehicle, and self-insured workers' compensation. In addition, the Town maintains an Injury and Illness Prevention Program (IIPP), as well as other safety programs in compliance with Cal/OSHA (State of California Division of Occupational Safety and Health).

Information Technology

- Network administration
- Telecommunications
- Hardware and software

Silicon Connections, LLC, based in Moraga, California, manages the Town's internal information technology services and provides high quality and cost effective services within the Town's minimal government philosophy. Technology plays an integral and fundamental role in the Town's operational success. Any downtime to the IT infrastructure often translates to unproductive time at work. It is critical to properly maintain the Town's IT infrastructure by monitoring the day-to-day health of the infrastructure, and upgrading and replacing infrastructure as it becomes unreliable, obsolete, or unsupported.



	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Adjusted FY 19-20	Adopted FY 20-21
Personnel	386,134	373,918	398,818	508,452	531,708
Services/Supplies	161,965	207,821	197,185	225,678	208,986
TOTAL	548,099	581,739	596,003	734,130	740,694

ACCOMPLISHMENTS FOR FY 2019-20

- Developed balanced budget for FY 2019-20 and maintained required General Fund reserves.
- Updated Five-Year Financial Plan focused on maintaining long-term fiscal sustainability and operational efficiency.
- Prepared a Budget-at-a-Glance document to provide an overview of the Town's budget and summary highlights of revenues and expenditures to promote government transparency between the Town and its citizens.
- Supported the Audit and Finance Committee's detailed examination of all funds expended by the Town to identify potential savings and communicate results to the Town's citizens.
- Evaluated the asset replacement annual funding needs for the Town's facilities, infrastructure, Information technology, and vehicle fleet.
- Improved accounting processes such as cash reconciliation, accounts payable and cash receipts to produce timely and accurate financial statements. Such efforts resulted to a more informed decision making in developing the Town's budget and long-term financial planning.
- Completed a CalPERS unfunded pension liability study.
- Completed Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2019.
- Submitted for Certificate of Achievement for Excellence in Financial Reporting from the national Government Finance Officers Association (GFOA) for Fiscal Year ended June 30, 2019.
- Entered into contract with Maze & Associates for professional auditing services.
- Completed Federal, State, regional and local financial reporting, such as: Cities Annual State Controller's Report, Street and Road Annual Report, Special District Report, Single Audit Report, and Employee Compensation Report).
- Conducted operational reviews to utilize existing staffing levels to accommodate growing service demands.
- Coordinated the Town-wide internship program in partnerships with St. Mary's College and other universities to support various Town departments.
- Conducted several recruitments including the hiring of a director, police officer, admin assistant, planning assistant and accountant.
- Planned and coordinated Employee Recognition event acknowledging years of service and receiving awards from their departments.
- Worked with Silicon Connections, LLC to perform a comprehensive review of the Town's information technology.
- Processed and managed Family Medical Leave Act and other leave for employees and workers' compensation claims.
- Coordinated risk management training and wellness program for the Town.
- Provided regular updates on the status of Revenue and Expenditure, Mid-year Budget Review, and other financial matters to the Audit and Finance Committee and Town Council.
- Timely completion and implementation of the master fee schedule.
- Supported the Measure K Local Sales Tax Oversight Committee administering finances related to the \$7.72 million 2013 Certificates of Participation.
- Maintained the Town's Injury and Illness Prevention Program (IIPP).



- Administered Town's debt programs, including the 2010 and 2013 Certificates of Participation, ensuring the Town's strong AA+ rating for existing Certificates of Participation and other financing programs.
- Provided financial information and reporting to the Town Council, State Controller's Office, staff, and community.

GOALS FOR FY 2020-21

- Monitor the budget for FY 2020-21, building up General Fund reserves, and positioning the Town for long-term fiscal sustainability and operational efficiency.
- Prepare a Budget-at-a-Glance document to provide an overview of the Town's budget and summary highlights of revenues and expenditures to promote government transparency between the Town and its citizens.
- Complete the Comprehensive Annual Financial Report for the year ending June 30, 2020 meeting the requirements for Certificate of Achievement for Excellence in Financial Reporting from the national Government Finance Officers Association (GFOA), including compliance with Governmental Accounting Standards Board (GASB) pronouncements.
- Evaluate and enhance financial management systems and internal processes through upgrades to deliver financial information across the organization and continuous training of Town staff.
- Implement equipment replacement schedules and continue to maintain, update IT hardware as necessary.
- Evaluate support software, databases, and applications including managing software licenses and implementing upgrades.
- Update personnel rules, regulations, and procedures to ensure consistency with the current legislation and MOUs, employment resolutions and current practices.
- Develop Town wide administrative policies and procedures, as needed.
- Successfully support the Town's Audit and Finance Committee (AFC) and Local Sales Tax Oversight Committee (LSTOC).
- Support the Audit and Finance Committee's detailed examination of all funds expended by the Town to identify potential savings and communicate results to the Town's citizens.
- Employee Onboarding - Improve employee hiring experience by implementing a comprehensive onboarding program.
- Continue the Employee Recognition Program – Provide an annual recognition event to recognize years of service awards as well as special commendations.
- Evaluate and establish policies and procedures to support effective capital project monitoring and reporting to assist in the management of significant projects in Fund 700. Such efforts can improve financial accountability and enhance operational effectiveness.

EXPENSES
525 Administrative Services



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-525-001-01	Salaries - Regular	308,702	264,154	292,070	374,543	391,333	16,790	4%
101-525-001-04	Salaries - Temporary	-	46,920	21,339	42,125	-	(42,125)	-100%
101-525-001-06	Salaries - Overtime	-	829	316	2,000	25,525	23,525	1176%
101-525-002-01	Retirement - PERS	19,743	13,599	15,582	22,068	28,092	6,024	27%
101-525-002-03	Retirement - ICMA / In Lieu	6,900	3,600	4,800	7,200	-	(7,200)	-100%
101-525-002-06	Medical - In Lieu	-	-	-	-	7,200	7,200	-
101-525-003-01	Health Insurance	21,612	19,029	19,995	22,487	39,762	17,275	77%
101-525-003-02	Dental Insurance	3,634	2,672	2,451	3,668	5,555	1,887	51%
101-525-003-07	Vision Insurance	587	465	501	612	956	344	56%
101-525-003-03	Life Insurance	725	462	529	960	1,248	288	30%
101-525-003-04	Workers' Compensation	10,382	12,629	29,699	15,255	15,934	679	4%
101-525-003-05	Disability Insurance	2,572	1,259	1,426	3,202	3,512	310	10%
101-525-004-01	Social Security - FICA	-	-	368	2,232	-	(2,232)	-100%
101-525-004-02	Medicare	4,547	3,772	4,401	5,356	5,799	443	8%
101-525-005-01	Auto Allowance	6,000	4,022	4,742	6,000	6,000	-	0%
101-525-005-04	Cell Phone Allowance	600	402	474	600	600	-	0%
101-525-007-01	Employee Assistance Program	132	104	124	144	192	48	33%
TOTAL PERSONNEL COSTS		386,134	373,918	398,818	508,452	531,708	23,256	5%

EXPENSES
525 Administrative Services



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-525-021-01	Communications	256	249	285	300	250	(50)	-17%
101-525-022-01	Supplies and Materials	2,038	3,202	4,433	3,000	2,500	(500)	-17%
101-525-026-01	Contract Services	17,168	28,468	18,260	33,000	13,930	(19,070)	-58%
101-525-026-03	Contract Services - Audit	29,949	32,538	36,062	42,000	37,701	(4,299)	-10%
101-525-026-04	Contract Services - Printing	-	-	-	-	8,750	8,750	-
101-525-030-03	Postage	640	854	1,668	1,000	1,000	-	0%
101-525-031-04	Copier Charges	2,883	3,313	3,778	4,000	4,000	-	0%
101-525-033-01	Mileage Reimbursement	516	75	127	500	250	(250)	-50%
101-525-038-01	Advertising / Legal Notices	722	1,061	86	600	1,000	400	67%
101-525-039-15	Wellness Program	707	387	142	1,100	1,100	-	0%
101-525-040-01	Membership & Dues	1,120	1,010	190	1,275	1,200	(75)	-6%
101-525-041-01	Travel / Conference / Meetings / Training	2,681	671	2,545	3,650	3,650	-	0%
101-525-050-12	Springbrook Software Maintenance	17,479	18,353	19,271	20,475	21,500	1,025	5%
101-525-053-02	Recruitment	7,544	33,897	10,816	9,500	9,500	-	0%
101-525-053-10	Banking Fees	50	104	67	150	100	(50)	-33%
101-525-053-11	Merchant Card Processing Fees	-	81	825	-	-	-	-
101-525-059-02	Employee Appreciation	-	965	689	800	800	-	0%
101-525-060-01	Capital Outlay (Non-Capitalized)	361	-	-	2,000	-	(2,000)	-100%
TOTAL SERVICES & SUPPLIES		84,114	125,228	99,244	123,350	107,231	(16,119)	-13%
TOTAL OPERATING EXPENSE		470,248	499,146	498,063	631,802	638,939	7,137	1%

EXPENSES
525 Administrative Services



Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Fund 101: General Purpose Fund	464,248	493,146	492,063	625,802	628,939
500-000-099-01	Fund 500: Lighting Assessment District	6,000	6,000	6,000	6,000	10,000
	TOTAL SOURCES	470,248	499,146	498,063	631,802	638,939
Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Administrative Services Director	1.00	1.00	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00	1.00	1.00
	Administrative Services Technician	1.00	1.00	1.00	1.00	1.00
	Accounting Technician	-	-	-	-	0.45
	TOTAL PERSONNEL	3.00	3.00	3.00	3.00	3.45

EXPENSES
540 IT Services



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-540-021-01	Communication	29,939	29,939	32,434	36,582	29,940	(6,642)	-18%
101-540-026-01	Contractual Services	35,424	39,192	48,064	38,299	37,875	(424)	-1%
101-540-026-02	Network Services	12,488	13,462	16,621	21,063	16,270	(4,793)	-23%
101-540-026-17	Computer Software	-	-	822	1,134	17,670	16,536	1458%
101-540-060-01	Capital Outlay (Non-Capitalized)	-	-	-	5,250	-	(5,250)	-100%
TOTAL SERVICES & SUPPLIES		77,851	82,593	97,941	102,328	101,755	(573)	-1%
Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21		
Fund 101: General Purpose Fund		77,851	82,593	97,941	102,328	101,755		
TOTAL SOURCES		77,851	82,593	97,941	102,328	101,755		



POLICE DEPARTMENT



MISSION

The mission of the Moraga Police Department is to create and maintain a sense of well-being and security for every resident and visitor in Moraga.

We will maintain order and facilitate the safe movement of people and traffic in the Town. Our duties will be performed in a manner that safeguards citizens' rights, individual liberties, and preserves human dignity.

We will strive to deter crime through effective patrol and the promotion of community cooperation in identifying and eliminating conditions that provide opportunity for criminal activity.

We will actively participate in non-enforcement activities that enhance our community's safety and quality of life.

We will strive to make our neighborhoods drug free.

We will respond quickly and safely to reports of crimes in progress to increase the probability of apprehension of those responsible. Our investigations will be thorough and professional with successful prosecution of the perpetrator as our goal.

We will faithfully bear the public trust and dedicate ourselves to the protection of the safety and rights of the residents and visitors of Moraga. We will carry out our mission with passion and integrity.

DESCRIPTION OF RESPONSIBILITIES AND SERVICES

The Moraga Police Department is responsible for providing public safety and customer service to the residents, visitors, and businesses of our community. This includes police patrol services, criminal investigations, development of disaster response plans, and other activities related to delivering and ensuring the safety of the public. The department consists of twelve Full-Time Equivalent (FTE) sworn



police officers, including the police chief, one lieutenant, four corporals, and six patrol officers. Additionally, the department has 1.75 FTE non-sworn employees consisting of a support services coordinator and a part-time police services technician. The patrol force is supplemented by six reserve officers who volunteer their services to the department and assist in community events. The department also offers a cadet program that supports the officers and administrative staff.

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Adjusted FY 19-20	Adopted FY 20-21
Personnel	2,071,128	2,226,580	2,296,091	2,502,557	2,604,454
Services/Supplies	493,296	480,355	509,161	558,530	586,445
TOTAL	2,564,426	2,706,935	2,805,252	3,061,087	3,190,899

ACCOMPLISHMENTS FOR FY 2019-20

- Responded to the COVID-19 situation and coordinated efforts with other local public safety agencies and the Contra Costa County Office of Emergency Services.
- Responded to the PG&E Public Safety Power Shutoffs, establishing communication with the utility and providing information to residents.
- Celebrated the 40th Anniversary of the Moraga Police Department with an event featuring original Department members, resolutions from area legislators and commemorative badges for current officers.
- Updated and published an updated Emergency Operations Plan for the Town, including an Emergency Evacuation Plan, in conjunction with MOFD.
- During the response to the Merrill Fire, conducted an evacuation of the Sanders Ranch neighborhood, conducted an after-action review, and worked to implement changes to improve communications and effectiveness.
- Conducted a virtual emergency evacuation drill of the Bluffs neighborhood with MOFD and participated in other drills in Lamorinda
- Issued over 1,200 citations, made 79 arrests, wrote 1155 incident reports, and recorded 155 Part 1 crimes during the year.
- Continued to expand MPD's social media presence on Facebook, Instagram and Twitter to provide information to the community.
- Continued to upgrade and add systems to the Town's Video Surveillance program, funded by a grant from the Moraga Community Foundation.
- Participated in regional Active Shooter training exercises with Lafayette and Orinda Police Departments, MOFD, and other EMS personnel.
- Promoted Nixle community notification system participation, increasing the number of registered SMS users from 10,750 to over 17,400 and email users from 4,500 to over 9,200.
- Held Coffee with a Cop and other programs to interact with a variety of citizens in an informal setting.
- Continued the "Lunch with the Law" program in which officers have lunch with elementary and middle school students in the school cafeteria, providing younger community members an opportunity to meet and talk with officers.
- Continued training of Town Staff in disaster preparedness, including NIMS/SEMS, FEMA ICS, and Emergency Operation Center (EOC) functions.
- Completed and issued an update of the Department's Policy Manual.
- Continued participation on CERT steering committee and provided classroom and traffic control training to CERT volunteers.
- Successfully completed California Commission on Peace Officer Standards and Training (POST), Department of Justice (DOJ), and county compliance audits.



- Continued to provide officers with Crisis Intervention Training and De-Escalation Training to improve the ability to communicate with and appropriately assist persons who are suffering from mental health issues or who are in crisis.
- Hired and trained new officers and promoted a new Police Corporal.
- Participated on the Moraga School District Safety Committee, participated in school emergency and evacuation drills and assisted in training school staff regarding active shooting response.
- Provided presentations to schools and community groups on internet safety, crime prevention, and personal safety.
- Maintained involvement with several county-wide committees, the California Police Chiefs Association, Contra Costa County Emergency Medical Care Committee, the Contra Costa County Chiefs Association, and the East Bay Regional Communications System Authority.
- Maintained the Pharmaceutical Disposal Bin in the police lobby, disposing of over 12,000 pounds of pharmaceuticals since inception of the program in 2010.
- Continued working with Saint Mary's College in safety workshops and in the selection process for the new campus public safety director.
- Continued support of community events such as the July 4th Celebration, Campolindo Fun Run, Pear and Wine Festival and the Moraga Community Faire.
- Continued participation in, and support of, regional enforcement programs, such as the Vehicle Suppression Enforcement Team (VSET) and the Internet Crimes Against Children (ICAC) task force, as well as the Contra Costa Mutual Aid Mobile Field Force.
- Continued to improve the MPD website to expand community interaction and provide on-line services such as requests for extra patrol, vacation house watch, and personnel complaints.
- Participated with other Town departments to review new planned developments in Moraga and to provide traffic safety coordination with and information to neighborhood groups.
- In conjunction with the Moraga Police Officers Association, participated in the Bike to Bridges event supporting the Special Olympics and sponsored a Christmas Toys for Tots event, collecting over 5 barrels filled with toys.

GOALS FOR FY 2020-21

- Continue to work with the Contra Costa County District Attorney's office to determine a new non-criminal alternative for some non-violent misdemeanor offenders.
- Continue the Department's Juvenile Diversion Program to provide a non-judicial alternative for juvenile traffic offenders.
- Continue community outreach efforts and meetings, such as Coffee with a Cop, Lunch with the Law and Eagle Scout Boards and research programs to reach other parts of our community.
- Continue training staff in their EOC roles and responsibilities and conduct another simulated disaster exercise at 335 Rheem Blvd. with the Moraga Orinda Fire District (MOFD), CERT, the Radio Amateur Civil Emergency Service (RACES) volunteers.
- Coordinate with MOFD to review, enhance and improve the evacuation plan for the Town, including reminding residents about the Community Warning System.
- Continue to work with MOFD, SMC, Lafayette and Orinda on regional disaster training.
- Maintain the Department's policy manual and continue to provide daily training on policies and procedures.
- Continue participation with CERT, ADAPT, county/regional and statewide committees, and Citizen Corps Council.
- Continue cooperative efforts with Saint Mary's College to address campus safety issues and develop an MOU for the reporting and investigation of sexual assaults and for MPD responses to campus related incidents.
- Continue participation in, and support of, regional enforcement programs, such as the Vehicle



Suppression Enforcement Team (VSET) and Internet Crimes Against Children (ICAC) task force.

- Increase traffic and municipal code enforcement and work with neighborhoods to address traffic concerns using directed patrols and informational communications.
- Promote and participate in Moraga's National Night Out on October 6th, to promote crime prevention and community safety.
- With the Moraga Police Officers Association, sponsor a Christmas Toys for Tots event to benefit underprivileged children throughout the Bay Area.
- Continue a review of contract animal control services provided to the Town.

REVENUE
Police



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
101-610-330-33	Licenses and Other Permits	380	605	1,165	500	500	-	0%
101-610-340-03	Municipal Code Fines	9,903	10,776	13,448	10,000	10,000	-	0%
101-610-340-05	Alarm Ordinance Fines	9,100	8,605	9,610	7,000	8,500	1,500	21%
101-610-360-11	POST - Police Training	6,977	10,688	9,768	5,000	7,000	2,000	40%
101-610-360-16	Abandoned Vehicle Abatement	7,810	7,911	7,776	7,000	7,000	-	0%
101-610-370-16	Police - Fingerprinting	4,703	3,872	4,246	4,000	4,000	-	0%
101-610-370-17	Police - Vehicle Impound	1,425	2,550	3,290	2,000	2,500	500	25%
101-610-370-18	Police - Crossing Guards	16,317	17,827	18,812	20,000	23,050	3,050	15%
101-610-370-20	Police - Juvenile Diversion	1,100	1,500	2,525	1,000	1,000	-	0%
101-610-370-21	Citations - Community Court	600	-	-	1,000	-	(1,000)	-100%
101-610-370-25	Police - Booking Fees	1,154	1,154	1,404	1,000	-	(1,000)	-100%
101-610-370-41	Sale of Documents / Police	2,027	1,670	1,255	1,400	1,400	-	0%
101-610-370-50	Sale of Property	-	-	-	1,500	1,500	-	0%
101-610-380-11	Other Revenue - Police	7,530	4,473	14,723	3,000	10,000	7,000	233%
TOTAL REVENUES		69,026	71,631	88,023	64,400	76,450	12,050	19%

EXPENSES
Police Summary



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-***-001-01	Salaries	1,349,982	1,447,923	1,475,167	1,573,974	1,605,825	31,851	2%
101-***-001-06	Salaries - Overtime	231,446	292,051	320,058	280,000	260,000	(20,000)	-7%
101-620-001-07	Salaries - Court Time	33,796	24,074	17,333	40,000	40,000	-	0%
101-620-001-08	Salaries - Detective Differential	829	2,122	2,167	2,234	2,301	67	3%
101-620-001-09	Salaries - Education Incentive	14,887	14,205	13,515	16,368	17,058	690	4%
101-620-001-10	Salaries - Pager Pay	893	-	-	-	-	-	-
101-620-001-11	Salaries - Shift Differential	14,797	11,726	12,850	21,299	26,875	5,576	26%
101-620-001-12	Salaries - Holiday Pay	-	-	-	-	52,046	52,046	-
101-610-002-01	Retirement - PERS	168,767	159,586	169,260	203,864	227,514	23,650	12%
101-***-002-03	Retirement - ICMA / In Lieu	30,600	32,400	28,800	28,800	-	(28,800)	-100%
101-***-002-06	Medical - In Lieu	-	-	-	-	36,000	36,000	-
101-***-003-01	Health Insurance	101,946	110,827	131,286	189,068	185,849	(3,219)	-2%
101-***-003-02	Dental Insurance	19,949	21,386	20,661	22,986	25,338	2,352	10%
101-***-003-07	Vision Insurance	3,230	3,447	3,406	3,725	4,327	602	16%
101-***-003-03	Life Insurance	3,061	2,726	2,552	4,056	4,128	72	2%
101-***-003-04	Workers' Compensation	48,170	55,437	51,249	64,775	64,584	(191)	0%
101-***-003-05	Disability Insurance	11,760	7,895	6,938	13,593	14,033	440	3%
101-***-004-02	Medicare	24,418	26,616	26,722	22,743	23,504	761	3%
101-***-005-02	Uniform Allowance	12,033	13,522	13,502	14,400	14,400	-	0%
101-***-007-01	Employee Assistance Program	564	636	624	672	672	-	0%
TOTAL PERSONNEL COSTS		2,071,128	2,226,580	2,296,091	2,502,557	2,604,454	101,897	4%

EXPENSES
Police Summary



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-610-021-01	Communications	18,090	18,341	25,348	21,200	28,300	7,100	33%
101-***-022-01	Supplies & Materials	17,996	26,108	22,026	20,900	22,900	2,000	10%
101-610-026-01	Contract Svcs - Dispatch	158,193	157,924	154,591	170,000	180,000	10,000	6%
101-610-026-02	Contract Svcs - Animal Control	94,515	98,087	101,890	107,000	111,000	4,000	4%
101-610-026-03	Contract Svcs - Other	105,628	89,968	94,496	126,000	127,515	1,515	1%
101-610-030-03	Postage	720	1,118	1,548	750	750	-	0%
101-610-031-04	Copier Charges	3,769	3,559	4,058	4,200	4,200	-	0%
101-620-031-02	Maintenance - Equipment	340	736	7,945	1,500	1,500	-	0%
101-620-036-02	Equipment Maint - Vehicles	14,652	17,087	15,697	15,000	16,500	1,500	10%
101-620-037-01	Gas and Oil	26,116	28,026	33,033	41,000	41,000	-	0%
101-610-038-01	Advertising & Legal	-	847	463	1,000	1,000	-	0%
101-***-040-01	Memberships & Dues	1,600	818	1,484	1,600	1,600	-	0%
101-***-041-01	Travel / Conf / Meetings / Training	2,216	2,624	1,087	2,280	2,880	600	26%
101-610-041-10	Tuition Reimbursement	-	1,050	-	1,050	-	(1,050)	-100%
101-620-042-01	Subscriptions	627	682	-	750	750	-	0%
101-620-043-02	POST Training	27,178	17,593	19,517	20,000	22,000	2,000	10%
101-610-050-01	Community Promotions	1,544	672	1,728	1,500	1,500	-	0%
101-610-051-08	Emergency Preparedness	5,599	4,244	5,673	8,000	8,000	-	0%
101-620-051-12	Special Investigations	-	102	-	1,500	1,500	-	0%
101-610-053-11	Credit Cards Processing Fee	-	-	-	-	550	550	-
101-610-053-04	Reserve Program / Volunteers	1,740	1,959	1,591	1,250	1,250	-	0%
101-620-053-01	Booking Fees	3,948	-	-	5,000	3,000	(2,000)	-40%
101-620-053-11	Safety Compliance	-	-	-	750	750	-	0%
101-***-060-01	Capital Outlay (Non-Capitalized)	8,826	8,811	16,986	6,300	8,000	1,700	27%
TOTAL SERVICES & SUPPLIES		493,296	480,355	509,161	558,530	586,445	27,915	5%
TOTAL OPERATING EXPENSE		2,564,424	2,706,936	2,805,252	3,061,087	3,190,899	129,812	4%

EXPENSES
Police Summary



Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Fund 101: General Purpose Fund	2,365,700	2,534,728	2,581,570	2,842,087	2,941,849
103-000-099-01	Fund 103: Citizen Option for Public Safety	103,300	105,000	133,060	140,000	150,000
109-000-099-01	Fund 109: Public Safety Sales Tax	59,085	48,000	71,810	59,000	76,000
230-000-099-01	Fund 230: Traffic Safety - School Crossing Guards	36,339	19,208	18,812	20,000	23,050
TOTAL SOURCES		2,564,424	2,706,936	2,805,252	3,061,087	3,190,899

Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Police Chief	1.00	1.00	1.00	1.00	1.00
	Lieutenant	1.00	1.00	1.00	1.00	1.00
	Police Sergeant	1.00	1.00	1.00	-	-
	Police Corporal	3.00	3.00	3.00	4.00	4.00
	Police Officer	6.00	6.00	6.00	6.00	6.00
	Support Services Technician	1.00	1.00	1.00	1.00	1.00
	Police Services Technician	0.75	0.75	0.75	0.75	0.75
TOTAL PERSONNEL		13.75	13.75	13.75	13.75	13.75

EXPENSES
610 Police Administration



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-610-001-01	Salaries - Regular Sworn	258,399	331,393	345,132	379,063	377,044	(2,019)	-1%
101-610-002-01	Retirement - PERS Safety	33,355	30,200	40,289	46,785	53,699	6,914	15%
101-610-002-03	Retirement - ICMA / In Lieu	6,900	3,600	-	-	-	-	-
101-610-002-06	Medical - In Lieu	-	-	-	-	7,200	7,200	-
101-610-003-01	Health Insurance	11,498	19,916	31,015	48,229	22,490	(25,739)	-53%
101-610-003-02	Dental Insurance	3,409	3,992	3,894	3,952	4,283	331	8%
101-610-003-07	Vision Insurance	554	665	665	665	731	66	10%
101-610-003-03	Life Insurance	420	420	403	672	672	-	0%
101-610-003-04	Workers' Compensation	11,173	12,168	113	15,191	15,023	(168)	-1%
101-610-003-05	Disability Insurance	2,060	1,513	1,272	3,127	3,201	74	2%
101-610-004-02	Medicare	3,876	4,897	4,982	5,334	5,467	133	2%
101-610-005-02	Uniform Allowance	1,817	2,400	2,400	2,400	2,400	-	0%
101-610-007-01	Employee Assistance Program	76	96	96	96	96	-	0%
TOTAL PERSONNEL COSTS		333,536	411,262	430,262	505,514	492,306	(13,208)	-3%
SERVICES & SUPPLIES								
101-610-021-01	Communications	18,090	18,341	25,348	21,200	28,300	7,100	33%
101-610-022-01	Supplies & Materials	5,718	10,264	7,475	8,000	8,000	-	0%
101-610-026-01	Contract Services - Dispatch	158,193	157,924	154,591	170,000	180,000	10,000	6%
101-610-026-02	Contract Services - Animal Control	94,515	98,087	101,890	107,000	111,000	4,000	4%
101-610-026-03	Contract Services - Other	105,628	89,968	94,496	126,000	127,515	1,515	1%
101-610-030-03	Postage	720	1,118	1,548	750	750	-	0%
101-610-031-04	Copier Charges	3,769	3,559	4,058	4,200	4,200	-	0%
101-610-038-01	Advertising & Legal	-	847	463	1,000	1,000	-	0%
101-610-040-01	Memberships & Dues	1,106	348	1,123	1,100	1,100	-	0%
101-610-041-01	Travel / Conf / Meetings / Training	1,757	2,505	1,018	1,600	2,100	500	31%
101-610-041-10	Tuition Reimbursement	-	1,050	-	1,050	-	(1,050)	-100%
101-610-050-01	Community Promotions	1,544	672	1,728	1,500	1,500	-	0%
101-610-051-08	Emergency Preparedness	5,599	4,244	5,673	8,000	8,000	-	0%
101-610-053-04	Reserve Program / Volunteers	1,740	1,959	1,591	1,250	1,250	-	0%
101-610-053-11	Credit Cards Processing Fee	-	-	-	-	550	550	-
101-610-060-01	Capital Outlay (Non-Capitalized)	-	-	8,705	-	-	-	-
TOTAL SERVICES & SUPPLIES		398,377	390,886	409,708	452,650	475,265	22,615	5%
TOTAL OPERATING EXPENSE		731,914	802,148	839,970	958,164	967,571	9,407	1%

EXPENSES
610 Police Administration



Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Fund 101: General Purpose Fund	715,575	782,940	790,598	938,164	944,521
103-000-099-01	Fund 103: Citizen Option for Public Safety	-	-	30,560	-	-
230-000-099-01	Fund 230: Traffic Safety - School Crossing	16,339	19,208	18,812	20,000	23,050
	TOTAL SOURCES	731,914	802,148	839,970	958,164	967,571
Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Police Chief	1.00	1.00	1.00	1.00	1.00
	Lieutenant	1.00	1.00	1.00	1.00	1.00
	TOTAL PERSONNEL	2.00	2.00	2.00	2.00	2.00

EXPENSES
620 Police Patrol



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-620-001-01	Salaries - Regular Sworn	996,050	992,818	1,015,350	1,062,510	1,092,975	30,465	3%
101-620-001-06	Salaries - Overtime	229,934	291,217	318,729	280,000	260,000	(20,000)	-7%
101-620-001-07	Salaries - Court Time	33,796	24,074	17,333	40,000	40,000	-	0%
101-620-001-08	Salaries - Detective Differential	829	2,122	2,167	2,234	2,301	67	3%
101-620-001-09	Salaries - Education Incentive	14,887	14,205	13,515	16,368	17,058	690	4%
101-620-001-10	Salaries - Pager Pay	893	-	-	-	-	-	-
101-620-001-11	Salaries - Shift Differential	14,797	11,726	12,850	21,299	26,875	5,576	26%
101-620-001-12	Salaries - Holiday Pay	-	-	-	-	52,046	52,046	-
101-620-002-01	Retirement - PERS Safety	129,248	122,148	122,773	149,115	164,456	15,341	10%
101-620-002-03	Retirement - ICMA / In Lieu	16,800	21,600	21,600	21,600	-	(21,600)	-100%
101-620-002-06	Medical - In Lieu	-	-	-	-	21,600	21,600	-
101-620-003-01	Health Insurance	89,452	87,850	93,982	121,058	135,160	14,102	12%
101-620-003-02	Dental Insurance	15,147	15,627	14,963	16,329	17,588	1,259	8%
101-620-003-07	Vision Insurance	2,450	2,484	2,434	2,608	3,007	399	15%
101-620-003-03	Life Insurance	2,352	1,949	1,840	2,880	2,880	-	0%
101-620-003-04	Workers' Compensation	32,999	38,572	45,502	44,187	43,547	(640)	-1%
101-620-003-05	Disability Insurance	8,805	5,640	5,052	9,297	9,483	186	2%
101-620-004-02	Medicare	19,036	19,820	20,018	15,514	15,848	334	2%
101-620-005-02	Uniform Allowance	10,216	11,122	11,102	12,000	12,000	-	0%
101-620-007-01	Employee Assistance Program	428	444	448	480	480	-	0%
TOTAL PERSONNEL COSTS		1,618,119	1,663,418	1,719,657	1,817,479	1,917,304	99,825	5%

EXPENSES
620 Police Patrol



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-620-021-01	Communication	-	-	-	-	-	-	-
101-620-022-01	Supplies & Materials	10,051	15,288	13,399	10,400	12,400	2,000	19%
101-620-031-02	Maintenance - Equipment	340	736	7,945	1,500	1,500	-	0%
101-620-036-02	Equipment Maint - Vehicles	14,652	17,087	15,697	15,000	16,500	1,500	10%
101-620-037-01	Gas & Oil	26,116	28,026	33,033	41,000	41,000	-	0%
101-620-040-01	Memberships & Dues	494	470	361	500	500	-	0%
101-620-041-01	Travel / Conf / Meetings / Training	209	119	69	400	500	100	25%
101-620-042-01	Subscriptions	627	682	-	750	750	-	0%
101-620-043-02	POST Training	27,178	17,593	19,517	20,000	22,000	2,000	10%
101-620-051-12	Special Investigations	-	102	-	1,500	1,500	-	0%
101-620-053-01	Booking Fees	3,948	-	-	5,000	3,000	(2,000)	-40%
101-620-053-11	Safety Compliance	-	-	-	750	750	-	0%
101-620-060-01	Capital Outlay (Non-Capitalized)	8,826	8,811	8,280	6,300	8,000	1,700	27%
TOTAL SERVICES & SUPPLIES		92,441	88,913	98,300	103,100	108,400	5,300	5%
TOTAL OPERATING EXPENSE		1,710,560	1,752,331	1,817,957	1,920,579	2,025,704	105,125	5%

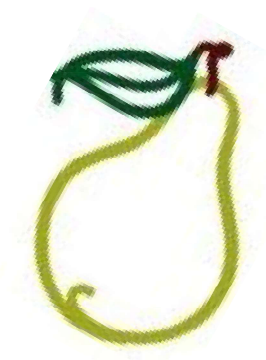
Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Fund 101: General Purpose Fund	1,528,175	1,599,331	1,643,647	1,721,579	1,799,704
103-000-099-01	Fund 103: Citizen Option for Public Safety	103,300	105,000	102,500	140,000	150,000
109-000-099-01	Fund 109: Public Safety Sales Tax	59,085	48,000	71,810	59,000	76,000
230-000-099-01	Fund 230: Traffic Safety	20,000	-	-	-	-
TOTAL SOURCES		1,710,560	1,752,331	1,817,957	1,920,579	2,025,704

Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Police Sergeant	1.00	1.00	1.00	-	-
	Police Corporal	3.00	3.00	3.00	4.00	4.00
	Police Officer	6.00	6.00	6.00	6.00	6.00
TOTAL PERSONNEL		10.00	10.00	10.00	10.00	10.00

EXPENSES
630 Police Support Services



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-630-001-01	Salaries - Regular	95,533	123,713	114,685	132,401	135,806	3,405	3%
101-630-001-06	Salaries - Overtime	1,512	834	1,329	-	-	-	-
101-630-002-01	Retirement - PERS	6,164	7,238	6,198	7,964	9,359	1,395	18%
101-630-002-03	Retirement - ICMA / In Lieu	6,900	7,200	7,200	7,200	-	(7,200)	-100%
101-630-002-06	Medical - In Lieu	-	-	-	-	7,200	7,200	-
101-630-003-01	Health Insurance	996	3,061	6,290	19,781	28,199	8,418	43%
101-630-003-02	Dental Insurance	1,393	1,767	1,804	2,705	3,467	762	28%
101-630-003-07	Vision Insurance	226	298	307	452	589	137	30%
101-630-003-03	Life Insurance	289	357	309	504	576	72	14%
101-630-003-04	Workers' Compensation	3,998	4,697	5,634	5,397	6,014	617	11%
101-630-003-05	Disability Insurance	895	742	614	1,169	1,349	180	15%
101-630-004-02	Medicare	1,506	1,899	1,722	1,895	2,189	294	16%
101-630-007-01	Employee Assistance Program	60	96	80	96	96	-	0%
TOTAL PERSONNEL COSTS		119,472	151,901	146,173	179,564	194,844	15,280	9%
SERVICES & SUPPLIES								
101-630-022-01	Supplies & Materials	2,228	556	1,153	2,500	2,500	-	0%
101-630-041-01	Travel / Conf / Meetings / Training	250	-	-	280	280	-	0%
TOTAL SERVICES & SUPPLIES		2,478	556	1,153	2,780	2,780	-	0%
TOTAL OPERATING EXPENSE		121,950	152,457	147,325	182,344	197,624	15,280	8%
Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21		
Fund 101: General Purpose Fund		121,950	152,457	147,325	182,344	197,624		
TOTAL SOURCES		121,950	152,457	147,325	182,344	197,624		
Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21		
Support Services Technician		1.00	1.00	1.00	1.00	1.00		
Police Services Technician		0.75	0.75	0.75	0.75	0.75		
TOTAL PERSONNEL		1.75	1.75	1.75	1.75	1.75		



TOWN OF MORAGA



MISSION

The Public Works Department strives to provide residents, property owners, businesses, and visitors to the Town of Moraga with high-quality well-maintained roadways, storm drains, and public facilities through thoughtful planning, engineering, inspection, and maintenance of Town's public works and capital improvement projects. The department reviews and inspects proposed public and private projects to ensure that all codes and standards are met, and long-term maintenance costs are minimized.

DESCRIPTION OF RESPONSIBILITIES AND SERVICES

The Public Works Department is staffed with ten full-time employees who maintain the Town's 58 miles of streets, 21 miles of storm drains, and public facilities. Public Works develops and administers the Capital Improvement Program, provides engineering services and manages the National Pollutant Discharge Elimination System (NPDES) program. The department handles requests and complaints related to traffic signals and street lights (that are maintained by the county), and infrastructure repairs including potholes, tripping hazards, accessibility improvements, landslides, and tree hazards that are maintained by the Town; coordinates Town right-of-way matters with outside utility agencies like EBMUD, Central Contra Costa Sanitary District, PG&E, AT&T, and Comcast; and performs inspection services related to encroachment permits, capital projects, and subdivision improvements.

Pavement Infrastructure

The department remains committed to repairing the Town's roads with Measure K, and the voter-approved 20-year one-cent local sales tax passed in 2012. By leveraging the sales tax revenue, a Certificate of Participation (COP) was issued to complete a three-year expedited road repair program, significantly increasing the Town's Pavement Condition Index (PCI) from 49 to 70. With all Measure K COP funds spent, much smaller sized paving projects are planned with the remaining unleveraged Measure K sales tax revenue. The \$2.375M included in the FY 2020/21 budget for the Pavement Management Program is funded by Measure K, Garbage Vehicle Impact Fees, Gas Tax and County Measure J. In late 2019, the Town garnered another Pavement Management Technical Assistance Program (P-TAP) grant to evaluate the condition of the streets.

In 2016, the Town successfully began implementing the following four new pavement strategies to maximize the remaining unleveraged pay-as-you-go Measure K funding:

- Focus on one type of treatment per year;
- Budget an appropriate percentage of funding for each treatment type;
- Budget non-Measure K funds at or greater than pre-Measure K levels; and
- Partner with other agencies to reduce costs.

The impact of these strategies along with the new SB1 Gas Tax revenue which the Town started receiving in 2018 and the increases in the Garbage Vehicle Impact Fees (from \$179,000 in Fiscal Year (FY) 2016/17 to \$799,000 in FY 2020/21) have resulted in an increase in the Town's PCI to 74 in 2020. This is exceptional news as the 2015 projection was that the Town's PCI would decrease one point annually from 70 in 2015 to 67 in 2018.



The 74 PCI is putting the Town in the 75 percentile of all 109 cities and counties in the San Francisco Bay Area region or said another way, in the top 25% of agencies. Since 2012, 60% of the Town's streets have been improved.

As reported by MTC, "The typical stretch of Bay Area asphalt shows serious wear and likely will require rehabilitation soon. At 67 out of a possible 100 points, the region's average pavement condition index (PCI) score is much closer to the 60-point threshold at which deterioration accelerates rapidly, and the need for major rehabilitation becomes much more likely than to the 85-point score that represents a state of good repair."

The Town Council and staff should be commended for their efforts over these last eight years for this incredible rise of 25 network PCI points. The improvements to the Town's streets, however, could not have been achieved without the grassroots effort of the volunteers who worked on the passage of Measure K and the voters who approved the measure by 70.5%.

The "Best First and Balanced Approach" strategy has been very effective in increasing the Town's PCI from 49 to 74 or from the 15th to 75th Percentile. It has also been somewhat effective in limiting the number of street segments in the "Fair," "Poor," and "Very Poor" pavement condition category as 11.9%, 10.4%, and 3.2%, respectively.

It should be recognized that in eight short years, the Town has significantly reduced the Poor and Very Poor pavement condition categories to the point where they could each be eliminated by a concentrated and focused 3 to 4-year period pavement management plan. The Town Council at their April 22, 2020, endorsed a pavement management plan to focus on Poor and Very Poor pavement condition category streets over the next few budget cycles. The current pavement management plan includes the following projects to address these pavement condition category streets:

- 2020 Pavement Overlay;
- 2020 – 2023 Pavement Repairs;
- 2021 Pavement Resurfacing;
- 2022 Pavement Rehabilitation/Reconstruction
- 2023 Pavement Rehabilitation/Reconstruction

In summary, Measure K and the Town's implementation of a comprehensive and innovative pavement management approach has resulted in better than anticipated pavement conditions, which are likely to improve in the future should grants and other fundings remain available. No additional General Fund contribution is recommended at this time to maintain the Town's streets.

Storm Drain Infrastructure

Town conducted fieldwork to collect and update the Town's storm drain Geographic Information System (GIS) mapping during the summer of 2019. The field mapping project focused on obtaining pipe material, size, location, ownership, etc. and enabled the Town to determine that Moraga is responsible for the maintenance of the 21 miles of publicly owned storm drain infrastructure. Privately owned storm drain infrastructures were excluded from the O&M Plan, and the capital improvement needs assessment.

On November 13, 2019, the Town Council accepted the 2019 Addendum to the Storm Drain Master Plan which serves as a standalone document to reprioritize storm drain projects, update cost estimates, incorporate operations and maintenance (O&M) program needs, quantify needs to address high and moderate capital needs over the next ten years, and identify funding needs over the next ten years.



A decrease in the recommended capital needs funding from \$9 million for high priority projects in 2015 to \$1 million for high and moderate priority projects in 2019 is due to the exclusion of private storm drain infrastructure and the reprioritization of capacity projects to low priority.

The increase in the enhanced O&M program funding from \$240,000 to \$420,000 was based on a better understanding of the Town's storm drain system through the field mapping project. It includes \$115,000 in funding for proactive repairs anticipated through the new video inspection program to prolong the life of the storm drain infrastructure and \$27,500 for GIS technical support to manage and update the storm drain infrastructure database. The 2019 Addendum also identifies a desired \$120,000 a year capital improvement program to complete nine capital improvement projects.

Insourcing Engineering Services

In 2019, The Town Council approved the creation of an Associate Civil Engineer position and the hiring of in-house staff to handle land-use development plan check services formally performed by consultants. The Associate Civil Engineer is assisting in implementing the storm drain operations and maintenance program, provide additional support in traffic engineering and should time allow, manage the implementation of minor capital improvement projects. The new Public Works Director was the former Senior Civil Engineer for the Town, leaving a 7-month vacancy for that position. The Town through extensive recruitment will be bringing replacement Senior Civil Engineer in FY 2020/21 to continue the practice of insourcing engineering work to improve customer service and consistency in service when it can be cost-effectively delivered. The Senior Civil Engineer will play a key role in guiding our staff in these efforts. This change in service delivery should not impact the General Fund.

	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Personnel	665,343	722,326	662,922	996,565	1,045,613
Services/Supplies	383,926	327,620	678,939	579,005	619,445
TOTAL	1,049,269	1,049,946	1,341,861	1,575,570	1,665,058

ACCOMPLISHMENTS FOR FY 2019/20

- Continued administration of the Pavement Management Program:
 - Substantially completed construction of the Moraga Way and Canyon Road/Camino Pablo Improvement project;
 - Substantially completed construction of the Moraga Road and Alta Mesa Intersection Improvement project;
 - Completed the construction on the 2019 Joint Moraga-Lafayette Surface Seal project;
 - Obtained a new MTC PTAP Pavement Condition Survey grant. Survey work to be completed in 2020;
 - Completed a Comprehensive 2020 Pavement Management Program analysis, which includes the positive results that the Town's PCI continues to be 74 in 2019. Town Council provided staff direction to address the Poor and Very Poor street condition categories over a 3 to 4-year plan;
 - Received positive feedback on the annual independent report from the Measure K Local Sales Tax Oversight Committee.
- Delivered project management services for capital projects inclusive of the roadway projects above at various stages of completion:
 - Canyon Road Bridge Replacement (design)
 - Moraga Way and Canyon/Camino Pablo Improvements (design)
 - Moraga Road and Alta Mesa Intersection Improvements (design)



- St. Mary's Road/Rheem/Bollinger Canyon Roundabouts (35% design)
- A significant portion of the Capital Improvement Program is funded by grants. A milestone achieved was collecting \$2.9 Million in major grant reimbursements in this past FY 2019/20 were as followings:
 - \$1,827K- California Department of Transportation (Caltrans)
 - \$1,079K – Contra Costa Transportation Authority (CCTA)
 - \$18K - Climate Action Grants
- Stabilized engineering staffing levels:
 - Filled 7-month Senior Civil Engineer vacancy in June 2020;
 - Success with the Associate Civil Engineer insourcing is reducing the cost to customers and improving customer service.
 - Engineering series salaries to the median level of comparable cities to reduce turnover.

GOALS FOR FY 2020/21

- Begin construction on the permanent Canyon Road Bridge, completing phase I without incident, including submitting for reimbursement of costs in a timely manner.
- Continue implementation and development of the Storm Drain System Operations and Maintenance Program and begin work on needed storm drain capital improvement projects.
- Implement the 2020 \$1.8 million Neighborhood Streets and Roads Repair Program, complete design of 2021 Pavement Reconstruction Project (including potential reprioritization of worst-condition streets), and pursue additional third-party funding opportunities to supplement these efforts to maintain the Town's streets and roads.
- The management of planned Capital Improvement Projects including 2020 Pavement Overlay (construction); 2021 Surface Seal (design), 2022 Pavement Reconstruction/Rehabilitation (design); 2023 Pavement Reconstruction/Rehabilitation (design); Laguna Creek Restoration (design), and the Canyon Road Bridge Replacement (construction).
- Continue evaluation and implementation of viable strategies in Moraga's Climate Action Plan to lessen the Town's impact on the environment.
- Continue administration of the Pavement Management Program funded by Measure K, and the voter-approved one-cent local sales tax initiative, Garbage Vehicle Impact fees, and SB1/RMRA Gas Tax funds.
- Continue the implementation of a stormwater operations and maintenance program, including gathering needed mapping and system data; videotaping storm drain for disrepair issues; cleaning storm drain pipes, and completing storm drain repairs.
- Complete review of Improvement Plans and Final Map for Hetfield Estates; complete final acceptance for Chase Bank, Bella Vista (Rancho Laguna II), Moraga Town Center Homes, and West Commons Park; complete rough grading and begin building at Los Encinos; continue Tentative Map reviews for South Camino Pablo Annexation, Indian Valley, and Campo Vista subdivisions; and also begin grading for Palos Colorados subdivision.

REVENUE
Public Works / Engineering



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
101-710-330-14	Encroachment Permits	53,348	27,755	59,606	40,000	55,000	15,000	38%
101-710-370-03	Staff Time	162,689	193,929	254,810	300,250	300,000	(250)	0%
101-710-370-06	Grading Fees	-	-	-	3,350	5,000	1,650	49%
101-710-380-10	Other Revenue - PW / Engineering	3,722	57	866	6,100	-	(6,100)	-100%
101-740-350-00	Reimbursement for Damages	12,049	-	6,859	-	6,000	6,000	-
TOTAL REVENUES		231,808	221,741	322,141	349,700	366,000	16,300	5%

Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Fund 101: General Purpose Fund	231,808	221,741	322,141	349,700	366,000
205-000-099-01	Fund 205: Gas Tax	304,650	362,689	376,385	432,896	411,071
210-000-099-01	Fund 210: Measure J	-	-	10,000	10,000	-
510-000-099-01	Fund 510: NPDES	214,646	194,174	214,946	291,000	291,000
TOTAL SOURCES		751,104	778,604	923,472	1,083,596	1,068,071

EXPENSES

710 Public Works Administration / Engineering



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-710-001-01	Salaries - Regular	213,983	246,673	225,735	394,123	371,526	(22,597)	-6%
101-710-001-04	Salaries - Temporary	10,908	7,361	7,622	-	11,000	11,000	-
101-710-001-06	Salaries - Overtime	285	167	132	-	6,000	6,000	-
101-710-002-01	Retirement - PERS	13,068	13,993	11,594	22,324	25,408	3,084	14%
101-710-002-03	Retirement - ICMA / In Lieu	720	-	-	-	-	-	-
101-710-002-06	Medical - In Lieu Payments	-	4,320	4,320	4,680	5,400	720	15%
101-710-003-01	Health Insurance	24,268	25,449	11,484	22,203	39,142	16,939	76%
101-710-003-02	Dental Insurance	2,980	3,828	2,223	3,147	4,513	1,366	43%
101-710-003-07	Vision Insurance	485	636	385	545	780	235	43%
101-710-003-03	Life Insurance	468	462	368	936	926	(10)	-1%
101-710-003-04	Workers' Compensation	7,888	9,290	12,534	15,988	14,803	(1,185)	-7%
101-710-003-05	Disability Insurance	1,685	1,314	1,021	3,341	3,212	(129)	-4%
101-710-004-01	Social Security - FICA	6,885	399	458	-	682	682	-
101-710-004-02	Medicare	3,339	3,813	3,511	5,614	5,387	(227)	-4%
101-710-005-01	Auto Allowance	4,200	4,200	4,200	4,500	3,900	(600)	-13%
101-710-005-04	Cell Phone Allowance	420	420	420	450	-	(450)	-100%
101-710-007-01	Employee Assistance Program	85	106	88	144	144	-	0%
TOTAL PERSONNEL COSTS		291,666	322,432	286,095	477,995	492,823	14,828	3%

EXPENSES

710 Public Works Administration / Engineering



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-710-021-01	Communications	800	826	1,258	2,200	2,800	600	27%
101-710-022-01	Supplies & Materials	3,681	2,340	4,923	5,000	6,000	1,000	20%
101-710-026-01	Contract Services	2,738	5,989	118,479	8,500	25,780	17,280	203%
101-710-030-03	Postage	1,159	395	1,638	750	750	-	0%
101-710-031-04	Copier Costs	4,926	7,716	5,654	6,900	6,900	-	0%
101-710-033-01	Mileage Reimbursement	149	37	-	200	200	-	0%
101-710-036-02	Maintenance - Vehicles	-	436	729	2,500	1,800	(700)	-28%
101-710-038-01	Advertising & Legal	218	446	2,767	500	500	-	0%
101-710-040-01	Memberships & Dues	990	1,594	700	900	1,360	460	51%
101-710-041-01	Travel / Conferences / Meetings / Training	2,410	3,224	3,524	2,750	2,870	120	4%
101-710-042-01	Subscriptions	99	-	-	100	100	-	0%
TOTAL SERVICES & SUPPLIES		17,170	23,002	139,671	30,300	49,060	18,760	62%
TOTAL OPERATING EXPENSE		308,836	345,434	425,767	508,295	541,883	33,588	7%
Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21		
	Fund 101: General Purpose Fund	283,836	345,434	425,767	508,295	541,883		
210-000-099-01	Fund 210: Measure J	25,000	-	-	-	-		
TOTAL SOURCES		308,836	345,434	425,767	508,295	541,883		
Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21		
	PW Director / Town Engineer	0.70	0.70	0.70	0.75	0.75		
	Senior Civil Engineer	0.60	0.60	0.60	0.65	0.65		
	Associate Engineer	-	-	-	0.70	0.70		
	Assistant Engineer	0.50	0.50	0.50	0.50	0.50		
	Administrative Assistant	0.40	0.40	0.40	0.40	0.40		
TOTAL PERSONNEL		2.20	2.20	2.20	3.00	3.00		

EXPENSES

730 Public Works Storm Drain Maintenance



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-730-001-01	Salaries - Regular	105,695	117,682	108,991	175,741	204,057	28,316	16%
101-730-001-04	Salaries - Temporary	-	-	3,392	26,542	4,000	(22,542)	-85%
101-730-001-06	Salaries - Overtime	114	188	235	1,125	-	(1,125)	-100%
101-730-002-01	Retirement - PERS	6,595	6,783	5,806	9,405	14,419	5,014	53%
101-730-002-06	Medical - In Lieu Payments	240	1,440	1,440	1,440	1,080	(360)	-25%
101-730-003-01	Health Insurance	13,683	14,471	8,585	12,792	19,163	6,371	50%
101-730-003-02	Dental Insurance	1,681	1,948	1,196	1,487	1,925	438	29%
101-730-003-07	Vision Insurance	277	328	209	258	336	78	30%
101-730-003-03	Life Insurance	300	269	231	455	483	28	6%
101-730-003-04	Workers' Compensation	3,749	4,528	4,398	6,600	6,542	(58)	-1%
101-730-003-05	Disability Insurance	909	664	538	1,394	1,436	42	3%
101-730-004-01	Social Security - FICA	6,885	399	210	1,646	248	(1,398)	-85%
101-730-004-02	Medicare	1,557	1,751	1,674	2,470	2,381	(89)	-4%
101-730-005-01	Auto Allowance	900	900	900	900	1,200	300	33%
101-730-005-02	Uniform Allowance	301	342	365	366	434	69	19%
101-730-005-04	Cell Phone Allowance	90	90	90	90	120	30	33%
101-730-007-01	Employee Assistance Program	55	61	55	73	77	4	5%
TOTAL PERSONNEL COSTS		143,031	151,844	138,315	242,784	257,901	15,117	6%

EXPENSES

730 Public Works Storm Drain Maintenance



SERVICES & SUPPLIES

101-730-021-01	Communications	317	284	577	600	600	-	0%
101-730-022-01	Supplies & Materials	-	-	162	1,500	1,500	-	0%
101-730-025-01	Rents / Leases / Taxes	8,980	8,539	10,052	10,500	10,500	-	0%
101-730-026-01	Contract Services - Engineering	40,538	27,888	135,715	200,000	103,870	(96,130)	-48%
101-730-033-07	Maintenance - Buildings / Grounds	21,378	20,984	92,707	15,000	117,200	102,200	681%
101-730-036-02	Equipment Maintenance - Vehicles	-	-	-	1,500	1,500	-	0%
101-730-038-01	Advertising & Legal	215	-	-	-	-	-	-
101-730-040-01	Memberships & Dues	-	-	652	555	555	-	0%
101-730-041-01	Travel / Conferences / Meetings / Training	283	4,540	3,283	1,650	2,150	500	30%
101-730-050-18	Education / Outreach	6,037	5,138	6,255	2,000	2,000	-	0%
TOTAL SERVICES & SUPPLIES		77,747	67,374	249,402	233,305	239,875	6,570	3%
TOTAL OPERATING EXPENSE		220,778	219,217	387,717	476,089	497,776	21,687	5%

Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Fund 101: General Purpose Fund	-	25,043	172,771	185,089	66,776
140-000-099-01	Fund 140: Lighting Special District	-	-	-	-	140,000
510-000-099-01	Fund 510: NPDES	214,640	194,174	214,946	291,000	291,000
TOTAL SOURCES		214,640	219,217	387,717	476,089	497,776

EXPENSES

730 Public Works Storm Drain Maintenance



Personnel Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
PW Director / Town Engineer	0.15	0.15	0.15	0.15	0.15
Senior Civil Engineer	0.20	0.20	0.20	0.20	0.20
Associate Engineer	-	-	-	0.20	0.20
Assistant Engineer	0.25	0.25	0.25	0.25	0.25
Administrative Assistant	0.30	0.30	0.30	0.30	0.30
Public Works / Parks Maint Manager	0.15	0.15	0.15	0.15	0.15
Senior Maintenance Worker	0.20	0.20	0.20	0.20	0.20
Maintenance Worker	0.08	0.08	0.08	0.83	0.83
TOTAL PERSONNEL	1.33	1.33	1.33	2.28	2.28

EXPENSES

740 Public Works Street Maintenance



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-740-001-01	Salaries - Regular	156,027	169,490	164,478	191,247	191,098	(149)	0%
101-740-001-04	Salaries - Temporary	-	-	-	-	11,000	11,000	-
101-740-001-06	Salaries - Overtime	601	575	700	1,125	-	(1,125)	-100%
101-740-002-01	Retirement - PERS	9,866	9,683	8,589	11,083	12,961	1,878	17%
101-740-002-06	Medical - In Lieu Payments	240	1,440	1,440	1,080	720	(360)	-33%
101-740-003-01	Health Insurance	18,869	20,121	14,838	18,674	23,780	5,106	27%
101-740-003-02	Dental Insurance	2,372	2,632	1,884	1,981	2,388	407	21%
101-740-003-07	Vision Insurance	394	445	331	344	419	75	22%
101-740-003-03	Life Insurance	469	409	371	594	636	42	7%
101-740-003-04	Workers' Compensation	5,416	6,572	6,154	7,769	7,922	153	2%
101-740-003-05	Disability Insurance	1,380	974	830	1,654	1,750	96	6%
101-740-004-01	Social Security - FICA	-	-	-	-	682	682	-
101-740-004-02	Medicare	2,302	2,541	2,445	2,728	2,883	155	6%
101-740-005-01	Auto Allowance	900	900	900	600	900	300	50%
101-740-005-02	Uniform Allowance	791	922	961	961	1,071	111	12%
101-740-005-04	Cell Phone Allowance	90	90	90	60	90	30	50%
101-740-007-01	Employee Assistance Program	85	93	88	97	104	7	7%
TOTAL PERSONNEL COSTS		199,802	216,888	204,099	239,996	258,404	18,408	8%

EXPENSES

740 Public Works Street Maintenance



SERVICES & SUPPLIES

101-740-020-01	Utilities	8,879	11,878	12,831	12,800	12,800	-	0%
101-740-021-01	Communications	443	382	885	1,200	1,200	-	0%
101-740-022-01	Supplies & Materials	-	-	-	500	500	-	0%
101-740-026-01	Contract Services	95,863	19,953	38,848	67,000	66,800	(200)	0%
101-740-033-07	Building / Grounds Maintenance	79,596	105,573	111,532	100,000	108,700	8,700	9%
101-740-036-02	Equipment Maintenance - Vehicles	3,143	4,142	1,677	5,000	7,000	2,000	40%
101-740-037-01	Fuel & Oil	2,465	3,836	5,947	4,500	4,500	-	0%
101-740-040-01	Memberships & Dues	200	-	-	1,700	2,000	300	18%
101-740-041-01	Travel / Conferences / Meetings / Training	475	37	567	200	1,510	1,310	655%
TOTAL SERVICES & SUPPLIES		191,063	145,802	172,287	192,900	205,010	12,110	6%

TOTAL OPERATING EXPENSE

390,865	362,689	376,385	432,896	463,414	30,518	7%
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Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Fund 101: General Purpose Fund	86,215	-	-	-	52,343
205-000-099-01	Fund 205: Gas Tax	304,650	362,689	376,385	432,896	411,071
TOTAL SOURCES		390,865	362,689	376,385	432,896	463,414

Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	PW Director / Town Engineer	0.15	0.15	0.15	0.10	0.10
	Senior Civil Engineer	0.20	0.20	0.20	0.15	0.15
	Associate Civil Engineer	-	-	-	0.10	0.10
	Assistant Engineer	0.25	0.25	0.25	0.25	0.25
	Administrative Assistant	0.30	0.30	0.30	0.30	0.30
	Public Works / Parks Maint Manager	0.30	0.30	0.30	0.30	0.30
	Lead Maintenance Worker	0.10	0.10	0.10	0.10	0.10
	Senior Maintenance Worker	0.45	0.45	0.45	0.45	0.45
	Maintenance Worker	0.28	0.28	0.28	0.28	0.28
TOTAL PERSONNEL		2.03	2.03	2.03	2.03	2.03

EXPENSES

754 Public Works 329 Rheem Building Maintenance



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-754-001-01	Salaries - Regular	13,396	13,802	15,133	15,391	15,373	(18)	0%
101-754-001-06	Salaries - Overtime	61	88	68	125	-	(125)	-100%
101-754-002-01	Retirement - PERS	867	794	732	859	1,005	146	17%
101-754-003-01	Health Insurance	1,010	1,120	1,211	1,381	1,441	60	4%
101-754-003-02	Dental Insurance	142	145	142	144	156	12	8%
101-754-003-07	Vision Insurance	24	138	117	25	28	3	11%
101-754-003-03	Life Insurance	36	32	30	43	43	(0)	0%
101-754-003-04	Workers' Compensation	444	547	573	619	613	(6)	-1%
101-754-003-05	Disability Insurance	125	86	79	131	134	3	2%
101-754-004-02	Medicare	197	213	222	217	223	6	3%
101-754-005-02	Uniform Allowance	105	128	128	128	128	1	0%
101-754-007-01	Employee Assistance Program	7	7	7	7	7	(0)	-3%
TOTAL PERSONNEL COSTS		16,415	17,101	18,441	19,072	19,151	79	0%
SERVICES & SUPPLIES								
101-754-020-01	Utilities	27,076	27,234	30,962	27,900	27,900	-	0%
101-754-021-01	Communications	2,116	3,326	3,149	3,700	3,700	-	0%
101-754-022-01	Supplies & Materials	-	267	105	-	-	-	-
101-754-026-01	Contract Services	22,896	19,987	32,672	30,000	30,000	-	0%
101-754-033-07	Buildings / Grounds Maintenance	22,305	19,758	20,192	24,100	22,700	(1,400)	-6%
101-754-050-xx	Loan Repayment - Energy Efficiency	271	271	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		74,664	70,844	87,080	85,700	84,300	(1,400)	-2%
TOTAL OPERATING EXPENSE		91,079	87,945	105,521	104,772	103,451	(1,321)	-1%

EXPENSES**754 Public Works 329 Rheem Building Maintenance**

Source Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund	91,079	87,945	105,521	104,772	103,451
TOTAL SOURCES	91,079	87,945	105,521	104,772	103,451

Personnel Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Public Works / Parks Maint Manager	0.10	0.10	0.10	0.10	0.10
Lead Maintenance Worker	0.03	0.03	0.03	0.03	0.03
Senior Maintenance Worker	0.02	0.02	0.02	0.02	0.02
TOTAL PERSONNEL	0.15	0.15	0.15	0.15	0.15

EXPENSES

755 Public Works 335 Rheem Building Maintenance



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-755-001-01	Salaries - Regular	11,744	11,446	12,997	13,461	13,509	48	0%
101-755-001-06	Salaries - Overtime	42	90	83	125	-	(125)	-100%
101-755-002-01	Retirement - PERS	760	634	673	784	912	128	16%
101-755-003-01	Health Insurance	913	888	1,024	1,165	1,454	289	25%
101-755-003-02	Dental Insurance	130	116	129	131	195	64	49%
101-755-003-07	Vision Insurance	22	20	23	23	34	11	47%
101-755-003-03	Life Insurance	36	26	30	43	55	12	27%
101-755-003-04	Workers' Compensation	387	481	618	544	633	89	16%
101-755-003-05	Disability Insurance	110	67	68	116	141	25	21%
101-755-004-02	Medicare	173	171	191	191	230	39	20%
101-755-005-02	Uniform Allowance	105	116	128	128	162	35	27%
101-755-007-01	Employee Assistance Program	7	6	7	7	9	2	25%
TOTAL PERSONNEL COSTS		14,428	14,062	15,973	16,719	17,334	615	4%
SERVICES & SUPPLIES								
101-755-020-01	Utilities	8,435	6,914	6,067	7,500	7,300	(200)	-3%
101-755-021-01	Communications	1,469	1,523	1,672	1,700	1,700	-	0%
101-755-022-01	Supplies & Materials	29	9	110	500	500	-	0%
101-755-026-01	Contract Services	10,067	9,796	12,626	12,300	12,000	(300)	-2%
101-755-033-07	Buildings / Grounds Maintenance	3,282	2,357	10,024	14,800	19,700	4,900	33%
TOTAL SERVICES & SUPPLIES		23,282	20,599	30,498	36,800	41,200	4,400	12%
TOTAL OPERATING EXPENSE		37,710	34,660	46,470	53,519	58,534	5,015	9%

EXPENSES

755 Public Works 335 Rheem Building Maintenance



Source Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund	37,710	34,660	46,470	53,519	58,534
TOTAL SOURCES	37,710	34,660	46,470	53,519	58,534

Personnel Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Public Works / Parks Maint Manager	0.07	0.07	0.07	0.07	0.07
Lead Maintenance Worker	0.02	0.02	0.02	0.02	0.02
Senior Maintenance Worker	0.02	0.02	0.02	0.02	0.02
Maintenance Worker	0.04	0.04	0.04	0.04	0.04
TOTAL PERSONNEL	0.15	0.15	0.15	0.15	0.15

PARKS AND RECREATION



MISSION

The Parks and Recreation Department mission is to create community through People, Parks and Programs. This is done by providing recreational experiences to individuals, families and communities, fostering human development, promoting health and wellness, increasing cultural unity, facilitating community problem solving, protecting natural resources, furthering safety and security, strengthening community image and sense of place and supporting economic development.

Through special events and daily interaction with the public the department works to strengthen community image and create a sense of place. Recreation services are provided to residents and visitors of all ages and abilities. The Parks and Recreation Department promotes health and wellness through recreation opportunities and fitness classes and providing individual and group recreational experiences in the Town's beautiful parks, trails and open space areas.

DESCRIPTION OF RESPONSIBILITIES AND SERVICES

Moraga is known for its exceptional parks, trails, and open space. The Parks and Recreation Department manages the Town's parks, recreation and rental facilities. Resources of the department are managed to implement the goals of the Town Council and Park and Recreation Commission, deliver recreation programs, and to maintain high quality parks, open space and rental facilities. Parks and Recreation manages town-wide special events and publishes the Parks and Recreation Activity Guide three times a year. The department manages recreation and enrichment classes, and the programs and services conducted in Moraga facilities.

The Parks and Recreation Department is fortunate to work with and benefit from the many service clubs and local organizations and business partners; Moraga Park Foundation, Moraga Community Foundation, Moraga Chamber of Commerce, Kiwanis, Rotary, Lions, Lamorinda Movers, Moraga Junior Women's Club, Moraga Country Club, Lamorinda Mom's Club, Moraga Garden Club, Lamorinda Presents, and various Boy Scout Troops. It is service clubs, local organizations and business partners that truly make the Town of Moraga a wonderful place to live, work and recreate.

The Parks and Recreation Department is responsible for the Park and Recreation Commission, the Art in Public Spaces Committee, and the Moraga Youth Involvement Committee (MYIC). The seven-member Park and



Town of Moraga

Recreation Commission is appointed by the Council to make recommendations to the Town Council concerning the planning, acquisition, construction, development, maintenance and operation standards for park and recreation facilities. The Art in Public Spaces Committee is comprised of five members and is charged with reviewing and recommending the selection of loaned and donated artwork to the Town Council. MYIC is responsible for the production and promotion of local events for teens. Staff also provides support to the Moraga Park Foundation and the Lamorinda Movers.

Under the direction of the Parks and Recreation Director, the department has a Recreation Supervisor, a Recreation Coordinator and part-time seasonal staff. The Town shares a Public Works/Parks Manager who oversees Lead Maintenance Worker, Maintenance Workers and seasonal workers to maintain public parks, open space and rental facilities.

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Adjusted FY 19-20	Adopted FY 20-21
Personnel	657,699	597,808	712,530	774,494	816,094
Services/Supplies	556,556	578,069	591,692	601,809	740,095
TOTAL	1,214,255	1,175,878	1,304,221	1,376,303	1,556,189

ACCOMPLISHMENTS FOR FY 2019-20

- Continued successful Town events: 4th of July Celebration, Pear and Wine Festival, Hacienda Nights, Family Campout, and holiday events including Tree Lighting Ceremony, Breakfast with Santa and Santa Visits.
- Continued to activate the Hacienda through a partnership with the Moraga School District to provide Town operated After School Enrichment Programs at the Hacienda and on school campuses to serve over 400 students.
- Developed and implemented a new Town website utilizing the CivicPlus platform improving website functionality and transparency through the availability of information to the public.
- Completed renovation of the Casita Building at the Hacienda de las Flores made possible by a generous \$120,000 donation from the Hacienda Foundation.
- Executed prioritized Capital Improvement Projects at Commons Park (skate park enhancements), and Rancho Laguna Park (sewer system repair and replacement).
- Supported the Art in Public Spaces Committee to forward an additional art sculpture for the Rheem Triangle and initiate a partnership with Saint Mary's College to promote public art.
- Co-Sponsored the Moraga Park Foundation Summer Concert Series.
- Assumed operation of the annual Hacienda Craft Faire.
- Released a Hacienda Restaurant Operator Request for Proposal (RFP) to seek activation of the Hacienda through an on-site restaurant.
- Partnered with community organizations to plan and facilitate park clean-up events.
- Continued discussions with Lamorinda recreation staff regarding joint programming for teens, seniors, and general community benefit.
- Evaluated and adjusted recreation personnel allocations and program area budgets to more accurately reflect the use of resources.

GOALS FOR FY 2020-21

- Continue to activate the Hacienda and identify and develop economically feasible recommendations for commercial and other public uses of the property.
- Execute prioritized Capital Improvement Projects at the Hacienda de las Flores (ADA pathway and new



- ADA restroom), Commons Park (Irrigation Improvements and picnic area renovation).
- Leverage technology and software resources available in Mobile Moraga and the new Town website to streamline processes and improve efficiencies.
- Continue to administer and provide safe and enjoyable recreation programs and activities for residents of all ages and abilities.
- Continue to partner with the Moraga Park Foundation on the Summer Concert Series and other park endeavors.
- Provide staff support to the Parks and Recreation Commission, Art in Public Spaces Committee and the Moraga Youth Involvement Committee.
- Support the Art in Public Spaces Committee to bring more public art to Moraga.
- Continue the tradition of successful community-wide Town events.
- Continue to partner with multiple stakeholders and community groups on items of common community interest.
- Fundraise with the community to raise \$30,000 for the 2020 fireworks show and holiday tree lighting.
- Continue the work with MOFD and the Diablo Fire Safe Council to reduce fire fuels at the Hacienda and Mulholland Open Space Preserve.
- Complete Eagle Scout projects to refurbish Town entry signs and install wayfinding signage on Town trails.

REVENUE
Parks and Recreation



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
DEPT 810: RECREATION								
101-810-351-02	Property Rent - Rancho Laguna	6,902	8,611	7,570	2,500	\$5,100	2,600	104%
101-810-351-03	Property Rent - Moraga Commons	28,599	22,337	22,713	5,500	\$19,500	14,000	255%
101-810-351-08	Property Rent - Mulholland Graze	2,581	2,671	2,775	2,775	2,850	75	3%
101-810-351-11	Property Rent - Library	2,925	2,801	4,150	2,500	2,850	350	14%
101-810-370-22	Recreation Class Fees	68,469	75,244	87,965	185,000	288,000	103,000	56%
101-810-370-23	Online Registration Fees	1,123	1,297	1,420	3,500	3,000	(500)	-14%
101-810-370-25	Senior Programs	3,899	3,931	4,140	4,700	5,500	800	17%
101-810-380-04	Holiday Fundraising ¹	23,910	14,066	1,030	-	30,000	30,000	-
101-810-380-05	Buy A Bulb - Tree Lights	1,225	6,620	-	-	-	-	-
101-810-380-13	P&R - Triathlon	22,675	-	-	-	-	-	-
101-810-380-14	P&R - Marquee Revenues	5,608	4,054	5,748	3,600	3,200	(400)	-11%
101-810-380-15	P&R - Other Revenues	450	6,438	778	500	500	-	0%
101-810-380-17	P&R Special Events	5,855	-	960	5,200	5,500	300	6%
101-810-380-19	Pear Festival	3,129	2,279	2,531	2,230	2,850	620	28%
101-810-380-20	Community Holidays Fair	-	-	-	4,000	4,000	-	0%
SUBTOTAL REVENUES		177,348	150,349	141,779	222,005	372,850	150,845	68%
DEPT 850: HACIENDA EVENTS & RENTALS								
101-850-351-04	Property Rent - Hacienda / Pavilion	144,510	131,156	146,687	140,000	145,000	5,000	4%
101-850-351-06	Non-Refundable Application Fee	14,500	12,000	14,000	14,000	12,750	(1,250)	-9%
101-850-370-22	Hacienda Recreation Class fees	88,920	81,338	45,511	-	-	-	-
101-850-370-23	Online Registration Fees	1,278	1,411	6,433	-	-	-	-
101-850-380-17	P&R Special Events - Hacienda	10,392	5,003	7,846	3,500	-	(3,500)	-100%
SUBTOTAL REVENUES		259,600	230,908	220,476	157,500	157,750	250	0%
TOTAL REVENUES		436,948	381,256	362,254	379,505	530,600	151,095	40%
Source Summary								
Fund 101: General Purpose Fund		436,948	381,256	362,254	379,505	530,600		
740-000-099-01	Fund 740: Community Facilities / Open Space	1,000	1,000	6,550	-	-		
750-000-099-01	Fund 750: Asset Replacement	5,000	1,308	-	-	-		
TOTAL SOURCES		442,948	383,564	368,804	379,505	530,600		

¹ Account name changed from "July 4th" to "Holiday Fundraising" in FY 2019-20

EXPENSES
810 Recreation



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-810-001-01	Salaries - Regular	106,395	84,535	89,942	140,940	142,203	1,263	1%
101-810-001-04	Salaries - Temporary	799	15,489	23,670	39,000	47,250	8,250	21%
101-810-001-06	Salaries - Overtime	497	2,369	316	3,000	3,000	-	0%
101-810-002-01	Retirement - PERS	6,778	4,477	5,110	8,849	10,170	1,321	15%
101-810-002-03	Retirement - ICMA / In Lieu	-	-	1,278	-	-	-	-
101-810-002-06	Medical - ICMA	-	1,056	1,836	2,448	2,448	-	0%
101-810-003-01	Health Insurance	9,183	4,075	2,445	6,145	6,232	87	1%
101-810-003-02	Dental Insurance	1,277	612	375	826	1,624	798	97%
101-810-003-07	Vision Insurance	215	137	181	261	287	26	10%
101-810-003-03	Life Insurance	290	207	197	447	447	-	0%
101-810-003-04	Workers' Compensation	3,575	2,331	6,484	5,729	5,666	(63)	-1%
101-810-003-05	Disability Insurance	903	452	506	1,222	1,250	28	2%
101-810-004-01	Social Security - FICA	50	704	444	2,418	2,930	512	21%
101-810-004-02	Medicare	1,581	1,344	1,486	2,012	2,062	50	2%
101-810-005-01	Auto Allowance	2,100	708	2,040	2,040	2,040	-	0%
101-810-005-04	Cell Phone Allowance	210	71	204	204	204	-	0%
101-810-007-01	Employee Assistance Program	53	47	46	69	69	-	0%
TOTAL PERSONNEL COSTS		133,906	118,614	136,561	215,610	227,882	12,272	6%

EXPENSES
810 Recreation



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-810-021-01	Communications	1,450	1,555	1,602	1,600	1,850	250	16%
101-810-022-01	Supplies & Materials	567	2,776	2,013	\$13,800	18,800	5,000	36%
101-810-026-01	Contract Services - Instructors	37,332	55,622	48,931	103,500	155,000	51,500	50%
101-810-030-03	Postage	73	64	298	200	300	100	50%
101-810-031-04	Copier Costs	1,492	1,103	896	-	3,500	3,500	-
101-810-036-02	Maintenance - Vehicle	-	136	23	-	-	-	-
101-810-038-01	Advertising & Legal	2,993	3,908	3,789	4,000	4,000	-	0%
101-810-040-01	Memberships	900	975	975	800	800	-	0%
101-810-041-01	Travel / Conferences / Meetings	4,377	190	1,673	1,500	2,000	500	33%
101-810-052-01	Triathlon	22,916	-	-	-	-	-	-
101-810-053-01	Brochure Activity Guide/Crier	8,815	7,005	14,579	19,000	24,000	5,000	26%
101-810-053-02	July 4th	20,686	21,789	14,714	3,500	23,000	19,500	557%
101-810-053-05	Web-Based Registration	1,000	1,000	1,750	1,750	2,250	500	29%
101-810-053-07	Pear Festival	2,797	1,725	2,659	2,500	3,000	500	20%
101-810-053-08	Senior Programs	2,498	4,508	1,959	3,500	4,000	500	14%
101-810-053-11	Credit Card Processing Fee	11,377	10,510	9,118	13,000	11,500	(1,500)	-12%
101-810-053-17	P&R Special Events Expenses	5,613	4,268	4,224	10,000	11,000	1,000	10%
101-810-053-20	Community Holiday Fair	-	-	-	4,200	4,000	(200)	-5%
TOTAL SERVICES & SUPPLIES		124,887	117,134	109,203	182,850	269,000	86,150	47%
TOTAL OPERATING EXPENSE		258,793	235,748	245,764	398,460	496,882	98,422	25%

EXPENSES
810 Recreation



Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund		258,793	235,748	245,764	398,460	496,882
TOTAL SOURCES		258,793	235,748	245,764	398,460	496,882
Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Parks & Recreation Director		0.35	0.34	0.34	0.34	0.34
Recreation Coordinator I/II		0.85	0.87	0.87	1.10	1.20
TOTAL PERSONNEL		1.20	1.21	1.21	1.44	1.54

EXPENSES

850 Hacienda Events & Rentals



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-850-001-01	Salaries - Regular	136,054	95,736	112,387	118,864	120,509	1,645	1%
101-850-001-04	Salaries - Temporary	18,913	38,632	36,835	-	-	-	-
101-850-001-06	Salaries - Overtime	497	2,379	316	-	-	-	-
101-850-002-01	Retirement - PERS	8,678	5,103	6,226	6,678	7,814	1,136	17%
101-850-002-03	Retirement - ICMA / In Lieu	-	-	1,530	-	-	-	-
101-850-002-06	Medical - ICMA	-	1,224	1,836	2,448	2,448	-	0%
101-850-003-01	Health Insurance	11,335	4,701	4,660	7,380	6,895	(485)	-7%
101-850-003-02	Dental Insurance	1,584	696	705	917	1,722	805	88%
101-850-003-07	Vision Insurance	268	151	238	268	295	27	10%
101-850-003-03	Life Insurance	374	238	306	347	347	-	0%
101-850-003-04	Workers' Compensation	4,578	2,748	6,488	4,855	4,801	(54)	-1%
101-850-003-05	Disability Insurance	1,167	522	1,015	1,028	1,052	24	2%
101-850-004-01	Social Security - FICA	1,173	2,134	1,246	-	-	-	-
101-850-004-02	Medicare	2,268	1,840	1,997	1,705	1,747	42	2%
101-850-005-01	Auto Allowance	2,400	720	2,040	2,040	2,040	-	0%
101-850-005-04	Cell Phone Allowance	240	72	204	204	204	-	0%
101-850-007-01	Employee Assistance Program	68	55	59	52	52	-	0%
TOTAL PERSONNEL COSTS		189,596	156,953	178,088	146,786	149,926	3,140	2%

EXPENSES**850 Hacienda Events & Rentals**

Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-850-021-01	Communications	845	832	849	800	800	-	0%
101-850-022-01	Supplies & Materials	3,957	8,012	9,131	539	500	(39)	-7%
101-850-026-01	Contract Services - Instructors	40,838	43,095	33,635	-	-	-	-
101-850-026-03	Contract Services - Facility Attendant	18,675	23,751	21,193	20,400	32,000	11,600	57%
101-850-030-03	Postage	105	91	98	-	-	-	-
101-850-031-04	Copier Costs	3,791	3,639	3,611	-	-	-	-
101-850-033-04	Auto Allowance - Mileage	22	14	-	-	-	-	-
101-850-036-02	Maintenance - Vehicle	761	-	-	-	-	-	-
101-850-038-01	Advertising & Legal	15,320	16,673	14,944	10,800	8,000	(2,800)	-26%
101-850-039-01	Insurance - Event Hazard	3,948	13,504	8,741	6,300	9,000	2,700	43%
101-850-040-01	Memberships and Dues	55	-	-	-	-	-	-
101-850-053-01	Brochure / Activity Guide	8,815	7,734	3,706	-	-	-	-
101-850-053-03	Staff Fingerprinting	928	691	931	-	-	-	-
101-850-053-05	Web Based Registration	2,000	2,000	1,250	2,250	2,250	-	0%
101-850-053-08	Senior Programs	1,024	82	3	-	-	-	-
101-850-053-17	P&R Special Events	12,429	10,903	12,667	6,000	1,500	(4,500)	-75%
101-850-060-01	Capital Outlay (Non-Capitalized)	12,477	9,972	10,638	12,400	8,000	(4,400)	-35%
TOTAL SERVICES & SUPPLIES		125,991	140,994	121,396	59,489	62,050	2,561	4%
TOTAL OPERATING EXPENSE		315,587	297,946	299,484	206,275	211,976	5,701	3%

EXPENSES
850 Hacienda Events & Rentals



Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Fund 101: General Purpose Fund	310,587	296,638	299,484	206,275	211,976
750-000-099-01	Fund 750: Asset Replacement	5,000	1,308	-	-	-
	TOTAL SOURCES	315,587	297,946	299,484	206,275	211,976
Personnel Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
	Parks & Recreation Director	0.40	0.34	0.34	0.34	0.34
	Recreation Coordinator I/II	1.15	1.01	1.01	0.75	0.65
	TOTAL PERSONNEL	1.55	1.35	1.35	1.09	0.99

EXPENSES

751 Hacienda Buildings & Grounds Maintenance



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-751-001-01	Salaries - Regular	55,747	59,735	69,246	74,075	74,647	572	1%
101-751-001-04	Salaries - Temporary	-	832	-	-	-	-	-
101-751-001-06	Salaries - Overtime	845	827	772	-	-	-	-
101-751-002-01	Retirement - PERS	3,619	3,226	3,591	4,317	5,022	705	16%
101-751-002-03	Retirement - ICMA / In Lieu	-	-	144	-	-	-	-
101-751-002-06	Medical- ICMA	-	120	216	288	288	-	0%
101-751-003-01	Health Insurance	7,329	7,818	8,910	10,425	11,958	1,533	15%
101-751-003-02	Dental Insurance	935	894	958	1,005	1,440	435	43%
101-751-003-07	Vision Insurance	155	155	180	186	249	63	34%
101-751-003-03	Life Insurance	196	154	182	263	321	58	22%
101-751-003-04	Workers' Compensation	1,843	2,386	3,157	3,007	3,448	441	15%
101-751-003-05	Disability Insurance	522	341	396	648	771	123	19%
101-751-004-01	Social Security - FICA	-	52	-	-	-	-	-
101-751-004-02	Medicare	830	904	1,032	1,056	1,255	199	19%
101-751-005-01	Auto Allowance	-	74	240	240	240	-	0%
101-751-005-02	Uniform Allowance	567	630	688	689	859	171	25%
101-751-005-04	Cell Phone Allowance	-	7	24	24	24	-	0%
101-751-007-01	Employee Assistance Program	36	35	42	43	53	10	24%
TOTAL PERSONNEL COSTS		72,623	78,188	89,778	96,266	100,575	4,309	4%

EXPENSES

751 Hacienda Buildings & Grounds Maintenance



SERVICES & SUPPLIES

101-751-020-01	Utilities	25,804	31,041	26,048	32,000	32,000	-	0%
101-751-021-01	Communications	212	164	440	500	500	-	0%
101-751-022-01	Supplies & Materials	156	689	119	-	-	-	-
101-751-026-01	Contract Services	21,752	15,757	26,843	17,400	27,480	10,080	58%
101-751-033-07	Buildings / Grounds Maintenance	42,282	25,234	33,653	14,600	33,600	19,000	130%
101-751-050-**	Loan Repayment - Energy Efficiency	6,644	6,644	-	-	-	-	-
101-751-053-01	Plants	6,234	6,741	-	6,000	6,500	500	8%
101-751-060-01	Capital Outlay (Non-Capitalized)	-	4,765	8,483	9,000	8,000	(1,000)	-11%
TOTAL SERVICES & SUPPLIES		103,129	91,035	95,587	79,500	108,080	28,580	36%

TOTAL OPERATING EXPENSE

175,752	169,223	185,366	175,766	208,655	32,889	19%
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Source Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund	175,752	169,223	185,366	175,766	208,655
TOTAL SOURCES	175,752	169,223	185,366	175,766	208,655

Personnel Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Parks & Recreation Director	-	0.04	0.04	0.04	0.04
Recreation Coordinator I/II	-	0.05	0.05	0.05	0.05
Public Works / Parks Maint Manager	0.15	0.15	0.15	0.15	0.15
Senior Maintenance Worker	0.03	0.03	0.03	0.03	0.03
Lead Maintenance Worker	0.20	0.20	0.20	0.20	0.20
Maintenance Worker	0.43	0.43	0.43	0.43	0.43
TOTAL PERSONNEL	0.81	0.90	0.90	0.90	0.90

EXPENSES
752 Library Maintenance



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-752-001-01	Salaries - Regular	56,098	53,108	60,118	64,930	74,253	9,323	14%
101-752-001-04	Salaries - Temporary	-	624	-	-	-	-	-
101-752-001-06	Salaries - Overtime	143	271	349	-	-	-	-
101-752-002-01	Retirement - PERS	3,625	2,904	3,113	3,759	4,376	617	16%
101-752-002-03	Retirement - ICMA / In Lieu	-	-	126	-	-	-	-
101-752-002-06	Medical- ICMA	-	102	162	216	216	-	0%
101-752-003-01	Health Insurance	4,534	3,857	4,363	5,241	6,308	1,067	20%
101-752-003-02	Dental Insurance	638	515	566	607	921	314	52%
101-752-003-07	Vision Insurance	109	93	112	117	163	46	39%
101-752-003-03	Life Insurance	174	131	152	219	262	43	20%
101-752-003-04	Workers' Compensation	1,849	2,114	2,001	2,632	2,958	326	12%
101-752-003-05	Disability Insurance	512	309	351	564	659	95	17%
101-752-004-01	Social Security - FICA	-	39	-	-	-	-	-
101-752-004-02	Medicare	828	796	891	924	1,077	153	17%
101-752-005-01	Auto Allowance	300	67	180	180	180	-	0%
101-752-005-02	Uniform Allowance	469	525	570	570	697	128	22%
101-752-005-04	Cell Phone Allowance	30	7	18	18	18	-	0%
101-752-007-01	Employee Assistance Program	32	30	35	36	43	7	19%
TOTAL PERSONNEL COSTS		69,339	65,493	73,106	80,012	92,131	12,119	15%

EXPENSES
752 Library Maintenance



SERVICES & SUPPLIES

101-752-020-01	Utilities	27,849	30,877	32,569	26,000	32,000	6,000	23%
101-752-021-01	Communications	168	140	266	210	210	-	0%
101-752-026-01	Contract Services	22,342	19,636	26,827	27,750	35,000	7,250	26%
101-752-033-07	Building / Grounds Maintenance	10,540	16,558	20,892	10,000	9,900	(100)	-1%
101-752-050-**	Loan Repayment - Energy Efficiency	6,351	6,351	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		67,250	73,562	80,555	63,960	77,110	13,150	21%

TOTAL OPERATING EXPENSE

136,589	139,055	153,661	143,972	169,241	25,269	18%
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Source Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund	136,589	139,055	153,661	143,972	169,241
TOTAL SOURCES	136,589	139,055	153,661	143,972	169,241

Personnel Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Parks & Recreation Director	0.05	0.03	0.03	0.03	0.03
Recreation Coordinator I/II	-	0.04	0.04	0.05	0.05
Public Works / Parks Maint Manager	0.20	0.20	0.20	0.20	0.20
Senior Maintenance Worker	0.25	0.25	0.25	0.25	0.25
Lead Maintenance Worker	0.05	0.05	0.05	0.05	0.05
Maintenance Worker	0.17	0.17	0.17	0.17	0.17
TOTAL PERSONNEL	0.72	0.74	0.74	0.75	0.75

EXPENSES
753 Parks & Open Space Maintenance



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-753-001-01	Salaries - Regular	135,815	124,218	171,021	170,987	183,048	12,061	7%
101-753-001-04	Salaries - Temporary	8,836	12,406	10,557	7,500	-	(7,500)	-100%
101-753-001-06	Salaries - Overtime	3,457	3,136	2,420	3,500	-	(3,500)	-100%
101-753-002-01	Retirement - PERS	8,770	6,455	8,818	9,683	12,421	2,738	28%
101-753-002-03	Retirement - ICMA / In Lieu	-	-	522	-	-	-	-
101-753-002-06	Medical- ICMA	-	498	1,350	1,800	1,800	-	0%
101-753-003-01	Health Insurance	20,845	19,105	22,923	24,596	27,776	3,180	13%
101-753-003-02	Dental Insurance	2,615	2,158	2,470	2,304	3,563	1,259	55%
101-753-003-07	Vision Insurance	430	383	509	475	612	137	29%
101-753-003-03	Life Insurance	449	320	468	588	704	116	20%
101-753-003-04	Workers' Compensation	4,498	4,446	6,175	6,776	7,649	873	13%
101-753-003-05	Disability Insurance	1,218	679	1,200	1,458	1,709	251	17%
101-753-004-01	FICA/Social Security	552	812	673	620	-	(620)	-100%
101-753-004-02	Medicare	2,185	2,021	2,727	2,379	2,784	405	17%
101-753-005-01	Auto Allowance	1,200	508	1,500	1,500	1,500	-	0%
101-753-005-02	Uniform Allowance	1,162	1,293	1,411	1,411	1,751	340	24%
101-753-005-04	Cell Phone Allowance	120	51	150	150	150	-	0%
101-753-007-01	Employee Assistance Program	82	72	101	94	113	19	20%
TOTAL PERSONNEL COSTS		192,235	178,561	234,996	235,820	245,580	9,760	4%

EXPENSES
753 Parks & Open Space Maintenance



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-753-020-01	Utilities	42,000	69,864	50,838	75,000	80,000	5,000	7%
101-753-021-01	Communications	700	151	797	700	795	95	14%
101-753-022-01	Supplies & Materials	-	-	6,285	900	1,500	600	67%
101-753-025-01	Rents / Leases / Taxes	6,000	5,718	5,913	6,100	6,160	60	1%
101-753-026-01	Contract Services	42,000	20,326	12,857	17,360	21,200	3,840	22%
101-753-033-07	Buildings / Grounds Maintenance	33,000	43,881	63,775	82,700	80,700	(2,000)	-2%
101-753-033-08	Mulholland Ridge - Maintenance	1,000	8,000	31,516	23,000	20,500	(2,500)	-11%
101-753-036-02	Equipment Maintenance - Vehicles	5,000	3,025	5,761	3,250	6,000	2,750	85%
101-753-037-01	Fuel & Oil	5,000	4,411	6,928	6,800	6,800	-	0%
101-753-041-01	Travel / Conferences / Meetings / Training	600	(30)	281	200	200	-	0%
TOTAL SERVICES & SUPPLIES		135,300	155,345	184,951	216,010	223,855	7,845	4%
TOTAL OPERATING EXPENSE		327,535	333,905	419,947	451,830	469,435	17,605	4%

Source Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund	326,535	332,905	413,397	451,830	469,435
740-000-099-01 Fund 740: Community Facilities / Open Space	1,000	1,000	6,550	-	-
TOTAL SOURCES	327,535	333,905	419,947	451,830	469,435

Personnel Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Parks & Recreation Director	0.20	0.25	0.25	0.25	0.25
Recreation Coordinator I/II	-	0.04	0.04	0.05	0.05
Public Works / Parks Maint Manager	0.03	0.03	0.03	0.03	0.03
Senior Maintenance Worker	0.03	0.03	0.03	0.03	0.03
Lead Maintenance Worker	0.60	0.60	0.60	0.60	0.60
Maintenance Worker	1.00	1.00	1.00	1.00	1.25
TOTAL PERSONNEL	1.86	1.95	1.95	1.96	2.21



PLANNING

MISSION

The Planning Department's mission is to make Moraga a great community by helping the public manage its growth and appearance; focusing on customer service; helping homeowners improve their homes, businesses open or expand, and developers successfully process projects; building partnerships; engaging the community; and protecting the natural and built environment through environmental review. With this core mission, the Planning Department helps the community realize its long-term vision.

DESCRIPTION OF RESPONSIBILITIES AND SERVICES

The Planning Department includes four full-time and one part-time employee providing Moraga with land use and development services. Working directly with homeowners, architects, business owners, developers, special interest groups, organizations and other government agencies, Planning staff provide the public land use information, review and process project development plans, and work with neighbors and stakeholders to gain input and revise plans, and notify citizens and organizations about projects. Planning staff also work with businesses and the Chamber of Commerce, helping businesses navigate the process to open a new business or expand an existing one. Planners assist homeowners, developers, businesses and community members to collaborate and find solutions. Planners ensure regulations that help preserve Moraga's aesthetic qualities and work with other departments and agencies to make sure new developments will be safe, address community needs like parks and infrastructure, and include things such as pedestrian and bicycle connections.

The Planning Department takes a strategic, long-term approach to Moraga's growth and development, and identifies ways the Town can modify its regulations, so they reflect the community's vision. Moraga values its open space, semi-rural environment and scenic qualities. Its zoning regulations and design guidelines are developed to preserve these attributes and values. The Town also values Moraga businesses that meet the everyday needs of its citizens and strives to ensure that the needs of the business community are met while balancing the Town's other values.

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Adjusted FY 19-20	Adopted FY 20-21
Personnel	586,319	523,131	543,128	609,158	604,861
Services/Supplies	100,098	31,523	74,561	184,800	60,200
TOTAL	686,417	554,654	617,689	793,958	665,061

ACCOMPLISHMENTS FOR FY 2019-20

The Planning Department was staffed with four full-time positions during the first half of the 2019-20 fiscal year (July through November), and four full-time and one part-time positions during the second half (December through June as well as one part-time intern who assisted the department with various planning and related tasks. The intern was a graduate student from the City and Regional Planning Program at California Polytechnic State University, San Luis Obispo. Within these staffing levels, the Department continued to make progress on a number of key projects, and to process a high volume of large and small planning applications. Key accomplishments include:

- Successfully launched the Town's new online Geographic Information System (GIS) to provide the public and staff with property-related information, such as: parcel size, zoning, General Plan land use



designations, topography, and all types of public rights-of-way.

- Established a Citizens Advisory Committee (CAC) to work on the Moraga Center Specific Plan (MCSP) Implementation Project. Held four separate, well-attended CAC meetings over a four-month period from July through October to garner input from the community.
- Continued processing the Hetfield Estates Subdivision per Town Council approval of another one-year extension of the Vesting Tentative Map, General Development Plan, Conditional Use Permit and Hillside Development Permit for the project, a seven-lot single-family residential development on a 58.2-acre property at the end of Hetfield Place.
- Completed processing an application seeking amendments to the vesting tentative map and hillside development permit conditions of approval, revisions to grading design, design review for ten homes and consideration of design guideline exceptions for the ten-lot Los Encinos subdivision. The Planning Commission approved the project on June 3, 2019, which was appealed to the Town Council and approved with amendments on July 31, 2019.
- Continued processing the application materials and environmental document for the proposed Camino Pablo Estates Annexation Subdivision, a 13-lot single-family residential development on a 23.9-acre property located just outside the Town limits at the southeast end of Camino Pablo.
- Processed and obtained Planning Commission approval of the necessary entitlements to allow a 4,100 square-foot addition to the historic Rheem Theatre, which will increase the total number of auditoriums from four to six.
- Processed and approved nearly sixty administrative design review applications for various types of residential projects throughout the Town.
- Updated multiple sections of the Moraga Municipal Code to:
 - Simplify the commercial land use regulations and approval processes for new businesses wishing to open in the Town's two commercial zoning districts in response to the Council's goal to make Moraga more receptive to business investment. Obtained input from key stakeholders in preparing the revisions, including the owners of the Moraga Center and Rheem Valley Shopping Center, as well as the Chamber of Commerce. Title 8
 - Effectuate the consolidation of the Town's Design Review Board and Planning Commission to help further streamline the planning application review and approval process. Title 2
 - Add provisions to regulate short-term rental properties in the Town. Title 8.
 - Clarify the maintenance responsibilities for landscaping located within the Town's public rights-of-way. Title 12
 - Streamline the approval process for certain types of signs and allow for new master sign programs to include greater variation from the Code's current standards. Obtained input from key stakeholders in preparing the amendments, including the owners of the Moraga Center and Rheem Valley Shopping Center, as well as the Chamber of Commerce. Title 8
- Brought forth to the Town Council the 2019 California Building Standards Code with local amendments which was adopted on January 8, 2020.
- Began working with the Moraga Orinda Fire District (MOFD), the City of Orinda and Contra Costa County Building Department on an update to the MOFD fire ordinance, tentatively scheduled to be heard by the Town Council in July.
- Reviewed and approved new businesses, including Outdoor Supply Hardware, Squeeze juice bar, Amabile School of Music and the Designs 2 Consign consignment store. Continued post-approval development assistance of various businesses, including the Canyon Club Brewery and Chase Bank.
- Continued the post-approval monitoring and condition of approval compliance for major development projects under construction, including Rancho Laguna II (Bella Vista), Moraga Town Center Homes, Los Encinos and Chase Bank.
- Completed three projects at Town facilities to further the Town's Climate Action Plan goals. Specifically, installation of water bottle refilling stations, energy-efficient lighting upgrades using



PG&E's 0% interest On-Bill Financing Program, and the purchase of public electric vehicle charging stations with a grant from 511 Contra Costa (the EV chargers will be installed in FY 2020/21).

- Updated the Planning Department webpage in preparation for the public launch of the Town's new website.

GOALS FOR FY 2020-21

- Complete the Moraga Center Specific Plan Implementation Project, including the adoption of zoning provisions and development standards for the Moraga Center. This would complete a project that commenced in 2008 as a way to revitalize the Moraga Center Priority Development Area and provide housing consistent with State goals and mandates.
- Begin preparation of a General Plan Amendment and Rezone of the Bollinger Canyon Special Study Area. Utilize a formal request for proposal process for selection of an environmental consultant to prepare the required Environmental Impact Report for the project.
- Continue processing major development applications, including the necessary environmental documents, for the Hetfield Estates, Camino Pablo Estates, and Indian Valley residential subdivision projects, as well as the proposed expansion of the Moraga Country Club's on-site recreational facilities.
- Utilize State SB 2 grant funds which the Town was approved for by the Department of Housing and Community Development on February 24, 2020 and LEAP grant funds which the Town is applying for and anticipates receiving to continue to update and streamline the planning review and approval processes in Moraga Municipal Code Chapter 8 in response to recent State-adopted housing legislation.
- Continue to work with academic and athletic faculty and staff of Saint Mary's College on continued implementation of the Saint Mary's College Master Plan, including review and approval of specific development projects on the campus, consistent with the Plan.
- Complete processing of the entitlement application submitted in late 2019 by the owner of the Rheem Valley Shopping Center for façade improvements and a new Master Sign Program for the center.
- Update the Moraga Municipal Code to:
 - Ensure the wireless telecommunications facilities regulations to comply with all applicable federal and state legislation.
 - Regulate Accessory Dwelling Units consistent with recent changes in state legislation.

REVENUE
Planning



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
101-910-370-01	Planning Fees	53,932	295,510	76,327	70,000	120,000	50,000	71%
101-910-370-02	Planning Staff Time	176,854	128,149	142,729	165,000	175,000	10,000	6%
101-910-370-10	Building Permit Surcharge	244,570	388,420	208,263	220,000	265,000	45,000	20%
101-910-380-16	Other Revenue - Planning	1,053	139	400	-	-	-	-
TOTAL REVENUES		476,409	812,217	427,719	455,000	560,000	105,000	23%
Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21		
	Fund 101: General Purpose Fund	476,409	812,217	427,719	455,000	560,000		
210-000-099-01	Fund 210: Measure J	58,686	14,456	95,000	50,000	50,000		
TOTAL SOURCES		535,095	826,673	522,719	505,000	610,000		

EXPENSES
910 Planning



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-910-001-01	Salaries - Regular	485,345	433,453	433,443	495,262	483,150	(12,112)	-2%
101-910-001-04	Salaries - Temporary	-	-	6,616	-	-	-	-
101-910-001-06	Salaries - Overtime	568	296	1,043	500	500	-	0%
101-910-002-01	Retirement - PERS	29,049	23,488	23,909	29,984	34,577	4,593	15%
101-910-003-01	Health Insurance	31,231	27,458	32,836	37,422	43,073	5,651	15%
101-910-003-02	Dental Insurance	4,501	3,614	4,539	5,361	3,668	(1,693)	-32%
101-910-003-07	Vision Insurance	764	629	790	919	1,011	92	10%
101-910-003-03	Life Insurance	1,124	832	806	1,536	1,536	-	0%
101-910-003-04	Workers' Compensation	16,206	19,613	23,275	20,034	19,250	(784)	-4%
101-910-003-05	Disability Insurance	3,993	2,204	2,212	4,266	4,250	(16)	0%
101-910-004-01	Social Security - FICA	-	-	400	-	-	-	-
101-910-004-02	Medicare	6,735	6,530	6,465	7,034	7,006	(28)	0%
101-910-005-01	Auto Allowance	6,000	4,385	6,000	6,000	6,000	-	0%
101-910-005-04	Cell Phone Allowance	600	439	600	600	600	-	0%
101-910-007-01	Employee Assistance Program	204	192	192	240	240	-	0%
TOTAL PERSONNEL COSTS		586,319	523,131	543,128	609,158	604,861	(4,297)	-1%

EXPENSES
910 Planning

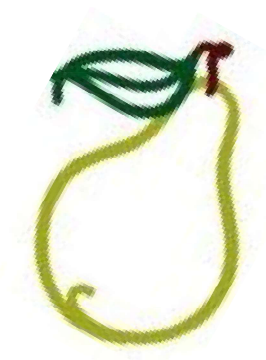


Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
SERVICES & SUPPLIES								
101-910-021-01	Communications	409	419	422	900	1,000	100	11%
101-910-022-01	Supplies & Materials	4,931	6,864	5,757	6,000	7,200	1,200	20%
101-910-026-01	Contract Services	49,323	(7,226)	48,483	33,000	30,500	(2,500)	-8%
101-910-026-21	Moraga Center Specific Plan	24,919	12,313	1,498	-	-	-	-
101-910-030-03	Postage	2,185	(547)	1,804	1,500	1,000	(500)	-33%
101-910-031-04	Copier Costs	8,617	6,953	6,383	7,500	7,000	(500)	-7%
101-910-033-01	Mileage Reimbursement	1,318	936	580	250	500	250	100%
101-910-038-01	Advertising & Legal	1,218	3,892	3,584	6,100	6,000	(100)	-2%
101-910-040-01	Memberships & Dues	745	815	-	800	800	-	0%
101-910-041-01	Travel / Conferences / Meetings / Training	3,882	4,238	3,500	3,000	3,700	700	23%
101-910-053-11	Credit Card Processing Fees	2,551	1,359	2,551	2,500	2,500	-	0%
101-910-060-01	Capital Outlay (Non-Capitalized)	-	1,508	-	-	-	-	-
101-910-062-01	Uncollectible Project Expense	-	-	-	123,250	-	(123,250)	-100%
TOTAL SERVICES & SUPPLIES		100,098	31,523	74,561	184,800	60,200	(124,600)	-67%
TOTAL OPERATING EXPENSE		686,417	554,654	617,689	793,958	665,061	(128,897)	-16%
Source Summary		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21		
	Fund 101: General Purpose Fund	686,417	554,654	512,689	783,958	615,061		
210-000-099-01	Fund 210: Measure J	-	-	105,000	10,000	50,000		
TOTAL SOURCES		686,417	554,654	617,689	793,958	665,061		

EXPENSES
910 Planning



Personnel Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Planning Director	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00
Asst./Assoc. Planner	2.00	2.00	2.00	1.50	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.50
TOTAL PERSONNEL	5.00	5.00	5.00	4.50	4.50



TOWN OF MORAGA



NON-DEPARTMENTAL

The Non-Departmental budget was created in FY 2015/16. It effectively reorganized town-wide expenditures into this new Non-Departmental category. The separation of town-wide expenditures into the Non-Departmental classification is a common practice in municipal government budgeting and presents a more accurate representation of expenditure activities that span multiple departments. For example, general liability insurance coverage is an expenditure that covers all departments.

The Non-Departmental budget includes personnel expenditures for the CalPERS unfunded liability and town-wide unemployment claims, as well as services/supplies expenditures for insurance (liability, vehicles, property, and employee theft), claims, and town-wide training.

EXPENSES
999 Non-Departmental



Account	Description	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21	\$ Change	% Change
PERSONNEL								
101-999-001-99	One Time Vacation Accrual Conversion	-	34,920	-	-	-	-	-
101-999-002-09	Unfunded Liability - PERS Misc	102,817	126,123	167,143	210,919	249,209	38,290	18%
101-999-002-10	Unfunded Liability - PERS Safety	89,479	108,843	141,795	178,282	207,109	28,827	16%
101-999-002-19	Unfunded Liability - PERS PEPR Misc	-	1,004	1,964	2,121	2,550	429	20%
101-999-002-20	Unfunded Liability - PERS PEPR Safety	-	1,062	1,291	1,631	2,216	585	36%
101-999-003-06	Unemployment Claims	7,500	178	-	-	-	-	-
TOTAL PERSONNEL COSTS		199,796	272,130	312,193	392,953	461,084	68,131	17%
SERVICES & SUPPLIES								
101-999-039-01	Insurance - Liability	134,550	147,018	-	199,089	263,088	63,999	32%
101-999-039-02	Insurance - Vehicles	1,050	1,112	1,097	1,197	1,136	(61)	-5%
101-999-039-03	Insurance - Property	13,200	10,334	201,788	13,008	16,311	3,303	25%
101-999-039-04	Insurance - Employee Bond	700	440	1,000	484	1,799	1,315	272%
101-999-039-05	Insurance - ERMA	13,200	10,524	-	12,627	13,115	488	4%
101-999-039-13	Claims Paid / Deductible Reserve	25,000	49,411	6,942	45,000	50,000	5,000	11%
101-999-041-01	Townwide Training	9,000	5,824	6,024	5,500	-	(5,500)	-100%
TOTAL SERVICES & SUPPLIES		196,700	224,663	216,851	276,905	345,449	68,544	25%
TOTAL OPERATING EXPENSE		396,496	496,793	529,044	669,858	806,533	136,675	20%

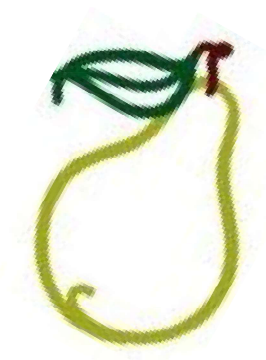
Note: Townwide activities such as CalPERS unfunded liability, legal claims, insurance, unemployment claims, and Townwide training were transferred from the Administrative Services Department to the new Non-Departmental budget as of FY 2015-16.

Source Summary	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Adjusted FY 2019-20	Adopted FY 2020-21
Fund 101: General Purpose Fund	396,496	496,793	529,044	669,858	806,533
TOTAL SOURCES	396,496	496,793	529,044	669,858	806,533

The image shows the interior of a library. The ceiling is a vaulted structure with a large, multi-paned skylight that allows natural light to fill the room. The walls are painted a deep blue. Bookshelves filled with books line the walls. In the center of the room, there are several round tables and chairs. A large, colorful, patterned rug is placed on the floor. A wooden counter or desk is visible in the foreground on the right. A clock is mounted on the wall on the left. Large windows with black frames are also visible, providing a view of the outdoors.

OTHER FUNDS

Moraga Library Improvements



TOWN OF MORAGA

OTHER FUNDS

Other funds are established to track fees received for specific activities. Money in these accounts can only be spent on specific programs. The Table below outlines revenues, expenses and the projected ending fund balance for all Other Funds. The expenses include \$1,286,121 of transfers out to the General Fund and \$3,717,924 to Capital Improvement Program.

FUND HIGHLIGHTS FISCAL YEAR 2020-2021

FUND	DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSE	ENDING BALANCE
100	Developer Fee Fund (Palos) ¹	\$ 2,129,243	\$ 338,500	\$ 325,000	\$ 2,142,743
103	COPS / SLESF - Public Safety	93,049	101,800	180,000	14,849
109	Public Safety Sales Tax (Prop 172)	362	76,000	76,000	362
134	Art in Public Spaces	4,296	-	4,296	-
140	Property Tax Lighting Special District	508,334	48,500	267,134	289,700
205	Gas Tax	125,023	702,196	730,995	96,224
210	Measure J - Return to Source, 18%	852,035	324,713	829,000	347,747
211	Measure J - Program 28c	91,109	16,470	100,000	7,579
212	Garbage Vehicle Impact Fees	-	799,000	799,000	-
213	Measure K - Local Funding	-	1,741,110	1,616,050	125,060
230	Traffic Safety Fund	44,789	40,280	33,050	52,019
250	Park Dedication (Quimby Act)	280,386	2,200	-	282,586
260	Asset Forfeiture	6,287	50	-	6,337
500	Lighting Assessment District	373,912	245,834	217,250	402,496
510	Nat'l Pollutant Discharge Elimination System	48,867	291,000	291,000	48,867
701	2010 Certificate of Participation	122,673	113,819	113,519	122,973
702	2013 Certificate of Participation	326,816	603,050	599,050	330,816
711	Pavement Management Program	223,922	7,500	127,000	104,422
715	Comcast Grant Unrestricted	15,453	-	-	15,453
716	Comcast PEG Restricted	391,652	-	6,400	385,252
720	Public Safety Impact Fees	84,742	1,000	30,879	54,863
740	Community Facilities / Open Space	-	-	-	-
750	Asset Replacement	120,291	120,400	186,000	54,691
760	Local Transportation Impact Fees	31,431	200	-	31,631
770	Storm Drain Impact Fees	465,235	4,000	-	469,235
780	General Government Impact Fees	436,367	4,300	30,000	410,667
790	Park Development Impact Fees	143,048	900	-	143,948
799	Lamorinda Fee and Financing Authority	459,915	3,500	108,000	355,415
TOTAL		\$ 7,379,236	\$ 5,586,322	\$ 6,669,623	\$ 6,295,935

¹ include adjustment to fund balance

DESCRIPTION OF OTHER FUNDS

A description of the Town's General Obligation funds, Special/Restricted Funds, Fiduciary Funds, Capital Project Funds, and Debt Service Funds is provided below.

Other Funds – General Fund Committed

These funds account for amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the council takes the same highest-level action to remove or change the constraint.

Fund 100 – One Time Developer Fees (Palos Colorados Settlement Funds) - The source of revenue for this fund is the result of a settlement agreement related to the Palos Colorados development project (Resolution No. 26- 99). These funds are unrestricted and can be utilized for any purposes the governing body sees fit. Since receipt of the initial deposits, the Town has used these funds for one-time expenditures (such as an accelerated payment of the CalPERS unfunded liability and the promissory note due on the purchase of the 335 Rheem Boulevard property), investment in parks and open space (Hillside and Ridgeline regulations and Commons Park projects), improvements to the Library, emergency loans to General fund (for the Rheem Sinkhole repairs and Canyon Road temporary bridge), and to pay for legal litigation fees.

Fund 134 – Art in Public Spaces - This fund was established by Town Council Resolution No. 91-2015 to dedicate funding for Art in Public Spaces. This account may be credited annually, with any funds allocated by the Town Council through the budgetary process and monies received through donations or grants or otherwise obtained.

Fund 213 – Measure K - This fund was established in FY 2020/21 to separately account for Measure K, the one-cent added local sales tax approved by the voters in 2012 for 20 years. This revenue was initially deposited into the General Fund and then transferred to Fund 711 Pavement Management Program. In FY 2015/16, Measure K revenue was deposited directly into Fund 711. Approximately \$600,000 is scheduled for the annual debt service payment and the remaining funds are allocated for maintenance and improvements to the Town's streets and roads.

Other Funds – Special Revenue Funds

Special revenue fund type is the most common of all the governmental fund type. Special revenue funds are intended to be used to report specific revenue sources that are restricted by law to being used for a particular purpose. These funds are established to collect money that must be used for a specific purpose. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.

Fund 103 – Citizens Option for Public Safety (COPS) / Supplemental Law Enforcement Services Fund (SLESF) - This funding is received from the State of California to augment public safety services, including front line law enforcement services and capital projects that directly support front line law enforcement services (Assembly Bill 3229).

Fund 109 – Public Safety Sales Tax (Proposition 172) - Proposition 172 was approved in 1993 and provided a half-cent sales tax for public safety. The purpose of the fund was not to increase public safety funding but to offset decreased funding to local governments due to property tax shifts. Accordingly, per Assembly Bill 2788, the Town is annually required to report to Contra Costa County a “Maintenance of Effort” certification in compliance with the receipt of these funds.

Fund 140 – Property Tax – Lighting Special District – In 1974, this fund was created by Resolution No. 28-74. In 1978, Proposition 13 voided all special assessments and created a 1% across the board general property tax for local jurisdictions. The Town has continued to allocate a portion of its 1% tax revenue to this fund. In 2020, the Town adopted Resolution 12-2020 to limit the allocation to this fund to only the amount necessary to adequately fund street lighting activities and to allocate the fund balance exceeding \$100,000 to capital asset replacement and/or storm drain projects. This fund is distinct from the Town of Moraga Lighting Assessment District 1979-1 and is intended to cover street lighting activities not included in the Town of Moraga Lighting Assessment District 1979-1 (Fund 500).

Fund 205 – Gas Tax - Highway Users’ Tax, commonly called Gas Tax, is allocated by the State based on population. Monies are restricted by Article XIX of the California State Constitution and by Streets and Highways Code Section 2101. Eligible uses include research, planning, construction, improvement, maintenance, and operation of public streets (and their related facilities for nonmotorized traffic). Included in this fund is the Senate Bill (SB) 1, Road Maintenance and Rehabilitation Program (RMRP) funds which are to be used to address deferred maintenance on the State Highway System and the local street and road system.

Fund 210 – Measure J – Return to Source (18% Funds) - Measure J, approved in 2004, extended Measure C, a countywide half-cent sales tax. Funds can be used for transportation purposes including transportation planning and street maintenance. Funds are administered by the Contra Costa Transportation Authority. This funding source is set to expire in 2034.

Fund 211 – Measure J – Program 28c - Measure J, approved in 2004, allocates 0.235% of the countywide half-cent sales tax toward the Subregional Transportation Needs Program (Program 28c). These funds may be used to support any program identified in the Measure J Expenditure Plan, or for a program eligible under the provisions of Measure J. Funds are administered by the Contra Costa Transportation Authority.

Fund 212 – Garbage Vehicle Impact Fee - This fund was established in FY 2020/21 to separately account for the Garbage Vehicle Impact Fee (through RecycleSmart). This revenue is restricted for repair and maintenance of local streets and roads. The receipts from the Garbage Vehicle Impact Fee were previously deposited to the General Fund and then transferred out to the Town’s Pavement Management Program (Fund 711).

Fund 230 – Traffic Safety (Vehicle Code Fines) - These funds, derived from fines and forfeitures for violations of the State Vehicle Code, must be used to support traffic safety activities, including police enforcement and traffic safety projects such as construction and improvement of streets, signs, and signals.

Fund 250 – Quimby Act Funds - The Quimby Act authorizes the Town to require the dedication of land or impose fees for park or recreational purposes. Revenue collected can be used only for the purposes of developing or rehabilitating neighborhood or community park or recreational facilities.

Fund 260 – Asset Forfeiture - This fund accounts for revenues received from property seized during drug-related criminal activity and is used to support law enforcement operations.

Fund 500 – Lighting Assessment District - This fund is used exclusively to record the revenues and expenditures of the Moraga Street Lighting Assessment District 1979-1 that covers a significant portion of the Town. Revenue and expenditure estimates are developed in conjunction with an engineering consultant. The fund covers the costs to operate the district, including utilities, repairs, engineering services, administrative cost, and capital improvements. The current annual assessment levied is \$58 for a detached single-family residence within the district.

Fund 510 – National Pollutant Discharge Elimination System (NPDES) - This fund derives from an annual assessment (via property tax) for the National Pollutant Discharge Elimination System created Countywide in response to the 1972 Clean Water Act. NPDES revenue can only be spent on clean water activities and storm drain system maintenance. NPDES Funds are transferred to the General Fund – Department 730 Storm Water Maintenance to pay for clean water projects, education and storm drain operations in the Town.

Other Funds – Fiduciary Funds

Fiduciary funds contain resources held by the government but belonging to individuals or entities other than the government. The criteria generally focus on whether a government is controlling the assets of the fiduciary activity, and the beneficiaries with whom a fiduciary relationship exists.

Fund 405 – Special Gifts and Donations - This fund is a fiduciary fund accounting for the donation and expenditure of monies that are pledged for specific purposes such as bricks in Common's Park and memorial benches.

Fund 410 – Skatepark Maintenance - This fund was established by the tri-cities when the skatepark was built in 2003. Initial contributions were \$27,000 each from Moraga, Orinda, and Lafayette, resulting in total initial funding of \$81,000. The tri-city agreement calls for a meet and confer process between the three cities when the monies in the maintenance fund are depleted below \$15,000 to discuss replenishment of the fund.

Fund 420 – Park Facility Deposits - This fund houses deposits the Town receives for the rental of Town facilities in the event of damages to the facilities. Deposits are refunded to customers after the event is completed and no damages are assessed.

Fund 430 – Planning Deposits - This fund accounts for deposits the Town receives for planning activities. These deposits are drawn upon as the Planning Department invoices for work completed to process the planning permit, application, etc. Unused portions of deposits are refunded to the customer.

Fund 440 – Public Works Performance Bonds - This fund houses deposits the Town receives for development-related projects. These deposits are drawn upon as the Public Works/Engineering Department invoices for work completed to process public works and engineering services related to development applications. Unused portions of deposits are refunded to the customer. This fund also houses deposits required for public works projects within the Town's boundaries to protect against damage or incomplete work on Town right-of-way. Deposits are released to customers after the project is completed.

Fund 600 – Moraga Youth Involvement Committee - This fund was established with money raised by the Moraga Youth Involvement Committee (“MYIC”) members. It serves to receive and expend monies related to MYIC activities.

Other Funds - Capital Projects

Capital project funds are financial accounts that are used to track the building, renovating, or purchase of equipment, property, facilities, parks, and other infrastructure or information technology systems which are to be used as a public asset or to benefit the public.

Fund 700 – Capital Improvements - This fund is used to capture all capital project expenditures and corresponding revenues, except for those accounted for in Fund 711 - Pavement Management Program. Under Fund 700, expenditures are tracked and accounted for under five categories namely: Building and Facilities (Municipal Facilities), Creeks & Drainage (Storm Drain System), Parks & Open Space, Transportation and General Government.

Fund 711 – Pavement Management Program - This fund was established to account for all capital activities related to the rehabilitation of the Town’s streets. The Town’s Pavement Management Program is funded by multiple sources, including Fund 205 – Gas Tax, Fund 210 – Measure J, and Garbage Vehicle Impact Fees and Measure K. This use of this fund is winding down in FY 2020/21 with the creation of new accounts for Garbage Vehicle Impact Fees (Fund 212) and Measure K (Fund 213). The multiple revenue sources previously deposited into this account are now allocated directly to projects to better track the use of the funds. Also starting in FY 2020/21, capital improvement projects are being established for the annual pavement work.

Funds 715– Cable Franchise Fees - In 2006, the California Legislature adopted DIVCA to establish a state video franchising regime that gave California Public Utilities Commission authority to issue state video franchises. The use of Fund 715 revenue is unrestricted.

Funds 716 – Comcast PEG Funds - Comcast Public, Education, and Governmental Access Channel (“PEG”) funds are to be used for technology that enhances communications. The Town appropriated some of these funds for the audio/video/televising of Town Council meetings.

Fund 740 – Community Facilities/Open Space - This fund accounts for funding received as an endowment for the maintenance of the pond at the Mulholland Ridge Open Space Preserve. By Town Council Resolution No. 25-2009, funds are restricted for maintaining the pond and/or other maintenance needs at the preserve.

Fund 750 - Asset Replacement - This fund is used for the purchase of replacement vehicles, technology, and building and facility improvements such as new roofs and replacement play structures. Per Resolution No. 8-2015, if the Town Council’s goal of a 50% General Purpose Fund Reserve is reached at the end of the fiscal year, any additional net revenue is transferred from Fund 101-General Purpose Fund to Fund 750-Asset Replacement Fund. The Capital Asset Replacement Study completed in 2020 identified a more than \$600,000 funding need. Reprioritization of the projects reduced the recommended annual funding need to \$450,000. The Town has insufficient funding to meet the need, but in recent years has been investing in the replacement of assets.

Development Driven Funds (Funds 720, 760, 770, 780, and 790) - The Town of Moraga Impact Fee Program—set forth in the Municipal Code Title 17—provides for the imposition of impact fees on development projects for the purpose of mitigating the impact that development projects have on the Town's ability to provide public facilities. Specifically, the fees defray all or a portion of the cost of public facilities needed to serve new development.

The Town of Moraga currently imposes five local development impact fees, as follows:

Fund 720 - Public Safety Fee – Funds enhancements to or the purchase of new public safety facilities, vehicles, or equipment.

Fund 760 – Local Transportation Fee – Funds the construction and implementation of improvements to the Town's circulation system sufficient to accommodate the traffic volumes generated by new development and to preserve acceptable levels of service throughout Town.

Fund 770 - Storm Drainage Fee – Funds the construction and implementation of improvements to the Town's storm drainage system, such as improvement of drainage facilities, including pipes and culverts.

Fund 780 - General Government Fee – Funds enhancements to or the purchase of new general government facilities, vehicles, or equipment.

Fund 790 - Park Development Fee – Funds the construction and implementation of improvements to the Town's park facilities.

Fund 799 – Lamorinda Fee and Financing Authority (LFFA) - The LFFA is a joint exercise of powers agreement comprised of the jurisdictions of Lafayette, Moraga, and Orinda to establish a development fee program. This fund was established to account for both the regional and local set-aside fees associated with development fees established by the LFFA. The use of the funds is governed by the Joint Exercise of Powers Agreement. The new fee schedule became effective June 10, 2016.

Other Funds - Debt Service

Debt service funds account for the repayment of debt. If a government is accumulating resources for the purpose of the making debt service payments, it should report them in a debt service fund. In reality, some resources intended to finance debt service payments can be found in other government funds.

Fund 701 – 2010 COP / Town Hall Improvements - In 2010, the \$1.525 million Certificates of Participation (COP) were issued for Town Hall Improvements, including funding for the purchase of the 335 (formerly 331) Rheem Blvd. property and renovations of the 329 Rheem and 335 (formerly 331) Rheem buildings. Fund 701 accounts for the COP proceeds as well as annual payments. Payments are scheduled through October 2029.

Fund 702 – 2013 COP / Infrastructure Improvements - In August 2013, the \$7.72 million Certificates of Participation (COP) were issued for Infrastructure Improvements, including street and storm drains improvements. The 2013 COP leverages annual revenues received from the Measure K One-Cent Local Add-On Sales Tax approved by voters in November 2012. Fund 702 accounts for the COP proceeds as well as annual payments.

OTHER FUNDS REVENUE AND EXPENSE HIGHLIGHTS

Fund 100 – One-Time Developer Fees (Palos Colorados) - The FY 2020/21 budget includes a \$135,000 transfer to the General Fund from Fund 100 for Legal Fees associated with the Hillside and Ridgeline Ordinance, Bollinger Valley and EBMUD litigation. Funding of the \$190,000 Commons Park Irrigation System CIP 20-302 is also included in the FY 2020/21 budget.

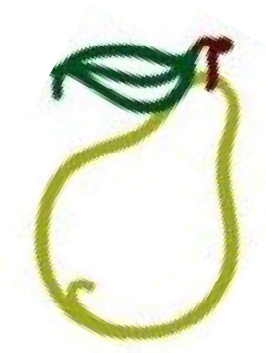
Fund 140 - Property Tax Lighting Special District – The FY 2020/21 budget includes a \$43,134 transfer to Fund 500 for miscellaneous lighting expenses, a \$140,000 transfer to the General Fund to pay for a portion of the enhanced Storm Drain Operations and Maintenance program funded as part of the Department 730 – Storm Drain Maintenance, and an \$84,000 transfer to Fund 750 – Asset Replacement consistent with Resolution 12-2020 which authorizes the Town Manager to allocate the fund balance exceeding \$100,000 for Capital Asset Replacement and/or Storm Drain Projects.

Fund 205 - Gas Tax Fund - The FY 2020/21 budget includes the transfer of \$319,924 of SB 1 Road Maintenance and Rehabilitation Program funds to the 2020 Pavement Overlay capital improvement project 20-402 and the transfer of \$411,071 to the General Fund, Department 740 – Street Maintenance for pothole repair, median maintenance, traffic signal maintenance, traffic signage and other routine ongoing street maintenance needs.

Fund 210 - Measure J – The FY 2020/21 budget includes \$829,000 in capital project funding for the following transportation projects: \$245k for Canyon Road Bridge CIP 14-401; \$240k for the 2022 Pavement Reconstruction CIP 22-401; \$143k to complete the Moraga Road and Canyon/Camino Pablo Street Improvements CIP 18-101; \$79k to complete the Livable Moraga Road Plan CIP 13-101; and \$122k for transportation planning and the miscellaneous capital improvement projects (ADA Street Compliance, ADA Self Evaluation, Minor Traffic Safety and the Traffic Sign Equipment).

Fund 213 - Measure K – The FY 2020-21 budget allocates \$559,050 to pay the annual debt service related to the 2013 Certificate of Participation and the remaining \$1.017 million to the 2020 Pavement Overlay CIP 20-402, 2021 Pavement Overlay CIP 21-401 and Pavement Repairs Project CIP 20-401.

Fund 750 - Asset Replacement - The Capital Asset Replacement Program Analysis completed in September 2019 recommended the Town spend approximately \$600,00 annually to maintain the more than 150 buildings, vehicles, landscaping elements and equipment assets. In order to address the Town's ongoing asset replacement needs, the FY 2020/21 Capital Improvement Program budget includes \$86k in funding for the following priority projects: \$31k for Technology Replacement; \$82k for Vehicle Replacement; \$14k for the Commons Park Bandshell Roof CIP 20-301; \$29k for the 329 Rheem and Hacienda Flat Roofs CIP 20-104; and \$30k for the Minor Capital Improvement Program CIP 13-302. Starting in FY 2020/21, Vehicle Replacement and Technology Replacements are funded as an expense from this account (they are no longer capital improvement projects).



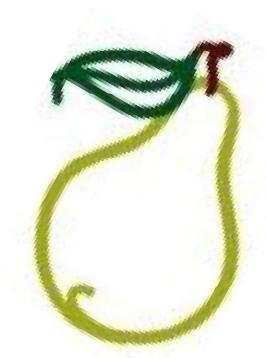
TOWN OF MORAGA

**YEAR END FUND BALANCE SUMMARY
FISCAL YEAR 2020-2021**

FUND	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
GENERAL GOVERNMENTAL FUNDS						
Fund 100 ⁽¹⁾	One-Time Developer Fees (Palos Colorados)	2,615,013	1,912,601	2,755,743	2,129,243	2,142,743
Fund 101	General Fund Unassigned	2,309,276	3,375,320	4,530,170	4,870,651	4,872,847
	Total General Governmental Funds	4,924,289	5,287,921	7,285,913	6,999,894	7,015,590
OTHER GOVERNMENTAL FUNDS						
Fund 103	Citizen Option for Public Safety (COPS / SLESF)	107,280	112,686	130,951	93,049	14,849
Fund 109	Public Safety Sales Tax (Prop 172)	(9,638)	(9,638)	(9,638)	362	362
Fund 134	Art in Public Spaces	4,296	4,296	4,296	4,296	-
Fund 140	Lighting Special District	415,404	490,730	629,746	508,334	289,700
Fund 205	Gas Tax	42,208	102,789	151,184	125,023	96,224
Fund 210	Measure J - Return to Source, 18% Funds	685,315	744,395	827,821	852,035	347,747
Fund 211	Measure J - Program 28c	81,906	99,456	114,639	91,109	7,579
Fund 212	Garbage Vehicle Impact Fees	-	-	-	-	-
Fund 213	Measure K - Local Funding	-	-	-	-	125,060
Fund 230	Traffic Safety (Vehicle Code Fines)	(3,554)	15,285	27,114	44,789	52,019
Fund 250	Park Dedication (fee in lieu / Quimby Act)	192,515	245,108	248,221	280,386	282,586
Fund 260	Asset Forfeiture	10,151	10,224	6,237	6,287	6,337
Fund 500	Lighting Assessment District	281,777	291,189	340,896	373,912	402,496
Fund 510	National Pollutant Discharge Elimination System	(12,786)	47,246	52,792	48,867	48,867
	Total Other Governmental Funds	1,794,873	2,153,768	2,524,258	2,428,447	1,673,825
CAPITAL PROJECTS FUNDS						
Fund 701	2010 COP - Town Hall Improvements	121,892	120,564	122,322	122,673	122,973
Fund 702	2013 COP - Infrastructure Improvements	321,772	323,353	326,816	326,816	330,816
Fund 711	Pavement Management Program	1,916,390	668,121	1,782,723	223,922	104,422
Fund 715	Comcast Grant Unrestricted	15,453	15,453	15,453	15,453	15,453
Fund 716	Comcast PEG Restricted	279,723	316,152	351,652	391,652	385,252
Fund 720	Public Safety Impact Fees	110,127	99,092	85,802	84,742	54,863
Fund 740	Community Facilities / Open Space	7,550	6,550	-	-	-
Fund 750	Asset Replacement	128,087	109,291	342,291	120,291	54,691
Fund 760	Local Transportation Impact Fees	30,716	30,938	31,331	31,431	31,631
Fund 770	Storm Drain Impact Fees	382,934	475,927	481,279	465,235	469,235
Fund 780	General Government Impact Fees	394,410	490,906	508,662	436,367	410,667
Fund 790	Park Development Impact Fees	39,561	81,342	102,623	143,048	143,948
Fund 799	Lamorinda Fee and Financing Authority (LFFA)	308,772	405,987	419,639	459,915	355,415
	Total Capital Project Funds	4,057,388	3,143,676	4,570,594	2,821,546	2,479,367
FIDUCIARY FUNDS (CASH ON HAND) ⁽²⁾						
Fund 405	Special Gifts & Donations	24,430	24,430	29,294	33,344	39,678
Fund 410	Skatepark Maintenance	23,554	23,554	23,031	21,449	140
Fund 415	Holiday Events	-	-	13,240	21,164	-
Fund 420	Park Facility Deposits	38,858	51,266	41,249	41,157	45,537
Fund 430	Planning Deposits	174,952	147,273	51,993	21,135	25,439
Fund 440	Public Works Performance Bonds	768,074	746,990	701,480	806,688	453,611
Fund 600	Moraga Youth Involvement Committee (MYIC)	7,149	6,140	6,927	6,007	175
	Total Deposits in Trust	1,037,017	999,652	867,213	950,944	564,580

⁽¹⁾ Fund 100 - See "Other Fund Summary" for information on timing of future payments.

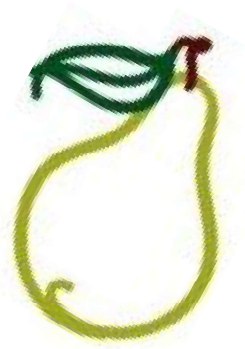
⁽²⁾ Fiduciary funds cash on hands for FY 2020-21 as of May 26, 2020.



TOWN OF MORAGA

**FUND TRANSFER SUMMARY
FISCAL YEAR 2020-2021**

TRANSFER FROM		TRANSFER TO						
FUND	DESCRIPTION	101	500	700	701	702	750	TOTAL
100	Developer Fee Fund (Palos)	135,000		190,000	-		-	325,000
101	General Purpose Fund			165,000	113,519			278,519
103	Citizen Option for Public Safety (COPS / SLESF)	150,000		-			30,000	180,000
109	Public Safety Sales Tax (Prop 172)	76,000						76,000
140	Lighting Special District Property Tax	140,000	43,134				84,000	267,134
205	Gas Tax	411,071		319,924				730,995
210	Measure J - Return to Source, 18% Funds	50,000		779,000				829,000
211	Measure J - Program 28C			100,000				100,000
212	Garbage Vehicle Impact Fees			799,000				799,000
213	Measure K - Local Funding			1,017,000		599,050		1,616,050
230	Traffic Safety Fund (Vehicle Code Violations)	23,050		10,000				33,050
500	Lighting Assessment District	10,000		-				10,000
510	National Pollutant Discharge Elimination System	291,000		-				291,000
700	Capital Improvement Projects							-
701	2010 COP - Town Hall Improvement							-
702	2013 COP - Infrastructure Improvements							-
711	Pavement Management Program			127,000		-		127,000
715	Comcast Grant Unrestricted							-
716	Comcast PEG Restricted			-			6,400	6,400
750	Asset Replacement			73,000				73,000
780	General Government Impact Fees	-		30,000				30,000
799	Lamorinda Fee and Financing Authority			108,000				108,000
TOTAL		\$ 1,286,121	\$ 43,134	\$ 3,717,924	\$ 113,519	\$ 599,050	\$ 120,400	\$ 5,880,148



TOWN OF MORAGA

OTHER FUNDS
100 One-Time Developer Fees

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
100-510-350-01	Interest Earnings ⁽¹⁾					-
TOTAL Revenue		-	-	-	-	-
EXPENDITURES						
Transfers Out						
100-000-099-01	Fund 101 - General Fund - Legal Services					
	Litigation for Hillside and Ridgeline Ord, BV & EBMUD ⁽³⁾			60,224	255,000	135,000
100-000-099-01	Fund 700 - Capital Projects					
	398 Rheem Sinkhole Abatement Loan 20-101				338,500	-
	All Access Playground 17-311		26,167			-
	Art in Public Spaces Program 17-302	704	18	4,279		-
	Canyon Road Bridge Emergency 17-701	147,665	852,335			-
	Commons Park Irrigation 20-302					190,000
	Commons Park Master Plan Update 16-301	64,627	992	19,419		-
	Commons Park Sand Volleyball Ct Renovation 16-302	14,041				-
	Hacienda Public-Private Partnerships 15-306	6,503				-
	Hacienda ADA Accessibility to Upper Floors 14-301			37,950		-
	Hacienda de las Flores Improvement Program 14-302	4,873		34,987	33,000	-
	Hillsides and Ridgelines Regulations 14-603	105,126	58,169			-
	Sinkhole Repair on Rheem Blvd at Center St	235,269	(235,269)			-
TOTAL Expenses		578,808	702,412	156,858	626,500	325,000
Change in Fund Balance		(578,808)	(702,412)	(156,858)	(626,500)	(325,000)

OTHER FUNDS
100 One-Time Developer Fees

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
Adjustment to Fund balance ⁽²⁾						
	FHWA Expected Reimb - CIP 17-701 Canyon Br Emergency			1,000,000		-
	Re-Payment of 398 Rheem Nuisance Abatement Loan					338,500
	Beginning Fund Balance	3,193,821	2,615,013	1,912,601	2,755,743	2,129,243
	Ending (Unassigned) Fund Balance	2,615,013	1,912,601	2,755,743	2,129,243	2,142,743

¹ Projected interest earnings are deposited in the General Fund per Town Council resolution.

² Adjustments for non-spendable, committed and assigned fund balances, including use of Fund Balance for prior year approved capital projects

³ Council Direction on June 13, 2018 and June 12, 2019 and June 10, 2020.

OTHER FUNDS

103 Citizen Option for Public Safety (COPS) / Supplemental Law Enforcement Services Fund (SLESF)

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
103-610-360-18	COPS Grant	129,324	139,416	148,747	143,298	100,000
103-610-350-01	Interest Earnings	778	990	2,018	1,800	1,800
TOTAL Revenue		130,102	140,407	150,764	145,098	101,800
EXPENDITURES						
Transfers Out						
103-000-099-01	Fund 101 - General Fund Police Patrol (Dept. 620)	103,300	105,000	102,500	140,000	150,000
103-000-099-01	Fund 700 - Capital Projects Vehicle & Operating Equipment Program 14-501	39,717	30,000	30,000	43,000	-
103-000-099-01	Fund 750 - Asset Replacement Vehicle Replacement					30,000
TOTAL Expenses		143,017	135,000	132,500	183,000	180,000
Change in Fund Balance		(12,915)	5,407	18,264	(37,902)	(78,200)
Beginning Fund Balance		120,195	107,280	112,686	130,951	93,049
Ending Fund balance		107,280	112,686	130,951	93,049	14,849

OTHER FUNDS

109 Public Safety Sales Tax (Prop 172)

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
109-000-320-02	Sales Tax - Public Safety	65,892	69,107	71,810	69,000	76,000
109-000-350-01	Interest Revenue					-
TOTAL Revenue		65,892	69,107	71,810	69,000	76,000
EXPENDITURES						
Transfers Out						
109-000-099-01	Fund 101 - General Fund Police Patrol (Dept 620)	65,892	69,107	71,810	59,000	76,000
TOTAL Expenses		65,892	69,107	71,810	59,000	76,000
Change in Fund Balance					10,000	-
Beginning Fund Balance		(9,638)	(9,638)	(9,638)	(9,638)	362
Ending Fund Balance		(9,638)	(9,638)	(9,638)	362	362

OTHER FUNDS
134 Art in Public Spaces

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
134-810-360-01	Art in Public Spaces					-
	Transfers In					
134-000-393-01	Fund 100 - One-Time Developer Fees		18			-
TOTAL Revenue		-	18	-	-	-
EXPENDITURES						
134-810-053-01	Supplies & Materials					4,296
	Subtotal	-	-	-	-	4,296
	Transfers Out					
134-000-099-01	Fund 700 - Capital Projects					
	Art in Public Spaces 17-302	620	18			-
	Subtotal	620	18	-	-	-
TOTAL Expenses		620	18	-	-	4,296
	Change in Fund Balance	(620)	-	-	-	(4,296)
	Beginning Fund Balance	4,916	4,296	4,296	4,296	4,296
Ending Fund Balance		4,296	4,296	4,296	4,296	-

OTHER FUNDS

140 Lighting Special District Property Tax

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
140-510-390-01	Property Tax - Lighting 4285	158,482	154,174	175,126	162,396	45,000
140-510-350-01	Interest Revenue	3,062	3,486	7,024	900	3,500
TOTAL Revenue		161,544	157,660	182,149	163,296	48,500
EXPENDITURES						
Transfers Out						
140-000-099-01	Fund 101 - General Fund Storm Drain Maintenance (Dept. 730)					140,000
140-000-099-01	Fund 500 - Lighting Assessment					
	General Benefit	48,286	24,143	24,143	24,143	24,143
	In lieu Public Agency Contingency	1,508	754	754	754	754
	In lieu Town Contribution	174	87	87	87	87
	General Benefit Maintenance of Traffic Signals	36,300	18,150	18,150	18,150	18,150
140-000-099-01	Fund 700 - Capital Projects					
	Moraga Rd / Alta Mesa Crosswalk Impr 18-105				86,000	-
	Moraga Way & Canyon / Camino Pablo Impr 18-101				155,574	-
	PG&E Undergrounding 16-104	175,801	39,199			-
140-000-099-01	Fund 750 Asset Replacement					84,000
TOTAL Expenses		262,069	82,333	43,134	284,708	267,134
	Change in Fund Balance	(100,526)	75,327	139,015	(121,412)	(218,634)
	Beginning Fund Balance	515,929	415,404	490,730	629,746	508,334
Ending Fund Balance		415,404	490,730	629,746	508,334	289,700

OTHER FUNDS

205 Gas Tax

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
205-710-360-01	Gas Tax Govt Code Section 16321				19,043	-
205-710-360-02	Gas Tax Section 2030 RMRA		92,747	366,090	282,133	291,125
205-710-360-03	Gas Tax Section 2103	44,074	64,941	56,763	124,632	143,121
205-710-360-05	Gas Tax Section 2105	92,785	90,495	93,223	86,477	89,786
205-710-360-06	Gas Tax Section 2106	64,497	63,969	65,655	60,569	62,750
205-710-360-07	Gas Tax Section 2107	117,637	106,354	117,238	108,014	108,014
205-710-360-08	Gas Tax Section 2107.5	4,000	4,000	4,000	4,000	4,000
205-710-350-01	Interest Earnings	320	765	4,154	4,000	3,400
TOTAL Revenue		323,313	423,270	707,123	688,868	702,196
EXPENDITURES						
Transfers Out						
205-000-099-01	Fund 101 - General Fund					
	Street Maintenance (Dept. 740)	304,650	362,689	376,385	432,896	411,071
205-000-099-01	Fund 700 - Capital Projects					
	ADA Compliance Streets Program 08-101	2,685				-
	2020 Pavement Overlay 20-402					319,924
205-000-099-01	Fund 711 - Pavement Management Program					
	Annual Pavement Program			282,343	282,133	-
TOTAL Expenses		307,335	362,689	658,728	715,029	730,995
Change in Fund Balance		15,978	60,581	48,395	(26,161)	(28,799)
Beginning Fund Balance		26,229	42,208	102,789	151,184	125,023
Ending Fund Balance		42,208	102,789	151,184	125,023	96,224

Note: SB-1, the Road Recovery and Repair Act of 2017, established new funding of a Road Maintenance and Rehabilitation Account (RMRA). In order to receive these funds, the Town Council must approve annually the list of streets to be funded in part or solely with SB-1/RMRA revenue.

OTHER FUNDS

210 Measure J - Return to Source, 18% Funds

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
210-910-320-03	Measure J	353,840	358,770	373,401	318,213	318,213
210-910-350-01	Interest Earnings	4,448	6,006	8,299	3,001	6,500
	TOTAL Revenue	358,287	364,776	381,700	321,214	324,713
EXPENDITURES						
	Transfers Out					
210-000-099-01	Fund 101 - General Fund					
	Transportation Planning (Dept. 910)	42,545	14,456	105,000	20,000	50,000
	Transportation Engineering / Grants	21,016				-
210-000-099-01	Fund 700 - Capital Projects					
	2022 Pavement Reconstruction 22-401					240,000
	ADA Compliance Streets Program 08-101			38,175		10,000
	ADA Self-Evaluation & Transition Plan 14-102	7,869				22,000
	Bollinger Canyon Road Hillside Stabilization 16-102	65,601				-
	Canyon Road Bridge Emergency 17-701		234,388			-
	Canyon Road Bridge Replacement 14-101	413	22,647	101,980	221,000	245,000
	Livable Moraga Road 13-101	1,502				79,000
	Minor Traffic Safety Program 14-104		5,343	9,665		20,000
	Moraga Center Specific Plan Implementation 18-601			17,000		-
	Moraga Pedestrian & Bicycle Master Plan Impr 13-102	4,393				-
	Moraga Road (St Mary's-Draeger) Resurfacing 15-102	65,468	27,990	5,522		-
	Moraga Road / Alta Mesa Crosswalk Impr 18-105	58,322		20,933	56,000	-
	Moraga Way & Canyon / Camino Pablo Impr 18-101					143,000
	Rheem Blvd / St Mary's Rd Roundabout 14-604	654	871			-
	Sinkhole Repair at Rheem Blvd and Center St 16-702	96,030				-
	Traffic Signal Equipment Replacement Program 18-103					20,000
	TOTAL Expenses	363,814	305,696	298,274	297,000	829,000
	Change in Fund Balance	(5,526)	59,080	83,426	24,214	(504,287)
	Beginning Fund Balance	690,841	685,315	744,395	827,821	852,035
	Ending Fund Balance	685,315	744,395	827,821	852,035	347,747

OTHER FUNDS**211 Measure J - Program 28C Funds**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
211-910-320-01	Measure J - Program 28C	17,850	18,200	19,431	15,470	15,470
211-910-350-01	Interest Earnings	513	663	1,389	1,000	1,000
TOTAL Revenue		18,363	18,863	20,820	16,470	16,470
EXPENDITURES						
Transfers Out						
211-000-099-01	Fund 700 - Capital Projects					
	Canyon Road Bridge Replacement 14-101					100,000
	Moraga Center Specific Plan Implementation 18-601			5,636	40,000	-
	Moraga Pedestrian & Bicycle Master Plan Impr 13-102	21,684	579			-
	Municipal Wayfinding Signage Program 15-601	2,305	734			-
TOTAL Expenses		23,989	1,313	5,636	40,000	100,000
	Change in Fund Balance	(5,626)	17,550	15,183	(23,530)	(83,530)
	Beginning Fund Balance	87,532	81,906	99,456	114,639	91,109
Ending Fund Balance		81,906	99,456	114,639	91,109	7,579

OTHER FUNDS

212 Garbage Vehicle Impact Fee

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
212-000-320-01	Garbage Vehicle Impact Fees					799,000
212-000-350-01	Interest Earnings					-
TOTAL Revenue		-	-	-	-	799,000
EXPENDITURES:						
Transfers Out						
212-000-099-01	Fund 700 - Capital Projects					
	2020 Pavement Overlay 20-402					658,000
	Pavement Repairs Project 20-401					141,000
TOTAL Expenses		-	-	-	-	799,000
Change in Fund Balance		-	-	-	-	-
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		-	-	-	-	-

Note: Prior to FY 2020-21, this restricted revenue was deposited into the General Fund and then transferred to Fund 711 – Pavement Management Program. The creation of a separate fund for Garbage Vehicle Impact Fees and the transfer of these funds to specific capital improvement projects was made to improve tracking of this revenue source and its expenditure.

OTHER FUNDS

213 Measure K - Local Funding

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
213-000-320-01	Measure K Local Funding					1,741,110
213-000-350-01	Interest Earnings					-
TOTAL Revenue		-	-	-	-	1,741,110
EXPENDITURES						
Transfers Out						
213-000-099-01	Fund 700 - Capital Projects					
	2020 Pavement Overlay 20-402					839,000
	2021 Pavement Overlay 21-401					169,000
	Pavement Repairs Project 20-401					9,000
213-000-099-01	Fund 702 - 2013 Certificate of Participation					
	Annual Debt Service					599,050
TOTAL Expenses		-	-	-	-	1,616,050
	Change in Fund Balance	-	-	-	-	125,060
	Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance		-	-	-	-	125,060

Note: Prior to FY 2020-21, this general purpose revenue was deposited directly into Fund 711- Pavement Management Program. The creation of a separate fund for Measure K revenue and the transfer of these funds to specific capital improvement projects was made to improve tracking of this revenue source and its expenditure.

OTHER FUNDS

230 Traffic Safety Fund (Vehicle Code Violations)

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
230-610-340-01	Vehicle Code Fines	47,615	41,688	40,328	37,600	40,000
230-610-350-01	Interest Earnings	39	83	313	75	280
TOTAL Revenue		47,654	41,771	40,641	37,675	40,280
EXPENDITURES						
Transfers Out						
230-000-099-01	Fund 101 - General Fund					
	Police Patrol (Dept. 620)	20,000				-
	School Crossing Guards (Dept. 610)	16,318	19,208	18,812	20,000	23,050
230-000-099-01	Fund 700 - Capital Projects					
	Minor Traffic Safety Program 14-104			10,000		10,000
	Traffic Survey / Radar Study	11,167	3,723			-
TOTAL Expenses		47,485	22,931	28,812	20,000	33,050
	Change in Fund Balance	169	18,840	11,829	17,675	7,230
	Beginning Fund Balance	(3,723)	(3,554)	15,285	27,114	44,789
Ending Fund Balance		(3,554)	15,285	27,114	44,789	52,019

OTHER FUNDS

250 Park Dedication (Quimby Act)

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
250-810-320-22	Park Dedication Fees	20,400	232,560		67,965	-
250-810-350-01	Interest Earnings	1,093	1,905	3,112	2,200	2,200
TOTAL Revenue		21,493	234,465	3,112	70,165	2,200
EXPENDITURES						
Transfers Out						
250-000-099-01	Fund 700 - Capital Projects					
	All Access Playground 17-311	30,128	181,872			-
	Muni Parking Lots & Pathways Resurfacing 16-303				38,000	-
TOTAL Expenses		30,128	181,872	-	38,000	-
Change in Fund Balance		(8,635)	52,593	3,112	32,165	2,200
Beginning Fund Balance		201,151	192,515	245,108	248,221	280,386
Ending Fund Balance		192,515	245,108	248,221	280,386	282,586

OTHER FUNDS
260 Asset Forfeiture

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
260-000-350-01	Interest Earnings	53	73	123	50	50
260-000-380-17	Asset Forfeiture					-
TOTAL Revenue		53	73	123	50	50
EXPENDITURES						
	Supplies & Services					
260-620-021-01	Materials & Services (Communication)			4,110		-
TOTAL Expenses		-	-	4,110	-	-
Change in Fund Balance		53	73	(3,987)	50	50
Beginning Fund Balance		10,098	10,151	10,224	6,237	6,287
Ending Fund Balance		10,151	10,224	6,237	6,287	6,337

OTHER FUNDS
500 Lighting Assessment District

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
500-000-350-01	Interest Earnings	1,641	1,952	3,844	1,601	2,700
500-000-390-02	Property Tax - Street Lights 4215	194,514	195,072	195,798	199,631	200,000
	Subtotal	196,155	197,023	199,641	201,232	202,700
	Transfers In					
500-000-393-01	Fund 140 Lighting Special District					
500-000-393-01	General Benefit	24,143	24,143	24,143	24,143	24,143
500-000-393-01	General Benefit Maint. of Traffic Signals	18,150	18,150	18,150	18,150	18,150
500-000-393-01	In lieu Public Agency Contingency	754	754	754	754	754
500-000-393-01	In lieu Town Contribution	87	87	87	87	87
	Subtotal	43,134	43,134	43,134	43,134	43,134
	TOTAL Revenue	239,289	240,157	242,775	244,366	245,834

OTHER FUNDS
500 Lighting Assessment District

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
EXPENDITURES						
	Supplies & Services					
500-740-020-01	Utilities	130,584	149,781	153,522	120,000	120,000
500-710-026-01	Contract Services - LAD Engineer	9,900	19,900		10,000	11,900
500-740-026-01	Contract Services - Other				10,000	10,000
500-740-028-01	Staff Time / Labor Costs				10,000	10,000
500-740-033-04	Maintenance	35,672	50,245	32,602	55,000	55,000
500-740-038-01	Advertising and Legal				350	350
500-740-040-01	Memberships & Dues	900	900	945		-
500-740-050-**	Loan Repayment - Energy Efficiency	3,424	3,424			-
	Transfers Out					
500-000-099-01	Fund 101 - General Fund					
	Administrative Costs (Dept. 525)	6,000	6,000	6,000	6,000	10,000
500-000-099-01	Fund 700 - Capital Projects					
	Commercial Centers Street Lighting 17-101		220			-
	PG&E Undergrounding 16-104	114,229				-
	Street Light Master Plan 14-103	12,142	275			-
TOTAL Expenses		312,851	230,745	193,069	211,350	217,250
Change in Fund Balance		(73,562)	9,412	49,706	33,016	28,584
Beginning Fund Balance		355,338	281,777	291,189	340,896	373,912
Ending Fund Balance		281,777	291,189	340,896	373,912	402,496

OTHER FUNDS

510 National Pollutant Discharge Elimination System (NPDES)

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
510-710-350-01	Interest Earnings	223	44	187	75	-
510-710-399-01	NPDES Fee Assessments	215,157	264,151	225,550	291,000	291,000
TOTAL Revenue		215,380	264,195	225,737	291,075	291,000
EXPENDITURES						
Transfers Out						
510-000-099-01	Fund 101 - General Fund					
	Storm Drain Maintenance (Dept. 730)	214,646	194,174	214,946	291,000	291,000
510-000-099-01	Fund 700 - Capital Projects					
	Minor Corrugated Metal Pipe Repair 14-202	51,812	943	3,501		-
	Storm Drain Master Plan 14-201	25,269	2,180	754	4,000	-
	Trash Load Reduction Program 16-202	9,920	6,866	990		-
TOTAL Expenses		301,646	204,163	220,191	295,000	291,000
Change in Fund Balance		(86,266)	60,032	5,546	(3,925)	-
Beginning Fund Balance		73,480	(12,786)	47,246	52,792	48,867
Ending Fund Balance		(12,786)	47,246	52,792	48,867	48,867

OTHER FUNDS

701 2010 Certificates of Participation (COP) - Town Hall Improvement Issued on March 10, 2010

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
701-755-350-01	Interest Earnings	28	597	1,758	351	300
	Transfers In					
701-000-393-01	Fund 101 - Debt Service Payments	109,458	116,219	114,419	116,519	113,519
	TOTAL Revenue	109,486	116,815	116,177	116,870	113,819
EXPENDITURES						
	Supplies & Services					
701-754-050-09	Loan Principal Expense	65,000	70,000	70,000	75,000	75,000
701-754-050-10	Loan Interest Expense	48,919	46,219	43,419	40,519	37,519
701-755-026-01	Contract Services	1,000	1,000	1,000	1,000	1,000
	Transfers Out					
701-000-099-01	Fund 700 - Capital Projects Municipal Buildings (Town Hall) Repainting		924			-
	TOTAL Expenses	114,919	118,143	114,419	116,519	113,519
	Change in Fund Balance	(5,433)	(1,328)	1,758	351	300
	Beginning Fund Balance	127,325	121,892	120,564	122,322	122,673
	Ending Fund Balance	121,892	120,564	122,322	122,673	122,973
	Debt Service Reserve Requirement	117,619	117,619	117,619	117,619	117,506
	Ending Available Fund Balance	4,273	2,945	4,703	5,054	5,467

OTHER FUNDS

702 2013 Certificates of Participation (COP) - Infrastructure Improvements

Issued on April 1, 2013

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
702-000-395-01	2013 COP Proceeds					
702-740-350-01	Interest Earnings	93	1,598	5,044		4,000
	Transfers In					
702-000-393-01	Fund 213 Measure K - Local Funding					599,050
702-000-393-01	Fund 711 Pavement Management Program	598,196	599,633	597,850	596,650	-
TOTAL Revenue		598,289	601,231	602,894	596,650	603,050
EXPENDITURES						
	Supplies & Services					
702-740-050-09	Principal Expense	285,000	295,000	305,000	315,000	330,000
702-740-050-10	Interest Expense	312,200	304,650	292,850	280,650	268,050
702-740-026-01	Contract Services	1,000			1,000	1,000
	Transfers Out					
702-000-099-01	Fund 711 Pavement Management Program	1,300,000				-
TOTAL Expenses		1,898,200	599,650	597,850	596,650	599,050
	Change in Fund Balance	(1,299,911)	1,581	5,044	-	4,000
	Beginning Fund Balance	1,621,683	321,772	321,772	326,816	326,816
Ending Fund Balance		321,772	323,353	326,816	326,816	330,816
	Debt Service Reserve Requirement	299,925	299,925	299,925	299,925	299,925
Ending Available Fund Balance		21,847	23,428	26,891	26,891	30,891

OTHER FUNDS

711 Pavement Management Program

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
711-000-320-10	Measure K - Local Funding	1,709,325	1,766,158	1,965,304	1,790,000	-
711-740-360-73	Grants / PG&E Reimbursements	83,742		53,774		-
711-710-350-01	Interest Earnings	7,100	8,265	6,896	7,500	7,500
711-000-393-01	Transfers In					
	Fund 101 - General Fund (Garbage Vehicle Impact Fee)	179,074	234,406	447,045	688,216	-
	Fund 205 - Gas Tax, Prop SB1			282,343	282,133	-
	Fund 702 - 2013 COP (Infrastructure Impr Project)	1,300,000				-
TOTAL Revenue		3,279,241	2,008,829	2,755,362	2,767,849	7,500
EXPENDITURES:						
711-740-062-73	08-106 Annual Pavement Program	2,362,318	2,657,464	1,042,911	1,603,000	-
	2016 Full Depth Reclamation Project	1,055,198	1,348,861			-
	2016 Joint Moraga Lafayette Surface Seal Project	484,347				-
	2017 Pavement Overlay Project	822,773				-
	2018 Joint Moraga-Orinda Full Depth Recl Project		1,308,603	968,794		-
	2019 Joint Moraga-Lafayette Surface Seal 08-106			74,117	1,467,000	-
	2020 Pavement Overlay Project 20-402				136,000	-

OTHER FUNDS

711 Pavement Management Program

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
	Transfers Out					
711-000-099-01	Fund 700 - Capital Projects					
	Moraga Road / Alta Mesa Crosswalk Impr 18-105				248,000	-
	Moraga Road Resurfacing 15-102	56,041				-
	Moraga Way & Canyon / Camino Pablo Impr 18-101				1,361,000	-
	Rheem Blvd Landslide Repair & Repaving 16-103	121			518,000	127,000
711-000-099-01	Fund 702 - 2013 COP (Infrastructure Impr Project)					
	Base Rental Payments / Annual Debt Service	598,196	599,633	597,850	596,650	-
TOTAL Expenses		3,016,555	3,257,097	1,640,761	4,326,650	127,000
	Change in Fund Balance	262,686	(1,248,268)	1,114,601	(1,558,801)	(119,500)
	Beginning Fund Balance	1,653,703	1,916,390	668,121	1,782,723	223,922
	Ending Fund Balance	1,916,390	668,121	1,782,723	223,922	104,422

Note: Until FY 2020-21, multiple revenue sources were deposited into this account and the annual pavement projects were funded out of this account. To improve the accounting of the various revenue sources and tracking of what the funds were spent on, in FY 2020-21, the Town created separate funds for Garbage Vehicle Impact Fees (Fund 212) and Measure K (Fund 213) as well as capital improvement projects for each pavement management project. The use of this fund will be phased out in FY 2020/21.

OTHER FUNDS
715 Comcast Unrestricted

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
715-710-360-01	Comcast Grant					-
715-710-350-01	Interest Revenue					-
TOTAL Revenue		-	-	-	-	-
EXPENDITURES						
Services & Supplies						
715-740-061-03	Capital Outlay					-
Transfers Out						
715-000-099-01	Fund 700 - Capital Projects					
TOTAL Expenses		-	-	-	-	-
Change in Fund Balance		-		-	-	-
Beginning Fund Balance		15,453	15,453	15,453	15,453	15,453
Ending Fund Balance		15,453	15,453	15,453	15,453	15,453

Note: No further revenue will be received. This fund has been closed since June 30, 2016.

OTHER FUNDS
716 Comcast PEG Restricted

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
716-000-320-08	Comcast PEG	36,365	36,429	36,753	35,500	-
TOTAL Revenue		36,365	36,429	36,753	35,500	-
EXPENDITURES						
Transfers Out						
716-000-099-01	Fund 700 - Capital Projects					
	Minor Impr to Government Facilities 16-305				4,000	-
	Fund 750 - Asset Replacement					
	Technology Replacement					6,400
TOTAL Expenses		-	-	-	4,000	6,400
	Change in Fund Balance	36,365	36,429	35,500	31,500	(6,400)
	Beginning Fund Balance	243,358	279,723	316,152	360,152	391,652
Ending Fund Balance		279,723	316,152	351,652	391,652	385,252

OTHER FUNDS

720 Development Impact Fees - Public Safety

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
720-620-315-01	Development Impact Fees - Public Safety	75,280	16,210	1,789	4,035	-
720-710-350-01	Interest Earnings	363	836	1,478	200	1,000
TOTAL Revenue		75,643	17,046	3,267	4,235	1,000
EXPENDITURES						
720-000-099-01	Fund 700 - Capital Projects					
	Nexus Study / Update Dev Impact Fees 14-602					-
	Police Camera at Town Entrance 17-501	5,742	16,641	7,851	5,295	30,879
	Town Hall Backup Generator Repl 18-301		11,440	8,705		-
TOTAL Expenses		5,742	28,081	16,556	5,295	30,879
	Change in Fund Balance	69,902	(11,035)	(13,289)	(1,060)	(29,879)
	Beginning Fund Balance	40,226	110,127	99,092	85,802	84,742
Ending Fund Balance		110,127	99,092	85,802	84,742	54,863

OTHER FUNDS**740 Community Facilities / Open Space**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
740-753-380-08	Muholland Pond Donation / Endowment					-
TOTAL Revenue		-	-	-	-	-
EXPENDITURES						
Transfers Out						
740-000-099-01	Fund 101 - General Funds					
	Mulholland Ridge Pond / Grounds Maintenance	1,000	1,000	6,550		-
TOTAL Expenses		1,000	1,000	6,550	-	-
Change in Fund Balance		(1,000)	(1,000)	(6,550)	-	-
Beginning Fund Balance		8,550	7,550	6,550	-	-
Ending Fund Balance		7,550	6,550	-	-	-

OTHER FUNDS
750 Asset Replacement

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
750-510-350-01	Revenue - Other	5,924				-
	Transfers In					
750-000-393-03	Fund 101 Surplus Fund Balance per Reso 5-2015			233,000	166,000	-
	Fund 140 Lighting Special District					84,000
	Fund 103 Citizen Option for Public Safety (COPS / SLESF)					30,000
	Fund 716 Comcast PEG					6,400
TOTAL Revenue		5,924	-	233,000	166,000	120,400

OTHER FUNDS

750 Asset Replacement

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
EXPENDITURES						
750-525-061-03	Technology Replacement					31,000
750-610-061-06	Vehicle Replacement					82,000
	Transfers Out					
750-000-099-01	Fund 101 - General Fund					
	Capital Outlay (Non-Capitalized)	5,000	1,308			-
750-000-099-01	Fund 700 - Capital Projects					
	ADA Compliance Facilities Program 13-301				36,000	-
	Hacienda ADA Pathway 19-104				36,000	-
	Hacienda de Las Flores Improvement Prgm 14-302				61,000	-
	Information Technology Infrastructure Prgm 14-306				31,000	-
	Minor Capital Improvement Program 13-302		17,488			30,000
	Moraga Library HVAC System Replacement 16-306	40,761				-
	Moraga Library Improvements 08-308				51,000	-
	Muni Parking Lots & Pathways Resurfacing 16-303				22,000	-
	Rancho Laguna Park Sewer System Replmt 19-301				75,000	-
	Roof at Commons Park Bandshell 20-301					14,000
	Roofs (Flat) at 329 Rheem Blvd & Hacienda 20-104					29,000
	Vehicle & Operating Equipment Program 14-501				76,000	-
TOTAL Expenses		45,761	18,796	-	388,000	186,000
Change in Fund Balance		(39,837)	(18,796)	233,000	(222,000)	(65,600)
Beginning Fund Balance		167,924	128,087	109,291	342,291	120,291
Ending Fund Balance		128,087	109,291	342,291	120,291	54,691

OTHER FUNDS

760 Development Impact Fees - Local Transportation

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
760-740-315-01	Development Impact Fees - Local Transportation	613				-
760-710-350-01	Interest Earnings	158	222	393	100	200
TOTAL Revenue		771	222	393	100	200
EXPENDITURES:						
Transfers Out						
760-000-099-01	Fund 101 - General Fund Administration Fee (2%)					-
TOTAL Expenses		-	-	-	-	-
Change in Fund Balance		771	222	393	100	200
Beginning Fund Balance		29,945	30,716	30,938	31,331	31,431
Ending Fund Balance		30,716	30,938	31,331	31,431	31,631

OTHER FUNDS

770 Development Impact Fees - Storm Drain

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
770-730-315-01	Development Impact Fees - Storm Drain	37,444	180,486		6,556	-
770-710-350-01	Interest Earnings	2,046	3,212	6,044	1,200	4,000
TOTAL Revenue		39,490	183,698	6,044	7,756	4,000
EXPENDITURES						
Transfers Out						
770-000-099-01	Fund 700 - Capital Projects					
	Storm Drain Fee Study 17-201			692		-
	Storm Drain Funding Initiative	29,856	90,705			-
	Storm Drain Master Plan (2019 Addendum) 14-201				25,000	-
TOTAL Expenses		29,856	90,705	692	25,000	-
Change in Fund Balance		9,634	92,993	5,352	(17,244)	4,000
Beginning Fund Balance		373,300	382,934	475,927	482,479	465,235
Ending Fund Balance		382,934	475,927	481,279	465,235	469,235

OTHER FUNDS

780 Development Impact Fees - General Government

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
780-510-315-01	Development Impact Fees - General Government	162,534	96,511	16,216	36,555	-
780-710-350-01	Interest Earnings	1,741	3,076	6,307	150	4,300
TOTAL Revenue		164,275	99,587	22,523	36,705	4,300
EXPENDITURES:						
780-000-099-01	Fund 700 - Capital Projects					
	Climate Action Plan Implementation 18-602			4,334	10,000	-
	Electric Vehicle Charging Stations 20-103				46,000	-
	Hacienda ADA Restroom 19-103				53,000	-
	Minor Improvements to Gov't Facilities Program 16-305	14,624	3,091	433		30,000
TOTAL Expenses		14,624	3,091	4,767	109,000	30,000
	Change in Fund Balance	149,650	96,496	17,757	(72,295)	(25,700)
	Beginning Fund Balance	244,760	394,410	490,906	508,662	436,367
Ending Fund Balance		394,410	490,906	508,662	436,367	410,667

OTHER FUNDS

790 Development Impact Fees - Park

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
790-810-315-01	Development Impact Fees - Park	7,774	76,336	20,152	45,425	-
790-710-350-01	Interest Earnings	389	445	1,129		900
TOTAL Revenue		8,163	76,781	21,281	45,425	900
EXPENDITURES						
Transfers Out						
790-000-099-01	Fund 700 - Capital Projects					
	All Access Playground 17-311		35,000			-
	West Commons Park - Water Meter 17-303	39,930				-
	Minor Improvement to Gov't Facilities Program 16-305				5,000	-
TOTAL Expenses		39,930	35,000	-	5,000	-
Change in Fund Balance		(31,767)	41,781	21,281	40,425	900
Beginning Fund Balance		71,328	39,561	81,342	102,623	143,048
Ending Fund Balance		39,561	81,342	102,623	143,048	143,948

OTHER FUNDS

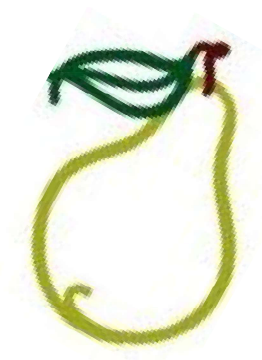
799 Lamorinda Fee and Finance Authority (LFFA)

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADJUSTED FY 2019-20	ADOPTED FY 2020-21
REVENUE						
799-510-315-01	LFFA Developer Impact Fees					-
799-510-315-02	LFFA Local Set Aside Impact Fee	94,907	97,152	8,249	40,276	-
799-510-315-03	LFFA Local Regional Fee Disbursement					-
799-510-350-01	Interest	1,476	2,713	5,403		3,500
TOTAL Revenue		96,382	99,865	13,652	40,276	3,500
EXPENDITURES						
	Transfers Out					
799-000-099-01	Fund 700 - Capital Projects Rheem Blvd / St Mary's Road Roundabouts 14-604		2,651			108,000
TOTAL Expenses		-	2,651	-	-	108,000
Change in Fund Balance		96,382	97,214	13,652	40,276	(104,500)
Beginning Fund Balance		212,390	308,772	405,987	419,639	459,915
Ending Fund Balance		308,772	405,987	419,639	459,915	355,415



CAPITAL IMPROVEMENT PROGRAM

Pavement Management Program



TOWN OF MORAGA



In FY 2020/21, enhancements were made in the Capital Improvement Program (CIP) structure and accounting tracking for project expenditures and revenues. In the past, facilities and streets had a CIP project number and multiple projects over numerous years used the same CIP number. To facilitate project tracking, starting in FY 2020/21, individual projects have been given separate CIP numbers. Additionally, a new CIP budget module was implemented to streamline the process.

The CIP includes \$13.1 million in project appropriations for FY 2020/21 using sixteen (16) different categories of funding including grants, transportation funding, Measure K local one-cent sales tax, asset replacement funds, public safety funding, and one-time developer fees. The Town's CIP relies heavily upon grant funding with \$9.2 million, or 71%, of the \$12.93 million proposed CIP budget, coming from grants. Other sources, including Measure K, Garbage Vehicle Impact Fees and Measure J funds, provide funding of another 27% of Town's CIP program. Only \$165,000, or 1%, of the FY 2020/21 proposed CIP is funded from General Fund revenue. As in years past, the majority, \$11.5 million or 87%, of the Town's CIP program is for transportation improvements.

Adequately maintaining and upgrading assets is far less costly than future repairs. Continued postponement of maintenance and repairs due to lack of funds can also have a detrimental impact on the community's health, safety and quality of life. Similar to prior years, the Five-Year (FY 2020/21 to 2024/25) CIP incorporates findings from a thorough analysis of all asset replacement projects throughout Town. As part of this process staff reviewed the Capital Asset Replacement Analysis that was developed in collaboration with the Audit and Finance Committee's Asset (Infrastructure) Replacement Subcommittee, and the Town Council to further refined the schedule to correspond with the Five-Year CIP. Consistent with Town Policy, the Town Council typically reviews the prior year's CAFR to determine there is surplus to shift to the Asset Replacement program.

Although there are continued issues with dedicated funding for asset replacements, there are many upcoming projects that provide needed improvements to the Town. There are five categories of CIP projects and they are listed with FY 2020/21 allocations: Buildings & Facilities (Municipal Facilities) \$111,000; Creeks & Drainage (Storm Drain System) \$693,000; Parks & Open Space \$215,000; Transportation \$11,505,000; and General Government \$435,000. The following are highlighted projects that will be underway in FY 2020/21. Table A. Fiscal Year Capital Improvement Projects includes a summary of the funding sources and the individual CIP project sheets providing greater detail regarding the project and funding.

Building and Facilities

Minor Capital Improvement: This is an annual program providing funding for unplanned and minor capital improvement work utilizing funding from the Asset Replacement fund.

ADA Self-Evaluation Plan: The Americans with Disabilities Act (ADA) of 1990 prohibits discrimination in employment, public services, public accommodations, and telecommunications against people with disabilities. The Town completed a Self-Evaluation of the public right-of-way consistent with Title II of the ADA. The Self-Evaluation of the Town's buildings and facilities is needed to document all ADA upgrades completed to date and list additional desired upgrades.



Minor Capital Improvements to Government Facilities Programs: This program provides funding for construction of new facilities, upgrades to existing facilities and other minor improvements on government facilities to accommodate growing populations from new development.

Replacement Roofs (Flat) – 329 Rheem Boulevard and Hacienda de las Flores (2100 Donald Drive): This project will replace the flat roofs at 329 Rheem Boulevard and Hacienda de las Flores (2100 Donald Drive) as identified in the 2019 Capital Asset Replacement Analysis and Report for the Town of Moraga presented originally at the September 25, 2019 Town Council meeting.

Creeks and Drainage

Laguna Creek Restoration at Hacienda de las Flores: The concept to daylight the creek came after significant flooding damaged facilities at the Hacienda de las Flores park. On April 23, 2014, the Town Council directed staff to seek funding for the project then proceed with development of project plans. The general scope is to remove the undersized culvert and restore the natural stream channel. The Town has secured the following three separate grant funding sources: 1) California River Parkways (\$400,000); 2) WW Urban Creeks (\$600,000); 3) FEMA Hazard Mitigation Grant Program (\$523,000).

Parks and Open Space

Commons Park Picnic Area Renovation: This project would renovate two picnic areas at the Moraga Commons Park to meet current standards for accessibility and provide general overall improvements. The project will provide picnic areas with improved accessibility, ADA pathways between areas, and accessible picnic tables and BBQ as well as a shade trellis. Funding is primary through a \$200,000 Proposition 68 grant.

Commons Park Irrigation: The project replaces the existing irrigation system with minimal valve control at Moraga Commons Park. The project includes re-design and installation of an improved system with modern controls that would increase the efficiency of the system, conserve water, and decrease maintenance and utility costs. The existing system would be abandoned in place. A transfer of \$190,000 from Fund 100 Palos Colorados is recommended to fund this project.

Replacement Roof – Commons Park Bandshell: This project will replace the composite roof at the Bandshell building at the Moraga Commons Park. This roof was identified as recommended for replacement in the 2019 Capital Asset Replacement Analysis and Report for the Town of Moraga presented originally at the September 25, 2019 Town Council meeting. The funding would be from the Fund 750 – Asset Replacement.

Transportation

ADA Compliance Streets Program: This is an ongoing program to fund the installation of Americans with Disabilities Act (ADA) compliant curb cuts and accessible ramps in Town where needed. Specific locations are chosen based on residents' requests or adjacent projects. The program is primarily funded annually by Fund 210 – Measure J.

Livable Moraga Road – Corridor Plan and Improvements: The Livable Moraga Road project is a community-based planning effort for Moraga Road, looking at ways to improve the function, character and livability of the corridor between Campolindo High School and St. Mary's Road. Key issues to be addressed in the Livable Moraga Road project include traffic flow, safety and connectivity along the corridor for all users –



auto, bicycles, pedestrians and transit; connections to neighborhoods, schools and shopping areas; and the design and character of the roadway as a key gateway to and through Moraga. The majority of phase 1 of the project to develop 35% conceptual designs for the Moraga Road corridor has been completed, including community outreach. The FY 2020/21 project includes the environmental work and acceptance of the 35% conceptual designs. The remaining phase 1 work would be funded by a CCTA Transportation for Livable Communities grant and Measure J funds.

Canyon Road Bridge Replacement Project: On February 26, 2020, the Town Council awarded the \$8,177,673 bridge construction contract (including a 15% contingency) for the project. Additionally, on February 26, 2020 Town Council amended the contracts for the engineering designer and construction management firms to provide additional construction support. The 2020 Phase 1 construction has begun of the permanent bridge with the goal of removing the temporary one-lane bridge in 2020. Phase 2 includes construction of the final lane of the bridge. The bridge should fully open in 2021. The project is primarily funded by FHWA Highway Bridge Program grant funds that are reimbursed after work is complete. This is a multi-year CIP, but the majority of the construction will occur in FY 2020/21. It is recommended to allocate \$7.52 million in FY 2020/21.

Minor Traffic Safety Program: This program provides traffic engineering services to complete minor traffic safety improvements. Funding will allow approximately one to two minor traffic safety improvements. Additionally, it funds the traffic surveys necessary to enable the Police Department to use radar as an enforcement tool for speed violations as the California Vehicle Code requires certain roads to have a current certified traffic survey on file with the court. The surveys are valid for five years. This project is proposed to be funded from Fund 230: Traffic Safety Fund and Measure J.

Rheem Boulevard Landslide Repair & Repaving: This project was completed and reopened to the public in 2017. The project is currently being closed out with the joint project sponsor, SummerHill, the developer of the Bella Vista (formally Rancho Laguna II) subdivision. The project repaired the slide in the Upper Valley area where un-engineered fill had been placed previously. The developer and the Town shared in the \$2 million project costs. The Town's contribution came from a CCTA grant and Measure K funds.

St Mary's Road/Rheem/Bollinger Canyon Roundabouts Design: A traffic study was conducted in 2008 that considered a number of potential improvements to address the high number of accidents at St. Mary's Road and Rheem Boulevard and concluded that a roundabout was the preferred option. Improvements at this intersection are also necessary to accommodate projected growth of the Saint Mary's College campus and to address safety issues at the intersection. The Town Council approved this grant-funded project to determine the preferred safety solution for these intersections and develop 35% level preliminary design. The project is scheduled to be completed in FY 2020/21.

Moraga Way and Canyon Road/Camino Pablo Improvements Project: This complete streets project focuses on improving the safety for all modes of transportation including: vehicles, cyclists, pedestrians and transit. Town Council awarded the construction contract award in 2019. The project is 95% percent complete and the contractor is currently working on punch list items. The project was scheduled to be completed at the end of the 2019, but delays in receiving long lead time electrical items, including traffic safety beacons and street lights, shifted the completion date to spring 2020. The COVID-19 outbreak then shut down this project. Now that some COVID-19 restrictions have been lifted on construction work, the electrical subcontractor has resumed the traffic safety beacons and street lights installation and the prime contractor is working on the punch list items.



Pavement Management Program: A Town Council Goal for 2020 was to “Implement the 2020 \$1.8 million Neighborhood Streets and Roads Repair Program, complete design of 2021 Pavement Reconstruction Project (including potential reprioritization of worst-condition streets), and pursue additional third-party funding opportunities to supplement these efforts to maintain the Town’s streets and roads.”

On April 22, 2020, the Town Council received a presentation about the state of the Town’s pavement conditions (including how the Pavement Condition Index (PCI) improved from 49 to 74 since the inception of Measure K in 2012), the status of this 2020 goal, and opportunities to incorporate new pavement management strategies. The report analyzed three pavement rehabilitation strategies and the Council provided direction to staff to pursue a “Worst First” approach to fix the Town’s “very Poor” and “Poor” streets in an accelerated three year schedule. Based on this direction, funding for four paving projects is proposed in FY 2020/21 including: \$150,000 for Annual Pavement Repairs; \$1.8 million for the 2020 Pavement Overlay Program; \$169,000 for design of the 2021 Pavement Resurfacing Project; and \$240,000 for design of the 2022 Pavement Reconstruction Project.

Central Video Surveillance System: The Central Video Surveillance system consists of cameras installed at five (5) strategic locations at or near all entrances to the Town and other locations within the Town. This CIP project continues funding the installation of new camera and replacement of existing and damaged cameras. The Moraga Community Foundation provided \$60,000 in donations along with \$6,000 Town’s Fund 720 – Public Safety Impact fees. There is currently \$31,000 left in the project fund balance.

General Government

Bollinger Valley Special Study Area: On February 27, 2019, the Town Council considered the cost and timing of preparing a General Plan amendment and rezone of the Bollinger Canyon Special Study Area to reflect the residential density consistent with the Guiding Principles, Goals and Standards of the General Plan. The receipt of the FHWA Emergency Relief reimbursement provided an opportunity for the Town to fund the proposed project. On May 8, 2019, Town Council appropriated \$325,000 to fund this project. Funding for this project is being released in the Adjusted FY 2019/20 budget. \$165,000 to initiate work on this project is included in the FY 2020/21 Budget with the remaining \$160,000 to be budgeted in FY 2021/22. Staff recommends that work not begin on this project until the mid-year budget review in February 2021 to enable the Town to evaluate if this General Fund funded project should be postponed to mitigate revenue losses due to COVID-19.

Streamline Planning Review and Approval Process: This project is proposed to comprehensively update the Moraga Municipal Code Title 8 – Planning and Zoning to streamline the review and approval process with emphasis on the Town’s three-step development process. This \$89,000 project is funded from a Senate Bill 2 Planning grant from the California Department of Housing and Community Development.

Implementing the 6th Cycle RHNA: This new planning project is proposed to ensure that the Town has sufficient residential zoning in place to meet the 6th Cycle Regional Housing Needs Allocation numbers. The project includes an evaluation of the housing production capacity of residentially zoned vacant land. Assuming the capacity falls short of the 6th Cycle RHNA numbers, it may also include the analysis of current and potential zoning densities to determine where additional housing could be developed. Project funding is pending receipt of a \$65,000 Local Early Action Planning (LEAP) Grant from the California Department of Housing and Community Development to help cities and counties prepare, adopt, and implement plans and process improvements that streamline housing approvals and accelerate housing production.

**Summary of Capital Improvement Projects Completed in FY 2019/20**

In FY 2019/20, the Town completed \$8.4 million of capital improvements: \$5.7 million on the above projects being carried forward into FY 2020/21 and \$2.7 million in projects completed. A list of the projects completed is below. Table B. Fiscal Year 2019/20 Completed Projects includes a summary of the funding sources and the individual CIP sheets that provide greater detail regarding the project and funding.

Moraga Library Improvements (painting & roof)	\$51,000
Hacienda (Casita, boiler, electrical panel, fireplace inserts)	\$184,000
Rancho Laguna Park Sewer System Replacement (grinder)	\$75,000
Hacienda ADA Restroom	\$100,000
Hacienda ADA Pathway	\$69,000
2019 Addendum to the Storm Drain Master Plan	\$29,000
398 Rheem Sinkhole Abatement	\$465,000
Resurfacing (Commons Park parking lot and basketball court)	\$60,000
Commons Park Improvement Program (Skatepark)	\$20,000
Moraga Rd/Alta Mesa Crosswalk Improvements	\$500,000
Joint Lafayette-Moraga Surface Seal Project	\$1,467,000
Information Technology Infrastructure	\$31,000
Climate Action Plan (Hydration stations)	\$10,000
Vehicles/Equip (Police car, PW truck and trailer, Recreation van)	\$119,000
Electric Vehicle Charging Stations	<u>\$69,000</u>
	\$2,715,000

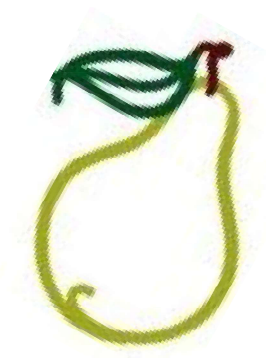
Summary of Future Capital Improvement Projects

The list of future capital improvement projects has been scaled back to reflect the reality of the Town's fiscal situation. Table C. Future Capital Improvement Projects includes a summary and the individual CIP sheets for the following five future projects.

Commons Park Restroom Replacement	\$297,000
Sedimentation Basin Study	\$22,000
Moraga Road Drainage	\$263,000
Commercial Centers Streetlighting	\$415,000
2023 Pavement Reconstruction	<u>\$3,555,000</u>
	\$4,552,000

Summary of Unfunded and Unscheduled Capital Improvement Projects

Over the years 30 additional capital improvements projects have been identified. A list of these unfunded and unscheduled projects is included in Table D. Unfunded and Unscheduled Capital Improvement Program Projects.



TOWN OF MORAGA

GUIDE TO CAPITAL IMPROVEMENT PROJECT SHEETS

Project Name: Concise descriptive name used throughout project life
Project Number: PW and Finance TBD
Category: One of Five CIP Project Types
Project Location:
Responsible Department:

Illustrative
Picture of
Project

Account: Finance TBD

Status: Study, Design, Environmental, Construction, etc.

Project Objective: Concise description of why this project is necessary within the limits of this text box.

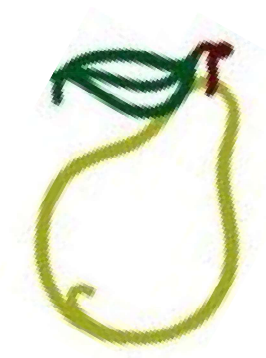
Project Description: Description of project scope-of-work including limits of work, specific types and quantity of improvements, phases of project, etc.

Basis for Schedule: Description of schedule, including constraints such as grant deadlines, construction season, wedding season for Hacienda, outside agency that Town has no control over like environmental permits, Caltrans review process, outside utility work coordination, etc.

Basis for Cost: Description of how the cost estimate determined and potential funding sources. Resources include Engineer's estimates, Master Plan estimates, quotes from contractors, specific past Town or other agency projects, RS Means Building or Facilities Construction Cost Data handbook, Caltrans cost database, etc.

Expenditures	(Thousands of Dollars)							Project Total
	Actuals to Date	Amended FY 19/20	FY20/21 Budget	FY21/22 Budget	FY22/23 Budget	FY23/24 Budget	FY24/25 Budget	
Administration	To be determined by Department & Finance	To be determined by Department & Finance	Administer Request for Proposals, Bid Process, Reviews, etc.					\$ -
Study			Master Plans, Needs Assessments, Asset Inventory, etc.					\$ -
Environmental			EIR, studies, Outside environmental agency permits, etc.					\$ -
Right-of-Way			Land acquisition, grant of easements, lot line adjust, etc.					\$ -
Design			Preparation of Plans, Specifications, Estimates, etc.					\$ -
Construction			Construction Labor, Equipment, Materials, etc.					\$ -
Const Mgmt/Inspection			Management of construction, change orders, public outreach, etc.					\$ -
Contingency			Additional expenses due to unforeseen conditions, etc.					\$ -
Other:			Equipment, Surveying, Material Testing, etc.					\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Sources	(Thousands of Dollars)							Project Total
	Actuals to Date	Amended FY 19/20	FY20/21 Budget	FY21/22 Budget	FY22/23 Budget	FY23/24 Budget	FY24/25 Budget	
Grant Funds	To be determined by Finance	To be determined by Finance	Authorization letter from grantee required					\$ -
Matching Funds			Verified with Finance on funding sources and fund balance					\$ -
Local Funds			Verified with Finance on funding sources and fund balance					\$ -
Donations			Sub-recipient agreement or similar required					\$ -
Cost Sharing			Approved agreement with other cost sharing agencies					\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



TOWN OF MORAGA

TABLE A Fiscal Year 2020/21 Proposed Funded Capital Improvement Projects Funding Source Summary (in 1000's)¹	CIP Number	Amended FY 2019/20	New Appropriations FY 2020/21	Fund 101 General Fund	Fund 100 Palos Colorados	Fund 720 Public Safety Impact	Fund 205 RMRA (Gas Tax)	Measure J (Return to Source)	Fund 211 Measure J - 28C	Fund 212 Garbage Vehicle Impact	Fund 213 Measure K	Fund 230 Traffic Safety	Fund 711 Street Pymt Program²	Fund 750 Asset Replacement	Fund 780 Government Impact Fee	Fund 799 LFFA	Grant/Donation/Developer	Total Appropriation (FY 2019/20 - 2020/21)
Buildings & Facilities (Municipal)																		
Minor Capital Improvement Program	13-302		30											30				\$ 30
ADA Self-Evaluation Plan	14-102		22					22										\$ 22
Minor Improvements to Government Facilities Program	16-305	\$ 9	30												30			\$ 39
Roof Replacement (Flat) - 329 Rheem Blvd. and Hacienda	20-104		29											29				\$ 29
Creeks & Drainage (Storm Drain System)																		
Laguna Creek Restoration at Hacienda de las Flores	16-201	48	693														693	\$ 741
Parks & Open Space																		
Commons Park Picnic Area	19-302	10	11														11	\$ 21
Commons Park Irrigation	20-302		190		190													\$ 190
Roof Replacement - Commons Park Bandshell	20-301	-	14					-						14				\$ 14
Transportation																		
ADA Compliance Streets Program	08-101		10					10										\$ 10
Livable Moraga Road Study	13-101		144					79									65	\$ 144
Canyon Road Bridge Replacement	14-101	1,361	8,326					245	100								7,981	\$ 9,687
Minor Traffic Safety Program (Annual)	14-104		30					20				10						\$ 30
Rheem Boulevard Landslide Repair & Repaving	16-103	530	127										127					\$ 657
St. Mary's Road Roundabouts Design	14-604	204	158													108	50	\$ 362
Moraga Way and Canyon/Camino Pablo Improvements	18-101	3,257	284					143					-				141	\$ 3,541
Traffic Signal Equipment Replacement Program	18-103		20					20										\$ 20
Annual Pavement Repairs Project	20-401		150							141	9							\$ 150
2020 Pavement Overlay	20-402	136	1,817				320			658	839		-					\$ 1,953
2021 Pavement Resurfacing	21-401		169								169							\$ 169
2022 Pavement Reconstruction	22-401		240					240										\$ 240
Central Video Surveillance System	17-501	5	31			31												\$ 36
General Government																		
Moraga Center Specific Plan Implementation	18-601	135	116														116	\$ 251
Bollinger Valley Special Study Area	19-603		165	165														\$ 165
Streamline Planning Review and Approval Process	19-601	-	89														89	\$ 89
Implementing the 6th Cycle RHNA	20-501		65											-			65	\$ 65
Total		\$ 5,690	\$ 12,929	\$ 165	\$ 190	\$ 31	\$ 320	\$ 779	\$ 100	\$ 799	\$ 1,017	\$ 10	\$ 127	\$ 73	\$ 30	\$ 108	\$ 9,211	\$ 18,655
Estimated Beginning Fund Balance (7/1/20)					\$ 2,129	\$ 45	\$ 125	\$ 811	\$ 89	\$ -	\$ -	\$ 42	\$ 224	\$ 146	\$ 400	\$ 419		
Revenue Projections					338	1	702	325	16	799	1,741	40	8	120	4	4		
Transfer Out to Operating Budget					135		411	50	-	-	599	23	-	113	-			
FY 2020/21 Project Funding					190	31	320	779	100	799	1,017	10	127	73	30	108		
Projected End Fund Balance (6/30/21)					\$ 2,142	\$ 15	\$ 96	\$ 307	\$ 5	\$ -	\$ 125	\$ 49	\$ 105	\$ 80	\$ 374	\$ 315		

(1) Highlighted projects include those recommended for both new appropriations in FY 2020/21 and Amended FY 2019/20.

(2) Fund 711 Pavement Management Program is being closed out so that revenue is no longer comingled in this fund. Starting in FY 2020/21 Measure K will be a dedicated fund, Fund 213. A dedicated fund was also established for Garbage Vehicle Impact Fees, Fund 212, as the use of these funds is restricted. Garbage Vehicle Impact Fees will no longer be deposited into and then transferred out of the General Fund.

Minor Capital Improvement Program

Project No: 0103-13-302

Category: Buildings & Facilities (Municipal Facilities)

Project Location: Town-wide Facilities

Responsible Department: Public Works



Account Number & Status: Account No. 700-721-XXX-13 Status: As-Needed Program

Project Objective: Provide funding for numerous minor capital improvements at Town facilities.

Project Description: Eligible minor capital improvements are restricted to allowable expenditures of the Asset Replacement fund and is a reserve for unexpected asset replacements. Major capital improvements not included as part of this program shall be programmed separately.

Basis for Schedule: Reserved for unexpected asset replacements on an as-needed basis.

Basis for Cost:

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration	1		5	5	5	5	5	26
072 - Construction	45		25	25	25	25	25	170
EXPENDITURE TOTALS	46		30	30	30	30	30	196
FUNDING SOURCES								PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
-Undetermined				30	30	30	30	120
101-General Fund	11							11
750-Asset Replacement	35		30					65
FUNDING TOTALS	46		30	30	30	30	30	196

ADA Self-Evaluation Plan

Project No: 0104-14-102

Category: Buildings & Facilities (Municipal Facilities)

Project Location: Town-wide Facilities

Responsible Department: Public Works



Account Number & Status: Account No: 700-721-XXX-14 Status: Carry Forward Phase 1

Project Objective: Comply with Title II of the Americans with Disabilities Act (ADA) to evaluate the Town's right-of-way, facilities, and programs.

Project Description: The Town recognizes its legal obligation to comply with Title II of the ADA (enacted by the Federal Govt. in 1990) that requires each of the Town's services, programs, and activities, when viewed in their entirety, to be readily accessible and usable by individuals with disabilities. Since the Town has less than 50 employees, the Town is only required to do a "self-evaluation" rather than a full transition plan and assigning a coordinator.

The self-evaluation identifies and corrects those policies and practices that are inconsistent with Title II's requirements. Remedial measures necessary to bring the programs, policies, and services into compliance with Title II should be specified -- including, but not limited to: (1) relocation of programs to accessible facilities; (2) offering programs in an alternative accessible manner; (3) structural changes to provide program access; (4) policy modifications to ensure nondiscrimination; and (5) auxiliary aids needed to provide effective communication.

Basis for Schedule: All municipalities were required to complete a self-evaluation of their facilities, programs, policies, and practices by January 26, 1993. When self-evaluations are not conducted, the Town is ill-equipped to implement accessibility changes required by the ADA. Without a complete assessment of the Town's various facilities, services, and programs, it is difficult to plan or budget for necessary changes, and the Town can only react to problems rather than anticipate and correct them in advance. As a result, people with disabilities cannot participate in or benefit from the Town's services, programs, and activities.

Basis for Cost: Based on other similar sized municipalities' cost of conducting a Self-Evaluation Plan.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration	1		17	20	20			58
080 - Right-of-Way	7		5					12
EXPENDITURE TOTALS	8		22	20	20			70
FUNDING SOURCES								
-Unfunded				20	20			40
210-Measure J	8		22					30
FUNDING TOTALS	8		22	20	20			70

Minor Improvements to Government Facilities Program

Project No: 0106-16-305

Category: Buildings & Facilities (Municipal Facilities)

Project Location: Town-wide Facilities

Responsible Department: Public Works



Account Number & Status: Account No: 700-721-XXX-16 Status: On-Going Depending on Available Impact Fees

Project Objective: Minor improvements on government facilities to accommodate growing population from new development.

Project Description: The program may be used to construct new facilities, upgrade existing facilities, purchase vehicles and equipment, enhance the utility of existing technology systems and/or perform refurbishment to accommodate new development in the Town as allowed by the General Government Impact Fee restrictions.

In FY19/20, a presentation monitor was installed in the Pear Conference Room at Town Hall. A possible future on-site wayfinding signage at Hacienda de las Flores is being considered to market the facility.

Basis for Schedule: When future Government Impact Fees become available, funding will be programmed into future unfunded fiscal years. Town Hall and Town Council Chambers' existing key system was cancelled in May 2019.

Basis for Cost: Cost estimates are based on contractor quotes. Government Impact Fees can only be programmed when its revenues are received. Presentation monitor in the Pear Conference Room was paid out of Comcast Restricted PEG funds (Fund 716). On May 8, 2019, Town Council approved spending Government Impact Fees on Electric Vehicle charging stations and hydration stations to implement the Town's Climate Action Plan. \$46.5K in funds were transferred from this CIP to a new Electric Vehicle Charging Station project (CIP 20-103).

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- Hacienda Wayfinding		5						5
- Presentation Monitor		4						4
- Town Hall Misc ADA	20							20
071 - Administration			5					5
072 - Construction			25					25
EXPENDITURE TOTALS	20	9	30					59
FUNDING SOURCES								
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
716-Comcast PEG		4						4
780-Government Impact Fees	20		30					50
790-Park Impact Fee		5						5
FUNDING TOTALS	20	9	30					59

Roofs (Flat) - 329 Rheem Blvd and Hacienda Buildings

Project No: 0108-20-104

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 329 Rheem Blvd and 2100 Donald Drive

Responsible Department: Public Works, Parks & Recreation



Account Number & Status: Account No: 700-721-XXX-20 Status:

Project Objective: Replace the flat portion of the roofs at 329 Rheem Blvd and Hacienda buildings.

Project Description: Replace the flat roofs at 329 Rheem Blvd. and the Hacienda. Both facilities have portions of flat roof that have not been replaced or refurbished since Town ownership. The Town gained possession of the Hacienda Bldg. in 1977 and the Town Hall building at 329 Rheem Blvd. Both roofs have had extensive patchwork and repair through the years to extend service life.

Basis for Schedule: This project was prioritized in the 2019 Capital Asset Replacement program assessment.

Basis for Cost: The FY20/21 cost for this project was identified in the 2019 Capital Asset Replacement report as an estimated cost of \$29k (\$13k for 329 and \$16k for Hacienda).

Project Balance Note: None

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
072 - Construction			29					29
081 - Study								0
EXPENDITURE TOTALS			29					29
FUNDING SOURCES								
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
750-Asset Replacement			29					29
FUNDING TOTALS			29					29

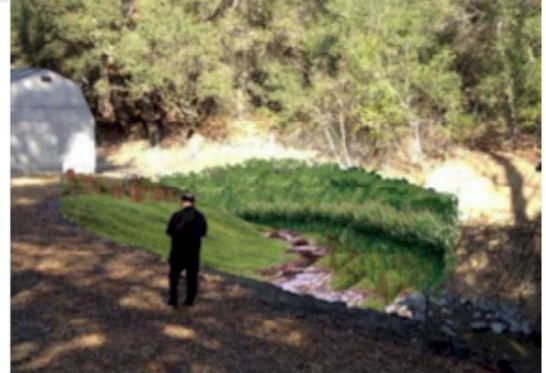
Laguna Creek Restoration at Hacienda de Las Flores

Project No: 0202-16-201

Category: Creeks & Drainage (Storm Drain System)

Project Location: 2100 Donald Drive

Responsible Department: Public Works



Account Number & Status: Account No: 700-722-XXX-16 Status: Carry Forward

Project Objective: Improve Laguna Creek on the Hacienda de las Flores grounds to reduce the potential for flooding of the Pavilion building.

Project Description: Concept to daylight the creek was approved by Council on April 23, 2014. Once funding is secured, next steps are to develop plans, specifications, and cost estimate for improvements to Laguna Creek. The general scope of work is to remove the existing undersized culvert and restoration of the natural stream channel and provide ADA access from Devin Drive to the Hacienda trail.

Basis for Schedule: The Town has received grants from California River Parkway and WW Urban Creeks; a River Parkway grant and CalOES FEMA Hazard Mitigation Grant Program (HMGP) to fully fund the project.

Basis for Cost: The consultant that completed a hydraulic study of the creek provided preliminary cost estimates for all feasible alternatives. This project also removes one of the high priority projects identified in the Storm Drain Master Plan that would have upsized the existing culvert instead of daylighting the creek.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration		48	35	20				103
072 - Construction			283	606				889
073 - Const Mgmt/Inspection			40	78				118
074 - Contingency			27	52				79
075 - Design			308	18				326
EXPENDITURE TOTALS		48	693	774				1,515
FUNDING SOURCES								
-FEMA HMGP (pending)		48	248	303				599
-River Parkway Grant			189	205				394
-WW Urban Creeks			256	266				522
FUNDING TOTALS		48	693	774				1,515

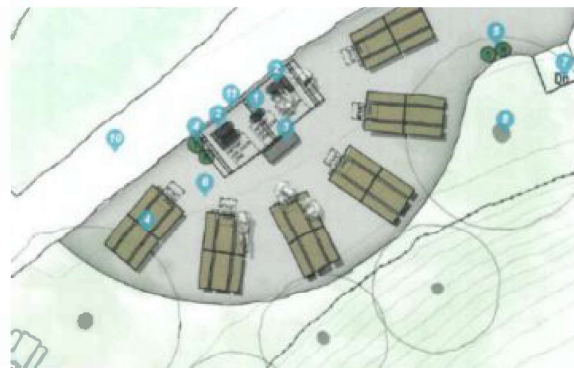
Commons Park Picnic Area Renovation

Project No: 0303-19-302

Category: Parks & Open Space

Project Location: Commons Park

Responsible Department: Parks & Recreation



Account Number & Status: Account No: 700-723-XXX-19 Status: PENDING Grant Funding Approval

Project Objective: Renovate two picnic areas at Moraga Commons Park to meet current standards for accessibility and general overall improvements.

Project Description: Picnic Area renovation at Moraga Commons Park in the group picnic area by the bandshell and reconfiguration of the picnic area by the all-access playground. Improvements include installation of accessible surface; regrade and fill of picnic areas to meet current slope requirements; installation of accessible picnic tables and BBQ areas; shade trellis; and installation of an ADA pathway from the parking lot to the all-access playground.

Basis for Schedule: This project requires the release of Prop 68 Per Capita grant funds by the State of California. The estimated release of funds was originally estimated as early 2020. Following the RFP process and project award, construction should commence following peak summer usage (June-August).

Basis for Cost: The cost basis for the project was estimated by the project designer Gates and Associates (on-call landscape architect). The total project cost is \$240K which includes the development design plans for RFP, construction, construction management and contingency.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration				10				10
072 - Construction				195				195
073 - Const Mgmt/Inspection				30				30
074 - Contingency				20				20
075 - Design		10	11					21
EXPENDITURE TOTALS		10	11	255				276
FUNDING SOURCES								
-Donations		10	11	19				40
-Prop 68 Grant				200				200
250-Park Quimby Act				36				36
FUNDING TOTALS		10	11	255				276

Commons Park Irrigation

Project No: 0311-20-302

Category: Parks & Open Space

Project Location: 1425 St. Mary's Road

Responsible Department: Parks & Recreation



Account Number & Status: Account No. 700-723-XXX-20 Status:

Project Objective: Replace the existing irrigation system at Moraga Commons Park.

Project Description: The project replaces the existing irrigation system with minimal valve control at Moraga Commons Park. The project includes re-design and installation of an improved system with modern controls that would increase the efficiency of the system, conserve water, and decrease maintenance and utility costs. The existing system will be abandoned in place.

Basis for Schedule: The project construction should commence in the fall following the summer event season to make the park available to the community during summer months.

Basis for Cost: The basis of the cost is the Town's Asset Replacement program which was completed in 2019. The cost assumes the existing turf will remain and will not be replaced as part of this project.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
072 - Construction			120					120
074 - Contingency			10					10
075 - Design			60					60
081 - Study								0
EXPENDITURE TOTALS			190					190
FUNDING SOURCES								
100-Palos Colorados			190					190
FUNDING TOTALS			190					190

Roof - Commons Park Bandshell

Project No: 0304-20-301

Category: Parks & Open Space

Project Commons Park

Location:

**Responsible Parks & Recreation
Department:**



Account Number & Status: Account No: 700-723-XXX-20 Status:

Project Objective: Replace the composite roof on the bandshell building at Moraga Commons Park.

Project Description: The existing composite roof was installed in 1983.

Basis for Schedule: This project was prioritized in the 2019 Capital Asset Replacement program assessment.

Basis for Cost: The FY20/21 cost for this project was identified in the 2019 Capital Asset Replacement report as an estimated cost of \$14k.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
072 - Construction			14					14
EXPENDITURE TOTALS			14					14
FUNDING SOURCES								
750-Asset Replacement			14					14
FUNDING TOTALS			14					14

ADA Compliance Streets Program

Project No: 0401-08-101

Category: Transportation

Project Location: Town Wide

Responsible Public Works Department:



Account Number & Status: Account No: 700-724-XXX-08 Status: On-Going ADA Improvements in the Right of Way (ROW)

Project Objective: Provide ADA accessible sidewalks and curb cuts.

Project Description: This is an ongoing program to fund the installation of ADA compliant curb cuts and accessible ramps in Town where needed. This program uses a percentage of CCTA Measure J funds for ADA accessibility improvements each year. Specific locations may be chosen based on residents' requests or adjacent projects to continue to make the Town more accessible to all.

Basis for Schedule: This is an ongoing program. It will fund \$10,000 worth of improvements each year. If locations are not identified each year, the funds will accumulate until appropriate projects are identified. \$10,000 will fund two or three accessible ramps each year.

Basis for Cost: The budgeted cost are based on consultant contracts as well as engineering cost estimate for construction.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
072 - Construction			10	10	10	10	10	50
EXPENDITURE TOTALS			10	10	10	10	10	50
FUNDING SOURCES								
210-Measure J			10	10	10	10	10	50
FUNDING TOTALS			10	10	10	10	10	50

Livable Moraga Road - Corridor Plan and Improvements

Project No: 0403-13-101
Category: Transportation
Project Location: Moraga Road
Responsible Department: Planning



Account Number & Status: Account No: 700-724-XXX-13 Status: 35% Design and CEQA to be completed

Project Objective: Improve bicycle, pedestrian, and vehicular safety and mobility along Moraga Road between the Moraga Center and Campolindo High School.

Project Description: Conduct community engagement process, plan and develop alternatives for Moraga Road for use by all modes, and beautification. The planning project would deliver 35% level design plans.

Phase 1: Transportation for Livable Communities (TLC) grant for public outreach and 35% level Design.

Phase 2: Final design of project including 100% PS&E. This are unfunded phases.

Phase 3: Construction of Livable Moraga Road project. This are unfunded phases.

Basis for Schedule: Phase 1 timeline based on grant expenditure deadline. Phase 2 and 3 schedule depends on obtaining additional grant and other funding.

Basis for Cost: Construction cost estimates based on earlier studies and updated annually by the Construction Cost Index. On March 25, 2015, Town Council appropriated an additional \$40K from Measure J to fund a community survey. This project will need to incorporate Green Infrastructure and its costs to comply with the NPDES permit.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration	80		20					100
075 - Design	4		11					15
077 - Environment	1		89					90
081 - Study	301		24					325
EXPENDITURE TOTALS	386		144					530
FUNDING SOURCES								
-Developer	55							55
-TLC Grant	270		65					335
210-Measure J	61		79					140
FUNDING TOTALS	386		144					530

Canyon Road Bridge Replacement

Project No: 0404-14-101

Category: Transportation

Project Location: Canyon Road, south of Constance Place

Responsible Department: Public Works



Account Number & Status: Account No: 700-724-XXX-14 Status: In construction

Project Objective: A permanent bridge is needed to replace the temporary one-lane bridge that replaced the original landslide-damaged bridge in 2017.

Project Description: The Canyon Road Bridge is one of five critical access points to Moraga. Previous Caltrans inspections of the original bridge determined that it qualified for replacement funding through the Caltrans Highway Bridge Program (HBP). The Town has completed the environmental and preliminary engineering studies. The Phase 1 construction consists of building of one-lane of permanent bridge. Phase 2 would construct the final lane of the bridge and fully open the bridge in 2021.

Basis for Schedule: Phase 1 of the construction work is scheduled to begin in Spring 2020 with removal of the temporary bridge in Fall 2020 eliminating \$11,800 in monthly rental charges. Phase 2 of the construction work is scheduled to being in Spring 2021.

Basis for Cost: A preliminary engineer's estimate was developed by NV 5 and is on file for reference; however, bridge costs have increased due to modifications caused by the landslide. HBP grant funding was increased due to revisions in bridge design to address adjacent landslide issues. As a result, additional local match is required in the form of additional Measure J funds.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration	54	49	165	142				410
072 - Construction		800	6,167	500				7,467
073 - Const Mgmt/Inspection	1	180	1,094	200				1,475
074 - Contingency				747				747
075 - Design	1,259	257	29					1,545
080 - Right-of-Way	84	75	66					225
EXPENDITURE TOTALS	1,398	1,361	7,521	1,589				11,869
FUNDING SOURCES								
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
-CCTA Major Streets Grant	68	10	315					393
-HBP Grant	430	1,130	7,666	1,281				10,507
-HBP Grant (Pending Post Award)				189				189
210-Measure J	95	221	245	119				680
211-Measure J 28C			100					100
FUNDING TOTALS	593	1,361	8,326	1,589				11,869

Minor Traffic Safety Program

Project No: 0405-14-104
Category: Transportation
Project Location: Town Wide
Responsible Department: Public Works



Account Number & Status: Account No: 700-724-XXX-14 Status: As-Needed Program

Project Objective: This program is intended to provide traffic engineering services to complete minor traffic safety improvements.

Project Description: The Town has been contracting traffic engineering services to collect traffic data like traffic volumes and speed data as a basis for making minor traffic safety improvements, such as traffic signage, controlled intersection improvements, traffic calming devices, speed signs based on re-certifying speed limits for enforcement, etc.

Basis for Schedule: Funding will allow approximately 1 to 2 minor traffic safety improvements. Additionally, conduct traffic surveys so that the Police Department may use radar as an enforcement tool for speed violations. The California Vehicle Code requires certain roads to have a current certified traffic surveys on file with the court. The surveys are valid for five years.

Basis for Cost:

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration			10	10	10	10	10	50
072 - Construction			20	20	20	20	20	100
EXPENDITURE TOTALS			30	30	30	30	30	150
FUNDING SOURCES								
210-Measure J			20	20	20	20	20	100
230-Traffic Safety			10	10	10	10	10	50
FUNDING TOTALS			30	30	30	30	30	150

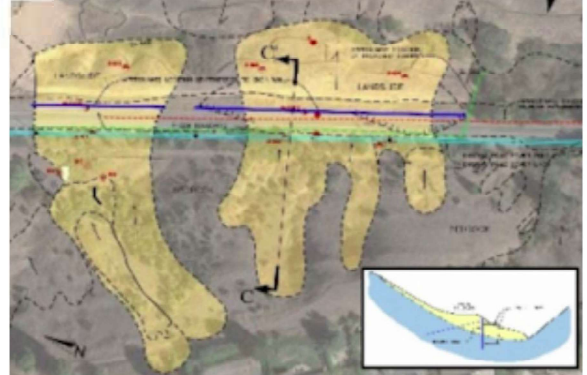
Rheem Boulevard Landslide Repair & Repaving

Project No: 0408-16-103

Category: Transportation

Project Location: Rheem Blvd

Responsible Department: Public Works



Account Number & Status: Account No: 700-740-062-24 Status: Carry Forward (Pending Request for Final Payment)

Project Objective: Repair the landslide below Rheem Boulevard between St. Mary's Road and Moraga Road, and repave as required.

Project Description: On March 9, 2016, Town Council approved changing landslide repair methods to a structural retention system. The new design reduces construction time by half (from 6 to 3 months) and minimizes risk associated with triggering existing landslides.

Basis for Schedule: Construction began in 2016. The developer contributed \$500,000 toward the repairs of the slide impacted area in the Lower Valley area. Additionally, the Town Council waived the Developer's development impact fees and Quimby Act fees for a total amount of \$472,365 to help fund this project.

Basis for Cost: Costs are based on the latest estimate presented to Town Council on March 9, 2016. Administration and inspection will be paid separately out of the project's plan check and inspection deposit.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration		12						12
072 - Construction	1,018	518	127					1,663
073 - Const Mgmt/Inspection	100							100
076 - Engineering	210							210
082 - Other	40							40
EXPENDITURE TOTALS	1,368	530	127					2,025
FUNDING SOURCES								
-CCTA Major Streets Grant	656	6						662
-Developer Contribution	500							500
-Developer Split Responsibility	198	6						204
711-Pavement Management Program	14	518	127					659
FUNDING TOTALS	1,368	530	127					2,025

St. Mary's Rd/Rheem/Bollinger Canyon Roundabouts

Project No: 0407-14-604

Category: Transportation

Project Location: St. Mary's Rd/Rheem and Bollinger Canyon

Responsible Public Works Department:



Account Number & Status: Account No: 700-724-XXX-14 Status: Carry Forward & Seek Construction Grant Funding

Project Objective: The planning project is to complete 35% level engineering design plans for two roundabouts on St. Mary's Road at Rheem Boulevard and Bollinger Canyon Road and relocate trail to create safer pedestrian and bicycle crossing.

Project Description: A traffic study was conducted in 2008 that considered a number of potential improvements to address the high number of accidents at St. Mary's Road and Rheem Boulevard and concluded that a roundabout was the preferred option. In FY14/15 the Town conducted a Feasibility Analysis to incorporate the neighboring intersection at Bollinger Canyon Road to identify fatal flaws, provide cost estimates, and conduct a detailed survey of the project site....

Basis for Schedule: A 2016 Town Council goal is to complete the design of the two roundabouts. On November 9, 2016, Town Council approved a design contract to complete preliminary engineering.

Basis for Cost: An analysis of the Return on Investment for a 20-year design life will be conducted to better position the project to compete for restricted transportation grant funds. Preliminary estimate for a miniroundabout instead of a full-sized one at Bollinger Canyon Road may reduce the construction costs to \$3.1M.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- Feasibility Analysis	42							42
071 - Administration	7	2	17					26
076 - Engineering	251	202	141					594
EXPENDITURE TOTALS	300	204	158					662
FUNDING SOURCES								
-CCTA Major Streets Grant	210	204	50					464
210-Measure J	17							17
211-Measure J 28C	25							25
799-LFFA	48		108					156
FUNDING TOTALS	300	204	158					662

Moraga Way and Canyon/Camino Pablo Improvements

Project No: 0411-18-101

Category: Transportation

Project Location: Moraga Way and Canyon Rd/Camino Pablo

Responsible Public Works Department:



Account Number & Status: Account No: 700-724-XXX-18 Status: Carry Forward

Project Objective: Resurface, close sidewalk gap, and improve bicycle facilities on Moraga Way and install crosswalk improvements at Canyon Road/Camino Pablo.

Project Description: Improves several intersections and corridors within and adjacent to Moraga Center Planned Development Area in accordance with the Town Council adopted Bike/Walk Plan. First part of project improves Moraga Wy. from Moraga Rd. to Ivy Dr. by completing the bicycle and pedestrian network along the corridor, extending similar improvements completed by the City of Orinda in 2014. Resurfaces Moraga Wy. to provide an even surface for bicyclists and restripes roadway with buffered Class II bike lanes. Also installs sidewalks and pedestrian pathways and replaces curb ramps and driveways to provide accessible path of travel linking Miramonte High School, residents, County Connection transit stops, and Moraga Center. Project reduces the through travel lanes from two to one in each direction and assigns the remaining area to bulb-outs while adding a pedestrian refuge reducing the crossing distance and narrowing the roadway to calm traffic. Additional improvements at the intersection include rectangular rapid flash beacons, improved intersection lighting, and a speed feedback sign in the northbound direction to advise drivers of speed as enter the Town's inhabited limits. Finally, project provides green street elements within bulb-outs to meet cleanwater requirements.

Basis for Schedule: The Town secured OneBayArea Grant funding from Safe Routes to School (SR2S), Local Streets & Roads (LS&R), and Transportation for Livable Communities (TLC) and a CalRecycle grant to include rubberized asphalt. Construction is estimated to start in 2019.

Basis for Cost: Based on 95% engineer's estimate with Town Council recommendation for additional asphalt.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration	2	91	20					113
072 - Construction		2,844	45					2,889
073 - Const Mgmt/Inspection		207	51					258
074 - Contingency			168					168
075 - Design	115	115						230
EXPENDITURE TOTALS	117	3,257	284					3,658
FUNDING SOURCES								
-CalRecycle Grant		68						68
-CCTA TLC Grant	117	486						603
-MTC LS&R Grant		596						596
-MTC SRTS Grant		591	107					698
-Utility Reimbursements			34					34
140-SL Spec District		155						155
210-Measure J			143					143
711-Pavement Management Program		1,361						1,361
FUNDING TOTALS	117	3,257	284					3,658

Traffic Signal Equipment Replacement Program

Project No: 0412-18-103
Category: Transportation
Project Location: Town-wide Facilities
Responsible Department: Public Works



Account Number & Status: Account No: 700-724-XXX-18 Status: Ongoing

Project Objective: Replace outdated Town owned Traffic Signal components and systems.

Project Description: The Town of Moraga owns 11-1/2 traffic signals which includes a shared signal with the City of Orinda at the Moraga Way and Ivy Drive intersection. In addition the Town owns five high visibility crosswalks (two of which will be installed in 2019) with enhanced signage, lighted beacons, and lighting. This program's initial priority is to fund the replacement of battery backup systems for each Town traffic signals systems (TSS), as the batteries typically have a short 10 year lifespan. This replacement program will be used to avoid potentially costly failures and disruption to Town traffic like the past March 2018 battery failure at Moraga Road and St. Mary's Road. The Town contracts with the CC County Signal Shop for maintenance and repair of our existing traffic signals.

Basis for Schedule: The Town would schedule 3 traffic signal battery backup replacements per year based on priority for malfunction or age of existing equipment.

Basis for Cost: The CC County Signal Shop obtain replacement battery backup equipment and labor quotes.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
072 - Construction			20	20	20	20	20	100
EXPENDITURE TOTALS			20	20	20	20	20	100
FUNDING SOURCES								
210-Measure J			20	20	20	20	20	100
FUNDING TOTALS			20	20	20	20	20	100

Pavement Repairs Project

Project No: 0424-20-401
Category: Transportation
Project Location: Town Wide
Responsible Department: Public Works



Account Number & Status: Account No: 700-724-XXX-20 Status: Project is in the planning stage.

Project Objective: Annually review Pavement Management System analysis, assess current needs, and allocate appropriate funds to provide cost effective pavement maintenance.

Project Description: Pavement Repairs Project is to address streets that have pavement failures. This will help extend the life of the pavement until the appropriate treatment is applied to the street.

Basis for Schedule: Street will be accessed annually to identify areas where there are pavement failures. In coordination with the annual pavement projects, staff will determine which streets will receive pavement failure repair.

Basis for Cost: The budgeted cost are based on consultant contracts as well as engineering cost estimate for construction.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration			10	10	10	10		40
072 - Construction			104	104	104	104		416
073 - Const Mgmt/Inspection			16	16	16	16		64
074 - Contingency			10	10	10	10		40
075 - Design			10	10	10	10		40
EXPENDITURE TOTALS			150	150	150	150		600
FUNDING SOURCES								
212-Garbage Vehicle Impact Fees			141	150	150	150		591
213-Measure K			9					9
FUNDING TOTALS			150	150	150	150		600

2020 Pavement Overlay Project

Project No: 0425-20-402
Category: Transportation
Project Location: Town wide
Responsible Department: Public Works



Account Number & Status: Account No: 711-724-XXX-20 Status: Anticipated to be constructed in 2020

Project Objective: Annually review Pavement Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance.

Project Description: The 2020 Pavement Overlay project grinds and overlays 9 street segments. Scope of works will include pavement repairs, ADA accessible ramps and storm drain repairs.

Basis for Schedule: The design of the project began in late 2019 and completed in March of 2020. The project was advertised in April and bids will be received early May 2020. Construction is expected to begin late July and be completed by November 2020.

Basis for Cost: The budgeted costs are based on consultant contracts as well as engineering cost estimate for construction.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration		15	75					90
072 - Construction			1,348					1,348
073 - Const Mgmt/Inspection			203					203
074 - Contingency			135					135
075 - Design		121	56					177
EXPENDITURE TOTALS		136	1,817					1,953
FUNDING SOURCES								
205-RMRA (Gas Tax)			320					320
212-Garbage Vehicle Impact Fees			658					658
213-Measure K			839					839
711-Pavement Management Program		136						136
FUNDING TOTALS		136	1,817					1,953

2021 Pavement Resurfacing

Project No: 0426-21-401
Category: Transportation
Project Location: Town wide
Responsible Department: Public Works



Account Number & Status: Account No. 700-724-XXX-21 Status: Project is in the planning stage

Project Objective: Annually review Pavement Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance..

Project Description: 2021 Pavement Resurfacing will be applying rubberized cape seals on various streets.

Basis for Schedule: The 2021 Pavement Resurfacing Project is currently in the planning stage. The design is expected to be completed late 2020 or early 2021 and be in construction by mid 2021.

Basis for Cost: The budgeted costs are based on consultant contracts as well as engineering cost estimates for construction

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration			20	19				39
072 - Construction			44	349				393
073 - Const Mgmt/Inspection			7	52				59
074 - Contingency			10	29				39
075 - Design			88	10				98
EXPENDITURE TOTALS			169	459				628
FUNDING SOURCES								
205-RMRA (Gas Tax)				279				279
212-Garbage Vehicle Impact Fees				100				100
213-Measure K			169	80				249
FUNDING TOTALS			169	459				628

2022 Pavement Reconstruction

Project No: 0427-22-401
Category: Transportation
Project Location: Town Wide
Responsible Department: Public Works



Account Number & Status: Account No. 700-724-XXX-22 Status: Project is in the planning stage

Project Objective: Annually review Pavement Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance.

Project Description: 2022 Pavement Reconstruction will take some of the streets with the lowest PCI and reconstruct the street using full-depth reclamation treatment or other appropriate rehabilitation methods.

Basis for Schedule: The Town utilizes StreetSaver, an industry standard pavement asset management software to preliminarily select candidate street segments to repair because it is objective and it is a valuable tool to guide the Town on how to invest the Town's limited pavement funds to maintain the Town's entire pavement network in the best possible condition.

Basis for Cost: The budgeted costs are based on consultant contracts as well as engineering cost estimates for construction

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration				50	75			125
072 - Construction				150	2,095			2,245
073 - Const Mgmt/Inspection				23	300			323
074 - Contingency				23	300			323
075 - Design			240	240	59			539
EXPENDITURE TOTALS			240	486	2,829			3,555
FUNDING SOURCES								
205-RMRA (Gas Tax)					279			279
210-Measure J			240					240
212-Garbage Vehicle Impact Fees				486	400			886
213-Measure K					2,150			2,150
FUNDING TOTALS			240	486	2,829			3,555

Central Video Surveillance System

Project No: 0409-17-501

Category: Transportation

Project Location: Town Wide

Responsible Police Department:



Account Number & Status: Account No: 700-750-XXX-05 Status: Carry Forward

Project Objective: Conduct pilot surveillance camera program to determine if expansion to five (5) key locations at the Town limits is warranted.

Project Description: The Central Video Surveillance system consists of cameras installed at five (5) strategic locations at or near all entrances to the Town and other locations within the Town. Each installation includes a license plate recognition camera and high definition color overview cameras. The license plate recognition cameras are directed at vehicles leaving or entering Moraga and can recognize and record license plate numbers. The overview cameras provide an overall view of the roadway area so that the color, make and model of a vehicle can be identified. Initially, each camera system worked independently and allowed investigators to download images through an encrypted link for use in specific investigations. The cameras are now connected by a secure wireless network and transmit the recorded images to a secure server located at MPD. The cameras can be monitored and past recordings viewed from MPD. Systems will be installed and portable cameras deployed at additional locations as needed.

Basis for Schedule: Initial installation occurred in 2018.

Basis for Cost: The Town worked with a local vendor to develop a preliminary scope of project and has reviewed systems in use or being planned by other local jurisdictions. \$5.7K to establish a pilot program was added to the budget during the FY16/17 mid-year adjustment. The Moraga Community Foundation provided \$60K to support implementation and ongoing maintenance of this program.

Project Balance Note: Unspent remaining budget (as of 5/27/2020 displayed).

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
072 - Construction	30	5	31					66
EXPENDITURE TOTALS	30	5	31					66
FUNDING SOURCES								
-MCF Donation	29							29
720-Public Safety Impact	1	5	31					37
FUNDING TOTALS	30	5	31					66

Moraga Center Specific Plan Implementation

Project No: 0505-18-601

Category: General Government

**Project
Location:**

**Responsible Planning
Department:**



Account Number & Status: Account No: 700-725-XXX-18 Status: Carry Forward

Project Objective: Development of zoning ordinance provisions, streetscape and bike/ped transit standards, and design guidelines consistent with the adopted Moraga Center Specific Plan.

Project Description: Completion of the Moraga Center Specific Plan Implementation (MCSP) Project, resulting in zoning ordinance provisions, streetscape standards, and design guidelines that are consistent with the higher density residential, mixed-use, and infill development standards of the MCSP and the state-designated Priority Development Area program. The project will include pedestrian, bicycle, and transit facilities consistent with the transportation policies of the MCSP. Completion of the project will assist the Town in meeting its Regional Housing Needs Allocation.

The Moraga Center Pedestrian & Bicycle Improvements project (CIP 16-101) was closed and \$46K of its Measure J 28C funds for the planning phase were incorporated into this CIP to include plans to close gaps.

Basis for Schedule: Award of grant funding by Bay Area Metro (MTC and ABAG) includes stipulations that the project must be completed within 30 months of the effective date of the funding agreement between the Town and Bay Area Metro. The Town Council adopted a resolution approving the Master Funding Agreement with MTC on January 23, 2019. However, per the MTC approved scope of work, it is anticipated that the project will be completed in winter 2020.

Basis for Cost: Town Council adopted Resolution No. 11-2018 supporting Bay Area Metro grant funding of \$140K and the required grant funding of 12% matching (\$17K) for a total project cost of \$157K. Project cost was originally based on scope and budgets provided by Opticos Design (\$96K) and Fehr and Peers (\$20K), as well as additional Town staff time. However, consultant's scope increased to a total of \$147K, requiring additional budget and additional staff administration. The project budget has been increased due to the Council improved contract with PlaceWorks (the consultant that replaced Opticos) increased legal costs and staff administration.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration	16	32	50					98
081 - Study	7	103	66					176
EXPENDITURE TOTALS	23	135	116					274
FUNDING SOURCES								PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
-BA Metro Grant		95	45					140
-SB2 Planning Grant			71					71
210-Measure J	17							17
211-Measure J 28C	6	40						46
FUNDING TOTALS	23	135	116					274

Bollinger Valley Special Study Area

Project No: 0503-18-603

Category: General Government

Project Location: Bollinger Valley

Responsible Department: Planning



Account Number & Status: Account No: 700-725-XXX-18 Status: Pending

Project Objective: General Plan Amendment and Rezone Bollinger Valley Special Study Area to reflect the residential density consistent with the General Plan.

Project Description: The 2002 General Plan land use designation of the Bollinger Canyon area is currently "Study" due to its unique development issues, and its status as one of the few remaining areas of development potential in the Town. This project is to prepare a General Plan amendment and rezone of the Study area.

Basis for Schedule: A 2020 Town Council goal is to change the "Study" area designation to a residential zone consistent with the General Plan. On May 8, 2019, the Town Council appropriated funding in FY 18/19 due to the onetime funds available from the FHWA Emergency Relief reimbursement for the Canyon Road Temporary Bridge.

Basis for Cost: Hauge-Brueck, environmental consultant to the Town, has provided an estimate of \$250K for preparation of the environmental documentation for the project, and the Town attorney has estimated attorney fees at \$75K.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
078 - Legal			25	50				75
081 - Study			140	110				250
EXPENDITURE TOTALS			165	160				325
FUNDING SOURCES								
101-General Fund			165	160				325
FUNDING TOTALS			165	160				325

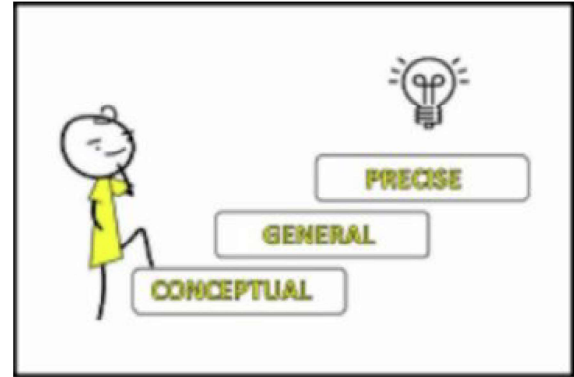
Streamline Planning Review and Approval Process

Project No: 0506-20-503

Category: General Government

Project Location:

Responsible Planning Department:



Account Number & Status: Account No: 700-725-XXX-20 Status: Carry Forward

Project Objective: Comprehensive update to Moraga Municipal Code Title 8 - Planning and Zoning to streamline the review and approval process.

Project Description: Review and update Moraga Municipal Code Title 8 - Planning and Zoning to streamline the development process with emphasis on the Town's 3-step development process - Conceptual Development Plan, General Development Plan, and Precise Development Plan. This project would assist the Town in meeting its Regional Housing Needs Allocation and in responding to recent state housing legislation.

Basis for Schedule: The California Department of Housing and Community Development (HCD) is awarding grants through the Senate Bill 2 (SB2) Planning Grants Program to help cities and counties prepare, adopt, and implement plans and process improvements that streamline housing approvals and accelerate housing production. Upon receipt of an application, HCD will notify grantees of award within 2-3 months, subject to the Standard Agreement contracting requirements through HCD. Anticipate full funding of award in FY 19/20.

Basis for Cost: HCD has set a maximum award of \$160,000 for Small Localities, defined as less than 60,000 people, which would include Moraga. This is a non-competitive bid process, and the Town can anticipate receiving the full amount of funding from this program. Also, there is no local matching requirement for this program.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration			69					69
077 - Environment			20					20
081 - Study								0
EXPENDITURE TOTALS			89					89
FUNDING SOURCES								
-SB2 Planning Grant			89					89
FUNDING TOTALS			89					89

Implementing the 6th Cycle RHNA

Project No: 0509-20-501
Category: General Government
Project Location: Town Wide
Responsible Department: Planning



Account Number & Status: Account No. 700-725-XXX-20 Status: New Project

Project Objective: Ensure that the Town has sufficient residential zoning in place to meet the 6th Cycle Regional Housing Needs Allocation numbers

Project Description: Evaluate the housing production capacity of residentially zoned vacant land. Assuming the capacity falls short of the 6th Cycle RHNA numbers, analyze the current and potential zoning densities to determine where additional housing could be developed. This project will likely include upzoning identified developable parcels. Should an EIR be required, additional funding would need to be identified. This project should facilitate compliance with the upcoming Housing Element.

Basis for Schedule: Grant applications are due by July 1, 2020. Projects must be completed by December 31, 2023.

Basis for Cost: The California Department of Housing and Community Development (HCD) is providing a \$65k Local Early Action Planning (LEAP) Grant as part of their program to help cities and counties prepare, adopt, and implement plans and process improvements that streamline housing approvals and accelerate housing production.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration			10					10
081 - Study			55					55
EXPENDITURE TOTALS			65					65
FUNDING SOURCES								
-LEAP			65					65
FUNDING TOTALS			65					65

TABLE B Fiscal Year 2019/20 Completed Projects Funding Source Summary (in 1000's)	CIP Number	Amended FY 2019/20	Fund 100 Palos Colorados	Fund 103 COPS	Fund 140 Property Lighting District	Fund 210 Measure J (Return to Source)	Fund 250 Park Quimby Act	Fund 510 NPDES	Fund 711 Street Pmnt Program²	Fund 716 Comcast PEG	Fund 750 Asset Replacement	Fund 770 Storm Drain Impact Fees	Fund 780 Government Impact Fees	Grant/Donation/Developer	Total Appropriation (FY 2019/20)
Buildings & Facilities (Municipal)															
ADA Compliance Facilities Program	13-301	69									36			33	\$ 69
Moraga Library Improvement	08-308	51									51				\$ 51
Hacienda de Las Flores Improvement Program	14-302	184	33								61			90	\$ 184
Rancho Laguna Park Sewer System Replacement	19-301	75									75				\$ 75
Hacienda ADA Restroom	19-103	100											53	47	\$ 100
Hacienda ADA Pathway	19-104	69									36			33	\$ 69
Creeks & Drainage (Storm Drain System)															
Storm Drain Master Plan	14-201	29						4				25			\$ 29
398 Rheem Sinkhole Abatement	20-101	465	338											127	\$ 465
Parks & Open Space															
Municipal Parking Lots & Pathways Resurfacing	16-303	60					38				22				\$ 60
Commons Park Improvement Program	14-304	20												20	\$ 20
Transportation															
Moraga Road/Alta Mesa Crosswalk Improvements	18-105	500			86	56			248					110	\$ 500
Joint Lafayette-Moraga Surface Seal Project	13-101	1,467							1,467						\$ 1,467
General Government															
Information Technology Infrastructure	14-306	31								31					\$ 31
Climate Action Plan	18-602	10											10		\$ 10
Vehicle & Operating Equipment Program	14-501	119		43							76				\$ 119
Electric Vehicle Charging Stations	20-103	69											46	23	\$ 69
Total		\$ 2,784	\$ 33	\$ 43	\$ 86	\$ 56	\$ 38	\$ 4	\$ 1,715	\$ 31	\$ 321	\$ 25	\$ 109	\$ 323	\$ 2,784
Projected Ending Fund Balance (6/30/2020)			\$ 2,129	\$ 93	\$ 508	\$ 811	\$ 212	\$ 49	\$ 179	\$ 323	\$ 145	\$ 459	\$ 400		

ADA Compliance Facilities Program

Project No: 0102-13-301

Category: Buildings & Facilities (Municipal Facilities)

Project Location: Town-wide Facilities

Responsible Department: Public Works, Parks & Recreation



Account Number & Status: Account No. 700-721-XXX-13

Project Objective: To construct minor ADA improvements on Town facilities

Project Description: An Americans with Disabilities Act (ADA) Self-Evaluation Plan (CIP 14-102) has not been developed due to lack of funding. Upon completion of the plan, this program will begin to implement ADA improvements as it relates to Town facilities. ADA Facility improvements may be required from sidewalks adjacent to Town-owned buildings along the street, to the path of travel from the site's various access points, to building entrance(s), and the accessible parking at Town buildings.

FY19/20: Replace and regrade path of travel from ADA stall to back entrance of the Hacienda building

FY20/21: The project to the Commons Park picnic area is par of the new Commons Park Picnic Area Renovation CIP 19-302

FY21/22: Regrade pathway between upper and lower playgrounds at the Commons Park

FY22/23: Miscellaneous as-needed ADA Upgrades

FY23/24: Miscellaneous as-needed ADA Upgrades

FY24/25: Miscellaneous as-needed ADA Upgrades

Basis for Schedule: Work to upgrade ADA pathway at Hacienda will be completed after the rental season, beginning in November 2019.

Basis for Cost: Based on similar plans prepared for other agencies.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- As-Needed Basis					25	25	25	75
- Commons Park				65				65
- Hacienda Building		69						69
EXPENDITURE TOTALS		69		65	25	25	25	209
FUNDING SOURCES								
-CDBG Grant		33						33
-Unfunded				65	25	25	25	140
750-Asset Replacement		36						36
FUNDING TOTALS		69		65	25	25	25	209

Moraga Library Improvement Program

Project No: 0101-08-308

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 1500 St. Mary's Road

Responsible Department: Public Works, Parks & Recreation



Account Number & Status: Account No. 700-721-XXX-08 Status: On-Going Program with Funding Undetermined

Project Objective: Provide minor improvements to the Moraga Library building and grounds aimed at improving customer safety and enjoyment.

Project Description: The following are potential projects per FY:

FY 19/20: The library roof was restored (\$28K) and the interior of the library was painted (\$22K)

FY 20/21: Replace exterior lighting; Replace aggregate patio and replace carpet.

FY21/22: Reconfigure Service Desk Orientation (assume Contra Costa County purchases desks).

FY22/23 & FY23/24 & FY24/25: None

Basis for Schedule: Ongoing program to make improvements and attract more facility users. In FY 18/19, the boiler failed and was replaced using budget from the Minor Capital Improvement Program (CIP 13-302) of which \$26K has been transferred to this CIP.

Basis for Cost: Costs estimates are based on contractor and staff estimates and are inflated annually by the Construction Cost Index. Potential sources of funds are Asset Replacement, Palos Colorados, or General Fund.

Project Balance Note: No projects are currently planned or budgeted.

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
072 - Construction	26	51						77
EXPENDITURE TOTALS	26	51						77
FUNDING SOURCES								
101-General Fund	26							26
750-Asset Replacement		51						51
FUNDING TOTALS	26	51						77

Hacienda de Las Flores Improvement Program

Project No: 0105-14-302

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation



Account Number & Status: Account No: 700-721-XXX-14 Status: Inactive

Project Objective: Provide minor improvements to the Hacienda buildings and grounds aimed at improving customer safety and enjoyment. In FY19/20: Thanks to the donation from the Hacienda Foundation, the Casita was renovated. The renovation included a new ADA bathroom, new doors, windows, flooring, lighting and paint. Additional improvements at the Hacienda property included: replacement of the sewer lateral between La Salle and the main building, upgrade of the electrical panel, and replacement of the boiler.

Project Description: A future project as funding allows will be the construction of fireplace inserts for the Pavilion and Main buildings.

FY20/21: None

FY21/22: None

FY22/23: None

FY23/24: None

Basis for Schedule: Ongoing program to make improvements and attract more facility users

Basis for Cost: Cost estimates are based on contractor and staff estimates and inflated annually by the Construction Cost Index. Major capital improvements will be separated as their own CIP. Potential sources of funds are Asset Replacement, Palos Colorados, or General Fund. \$23K to fund replacing exterior lights.

Project Balance Note: None

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- Casita Improvements	30	90						120
- Hacienda Improvements	50	85						135
- Pavilion Improvements		9						9
EXPENDITURE TOTALS	80	184						264
FUNDING SOURCES								
-Hacienda Foundation Grant	30	90						120
100-Palos Colorados	50	33						83
750-Asset Replacement		61						61
FUNDING TOTALS	80	184						264

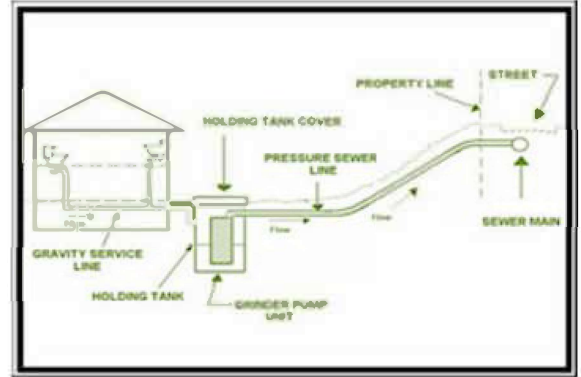
Rancho Laguna Park Sewer System Replacement

Project No: 0107-19-301

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2101 Camino Pablo

Responsible Department: Parks & Recreation



Account Number & Status: Account No: 700-753-XXX-39 Status: Completed

Project Objective: Replace Rancho Laguna Park's sewer system at the end of its life cycle that show signs of disrepair.

Project Description: In FY 19/20 the grinder pump was replaced. The work remains to be completed on the sewer overflow tank, and sewer lateral.

Basis for Schedule: Current list is based on deferred maintenance and asset replacement list. Replacement originally scheduled for FY17/18 but deferred due to lack of funds. In April 2019, the grinder pump failed.

Basis for Cost: Cost estimates are based on contractor and staff estimates and inflated annually by the Construction Cost Index.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
072 - Construction		60						60
073 - Const Mgmt/Inspection		15						15
EXPENDITURE TOTALS		75						75
FUNDING SOURCES								
750-Asset Replacement		75						75
FUNDING TOTALS		75						75

Hacienda ADA Restroom

Project No: 0118-19-103

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation



Account Number & Status: Account No. 700-754-XXX-54 Status: Project underway (Inactive)

Project Objective: Construct a new ADA restroom on the first floor of the Hacienda building

Project Description: CDBG Funds were awarded to construct a new ADA restroom

Basis for Schedule: Previously included in Hacienda de las Flores Improvement Program CIP 14-302. This is a stand alone project to install new ground floor ADA Restroom.

Basis for Cost: Contractor estimates

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration		5						5
072 - Construction		85						85
073 - Const Mgmt/Inspection		10						10
EXPENDITURE TOTALS		100						100
FUNDING SOURCES								
-CDBG Grant		47						47
780-Government Impact Fees		53						53
FUNDING TOTALS		100						100

Hacienda ADA Pathway

Project No: 0110-19-104

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation



Account Number & Status: Account No. 700-750-062-54 Status: Project advertised for bid via On-call Concrete Services (Inactive)

Project Objective: Replace and regrade path of travel from ADA parking stall to back entrance of the Hacienda building

Project Description: CDBG grant funds were received to upgrade the pathway from the parking to comply with the Americans with Disabilities Act.

Basis for Schedule: Work to upgrade ADA pathway at Hacienda will be completed by contractor.

Basis for Cost: Based on contractor estimates

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration		4						4
073 - Const Mgmt/Inspection		10						10
075 - Design		55						55
EXPENDITURE TOTALS		69						69
FUNDING SOURCES								
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
-CDBG Grant		33						33
750-Asset Replacement		36						36
FUNDING TOTALS		69						69

Storm Drain Master Plan

Project No: 0201-14-201

Category: Creeks & Drainage (Storm Drain System)

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: Account No: 700-722-XXX-14 Status: Completed

Project Objective: Determine, prioritize, and estimate capital improvement needs of the Town's storm drain collection system.

Project Description: The Town has approximately 27 miles of storm drain pipe in its collection system. This Master Plan is a proactive approach to determine needs, costs, and priorities associated with storm drain improvements for staff to program future capital improvement projects, including an annual storm drain replacement program. The master plan will assist coordinating storm drain improvements better to avoid cutting into newly paved streets or to require trenchless pipeline technology methods.

On July 8, 2015, Town Council adopted the Master Plan developed by Schaaf & Wheeler (S&W). Recommended capital improvement projects can be found in the Storm Drain Improvements Program. Additionally, Town Council appropriated \$38,200 of NPDES funds to amend S&W's contract to investigate property ownership for high and moderate priority storm drain improvement projects involving private properties.

November 13, 2019 reviewed and accepted the 2019 Addendum to the Storm Drain Master Plan to reflect new information regarding the performance of the storm drain system, reprioritize projects, and update cost estimates based on recent repairs and construction climate.

Basis for Schedule: An evaluation of the Storm Drains 36-inches or larger was conducted in August 2008. The Master Plan incorporated the evaluation's findings to create a comprehensive plan for addressing the storm drain collection system.

Basis for Cost: The project came in under the \$49K Budget and was paid for with \$25K in Fund 770 Storm Drain Impact Fee in lieu of the General Fund.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- 2019 SDMP Update		28						28
- Other: Software, etc.	3							3
- Private Property Study	34							34
- Storm Drain Master Plan	216							216
071 - Administration	56	1						57
EXPENDITURE TOTALS	309	29						338
FUNDING SOURCES								
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
-Infra Preserve	225							225
510-NPDES	74	4						78
770-SD Impact Fee	10	25						35
FUNDING TOTALS	309	29						338

398 Rheem Blvd. Sinkhole Abatement

Project No: 0207-20-101

Category: Creeks & Drainage (Storm Drain System)

Project Location: 398 Rheem Blvd

Responsible Public Works Department:



Account Number & Status: Account No. 700-740-062-04 Status: Complete

Project Objective: Abate sinkhole nuisance at 398 Rheem Boulevard

Project Description: Remove asphalt and sidewalk to expose sinkhole. Provide monitoring and repairs inside the 96-inch storm drain below. Inject polyurethane grout into soil to fill any voids and to secure the pipe.

Basis for Schedule: Abatement warrant was issued for the period of March 19, 2020, through April 8, 2020. Work was completed in this time.

Basis for Cost: Proposal from prime contractor to complete the work in the given time frame

Project Balance Note: The property owner will be invoiced for the \$338K of work to abate the nuisance on their property.

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- Case Pacific		155						155
- Hultgren-Tillis		25						25
- MSI		39						39
- Siteworks Construction		154						154
- Staff time		25						25
074 - Contingency		42						42
078 - Legal		25						25
EXPENDITURE TOTALS		465						465
FUNDING SOURCES								
-Developer		127						127
100-Palos Colorados		338						338
FUNDING TOTALS		465						465

Municipal Parking Lots & Pathways Resurfacing Program

Project No: 0302-16-303

Category: Parks & Open Space

Project Location: 1425 St. Mary's Road

Responsible Department: Public Works, Parks & Recreation



Account Number & Status: Account No: 700-753-062-20 Status: Surface seal Commons main parking lot (Inactive)

Project Objective: Provide well maintained municipal parking lots and pathways.

Project Description: Based on direction from Town Council at their April 22, 2020 meeting the repair of these Town facilities will be incorporated as appropriate into future Pavement Management Program projects. Several projects have been completed over the years including: 1) In 2018, all parking lots/pathways assessed to determine Pavement Condition index (PCI). Incorporate surfacing sealing Commons Park main parking lot into 2019 Joint Moraga-Lafayette Surface Seal project; and 2) The Commons Park interior & exterior pathways and Rancho Laguna Park pathways were seal coated in Fiscal Years 13/14, 4/15 & 15/16. All costs inflated annually by Construction Cost Index.

Basis for Schedule: In 2018, all parking lots/pathways assessed to determine Pavement Condition Index (PCI) (# in parenthesis). Incorporate surfacing sealing Commons Park main parking lot into 2019 Joint Moraga-Lafayette Surface Seal project.

Basis for Cost: The Commons Park interior & exterior pathways and Rancho Laguna Park pathways were seal coated in Fiscal Years 13/14, 4/15 & 15/16. All costs inflated annually by Construction Cost Index.

Project Balance Note: These types of repairs will be included in Pavement Management Program projects.

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- Commons Basketball Court		38						38
- Commons Exterior Path (52)	24							24
- Commons Interior Path (84)	10							10
- Commons Main Parking (52)		22						22
- Rancho Laguna Path (78)	3							3
EXPENDITURE TOTALS	37	60						97
FUNDING SOURCES								
100-Palos Colorados	37							37
250-Park Quimby Act		38						38
750-Asset Replacement		22						22
FUNDING TOTALS	37	60						97

Commons Park Improvement Program

Project No: 0301-14-304

Category: Parks & Open Space

Project Location: 1425 St. Mary's Road

Responsible Department: Public Works, Parks & Recreation



Account Number & Status: Account No: 700-753-062-61 Status: Closed

Project Objective: Provide minor park improvements aimed at improving customer safety and enjoyment.

Project Description: The following are potential projects:

- o Skatepark minor improvements (\$20K Community Project)
- o Reshingle Bandshell (moved to Roof projects)
- o Seal Coad and restripe basketball court surface
- o Repair flag pole
- o Repair Biondi fountain
- o Replace swing sets (\$28K)

Basis for Schedule: Current list is based on deferred maintenance and asset replacement list. A community funding project is scheduled for FY 19/20 and funded through donations to make minor improvements to the Skatepark consisting of a hydration station, concrete seat wall, and pathway repairs.

Basis for Cost: Potential sources of funds are Asset Replacement, Palos Colorados, or General Fund. Cost estimates are based on contractor estimates and staff estimates and inflated annually by the Construction Cost Index. Major capital improvements will be separated as its own CIP project.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
072 - Construction	69	20						89
EXPENDITURE TOTALS	69	20						89
FUNDING SOURCES								
-Donations		20						20
100-Palos Colorados	69							69
FUNDING TOTALS	69	20						89

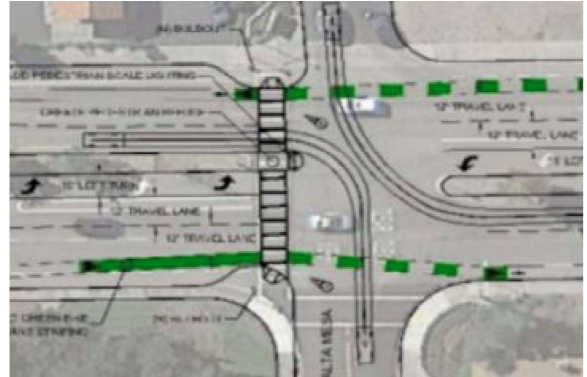
Moraga Road/Alta Mesa Crosswalk Improvements

Project No: 0410-18-105

Category: Transportation

Project Location: Moraga Rd and Alta Mesa

Responsible Public Works Department:



Account Number & Status: Account No: 700-742-062-38 Status: Completed

Project Objective: Improve the safety of the Moraga Road and Alta Mesa intersection with pedestrian and bicycle improvements.

Project Description: The project will install enhanced green high visibility bike lanes, pavement markings, sidewalk corner bulbouts with new curb ramps, pedestrian center median refuge, pedestrian lighting, pedestrian flashing beacon, speed feedback signs, and high visibility crosswalk striping. The intersection will require significant pavement work to repair base failures, crack seal, resurface pavement, restripe, and trigger ADA upgrades (curb ramps, sidewalks, etc.). These improvements will improve pedestrian and bike connection to Moraga shopping center and for the neighborhoods to the east.

Basis for Schedule: This project will receive a FY 19/20 TDA Article 3 Funds with the intent of constructing during the 2019 construction season. On June 12, 2019, Town Council approved and funded the project, including starting design in FY 18/19 so that these improvements can be incorporated with the 2019 paving project.

Basis for Cost: A conceptual engineer's cost estimate was developed by a consultant. The Town garnered a TDA grant in the amount of \$110K, half of what was requested. As a result, the project scope was value engineered to reduce costs. The pavement related work and associated expenses will be funded through the Pavement Management Program (Fund 711).

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration		6						6
072 - Construction		462						462
075 - Design		32						32
EXPENDITURE TOTALS		500						500
FUNDING SOURCES								
-TDA Grant		110						110
140-SL Spec District		86						86
210-Measure J		56						56
711-Pavement Management Program		248						248
FUNDING TOTALS		500						500

2019 Joint Lafayette-Moraga Surface Seal Project

Project No: 0423-08-106
Category: Transportation
Project Location: Town Wide
Responsible Department: Public Works



Account Number & Status: Account No: 711-740-062-73 Status: Construction completed.

Project Objective: To resurface 31 street segments within Moraga with cost effective pavement resurfacing techniques

Project Description: The 2019 Surface Seal project was a joint project with City of Lafayette. The project included applying a cape seal or a micro-surfacing treatment to a total of 31 street segments in the Town.

Basis for Schedule: The project was designed in 2018 and constructed in 2019.

Basis for Cost: The detailed costs per category are final cost for this project.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration		32						32
072 - Construction		1,383						1,383
073 - Const Mgmt/Inspection		52						52
075 - Design	97							97
EXPENDITURE TOTALS	97	1,467						1,564
FUNDING SOURCES								
711-Pavement Management Program	97	1,467						1,564
FUNDING TOTALS	97	1,467						1,564

Information Technology Infrastructure Program

Project No: 0504-14-306

Category: General Government

Project Location: 329 & 335 Rheem Blvd and 1200 Donald Drive

Responsible Department: Administrative Services



Account Number & Status: Account No: 700-525-069-40 Status: Moved to operating budget

Project Objective: Provide Information Technology (IT) infrastructure that supports the efficient and effective operation of Town business.

Project Description: Maintain the Information Technology (IT) environment that provides the following primary functions: (1) PC-based productivity applications (i.e., Microsoft Office), printing, e-mail and file sharing; (2) specialized department applications such as Springbrook, EIS Case Management, ARIES, CCTV and Geomedia; (3) Interconnectivity to the Department of Justice and County regional network; (4) telephone services; and (5) secure, encrypted remote access.

Basis for Schedule: The schedule is based on estimated life-cycle of hardware (including laptop and desktop computers, servers, switches, etc.), hardware warranties, and expected updates to network and software security tools and associated upgrades to software licenses and maintenance agreements.

Basis for Cost: The cost schedule is based on the replacement and upgrade schedule provided by the Town's contracted IT firm (Silicon Connections, LLC) and adjusted annually by the Construction Cost Index. This annual program started in FY 2013/14. Actuals to Date are cumulative.

Project Balance Note: In FY 20/21 IT infrastructure will be handled as an operating expense from Fund 750: Asset Replacement

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- Equipment	130	31						161
EXPENDITURE TOTALS	130	31						161
FUNDING SOURCES								
101-General Fund	53							53
750-Asset Replacement	77							77
750-Asset Replacement		31						31
FUNDING TOTALS	130	31						161

Climate Action Plan Implementation

Project No: 0502-18-602
Category: General Government
Project Location: Town Wide
Responsible Department: Public Works, Planning



Account Number & Status: Account No: 700-910-062-90 Status: Inactive

Project Objective: Implement financially feasible strategies from Climate Action Plan to Town-owned properties to reduce the Town's overall carbon footprint.

Project Description: *October 22, 2014*, Town Council accepted the Climate Action Plan (CAP), a long-term plan to reduce greenhouse gas emissions from daily activities of residents and local businesses, and containing strategies for energy efficiency, land use, transportation, water, wastewater and soil waste management.

May 8, 2019, Council directed staff to install five publicly-available electric vehicle (EV) charging stations at Town Offices and Moraga Commons main parking lot and two hydration stations (one each at Town Offices and the Council Chambers). \$46.5K funding from Fund 780 General Government Facilities Impact Fees was transferred from CIP 16-305 Minor Improvements to Government Facilities Program to this new CIP project.

Additionally, the Council approved energy efficiency upgrades for lighting and heating, ventilation, and air condition (HVAC) at Town Offices, Council Chambers/Corporation Yard, Hacienda de las Flores, and Moraga Library. Improvements to funded by PG&E's 0% interest financing program.

Basis for Schedule: Hydration Stations were installed in 2019. Electric Vehicles (EV) charging stations were separated into their own project and anticipated to be constructed in 2020.

Basis for Cost: Engineer's estimate for construction cost for 5 EV charging spaces is \$56K. Town has garnered grants totaling \$29.5K (53% of costs): \$7.5K from MCE Clean Energy's MCEv program, \$11K from Bay Area Air Quality Management District Charge! program, and \$11K from 511 Contra Costa. EV stations will be metered with funds offsetting electrical bills and ongoing operation. Estimate for hydration stations is \$20K. The \$75K of energy efficiency upgrades to be funded through energy savings with complete payoff occurring within 10 years of project implementation.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- Hydration Stations		10						10
EXPENDITURE TOTALS		10						10
FUNDING SOURCES								
780-Government Impact Fees		10						10
FUNDING TOTALS		10						10

Vehicle & Operating Equipment Program

Project No: 0507-14-501

Category: General Government

Project Location: Town-wide

Responsible Department: Public Works, Police, Parks & Recreation



Account Number & Status: Account No: 700-610-062-49 Status: Inactive

Project Objective: Provide reliable Town vehicles and operating equipment to prevent disruption in service and to minimize excessive maintenance costs.

Project Description: To purchase replacement vehicles (Police and Maintenance) and operating equipment (cherry picker, fork lift, etc.) for Town fleet at the end of service life on an as-needed basis.

In FY19/20, Police's 2011 Ford Crown Victoria (#138) and Public Works' 1999 Jacobsen Trailer was replaced along with the 2002 Public Works Ford-350 truck and the 2001 Dodge Ram 15-passenger van used by the Parks & Recreation Department.

Basis for Schedule: State of vehicles and equipment are reviewed annually to determine the appropriate candidate(s) for replacement, based upon age, mileage, and current/anticipated service expenditures.

Basis for Cost: Estimate provided by dealership and past costs for strip and installation of equipment and adjusted annually by the Construction Cost Index. Costs include required vehicle equipment.

Project Balance Note: In FY20/21 Vehicle & Equipment will be handled as an expense from Fund 750: Asset Replacement

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- Police	302	43						345
- Public Works	101	35						136
082 - Other		41						41
EXPENDITURE TOTALS	403	119						522
FUNDING SOURCES								
101-General Fund	40							40
103-COPS	175	43						218
720-Public Safety Impact	12							12
750-Asset Replacement	176	76						252
FUNDING TOTALS	403	119						522

Electrical Vehicle Charging Station

Project No: 0508-20-103
Category: General Government
Project Location: 329 Rheem Blvd
Responsible Department: Public Works



Account Number & Status: Account No. 700-725-XXX-20 Status: Underway

Project Objective: To install four electric vehicle charging stations two at 329 Rheem Blvd. and two at Commons Park for public use.

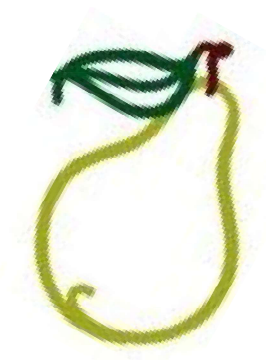
Project Description: This project was separated from the Climate Action Plan CIP 18-602 project which included funding for the purchase and installation of four EV chargers.

Basis for Schedule:

Basis for Cost:

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
- Equipment - Charging Station		18						18
071 - Administration		8						8
072 - Construction		42						42
079 - Permits		1						1
EXPENDITURE TOTALS		69						69
FUNDING SOURCES								
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
-Contra Costa Grant - 511		23						23
780-Government Impact Fees		46						46
FUNDING TOTALS		69						69



TOWN OF MORAGA

TABLE C Future Capital Improvement Projects Funding Source Summary (in 1000's)									
	CIP Number	Actuals to Date	Amended FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Project Total
Buildings & Facilities (Municipal)									
Commons Park Restroom Replacement	21-105				297				\$ 297
Creeks & Drainage (Storm Drain System)									
Sedimentation Basin Study	23-201					22			\$ 22
Moraga Road Drainage	21-201				263				\$ 263
Parks & Open Space									
None									
Transportation									
Commercial Centers Streetlighting	17-101					415			\$ 415
2023 Pavement Reconstruction	23-401				240	486	2,829		\$ 3,555
General Government									
None									
Total		\$ -	\$ -	\$ -	\$ 800	\$ 923	\$ 2,829	\$ -	\$ 4,552

Commons Park Restroom Replacement

Project No: 0109-21-105

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 1425 St. Mary's Road

Responsible Department: Parks & Recreation



Account Number & Status: Account No: 700-721-XXX-21 Status: Scheduled & Partially Funded.

Project Objective: Replace existing restroom building at Moraga Commons Park.

Project Description: Remove existing restroom structure at Moraga Commons Park and install a new restroom structure consisting of 4 Americans with Disabilities Act (ADA) all gender restrooms with two drinking fountains including water bottle filling stations. This project was removed from the ADA Compliance Facilities to create this standalone CIP since scope has increased from upgrades to replacement.

Basis for Schedule: Public Restroom Company estimates a 150 day schedule to complete scope of work. Demolition, site preparation and required building pad will need to be completed by the Town and it is recommended that work at Moraga Commons Park be scheduled towards late Summer, early Fall contingent on fundraising.

Basis for Cost: On April 2, 2018, the Moraga Community Foundation (MCF) submitted to the Town design specifications for a pre-fabricated restroom structure inclusive of turnkey installation. MCF plans to fundraise for the entire cost of the project, initially set at \$275K based on 2018 dollars.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration				4				4
072 - Construction				249				249
074 - Contingency				33				33
075 - Design				8				8
079 - Permits				3				3
EXPENDITURE TOTALS				297				297
FUNDING SOURCES								
-MCF Donation				275				275
-Unfunded				22				22
FUNDING TOTALS				297				297

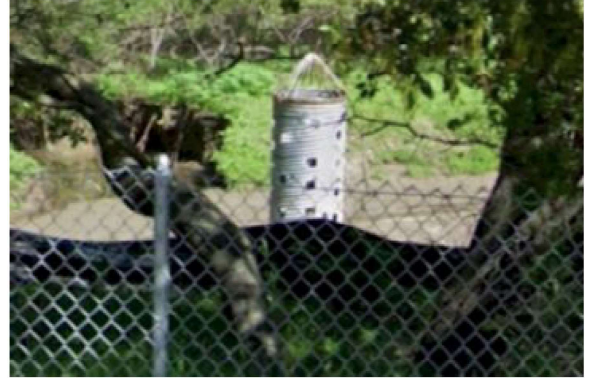
Sedimentation Basin Study

Project No: 0204-22-201

Category: Creeks & Drainage (Storm Drain System)

Project Location: Camino Ricardo

Responsible Public Works Department:



Account Number & Status: Account No. 700-722-XXX-22 Status:

Project Objective: Address sedimentation issues at the Missouri riser basin at the north end of Camino Ricardo

Project Description: Perform a value engineering study to evaluate whether the existing Missouri riser basin can be improved for better sediment retention and sediment transport

Basis for Schedule: Schedule based on 2019 Storm Drain Master Plan Addendum but subsequently moved to FY 23/24 from FY 21/22 to prioritize Moraga Road Drainage

Basis for Cost: Cost based on estimate provided in the 2019 Storm Drain Master Plan Addendum

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration					2			2
072 - Construction					14			14
073 - Const Mgmt/Inspection					1			1
074 - Contingency					1			1
075 - Design					4			4
EXPENDITURE TOTALS					22			22
FUNDING SOURCES								
-Undetermined					22			22
FUNDING TOTALS					22			22

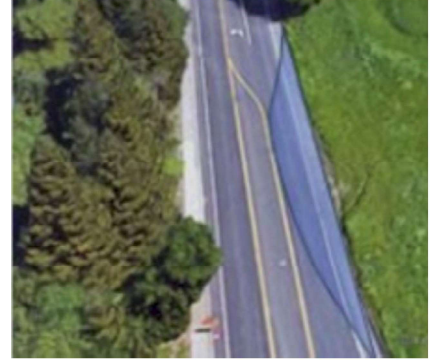
Moraga Road Drainage

Project No: 0205-21-201

Category: Creeks & Drainage (Storm Drain System)

Project Location: Moraga Road

Responsible Public Works Department:



Account Number & Status: Account No. 700-722-XXX-21 Status:

Project Objective: To improve the drainage on the east side of Moraga Road between Dolores Court and Hansen Court. To add parking and trail access.

Project Description: Add drainage, parking and trail access

Basis for Schedule: Schedule based on 2019 Storm Drain Master Plan Addendum but subsequently moved to FY 21/22 to FY 23/24

Basis for Cost: Cost based on estimate provided in the 2019 Storm Drain Master Plan Addendum

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration				25				25
072 - Construction				167				167
073 - Const Mgmt/Inspection				12				12
074 - Contingency				17				17
075 - Design				42				42
EXPENDITURE TOTALS				263				263
FUNDING SOURCES								
-Undetermined				263				263
FUNDING TOTALS				263				263

Commercial Centers Streetlighting

Project No: 0416-17-101

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: Account No: 700-724-XXX-17 Status: Deferred from FY17/18 to FY20/21

Project Objective: Determine, prioritize, and estimate capital improvement safety and street lighting needs at the two commercial centers in Town.

Project Description: The Town Council goals for 2016 identified a need for increased lighting around the Rheem and the Moraga Center areas, including outside the Town Council Chambers with funding for installation and maintenance determined through the annexation process of affected properties into the existing Street Light Assessment District. This project will determine the locations that do not meet current standards or the Town's policy for safety lighting, and estimate costs for enhancing the existing street lights or installing new street lights in these areas. Examples of streetlight improvements may include but are not limited to the following: 1. Increase luminance or wattage of existing street lights; 2. Relocate street lights to areas of need; 3. Install new street lights.

Basis for Schedule: The schedule of the process is (1) Study to determine streetlight options and associated costs; (2) Survey property owners on which options they will support if annexed into the Street lighting Assessment District; (3) Annex property owners into District; and (4) Design and install street lighting.

Basis for Cost: Study will determine which street light option to pursue and associated costs.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration					15			15
072 - Construction					250			250
073 - Const Mgmt/Inspection					25			25
074 - Contingency					25			25
075 - Design					50			50
081 - Study					45			45
082 - Other					5			5
EXPENDITURE TOTALS					415			415
FUNDING SOURCES								
500-Light District					415			415
FUNDING TOTALS					415			415

2023 Pavement Reconstruction

Project No: 0428-23-401
Category: Transportation
Project Location: Town Wide
Responsible Department: Public Works



Account Number & Status: Account No. 700-724-XXX-23 Status: Project is in the planning stage

Project Objective: Annually review Pavement Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance.

Project Description: 2023 Pavement Reconstruction will take some of the streets with the lowest PCI and reconstruct the street using full-depth reclamation treatment.

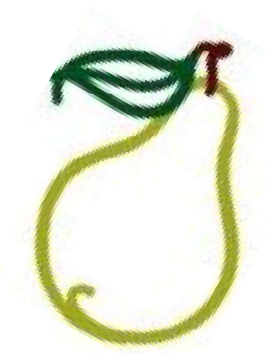
Basis for Schedule: The Town utilizes StreetSaver, an industry standard pavement asset management software to preliminarily select candidate street segments to repair because it is objective and it is a valuable tool to guide the Town on how to invest the Town's limited pavement funds to maintain the Town's entire pavement network in the best possible condition.

Basis for Cost: The budgeted costs are based on consultant contracts as well as engineering cost estimates for construction.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)							PROJECT TOTAL
	Actuals to Date	Amended FY 19/20	2020-21	2021-22	2022-23	2023-24	2024-25	
071 - Administration					50	75		125
072 - Construction					150	2,095		2,245
073 - Const Mgmt/Inspection					23	300		323
074 - Contingency					23	300		323
075 - Design				240	240	59		539
081 - Study								0
EXPENDITURE TOTALS				240	486	2,829		3,555
FUNDING SOURCES								
205-RMRA (Gas Tax)						279		279
212-Garbage Vehicle Impact Fees					249	400		649
213-Measure K				240	237	2,150		2,627
FUNDING TOTALS				240	486	2,829		3,555

TABLE D Potential Capital Improvement Projects Funding Source Summary (in 1000's)	CIP Number	Project Total
Buildings & Facilities (Municipal)		
Hacienda Building Exterior & Interior Light Replacement	18-303	\$ 62
Hacienda Building Window Replacement	TBD	\$ 200
Hacienda Mosiac Room Restoration	TBD	\$ 68
Multi- Generational Community Center	TBD	\$ 9,518
Municipal Building Repainting	14-303	\$ 139
Municipal Building Restroom Refurbishment	18-302	\$ 231
Pavilion Building Flagstone Staircase Replacement	TBD	\$ 185
Creeks & Drainage (Storm Drain System)		
Corliss Dr Drian Inlets	TBD	\$ 40
Ascot & Moraga Drain Inlet	TBD	\$ 220
Bollinger Clean/Replace	TBD	\$ 70
St Mary's Rd Culvert Replacement	TBD	\$ 370
Del Rio Way Cleaning	TBD	\$ 5
Update Hydraulic Modeling	TBD	\$ 50
Parks & Open Space		
Community Sports Field	TBD	\$ 11,348
Mulholland Open Space Preserve Improvements	TBD	\$ 386
Municipal Fence Replacement Program	TBD	\$ 111
Neighborhood Parks	TBD	\$ 5,059
Trails System Development and Expansion	TBD	\$ 4,643
Turf Improvements Program	15-303	\$ 1,387
Transportation		
Bollinger Canyon Rd Hillside Stablization	16-102	\$ 547
Bollinger Canyon Trail (to Las Trampas Wilderness)	TBD	\$ 1,904
Canyon Rd Bicycle Improvements (County to Constance Pl)	TBD	\$ 623
Livable Moraga Rd Improvements - Construction	TBD	\$ 6,612
Moraga Pedestrian & Bicycle Master Plan Improvements	13-102	\$ 3,175
Municipal Monument Gateway Program	16-311	\$ 84
Municipal Wayfinding Signage Program	15-601	\$ 140
PG&E Undergrounding - Phase 2	TBD	\$ 1,105
St Mary's/Rheem/Bollinger Canyon Roundabouts - Construction	TBD	\$ 4,509
Rheem Blvd Bike & Pedestrian	TBD	\$ 284
Rheem Blvd High Visibility Crosswalk	16-105	\$ 215
Total		\$ 53,290

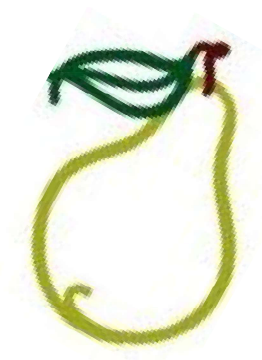


TOWN OF MORAGA



FINANCIAL MANAGEMENT POLICIES

Canyon Road Bridge Replacement Project



TOWN OF MORAGA

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Amending Section 3.04.30 "Contract)
Authority of the Town Manager" of)
Title 3 "Revenue and Finance" of the)
Moraga Municipal Code to Increase)
the Limit for Purchases which may)
be Approved by the Town Manager)

Ordinance No. 283

WHEREAS, the Town Manager's spending authorization limit was last approved by the Town Council on March 9, 2011 in reference to Ordinance No. 231 in compliance with Government Code Section 54201 through 54205; and

WHEREAS, the current spending authorization for the purchase of goods and services and professional services, except for auditing and legal services, is limited to \$15,000 without Town Council approval; and

WHEREAS, the costs of goods and services has continued to increase since the last adjustment of the authorization limit; and

WHEREAS, the proposed ordinance provides an increase in the Town Manager's purchasing limit from \$15,000 to \$25,000; and

WHEREAS, an increase in the Town Manager's spending authorization limit to \$25,000 will reduce administrative time related to the procurement of relatively small purchase amounts; and

WHEREAS, the proposed Ordinance facilitates implementation of Council goals and directions and eliminates the delay in the procurement of goods and services; and

WHEREAS, the increased limit of \$25,000 is consistent with similar authorization limits of city managers throughout Contra Costa County.

THE TOWN COUNCIL OF THE TOWN OF MORAGA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Findings.

The Town Council hereby finds and declares as follows:

- A. The Town Council considered the amendments proposed and finds that an increase in the Town Manager spending limit to \$25,000 is necessary to ensure that there will be no delay in the procurement of goods and services.

This Ordinance is exempt from the provisions of the California Environmental Quality Act (CEQA), under Section 15061(b)(3) of the CEQA Guidelines (14 Cal. Code Regs. 15000 et seq.) because it can be seen with certainty that there is no possibility that the adoption of this Ordinance may have a significant effect on the environment.

SECTION 2. Amendment.

Title 3, Revenue and Finance, Chapter 3.04 – Purchasing System, Section 3.04.030 – Contract authority of the town manager, of the Town of Moraga Municipal Code is hereby amended to read as follows with additions shown through underline:

“3.04.030 - Contract authority of the town manager.

The town manager is hereby authorized to enter into and execute for and on behalf of the town without the prior approval of the town council, any contract, other than for the provision of auditing and legal services:

- A. Which is not required by any applicable law to be let to the lowest bidder;
- B. Which provides for payment of money by the town;
- C. Which contains a maximum compensation figure less than twent -five thousand dollars ~~\$ 25 000~~ and;
- D. For which monies have been appropriated, for which there is an unexpended unencumbered balance of such appropriation sufficient to pay the expense of the contract, and the appropriate procurement procedures have been followed.

All other sections of Chapter 3.04 shall remain unchanged.

SECTION 3. Effective Date. This ordinance becomes effective thirty (30) days after its final passage and adoption.


SECTION 4. The Town Clerk is hereby ordered and directed to certify the passage of this Ordinance by the Town Council of the Town of Moraga, California, and cause the same to be published in accordance with State law.

SECTION 5. Severability. If any provision of the Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provisions or applications of the Ordinance. To this end, the provisions of this Ordinance are severable. This Town Council hereby declares that it would have adopted this Ordinance irrespective of the invalidity of any particular portion thereof.

The foregoing Ordinance was introduced at a regular meeting of the Town Council of the Town of Moraga, California held on August 28, 2019 and was adopted and ordered published at a regular meeting of the Town Council held on September 11, 2019.

AYES: Mayor Wykle, Vice Mayor Korpus, Councilmembers McCluer, Sos and Woehleke
NOES: None
ABSTAIN: None
ABSENT: None

AFFIRMED:

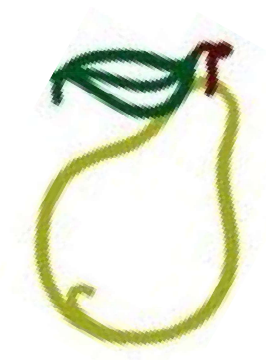


Roger N. Wykle, Mayor

ATTEST:



Marty C. McInturf, Town Clerk



TOWN OF MORAGA

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Establishing a Balanced Budget Policy)

Resolution No. 83 - 2014

WHEREAS, the Town Council adopts an annual budget establishing a spending plan before the start of each fiscal year, July 1; and

WHEREAS, adoption of the fiscal year spending plan is the beginning of a continuous financial management process where ongoing monitoring efforts include:

1. Quarterly Revenue and Expenditure Reports to monitor the Town's financial condition relative to the spending plan;
2. Town Council Goal Update Reports to monitor the progress of major Town goals adopted by the Town Council;
3. Mid-Year Budget Review to review The Town's financial condition and make adjustments to the spending plan, if necessary; and
4. Comprehensive Annual Financial Report that is the year-end report showing the final results of the Town's financial operations for all funds and includes the audited financial statements by the Town's independent certified public accountant; and

WHEREAS, the budget is developed and maintained in accordance with generally accepted accounting principles (GAAP); and

WHEREAS, the State of California requires that a jurisdiction's annual budget shall not exceed the annually calculated Gann Appropriations Limit.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Moraga that the Town Council will adopt and maintain a structurally balanced budget, which means that operating revenues shall fully cover operating expenditures, including debt service; and

BE IT FURTHER RESOLVED, in the event of economic hardship and/or a natural disaster, the General Fund reserve, or balance of non-recurring revenues, is intended to temporarily support ongoing operating expenditures in order for the Town to continue providing services; and

BE IT FURTHER RESOLVED, that prior to an event where non-recurring revenues are used for a non-recurring expenditure, such as the purchase or construction of a building for new or expanded programs, there must be ongoing revenues to support the ongoing maintenance and operations of the new purchase and/or construction and associated programs.

PASSED AND ADOPTED by the Town Council of the Town of Moraga at a special meeting held on November 18, 2014 by the following vote:

AYES: Mayor Chew, Vice Mayor Wykle, Councilmembers Arth, Metcalf and Trotter
NOES: None
ABSTAIN: None
ABSENT: None



Ken Chew, Mayor

Attest:


Marty C. McInturf, Town Clerk

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Establishing a General Purpose Fund)
Reserve Policy of Fifty Percent (50%))
and Transferring Any Additional Net)
Surplus at Each Fiscal Year End to the)
Asset Replacement Fund, and) Resolution No. 5 - 2015
Rescinding Resolution 8-2012)
_____)

WHEREAS, the Town Council desires to achieve and maintain a General Purpose Fund Reserve (unassigned fund balance) equal to fifty percent (50%) of General Purpose Fund expenditures and first established such policy in 2009; and

WHEREAS, the Fund 750 – Asset Replacement Fund was established in 1989 as a mechanism for setting aside monies for the expected replacement of Town's assets, such as vehicles, roofs and other building components and has an estimated ending fund balance for fiscal year FY 2014/15 of only \$114,000; and

WHEREAS, the Fund 705 – Infrastructure Preservation and Improvement (IPI) Fund was established in 2009 and intended to provide funding for capital projects toward preserving or improving the Town's infrastructure assets such as its streets, storm drains and buildings or facilities and has an estimated ending fund balance for FY 2014/15 of only \$72,492; and

WHEREAS, with the passage of Measure K in November 2012 implementing a one-cent general sales tax over 20 years and the issuance of the 2013 Certificates of Participation for Infrastructure Improvements, the Town's streets and storm drain infrastructure has a dedicated source of funding in accordance with Town Council direction on the use of the general sales tax revenues; and

WHEREAS, the Audit and Finance Committee has conducted an in-depth and comprehensive study of the Town's needs with respect to asset replacement and recommended to the Town Council to re-establish the Asset Replacement Program and funding structure, including the merging of the IPI and Asset Replacement funds; and

WHEREAS, IPI and Asset Replacement Fund both serve to provide funding toward preserving and improving the Town's infrastructure assets and there is a sound rationale for merging the two funds into one; and

WHEREAS, the Audit and Finance Committee further recommended to the Town Council to modify the Town's reserve policy such that when the General Purpose Fund balance exceeds the 50% target, any excess is transferred to the Asset Replacement Fund; and

WHEREAS, the Town's prudent financial practices often result with a year-end General Purpose Fund surplus or net revenues, where annual operating revenues exceed annual operating expenditures.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Moraga that a General Purpose Fund Reserve policy is established such that net revenues from each fiscal year end shall be retained in the General Fund Unassigned Fund Balance in order to achieve a General Purpose Fund Reserve equal to fifty percent (50%) of General Purpose Fund operating expenditures of the most recent fiscal year end.

BE IT FURTHER RESOLVED, that the Town Manager merge the Infrastructure Preservation and Improvement Fund with the Asset Replacement Fund, and transfer the uncommitted fund balance of Fund 705 – IPI to Fund 750 – Asset Replacement Fund.

BE IT FURTHER RESOLVED, that any additional net revenues at each fiscal year end above the amount needed to satisfy the General Purpose Fund Reserve target of 50% be transferred to the Asset Replacement Fund.

BE IT FURTHER RESOLVED, that previously adopted Resolution 8-2012 is hereby rescinded and replaced with the establishment of this policy.

PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on January 14, 2015 by the following vote:

AYES: Mayor Wykle, Councilmembers Arth, Onoda and Trotter
NOES: None
ABSTAIN: None
ABSENT: Vice Mayor Metcalf



Roger Wykle, Mayor

Attest:



Marty C. McInturf, Town Clerk

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Adopting a Resolution Approving a Policy)
on Fixed Assets)

Resolution No. 60-2009

WHEREAS, it is within the purview of Generally Accepted Accounting Principles (GAAP) to establish a policy on the recording and depreciation of fixed assets; and

WHEREAS, the Town of Moraga has not as of this date established a policy to guide the recordation and depreciation of fixed assets; and

WHEREAS, it has been suggested by our auditors Mann, Urrutia, and Nelson that such a policy be established; and

WHEREAS, the Town Council has read, reviewed, and agreed to the principles outlined in the attached Exhibit A, which is incorporated herein by reference.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Moraga that the attached Exhibit A is hereby approved and adopted.

PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on September 23, 2009 by the following vote:

AYES: Mayor Trotter, Vice Mayor Chew, Councilmembers Harpham,
Mendonca and Metcalf

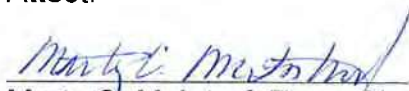
NOES: None

ABSTAIN: None

ABSENT: None


Dave Trotter, Mayor

Attest:


Marty C. McInturf, Town Clerk

**TOWN OF MORAGA
FIXED ASSETS CAPITALIZATION, INVENTORY CONTROL AND
REPLACEMENT POLICY
EXHIBIT A**

ASSET VALUATION THRESHHOLDS

Fixed Assets are categorized to comply with generally accepted accounting principles as adjusted for governmental entities. The categories used in the Town of Moraga include Infrastructure Assets (which include betterments or improvements) and Equipment which is generally less costly and more mobile. The cost at which an asset is capitalized is reflected below:

INFRASTRUCTURE

Valuation Threshold: \$100,000 per subsystem

Assets to be included:

Network	Subsystem
Roadways/Streets	Pavement Curb, Gutter & Sidewalk Traffic Signals Traffic Signs Street Lights Landscaped Medians
Storm Drainage System	Pipe Channels/Culverts Sumps/Pumps/Pump Stations
Parks & Recreation	Major Park Facilities
Buildings	All
Land	Improved Unimproved
Work in Progress	Capital Improvement Program Projects

BETTERMENTS

Valuation Threshold: \$50,000 per betterment

Betterments consist of substantial work to upgrade, expand, and prolong the useful life of the infrastructure assets included above.

EQUIPMENT

Valuation Threshold: \$5,000 per individual piece of equipment

Equipment includes a wide variety of assets used by Town Departments in the day-to-day operations of the Town. While the list of equipment is too extensive to enumerate, it would include, but not be limited to, pieces of equipment such as computers, vehicles, chippers, large lawn mowers and other public works operations and maintenance equipment. Equipment purchases in excess of \$1,000 are to be inventoried by each department and reported annually to the Finance Department. Items in excess of \$5,000 must be approved by the Town Council prior to acquisition.

TOWN COUNCIL AUTHORITY

Town Council authorization is required prior to the purchase/expenditure for all assets which fall into the above categories as is their surplus and disposal. The methods prescribed in the Town of Moraga Purchasing Policy indicate the specific method for acquisition.

**TOWN OF MORAGA
FIXED ASSETS CAPITALIZATION, INVENTORY CONTROL AND
REPLACEMENT POLICY
EXHIBIT B**

FIXED ASSETS USEFUL LIVES

Depreciation is calculated for all applicable fixed assets on a case by case basis. Useful lives are estimated as follows:

Network	Infrastructure/Betterments Subsystem	Useful Life (Years)
Roadways/Streets	Pavement	30
	Curb, Gutter & Sidewalk	100
	Traffic Signals	25
	Traffic Signs	7
	Street Lights	25
	Landscaped Medians	25
Storm Drainage System	Pipe	20-100
	Channels/Culverts	50
	Sumps/Pumps	25
Parks & Recreation	Major Park Facilities	25
Buildings	All	50
Land	Improved	Not Depreciated
	Unimproved	Not Depreciated
Work in Progress	Capital Improvement	
	Program Projects	Not Depreciated

Equipment

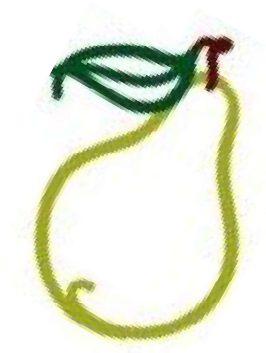
Equipment depreciation is calculated on a case-by-case basis depending upon the asset and the intensity of its use. Useful lives are determined based upon experience, comparisons with other entities, generally accepted accounting principles and the condition of the asset upon acquisition. Generally equipment is depreciated over lives of between 3 to 25 years.

**TOWN OF MORAGA
FIXED ASSETS CAPITALIZATION, INVENTORY CONTROL AND
REPLACEMENT POLICY
EXHIBIT C**

FORMS

The Finance Department is responsible for the periodic update and management of the following forms and instructions:

- I. Equipment Acquisition
- II. Equipment Transfer
- III. Equipment Surplus/Disposition
- IV. Infrastructure Valuation Form (GASB 34)



TOWN OF MORAGA

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Classifying the Various Components of)
Fund Balance as Defined in GASB)
Statement No. 54, Fund Balance)
Reporting and Governmental Fund Type)
Definitions)
_____)

Resolution No. 24- 2011

WHEREAS, the Governmental Accounting Standards Board (GASB) has issued Statement No. 54, Fund balance Reporting and Governmental Fund Type Definitions with the intent of improving financial reporting by providing fund balance classifications that will be more easily understood; and

WHEREAS, GASB Statement No. 54 classifies the various components of fund balance into five components; and

WHEREAS, the various components of fund balance are defined in Exhibit A attached to this resolution; and

WHEREAS, the classification and reporting of fund balance components as required by GASB Statement No. 54 will be effective starting with the fiscal year 2010-2011 reporting.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Moraga that the Town Council adopts the Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions as outlined in Exhibit A.

PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on June 22, 2011 by the following vote:

AYES: Mayor Mendonca, Vice Mayor Metcalf, Councilmembers Chew,
Harpham and Trotter
NOES: None
ABSTAIN: None
ABSENT: None



Karen Mendonca, Mayor

Attest:



Marty C. McInturf, Town Clerk

EXHIBIT A
VARIOUS COMPONENTS OF FUND BALANCE AS DEFINED BY GOVERNMENTAL
ACCOUNTING STANDARDS BOARD STATEMENT NO. 54

Nonspendable Fund Balance:

Petty Cash: The portion of fund balance that represents the asset amount of petty cash, held by a given fund.

Prepaid Expenditures: The portion of fund balance that represents the asset amount of prepaid expenditures, held by a given fund.

Notes Receivable: The portion of fund balance that represents the asset amount of notes receivable, held by a given fund.

Advances to Other Funds: The portion of fund balance that represents the asset amount of cash advanced to other funds, held by a given fund.

Loan Receivable: The portion of fund balance that represents the asset amount of loans receivable, held by a given fund.

Restricted Fund Balance:

Debt Service: The portion of fund balance derived from those funds within a given fund that have been set aside for debt service.

Grants: The portion of fund balance derived from grant funds.

Fund Balance-Restricted: The portion of fund balance that is in a governmental fund that is restricted due to limitations imposed by law through constitutional provisions or enabling legislation not otherwise defined above.

Committed Fund Balance:

Fund Balance-Committed: The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (Town Council).

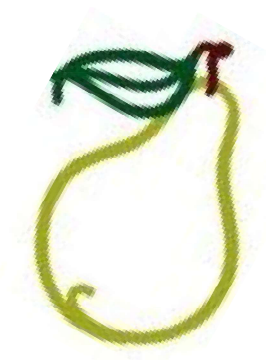
Assigned Fund Balance:

Encumbrances: To account for that portion of fund balance that is being used to fund appropriations being carried over from the prior year into the current fiscal year.

Capital Projects: The portion of fund balance that has been appropriated for specified capital projects and remains unspent.

Unassigned Fund Balance:

Fund Balance: The Unassigned fund balance classification includes amounts that do not fall into one of the above four categories. This classification represents fund balances that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only fund that should report his category of fund balance.



TOWN OF MORAGA

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Accepting the Modifications to the)	
Investment Policy and Accepting the)	
Investment Recommendations of the)	Resolution No. 44 - 2010
Audit and Finance Committee)	
_____)	

WHEREAS, government code requires that the legislative body annually review and accept changes to the existing investment policy; and

WHEREAS, the Investment Policy has been reviewed and modified to strengthen and clarify language; and

WHEREAS, the Town Council has reviewed and discussed such changes; and

WHEREAS, the Town Council directed staff to review and research other investment opportunities for "idle" cash; and

WHEREAS, the Audit and Finance Committee (AFC) has made its suggestions for the modifications to the investment policy; and

WHEREAS, the Audit and Finance Committee has also made its recommendation to the Council to maintain its current investment strategy with the Local Agency Investment Fund (LAIF).

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Moraga that the modifications to the Investment Policy are hereby approved and adopted and staff is directed to finalize those changes to create a final investment policy document.

BE IT FURTHER RESOLVED by the Town Council of the Town of Moraga that the recommendation of the AFC to remain invested in LAIF at the current levels is hereby approved and adopted.


PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on May 12, 2010 by the following vote:

AYES: Mayor Chew, Vice Mayor Mendonca, Councilmembers Harpham and Trotter
NOES: None
ABSTAIN: None
ABSENT: Councilmember Metcalf



Ken Chew, Mayor

Attest:


Marty C. McInturf, Town Clerk

TOWN OF MORAGA INVESTMENT POLICY

1. **Purpose.** The purpose of this policy is to establish strategies, practices, and procedures to be used in administering the Town of Moraga investments. The goal is to establish guidelines to manage Town funds to maximize security and liquidity while also complying with this investment policy and California Government Code Sections 53600 through 53659, which govern investments for municipal governments.
2. **Scope:** This policy applies to all financial assets of the Town which are available for investment. Any bond fund investments will be held separately and made in accordance with the bond debenture requirements.
3. **Objectives.** The Town's investment objectives, in order of priority, are:

Safety. The standard of care to be applied by the Audit and Finance Committee (AFC) in making its recommendations to the Council will be the "prudent investor" standard, as defined under Government Code Section 53600.3. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective is to mitigate both credit risk and interest rate risk.

Liquidity. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. The portfolio should be structured so that securities mature concurrent with expected cash requirements. Since all possible cash requirements cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets. A portion of the portfolio should be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

Yield. The Town's yield objective is to achieve a reasonable rate of return rather than the maximum generation of income that might expose the Town to unacceptable levels of risk. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the investment risk and liquidity needs. Yield is of secondary importance compared to the safety and liquidity.

Diversity. The Town shall maintain a diversified portfolio to minimize the risk of loss resulting from over concentration of assets in a specific maturity, issuer or security type.

4. **Investment Strategies.**

Buy and Hold. In order to minimize the impact of interest rate risk, it is intended that all investments will be held to maturity. Investments may be sold prior to maturity for cash flow, appreciation purposes or in order to limit losses, however, no investment shall be based solely on earnings anticipated from capital gains.

No Speculation. The purchase of securities with the intent to profit from favorable changes in market prices or market conditions is prohibited.

TOWN OF MORAGA INVESTMENT POLICY

No Leveraging. Borrowing money for the purpose of investing is prohibited

5. **Investment Manager.** The Town Council may, upon recommendation of the Audit and Finance Committee, engage the services of one or more external investment managers to assist in the management of the Town's investment portfolio in a manner consistent with the Town's objectives. Such external managers may be granted limited discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940, or be exempt from such registration, and have at least \$5,000,000 in assets under management. Such external managers shall be prohibited from 1) selecting broker/dealers, 2) executing safekeeping arrangements, and 3) executing wire transfers.

Upon execution of any trade, the Town must receive confirmation directly from the broker/dealer and the custodian, not from the investment manager. Safekeeping of investments recommended by the investment manager shall be maintained by the Town's regular custodian, and not with the investment manager.

6. **Financial Dealers and Institutions.** The Administrative Services Director and the Audit and Finance Committee shall obtain information from qualified financial institutions to determine if the institution makes markets in securities appropriate for the Town's needs, can assign qualified sales representatives and can provide written agreements to abide by the conditions set forth in the Town of Moraga Investment Policy. Investment accounts with all financial institutions shall be standard non-discretionary accounts and may not be margin accounts.

All financial institutions which desire to become qualified bidders for investment transactions must supply the following:

- Audited financial statements for the institution's three most recent fiscal years.
- At least three references from California local agencies whose portfolio size, investment objectives and risk preferences are similar to the Town's.
- A statement certifying that the institution has reviewed the California Government Code Section 53600 *et seq.* and the Town's Investment Policy and that all securities offered to the Town shall comply fully and in every instance with all provisions of the California Government Code.

The Administrative Services Director will maintain a list of financial institutions authorized to provide investment services to the Town.

7. **Authorized Investments.** The Town will invest only in those instruments authorized by the California Government Code Section 53601. The Town will not invest in stock, will not speculate and will not deal in futures or options. The investment market is highly volatile and continually offers new and creative opportunities for enhancing interest earnings. Accordingly, the Town will thoroughly investigate any new investment vehicles before committing Town funds to them. The following investments are authorized:

TOWN OF MORAGA INVESTMENT POLICY

Collateralized or insured bank savings accounts and demand deposits.

- Investment in any one financial institution may not exceed 10% of the portfolio.
- Investment in this category may not exceed 25% of the portfolio.

Collateralized or insured certificates of deposit: Purchased through a bank or savings and loan association for a specified period of time at a specified rate of interest.

- Maturity may not exceed 2 years.
- Investment in any one financial institution may not exceed 10% of the portfolio.
- Investment in this category may be 25% of the portfolio.

United States Treasury securities: Obligations issued by the U.S. Treasury for which the full faith and credit of the United States is pledged for payment of principal and interest.

- Maturity may not exceed 5 years.
- Investment in this category may be up to 100% of the portfolio.

Federal agency obligations: Obligations issued by Federal Government agencies or government sponsored agencies such as Government National Mortgage Association (GNMA), the Federal Farm Credit Bank (FFCB), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Student Loan Marketing Association (SLMA), and the Federal Home Loan Mortgage Corporation (FHLMC).

- Maturity may not exceed 5 years.
- Investment in any one Federal agency may not exceed 20% of the portfolio.
- Investment in this category may not exceed 50% of the portfolio.

Local Agency Investment Fund (LAIF): The Local Agency Investment Fund has been established by the State of California that allows local agencies to pool their investment resources.

- Investment in this category may be up to 100% of the portfolio.

Banker's acceptances: Bills of exchange or time drafts drawn on and accepted by commercial banks.

- The bank must be one of the 15 largest banks in the United States or one of the 50 largest banks in the world.
- Maturity may not exceed 180 days.
- Investment through any one bank may not exceed 10% of the portfolio.
- Investment in this category may not exceed 20% of the Town's portfolio.

Commercial paper.

- The corporation must have assets in excess of \$500 million.

TOWN OF MORAGA INVESTMENT POLICY

- The corporation's long term debentures must be rated at least Aa by Moody's and AA by S&P.
- The commercial paper must be rated P1 by Moody's and A1 by S&P.
- Maturity may not exceed 270 days.
- Investment in corporate notes and commercial paper of any one corporation may not exceed 10% of the portfolio.
- Investment in this category may not exceed 20% of the portfolio.

Negotiable certificates of deposit: These are issued by nationally or state chartered banks, state or federal savings institutions, or state licensed branches of foreign banks.

- Maturity may not exceed 2 years.
- Investment in any one financial institution may not exceed 10% of the portfolio.
- Investment in this category may not exceed 25% of the portfolio.

Medium term corporate notes.

- The corporation must have assets in excess of \$500 million.
- The security must be rated at least Aa by Moody's and AA by S&P.
- Maturity may not exceed 5 years.
- Investment in corporate notes and commercial paper of any one corporation may not exceed 10% of the portfolio.
- Investment in this category may not exceed 25% of the portfolio.

8. **Ineligible Investments.** Ineligible investments are those that are not specifically authorized, including but not limited to, common stocks, reverse repurchase agreements, inverse floaters, range notes, mortgage derived interest only strips, derivatives securities, or any security that could result in zero interest accrual.
9. **Collateralization:** Collateral must always be held by an independent third party with whom the Town has a current custodial agreement.

State law regarding collateralization of deposits of public funds requires that securities be held by an agent (i.e., a trust company) of the bank, which may include the bank's trust department only if acceptable to both the bank and the Town, pursuant to California Government Code Sections 53656 and 53658.

Under the provisions of California Government Code Section 53652, banks are required to secure the deposits of public funds, including certificates of deposits, by (a) pledging government securities with a value of 110% of the principal and accrued interest; (b) pledging first trust deed mortgage notes having a value of 150% of the total agency deposit; or, (c) a letter of credit drawn on the Federal Home Loan Bank at 105% of the total agency deposit. Deposits must be secured at all times with eligible securities pursuant to Section 53651. A copy of the Call Report of Local Agency's Deposits and Securities must be supplied to the Town and retained to document compliance with the collateral requirements.

TOWN OF MORAGA INVESTMENT POLICY

The Town may waive the collateral requirements for deposits which are fully insured by the Federal Deposit Insurance Corporation.

10. **Safekeeping and Custody.** All security transactions shall be conducted on a delivery versus payment basis. Securities will be held by a third party qualified custodian and evidenced by safekeeping receipts. The trust department of the Town's bank may act as third party custodian, provided that the custodian agreement is separate and apart from the banking agreement.
11. **Prudence.** The Town shall operate its investments under the "Prudent Person Rule" which obligates a fiduciary to ensure that investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment considering the probable safety of their capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and this investment policy and excising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism worthy of the public trust.

12. **Ethics and Conflict Of Interest.** Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or could impair their ability to make impartial investment decisions. Town employees involved in the investment process shall disclose to the Town Manager any material financial interest in financial institutions that conduct business within the jurisdiction. They shall further disclose any large personal financial/investment positions that could be related to the performance of the investment portfolio. Officers shall refrain from undertaking any large personal investment transactions with the same individual with whom business is conducted on behalf of the Town.
13. **Investment Report.** The Administrative Services Director in conjunction with the Town Treasurer will develop and maintain an investment reporting system, which will comply with Government Code Section 53607. This reporting system will provide the Council and the Audit and Finance Committee (AFC) with appropriate investment performance information. When the investment portfolio is sufficiently diversified such that Town funds are invested in instruments or pools other than the LAIF, and within 60 days of the end of each fiscal quarter, the Administrative Services Director shall send an investment report to the AFC and Town Council. Reports may be rendered more frequently at the discretion of the Town Manager or Administrative Services Director. The report should, at a minimum, provide the following information:

TOWN OF MORAGA INVESTMENT POLICY

- A narrative discussion of the performance of the investment portfolio, with comparisons to appropriate benchmarks.
 - Detailed information for each investment, including information such as: description, par amount, maturity date, interest rate, yield to maturity, current market value and percentage of total portfolio.
 - A statement that projected cash flow is adequate to meet expected obligations over the next six months or the circumstances under which projected cash flow will not be adequate to meet expected obligations.
 - A statement that the portfolio is in compliance with this policy or how it deviates, if not in compliance.
14. **Investment Policy Review.** As required under Government Code Sections 16481.2 and 53646, the Council will review the Investment Policy annually. This investment policy shall be reviewed first by the Audit and Finance Committee (AFC) to ensure its consistency with the overall objectives of safety, liquidity and return, as well as its relevance to current law and financial/economic trends. The committee will send any recommended changes to the Town Council for approval.

TOWN OF MORAGA INVESTMENT POLICY

GLOSSARY

Banker's Acceptance: a bearer time draft for a specified amount payable on a specified date. It is drawn on a bank by an individual or business seeking to finance domestic or international trade. The banker's acceptance is collateralized by commodity products. Sale of goods is usually the source of the borrower's repayment to the bank. The bank finances the borrower's transaction and then often sells the banker's acceptance on a discount basis to an investor. At maturity, the bank is repaid and the investor holding the banker's acceptance receives par value from the bank.

Bond: an interest-bearing security issued by a corporation, quasi-governmental agency or other body, which can be executed through a bank or trust company. A bond is a form of debt with an interest rate, maturity, and face value, and is usually secured by specific assets. Most bonds have a maturity of greater than one year, and generally pay interest semiannually.

Bond Rating: the classification of a bond's investment quality.

Book Value: the amount at which a security is carried on the books of the holder or issuer. The book value is often the cost, plus or minus amortization, and may differ significantly from the market value.

Certificate of Deposit (CD): debt instrument by a bank that usually pays interest. . Maturities range from a few weeks to several years. Interest rates are set by competitive forces in the marketplace.

Commercial Paper: short-term obligations with maturities ranging from 2 to 270 days issued by banks, corporations, and other borrowers to investors with temporary idle cash. Such instruments are unsecured and usually discounted.

Commission: the brokers or agent's fee for purchasing or selling securities for a client.

Credit Risk: the risk of loss due to the failure of the security issuer or backer.

Federal Deposit Insurance Corporation (FDIC): federal agency that guarantees (within limits) funds on deposit in member banks.

Federal Reserve System: the central bank of the United States which consists of a seven member Board of Governors, 12 regional banks and approximately 5,700 commercial banks that are members.

Fiscal Year: an accounting or tax period comprising any twelve month period. The Town's fiscal year begins on July 1 and ends June 30.

Full Faith And Credit of the United States: the unconditional guarantee of the United States government backing a debt for repayment.

TOWN OF MORAGA INVESTMENT POLICY

Interest Rate: the interest earnings payable each year on borrowed funds, expressed as a percentage of the principal.

Interest Rate Risk: the risk that the market value of a security will fall due to changes in the general interest rates.

Investment: use of capital to create more money, either through income-producing vehicles or through more risk-oriented ventures designed to result in capital gains.

Investment Portfolio: a collection of securities held by a bank, individual, institution, or government agency for investment purposes.

LAIF: The Local Agency Investment Fund is an investment pool established by the State of California that allows local agencies to pool their investment resources.

Liquidity: the ability to convert a security into cash promptly with minimum risk of principal.

Market Value: the price at which a security is currently being sold in the market.

Maturity: the date that the principal or stated value of debt instrument becomes due and payable.

Moody's: Moody's Investors Service. One of two major rating services. The other is Standard & Poor's.

Portfolio: the collection of securities held by an individual or institution.

Principal: the face or par value of an instrument.

Rate of Return: 1) the yield which can be attained on a security based on its purchase price or its current market price. 2) income earned on an investment, expressed as a percentage of the cost of the investment.

Rating: the designation used by investors' services to rate the quality of a security's creditworthiness. Moody's ratings range from the highest Aaa, down through Aa, A, Bbb, Ba, B, etc. Standard and Poor's rating range from the highest AAA, down through AA, A, BBB, BB, B, etc.

Safekeeping: a service offered to customers for a fee, where securities are held in the vaults for protection.

Securities: investment instruments such as bonds, stocks and other instruments of indebtedness or equity.

S&P: Standard & Poor's. One of two major rating services. The other is Moody's Investors Service.

TOWN OF MORAGA INVESTMENT POLICY

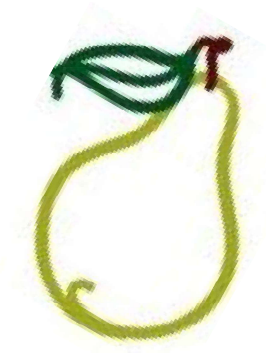
Treasury Bill (T-BILL): U.S. Treasury Bills are short-term, direct obligations of the U.S. Government issued with original maturities of 13 weeks, 26 weeks and 52 weeks.

Trustee: a bank designated as the custodian of funds and the official representative for bondholders.

Underwriter: a dealer bank or financial institution which arranges for the sale and distribution of a large batch of securities and assumes the responsibility for paying the net purchase price.

U.S. Government Agencies: instruments issued by various U.S. government agencies most of which are secured only by the credit worthiness of the particular agency. This includes agencies such as the Government National Mortgage Association (GNMA), the Federal Farm Credit Bank (FFCB), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Student Loan Marketing Association (SLMA), and the Federal Home Loan Mortgage Corporation (FHLMC).

Yield: the annual rate of return on an investment, expressed as a percentage of the investment.



TOWN OF MORAGA

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Classifying Measure K Sales Tax)
Revenue as a Major Fund as Defined in)
Governmental Accounting Standards)
Board Statement No. 54)

Resolution No. 98 - 2015

WHEREAS, on November 6, 2012, Moraga voters approved Measure K – a one-cent local transaction and use (add-on sales) tax with a 70% approval rate; and

WHEREAS, Measure K, approved for general use purposes, became effective on April 1, 2013, and will sunset in 20 years; and

WHEREAS, since passage of Measure K the Town Council has directed that the revenue be dedicated to the Town's most critical infrastructure needs, specifically repair of failing streets, storm drains, and related infrastructure; and

WHEREAS, on January 23, 2013, the Town Council passed Resolution No. 4-2013, establishing a Local Sales Tax Oversight Committee (LSTOC) Charter, with the purpose of appointing a community panel to annually review Measure K revenue and expenditures and annually issue a report regarding the appropriate use of these funds; and

WHEREAS, the LSTOC has issued two annual reports verifying that Measure K funds have been used through the Town's Pavement Management Program for road and related infrastructure maintenance and repairs as directed by the Town Council; and

WHEREAS, to establish greater clarity and transparency over the use of Measure K funds, the LSTOC has recommended that Measure K funds be examined and reported as a separate Major Fund in the Town's annual Comprehensive Annual Financial Report; and

WHEREAS, Governmental Accounting Standards Board (GASB) Statement No. 54 was issued with the intent of improving financial reporting by providing fund balance classifications that will be more easily understood and reflecting a classification approach that focuses on the degree of spending restraint assigned to funding sources; and

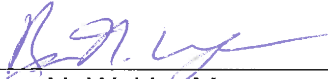
WHEREAS, GASB Statement 54 requires that the Town Council take formal action to commit a revenue source for a specific purpose and report it as a separate Major Fund; and

WHEREAS, the Town Council has considered the LSTOC's recommendation that Measure K be reported as a separate Major Fund and agrees that classifying the revenue as such will provide greater clarity and transparency about the intent and use of Measure K funds for street and related infrastructure maintenance and repairs.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Moraga hereby authorizes the designation of Measure K funds as a separate Major Fund for accounting purposes and authorizes the Town Manager take the necessary administrative actions needed to prepare financial reports which accurately classify Measure K fund balance and provide other disclosures as required by GASB 54.

PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on December 9, 2015 by the following vote:

AYES:	Mayor Wykle, Vice Mayor Metcalf, Councilmembers Arth, Onoda and Trotter
NOES:	None
ABSTAIN:	None
ABSENT:	None



Roger N. Wykle, Mayor

Attest:



Marty C. McInturf, Town Clerk

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Declaring the Town of Moraga's Intention)
to Levy and Collect Assessments Under)
Assessment District No. 1979-1, Town of)
Moraga Street Lighting in Fiscal Year)
2018/19 and Setting a Public Hearing)
Date of June 13, 2018)

Resolution No. 34 - 2018

WHEREAS, the Town Council of the Town of Moraga on May 30, 1979 by Resolution 28-79 has heretofore ordered the improvements and formation of Assessment District 1979-1, Town of Moraga Street Lighting, under the Landscaping & Lighting Act of 1972 (Streets & Highways Code, Sections 22500 et seq.); and

WHEREAS, the Town Council of the Town of Moraga has determined to proceed to levy an annual assessment after the formation of the District under Streets & Highways Code Sections 22620-22631, and on February 14, 2018 by Resolution 8-2018, ordered the Engineer to prepare and file a report in accordance with Article 4 (beginning with Streets & Highways Code Section 22565) of Chapter 1 of the Landscaping & Lighting Act of 1972; and

WHEREAS, on May 9, 2018 the Town Council considered and approved the Engineer's Report as filed with the Clerk of this Council; and

WHEREAS, in the Engineer's Report, assessments are not proposed to be increased over the previous year; and

WHEREAS, the proposed assessments were authorized by a special ballot proceeding conducted in spring of 2010 pursuant to the procedures and approval process set forth in Section 4 of Article XIII D of the State constitution and Section 53753 of the Government Code.

NOW, THEREFORE, BE IT RESOLVED THAT

1. The Town Council of the Town of Moraga declares its intention to levy and collect assessments within the Assessment District for the Fiscal Year 2018/19; and

2. The improvements for the Fiscal Year 2018/19 consist of the maintenance or servicing or both of public street lighting facilities within the existing assessment District; and

3. The Town intends to program future capital improvement projects upon the completion of the street light master plan, which will assist the Town in determining future needs, costs, and priorities associated with streetlight improvements; and

4. The Town intends to continue exploring installation of street lighting on streets fronting commercial centers; and

5. The Assessment District is designated as "Assessment District 1979-1, Town of Moraga Street Lighting," consisting of all the territory within the boundaries as described in the report of the Engineer and comprising in general those areas within the Town which are served with public street lighting facilities; and

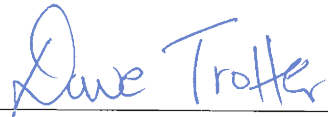
6. The report of the Engineer, which is on file with the Town Clerk, contains a full and detailed description of the improvements, boundaries of the Assessment District and any zones within it, and the proposed assessments upon assessable lots and parcels of land within the District; and

7. The Town Council will hold a Public Hearing on June 13, 2018 at 7:00 p.m., in the Town Council Chambers and Community Meeting Room, 335 Rheem Boulevard, Moraga, California, on the question of the levy of the proposed assessment; and

8. The Town Clerk is directed to give notice of the Public Hearing by having the Resolution published and posted under Section 6061 of the Government Code and Sections 22552 and 22554 of the Streets and Highways Code.


PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on May 9, 2018 by the following vote:

AYES:	Mayor Trotter, Vice Mayor Onoda, Councilmembers Fritzky, Korpus and Wykle
NOES:	None
ABSTAIN:	None
ABSENT:	None



Dave Trotter, Mayor

Attest:



Marty C. McInturf, Town Clerk

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Adopting the Fiscal Year 2018/19)
Operating and Capital Improvement)
Budgets, Including the Five-Year)
Financial Plan and Five-Year Capital)
Improvement Program)

Resolution No. 46 - 2018

WHEREAS, the Town Council's adoption of the fiscal year (FY) spending plan is the beginning of a continuous financial management process with fiscal accountability and transparency in mind; and

WHEREAS, the Town's ongoing fiscal accountability and transparency efforts include:

1. Public Quarterly Revenue and Expenditure Reports presented to the Audit and Finance Committee ("AFC") and Town Council to assist in monitoring the Town's financial condition relative to the budget;
2. Town Council Goals Update Report to monitor the progress of major Town goals adopted by the Town Council and reports to the community;
3. Mid-Year Budget Review to review the Town's financial condition and adjust revenues and expenditures, as necessary; and
4. Comprehensive Annual Financial Report ("CAFR") as the Town's year-end report showing the Council and the public results of the Town's financial operations for all funds, including the audited financial statements by the Town's independent certified public accountant; and
5. Provide the Town Council and public with Accounts Payable report in every Town Council Agenda Packet; and
6. Provide the Council and public with updates on a monthly basis in "About Town;" and

WHEREAS, the Town's Audit and Finance Committee, Park and Recreation Commission, Planning Commission, and Town Council have held public meetings and provided input on the budget documents to ensure conformance with regulations and the community's priorities; and

WHEREAS, on June 13, 2018, the Town Council reviewed and considered the budget documents and received input from the public on the FY 2018/19 Operating and Capital Improvement Budgets, Five-Year Financial Plan, Five-Year Capital Improvement Program; and

WHEREAS, the proposed FY 2018/19 budget is balanced, meaning that ongoing, annual expenditures are supported by annual revenue sources, in accordance with Resolution 83-2014; and

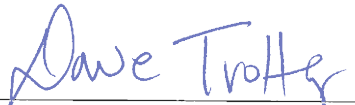
WHEREAS, Article XIIB of the State of California Constitution requires local government agencies to annually adopt an appropriation limit; and

NOW, THEREFORE, BE IT RESOLVED, as follows:


1. That the Town Council of the Town of Moraga approves the Fiscal Year 2018/19 Proposed Operating and Capital Budget totaling \$15.82 Million as summarized on Attachment A of the staff report and a carryover of unspent Capital appropriation from Fiscal Year 2017/18.
2. The Town Council approves the FY 2018/19 Gann Appropriation Limit as required by Article XIIB of the State Constitution as shown on Attachment C.
3. The Town Manager has the authority to carry out and make administrative adjustments to the budget if those changes are consistent with Town Council policy and will not increase the allocation of funding for any specific fund in either the Operating or Capital Improvement Program budget.
4. Upon publication, a copy of the budget document will be made available for the public review at Town Hall and on the Town's website.

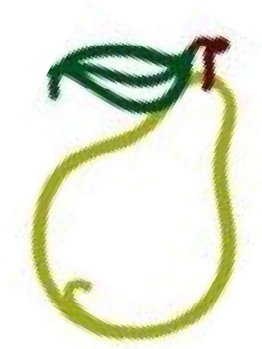
PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on June 27, 2018 by the following vote:

AYES: Mayor Trotter, Vice Mayor Onoda, Councilmembers Korpus and Wykle
NOES: None
ABSTAIN: None
ABSENT: Councilmember Fritzky


Dave Trotter, Mayor

Attest:


Marty C. McInturf, Town Clerk



TOWN OF MORAGA