



# Town of Moraga

## Fiscal Year 2021-22

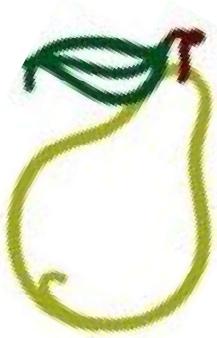


# Operating & Capital Improvement Budget

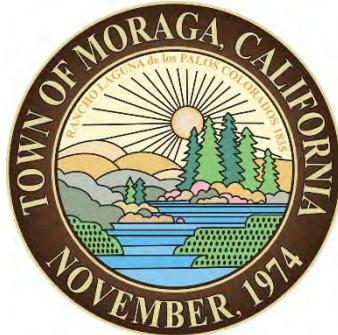
“Enhance Communication and Transparency”

[moraga.ca.us](http://moraga.ca.us)





**TOWN OF  
MORAGA**



**Fiscal Year 2021/22**  
**Operating & Capital Improvement Program Budget**

**TOWN COUNCIL**

Mike McCluer, Mayor

Steve Woehleke, Vice Mayor

Teresa Onoda, Councilmember

Renata Sos, Councilmember

David Stromberg, Councilmember

**AUDIT AND FINANCE COMMITTEE**

Bob Kennedy, Town Treasurer/Chair

Tim Freeman, Committee Member

Stephen Huxley, Committee Member

Mike McCluer, Mayor

Steve Woehleke, Vice Mayor

**TOWN MANAGER**

Cynthia Battenberg

**DEPARTMENT DIRECTORS**

Breyana Brandt, Parks and Recreation Director

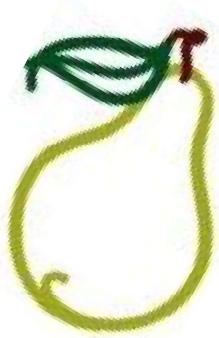
Afshan Hamid, Planning Director

Jon King, Chief of Police

Shawn Knapp, Public Works Director/Town Engineer

Marty McInturf, Town Clerk

Norm Veloso, Administrative Services Director



**TOWN OF  
MORAGA**

# TABLE OF CONTENTS

<b>Budget Message</b> .....	1
<b>Five-Year Financial Projections</b>	
General Purpose Fund .....	5YR PROJ-1
<b>Introduction</b>	
Budget Process and Development .....	INTRO-1
Budget FAQs .....	INTRO-7
Moraga History .....	INTRO-9
<b>General Fund Operating Budget</b>	
General Fund Overview and Highlights .....	GF-1
Organizational Chart .....	GF-13
Authorized Positions by Department .....	GF-15
Revenue and Expenditure Summary .....	GF-17
<b>Department Detail</b>	
General Government .....	GF-19
Administrative Services .....	GF-29
Police .....	GF-35
Public Works / Engineering .....	GF-45
Parks and Recreation .....	GF-55
Planning .....	GF-63
Non-Departmental .....	GF-67

**Other Funds Operating Budget**

Other Funds Overview and Highlights .....	OF-1
Fund Balance Summary .....	OF-9
Fund Transfers Summary .....	OF-11

**Other Funds Detail**

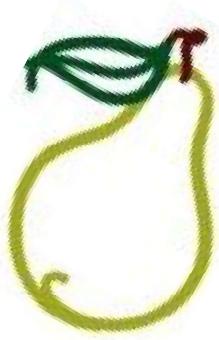
One-Time Developer Fees (Palos Colorados) .....	OF-13
American Rescue Plan Act .....	OF-14
Citizen Option for Public Safety .....	OF-15
Public Safety Sales Tax .....	OF-16
Art in Public Spaces .....	OF-17
Lighting Special District Property Tax .....	OF-18
Gas Tax .....	OF-19
Measure J - 18% .....	OF-20
Measure J - Program 28C .....	OF-21
Garbage Vehicle Impact Fees .....	OF-22
Measure K .....	OF-23
Traffic Safety .....	OF-24
Park Dedication .....	OF-25
Asset Forfeiture .....	OF-26
Lighting Assessment District .....	OF-27
National Pollutant Discharge Elimination System .....	OF-28
2010 Certificates of Participation, Town Hall .....	OF-29
2013 Certificates of Participation, Infrastructure .....	OF-30
Pavement Management Program .....	OF-31
Comcast Unrestricted .....	OF-32
Comcast PEG Restricted .....	OF-33
Development Impact Fees - Public Safety .....	OF-34
Community Facilities Open Space .....	OF-35
Asset Replacement .....	OF-36
Development Impact Fees - Local Transportation .....	OF-37
Development Impact Fees - Storm Drain .....	OF-38
Development Impact Fees - General Government .....	OF-39
Development Impact Fees - Park .....	OF-40
Lamorinda Fee and Finance Authority .....	OF-41

**Capital Improvement Program**

Capital Improvement Program Highlights .....	CIP-1
Funded Capital Projects .....	CIP-5
Unfunded Capital Projects .....	CIP-39
Completed Capital Projects .....	CIP-59

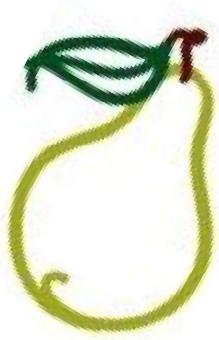
**Financial Management Policies and Legislation**

Fixed Assets Policy (Resolution No. 60-2009) .....	PL-1
Investment Policy (Resolution No. 44-2010) .....	PL-7
GASB 54 - Fund Balance (Resolution No. 24-2011) .....	PL-19
Balanced Budget (Resolution No. 83-2014) .....	PL-23
General Purpose Fund Reserve (Resolution No. 5-2015) .....	PL-25
Reclassifying Measure K (Resolution No. 98-2015) .....	PL-27
Lighting Assessment District (Resolution No. 33-2021) .....	PL-29
FY 2021/22 Adopted Budget (Resolution No. 36-2021) .....	PL-31



**TOWN OF  
MORAGA**

# BUDGET MESSAGE



**TOWN OF  
MORAGA**



# Town of Moraga

## TOWN MANAGER

June 23, 2021

Honorable Mayor and Councilmembers,

We have been living in unprecedented times. The COVID-19 pandemic has had a profound impact on the health and economic wellbeing of people around the world. It became apparent to me that during times of crisis cities play a stabilizing role. The Town of Moraga overcame barriers and found creative ways to continue to provide essential services even during the initial shelter-in-place order and quickly adjusted the way we do business to address the needs of the community. The Town showed itself to be agile in response to ever-changing circumstances and invested \$6.25 million in capital projects.

The American Rescue Plan Act (ARPA), a Federal \$1.9 trillion stimulus package adopted on March 11, 2021, includes relief for local governments to assist in the public health response and lay the foundation for economic recovery. We are seeing a slowing spread of infection based on strong vaccination rates, Town offices reopened to the public on June 14 and in-person Council meetings are scheduled to resume in August. We can see light at the end of the tunnel. It is therefore, with a ray of hope that I present the Town's Fiscal Year (FY) 2021/22 Budget. While there are always 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 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 total budget for FY 2021/22 is \$20.2 million, including a \$10.3 million Operating Budget and a \$9.9 million Capital Improvement Program (CIP) budget (which includes \$4 million in FY 2021/22 appropriations and \$5.9 million carryover of projects funded in prior years). The budget projects a small surplus of \$75,424 and a year-end General Fund Reserve level of \$4.98 million, or 50%. The Operating Budget assumes a General Fund revenue increase of 4.3% increase, or \$377,006, to \$9,054,371 and an expenditure increase of 3.4% or \$326,749, to \$9,963,321 (excluding transfers).

Consistent with the Council's 2021 goals, the proposed budget includes:

- 1) \$808,000 of initial funding of a \$1.3 million Advanced Planning Initiative to begin the 6<sup>th</sup> Cycle Housing Element to accommodate the Town's RHNA allocation, rezone the Bollinger Valley Special Study Area, and update the General Plan;
- 2) A 5-Year Capital Improvement Program to better understand the Town's infrastructure needs, develop a more comprehensive approach to addressing the Town's needs, and enable staff to seek grant funding for future projects, including funding of the following priorities:



- a. \$4.9 million to complete construction of the permanent Canyon Road Bridge, the largest public works project in the Town's history;
- b. \$737,000 initial investment in three storm drain infrastructure capital improvement projects;
- c. \$508,000 to initiate work on seven traffic safety projects including Corliss Drive One-Way Safe Routes to School upgrades and installation of additional traffic signage and pavement markings at 24 locations to improve pedestrian safety; and
- d. \$333,000 investment in the Capital Asset Replacement program to maintain the Town's assets to ensure programs, services, parks, and facilities are available to the community.

Work completed in 2019 to identify the Town's unfunded infrastructure needs, namely the Capital Asset Replacement Analysis and Report and the 2019 Addendum to the Storm Drain Master Plan, laid the foundation for important budget decisions. The FY 2021/22 Budget uses two one-time funding strategies to make the recommended infrastructure investments. 1- The final disbursement of \$200,000 from Fund 140: Property Tax - Special Lighting District fund balance was allocated to fund the Town's asset replacement needs. 2- American Rescue Plan Act (ARPA) funds subsidize the Town's storm drain maintenance program and fund three capital improvement storm drain projects.

Use of one-time ARPA funding in the FY 2021/22 Budget enables the Town to continue to maintain current levels of service and invest in the Town's infrastructure. ARPA established a State and Local Fiscal Recovery Fund which provides \$130 billion for local governments. The Town of Moraga's ARPA allocation is \$3,347,260. Funds can be used to backfill for revenue loss and expenses incurred due to COVID-19 and to make investments in broadband and storm drain infrastructure. Funds must be allocated by December 31, 2024 and expended by December 31, 2026. Moraga will receive the first disbursement of \$1,673,630 in FY 2021/22 and the Budget includes expenditure of APRA funds for the following:

General Fund Revenue loss through Dec 2020 and COVID-19 Expenses	\$270,000
Broadband Investment	\$50,904
Storm Drain Maintenance	\$61,174
Temporary Senior Civil Engineer (Storm Drain)	\$188,780
Slide and Base Failure and Sediment Basin Studies (CIP 21-204)	\$50,000
Moraga Rd and Hacienda Drainage Project (CIP 21-206)	\$303,000
2021-23 Annual Road Rehabilitation and Storm Drain Repairs (CIP 21-205)	\$375,000
Town Council Chambers Outdoor Seating project (CIP 21-106)	<u>\$28,000</u>
	\$1,326,858

While one-time ARPA funding has enabled the Town to continue to delay a decision on how it will fund its unfunded needs in the future, additional funding of advanced planning initiatives has risen as a new inadequately funded need. Staff will continue to focus on operational improvements and reconsider the funding shortfall during the FY 2022/23 budget preparation process.

## 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 and expenditures.

Based on current data and projections from consultants and other experts, the proposed budget includes the following key assumptions:

- Property Tax Revenue, which accounts for half of the Town's General Fund revenue, is projected to increase \$192,589, or 4.1%, to \$4,892,601.
- Sales Tax revenue is projected to increase \$137,747, or 13%, to \$1,141,000.
- The Operating Budget (excluding transfer) assumes a General Fund revenue increase of 4.3% increase, or \$377,006, to \$9,054,371 and an expenditure increase of 3.4% or \$326,749, to \$9,963,321.
- A transfer of \$331,174 of ARPA funds to the General Fund (\$270,000 for General Fund Revenue loss through Dec 2020 and COVID-19 Expenses; and \$61,174 to subsidize Storm Drain Maintenance (Dept 730) activities).
- A General Fund transfer out of \$116,019 to Fund 100 - Palos Colorados representing the first of seven loan repayments, and no Palos Colorados transfer into the General Fund for operating expenses/litigation.
- A projected annual surplus of \$75,424.
- A projected year-end General Fund Reserve of 50%.
- A \$9.9 million CIP program made possible by grant funds and restricted revenue, including a FY 2021/22 appropriation of \$4.0 million and \$5.9 million in carryover funds approved in previous years. The CIP program includes:
  - \$7.1 million investment in 14 transportation projects, including: \$4.9 million in the Canyon Road Bridge; \$1.2 million in pavement repairs, overlay, resurfacing and reconstruction; and, \$508,000 in traffic safety projects. (FY 2021/22 appropriation of \$1,728,000)
  - \$516,000 investment in Parks and Open Space including the Commons Park Picnic Area Renovation. (FY 2021/22 appropriation of \$365,000)
  - \$851,000 investment in advanced planning projects such as Implementing the 6th Cycle RHNA and the Bollinger Valley Special Study Area rezone. (FY 2021/22 appropriation of \$603,000)
  - \$984,000 investment in Creeks and Drainage including the 2021-23 Annual Road Rehabilitation and Storm Drain Repair Project and the Moraga Road and Hacienda Drainage Project. (FY 2021/22 appropriation of \$914,000)
  - \$473,000 investment in buildings and facilities including the Hacienda ADA Pathway and Patio project and a Town Facilities Energy Generation Study. (FY 2021/22 appropriation of \$424,000)

A detailed overview of the General Fund Highlights can be found on page GF-1. The Other Funds Highlights can be found on page 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 2 – 2.4% annual increase in property taxes; a 2.73 – 5.96% increase in sales tax revenue; and fluctuating changes in departmental revenues depending upon anticipated activity. The expenditure side assumes a 2% increase in operating costs across all departments (less \$75,000 in FY 2024/25 expenses for storm drain maintenance) and a 4 - 10% 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 Town is currently able to make choices and provide minimal government services to the community given current revenue levels. ARPA and other one-time funding has enabled the Town to make needed investment in the public storm drain system and asset replacement. The Town's unfunded needs, including unfunded pension obligations, and the increasing need for advanced planning initiatives however, are an issue that will need to be addressed in the near future.

## ACKNOWLEDGMENT

I would like to thank staff for their contributions towards balancing the budget with additional thanks to the Administrative Services and Public Works Departments for their work to develop the FY 2021/22 Budget document. I am proud of our employees who showed commitment, creativity and resilience during this past year. We continued to make progress on the backlog of major planning and infrastructure projects, and implemented efficiencies in our programs, procedures and operations.

Town Council's leadership and shared vision for continually improving Moraga has guided development of this budget. The Town Council and Community Goals for 2021 follow this letter.

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

Respectfully Submitted,

Cynthia Battenberg, Town Manager



## Moraga Town Council and Community

### 2021 Goals and Priorities

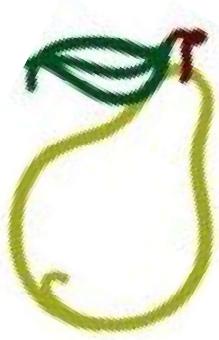
#### “Enhance Communication and Transparency”

- Continue work on a financial plan to sustain core operations of the Town, including unfunded storm drain, asset replacement and pension needs, and develop and adopt a **five-year CIP budget strategy**. 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**.
- Continue to focus on **traffic safety** and explore opportunities for improvement, such as closing the sidewalk gap on Corliss Drive near Los Perales school.
- Contribute to the community effort to improve **diversity and inclusion throughout the Town**.
- Identify funding, create an action plan and initiate work on the **6<sup>th</sup> Cycle Housing Element** to satisfy the Regional Housing Needs Allocation (RHNA), meet State mandates, and maintain the Town's semi-rural character consistent with the General Plan.
- Rezone the **Bollinger Valley Special Study Area**.
- Maintain and improve public safety for all through the continued provision of high-quality **police and emergency response services**, including continued coordination with Moraga-Orinda Fire District (MOFD) on fire safety and emergency preparedness.
- Initiate and complete a review of the Town's **three-step planned development process**.
- Continue evaluation and implementation of viable strategies in Moraga's **Climate Action Plan** to lessen the Town's impact on the environment.
- Continue construction on the permanent **Canyon Road Bridge**, completing Phase II without incident, including submitting for reimbursement of costs in a timely manner.
- Implement the **2021 Pavement Management Program** including the 2021 Pavement Resurfacing Project, design work for the 2022-2024 “Worst First” Pavement Reconstruction Projects, and the Annual Pavement Repair Project.
- Continue implementation and refinement of the **Storm Drain System Operations and Maintenance Program** and begin work on needed storm drain capital improvement projects.
- Maintain the Town's **parks, open space, and facilities** for the benefit of the public.
- Work collaboratively with the Chamber of Commerce and other stakeholders to improve Moraga's business climate and address recovery from the pandemic.





# **FIVE-YEAR FINANCIAL PROJECTIONS**

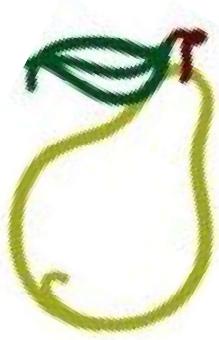


**TOWN OF  
MORAGA**

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

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADOPTED FY 2020-21	ADJUSTED FY 2020-21	Increase (Decrease)	ADOPTED FY 2021-22	MULTIPLIER FY 2022-23	PROJECTED FY 2022-23	MULTIPLIER FY 2023-24	PROJECTED FY 2023-24	MULTIPLIER FY 2024-25	PROJECTED FY 2024-25	MULTIPLIER FY 2025-26	PROJECTED FY 2025-26
<b>SOURCES</b>															
General Fund Revenues															
Property Tax	3,939,215	4,163,616	4,374,049	4,700,012	4,700,012	4.1%	4,892,601	2.42%	5,011,070	2.00%	5,111,193	2.00%	5,213,322	2.00%	5,317,498
Real Property Transfer Tax	191,293	145,553	159,559	120,000	240,000	0.0%	240,000	3.00%	247,200	3.00%	254,616	3.00%	262,254	3.00%	270,122
Sales & Use Tax	1,029,173	1,148,212	1,042,050	1,003,253	1,003,253	13.7%	1,141,000	5.96%	1,209,000	3.23%	1,248,000	2.88%	1,284,000	2.73%	1,319,000
Franchise Fees	845,120	827,042	833,439	802,000	802,000	5.6%	846,722	1.00%	855,189	1.00%	863,741	1.00%	872,379	1.00%	881,102
CARES Act CRF Grant															
Garbage - Vehicle Impact Fees	234,406	433,216	688,524				-								
Interest	51,266	59,151	87,344	60,000	60,000	-25.0%	45,000		45,000		45,000		45,000		45,000
Property Rentals	95,851	99,277	100,130	104,815	98,815	12.8%	111,492	2.50%	114,279	3.00%	117,708	3.00%	121,239	2.50%	124,270
Planning Fees	812,218	427,719	418,252	560,000	560,000	0.1%	560,500	2.00%	571,710	2.50%	586,003	2.50%	600,653	2.50%	615,669
Parks & Recreation Fees	381,257	362,254	421,938	530,600	370,600	27.1%	471,085	5.00%	494,639	2.50%	507,005	2.50%	519,680	2.50%	532,672
Police Fees	71,631	88,024	72,973	76,450	46,450	66.6%	77,400	2.00%	78,948	2.50%	80,922	2.50%	82,945	2.50%	85,018
Public Works Fees	221,741	322,141	354,417	366,000	366,000	20.4%	440,500	2.50%	451,513	2.50%	462,800	2.50%	474,370	2.50%	486,230
Misc Fees, Fines & Revenue, MVL	125,290	193,759	152,316	221,000	221,000	3.2%	228,071	2.00%	232,632	2.00%	237,285	2.00%	242,031	2.00%	246,871
<b>Total General Fund Revenues</b>	<b>7,998,461</b>	<b>8,269,964</b>	<b>8,704,991</b>	<b>8,544,130</b>	<b>8,677,365</b>		<b>9,054,371</b>		<b>9,311,181</b>		<b>9,514,273</b>		<b>9,717,873</b>		<b>9,923,453</b>
Transfers In (from other funds)															
Fund 100 - Palos Colorados			255,000	135,000	850,371	-100.0%	-	-	-	-	-	-	-	-	-
Fund 102 - Transfer from ARPA Fund							331,174		225,630		75,630				
Fund 103 - COPS / SLESF - Public Safety	105,000	103,060	140,000	150,000	150,000	0.0%	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	69,107	71,810	59,000	76,000	76,000	2.6%	78,000	6.28%	82,900	3.26%	85,600	2.92%	88,100	2.84%	90,600
Fund 140 - Lighting Assessment District				140,000	140,000	-100.0%	-		-		-	-	-	-	-
Fund 205 - Gas Tax	362,689	376,385	432,896	411,071	411,071	10.3%	453,219	5.00%	475,880	2.00%	485,398	2.00%	495,105	2.00%	505,008
Fund 210 - Measure J	14,456	105,000	20,000	50,000	50,000	-60.0%	20,000		20,000		20,000		20,000		20,000
Fund 230 - Traffic Safety	19,208	18,812	20,000	23,050	23,050	4.1%	24,000	2.00%	24,480	2.00%	24,970	2.00%	25,469	2.00%	25,978
Fund 500 - Lighting Assessment	330	6,000	6,000	10,000	10,000	0.0%	10,000		10,000		10,000		10,000		10,000
Fund 510 - NPDES	194,174	214,946	291,000	291,000	291,000	-7.2%	270,000	2.00%	275,400	2.00%	280,908	2.00%	286,526	2.00%	292,257
Fund 700 - CIP 16-702 Reimbursement	235,269	1,641,929	15,255				-								
Fund 700 - Other CIP							-								
Fund 740 - Comm Facilities/Open Space	1,000	6,550					-								
Fund 750 - Asset Replacement	1,308	-					-								
<b>Total Transfers In</b>	<b>1,002,541</b>	<b>2,559,747</b>	<b>1,223,896</b>	<b>1,286,121</b>	<b>2,001,492</b>		<b>1,336,393</b>		<b>1,267,290</b>		<b>1,139,330</b>		<b>1,085,946</b>		<b>1,108,607</b>
<b>TOTAL SOURCES</b>	<b>9,001,002</b>	<b>10,829,711</b>	<b>9,928,887</b>	<b>9,830,251</b>	<b>10,678,857</b>		<b>10,390,764</b>		<b>10,578,471</b>		<b>10,653,603</b>		<b>10,803,820</b>		<b>11,032,060</b>
<b>USES</b>															
General Fund Expenditures															
General Government	1,693,603	1,512,808	1,814,263	1,665,797	1,691,047	0.4%	1,697,897	2.00%	1,701,855	2.00%	1,735,892	2.00%	1,770,610	2.00%	1,806,022
Police	2,706,935	2,805,252	3,016,816	3,190,899	3,165,899	4.5%	3,309,839	2.00%	3,376,036	2.00%	3,443,556	2.00%	3,512,428	2.00%	3,582,676
Public Works / Engineering	1,049,946	1,341,861	1,447,733	1,665,058	1,665,058	0.3%	1,669,255	2.00%	1,702,640	2.00%	1,736,693	2.00%	1,696,427	2.00%	1,730,355
Parks & Recreation / Parks Maint	1,158,078	1,304,221	1,421,420	1,556,189	1,425,189	11.2%	1,584,981	2.00%	1,616,681	2.00%	1,649,014	2.00%	1,681,995	2.00%	1,715,634
Planning	554,658	617,689	760,404	665,061	673,611	14.4%	770,923	2.00%	786,341	2.00%	802,068	2.00%	818,110	2.00%	834,472
Non-Departmental	496,793	529,044	705,755	806,533	806,533	15.4%	930,426	10.00%	1,023,469	6.00%	1,084,877	6.00%	1,149,969	4.00%	1,195,968
CARES Act CRF Grant															
<b>Total General Fund Expenses</b>	<b>7,660,013</b>	<b>8,110,875</b>	<b>9,166,391</b>	<b>9,549,537</b>	<b>9,636,572</b>		<b>9,963,321</b>		<b>10,207,022</b>		<b>10,452,101</b>		<b>10,629,538</b>		<b>10,865,128</b>
Transfers Out (fr General Fd) to Debt Service															
Fund 701 - 2010 COP Town Hall Improve	116,218	114,419	115,485	113,518	854,022										
Transfers Out (fr General Fd) to Other Funds															
Fund 100 - Palos (COP 2010 Loan Repayment)							116,019		112,819		114,619		116,219		117,506
Fund 700 - Capital Projects	1,785,668	173,854		165,000	182,000	2.2%	186,000								
Fund 711 - Pavement Management Program	234,406	447,044	688,524	233,000	166,000		50,000								
Fund 750 - Asset Replacement							352,019		112,819		114,619		116,219		117,506
<b>Total Transfers Out</b>	<b>2,136,292</b>	<b>968,317</b>	<b>970,009</b>	<b>278,518</b>	<b>1,133,022</b>		<b>10,315,340</b>		<b>10,319,841</b>		<b>10,566,720</b>		<b>10,745,757</b>		<b>10,982,634</b>
<b>TOTAL USES</b>	<b>9,796,305</b>	<b>9,079,192</b>	<b>10,136,400</b>	<b>9,828,055</b>	<b>10,769,594</b>		<b>10,315,340</b>		<b>10,319,841</b>		<b>10,566,720</b>		<b>10,745,757</b>		<b>10,982,634</b>
Operating Surplus / (Deficit)	(795,303)	1,750,519	(207,513)	2,196	(90,737)		75,424		258,630		86,883		58,063		49,426
Beginning Fund Balance	2,309,276	3,375,320	4,530,170	4,870,651	4,992,784		4,902,047		4,977,471		5,236,101		5,236,101		5,381,047
Ending Fund Balance	<b>1,513,973</b> </														

# INTRODUCTION



**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.

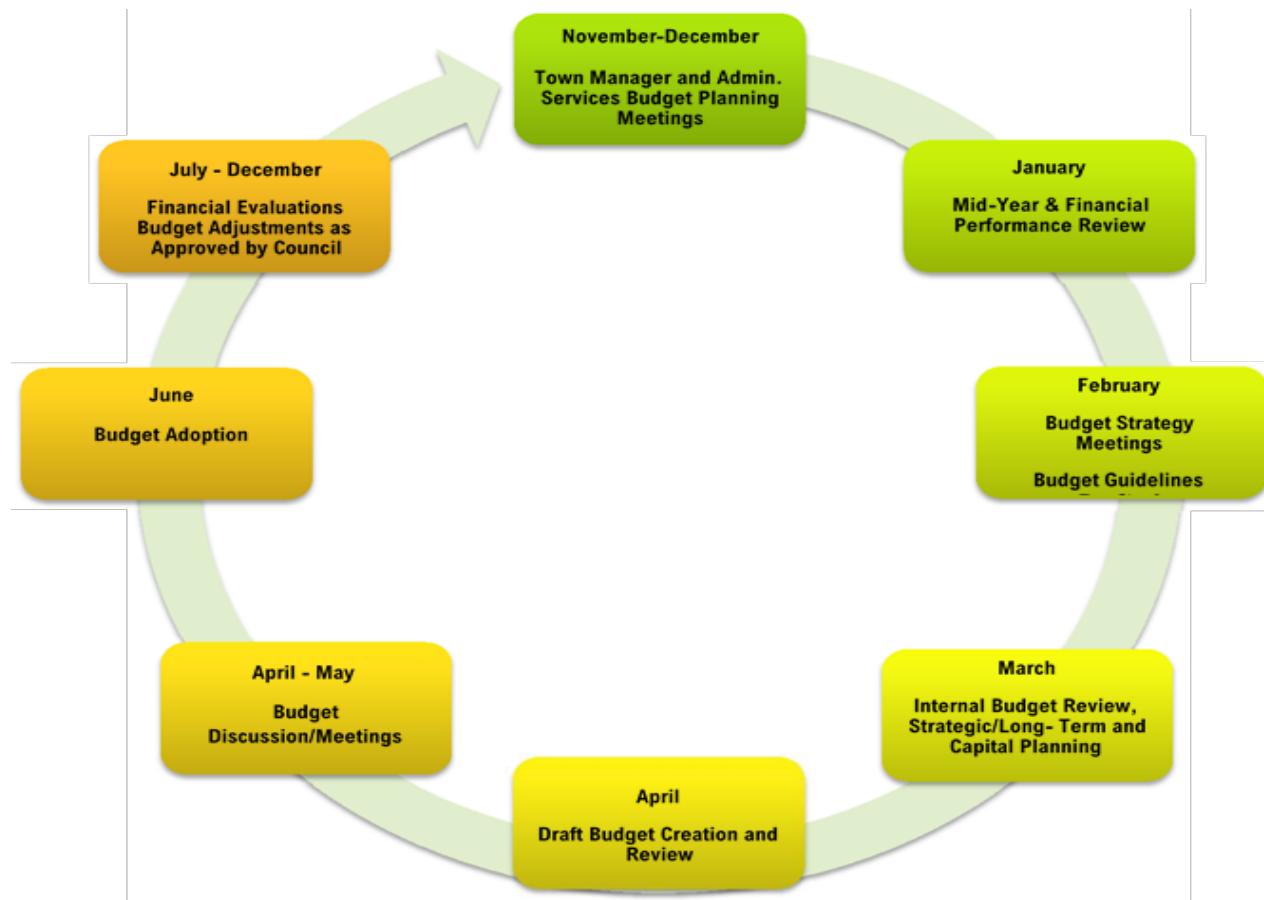
## Continuous Budget Monitoring

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.



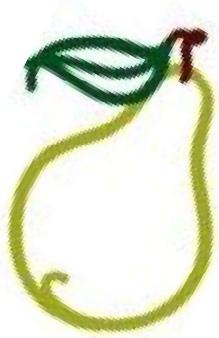
Generally, the budget is formally amended at mid-year and at year end. Additional appropriations, which were approved during the year, are added to the Adopted Budget, and presented to the Town Council as the Amended Budget. After Council's review, the Amended Budget is adopted by resolution.

## Budget Process Flow



## Budget Calendar and Timeframe of Significant Events

August 26	Council approved and accepted the \$209,235 CARES ACT Funded State Coronavirus Relief Fund Grant, Approved the Expenditure Plan, and Amended the FY 2020/21 Budget to Add \$209,235 in Revenue and Expenses for Costs Associated with the Town's Emergency Response to COVID-19
September 9	Council received presentation of the FY 2020/21 Budget-At-A-Glance
September 9	Council amended Chapter 3.04, "Purchasing System" and Chapter 3.06, "Uniform Construction Cost Accounting Procedures" Within Title 3 of the Town of Moraga Municipal Code to Conform to the California Public Contract Code and other Amendments
September 23	Council authorized the pay off the 2010 Certificates of Participation for the Town Hall Improvement Project
November 18	Council reviewed and filed the Audited Financial Reports for the year ended June 30, 2020
January 13	Council received a report on Planning Department initiatives, including Advanced Planning Projects
January 13	Council received a report on the Town's Five-Year Capital Improvement Program Budget Strategy
January 27	Council discussed Mayor's Proposed Town Council and Community Goals for 2021
February 10	Council adopted Mid-Year adjustments
February 10	Council continued the review and prioritization of Town Council and Community Goals for 2021
February 24	Council finalized and adopted Town Council and Community Goals for 2021 (Continued from February 10, 2021)
April 28	Council considered and provided input on Capital Asset Replacement Five-Year Plan
May 12	Council adopted the Town's Master Fee Schedule to be effective July 11, 2021
May 12	Council received a report on the American Rescue Plan Act
May 12	Council reviewed and provided direction regarding CIP
June 2	AFC reviewed proposed FY 2021/22 Operating and CIP Budget
June 9	Town Council reviewed proposed FY 2020/21 Operating and CIP Budget
June 23	Scheduled adoption of the Town Operating and CIP Budget
July	Scheduled publication of the Town Operating and CIP Budget
July	Scheduled upload of the Town Operating and CIP Budget to the financial system
August	Scheduled production and distribution of Budget-At-A-Glance



**TOWN OF  
MORAGA**

# BUDGETING 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 Carpenter, 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 Carpenter. 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.

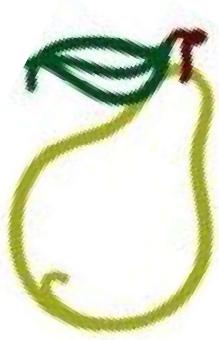


**TOWN OF  
MORAGA**



# GENERAL FUND





**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, Parks and Street 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

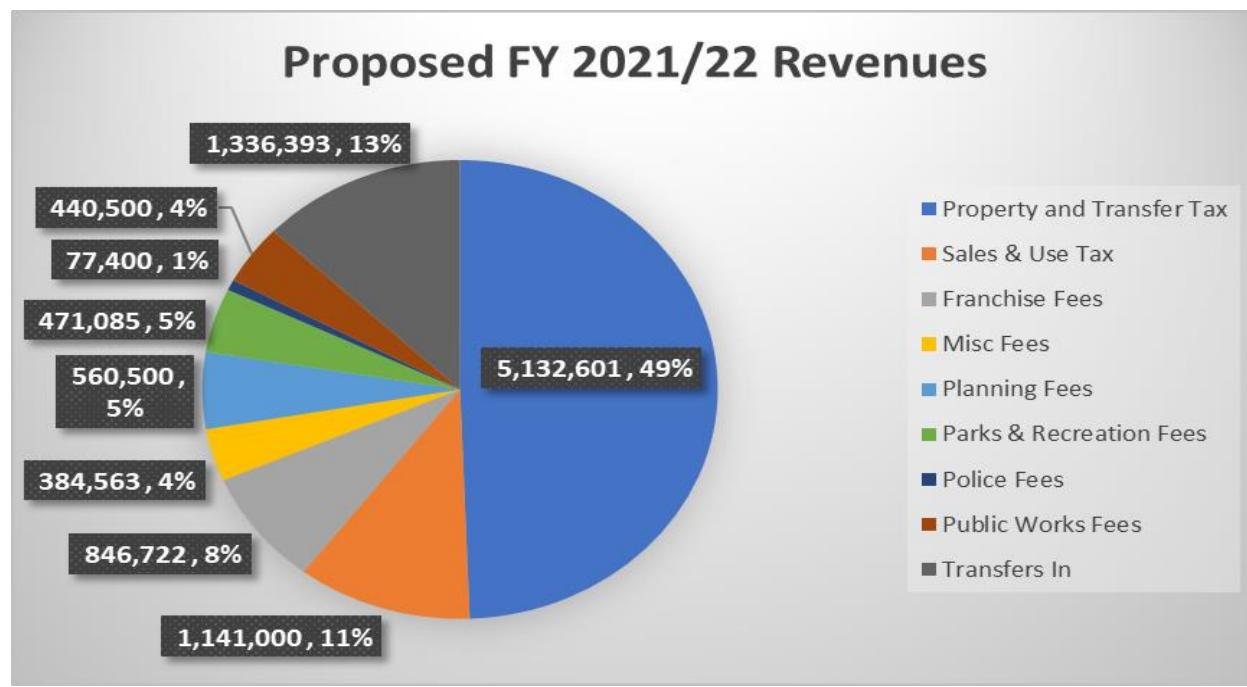
GENERAL FUND SUMMARY OVERVIEW						
	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADOPTED FY 2020-21	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
Revenues	7,998,461	8,269,964	8,704,991	8,544,130	8,677,365	9,054,371
Transfers In	1,002,541	2,559,747	1,223,896	1,286,121	2,001,492	1,336,393
<b>Total Sources</b>	<b>9,001,002</b>	<b>10,829,711</b>	<b>9,928,887</b>	<b>9,830,251</b>	<b>10,678,857</b>	<b>10,390,764</b>
Expenses	7,660,013	8,110,875	9,166,391	9,549,537	9,636,572	9,963,321
Transfers Out	2,136,292	968,317	970,009	278,518	1,133,022	352,019
<b>Total Uses</b>	<b>9,796,305</b>	<b>9,079,192</b>	<b>10,136,400</b>	<b>9,828,055</b>	<b>10,769,594</b>	<b>10,315,340</b>
Operating Surplus/(Deficit)	(795,303)	1,750,519	(207,513)	2,196	(90,737)	75,424
<b>Beginning Fund Balance</b>	<b>2,309,276</b>	<b>3,375,320</b>	<b>4,530,170</b>	<b>4,870,651</b>	<b>4,992,784</b>	<b>4,902,047</b>
Adjustments to the Fund Balance	1,861,347	(595,669)	670,128	-	-	-
<b>Ending Fund Balance</b>	<b>3,375,320</b>	<b>4,530,170</b>	<b>4,992,785</b>	<b>4,872,847</b>	<b>4,902,047</b>	<b>4,977,471</b>
<b>General Fund Reserve</b>	<b>44%</b>	<b>56%</b>	<b>55%</b>	<b>51%</b>	<b>51%</b>	<b>50%</b>

The General Fund budget for FY 2021/22 is \$10.4 million in revenue and \$10.3 million in operating expenditures, including non-operating transfers. The projected fiscal year end General Fund Reserve is 50%, which meets the Town's General Fund Reserve policy of 50% established in 2015 by Resolution 5-2015.

## GENERAL FUND REVENUES

The FY 2021/22 General Fund total revenue budget is \$10.3 million including \$1.3 million of transfers in from various funds.

Below is the FY 2021/22 distribution of revenues in the General Fund.



### 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. 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, respectively. 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.

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%

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 \$532 to the Town for every home with an assessed value of one million dollars. The balance of property tax collected is committed and allocated to Contra Costa County, various schools and special districts including Moraga-Orinda Fire District (19.00%), Moraga Elementary (13.36%), Acalanes High (12.42%), K-12 Schools ERAF (13.73%), Community College and CC ERAF combined (6.50%), East Bay Regional Park (2.89%), County Library (1.44%), County General (13.76%) and other schools and districts within the Contra Costa County. 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.



### 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 which 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, 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**

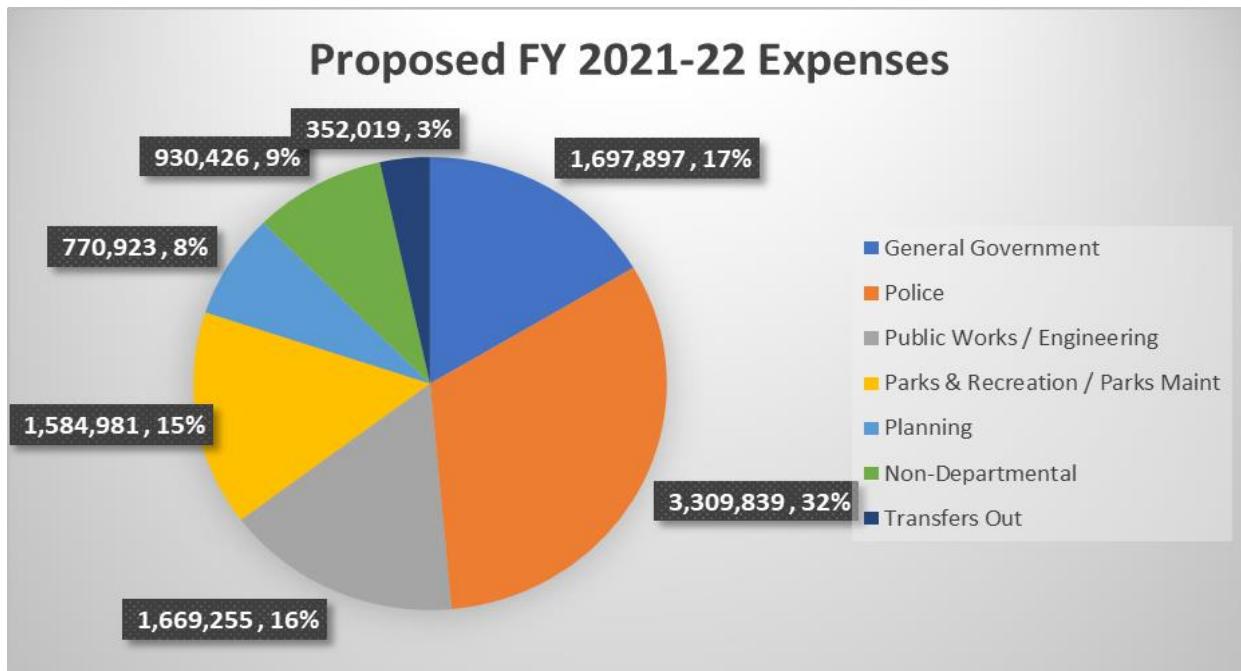
Other General Fund revenue sources are impacted by the economic environment, but not to the same degree as sales, property, and transaction and use taxes. These other sources include Real Property Transfer Tax, Property Rents, Interest and Other Misc. Revenues.

## GENERAL FUND EXPENDITURES

The FY 2021/22 General Fund total expenditure budget is \$10.3 million. The \$9.96 million in 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 2021/22 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 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADOPTED FY 2020-21	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>Property Tax</b>	3,939,215	4,163,616	4,374,049	4,700,012	4,700,012	4,892,601
<b>Real Property Transfer Tax</b>	191,293	145,553	159,559	120,000	240,000	240,000
<b>Sales &amp; Use Tax</b>	1,029,173	1,148,212	1,042,050	1,003,253	1,003,253	1,141,000
<b>Franchise Fees</b>	845,120	827,042	833,439	802,000	802,000	846,722
<b>CARES Act CRF Grant</b>					209,235	
<b>Garbage - Vehicle Impact Fees</b>	234,406	433,216	688,524	-	-	-
<b>Interest</b>	51,266	59,151	87,344	60,000	60,000	45,000
<b>Property Rentals</b>	95,851	99,277	100,130	104,815	98,815	111,492
<b>Planning Fees</b>	812,218	427,719	418,252	560,000	560,000	560,500
<b>Parks &amp; Recreation Fees</b>	381,257	362,254	421,938	530,600	370,600	471,085
<b>Police Fees</b>	71,631	88,024	72,973	76,450	46,450	77,400
<b>Public Works Fees</b>	221,741	322,141	354,417	366,000	366,000	440,500
<b>Misc Fees, Fines, Revenue, MVL</b>	125,290	193,759	152,316	221,000	221,000	228,071
<b>Transfers In</b>	1,002,541	2,559,747	1,223,896	1,286,121	2,001,492	1,336,393
<b>Total General Fund Revenues</b>	<b>9,001,002</b>	<b>10,829,711</b>	<b>9,928,887</b>	<b>9,830,251</b>	<b>10,678,857</b>	<b>10,390,764</b>

**Property Taxes** - Property tax revenue is the Town's largest revenue source, representing 49 percent of total General Fund revenue. Property tax revenue is collected by the Contra Costa County Tax Collector from a 1.0 percent levy on the assessed value of all real property.

In FY 2020/21, property taxes and property transfer taxes in Moraga were not affected by COVID-19 and are projected to slightly increase in FY 2021/22 due to an increase in home sales and selling prices. The Town's property tax revenue consultant, Avenu Insights, projects a 4.1% increase in property tax revenue.

The Five-Year Financial Plan conservatively assumes a future growth of 2% to 2.4% in property taxes. Starting in FY 2023/24, the projected growth is a flat 2%. 2 percent growth is a conservative projection that considers a possible recession and is consistent with Proposition 13 passed by voters in 1979 which specifies that a property's assessed value may increase at the rate of the California Consumer Price Index, but cannot exceed 2.0 percent per year, unless there is a change in ownership, new construction, or a property that has received a Proposition 8 adjustment. Proposition 8 allows temporary reductions in assessed value in cases where real property suffers a decline in value.

**Sales Tax Bradley-Burns** – Sales tax is the second largest General Fund revenue source, representing 11 percent of the total General Fund revenue. Collected at the point of sale, sales tax receipts are remitted to the State Board of Equalization, which allocates tax revenue owed to the Town in monthly payments. According to the Bradley-Burns Sales and Use Tax law, the City is to receive one cent of the total statewide sales tax levied on each dollar of taxable sales.

The coronavirus pandemic impacted Moraga's Sales Tax revenue which dropped 9.2 percent in FY 2019/20. While the negative economic consequences of the pandemic have been severe, Avenu Insights, the Town's

sales tax consultant, projects a rebound and better economic outlook in FY 2021/22 and projects a revenue of \$1,141,000.

**Franchise Fees** – Projection is based on historical trends and projected receipts for FY 2020/21.

**Garbage Vehicle Impact Fees** – The Garbage Vehicle Impact Fees is currently accounted for in Fund 213 which was established in FY 2019/20 to separately account for this restricted revenue which 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 interest is projected to be \$45,000 in FY 2021/22.

**Property Rent** - Moraga Country Club and Mulberry Tree Preschool leases are adjusted annually in March based on CPI. Revenue is projected at \$111,492.

#### **Department Fees for Planning, Parks & Rec, Public Works**

**Planning** – FY 2021/22 revenues are projected at \$560,500. The projected revenue includes the recently adopted 10% Advanced Planning Fee to help recover a portion of the cost of advanced planning initiatives such as Housing Element and General Plan updates, Municipal Code/Zoning Code updates, Specific Plans, Design Guidelines, and other Town-wide planning initiatives. Fees for services cover approximately 73% of the cost of providing planning services.

**Parks and Rec** - The FY 2021/22 revenue projections assume the resumption of revenue generating recreation programs, classes and events that were temporarily halted last fiscal year due to the pandemic. Parks & Recreation fees cover approximately 65% of the costs of providing Parks and Recreation services.

**Public Works/Engineering** – FY 2021/22 revenues are projected to generate \$440,500 in fees which in conjunction with other restricted revenue sources, cover approximately 70% of the cost of providing Public Works/Engineering services.

**American Rescue Plan Act (ARPA)** – The American Rescue Plan Act of 2021 was passed on March 11, 2021 providing a \$1.9 trillion stimulus and provides relief to address the continued impact of COVID-19 and provide aid to states and local governments. ARPA funds are intended to replenish revenue losses and cover COVID-related expenses incurred during the pandemic to enable jurisdictions to continue to provide services without interruption. ARPA funding can also be used to invest in stormwater infrastructure.

The Town of Moraga's full allocation from ARPA is \$3,347,260 with 50% of the allocation scheduled to be received in FY 2021/22 in the amount \$1,673,630. The remaining 50% of the allocation will be received in FY 2022/23. The full amount of ARPA funds must be obligated by December 31, 2024. In FY 2021/22, the General Fund is budgeted to receive a transfer of \$331,174 for reimbursement of revenue loss and COVID related eligible expense.

## GENERAL FUND EXPENSE HIGHLIGHTS

In FY 2021/22, expenses (including transfers-out for debt service and capital projects) are projected at \$10.3 million. An overview and description of the Town's General Fund budget for the five-year period of FY 2017/18 through FY 2021/22 by category as follows:

GENERAL FUND EXPENSES						
	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADOPTED FY 2020-21	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
General Government	1,693,603	1,512,808	1,814,263	1,665,797	1,691,047	1,697,897
Police	2,706,935	2,805,252	3,016,816	3,190,899	3,165,899	3,309,839
Public Works / Engineering	1,049,946	1,341,861	1,447,733	1,665,058	1,665,058	1,669,255
Parks & Recreation / Parks Maint	1,158,078	1,304,221	1,421,420	1,556,189	1,425,189	1,584,981
Planning	554,658	617,689	760,404	665,061	673,611	770,923
Non-Departmental	496,793	529,044	705,755	806,533	806,533	930,426
CARES Act CFR Grant					209,235	
Transfers Out	2,136,292	968,317	970,009	278,518	1,133,022	352,019
<b>Total General Fund Expenses</b>	<b>9,796,305</b>	<b>9,079,192</b>	<b>10,136,400</b>	<b>9,828,055</b>	<b>10,769,594</b>	<b>10,315,340</b>

### **Police**

Police proposed costs for FY 2021/22 include a COLA increase of 3% for police officers in accordance with the Police Officers Association employment agreement. A slight increase in intergovernmental contract services contributed to a slight increase to the projected police expense for FY 2021/22.

### **Parks & Recreation**

The FY 2021/22 proposed budget includes program expenditures related to the resumption of classes and events that were previously interrupted in FY 2020/21 due to the COVID-19 shelter-in-place order.

### **Planning**

Planning expenses are projected to increase by \$97,312 over the FY 2020/21 budget partially attributable to the increase in personnel cost related to upgrade the 50% part-time Administrative Assistant position to a 70% part-time Senior Administrative Assistant position.

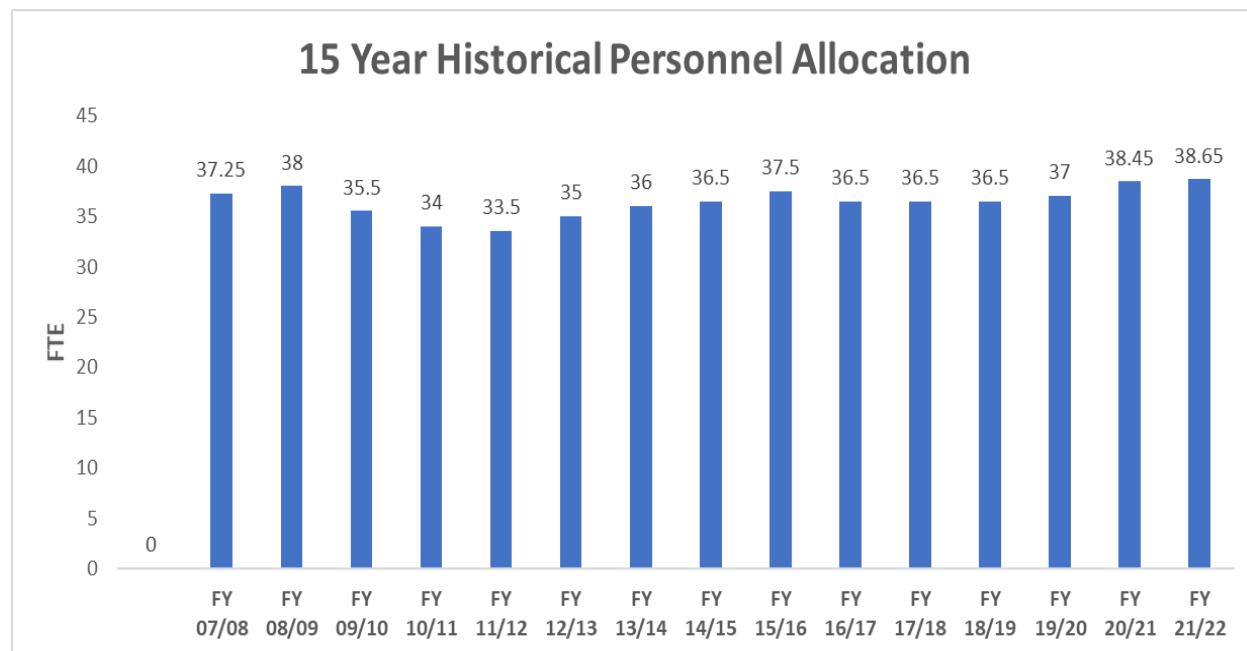
### **Non-Departmental**

Non-Departmental expenses include the annual CalPERS pension liability payment, insurance (including claims), unemployment claims, and training. Non-Departmental expenses are projected to increase by approximately \$123k to \$930,426 mainly attributable to an increase in CalPERS unfunded liability payments as discussed in the section below.

### **Personnel Costs**

The FY 2021/22 proposed budget for personnel expenditures (such as salaries and benefits) is \$6,485,203. As is typical in any service organization, expenditures associated with personnel constitute the largest, single expenditure in the operating budget. The FY 2021/22 Budget includes 38.65 FTE employees which includes

the increase in the hours for the part-time Planning Administrative Assistant position approved by the Town Council.



FY 2021/22 personnel costs include a Cost-of-Living Adjustment of 2.5% for miscellaneous employees and 3% for safety officers. Personnel Costs in FY 2021/22 accounts for 65% of the total operating budget for FY 2021-22. As is typical in municipal agencies, the largest expense is in the Police Department, followed by General Government and Public Works/Engineering.

Personnel Cost by Department FY 2021-22			
	Personnel Costs	% Total of Personnel Costs	% Total of Operating Budget
General Government	1,077,725	17%	11%
Police	2,696,682	42%	27%
Public Works / Engineering	1,190,682	18%	12%
Parks & Recreation / Parks Maint.	813,491	13%	8%
Planning	706,623	11%	7%
<b>Total Personnel Costs</b>	<b>6,485,203</b>	<b>100%</b>	<b>65%</b>

#### CalPERS Unfunded Liability Payments

All qualified permanent and probationary employees are eligible to participate in the Town's Safety and Miscellaneous (all other) Employee Pension Rate Plans. The Town sponsors four rate plans (two miscellaneous and two safety) which includes the California Public Employees' Pension Reform Act (PEPRA), which took effect in January 2013 and changes the way CalPERS retirement and health benefits are applied, and places compensation limits on members. Benefit provisions under the Plans are established by State

statute and Town resolution. Pension benefits are funded by a combination of employer contributions, employee contributions, and investment earnings on those contributions.

The Town and employee contribute the full annual projected cost of CalPERS for current employees at the following rates:

	<b>Employer Contribution</b>	<b>Less: Employee Contribution of the Employer's Cost</b>	<b>Net Employer Cost</b>
<b>Misc Classic</b>	10.34%	4.00%	<b>6.34%</b>
<b>Misc PEPRA</b>	7.59%		<b>7.59%</b>
<b>Safety Classic</b>	18.19%	4.00%	<b>14.19%</b>
<b>Safety PEPRA</b>	13.13%		<b>13.13%</b>

Unfortunately, like most other California cities, the Town has CalPERS unfunded liability for past years. The Town's unfunded liability payment increased by 23% or \$107,269 from \$461,084 to \$568,353. 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, 2019 for FY 2021/22 the Town's total unfunded liability is \$7.8 million and the Town's pension plan is funded at 73.6% (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 \$60.8 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.

### ESTIMATED CALPERS UNFUND LIABILITY PAYMENTS

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
<b>Estimated Payment</b>	\$ 645,400	\$ 689,100	\$ 737,900	\$ 759,100	\$ 779,200

The Town makes a one-time prepayment for unfunded liabilities in July of each year in order to receive a 3% discount. The FY 2021/22 budget includes the discounted payment expense.

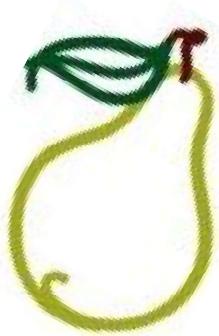
## GENERAL FUND RESERVES

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 June 30, 2022 General Fund Reserve is projected at \$4.98 million or 50%. The table below provides the projected General Fund Reserve for FY 2017/18 through FY 2021/22. The Five-Year Revenue and Expenditure Summary projects a 50% reserve level through FY 2024/25

GENERAL FUND UNASSIGNED RESERVES						
	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADOPTED FY 2020-21	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
Operating Surplus/(Deficit)	(795,303)	1,750,519	(207,513)	2,196	(90,737)	75,424
Beginning Fund Balance	2,309,276	3,375,320	4,530,170	4,870,651	4,992,784	4,902,047
Ending Fund Balance	1,513,973	5,125,839	4,322,657	4,872,847	4,902,047	4,977,471
Adjustments	1,861,347	(595,669)	670,128	-	-	-
Adjusted Ending Fund Balance	3,375,320	4,530,170	4,992,785	4,872,847	4,902,047	4,977,471
General Fund Reserve	44%	56%	55%	51%	51%	50%



**TOWN OF  
MORAGA**



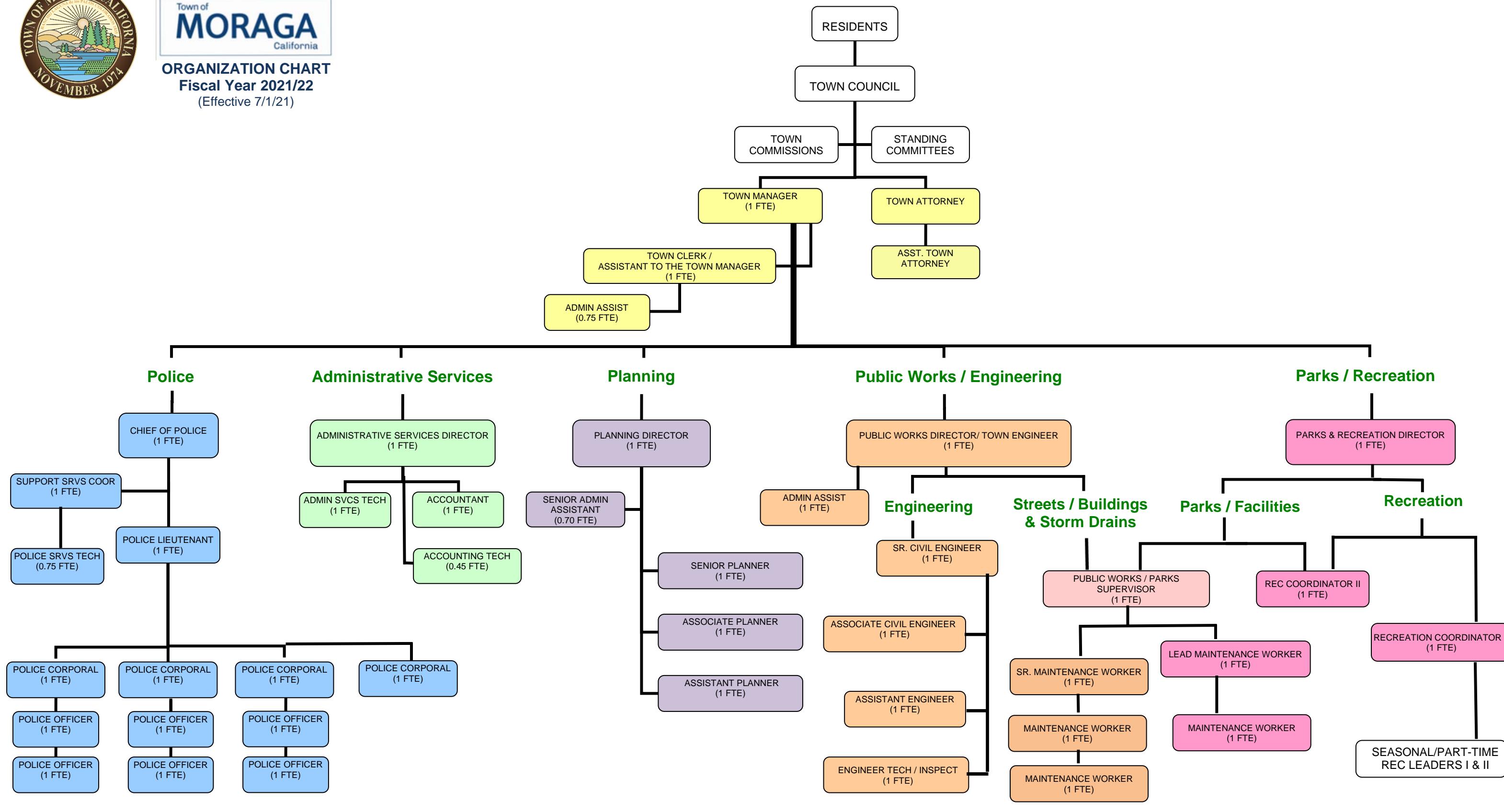
Town of  
**MORAGA**  
California

---

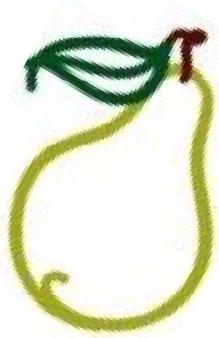
## ORGANIZATION CHART

### Fiscal Year 2021/22

(Effective 7/1/21)



## RESERVES, CADETS



**TOWN OF  
MORAGA**

**AUTHORIZED POSITIONS BY DEPARTMENT**  
**Full Time Equivalents (FTE)**

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
<b>General Government</b>					
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	0.45
<b>Subtotal</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>	<b>6.20</b>	<b>6.20</b>
<b>Planning</b>					
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	1.00	1.00	1.00	1.00
Assistant Planner	-	1.00	0.50	1.00	1.00
Administrative Assistant, Senior	1.00	1.00	1.00	-	0.70
Administrative Assistant	-	-	-	0.50	-
<b>Subtotal</b>	<b>5.00</b>	<b>5.00</b>	<b>4.50</b>	<b>4.50</b>	<b>4.70</b>
<b>Police</b>					
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	-	-	-	-	-
Police Corporal	4.00	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
<b>Subtotal</b>	<b>13.75</b>	<b>13.75</b>	<b>13.75</b>	<b>13.75</b>	<b>13.75</b>
<b>Public Works / Engineering</b>					
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	1.00
Engineering Technician / Asst. Engineer	1.00	1.00	1.00	1.00	2.00
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	0.15
Senior Maintenance Worker	0.15	0.15	0.15	0.15	0.69
Maintenance Worker	0.40	0.40	0.40	1.15	0.50
<b>Subtotal</b>	<b>5.86</b>	<b>5.86</b>	<b>6.86</b>	<b>7.61</b>	<b>7.96</b>
<b>Parks &amp; Recreation</b>					
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	0.85
Senior, Maintenance Worker	0.85	0.85	0.85	0.85	0.31
Maintenance Worker	1.60	1.60	1.60	1.85	1.50
<b>Subtotal</b>	<b>6.14</b>	<b>6.14</b>	<b>6.14</b>	<b>6.39</b>	<b>6.04</b>
<b>TOTAL PERSONNEL</b>	<b>36.50</b>	<b>36.50</b>	<b>37.00</b>	<b>38.45</b>	<b>38.65</b>

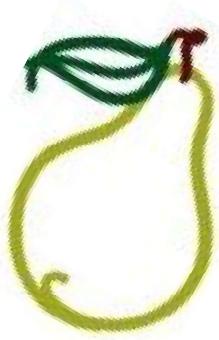


**TOWN OF  
MORAGA**

## OPERATING BUDGET SUMMARY REVENUE & EXPENDITURE

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>SOURCES</b>					
General Fund Revenues					
Property Tax	3,939,215	4,163,616	4,374,049	4,700,012	4,892,601
Real Property Transfer Tax	191,293	145,553	159,559	240,000	240,000
Sales & Use Tax	1,029,173	1,148,212	1,042,050	1,003,253	1,141,000
Franchise Fees	845,120	827,042	833,439	802,000	846,722
CARES Act CRF Grant				209,235	-
Garbage - Vehicle Impact Fees	234,406	433,216	688,524	-	-
Interest	51,266	59,151	87,344	60,000	45,000
Property Rentals	95,851	99,277	100,130	98,815	111,492
Planning Fees	812,218	427,719	418,252	560,000	560,500
Parks & Recreation Fees	381,257	362,254	421,938	370,600	471,085
Police Fees	71,631	88,024	72,973	46,450	77,400
Public Works Fees	221,741	322,141	354,417	366,000	440,500
Misc Fees, Fines & Revenue, MVL	125,290	193,759	152,316	221,000	228,071
<b>Total General Fund Revenues</b>	<b>7,998,461</b>	<b>8,269,964</b>	<b>8,704,991</b>	<b>8,677,365</b>	<b>9,054,371</b>
Transfers In (from other funds)					
Fund 100 - Palos Colorados			255,000	<b>850,371</b>	-
Fund 102 - Transfer from ARPA Fund					331,174
Fund 103 - COPS / SLESF - Public Safety	105,000	103,060	140,000	<b>150,000</b>	<b>150,000</b>
Fund 109 - Prop 172 Public Safety Sales Tax	69,107	71,810	59,000	<b>76,000</b>	<b>78,000</b>
Fund 140 - Lighting Assessment District				<b>140,000</b>	-
Fund 205 - Gas Tax	362,689	376,385	432,896	<b>411,071</b>	<b>453,219</b>
Fund 210 - Measure J	14,456	105,000	20,000	<b>50,000</b>	<b>20,000</b>
Fund 230 - Traffic Safety	19,208	18,812	20,000	<b>23,050</b>	<b>24,000</b>
Fund 500 - Lighting Assessment	330	6,000	6,000	<b>10,000</b>	<b>10,000</b>
Fund 510 - NPDES	194,174	214,946	291,000	<b>291,000</b>	<b>270,000</b>
Fund 700 - CIP 16-702 Reimbursement	235,269	1,641,929			-
Fund 700 - Other CIP		15,255			-
Fund 740 - Comm Facilities/Open Space	1,000	6,550			-
Fund 750 - Asset Replacement	1,308	-			-
<b>Total Transfers In</b>	<b>1,002,541</b>	<b>2,559,747</b>	<b>1,223,896</b>	<b>2,001,492</b>	<b>1,336,393</b>
<b>TOTAL SOURCES</b>	<b>9,001,002</b>	<b>10,829,711</b>	<b>9,928,887</b>	<b>10,678,857</b>	<b>10,390,764</b>
<b>USES</b>					
General Fund Expenditures					
General Government	1,693,603	1,512,808	1,814,263	<b>1,691,047</b>	<b>1,697,897</b>
Police	2,706,935	2,805,252	3,016,816	<b>3,165,899</b>	<b>3,309,839</b>
Public Works / Engineering	1,049,946	1,341,861	1,447,733	<b>1,665,058</b>	<b>1,669,255</b>
Parks & Recreation / Parks Maint	1,158,078	1,304,221	1,421,420	<b>1,425,189</b>	<b>1,584,981</b>
Planning	554,658	617,689	760,404	<b>673,611</b>	<b>770,923</b>
Non-Departmental	496,793	529,044	705,755	<b>806,533</b>	<b>930,426</b>
CARES Act CRF Grant	-	-	-	<b>209,235</b>	
<b>Total General Fund Expenses</b>	<b>7,660,013</b>	<b>8,110,875</b>	<b>9,166,391</b>	<b>9,636,572</b>	<b>9,963,321</b>
Transfers Out (fr General Fd) to Debt Service					
Fund 701 - 2010 COP Town Hall Improve	116,218	114,419	115,485	<b>854,022</b>	
Fund 100 - Palos (COP 2010 Loan Repayment)				-	<b>116,019</b>
Fund 700 - Capital Projects	1,785,668	173,854		<b>182,000</b>	<b>186,000</b>
Fund 711 - Pavement Management Program	234,406	447,044	688,524		
Fund 750 - Asset Replacement		233,000	166,000	<b>97,000</b>	<b>50,000</b>
<b>Total Transfers Out</b>	<b>2,136,292</b>	<b>968,317</b>	<b>970,009</b>	<b>1,133,022</b>	<b>352,019</b>
<b>TOTAL USES</b>	<b>9,796,305</b>	<b>9,079,192</b>	<b>10,136,400</b>	<b>10,769,594</b>	<b>10,315,340</b>
<b>Operating Surplus / (Deficit)</b>	<b>(795,303)</b>	<b>1,750,519</b>	<b>(207,513)</b>	<b>(90,737)</b>	<b>75,424</b>

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



**TOWN OF  
MORAGA**



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 17-18	Actual FY 18-19	Actual FY 19-20	Adjusted FY 20-21	Adopted FY 21-22
Personnel	541,285	475,737	512,578	534,983	561,764
Service/Supplies	570,579	441,068	571,398	410,120	377,022
<b>Total</b>	<b>1,111,864</b>	<b>916,805</b>	<b>1,083,976</b>	<b>945,103</b>	<b>938,786</b>

## ACCOMPLISHMENTS FOR FY 2020-21

- Continued the provision of uninterrupted services throughout the pandemic which included:
  - Created new and modified existing programs, such as the After School Enrichment Program, to meet the community's changing needs;
  - Applied CARES Act funding to COVID-19 related expenditures and facility upgrades to create a safe working environment for employees and establishing a Small Business Relief Grant program; and
  - Carefully monitored the effects of the pandemic on the Town's revenues and adjusted expenditures accordingly.
- Implemented the Moraga Center Specific Plan Zoning and Design Guidelines, a project ten years in the making.
- Analyzed and executed the early payment of the 2010 Certificate of Participation (COPS) for Town Hall Improvements which will yield a savings of \$175,000 in interest payments in years 2028-2030.
- Completed phase I construction of the Canyon Road Bridge and ensured timely reimbursement of funds to maintain the Town's cash flow. Initiated work on Phase II as scheduled in April 2021.
- Successfully collaborated with EBMUD on the Moraga Creek Flood Control Project to ensure bridge is protected from future landslides and with EBMUD and EBRPD on restoration of the Lafayette Moraga Regional Trail.
- Storm Drains:
  - Launched the implementation of the enhanced storm drain operations and maintenance program including completing annual inspections, televising lines, cleaning pipes and began design work to repair three sections of the publicly-owned system that are failing (Moraga Road and Hacienda Park Storm Drain Rehabilitation Retrofit Project);
  - Initiated design work on the Laguna Creek Restoration project including holding community meetings and securing FEMA funding and a new grant funding source for the project; and
  - Abated 398 Rheem Boulevard nuisance and received reimbursement from one of the two property owners.
- Streets:
  - Completed the 2020 Pavement Overlay Program and commenced design work on the 2021 – 2024 Pavement Projects;
  - Implemented a new Annual Pavement Repair Program (\$150,000 - \$200,000 /year) to extend the life of the pavement until repair/replacement occurs; and
- Implemented elements of the Climate Action Plan, including:
  - Installed EV charging stations at Town offices and the Commons Park;
  - Completed \$60k of lighting efficiency upgrades at the Town's four facilities using a PG&E's 0% financing program;
  - Partnered with Sustainable Contra Costa County to launch the Moraga Sustainability Challenge; and
  - Applied for and received Tree City USA designation.
- Adopted multiple Ordinances to update the Moraga Municipal Code to:
  - Provide clarity on responsibility for private storm drain infrastructure and adopted a policy for acceptance of private drain easements (a project identified in the 2015 Storm Drain Master Plan);
  - Complied with new State requirements for Accessory Dwelling Units;
  - Regulated Short-term Rentals to protect the safety of the community; and



- Streamlined the process for obtaining a sign permit and approval for signage.
- Facilitated and approved major development projects including Moraga Country Club, Los Encinos, Bella Vista and Camino Pablo. Reviewed and processed 607 entitlement projects, ADUs, administrative applications and code enforcement cases.
- Developed an approach and issued an RFP for a Comprehensive Advanced Planning Initiative: Housing Element, Environmental impact Report, Bollinger Valley Rezone and General Plan Update.
- Negotiated a proposed agreement with Wedgewood Weddings for full-service events management at the Hacienda de las Flores to increase public access to the Hacienda and reduce the costs to the Town associated with the operation and maintenance of the site.

**REVENUE**  
**General Government**



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PROPERTY TAX</b>							
101-000-310-01	Property Tax - Secured	2,086,120	2,196,402	2,313,355	2,405,954	2,504,974	4%
101-000-310-04	Property Tax - Unsecured	58,513	61,553	63,802	60,283	61,261	2%
101-000-310-07	Property Tax - Supplemental	44,841	52,519	49,322	50,000	50,000	0%
101-000-310-08	Property Tax - Lighting District	-	-	-	147,743	158,449	7%
101-000-310-09	Property Tax - Unitary	27,262	28,203	27,154	26,229	27,028	3%
101-000-310-11	Property Tax Prior Year Secure	(4,188)	(2,825)	(3,489)	-	-	-
101-000-310-14	Property Tax Prior Year Unsecure	(111)	1,558	170	-	-	-
101-000-360-05	Homeowner's Property Tax Relief	14,729	14,393	14,262	14,500	14,500	0%
101-000-310-12	Property Tax - In Lieu	1,712,049	1,811,813	1,909,473	1,995,303	2,076,389	4%
<b>SUBTOTAL PROPERTY TAX</b>		<b>3,939,214</b>	<b>4,163,616</b>	<b>4,374,049</b>	<b>4,700,012</b>	<b>4,892,601</b>	<b>4%</b>
101-000-320-14	Real Property Transfer Tax	191,293	145,553	159,559	240,000	240,000	0%
<b>SALES TAX</b>							
101-000-320-01	Sales & Use Tax	1,029,173	1,148,212	1,042,050	1,003,253	1,141,000	14%
<b>SUBTOTAL SALES TAX</b>		<b>1,029,173</b>	<b>1,148,212</b>	<b>1,042,050</b>	<b>1,003,253</b>	<b>1,141,000</b>	<b>14%</b>
<b>FRANCHISE FEES</b>							
101-000-320-04	Franchise Fees - Garbage	319,957	332,903	341,134	340,000	356,722	5%
101-000-320-05	Franchise Fees - PG&E/Electric	142,856	125,637	128,651	100,000	125,000	25%
101-000-320-06	Franchise Fees - PG&E/Gas	64,959	59,580	66,866	57,000	65,000	14%
101-000-320-07	Franchise Fees - Cable	317,348	300,766	296,788	305,000	300,000	-2%
<b>SUBTOTAL FRANCHISE FEES</b>		<b>845,120</b>	<b>818,886</b>	<b>833,439</b>	<b>802,000</b>	<b>846,722</b>	<b>6%</b>
<b>Account</b>							
101-000-320-08	Garbage - Vehicle Impact Fees	234,406	433,216	688,524	-	-	-
101-000-350-01	Interest - General Fund	51,266	59,151	87,344	60,000	45,000	-25%
<b>PROPERTY RENT</b>							
101-510-351-01	Property Rent - Moraga Country Club	67,969	70,398	72,754	74,325	75,492	2%
101-510-351-07	Property Rent - Mulberry Tree	27,882	28,879	27,376	24,490	36,000	47%
<b>SUBTOTAL PROPERTY RENT</b>		<b>95,851</b>	<b>99,277</b>	<b>100,130</b>	<b>98,815</b>	<b>111,492</b>	<b>13%</b>
<b>OTHER</b>							
101-000-360-01	Motor Vehicle License Fees <sup>2</sup>	9,365	8,156	13,406	10,000	8,500	-15%
101-000-367-01	CARES Act CRF Grant				209,235	-	-100%
101-510-380-01	Overhead Recovery	115,788	103,568	138,911	210,000	218,571	4%
101-510-380-10	Other Revenue - Admin	139	2,827	-	1,000	1,000	0%
<b>SUBTOTAL OTHER</b>		<b>125,292</b>	<b>114,550</b>	<b>152,318</b>	<b>430,235</b>	<b>228,071</b>	<b>-47%</b>
<b>TOTAL REVENUES</b>		<b>6,511,615</b>	<b>6,982,461</b>	<b>7,437,412</b>	<b>7,334,315</b>	<b>7,504,886</b>	<b>2%</b>

1 Beginning FY 2015-16 Measure K - Local Funding Measure is recognized in Major Fund 711: per Resolution 98-2015

See Other Funds: 711 Pavement Management Program for Detail. Proposed FY 2018-19 revenue: \$1,820,000

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 used to provide for continued COPS / AVA funding for public safety (Fund 103).



Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	6,511,615	6,982,461	7,437,412	7,334,315	7,504,886
<b>500-000-099-01</b> Fund 500: Lighting Assess Dist	6,000	6,000	6,000	-	-
<b>TOTAL SOURCES</b>	<b>6,517,615</b>	<b>6,988,461</b>	<b>7,443,412</b>	<b>7,334,315</b>	<b>7,504,886</b>
Transfers Out:	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
<b>Fund 700: Capital Projects</b>					
13-302 Minor Capital Improvement Program	-	26,832	-	-	-
14-306 IT Infrastructure Program	-	20,014	-	-	-
14-501 Vehicles and Operating Equipment	-	38,590	-	-	-
14-603 Hillside/Ridgeline Regulation	-	88,418	-	-	-
18-601 Moraga Center Specific Plan Implementation				17,000	
18-603 Bollinger Valley Special Study Area				165,000	
<b>Fund 701: COP 329 Rheem Renovation</b>	116,218	114,419	115,485	854,022	-
<b>Fund 711: Street Pavement Program</b>	234,406	433,216	688,524	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>350,624</b>	<b>721,489</b>	<b>804,009</b>	<b>1,036,022</b>	<b>-</b>



Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	37,843	39,807	35,631	45,915	44,945
<b>TOTAL SOURCES</b>	<b>37,843</b>	<b>39,807</b>	<b>35,631</b>	<b>45,915</b>	<b>44,945</b>

Personnel Summary	Actual	Actual	Actual	Adjusted	Adopted
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Mayor	1.00	1.00	1.00	1.00	1.00
Vice Mayor	1.00	1.00	1.00	1.00	1.00
Town Council Members	3.00	3.00	3.00	3.00	3.00
<b>TOTAL PERSONNEL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-510-001-01	Salaries	222,945	213,633	231,886	237,831	247,983	4%
101-510-001-02	Compensatory Time Cash-Out				-	5,365	-
101-510-001-04	Salaries - Temporary	56,356	-	770	-	-	-
101-510-002-01	Retirement - PERS	9,057	10,587	13,158	15,421	15,722	2%
101-510-002-03	Retirement - In Lieu DC	1,800	7,200	7,200	-	-	-
101-510-002-06	Medical - In Lieu	-	-	-	7,200	7,200	0%
101-510-002-07	Retirement - 401a	4,841	-	-	-	-	-
101-510-003-01	Health Insurance	11,113	-	-	-	-	-
101-510-003-02	Dental Insurance	1,119	1,947	1,947	2,142	1,835	-14%
101-510-003-07	Vision Insurance	185	332	332	366	366	0%
101-510-003-03	Life Insurance	160	202	506	384	420	9%
101-510-003-04	Workers' Compensation	7,775	9,208	9,736	9,384	13,171	40%
101-510-003-05	Disability Insurance	471	833	668	1,992	741	-63%
101-510-004-01	Social Security - FICA	3,494	-	48	-	-	-
101-510-004-02	Medicare	1,736	3,292	3,572	3,415	3,596	5%
101-510-005-01	Auto Allowance	4,714	6,000	6,000	6,000	6,000	0%
101-510-005-04	Cell Phone Allowance	102	-	-	600	600	0%
101-510-007-01	Employee Assistance Program	36	48	48	48	48	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>325,902</b>	<b>253,282</b>	<b>275,873</b>	<b>284,783</b>	<b>303,047</b>	<b>6%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-510-021-01	Communications	584	700	646	300	780	160%
101-510-022-01	Supplies and Materials	786	467	931	500	500	0%
101-510-026-01	Contract Services	7,011	983	1,750	-	-	-
101-510-031-04	Copier Charges	82	154	66	100	100	0%
101-510-040-01	Memberships & Dues	1,805	1,575	2,020	1,785	1,875	5%
101-510-041-01	Travel/Conf/Meetings/Training	588	1,939	1,763	2,000	2,000	0%
101-510-042-01	Subscriptions	643	646	1,222	740	-	-100%
101-510-050-01	Manager's Contingency	40,108	21,801	11,908	25,000	10,000	-60%
101-510-050-11	Property Taxes	3,071	1,122	1,445	1,445	1,987	38%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>54,679</b>	<b>29,386</b>	<b>21,750</b>	<b>31,870</b>	<b>17,242</b>	<b>-46%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>380,581</b>	<b>282,668</b>	<b>297,623</b>	<b>316,653</b>	<b>320,289</b>	<b>1%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	380,581	282,668	297,623	316,653	320,289
<b>TOTAL SOURCES</b>	<b>380,581</b>	<b>282,668</b>	<b>297,623</b>	<b>316,653</b>	<b>320,289</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Town Manager	1.00	1.00	1.00	1.00	1.00
<b>TOTAL PERSONNEL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-515-001-01	Salaries	160,062	164,910	173,002	177,326	181,761	3%
101-510-001-02	Compensatory Time Cash-Out				-	6,139	-
101-515-001-06	Overtime	63	181	224	-	-	-
101-515-002-01	Retirement - PERS	9,044	8,870	10,358	12,108	12,150	0%
101-515-002-06	Medical - In Lieu	5,400	5,400	2,025	-	7,200	-
101-515-003-01	Health Insurance	22,921	24,189	31,592	39,815	28,618	-28%
101-515-003-02	Dental Insurance	1,234	1,205	1,205	2,088	1,793	-14%
101-515-003-07	Vision Insurance	203	203	203	363	363	0%
101-515-003-03	Life Insurance	357	353	760	600	656	9%
101-515-003-04	Workers' Compensation	6,002	7,079	7,158	7,065	9,654	37%
101-515-003-05	Disability Insurance	936	850	921	1,568	1,051	-33%
101-515-004-02	Medicare	2,463	2,518	2,564	2,571	2,636	3%
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	96	96	96	96	96	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>215,382</b>	<b>222,455</b>	<b>236,705</b>	<b>250,200</b>	<b>258,717</b>	<b>3%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-515-021-01	Communications	516	549	529	500	500	0%
101-515-022-01	Supplies and Materials	789	1,264	947	1,200	1,200	0%
101-515-026-01	Contract Services	145	143	113	250	250	0%
101-515-030-03	Postage	32	150	-	100	150	50%
101-515-031-04	Copier Charges	3,898	3,223	3,888	3,500	3,500	0%
101-515-038-01	Advertising & Legal	-	222	-	300	300	0%
101-515-040-01	Memberships & Dues	370	370	325	385	385	0%
101-515-041-01	Travel/Conferences/Training	-	-	93	1,200	1,200	0%
101-515-050-13	Subscriptions - Code Update	4,244	2,217	2,790	3,100	7,200	132%
101-515-053-01	Elections	149	11,445	13	16,800	150	-99%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>10,143</b>	<b>19,582</b>	<b>8,697</b>	<b>27,335</b>	<b>14,835</b>	<b>-46%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>225,525</b>	<b>242,037</b>	<b>245,403</b>	<b>277,535</b>	<b>273,552</b>	<b>-1%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	225,525	242,037	245,403	277,535	273,552
<b>TOTAL SOURCES</b>	<b>225,525</b>	<b>242,037</b>	<b>245,403</b>	<b>277,535</b>	<b>273,552</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
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
<b>TOTAL PERSONNEL</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>SERVICES &amp; SUPPLIES</b>							
101-520-026-14	Legal Fees - General	277,913	195,557	169,405	140,000	120,000	-14%
101-520-026-15	Legal Fees - Litigation	115,806	125,727	311,535	145,000	160,000	10%
101-520-026-26	Legal Fees - Personnel Issues	74,196	31,010	24,380	20,000	20,000	0%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>467,915</b>	<b>352,293</b>	<b>505,320</b>	<b>305,000</b>	<b>300,000</b>	<b>-2%</b>

Source Summary		Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
100-000-099-01	Fund 100: One Time Developer's Fees	-	60,224	255,000	-	-
	Fund 101: General Purpose Fund	467,915	292,069	250,320	305,000	300,000
<b>TOTAL SOURCES</b>		<b>467,915</b>	<b>352,293</b>	<b>505,320</b>	<b>305,000</b>	<b>300,000</b>



## 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, 2020, 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 17-18	Actual FY 18-19	Actual FY 19-20	Adjusted FY 20-21	Adopted FY 21-22
Personnel	373,918	398,818	487,864	531,708	515,961
Service/Supplies	207,821	197,185	234,266	214,236	243,150
<b>Total</b>	<b>581,739</b>	<b>596,003</b>	<b>722,130</b>	<b>745,944</b>	<b>759,111</b>

### ACCOMPLISHMENTS FOR FY 2020-21

- Developed balanced budget for FY 2020-21 and maintained required General Fund reserves.
- 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.
- Completed Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2020.
- Submitted for Certificate of Achievement for Excellence in Financial Reporting from the national Government Finance Officers Association (GFOA) for Fiscal Year ended June 30, 2020.
- 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 several recruitments including the hiring of a director, police officer, accountant.
- Administered the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding allocation for COVID-19 response, implemented the Town Council approved expenditure plan and submitted the required quarterly reports.
- 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 2013 Certificates of Participation, ensuring the Town's strong AA+ rating for existing Certificates of Participation and other financing programs.
- Analyzed and executed the early payment of the 2010 Certificate of Participation (COPS) for Town Hall Improvements which will yield a savings of approximately \$175,000 in interest payments in years 2028-2030.

### GOALS FOR FY 2021-22

- Monitor the budget for FY 2021-22, complete the Comprehensive Annual Financial Report for the year ending June 30, 2021 and other audits as required.
- Implement the use of the American Rescue Plan Act (ARPA) funds in compliance with Federal regulations, including recording and reporting requirements.
- Update personnel rules, regulations, and procedures to ensure consistency with the current legislation and MOUs, employment resolutions and current practices.
- Assist in labor negotiations with the Town's four bargaining groups.



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-525-001-01	Salaries - Regular	264,154	292,070	355,339	391,333	406,592	4%
101-525-001-02	Compensatory Time Cash-Out					10,172	-
101-525-001-04	Salaries - Temporary	46,920	21,339	42,276	-	-	-
101-525-001-06	Salaries - Overtime	829	316	568	25,525	3,000	-88%
101-525-002-01	Retirement - PERS	13,599	15,582	20,720	28,092	25,933	-8%
101-525-002-03	Retirement - ICMA / In Lieu	3,600	4,800	7,200	-	-	-
101-525-002-06	Medical - In Lieu	-	-	-	7,200	14,400	100%
101-525-003-01	Health Insurance	19,029	19,995	26,590	39,762	12,408	-69%
101-525-003-02	Dental Insurance	2,672	2,451	3,273	5,555	4,765	-14%
101-525-003-07	Vision Insurance	465	501	565	956	956	0%
101-525-003-03	Life Insurance	462	529	1,235	1,248	1,365	9%
101-525-003-04	Workers' Compensation	12,629	29,699	15,461	15,934	21,595	36%
101-525-003-05	Disability Insurance	1,259	1,426	1,506	3,512	2,087	-41%
101-525-004-01	Social Seciruty - FICA	-	368	954	-	-	-
101-525-004-02	Medicare	3,772	4,401	5,441	5,799	5,896	2%
101-525-005-01	Auto Allowance	4,022	4,742	6,000	6,000	6,000	0%
101-525-005-04	Cell Phone Allowance	402	474	600	600	600	0%
101-525-007-01	Employee Assistance Program	104	124	136	192	192	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>373,918</b>	<b>398,818</b>	<b>487,864</b>	<b>531,708</b>	<b>515,961</b>	<b>-3%</b>

Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>SERVICES &amp; SUPPLIES</b>							
101-525-021-01	Communications	249	285	247	250	250	0%
101-525-022-01	Supplies and Materials	3,202	4,430	2,779	2,500	3,000	20%
101-525-026-01	Contract Services	28,468	18,260	52,873	13,930	27,900	100%
101-525-026-03	Contract Services - Audit	32,538	36,062	36,544	37,701	37,437	-1%
101-525-026-04	Contract Services - Printing	-	-	-	8,750	7,550	-14%
101-525-030-03	Postage	854	1,668	-	1,000	2,000	100%
101-525-031-04	Copier Charges	3,313	3,778	5,580	4,000	4,000	0%
101-525-033-01	Mileage Reimbursement	75	127	-	250	250	0%
101-525-038-01	Advertising/Legal Notices	1,061	86	1,895	1,000	1,000	0%
101-525-039-15	Wellness Program	387	142	455	1,100	1,100	0%
101-525-040-01	Membership & Dues	1,010	190	1,315	1,200	1,650	38%
101-525-041-01	Travel/Conf/Meetings/Training	671	2,545	2,397	3,650	3,650	0%
101-525-050-12	Springbrook Software Maintenance	18,353	19,271	20,234	21,500	22,308	4%
101-525-053-02	Recruitment	33,897	10,816	15,149	9,500	26,500	179%
101-525-053-10	Banking Fees	104	67	30	100	500	400%
101-525-053-11	Merchant Card Processing Fees	81	825	(619)	-	750	-
101-525-059-02	Employee Appreciation	965	689	1,304	800	1,000	25%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>125,228</b>	<b>99,242</b>	<b>140,181</b>	<b>107,231</b>	<b>140,845</b>	<b>31%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>499,146</b>	<b>498,060</b>	<b>628,045</b>	<b>638,939</b>	<b>656,806</b>	<b>3%</b>

1 Town-wide activities such as CalPERS unfunded liability, legal claims, insurance, unemployment claims, and Town-wide training are budgeted in the Non-Departmental budget as of FY 2015/16. Credit card processing fees have been moved to Planning and Parks/Recreation.



Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	493,145	492,060	622,045	628,939	646,806
<b>500-000-099-01</b> Fund 500: Lighting Assessment					
Offset for Administrative Costs	6,001	6,000	6,000	10,000	10,000
<b>TOTAL SOURCES</b>	<b>499,146</b>	<b>498,060</b>	<b>628,045</b>	<b>638,939</b>	<b>656,806</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
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	0.45
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.45</b>	<b>3.45</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>SERVICES &amp; SUPPLIES</b>							
101-540-021-01	Communication	29,939	32,434	27,344	29,940	29,940	0%
101-540-026-01	Contractual Services	39,192	48,064	48,758	37,875	37,875	0%
101-540-026-02	Network Services	13,462	16,621	17,693	16,270	16,270	0%
101-540-026-17	Hardware and Software	-	822	290	17,670	18,220	3%
101-540-060-01	Capital Outlay (Non-Capitalized)	-	-	-	5,250	-	-100%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>82,593</b>	<b>97,941</b>	<b>94,085</b>	<b>107,005</b>	<b>102,305</b>	<b>-4%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>82,593</b>	<b>97,941</b>	<b>94,085</b>	<b>107,005</b>	<b>102,305</b>	<b>-4%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	82,593	97,941	94,085	107,005	102,305
<b>TOTAL SOURCES</b>	<b>82,593</b>	<b>97,941</b>	<b>94,085</b>	<b>107,005</b>	<b>102,305</b>



## 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 emergency evacuation 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 up



to 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 17-18	Actual FY 18-19	Actual FY 19-20	Adjusted FY 20-21	Adopted FY 21-22
Personnel	2,226,580	2,296,091	2,505,454	2,581,954	2,696,682
Service/Supplies	480,355	509,161	511,360	583,945	613,157
Total	2,706,935	2,805,252	3,016,814	3,165,899	3,309,839

### **ACCOMPLISHMENTS FOR FY 2020-21**

- Continued to respond to the ongoing 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.
- Purchased and deployed a new body worn camera system, replacing an older system, that provides recordings with improved resolution and the ability to transfer information directly to the District Attorney's office.
- Continued to update the Town's Emergency Evacuation Plan, in conjunction with MOFD.
- Purchased and deployed new automatic electronic defibrillators (AEDs) in patrol vehicles to provide immediate assistance to residents suffering from cardiac medical conditions.
- Continued to participate in virtual emergency evacuation drills with MOFD and other agencies in Lamorinda.
- Issued over 400 citations, made 59 arrests, wrote 768 incident reports, and recorded 144 Part 1 crimes during the year, all of which were lower due to COVID-19.
- 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.
- Collected firearms from residents for destruction at no cost.
- Promoted Nixle community notification system participation, increasing the total number of registered users to over 20,000.
- Coordinated a multi-agency response to a series of coyote bites on people in Moraga and Lafayette, leading to the elimination of the responsible animal.
- Continued training of Town Staff in disaster preparedness, including NIMS/SEMS, FEMA ICS, and Emergency Operation Center (EOC) functions.
- Completed and issued updates 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 in excess of state requirements 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 a new police officer and two new cadets.
- 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 12,500 pounds



of pharmaceuticals since inception of the program in 2010.

- Participated with Saint Mary's College in the selection process for the new campus public safety director.
- Conducted increased outreach at the skate park following complaints of unsafe activity, including distributing helmets and working with Parks and Recreation to install a new fence.
- 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.

## **GOALS FOR FY 2021-22**

- Resume 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.
- 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 Tuesday August 3rd, to promote crime prevention and community safety.
- Seek a Tobacco enforcement related grant to fund an additional officer.
- Establish a Wildlife Watch program, in conjunction with the California Department of Fish and Wildlife, to educate residents about appropriate ways to interact with wildlife.



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
101-610-330-33	Licenses and Other Permits	605	1,165	340	500	500	0%
101-610-340-03	Municipal Code Fines	10,776	13,448	8,571	5,000	10,000	100%
101-610-340-05	Alarm Ordinance Fines	8,605	9,610	5,850	8,500	8,500	0%
101-610-360-11	POST - Police Training	10,688	9,768	9,410	4,000	7,000	75%
101-610-360-16	Abandoned Vehicle Abatement	7,911	7,776	9,635	4,500	7,000	56%
101-610-370-12	Police - Special Services	-	-	509	-	-	-
101-610-370-16	Police - Fingerprinting	3,872	4,246	2,915	1,500	4,000	167%
101-610-370-17	Police - Vehicle Impound	2,550	3,290	5,535	2,500	3,500	40%
101-610-370-18	Police - Crossing Guards	17,827	18,812	15,611	6,050	24,000	297%
101-610-370-20	Police - Juvenile Diversion	1,500	2,525	1,250	1,000	1,500	50%
101-610-370-25	Police - Booking Fees	1,154	1,404	315	-	-	-
101-610-370-41	Sale of Documents / Police	1,670	1,255	1,696	1,400	1,400	0%
101-610-370-50	Sale of Property	-	-	-	1,500	-	-100%
101-610-380-11	Other Revenue - Police	4,473	14,724	11,337	10,000	10,000	0%
<b>TOTAL REVENUES</b>		<b>71,631</b>	<b>88,024</b>	<b>72,974</b>	<b>46,450</b>	<b>77,400</b>	<b>67%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	71,631	88,024	72,974	46,450	77,400
Fund 103: COPS	103,300	102,500	140,000	150,000	150,000
Fund 109: Prop 172 Public Safety Sales Tax	65,892	71,810	59,000	76,000	78,000
Fund 230: Traffic Safety	36,317	18,812	20,000	23,050	24,000
<b>TOTAL SOURCES</b>	<b>277,140</b>	<b>281,146</b>	<b>291,974</b>	<b>295,500</b>	<b>329,400</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-***-001-01	Salaries	1,447,923	1,475,167	1,641,866	1,583,325	1,646,788	4%
101-***-001-02	Compensatory Time Cash-Out					32,842	
101-***-001-06	Salaries - Overtime	292,051	320,058	273,972	260,000	260,000	0%
101-620-001-07	Salaries - Court Time	24,074	17,333	12,674	40,000	40,000	0%
101-620-001-08	Salaries - Detective Differential	2,122	2,167	2,231	2,301	2,370	3%
101-620-001-09	Salaries - Education Incentive	14,205	13,515	15,269	17,058	17,365	2%
101-620-001-11	Salaries - Shift Differential	11,726	12,850	16,739	26,875	27,408	2%
101-620-001-12	Salaries - Holiday Pay	-	-	-	52,046	53,283	2%
101-***-002-01	Retirement - PERS	159,586	169,260	194,572	227,514	233,755	3%
101-***-002-03	Retirement - ICMA / In Lieu	32,400	28,800	30,000	-	-	-
101-***-002-06	Medical - In Lieu	-	-	2,100	36,000	28,800	-20%
101-***-003-01	Health Insurance	110,827	131,286	169,481	185,849	188,892	2%
101-***-003-02	Dental Insurance	21,386	20,661	21,554	25,338	21,238	-16%
101-***-003-07	Vision Insurance	3,447	3,406	3,687	4,327	4,244	-2%
101-***-003-03	Life Insurance	2,726	2,552	5,152	4,128	4,436	7%
101-***-003-04	Workers' Compensation	55,437	51,249	65,651	64,584	87,464	35%
101-***-003-05	Disability Insurance	7,895	6,938	7,593	14,033	8,846	-37%
101-***-004-02	Medicare	26,616	26,722	28,320	23,504	23,879	2%
101-***-005-02	Uniform Allowance	13,522	13,502	13,937	14,400	14,400	0%
101-***-007-01	Employee Assistance Program	636	624	653	672	672	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>2,226,580</b>	<b>2,296,091</b>	<b>2,505,454</b>	<b>2,581,954</b>	<b>2,696,682</b>	<b>4%</b>

Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>SERVICES &amp; SUPPLIES</b>							
101-610-021-01	Communications	18,341	25,348	26,182	28,300	28,300	0%
101-***-022-01	Supplies and Materials	26,108	20,806	15,805	22,900	22,900	0%
101-610-026-01	Contract Svcs - Dispatch	157,924	154,591	178,446	180,000	185,400	3%
101-610-026-02	Contract Svcs - Animal Control	98,087	101,890	108,487	111,000	113,045	2%
101-610-026-03	Contract Svcs - Other	89,968	94,496	95,423	112,515	144,282	28%
101-610-030-03	Postage	1,118	1,548	81	750	750	0%
101-610-031-04	Copier Charges	3,559	4,058	3,717	4,200	4,200	0%
101-620-031-02	Maintenance - Equipment	736	7,945	(1,683)	1,500	2,000	33%
101-620-036-02	Equipment Maint - Vehicles	17,087	15,697	20,827	16,500	18,000	9%
101-620-037-01	Gas and Oil	28,026	33,033	31,634	41,000	41,000	0%
101-610-038-01	Advertising and Legal	847	463	-	1,000	1,000	0%
101-***-040-01	Memberships & Dues	818	1,484	1,476	1,600	1,600	0%
101-***-041-01	Travel/Conf/Meetings/Training	2,624	1,087	2,779	2,880	2,880	0%
101-610-041-10	Tuition Reimbursement	1,050	-	-	-	-	-
101-620-042-01	Subscriptions	682	-	686	750	-	-100%
101-620-043-02	POST Training	17,593	19,517	20,795	22,000	24,000	9%
101-610-050-01	Community Promotions	672	1,728	971	1,500	1,500	0%
101-610-051-08	Emergency Preparedness	4,244	5,673	4,829	8,000	8,000	0%
101-620-051-12	Special Investigations	102	-	-	1,500	1,500	0%
101-620-053-01	Booking Fees	-	-	-	3,000	3,000	0%
101-610-053-04	Reserve Program/Volunteers	1,959	1,591	459	1,250	1,250	0%
101-610-053-11	Credit Cards Processing Fee		1,220	446	550	550	0%
101-620-053-11	Safety Compliance	-	-	-	750	-	-100%
101-***-060-01	Capital Outlay (Non-Capitalized)	8,811	16,986	-	20,500	8,000	-61%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>480,355</b>	<b>509,160</b>	<b>511,360</b>	<b>583,945</b>	<b>613,157</b>	<b>5%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>2,706,936</b>	<b>2,805,251</b>	<b>3,016,814</b>	<b>3,165,899</b>	<b>3,309,839</b>	<b>5%</b>



Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	2,534,728	2,571,570	2,777,814	2,916,849	3,057,839
103-000-099-01 Fund 103: COPS	105,000	133,060	140,000	150,000	150,000
109-000-099-01 Fund 109: Prop 172	48,000	71,810	59,000	76,000	78,000
230-000-099-01 Fund 230: Traffic Safety	19,208	28,812	40,000	23,050	24,000
<b>TOTAL SOURCES</b>	<b>2,706,936</b>	<b>2,805,251</b>	<b>3,016,814</b>	<b>3,165,899</b>	<b>3,309,839</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
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
<b>TOTAL PERSONNEL</b>	<b>13.75</b>	<b>13.75</b>	<b>13.75</b>	<b>13.75</b>	<b>13.75</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-610-001-01	Salaries - Regular Sworn	331,393	345,132	396,605	377,044	386,386	2%
101-610-001-02	Compensatory Time Cash-Out					15,442	-
101-610-002-01	Retirement - PERS Safety	30,200	40,289	46,641	53,699	55,169	3%
101-610-002-03	Retirement - ICMA / In Lieu	3,600	-	3,600	-	-	-
101-610-002-06	Medical - In Lieu	-	-	-	7,200	7,200	0%
101-610-003-01	Health Insurance	19,916	31,015	44,339	22,490	23,522	5%
101-610-003-02	Dental Insurance	3,992	3,894	3,894	4,283	3,670	-14%
101-610-003-07	Vision Insurance	665	665	665	731	731	0%
101-610-003-03	Life Insurance	420	403	886	672	735	9%
101-610-003-04	Workers' Compensation	12,168	113	15,397	15,023	20,522	37%
101-610-003-05	Disability Insurance	1,513	1,272	1,371	3,201	1,460	-54%
101-610-004-02	Medicare	4,897	4,982	5,794	5,467	5,603	2%
101-610-005-02	Uniform Allowance	2,400	2,400	2,400	2,400	2,400	0%
101-610-007-01	Employee Assistance Program	96	96	96	96	96	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>411,262</b>	<b>430,262</b>	<b>521,689</b>	<b>492,306</b>	<b>522,936</b>	<b>6%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-610-021-01	Communications	18,341	25,348	26,182	28,300	28,300	0%
101-610-022-01	Supplies and Materials	10,264	6,255	5,873	8,000	8,000	0%
101-610-026-01	Contract Services - Dispatch	157,924	154,591	178,446	180,000	185,400	3%
101-610-026-02	Contract Services - Animal Control	98,087	101,890	108,487	111,000	113,045	2%
101-610-026-03	Contract Services - Other	89,968	94,496	95,423	112,515	144,282	28%
101-610-030-03	Postage	1,118	1,548	81	750	750	0%
101-610-031-04	Copier Charges	3,559	4,058	3,717	4,200	4,200	0%
101-610-036-02	Maintenance - Vehicles	-	-	500	-	-	-
101-610-038-01	Advertising & Legal	847	463	-	1,000	1,000	0%
101-610-040-01	Memberships & Dues	348	1,123	1,123	1,100	1,100	0%
101-610-041-01	Travel/Conf/Meetings/Training	2,505	1,018	2,524	2,100	2,100	0%
101-610-041-10	Tuition Reimbursement	1,050	-	-	-	-	-
101-610-050-01	Community Promotions	672	1,728	971	1,500	1,500	0%
101-610-051-08	Emergency Preparedness	4,244	5,673	4,829	8,000	8,000	0%
101-610-053-04	Reserve Program/Volunteers	1,959	1,591	459	1,250	1,250	0%
101-610-053-11	Credit Card Processing Fee	-	1,220	446	550	550	0%
101-610-060-01	Capital Outlay (Non-Capitalized)	-	-	8,705	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>390,886</b>	<b>409,708</b>	<b>429,061</b>	<b>460,265</b>	<b>499,477</b>	<b>9%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>802,148</b>	<b>839,970</b>	<b>950,750</b>	<b>952,571</b>	<b>1,022,413</b>	<b>7%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
103-000-099-01	Fund 101: General Purpose Fund	782,940	790,597	930,750	929,521
230-000-099-01	Fund 103: COPS				1,022,413
	Capital Outlay	-	30,560	-	-
	Fund 230: Traffic Safety				
	School Crossing Guards	19,208	18,812	20,000	23,050
	<b>TOTAL SOURCES</b>	<b>802,148</b>	<b>839,970</b>	<b>950,750</b>	<b>952,571</b>
					<b>1,022,413</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Police Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00	1.00	1.00
<b>TOTAL PERSONNEL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-620-001-01	Salaries - Regular Sworn	992,818	1,015,350	1,117,358	1,070,475	1,118,940	5%
101-620-001-02	Compensatory Time Cash-Out				-	15,372	-
101-620-001-06	Salaries - Overtime	291,217	318,729	272,367	260,000	260,000	0%
101-620-001-07	Salaries - Court Time	24,074	17,333	12,674	40,000	40,000	0%
101-620-001-08	Salaries - Detective Differential	2,122	2,167	2,231	2,301	2,370	3%
101-620-001-09	Salaries - Education Incentive	14,205	13,515	15,269	17,058	17,365	2%
101-620-001-11	Salaries - Shift Differential	11,726	12,850	16,739	26,875	27,408	2%
101-620-001-12	Salaries - Holiday Pay	-	-	-	52,046	53,283	2%
101-620-002-01	Retirement - PERS Safety	122,148	122,773	140,084	164,456	169,021	3%
101-620-002-03	Retirement - ICMA / In Lieu	21,600	21,600	19,200	-	-	-
101-620-002-06	Medical - In Lieu	-	-	2,100	21,600	14,400	-33%
101-620-003-01	Health Insurance	87,850	93,982	107,942	135,160	143,062	6%
101-620-003-02	Dental Insurance	15,627	14,963	15,223	17,588	14,596	-17%
101-620-003-07	Vision Insurance	2,484	2,434	2,466	3,007	2,924	-3%
101-620-003-03	Life Insurance	1,949	1,840	3,673	2,880	3,150	9%
101-620-003-04	Workers' Compensation	38,572	45,502	44,785	43,547	59,429	36%
101-620-003-05	Disability Insurance	5,640	5,052	5,501	9,483	6,535	-31%
101-620-004-02	Medicare	19,820	20,018	20,688	15,848	16,225	2%
101-620-005-02	Uniform Allowance	11,122	11,102	11,538	12,000	12,000	0%
101-620-007-01	Employee Assistance Program	444	448	468	480	480	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>1,663,418</b>	<b>1,719,657</b>	<b>1,810,306</b>	<b>1,894,804</b>	<b>1,976,560</b>	<b>4%</b>

Account	Description	Actual 2017-18	FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>SERVICES &amp; SUPPLIES</b>							
101-620-022-01	Supplies and Materials	15,288	13,399	8,866	12,400	12,400	0%
101-620-031-02	Maintenance - Equipment	736	7,945	(1,683)	1,500	2,000	33%
101-620-036-02	Equipment Maint - Vehicles	17,087	15,697	20,327	16,500	18,000	9%
101-620-037-01	Gas and Oil	28,026	33,033	31,634	41,000	41,000	0%
101-620-040-01	Memberships & Dues	470	361	353	500	500	0%
101-620-041-01	Travel/Conferences/Meetings	119	69	144	500	500	0%
101-620-042-01	Subscriptions	682	-	686	750	-	-100%
101-620-043-02	POST Training	17,593	19,517	20,795	22,000	24,000	9%
101-620-051-12	Special Investigations	102	-	-	1,500	1,500	0%
101-620-053-01	Booking Fees	-	-	-	3,000	3,000	0%
101-620-053-11	Safety Compliance	-	-	-	750	-	-100%
101-620-060-01	Capital Outlay (Non-Capitalized)	8,811	8,280	-	20,500	8,000	-61%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>88,913</b>	<b>98,300</b>	<b>81,121</b>	<b>120,900</b>	<b>110,900</b>	<b>-8%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>1,752,331</b>	<b>1,817,957</b>	<b>1,891,427</b>	<b>2,015,704</b>	<b>2,087,460</b>	<b>4%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
103-000-099-01	Fund 101: General Purpose Fund	1,599,331	1,633,647	1,672,427	1,789,704
	Fund 103: COPS Police Patrol Expense	105,000	102,500	140,000	150,000
109-000-099-01	Fund 109: Prop 172 Public Safety Sales Tax	48,000	71,810	59,000	76,000
230-000-099-01	Supplemental Police Patrol Expense	-	10,000	20,000	-
	Fund 230: Traffic Safety Police Patrol Expense	-	-	-	24,000
<b>TOTAL SOURCES</b>		<b>1,752,331</b>	<b>1,817,957</b>	<b>1,891,427</b>	<b>2,015,704</b>
					<b>2,087,460</b>



Personnel Summary	Actual	Actual	Actual	Adjusted	Adopted
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
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
<b>TOTAL PERSONNEL</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-630-001-01	Salaries - Regular	123,713	114,685	127,904	135,806	141,462	4%
101-630-001-02	Compensatory Time Cash-Out				-	2,028	-
101-630-001-06	Salaries - Overtime	834	1,329	1,605	-	-	-
101-630-002-01	Retirement - PERS	7,238	6,198	7,847	9,359	9,565	2%
101-630-002-03	Retirement - ICMA / In Lieu	7,200	7,200	7,200	-	-	-
101-630-002-06	Medical - In Lieu	-	-	-	7,200	7,200	0%
101-630-003-01	Health Insurance	3,061	6,290	17,201	28,199	22,308	-21%
101-630-003-02	Dental Insurance	1,767	1,804	2,437	3,467	2,972	-14%
101-630-003-07	Vision Insurance	298	307	556	589	589	0%
101-630-003-03	Life Insurance	357	309	594	576	551	-4%
101-630-003-04	Workers' Compensation	4,697	5,634	5,470	6,014	7,513	25%
101-630-003-05	Disability Insurance	742	614	721	1,349	851	-37%
101-630-004-02	Medicare	1,899	1,722	1,837	2,189	2,051	-6%
101-630-007-01	Employee Assistance Program	96	80	89	96	96	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>151,901</b>	<b>146,173</b>	<b>173,460</b>	<b>194,844</b>	<b>197,186</b>	<b>1%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-630-022-01	Supplies & Materials	556	1,153	1,066	2,500	2,500	0%
101-630-041-01	Travel/Conf/Meetings/Training	-	-	112	280	280	0%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>556</b>	<b>1,153</b>	<b>1,177</b>	<b>2,780</b>	<b>2,780</b>	<b>0%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>152,457</b>	<b>147,325</b>	<b>174,637</b>	<b>197,624</b>	<b>199,966</b>	<b>1%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	152,457	147,325	174,637	197,624	199,966
<b>TOTAL SOURCES</b>	<b>152,457</b>	<b>147,325</b>	<b>174,637</b>	<b>197,624</b>	<b>199,966</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Administrative Assistant	-	-	-	-	-
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
<b>TOTAL PERSONNEL</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>



## **MISSION**

The Public Works Department provides 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 the 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 7.6 full-time equivalent employees who maintain about 58 miles of Town streets, 21 miles of storm drains, and 350 acres of parks, public facilities, and right of way. Public Works develops and administers the Capital Improvement Program, provides engineering services and manages the National Pollutant Discharge Elimination System (NPDES) program. The Department manages the grant application and administration, budget, design, permitting, bidding processes, and construction of Capital Improvements Projects (CIPs). 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 reviews applications, issues permits, and performs inspection services related to encroachment permits, 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.

When Measure K was adopted by the voters in 2012, it was projected to generate \$1 million annually, consistent with the Town's Bradley Burns 1% point of sale tax, which still generates approximately \$1 million annually. Measure K, however, is a local destination-based sales tax and the increase in Internet sales has directly benefited the Town with Measure K significantly outperforming projections. In FY 2021/22, Measure K is projected to generate over \$2.226 million.

The Town's pavement program has also been augmented since 2012 by two new revenue sources whose use is restricted to street and road repairs - specifically, the Road Maintenance & Rehabilitation (RMRA) Gas Tax and Garbage Vehicle Impact fees. RMRA Gas Tax revenue is projected to generate \$331,000 in FY 2021/22 and Garbage Vehicle Impact Fees are projected to generate \$814,000 in FY 2021/22.

The higher-than-projected Measure K revenue, new SB1 Gas Tax revenue and the increases in the Garbage Vehicle Impact Fees have resulted in an increase in the Town's PCI to 75 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 75 PCI places 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.



The Council directed staff to implement a “Worst First” strategy in 2020 to repair the worst roads in the Town. The FY 2021/22 Capital improvement Program Budget includes \$486,000 in funding for the design work on the 2022/2023 Pavement Reconstruction Program, an \$8 million project to reconstruct the worst streets in the Town.

### ***Storm Drain Infrastructure***

In 2019, the Town mapped the public storm drain system and determined that Moraga is responsible for the maintenance of 21 miles of publicly-owned storm drain infrastructure. The Town also completed a 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.

With the help of one-time funding, the Town has been able to implement an enhanced Storm Drain O&M program including cleaning, televising, and repairing failing storm drains prior to their collapse. The Federal Stimulus (ARPA) Funds identify investment in storm drains as an eligible expense and the FY 2021/22 CIP Budget includes \$917,000 in ARPA funding for three capital storm drain projects and a temporary Senior Civil Engineer to oversee the expanded program.

### ***Insourcing Engineering Services***

Given the ever increasing Public Works Engineering workload, to reduce the cost of providing services and leverage the Town’s limited resources, between 2018 and 2020 the Town replaced consultants with in-house engineering staff increasing the number of full-time equivalent positions from 5.86 to 7.96. The Town has been handling construction management, design work and training staff to complete specialty work in-house. The net result has been an increase in customer service and timely responses, greater consistency in the provision of services, and a reduction in the cost of projects and services.

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Adjusted FY 20-21	Adopted FY 21-22
Personnel	722,326	662,922	897,332	1,045,613	1,190,682
Service/Supplies	327,620	678,939	545,595	619,445	478,573
<b>Total</b>	<b>1,049,946</b>	<b>1,341,861</b>	<b>1,442,927</b>	<b>1,665,058</b>	<b>1,669,255</b>

### **ACCOMPLISHMENTS FOR FY 2020/2021**

- Delivered project management services for capital projects inclusive of roadway projects at various stages of completion:
  - Canyon Road Bridge Replacement Phase 1 (complete)
  - Moraga Way and Canyon/Camino Pablo Improvements (substantially complete)
  - Moraga Road and Alta Mesa Intersection Improvements (substantially complete)
  - St. Mary’s Road/Rheem Boulevard/Bollinger Canyon Roundabouts (35% design)
  - Hacienda ADA Restroom Upgrade (complete)
  - Laguna Creek Restoration (30% design)
- Continued administration of the Pavement Management Program:
  - Completed the design and construction for the 2020 Pavement Overlay project.
  - Completed design for the 2021 Pavement Repairs project
  - Received positive feedback on the annual independent report from the Measure K Local Sales Tax Oversight Committee



## Town of Moraga

---

- A significant portion of the Capital Improvement Program is funded by grants. A milestone achieved was collecting \$5.24 Million in major grant reimbursements as follows:
  - CalTrans (\$4,098,836)
  - Contra Costa Transit Authority (\$740,817)
  - Federal Emergency Management Agency (\$40,414)
- The Town was awarded \$270,000 in grant funding, as follows:
  - Highway Safety Improvement Program Grant (HSIP) \$230,200
  - Local Safety Road Plan Grant (LSRP) \$40,000
- The Town completed numerous small CIP projects including the Hacienda de las Flores ADA Restroom Upgrade and 329 Rheem Town Offices Improvements to comply with health and safety requirements.
- Development Projects:
  - Chase Bank (Substantially Complete)
  - Moraga Country Club Expansion (Planning Review)
  - Los Encinos (Construction Ongoing)
  - Bellavista (Final Acceptance)

## GOALS FOR FY 2021/2022

- Complete construction of the permanent Canyon Road Bridge without incident, including submitting for reimbursement of costs in a timely manner.
- Initiate work on the following four public storm drain projects: 1) Drainage Sedimentation and Slide Failure Study; 2) 2021-2023 Annual Road Rehabilitation and Storm Drain Repairs; 3) Moraga Road and Hacienda Drainage Project; and 4) Moraga Road Roadway and Drainage Rehabilitation.
- Initiate work on the following five traffic safety projects: 1) Corliss Drive One-Way Safe Routes to School; 2) Pedestrian Push Button Upgrade; 3) Local Road Safety Plan; 4) Crosswalk Safety Improvements – HSIP Cycle 10; and 5) the Minor Traffic Safety Program.
- Complete design work on the 2022/2023 Pavement Reconstruction Program to repair the worst streets in the Town of Moraga.

**REVENUE**  
**Public Works / Engineering**



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
101-710-330-14	Encroachment Permits	27,755	59,606	42,747	55,000	100,000	82%
101-710-370-03	Staff Time	193,929	254,810	308,495	300,000	335,000	12%
101-710-370-06	Grading Fees	-	-	125	5,000	2,500	-50%
101-710-380-10	Other Revenue - PW/Engineering	57	866	3,050	-	-	-
101-740-350-00	Reimbursement for Damages	-	-	-	6,000	3,000	-50%
<b>TOTAL REVENUES</b>		<b>221,741</b>	<b>315,282</b>	<b>354,416</b>	<b>366,000</b>	<b>440,500</b>	<b>20%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	221,741	315,282	354,416	366,000	440,500
Fund 205: Gas Tax	362,689	376,385	432,896	411,071	453,219
Fund 210: Measure J	-	10,000	-	-	-
Fund 510: NPDES	194,174	214,946	291,000	291,000	270,000
<b>TOTAL SOURCES</b>	<b>778,604</b>	<b>916,613</b>	<b>1,078,312</b>	<b>1,068,071</b>	<b>1,163,719</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-710-001-01	Salaries - Regular	246,673	225,735	304,449	371,526	496,343	34%
101-710-001-02	Compensatory Time Cash-Out				-	7,590	-
101-710-001-04	Salaries - Temporary	7,361	7,622	32,021	11,000	6,600	-40%
101-710-001-06	Salaries - Overtime	167	132	3,117	6,000	6,000	0%
101-710-002-01	Retirement - PERS	13,993	11,594	16,981	25,408	33,028	30%
101-710-002-06	Medical - In Lieu Payments	4,320	4,320	4,635	5,400	5,400	0%
101-710-003-01	Health Insurance	25,449	11,484	20,933	39,142	60,674	55%
101-710-003-02	Dental Insurance	3,828	2,223	3,307	4,513	6,380	41%
101-710-003-07	Vision Insurance	636	385	570	780	1,274	63%
101-710-003-03	Life Insurance	462	368	950	926	1,339	45%
101-710-003-04	Workers' Compensation	9,290	12,534	16,205	14,803	26,371	78%
101-710-003-05	Disability Insurance	1,314	1,021	1,333	3,212	2,467	-23%
101-710-004-01	Social Security - FICA	399	458	1,154	682	409	-40%
101-710-004-02	Medicare	3,813	3,511	4,832	5,387	7,197	34%
101-710-005-01	Auto Allowance	4,200	4,200	3,335	3,900	4,500	15%
101-710-005-02	Uniform Allowance	-	-	-	-	510	-
101-710-005-04	Cell Phone Allowance	420	420	178	-	450	-
101-710-007-01	Employee Assistance Program	106	88	114	144	190	32%
<b>TOTAL PERSONNEL COSTS</b>		<b>322,432</b>	<b>286,095</b>	<b>414,114</b>	<b>492,823</b>	<b>666,722</b>	<b>35%</b>

Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>SERVICES &amp; SUPPLIES</b>							
101-710-021-01	Communications	826	1,258	1,379	2,800	2,900	4%
101-710-022-01	Supplies and Materials	2,340	4,923	5,235	6,000	6,500	8%
101-710-026-01	Contract Services	5,989	118,479	78,620	25,780	13,170	-49%
101-710-030-03	Postage	395	1,638	-	750	750	0%
101-710-031-04	Copier Costs	7,716	5,654	5,383	6,900	6,900	0%
101-710-033-01	Mileage Reimbursement	37	-	115	200	200	0%
101-710-036-02	Maintenance - Vehicles	436	907	864	1,800	1,800	0%
101-710-038-01	Advertising/Legal	446	2,767	574	500	1,500	200%
101-710-040-01	Memberships & Dues	1,594	700	2,766	1,360	1,920	41%
101-710-041-01	Travel/Conf/Meetings/Training	3,224	3,524	2,702	2,870	2,870	0%
101-710-042-01	Subscriptions	-	-	60	100	108	8%
101-710-060-01	Capital Outlay (Non-Capitalized)	-	-	-	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>23,002</b>	<b>139,850</b>	<b>97,700</b>	<b>49,060</b>	<b>38,618</b>	<b>-21%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>345,434</b>	<b>425,945</b>	<b>511,814</b>	<b>541,883</b>	<b>705,340</b>	<b>30%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	345,434	415,945	511,814	541,883	705,340
210-000-099-01 Fund 210: Measure J	-	10,000	-	-	-
<b>TOTAL SOURCES</b>	<b>345,434</b>	<b>425,945</b>	<b>511,814</b>	<b>541,883</b>	<b>705,340</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
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	0.90
Associate Engineer	-	-	-	0.70	0.80
Assistant Engineer	0.50	0.50	0.50	0.50	0.50
Engineer Technician/Inspector	-	-	-	-	0.60
Administrative Assistant	0.40	0.40	0.40	0.40	0.40
<b>TOTAL PERSONNEL</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>3.00</b>	<b>3.95</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-730-001-01	Salaries - Regular	117,682	108,991	141,612	204,057	154,685	-24%
101-730-001-02	Compensatory Time Cash-Out				-	1,754	-
101-730-001-04	Salaries - Temporary	-	3,392	21,269	4,000	-	-100%
101-730-001-06	Salaries - Overtime	188	235	2,075	-	-	-
101-730-002-01	Retirement - PERS	6,783	5,806	8,294	14,419	10,257	-29%
101-730-002-06	Medical - In Lieu Payments	1,440	1,440	1,335	1,080	1,080	0%
101-730-003-01	Health Insurance	14,471	8,585	12,679	19,163	21,054	10%
101-730-003-02	Dental Insurance	1,948	1,196	1,578	1,925	1,849	-4%
101-730-003-07	Vision Insurance	328	209	275	336	374	11%
101-730-003-03	Life Insurance	269	231	542	483	507	5%
101-730-003-04	Workers' Compensation	4,528	4,398	6,689	6,542	8,219	26%
101-730-003-05	Disability Insurance	664	538	703	1,436	836	-42%
101-730-004-01	Social Security - FICA	399	210	1,308	248	-	-100%
101-730-004-02	Medicare	1,751	1,674	2,423	2,381	2,243	-6%
101-730-005-01	Auto Allowance	900	900	692	1,200	900	-25%
101-730-005-02	Uniform Allowance	342	365	331	434	774	78%
101-730-005-04	Cell Phone Allowance	90	90	38	120	90	-25%
101-730-007-01	Employee Assistance Program	61	55	68	77	77	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>151,844</b>	<b>138,315</b>	<b>201,913</b>	<b>257,901</b>	<b>204,699</b>	<b>-21%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-730-021-01	Communications	284	577	525	600	600	0%
101-730-022-01	Supplies and Materials	-	162	-	1,500	1,800	20%
101-730-025-01	Rents/Leases/Taxes	8,539	10,052	10,364	10,500	10,500	0%
101-730-026-01	Contract Services - Engineering	27,888	135,715	165,542	103,870	76,120	-27%
101-730-033-07	Maintenance - Buildings/Grounds	3,626	84,042	5,924	117,200	31,200	-73%
101-730-036-02	Equipment Maintenance - Vehicles	-	-	282	1,500	1,500	0%
101-730-038-01	Advertising/Legal	-	-	1,133	-	-	-
101-730-040-01	Memberships/Dues	-	652	1,006	555	555	0%
101-730-041-01	Travel/Conf/Meetings/Training	4,540	3,283	-	2,150	2,200	2%
101-730-050-18	Education/Outreach	5,138	6,255	(46)	2,000	2,000	0%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>50,016</b>	<b>240,737</b>	<b>184,731</b>	<b>239,875</b>	<b>126,475</b>	<b>-47%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>201,859</b>	<b>379,052</b>	<b>386,644</b>	<b>497,776</b>	<b>331,174</b>	<b>-33%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	7,685	164,106	95,644	66,776	61,174
140-000-099-01 Fund 140: Lighting Special District				140,000	
510-000-099-01 Fund 510: NPDES	194,174	214,946	291,000	291,000	270,000
<b>TOTAL SOURCES</b>	<b>201,859</b>	<b>379,052</b>	<b>386,644</b>	<b>497,776</b>	<b>331,174</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
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	-
Associate Engineer	-	-	-	0.20	-
Assistant Engineer	0.25	0.25	0.25	0.25	0.25
Engineer Technician/Inspector	-	-	-	-	0.40
Administrative Assistant	0.30	0.30	0.30	0.30	0.30
PW/Parks Maintenance Supervisor	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	0.16
<b>TOTAL PERSONNEL</b>	<b>1.33</b>	<b>1.33</b>	<b>1.33</b>	<b>2.28</b>	<b>1.61</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-740-001-01	Salaries - Regular	169,490	164,478	195,014	191,098	203,309	6%
101-740-001-02	Compensatory Time Cash-Out				-	3,008	-
101-740-001-04	Salaries - Temporary	-	-	-	11,000	13,200	20%
101-740-001-06	Salaries - Overtime	575	700	2,716	-	-	-
101-740-002-01	Retirement - PERS	9,683	8,589	11,403	12,961	13,716	6%
101-740-002-06	Medical - In Lieu Payments	1,440	1,440	1,230	720	720	0%
101-740-003-01	Health Insurance	20,121	14,838	19,284	23,780	23,042	-3%
101-740-003-02	Dental Insurance	2,632	1,884	2,238	2,388	2,085	-13%
101-740-003-07	Vision Insurance	445	331	392	419	426	2%
101-740-003-03	Life Insurance	409	371	801	636	659	4%
101-740-003-04	Workers' Compensation	6,572	6,154	7,874	7,922	10,802	36%
101-740-003-05	Disability Insurance	974	830	1,007	1,750	1,152	-34%
101-740-004-01	Social Security - FICA	-	-	-	682	818	20%
101-740-004-02	Medicare	2,541	2,445	2,903	2,883	2,948	2%
101-740-005-01	Auto Allowance	900	900	588	900	600	-33%
101-740-005-02	Uniform Allowance	922	961	905	1,071	944	-12%
101-740-005-04	Cell Phone Allowance	90	90	38	90	60	-33%
101-740-007-01	Employee Assistance Program	93	88	101	104	99	-5%
<b>TOTAL PERSONNEL COSTS</b>		<b>216,888</b>	<b>204,099</b>	<b>246,495</b>	<b>258,404</b>	<b>277,588</b>	<b>7%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-740-020-01	Utilities	11,878	12,831	11,403	12,800	12,800	0%
101-740-021-01	Communications	382	885	819	1,200	1,200	0%
101-740-022-01	Supplies & Materials	-	-	402	500	500	0%
101-740-026-01	Contract Services	19,953	38,848	32,959	66,800	85,470	28%
101-740-033-07	Building/Grounds Maintenance	105,573	111,532	71,544	108,700	61,700	-43%
101-740-036-02	Equipment Maintenance - Vehicles	4,142	1,677	4,897	7,000	7,000	0%
101-740-037-01	Fuel & Oil	3,836	5,947	6,141	4,500	4,500	0%
101-740-038-01	Advertising/Legal	-	-	1,975	-	-	-
101-740-040-01	Memberships/Dues	-	-	-	2,000	3,100	55%
101-740-041-01	Travel/Conf/Meetings/Training	37	567	-	1,510	1,510	0%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>145,802</b>	<b>172,287</b>	<b>130,140</b>	<b>205,010</b>	<b>177,780</b>	<b>-13%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>362,689</b>	<b>376,385</b>	<b>376,635</b>	<b>463,414</b>	<b>455,368</b>	<b>-2%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	-	-	(56,261)	52,343	2,149
205-000-099-01 Fund 205: Gas Tax	362,689	376,385	432,896	411,071	453,219
<b>TOTAL SOURCES</b>	<b>362,689</b>	<b>376,385</b>	<b>376,635</b>	<b>463,414</b>	<b>455,368</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
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	0.10
Associate Civil Engineer	-	-	-	0.10	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
PW/Parks Maintenance Supervisor	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	0.26
<b>TOTAL PERSONNEL</b>	<b>2.03</b>	<b>2.03</b>	<b>2.03</b>	<b>2.03</b>	<b>2.06</b>

Department:  
754 PW 329 Rheem Building Maintenance



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-754-001-01	Salaries - Regular	13,802	15,133	15,055	15,373	15,835	3%
101-754-001-02	Compensatory Time Cash-Out				-	453	-
101-754-001-06	Salaries - Overtime	88	68	78	-	-	-
101-754-002-01	Retirement - PERS	794	732	861	1,005	1,012	1%
101-754-003-01	Health Insurance	1,120	1,211	1,282	1,441	1,505	4%
101-754-003-02	Dental Insurance	145	142	142	156	134	-14%
101-754-003-07	Vision Insurance	138	117	25	28	28	0%
101-754-003-03	Life Insurance	32	30	57	43	47	9%
101-754-003-04	Workers' Compensation	547	573	628	613	841	37%
101-754-003-05	Disability Insurance	86	79	85	134	96	-28%
101-754-004-02	Medicare	213	222	221	223	230	3%
101-754-005-02	Uniform Allowance	128	128	128	128	128	0%
101-754-007-01	Employee Assistance Program	7	7	7	7	7	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>17,101</b>	<b>18,441</b>	<b>18,568</b>	<b>19,151</b>	<b>20,316</b>	<b>6%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-754-020-01	Utilities	27,234	30,962	34,098	27,900	29,900	7%
101-754-021-01	Communications	3,326	3,149	3,850	3,700	4,500	22%
101-754-022-01	Supplies and Materials	267	105	161	-	100	-
101-754-026-01	Contract Services	19,987	32,672	35,422	30,000	30,000	0%
101-754-033-07	Buildings/Grounds Maintenance	19,758	20,192	18,471	22,700	29,700	31%
101-754-050-xx	Loan Repayment - Energy Efficiency	271	-	-	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>70,844</b>	<b>87,080</b>	<b>92,001</b>	<b>84,300</b>	<b>94,200</b>	<b>12%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>87,945</b>	<b>105,521</b>	<b>110,570</b>	<b>103,451</b>	<b>114,516</b>	<b>11%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	87,945	105,521	110,570	103,451	114,516
<b>TOTAL SOURCES</b>	<b>87,945</b>	<b>105,521</b>	<b>110,570</b>	<b>103,451</b>	<b>114,516</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
PW/Parks Maintenance Supervisor	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
<b>TOTAL PERSONNEL</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>

Department:  
755 PW 335 (formerly 331) Rheem Building Maintenance



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-755-001-01	Salaries - Regular	11,446	12,997	13,103	13,509	16,736	24%
101-755-001-06	Salaries - Overtime	90	83	133	-	-	-
101-755-002-01	Retirement - PERS	634	673	780	912	1,133	24%
101-755-003-01	Health Insurance	888	1,024	1,079	1,454	1,518	4%
101-755-003-02	Dental Insurance	116	129	129	195	148	-24%
101-755-003-07	Vision Insurance	20	23	23	34	31	-9%
101-755-003-03	Life Insurance	26	30	57	55	60	9%
101-755-003-04	Workers' Compensation	481	618	552	633	889	40%
101-755-003-05	Disability Insurance	67	68	74	141	102	-28%
101-755-004-02	Medicare	171	191	193	230	243	6%
101-755-005-02	Uniform Allowance	116	128	111	162	162	0%
101-755-007-01	Employee Assistance Program	6	7	7	9	9	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>14,062</b>	<b>15,973</b>	<b>16,241</b>	<b>17,334</b>	<b>21,357</b>	<b>23%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-755-020-01	Utilities	6,914	6,067	6,323	7,300	8,500	16%
101-755-021-01	Communications	1,523	1,672	1,710	1,700	1,800	6%
101-755-022-01	Supplies and Materials	9	110	190	500	500	0%
101-755-026-01	Contract Services	9,796	12,626	14,096	12,000	11,000	-8%
101-755-033-07	Buildings/Grounds Maintenance	2,357	10,024	18,704	19,700	19,700	0%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>20,599</b>	<b>30,498</b>	<b>41,023</b>	<b>41,200</b>	<b>41,500</b>	<b>1%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>34,660</b>	<b>46,470</b>	<b>57,264</b>	<b>58,534</b>	<b>62,857</b>	<b>7%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	34,660	46,470	57,264	58,534	62,857
<b>TOTAL SOURCES</b>	<b>34,660</b>	<b>46,470</b>	<b>57,264</b>	<b>58,534</b>	<b>62,857</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
PW/Parks Maintenance Supervisor	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	0.08
<b>TOTAL PERSONNEL</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.19</b>



**TOWN OF  
MORAGA**



## **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, 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



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 Supervisor who oversees Lead Maintenance Worker, Maintenance Workers, and seasonal workers to maintain public parks, open space, and rental facilities.

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Adjusted FY 20-21	Adopted FY 21-22
Personnel	597,808	712,530	775,851	816,094	813,491
Service/Supplies	578,069	591,692	650,382	609,095	771,490
Total	1,175,877	1,304,222	1,426,233	1,425,189	1,584,981

### **ACCOMPLISHMENTS FOR FY 2020-21**

- Launched REC Club – a distance learning lab to serve front-line and emergency workers during prolonged school closures.
- Continued to activate the Hacienda and identify and develop economically feasible recommendations for commercial and other public uses of the property including the Proposed Wedgewood Lease Agreement.
- Developed and Implemented COVID-Compliant Summer Camp programs during Summer 2020 to replace traditional summer camp programs and increased capacities of 2021 Moraga Day Camp programs by 95% to serve additional families and meet the increased demand.
- Developed a Five-Year Capital Asset Replacement Program to prioritize necessary work to adequately maintain the Town's parks, facilities, and technology and vehicle infrastructure.
- Executed prioritized Capital Improvement Projects at the Hacienda de las Flores (ADA Restroom), Commons Park (Bandshell Roof Replacement, Irrigation Improvements, and picnic area renovation design).
- Supported the Art in Public Spaces Committee to install a utility box installation and Commons Park and developed a partnership with Saint Mary's College and Campolindo High School to promote public art and completed the first in a series of videos known as Moraga Presents: The Arts.
- Continued discussions with Lamorinda recreation staff regarding joint programming for teens, seniors, and general community benefit.
- Completed various Eagle Scout projects, including fire abatement work at various Town facilities.

### **GOALS FOR FY 2021-22**

- Resume successful Town events (Pear and Wine Festival, Hacienda Nights, Family Campout, and holiday events including Tree Lighting Ceremony, and Breakfast with Santa) and the Town operated After School Enrichment Programs (ASEP) to serve 400 students annually.
- Expand the Town's recreation programs to provide new classes for children 0-5 years of age, increase classes, camps, and capacities for children 5 -12 years, and launch new camps for 12+ years.
- Work in partnership with Wedgewood Weddings to ensure a smooth transition to full-service private/wedding event management at the Hacienda.

**REVENUE****Parks and Recreation**

Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>DEPT 810: RECREATION</b>							
101-810-351-02	Property Rent - Rancho Laguna	8,611	7,570	7,465	5,100	7,500	47%
101-810-351-03	Property Rent - Moraga Commons	22,337	22,713	12,261	19,500	22,500	15%
101-810-351-08	Property Rent - Mulholland Graze	2,671	2,775	2,775	2,850	2,875	1%
101-810-351-11	Property Rent - Library	2,801	4,150	3,213	2,850	2,850	0%
101-810-370-22	Recreation Class Fees	75,244	87,965	215,626	220,000	226,500	3%
101-810-370-23	Online Registration Fees	1,297	1,420	3,271	3,000	3,000	0%
101-810-370-25	Senior Programs	3,931	4,140	4,619	5,500	2,750	-50%
101-810-380-04	Holiday Fundraising	14,066	1,030	-	30,000	30,000	0%
101-810-380-05	Buy A Bulb - Tree Lights	6,620	-	-	-	-	-
101-810-380-14	P&R - Marquee Revenues	4,054	5,748	3,800	3,200	4,500	41%
101-810-380-15	P&R - Other Revenues	6,438	775	-	500	2,500	400%
101-810-380-17	P&R Special Events	-	960	449	5,500	5,775	5%
101-810-380-19	Pear Festival	2,279	2,531	2,228	2,850	2,705	-5%
101-810-380-20	Community Holidays Fair	-	-	3,895	4,000	-	-100%
<b>SUBTOTAL REVENUES</b>		<b>150,349</b>	<b>141,776</b>	<b>259,601</b>	<b>304,850</b>	<b>313,455</b>	<b>3%</b>
<b>DEPT 850: HACIENDA EVENTS &amp; RENTALS</b>							
101-850-351-04	Property Rent - Hacienda/Pavilion	131,156	146,687	141,830	53,000	142,380	169%
101-850-351-06	Non-Refundable Application Fee	12,000	14,000	12,250	12,750	12,750	0%
101-850-370-22	Hacienda recreation Class fees	81,338	45,511	84	-	-	-
101-850-370-23	Online Registration Fees	1,411	6,433	44	-	-	-
101-850-380-17	P&R Special Events - Hacienda	5,003	7,846	8,128	-	2,500	-
<b>SUBTOTAL REVENUES</b>		<b>230,908</b>	<b>220,476</b>	<b>162,335</b>	<b>65,750</b>	<b>157,630</b>	<b>140%</b>
<b>TOTAL REVENUES</b>		<b>381,256</b>	<b>362,251</b>	<b>421,936</b>	<b>370,600</b>	<b>471,085</b>	<b>27%</b>
<b>Source Summary</b>							
	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22		
Fund 101: General Purpose Fund	381,256	362,251	421,936	370,600	471,085		
Fund 740: Comm Fac/Open Space	1,000	6,550	-	-	-		
Fund 750: Asset Replacement	1,308	-	-	-	-		
<b>TOTAL SOURCES</b>	<b>383,564</b>	<b>368,801</b>	<b>421,936</b>	<b>370,600</b>	<b>471,085</b>		



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-810-001-01	Salaries - Regular	84,535	89,942	129,164	142,203	157,536	11%
101-810-001-02	Compensatory Time Cash-Out				-	3,247	-
101-810-001-04	Salaries - Temporary	15,489	23,670	39,643	47,250	52,500	11%
101-810-001-06	Salaries - Overtime	2,369	316	1,713	3,000	3,000	0%
101-810-002-01	Retirement - PERS	4,477	5,110	8,046	10,170	9,988	-2%
101-810-002-03	Retirement - ICMA / In Lieu	-	1,278	-	-	-	-
101-810-002-06	Medical - ICMA	1,056	1,836	2,628	2,448	11,520	371%
101-810-003-01	Health Insurance	4,075	2,445	7,452	6,232	-	-100%
101-810-003-02	Dental Insurance	612	375	1,255	1,624	2,796	72%
101-810-003-07	Vision Insurance	137	181	315	287	557	94%
101-810-003-03	Life Insurance	207	197	518	447	546	22%
101-810-003-04	Workers' Compensation	2,331	6,484	5,807	5,666	8,367	48%
101-810-003-05	Disability Insurance	452	506	627	1,250	893	-29%
101-810-004-01	Social Security - FICA	704	444	2,477	2,930	3,255	11%
101-810-004-02	Medicare	1,344	1,486	2,516	2,062	2,284	11%
101-810-005-01	Auto Allowance	708	2,040	2,192	2,040	2,400	18%
101-810-005-04	Cell Phone Allowance	71	204	219	204	240	18%
101-810-007-01	Employee Assistance Program	47	46	62	69	77	12%
<b>TOTAL PERSONNEL COSTS</b>		<b>118,614</b>	<b>136,561</b>	<b>204,635</b>	<b>227,882</b>	<b>259,206</b>	<b>14%</b>

Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>SERVICES &amp; SUPPLIES</b>							
101-810-021-01	Communications	1,555	1,602	1,713	1,850	1,850	0%
101-810-022-01	Supplies and Materials	2,776	2,013	17,372	18,800	18,800	0%
101-810-026-01	Contract Svcs - Instructors	55,622	48,931	116,503	44,000	159,650	263%
101-810-030-03	Postage	64	298	102	300	300	0%
101-810-031-04	Copier Costs	1,103	896	4,017	3,500	3,500	0%
101-810-036-02	Maintenance - Vechicle	136	23	-	-	-	-
101-810-038-01	Advertising/Legal	3,908	3,789	4,883	4,000	4,000	0%
101-810-040-01	Memberships	975	975	870	800	800	0%
101-810-041-01	Travel/Conferences/Meetings	190	1,673	542	2,000	2,000	0%
101-810-053-01	Brochure Activity Guide/Crier	7,005	14,579	29,696	24,000	24,000	0%
101-810-053-02	July 4th	21,789	14,714	3,488	23,000	23,000	0%
101-810-053-05	Web-Based Registration	1,000	1,750	1,785	2,250	4,500	100%
101-810-053-07	Pear Festival	1,725	2,659	2,433	3,000	3,000	0%
101-810-053-08	Senior Programs	4,508	1,959	3,319	4,000	2,750	-31%
101-810-053-11	Credit Card Processing Fee	10,510	10,717	14,950	11,500	15,500	35%
101-810-053-17	P&R Special Events Expenses	4,268	4,224	10,704	11,000	11,000	0%
101-810-053-20	Community Holiday Fair	-	-	4,188	4,000	-	-100%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>117,134</b>	<b>110,802</b>	<b>216,565</b>	<b>158,000</b>	<b>274,650</b>	<b>74%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>235,748</b>	<b>247,363</b>	<b>421,200</b>	<b>385,882</b>	<b>533,856</b>	<b>38%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	235,748	247,363	421,200	385,882	533,856
<b>TOTAL SOURCES</b>	<b>235,748</b>	<b>247,363</b>	<b>421,200</b>	<b>385,882</b>	<b>533,856</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Parks & Recreation Director	0.34	0.34	0.34	0.34	0.40
Recreation Coordinator I/II	0.87	0.87	1.10	1.20	1.20
<b>TOTAL PERSONNEL</b>	<b>1.21</b>	<b>1.21</b>	<b>1.44</b>	<b>1.54</b>	<b>1.60</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-850-001-01	Salaries - Regular	95,736	112,387	123,547	120,509	99,282	-18%
101-850-001-02	Compensatory Time Cash-Out				-	2,029	-
101-850-001-04	Salaries - Temporary	38,632	36,835	-	-	-	-
101-850-001-06	Salaries - Overtime	2,379	316	1,064	-	-	-
101-850-002-01	Retirement - PERS	5,103	6,226	7,193	7,814	6,295	-19%
101-850-002-03	Retirement - ICMA / In Lieu	-	1,530	-	-	-	-
101-850-002-06	Medical - ICMA	1,224	1,836	2,178	2,448	6,480	165%
101-850-003-01	Health Insurance	4,701	4,660	6,723	6,895	-	-100%
101-850-003-02	Dental Insurance	696	705	1,418	1,722	1,198	-30%
101-850-003-07	Vision Insurance	151	238	292	295	239	-19%
101-850-003-03	Life Insurance	238	306	497	347	310	-11%
101-850-003-04	Workers' Compensation	2,748	6,488	4,921	4,801	5,273	10%
101-850-003-05	Disability Insurance	522	1,015	608	1,052	532	-49%
101-850-004-01	Social Security - FICA	2,134	1,246	-	-	-	-
101-850-004-02	Medicare	1,840	1,997	1,839	1,747	1,440	-18%
101-850-005-01	Auto Allowance	720	2,040	1,811	2,040	1,500	-26%
101-850-005-04	Cell Phone Allowance	72	204	181	204	150	-26%
101-850-007-01	Employee Assistance Program	55	59	58	52	43	-17%
<b>TOTAL PERSONNEL COSTS</b>		<b>156,953</b>	<b>178,088</b>	<b>152,330</b>	<b>149,926</b>	<b>124,771</b>	<b>-17%</b>

Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>SERVICES &amp; SUPPLIES</b>							
101-850-021-01	Communications	832	849	842	800	850	6%
101-850-022-01	Supplies and Materials	8,012	11,079	4,371	500	500	0%
101-850-026-01	Contract Svcs - Instructors	43,095	33,635	1,661	-	-	-
101-850-026-03	Contract Svcs - Facility Attendant	23,751	21,193	20,942	12,000	32,000	167%
101-850-030-03	Postage	91	98	-	-	-	-
101-850-031-04	Copier Costs	3,639	3,611	304	-	-	-
101-850-033-04	Auto Allowance - Mileage	14	-	-	-	-	-
101-850-038-01	Advertising/Legal	16,673	14,944	10,736	8,000	8,000	0%
101-850-039-01	Insurance - Event Hazard	13,504	8,741	6,655	9,000	9,000	0%
101-850-053-01	Brochure/Activity Guide	7,734	3,706	-	-	-	-
101-850-053-03	Staff Fingerprinting	691	931	-	-	-	-
101-850-053-05	Web Based Registration	2,000	1,250	2,250	2,250	-	-100%
101-850-053-08	Senior Programs	82	3	-	-	-	-
101-850-053-17	P&R Special Events	10,903	12,667	5,968	1,500	2,500	67%
101-850-060-01	Capital Outlay (Non-Capitalized)	9,972	10,638	11,443	8,000	8,000	0%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>140,994</b>	<b>123,344</b>	<b>65,172</b>	<b>42,050</b>	<b>60,850</b>	<b>45%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>297,946</b>	<b>301,432</b>	<b>217,502</b>	<b>191,976</b>	<b>185,621</b>	<b>-3%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	296,638	301,432	217,502	191,976	185,621
750-000-099-01 Fund 750: Asset Replacement	1,308	-	-	-	-
<b>TOTAL SOURCES</b>	<b>297,946</b>	<b>301,432</b>	<b>217,502</b>	<b>191,976</b>	<b>185,621</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Parks & Recreation Director	0.34	0.34	0.34	0.34	0.25
Recreation Coordinator I/II	1.01	1.01	0.75	0.65	0.65
<b>TOTAL PERSONNEL</b>	<b>1.35</b>	<b>1.35</b>	<b>1.09</b>	<b>0.99</b>	<b>0.90</b>

**Department:**  
**751 Hacienda Buildings & Grounds Maintenance**



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-751-001-01	Salaries - Regular	59,735	69,246	73,067	74,647	76,848	3%
101-751-001-02	Compensatory Time Cash-Out					1,385	-
101-751-001-04	Salaries - Temporary	832	-	-	-	-	-
101-751-001-06	Salaries - Overtime	827	772	900	-	-	-
101-751-002-01	Retirement - PERS	3,226	3,591	4,308	5,022	5,221	4%
101-751-002-03	Retirement - ICMA / In Lieu	-	144	-	-	-	-
101-751-002-06	Medical- ICMA	120	216	318	288	720	150%
101-751-003-01	Health Insurance	7,818	8,910	9,571	11,958	7,654	-36%
101-751-003-02	Dental Insurance	894	958	1,048	1,440	896	-38%
101-751-003-07	Vision Insurance	155	180	188	249	184	-26%
101-751-003-03	Life Insurance	154	182	347	321	282	-12%
101-751-003-04	Workers' Compensation	2,386	3,157	3,048	3,448	4,082	18%
101-751-003-05	Disability Insurance	341	396	401	771	456	-41%
101-751-004-01	Social Security - FICA	52	-	-	-	-	-
101-751-004-02	Medicare	904	1,032	1,084	1,255	1,114	-11%
101-751-005-01	Auto Allowance	74	240	265	240	300	25%
101-751-005-02	Uniform Allowance	630	688	603	859	663	-23%
101-751-005-04	Cell Phone Allowance	7	24	26	24	30	25%
101-751-007-01	Employee Assistance Program	35	42	43	53	43	-19%
<b>TOTAL PERSONNEL COSTS</b>		<b>78,188</b>	<b>89,778</b>	<b>95,219</b>	<b>100,575</b>	<b>99,878</b>	<b>-1%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-751-020-01	Utilities	31,041	27,254	36,066	32,000	33,600	5%
101-751-021-01	Communications	164	440	532	500	550	10%
101-751-022-01	Supplies and Materials	689	119	11	-	-	-
101-751-026-01	Contract Services	15,757	26,843	18,677	27,480	27,480	0%
101-751-033-07	Buildings/Grounds Maintenance	25,234	33,653	16,279	33,600	33,600	0%
101-751-050-xx	Loan Repayment - Energy Efficiency	6,644	-	-	-	-	-
101-751-053-01	Plants	6,741	-	1,758	6,500	6,500	0%
101-751-060-01	Capital Outlay (Non-Capitalized)	4,765	8,483	4,811	8,000	8,000	0%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>91,035</b>	<b>96,793</b>	<b>78,133</b>	<b>108,080</b>	<b>109,730</b>	<b>2%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>169,223</b>	<b>186,572</b>	<b>173,352</b>	<b>208,655</b>	<b>209,608</b>	<b>0%</b>
<b>Source Summary</b>							
		Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	
Fund 101: General Purpose Fund		169,223	186,572	173,352	208,655	209,608	
<b>TOTAL SOURCES</b>		<b>169,223</b>	<b>186,572</b>	<b>173,352</b>	<b>208,655</b>	<b>209,608</b>	

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Parks & Recreation Director	-	0.04	0.04	0.04	0.05
Recreation Coordinator II	-	0.04	0.05	0.05	-
Public Works/Parks Maint Supervisor	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	0.40
<b>TOTAL PERSONNEL</b>	<b>0.81</b>	<b>0.89</b>	<b>0.90</b>	<b>0.90</b>	<b>0.83</b>

Department:  
752 Library Maintenance



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-752-001-01	Salaries - Regular	53,108	60,118	64,416	74,253	79,641	7%
101-752-001-02	Compensatory Time Cash-Out				-	1,643	-
101-752-001-04	Salaries - Temporary	624	-	-	-	-	-
101-752-001-06	Salaries - Overtime	271	349	669	-	-	-
101-752-002-01	Retirement - PERS	2,904	3,113	3,796	4,376	5,322	22%
101-752-002-03	Retirement - ICMA / In Lieu	-	126	-	-	-	-
101-752-002-06	Medical- ICMA	102	162	276	216	720	233%
101-752-003-01	Health Insurance	3,857	4,363	4,779	6,308	5,712	-9%
101-752-003-02	Dental Insurance	515	566	653	921	733	-20%
101-752-003-07	Vision Insurance	93	112	121	163	153	-6%
101-752-003-03	Life Insurance	131	152	291	262	289	10%
101-752-003-04	Workers' Compensation	2,114	2,001	2,668	2,958	4,230	43%
101-752-003-05	Disability Insurance	309	351	357	659	474	-28%
101-752-004-01	Social Security - FICA	39	-	-	-	-	-
101-752-004-02	Medicare	796	891	956	1,077	1,155	7%
101-752-005-01	Auto Allowance	67	180	231	180	300	67%
101-752-005-02	Uniform Allowance	525	570	506	697	680	-2%
101-752-005-04	Cell Phone Allowance	7	18	23	18	30	67%
101-752-007-01	Employee Assistance Program	30	35	36	43	43	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>65,493</b>	<b>73,106</b>	<b>79,777</b>	<b>92,131</b>	<b>101,125</b>	<b>10%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-752-020-01	Utilities	30,877	33,569	35,155	32,000	33,600	5%
101-752-021-01	Communications	140	266	291	210	275	31%
101-752-026-01	Contract Services	19,636	26,827	32,542	35,000	35,000	0%
101-752-033-07	Building/Grounds Maintenance	16,558	20,892	22,799	9,900	9,900	0%
101-752-050-xx	Loan Repayment - Energy Efficiency	6,351	-	-	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>73,562</b>	<b>81,555</b>	<b>90,787</b>	<b>77,110</b>	<b>78,775</b>	<b>2%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>139,055</b>	<b>154,661</b>	<b>170,565</b>	<b>169,241</b>	<b>179,900</b>	<b>6%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	139,055	154,661	170,565	169,241	179,900
<b>TOTAL SOURCES</b>	<b>139,055</b>	<b>154,661</b>	<b>170,565</b>	<b>169,241</b>	<b>179,900</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Parks & Recreation Director	0.03	0.03	0.03	0.03	0.05
Recreation Coordinator II	0.04	0.04	0.05	0.05	0.05
Public Works/Parks Maint Supervisor	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	0.30
<b>TOTAL PERSONNEL</b>	<b>0.74</b>	<b>0.74</b>	<b>0.75</b>	<b>0.75</b>	<b>0.90</b>

Department:  
753 Parks & Open Space Maintenance



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-753-001-01	Salaries - Regular	124,218	171,021	180,249	183,048	160,158	-13%
101-753-001-02	Compensatory Time Cash-Out					3,357	-
101-753-001-04	Salaries - Temporary	12,406	10,557	6,026	-	16,000	-
101-753-001-06	Salaries - Overtime	3,136	2,420	2,936	-	-	-
101-753-002-01	Retirement - PERS	6,455	8,818	10,486	12,421	10,846	-13%
101-753-002-03	Retirement - ICMA / In Lieu		522	-	-	-	-
101-753-002-06	Medical- ICMA	498	1,350	1,800	1,800	2,160	20%
101-753-003-01	Health Insurance	19,105	22,923	24,221	27,776	17,085	-38%
101-753-003-02	Dental Insurance	2,158	2,470	2,790	3,563	2,181	-39%
101-753-003-07	Vision Insurance	383	509	516	612	442	-28%
101-753-003-03	Life Insurance	320	468	847	704	581	-17%
101-753-003-04	Workers' Compensation	4,446	6,175	6,867	7,649	8,506	11%
101-753-003-05	Disability Insurance	679	1,200	951	1,709	906	-47%
101-753-004-01	FICA/Social Security	812	673	416	-	992	-
101-753-004-02	Medicare	2,021	2,727	2,789	2,784	2,322	-17%
101-753-005-01	Auto Allowance	508	1,500	1,500	1,500	1,500	0%
101-753-005-02	Uniform Allowance	1,293	1,411	1,241	1,751	1,241	-29%
101-753-005-04	Cell Phone Allowance	51	150	150	150	150	0%
101-753-007-01	Employee Assistance Program	72	101	103	113	84	-26%
<b>TOTAL PERSONNEL COSTS</b>		<b>178,561</b>	<b>234,996</b>	<b>243,889</b>	<b>245,580</b>	<b>228,511</b>	<b>-7%</b>

Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>SERVICES &amp; SUPPLIES</b>							
101-753-020-01	Utilities	69,864	53,570	79,065	80,000	81,700	2%
101-753-021-01	Communications	151	797	1,121	795	1,035	30%
101-753-022-01	Supplies and Materials	-	6,285	895	1,500	1,500	0%
101-753-025-01	Rents/Leases/Taxes	5,718	5,913	6,090	6,160	6,350	3%
101-753-026-01	Contract Services	20,326	12,857	24,037	21,200	41,200	94%
101-753-033-07	Buildings/Grounds Maintenance	43,881	63,775	77,441	80,700	80,700	0%
101-753-033-08	Mulholland Ridge - Maintenance	8,000	31,516	347	20,500	22,000	7%
101-753-036-02	Equipment Maintenance - Vehicles	3,025	5,761	4,515	6,000	6,000	0%
101-753-037-01	Fuel & Oil	4,411	6,928	6,215	6,800	6,800	0%
101-753-041-01	Travel/Conf/Meetings/Training	(30)	281	-	200	200	0%
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>155,345</b>	<b>187,683</b>	<b>199,725</b>	<b>223,855</b>	<b>247,485</b>	<b>11%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>333,905</b>	<b>422,679</b>	<b>443,614</b>	<b>469,435</b>	<b>475,996</b>	<b>1%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	332,905	416,129	443,614	469,435	475,996
Fund 740: Community Facilities/Open Space/Mulholland Ridge Pond/Ground					
740-000-099-01 Maintenance	1,000	6,550	-	-	-
<b>TOTAL SOURCES</b>	<b>333,905</b>	<b>422,679</b>	<b>443,614</b>	<b>469,435</b>	<b>475,996</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Parks & Recreation Director	0.25	0.25	0.25	0.25	0.25
Recreation Coordinator II	0.04	0.04	0.05	0.05	0.05
Public Works/Parks Maint Supervisor	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	1.25	0.80
<b>TOTAL PERSONNEL</b>	<b>1.95</b>	<b>1.95</b>	<b>1.96</b>	<b>2.21</b>	<b>1.76</b>



## 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 residents 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 17-18	Actual FY 18-19	Actual FY 19-20	Adjusted FY 20-21	Adopted FY 21-22
Personnel	523,131	543,128	568,798	613,411	706,623
Service/Supplies	31,523	74,561	191,605	60,200	64,300
<b>Total</b>	<b>554,654</b>	<b>617,689</b>	<b>760,403</b>	<b>673,611</b>	<b>770,923</b>

## ACCOMPLISHMENTS FOR FY 2020-21

The Planning 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:

- Completed the adoption of the Moraga Center Specific Plan Implementation Project, including the adoption of zoning provisions and development standards for the Moraga Center through the Planning Commission and Town Council public hearing process. This completes 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.
- Successfully worked with the Chamber of Commerce on the distribution of CARES Act funding



through a Small Business Relief Program to assist small businesses with expenses related to the pandemic.

- Processed 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.
- 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 with Planning Commission public hearing on May 25.
- Processed and approved various types of current planning projects including entitlement project applications (11), Accessory Dwelling Unit applications (4), Administrative Application Projects (52), Building Permit Applications (481), Code Enforcement Actions (49), and Policy and Code Updates (10).
- 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.
  - Adopted regulations for all short-term rentals which must be hosted, and each rental shall last for at least two consecutive nights.
  - Streamlined Title 8 of the Zoning Code for 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.
- Worked 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, adopted by Town Council in July 2020.
- Reviewed and approved Moraga Country Clubhouse facilities expansion with construction of a new 6,650-square-foot fitness facility, 4,300-square-foot courtside grille, and an 860-square-foot recreation pavilion, all for members only, adjacent to the existing clubhouse.
- Continued the post-approval monitoring and condition of approval compliance for major development projects under construction, including Rancho Laguna II (Bella Vista) and Los Encinos.

## GOALS FOR FY 2021-22

- Initiate the Advanced Planning process for the Housing Element, Bollinger Valley Rezone and General Plan update. The work will involve the hiring of a consultant, project initiation, community outreach, data analysis to be consistent with the State mandates for the Housing Element. The Housing Element is required to be adopted by January 2023.
- Update the Planned Development Review process in response to recent State-adopted housing legislation utilizing State SB 2 and LEAP grant.
- Complete and adopt the Livable Moraga Road project on the segment of Moraga Road between Campolindo High School and St. Mary's Road, with the goal of developing designs for a "complete street" that can safely and efficiently accommodate automobiles, pedestrians, bicyclists, and transit, while also addressing the overall character of the streetscape and connectivity with adjacent neighborhoods.
- Update the Moraga Municipal Code to ensure the wireless telecommunications facilities regulations and Model Water Efficiency Landscape Ordinances comply with all applicable federal and state legislation.



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>DEPT 910: PLANNING</b>							
101-910-370-01	Planning Fees	295,510	76,327	108,885	120,000	120,000	0%
101-910-370-02	Planning Staff Time	128,149	80,836	63,841	175,000	175,000	0%
101-910-370-10	Building Permit Surcharge	388,420	208,263	245,509	265,000	265,000	0%
101-910-380-16	Other Revenue - Planning	139	400	17	-	500	-
<b>TOTAL REVENUES</b>		<b>812,217</b>	<b>365,826</b>	<b>418,252</b>	<b>560,000</b>	<b>560,500</b>	<b>0%</b>

Source Summary		Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
	Fund 101: General Purpose Fund	812,217	365,826	418,252	560,000	560,500
210-000-099-01	Fund 210: Measure J	14,456	95,000	20,000	50,000	20,000
<b>TOTAL SOURCES</b>		<b>826,673</b>	<b>460,826</b>	<b>438,252</b>	<b>610,000</b>	<b>580,500</b>



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-910-001-01	Salaries - Regular	433,453	433,443	461,228	491,700	535,049	9%
101-910-001-02	Compensatory Time Cash-Out				-	7,317	-
101-910-001-04	Salaries - Temporary	-	6,616	7,056	-	-	-
101-910-001-06	Salaries - Overtime	296	1,043	1,040	500	500	0%
101-910-002-01	Retirement - PERS	23,488	23,909	24,449	34,577	37,756	9%
101-910-003-01	Health Insurance	27,458	32,836	33,890	43,073	69,366	61%
101-910-003-02	Dental Insurance	3,614	4,539	4,192	3,668	6,818	86%
101-910-003-07	Vision Insurance	629	790	726	1,011	1,377	36%
101-910-003-03	Life Insurance	832	806	1,778	1,536	1,680	9%
101-910-003-04	Workers' Compensation	19,613	23,275	20,305	19,250	29,342	52%
101-910-003-05	Disability Insurance	2,204	2,212	2,084	4,250	2,820	-34%
101-910-004-01	Social Security - FICA	-	400	437	-	-	-
101-910-004-02	Medicare	6,530	6,465	6,844	7,006	7,758	11%
101-910-005-01	Auto Allowance	4,385	6,000	4,154	6,000	6,000	0%
101-910-005-04	Cell Phone Allowance	439	600	415	600	600	0%
101-910-007-01	Employee Assistance Program	192	192	200	240	240	0%
<b>TOTAL PERSONNEL COSTS</b>		<b>523,131</b>	<b>543,128</b>	<b>568,798</b>	<b>613,411</b>	<b>706,623</b>	<b>15%</b>

Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>SERVICES &amp; SUPPLIES</b>							
101-910-021-01	Communications	419	422	945	1,000	1,000	0%
101-910-022-01	Supplies and Materials	6,864	5,757	8,121	7,200	7,200	0%
101-910-026-01	Contract Services	(7,226)	48,483	35,774	30,500	29,670	-3%
101-910-026-21	Moraga Center Specific Plan	12,313	1,498	-	-	-	-
101-910-030-03	Postage	(547)	1,804	3	1,000	1,000	0%
101-910-031-04	Copier Costs	6,953	6,383	9,086	7,000	10,000	43%
101-910-033-01	Mileage Reimbursement	936	580	213	500	500	0%
101-910-038-01	Advertising/Legal	3,892	3,584	8,752	6,000	6,000	0%
101-910-040-01	Memberships & Dues	815	-	-	800	730	-9%
101-910-041-01	Travel/Conf/Meetings/Training	4,238	3,500	2,291	3,700	4,200	14%
101-910-053-11	Credit Card Processing Fees	1,359	2,552	2,320	2,500	4,000	60%
101-910-060-01	Capital Outlay (Non-Capitalized)	1,508	-	-	-	-	-
101-910-062-01	Uncollectible Project Expense			124,101	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>31,523</b>	<b>74,562</b>	<b>191,605</b>	<b>60,200</b>	<b>64,300</b>	<b>7%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>554,654</b>	<b>617,690</b>	<b>760,403</b>	<b>673,611</b>	<b>770,923</b>	<b>14%</b>

Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	554,654	522,690	760,403	673,611	770,923
210-000-099-01 Fund 210: Measure J	-	95,000	-	-	-
<b>TOTAL SOURCES</b>	<b>554,654</b>	<b>617,690</b>	<b>760,403</b>	<b>673,611</b>	<b>770,923</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
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
Sr. Administrative Assistant	1.00	1.00	1.00	1.00	0.70
<b>TOTAL PERSONNEL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.50</b>	<b>4.70</b>



## 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.



Account	Description	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22	% Change
<b>PERSONNEL</b>							
101-999-001-99	One Time Vacation Accrual Conversion	34,920	-	-	-	-	-
101-999-002-09	Unfunded Liability - PERS Misc	126,123	167,143	210,919	249,209	302,284	21%
101-999-002-10	Unfunded Liability - PERS Safety	108,843	141,795	178,282	207,109	246,771	19%
101-999-002-19	Unfunded Liability - PERS PEPRA Misc	1,004	1,964	2,121	2,550	3,173	24%
101-999-002-20	Unfunded Liability - PERS PEPRA Safety	1,062	1,291	1,631	2,216	3,125	41%
101-999-002-21	PERS Replacement Benefit	-	-	-	-	5,000	-
101-999-003-06	Unemployment Claims	178	-	11,701	-	8,000	-
<b>TOTAL PERSONNEL COSTS</b>		<b>272,130</b>	<b>312,193</b>	<b>404,654</b>	<b>461,084</b>	<b>568,353</b>	<b>23%</b>
<b>SERVICES &amp; SUPPLIES</b>							
101-999-039-01	Insurance - Liability	147,018	-	260,293	263,088	276,243	5%
101-999-039-02	Insurance - Vehicles	1,112	1,097	1,071	1,136	1,193	5%
101-999-039-03	Insurance - Property	10,334	201,788	13,485	16,311	17,127	5%
101-999-039-04	Insurance - Employee Bond	440	1,000	1,635	1,799	1,889	5%
101-999-039-05	Insurance - ERMA	10,524	-	-	13,115	13,771	5%
101-999-039-13	Claims Paid / Deductible Reserve	49,411	6,942	20,703	50,000	50,000	0%
101-999-041-01	Townwide Training	5,824	6,024	2,500	-	1,250	-
101-999-053-03	Staff Fingerprinting	-	-	1,414	-	600	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>224,663</b>	<b>216,851</b>	<b>301,101</b>	<b>345,449</b>	<b>362,073</b>	<b>5%</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>496,793</b>	<b>529,044</b>	<b>705,755</b>	<b>806,533</b>	<b>930,426</b>	<b>15%</b>

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

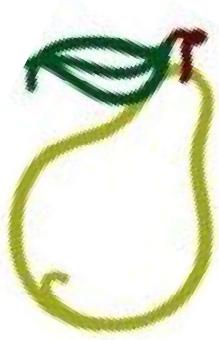
Source Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
Fund 101: General Purpose Fund	496,793	529,044	705,755	806,533	930,426
<b>TOTAL SOURCES</b>	<b>496,793</b>	<b>529,044</b>	<b>705,755</b>	<b>806,533</b>	<b>930,426</b>

Personnel Summary	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Adjusted FY 2020-21	Adopted FY 2021-22
N/A	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# OTHER FUNDS





**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 total revenue of \$8,058,208 includes the first tranche of the Town's American Rescue Plan Act (ARPA) disbursement of \$1,673,630. The total expenses of \$6,574,606 include transfers out of \$1,336,393 to the General Fund and \$3,391,000 to Capital Improvement Program projects.

### FUND HIGHLIGHTS FISCAL YEAR 2021-2022

FUND	DESCRIPTION	BEGINNING BALANCE	REVENUE	EXPENSE	ENDING BALANCE
<b>100</b>	One-Time Developer (Palos Colorados)	\$ 1,473,641	\$ 454,519	\$ 229,000	1,699,160
<b>102</b>	General Fund ARPA	-	1,673,630	1,326,858	346,772
<b>103</b>	COPS / SLESF - Public Safety	70,455	150,000	180,000	40,455
<b>109</b>	Public Safety Sales Tax (Prop 172)	(1,897)	80,000	78,000	103
<b>140</b>	Property Tax Lighting Special District	318,811	40,000	243,134	115,677
<b>205</b>	Gas Tax	111,932	771,375	453,219	430,088
<b>210</b>	Measure J - Return to Source, 18%	513,859	345,232	855,000	4,091
<b>211</b>	Measure J - Program 28c	13,187	20,600	30,000	3,787
<b>212</b>	Garbage - Vehicle Impact Fees	14,319	842,000	716,000	140,319
<b>213</b>	Measure K - Local Funding	191,060	2,226,000	656,850	1,760,210
<b>230</b>	Traffic Safety Fund	47,190	35,000	64,000	18,190
<b>250</b>	Park Dedication Fee in Lieu (Quimby Act)	389,418	-	61,000	328,418
<b>260</b>	Asset Forfeiture	6,360	-	-	6,360
<b>500</b>	Lighting Assessment District	444,340	243,134	218,495	468,979
<b>510</b>	National Pollutant Discharge Elimination System	(20,714)	297,668	270,000	6,954
<b>701</b>	2010 Certificate of Participation	26,052	-	-	26,052
<b>702</b>	2013 Certificate of Participation	335,232	599,050	598,050	336,232
<b>715</b>	Comcast Grant Unrestricted	15,453	-	-	15,453
<b>716</b>	Comcast PEG Restricted	379,006	-	-	379,006
<b>720</b>	Public Safety Impact Fees	170,850	-	-	170,850
<b>750</b>	Asset Replacement	58,617	280,000	333,000	5,617
<b>760</b>	Local Transportation Impact Fees	31,900	-	-	31,900
<b>770</b>	Storm Drain Impact Fees	479,197	-	81,000	398,197
<b>780</b>	General Govt Facilities Impact Fees	552,979	-	162,000	390,979
<b>790</b>	Park Impact Fees	103,523	-	-	103,523
<b>799</b>	Lamorinda Fee and Financing Authority	360,517	-	19,000	341,517
<b>TOTAL</b>		<b>\$ 6,085,288</b>	<b>\$ 8,058,208</b>	<b>\$ 6,574,606</b>	<b>\$ 7,568,890</b>

## 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/Assigned/Restricted

These funds account for amounts committed or assigned. Committed funds are 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 government takes the same highest-level action to remove or change the constraint. Assigned funds are amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Restricted funds are amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

**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 102 – American Rescue Plan Act (ARPA) Fund** – This newly created fund is to account for the Town's allocation of \$3,347,260 from the American Rescue Plan Act (ARPA) of 2021. ARPA was passed on March 11, 2021 to provide a \$1.9 trillion stimulus and provide relief to address the continued impact of COVID-19 and provide aid to states and local governments. ARPA funds are intended to replenish revenue losses and cover COVID-related expenses incurred during the pandemic to enable jurisdictions to continue to provide services without interruption. ARPA funding can also be used to invest in stormwater infrastructure.

The Town of Moraga's full allocation from ARPA is \$3,347,260 with 50% of the allocation scheduled to be received in FY 2021/22 in the amount \$1,673,630. The remaining 50% of the allocation will be received in FY 2022/23. The full amount of ARPA funds must be obligated by December 31, 2024.

**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 Capital Improvement Projects to maintain the Town's most critical infrastructure needs, specifically the repair of failing streets, storm drains, and related infrastructure.

## 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 1 (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 - 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. 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 capital activities related to the rehabilitation of the Town's streets and received funding from multiple sources, including Fund 205 – Gas Tax, Fund 210 – Measure J, and Garbage Vehicle Impact Fees and Measure K. This use of this fund was ended in FY 2020/21 with the creation of separate capital improvement program projects for street rehabilitation activities to better track funding and expenditures by project. New accounts for Garbage

Vehicle Impact Fees (Fund 212) and Measure K (Fund 213) were also established in FY 2020/21 to better track the use of the funds.

**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 identified one-time funding to invest 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. In FY 2020/21, per Resolution No. 54-2020, Council authorized to pay-off and retire the remaining debt of \$858,010 with an interfund borrowing from the Palos Colorados Fund 100. The early pay off of the 2010 COPs is projected to yield a savings of an estimated \$176,852 in interest payments over the next nine years. The Town's General Fund shall repay the Fund 100 – One Time Developer Fees (Palos Colorados) loan annually starting in FY 2021/22 and ending in FY 2027/28.

**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 – 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. The fiduciary funds are not included in the budget summary highlights because the resources they account for do not belong to the Town.

**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 the Town of Moraga and Cities of 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 REVENUE AND EXPENSE HIGHLIGHTS

**Fund 100 – One-Time Developer Fees (Palos Colorados)** - The FY 2021/22 budget includes first repayment of the interfund borrowing between the General Fund 101 and Palos Colorados Fund 100. A payment of \$116,016 is scheduled in FY 2021/22. Funding of \$193,000 for Implementing the 6<sup>th</sup> Cycle Housing Element CIP 20-501 and \$36,000 for Bollinger Valley Special Study Area CIP 18-603 are also included in the FY 2021/22 budget.

**Fund 102 – American Rescue Plan Act** - The FY 2021/22 budget includes the transfers of \$331,174 to the General Fund for eligible reimbursements and \$756,00 to Fund 700 for various eligible capital project including \$50,000 for the Slide and Base Failure and Sediment Basin Studies (CIP 21-204); \$303,000 for the Moraga Rd and Hacienda Drainage Project (CIP 21-206); \$375,000 for the 2021-23 Annual Road Rehabilitation and Storm Drain Repairs - ARPA (CIP 21-205) and \$28,000 for Town Council Chambers Outdoor Seating project CIP (21-106). A temporary, 2-3 year, full-time Senior Civil Engineer dedicated 100% to the Storm Drain projects is also included in Fund 102 with a FY 2021/22 budget allocation of \$188,780 in personnel costs.

**Fund 140 - Property Tax Lighting Special District** – The FY 2021/22 budget includes a \$43,134 transfer to Fund 500 for miscellaneous lighting expenses, and a \$200,000 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 2021/22 budget includes the transfer of \$453,219 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 2021/22 budget includes \$855,000 in capital project funding for the following transportation projects: \$45,000 for the Local Road Safety Plan (CIP 21-409); \$200,000 for the Corliss One-Way Safe Route to School (CIP 21-404); \$50,000 for the Pedestrian Push Button Upgrade (CIP 21-406); \$66,000 for the Moraga Rd Complete Streets (St Mary's to Moraga Way) (CIP 21-407); \$32,000 for Canyon Rd Complete Streets (Moraga Way to Sanders Drive) (CIP 21-408); \$313,000 for the Canyon Road Bridge Replacement (CIP 14-101); \$94,000 for Implementing the 6<sup>th</sup> Cycle Housing Element (CIP 20-501) and \$35,000 for the Minor Traffic Safety Program (CIP 14-104).

**Fund 212 – Garbage Vehicle Impact Fee** – The Town receives Garbage Vehicle Impact Fees to cover all, or a portion of, the impact of the solid waste, recycling, and yard waste vehicles on the Town's streets. The Garbage Vehicle Impact Fee revenue is projected to increase by \$28,681 to \$842,000 in FY 2021/22 based on Recycle Smart's approval of new 2021 rates effective March 1, 2021. The FY 2021-22 budget allocates \$230,000 of the Garbage Vehicle Impact fee for the Annual Street Repairs Project (CIP 21-405) and \$486,000 for the 2022-23 Pavement Reconstruction Project (CIP 22-401).

**Fund 213 - Measure K** – Measure K is the Town of Moraga's 1% Transactions and Use Sales Tax (also referred to as a 'District tax' or an 'Add-on' tax). The FY 2020/21 Budget assumed an approximately \$200,000 decrease in Measure K revenue when compared to FY 2019/20 due to the pandemic, but FY 2020/21 revenue shows that sales tax revenue continued to remain strong, and that internet activity has increased. The Town also benefitted from the Wayfair legal decision that changed sales and use tax rules for remote sellers. Avenu Insights, the Town's sales tax consultant, projects strong economic outlook in FY 2021/22 and projects a revenue of \$2,226,000. The FY 2021-22 budget also allocates \$599,850 of Measure K funds to pay the annual debt service related to the 2013 Certificate of Participation, and \$57,000 for the Drainage Sedimentation and Slide Base Failure Study (CIP 21-204).

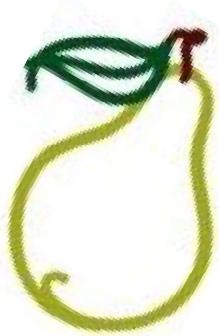
**Fund 750 - Asset Replacement** - To address the Town's ongoing asset replacement needs, the FY 2021/22 Capital Improvement Program budget includes \$333,000 in funding for the following priority projects: \$19,000 for the Hacienda de las Flores Wooden Fence (CIP 21-210); \$28,000 for Hacienda ADA Pathway Expansion (CIP 19-104); \$70,000 for Municipal Facilities Exterior Paint (CIP 21-108); \$65,000 Moraga Library Carpet Replacement (CIP 21-107); \$33,000 Commons Park Swing Sets (CIP 21-303); and \$4,000 Commons Park Irrigation (CIP 20-302).

**FUND BALANCE SUMMARY**  
**FISCAL YEAR 2021-2022**

FUND	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>GENERAL GOVERNMENTAL FUNDS</b>						
Fund 100 <sup>(1)</sup>	One-Time Developer Fees (Palos Colorados)	1,912,602	2,873,302	2,514,012	1,473,641	1,699,160
Fund 101	General Fund Unassigned	3,375,320	4,530,170	4,992,784	4,902,047	4,977,471
Fund 102	General Fund - ARPA					346,772
	<b>Total General Governmental Funds</b>	<b>5,287,922</b>	<b>7,403,472</b>	<b>7,506,796</b>	<b>6,375,688</b>	<b>7,023,403</b>
<b>OTHER GOVERNMENTAL FUNDS</b>						
Fund 103	Citizen Option for Public Safety (COPS / SLESF)	112,686	130,391	148,655	70,455	40,455
Fund 109	Public Safety Sales Tax (Prop 172)	(9,638)	(9,638)	(1,897)	(1,897)	103
Fund 140	Lighting Special District	490,730	629,746	580,579	318,811	115,677
Fund 205	Gas Tax	102,789	151,184	140,731	111,932	430,088
Fund 210	Measure J - Return to Source, 18% Funds	641,042	724,469	808,146	513,859	4,091
Fund 211	Measure J - Program 28c	99,456	114,639	96,717	13,187	3,787
Fund 212	Garbage Vehicle Impact Fees	-	-	-	14,319	140,319
Fund 213	Measure K Local Funding	-	-	-	191,060	1,760,210
Fund 230	Traffic Safety (Vehicle Code Fines)	15,285	27,115	39,960	47,190	18,190
Fund 250	Park Dedication (fee in lieu / Quimby Act)	245,108	248,220	387,218	389,418	328,418
Fund 260	Asset Forfeiture	10,224	6,237	6,310	6,360	6,360
Fund 500	Lighting Assessment District	302,529	352,236	372,622	444,340	468,979
Fund 510	National Pollutant Discharge Elimination System	47,246	52,791	(20,714)	(20,714)	6,954
	<b>Total Other Governmental Funds</b>	<b>2,057,459</b>	<b>2,427,389</b>	<b>2,558,327</b>	<b>2,098,320</b>	<b>3,323,631</b>
<b>CAPITAL PROJECTS FUNDS</b>						
Fund 701	2010 COP - Town Hall Improvements	120,564	122,322	124,506	26,052	26,052
Fund 702	2013 COP - Infrastructure Improvements	323,353	328,397	331,232	335,232	336,232
Fund 711	Pavement Management Program	668,121	1,778,985	1,053,140	-	-
Fund 715	Comcast Grant Unrestricted	15,453	15,453	15,453	15,453	15,453
Fund 716	Comcast PEG Restricted	316,152	346,641	392,406	379,006	379,006
Fund 720	Public Safety Impact Fees	115,733	110,294	200,729	170,850	170,850
Fund 740	Community Facilities / Open Space	6,550	-	-	-	-
Fund 750	Asset Replacement	5,924	238,924	124,967	58,617	5,617
Fund 760	Local Transportation Impact Fees	30,938	31,331	31,700	31,900	31,900
Fund 770	Storm Drain Impact Fees	475,927	481,279	475,197	479,197	398,197
Fund 780	General Govt Facilities Impact Fees	490,906	508,662	578,679	552,979	390,979
Fund 790	Park Impact Fees	81,342	102,623	194,731	103,523	103,523
Fund 799	Lamorinda Fee and Financing Authority (LFFA)	405,987	419,639	465,017	360,517	341,517
	<b>Total Capital Project Funds</b>	<b>3,056,950</b>	<b>4,484,551</b>	<b>3,987,759</b>	<b>2,513,326</b>	<b>2,199,326</b>
<b>FIDUCIARY FUNDS (CASH ON HAND) <sup>(2)</sup></b>						
Fund 405	Special Gifts & Donations	24,430	29,294	42,112	39,678	5,517
Fund 410	Skatepark Maintenance	23,554	23,031	19,983	140	15,385
Fund 415	Holiday Events	-	13,240	64,878	-	69,872
Fund 420	Park Facility Deposits	51,266	41,249	54,129	45,537	62,534
Fund 430	Planning Deposits	147,273	51,993	-	25,439	83,107
Fund 440	Public Works Performance Bonds	746,990	701,480	953,187	453,611	1,002,395
Fund 600	Moraga Youth Involvement Committee (MYIC)	6,140	6,927	6,455	175	5,979
	<b>Total Deposits in Trust</b>	<b>999,652</b>	<b>867,213</b>	<b>1,140,746</b>	<b>564,580</b>	<b>1,244,789</b>

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

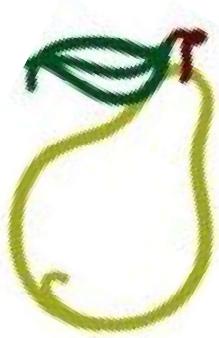
<sup>(2)</sup> Fiduciary funds cash on hands for FY 2021-22 as of May 24, 2021.



**TOWN OF  
MORAGA**

**FUND TRANSFERS SUMMARY**  
**FISCAL YEAR 2021-2022**

TRANSFER FROM		TRANSFER TO						
FUND	DESCRIPTION	100	101	500	700	702	750	TOTAL
100	One-Time Developer Fees (Palos Colorados)				229,000			229,000
101	General Purpose Fund	116,019			186,000		50,000	352,019
102	General Fund ARPA		331,174		756,000			1,087,174
103	Citizen Option for Public Safety (COPS / SLESF)		150,000				30,000	180,000
109	Public Safety Sales Tax (Prop 172)		78,000					78,000
140	Lighting Special District Property Tax			43,134			200,000	243,134
205	Gas Tax		453,219					453,219
210	Measure J - Return to Source, 18% Funds		20,000		835,000			855,000
211	Measure J - Program 28C				30,000			30,000
212	Garbage - Vehicle Impact Fees				716,000			716,000
213	Measure K - Local Funding				57,000	599,850		656,850
230	Traffic Safety Fund (Vehicle Code Violations)		24,000		40,000			64,000
250	Park Dedication (Fee In Lieu/Quimby Act)				61,000			61,000
500	Lighting Assessment District		10,000					10,000
510	National Pollutant Discharge Elimination System		270,000					270,000
700	Capital Improvement Projects							-
701	2010 Certificate of Participation - Town Hall Impr							-
702	2013 Certificate of Participation - Infrastructure Imprs							-
711	Pavement Management Program							-
715	Comcast Grant Unrestricted							-
716	Comcast PEG Restricted							-
720	Public Safety Impact Fees							-
740	Community Facilities / Open Space							-
750	Asset Replacement				219,000			219,000
760	Local Transportation Development Impact Fees							-
770	Storm Drain Development Impact Fees				81,000			81,000
780	General Govt Facilities Development Impact Fees				162,000			162,000
790	Park Development Impact Fees							-
799	Lamorinda Fee and Financing Authority				19,000			19,000
<b>TOTAL</b>		<b>\$ 116,019</b>	<b>\$ 1,336,393</b>	<b>\$ 43,134</b>	<b>\$ 3,391,000</b>	<b>\$ 599,850</b>	<b>\$ 280,000</b>	<b>\$ 5,766,396</b>



**TOWN OF  
MORAGA**

## OTHER FUNDS

### 100 One-Time Developer Fees (Palos Colorados)

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
100-000-370-07	Developer Fees <sup>2</sup> Transfer from Fund 101 for Interfund Debt Repayment					116,019
	<b>TOTAL Revenue</b>	-	-	-	-	<b>116,019</b>
<b>EXPENDITURES</b>						
	<b>Transfers Out</b>					
100-000-099-01	Fund 101 - General Fund - Legal Services COP 2010 Debt PayOff Litigation for Hillside and Ridgeline Ordinance, Bollinger Valley and EBMUD <sup>(6)</sup>			60,224	255,000	109,867
100-000-099-01	Fund 700 - Capital Projects 398 Rheem Sinkhole Abatement Loan 20-101 All Access Playground 17-311 Art in Public Spaces Program 17-302 Bollinger Valley Special Study Area 18-603 Canyon Road Bridge Emergency 17-701 <sup>(4)</sup> Commons Park Irrigation 20-302 Commons Park Master Plan Update 16-301 Hacienda de las Flores Improvement Program 14-302 Hillsides and Ridgelines Regulations 14-603 Implementing the 6th Cycle Housing Element & General Plan 20-501 Sinkhole Repair on Rheem Blvd at Center St <sup>(3)(4)</sup>	26,167	18	852,335	992	33,000
						190,000
				58,169		193,000
				(235,269)		
	<b>TOTAL Expenses</b>	<b>702,412</b>	<b>60,224</b>	<b>359,290</b>	<b>1,040,371</b>	<b>229,000</b>
	Change in Fund Balance	(702,412)	(60,224)	(359,290)	(1,040,371)	(112,981)
<b>Adjustment to Fund balance <sup>(5)</sup></b>						
	FHWA Expected Reimb - CIP 17-701 Canyon Bridge Emergency		1,000,000			-
	Transfer from 14-304 - Excess Funding refund		20,925			
	Re-Payment of 398 Rheem Nuisance Abatement Loan					338,500
	Beginning Fund Balance	2,615,013	1,912,602	2,873,302	2,514,012	1,473,641
	<b>Ending (Unassigned) Fund Balance</b>	<b>1,912,602</b>	<b>2,873,302</b>	<b>2,514,012</b>	<b>1,473,641</b>	<b>1,699,160</b>

<sup>2</sup> In accordance with the February 2016 agreement between the Town and Richfield Real Estate Corporation, the Town expects to receive the second installment of funds (\$1,250,000) after issuance of the grading permit. As outlined in this agreement, developer will make best effort to complete grading permit process by December 31, 2017. Per TC Direction, any reimbursement funds received for repair of Sinkhole at Rheem Blvd/Center St will be deposited back to Fund 100 first.

<sup>3</sup> Reduction of \$331,000 (from original \$1.4 million allocation) TC approved 06-14-17

<sup>4</sup> This allocation is categorised as Assigned Balance in FY2016-17

<sup>5</sup> Adjustments for non-spendable, committed and assigned fund balances, including use of Fund Balance for prior year approved capital projects

<sup>6</sup> Council Direction on June 13, 2018 and June 12, 2019

## OTHER FUNDS

### 102 American Rescue Plan Act Fund

ACCOUNT CODE	DESCRIPTION	ADOPTED FY 2021-22
<b>REVENUE</b>		
<b>102-000-367-01</b>	American Rescue Plan Act Grant	1,673,630
	<b>TOTAL Revenue</b>	<b>1,673,630</b>
<b>EXPENDITURES</b>		
<b>102-730-001-01</b>	Salaries - Regular for Temporary Senior Civil Engineer	145,817
<b>102-730-002-01</b>	Retirement - PERS for Temporary Senior Civil Engineer	11,067
<b>102-730-003-01</b>	Health Insurance for Temporary Senior Civil Engineer	18,625
<b>102-730-003-02</b>	Dental Insurance for Temporary Senior Civil Engineer	1,835
<b>102-730-003-07</b>	Vision Insurance for Temporary Senior Civil Engineer	366
<b>102-730-003-03</b>	Life Insurance for Temporary Senior Civil Engineer	420
<b>102-730-003-04</b>	Workers' Compensation for Temporary Senior Civil Engineer	7,747
<b>102-730-003-05</b>	Disability Insurance for Temporary Senior Civil Engineer	741
<b>102-730-004-02</b>	Medicare for Temporary Senior Civil Engineer	2,114
<b>102-730-007-01</b>	Employee Assistance Program for Temporary Senior Civil Engineer	48
	IT Broadband	50,904
<b>Transfers Out</b>		
<b>102-000-099-01</b>	Fund 101 - General Fund	
	Revenue Loss - Dec. 31, 2020	270,000
	Storm Drain Maintenance 730 for FY 2020-21	61,174
<b>102-000-099-01</b>	Fund 700 - Capital Projects	
	Slide and Base Failure and Sediment Basin Studies 21-204	50,000
	Moraga Rd and Hacienda Drainage Project 21-206	303,000
	2021-23 Annual Road Rehabilitation and Storm Drain Repairs - ARPA 21-205	375,000
	Town Council Chambers Outdoor Seating project 21-106	28,000
	<b>TOTAL Expenses</b>	<b>1,326,858</b>
	Change in Fund Balance	346,772
	Beginning Fund Balance	-
	<b>Ending (Unassigned) Fund Balance</b>	<b>346,772</b>

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

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
103-610-360-18	COPS Grant	139,416	148,747	155,948	100,000	150,000
103-610-350-01	Interest Earnings	990	2,018	2,316	1,800	
	<b>TOTAL Revenue</b>	<b>140,407</b>	<b>150,764</b>	<b>158,264</b>	<b>101,800</b>	<b>150,000</b>
<b>EXPENDITURES</b>						
<b>Transfers Out</b>						
103-000-099-01	Fund 101 - General Fund					
	Police Patrol (Dept. 620)	105,000	103,060	140,000	150,000	150,000
103-000-099-01	Fund 700 - Capital Projects					
	Vehicle & Operating Equipment Program 14-501	30,000	30,000			
103-000-099-01	Fund 750 - Asset Replacement					
	Vehicle Replacement			30,000	30,000	
	<b>TOTAL Expenses</b>	<b>135,000</b>	<b>133,060</b>	<b>140,000</b>	<b>180,000</b>	<b>180,000</b>
	Change in Fund Balance	5,407	17,704	18,264	(78,200)	(30,000)
	Beginning Fund Balance	107,280	112,686	130,391	148,655	70,455
	<b>Ending Fund balance</b>	<b>112,686</b>	<b>130,391</b>	<b>148,655</b>	<b>70,455</b>	<b>40,455</b>

**OTHER FUNDS**
**109 Public Safety Sales Tax (Prop 172)**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
109-000-320-02	Sales Tax - Public Safety	69,107	71,810	66,678	76,000	80,000
109-000-350-01	Interest Revenue			63		-
	<b>TOTAL Revenue</b>	<b>69,107</b>	<b>71,810</b>	<b>66,741</b>	<b>76,000</b>	<b>80,000</b>
<b>EXPENDITURES</b>						
<b>Transfers Out</b>						
109-000-099-01	Fund 101 - General Fund Police Patrol (Dept 620)	69,107	71,810	59,000	76,000	78,000
	<b>TOTAL Expenses</b>	<b>69,107</b>	<b>71,810</b>	<b>59,000</b>	<b>76,000</b>	<b>78,000</b>
Change in Fund Balance						
	Beginning Fund Balance	(9,638)	(9,638)	(9,638)	(1,897)	(1,897)
	<b>Ending Fund Balance</b>	<b>(9,638)</b>	<b>(9,638)</b>	<b>(1,897)</b>	<b>(1,897)</b>	<b>103</b>

**OTHER FUNDS****134 Art in Public Spaces**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
<b>134-810-360-01</b>	Art in Public Spaces					
<b>Transfers In from:</b>						
<b>134-000-393-01</b>	Fund 100 - One-Time Developer Fees		18			
<b>TOTAL Revenue</b>		<b>18</b>	-	-	-	
<b>EXPENDITURES</b>						
<b>134-810-053-01</b>	Supplies & Materials					
	Subtotal		-	-	-	
<b>Transfers Out</b>						
<b>134-000-099-01</b>	Fund 700 - Capital Projects					
	Art in Public Spaces 17-302		18			
	Subtotal		18	-	-	
<b>TOTAL Expenses</b>		<b>18</b>	-	-	-	
Change in Fund Balance						
	Beginning Fund Balance		-	-	-	
	<b>Ending Fund Balance</b>		-	-	-	

**OTHER FUNDS**

**140 Lighting Special District Property Tax**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
140-000-390-01	Property Tax - Lighting 4285	154,174	175,126	183,540	45,000	40,000
140-000-350-01	Interest Revenue	3,486	7,024	8,294	3,500	
	<b>TOTAL Revenue</b>	<b>157,660</b>	<b>182,149</b>	<b>191,833</b>	<b>48,500</b>	<b>40,000</b>
<b>EXPENDITURES</b>						
<b>Transfers Out</b>						
140-000-099-01	Fund 101 Storm Drain Maintenance (Dept. 730)				140,000	
140-000-099-01	Fund 500 - Lighting Assessment					
	General Benefit	24,143	24,143		48,286	24,143
	In lieu Public Agency Contingency	754	754		1,508	754
	In lieu Town Contribution	87	87		174	87
	General Benefit Maintenance of Traffic Signals	18,150	18,150		36,300	18,150
140-000-099-01	Fund 700 - Capital Projects					
	Moraga Road / Alta Mesa Crosswalk Improvements 18-105			86,000		
	Moraga Way & Canyon / Camino Pablo Improvements 18-101			155,000		
	PG&E Undergrounding 16-104	39,199				
140-000-099-01	Fund 750 Asset Replacement				84,000	200,000
	<b>TOTAL Expenses</b>	<b>82,333</b>	<b>43,134</b>	<b>241,000</b>	<b>310,268</b>	<b>243,134</b>
	Change in Fund Balance	75,327	139,015	(49,167)	(261,768)	(203,134)
	Beginning Fund Balance	415,404	490,730	629,746	580,579	318,811
	<b>Ending Fund Balance</b>	<b>490,730</b>	<b>629,746</b>	<b>580,579</b>	<b>318,811</b>	<b>115,677</b>

**OTHER FUNDS**
**205 Gas Tax**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
<b>205-710-360-01</b>	Gas Tax Govt Code Section 16321			19,043		
<b>205-710-360-02</b>	Gas Tax Section 2030 Road Maintenance & Rehabilitation	92,747	366,090	293,381	291,125	331,068
<b>205-710-360-03</b>	Gas Tax Section 2103	64,941	56,763	116,801	143,121	149,638
<b>205-710-360-05</b>	Gas Tax Section 2105	90,495	93,223	86,407	89,786	97,505
<b>205-710-360-06</b>	Gas Tax Section 2106	63,969	65,655	58,732	62,750	63,882
<b>205-710-360-07</b>	Gas Tax Section 2107	106,354	117,238	109,106	108,014	124,082
<b>205-710-360-08</b>	Gas Tax Section 2107.5	4,000	4,000	4,000	4,000	4,000
<b>205-710-350-01</b>	Interest Earnings	765	4,154	4,677	3,400	1,200
<b>Transfers In</b>						
<b>205-000-393-01</b>	None					
<b>TOTAL Revenue</b>		<b>423,270</b>	<b>707,123</b>	<b>692,147</b>	<b>702,196</b>	<b>771,375</b>
<b>EXPENDITURES</b>						
<b>Transfers Out</b>						
<b>205-000-099-01</b>	Fund 101 - General Fund					
	Street Maintenance (Dept. 740)	362,689	376,385	432,896	411,071	453,219
<b>205-000-099-01</b>	Fund 700 - Capital Projects					
	2020 Pavement Overlay 20-402				319,924	
<b>205-000-099-01</b>	Fund 711 - Pavement Management Program					
	Annual Pavement Program	282,343	269,704			
<b>TOTAL Expenses</b>		<b>362,689</b>	<b>658,728</b>	<b>702,600</b>	<b>730,995</b>	<b>453,219</b>
Change in Fund Balance						
	Beginning Fund Balance	60,581	48,395	(10,453)	(28,799)	318,156
		42,208	102,789	151,184	140,731	111,932
	<b>Ending Fund Balance</b>	<b>102,789</b>	<b>151,184</b>	<b>140,731</b>	<b>111,932</b>	<b>430,088</b>

**OTHER FUNDS**

**210 Measure J - Return to Source, 18% Funds**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
<b>210-910-320-03</b>	Measure J	358,770	373,401	390,441	318,213	345,232
<b>210-910-350-01</b>	Interest Earnings	6,006	8,299	9,250	6,500	
	<b>TOTAL Revenue</b>	<b>364,776</b>	<b>381,700</b>	<b>399,691</b>	<b>324,713</b>	<b>345,232</b>
<b>EXPENDITURES</b>						
<b>Transfers Out</b>						
<b>210-000-099-01</b>	Fund 101 - General Fund					
	Transportation Planning (Dept. 910)	14,456	105,000	20,000	50,000	20,000
<b>210-000-099-01</b>	Fund 700 - Capital Projects					
	2022 Pavement Reconstruction 22-401				30,000	
	Local Road Safety Plan 21-409					45,000
	Corliss One-Way Safe Route to School 21-404					200,000
	Pedestrian Push Button Upgrade 21-406					50,000
	Moraga Rd Complete Streets (St Mary's to Moraga Way) 21-407					66,000
	Canyon Rd Complete Streets (Moraga Way to Sanders Drive) 21-408					32,000
	ADA Compliance Streets Program 08-101	38,175			10,000	
	ADA Self-Evaluation & Transition Plan 14-102				22,000	
	Canyon Road Bridge Emergency 17-701	234,388				
	Canyon Road Bridge Replacement 14-101	22,647	101,980	221,000	245,000	313,000
	Implementing the 6th Cycle Housing Element & General Plan 20-501					94,000
	Livable Moraga Road 13-101					79,000
	Minor Traffic Safety Program 14-104	5,343	9,665		20,000	35,000
	Moraga Center Specific Plan Implementation 18-601		17,000			
	Moraga Road (St Mary's-Draeger) Resurfacing 15-102	27,990	5,522			
	Moraga Road / Alta Mesa Crosswalk Improvements 18-105		20,933	56,000		
	Moraga Way & Canyon / Camino Pablo Improvements 18-101				143,000	
	Rheem Blvd / St Mary's Rd Roundabout 14-604	871				
	Traffic Signal Equipment Replacement Program 18-103			19,013	20,000	
	<b>TOTAL Expenses</b>	<b>305,696</b>	<b>298,274</b>	<b>316,013</b>	<b>619,000</b>	<b>855,000</b>
Change in Fund Balance						
		59,080	83,426	83,678	(294,287)	(509,768)
	<b>Beginning Fund Balance</b>	<b>581,962</b>	<b>641,042</b>	<b>724,469</b>	<b>808,146</b>	<b>513,859</b>
	<b>Ending Fund Balance</b>	<b>641,042</b>	<b>724,469</b>	<b>808,146</b>	<b>513,859</b>	<b>4,091</b>

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

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
211-910-320-01	Measure J - Program 28C	18,200	19,431	20,660	15,470	20,600
211-910-350-01	Interest Earnings	663	1,389	1,418	1,000	
	<b>TOTAL Revenue</b>	<b>18,863</b>	<b>20,820</b>	<b>22,078</b>	<b>16,470</b>	<b>20,600</b>
<b>EXPENDITURES</b>						
<b>Transfers Out</b>						
211-000-099-01	Fund 700 - Capital Projects					
	Canyon Road Bridge Replacement 14-101			40,000	100,000	30,000
	Moraga Center Specific Plan Implementation 18-601		5,636			
	Moraga Pedestrian & Bicycle Master Plan Improvements					
	13-102	579				
	Municipal Wayfinding Signage Program 15-601	734				
	<b>TOTAL Expenses</b>	<b>1,313</b>	<b>5,636</b>	<b>40,000</b>	<b>100,000</b>	<b>30,000</b>
	Change in Fund Balance	17,550	15,183	(17,922)	(83,530)	(9,400)
	Beginning Fund Balance	81,906	99,456	114,639	96,717	13,187
	<b>Ending Fund Balance</b>	<b>99,456</b>	<b>114,639</b>	<b>96,717</b>	<b>13,187</b>	<b>3,787</b>

**OTHER FUNDS**
**212 Garbage - Vehicle Impact Fee**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
212-000-320-01	Garbage - Vehicle Impact Fees			813,319	842,000	
212-000-350-01	Interest Earnings			-	-	
	<b>TOTAL Revenue</b>	-	-	-	<b>813,319</b>	<b>842,000</b>
<b>EXPENDITURES:</b>						
	<b>Transfers Out to:</b>					
212-000-099-01	Fund 700 - Capital Projects					
	2020 Pavement Overlay 20-402			658,000		
	Pavement Repairs Project 20-401			141,000		
	Annual Street Repairs Project 21-405				230,000	
	2022-23 Pavement Reconstruction Project 22-401				486,000	
	<b>TOTAL Expenses</b>	-	-	-	<b>799,000</b>	<b>716,000</b>
	Change in Fund Balance	-	-	-	14,319	126,000
	Beginning Fund Balance	-	-	-	-	14,319
	<b>Ending Fund Balance</b>	-	-	-	<b>14,319</b>	<b>140,319</b>

Note: This revenue source was recognized in Fund 101 prior to 2020-21

## OTHER FUNDS

### 213 Measure K - Local Funding

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
213-000-320-01	Measure K Local Funding				1,941,110	
213-000-350-01	Interest Earnings					2,226,000
	<b>TOTAL Revenue</b>	-	-	-	<b>1,941,110</b>	<b>2,226,000</b>
<b>EXPENDITURES</b>						
	<b>Transfers Out</b>					
213-000-099-01	Fund 700 - Capital Projects					
	2020 Pavement Overlay 20-402				839,000	
	2021 Pavement Overlay 21-401				303,000	
	Pavement Repairs Project 20-401				9,000	
	Drainage Sedimentation and Slide Base Failure Study 21-204					57,000
213-000-099-01	Fund 702 - 2013 Certificate of Participation					
	Annual Debt Service				599,050	599,850
	<b>TOTAL Expenses</b>	-	-	-	<b>1,750,050</b>	<b>656,850</b>
	Change in Fund Balance	-	-	-	191,060	1,569,150
	<b>Beginning Fund Balance</b>	-	-	-	-	<b>191,060</b>
	<b>Ending Fund Balance</b>	-	-	-	<b>191,060</b>	<b>1,760,210</b>

Note: This revenue source was recognized in Fund 711 prior to 2020-21

**OTHER FUNDS**
**230 Traffic Safety Fund (Vehicle Code Violations)**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
230-610-340-01	Vehicle Code Fines	41,688	40,328	32,475	40,000	35,000
230-610-350-01	Interest Earnings	83	313	370	280	-
	<b>TOTAL Revenue</b>	<b>41,771</b>	<b>40,641</b>	<b>32,845</b>	<b>40,280</b>	<b>35,000</b>
<b>EXPENDITURES</b>						
<b>Transfers Out</b>						
230-000-099-01	Fund 101 - General Fund					
	School Crossing Guards (Dept. 610)	19,208	18,812	20,000	23,050	24,000
230-000-099-01	Fund 700 - Capital Projects					
	Minor Traffic Safety Program 14-104		10,000		10,000	40,000
	Traffic Survey / Radar Study	3,723				
	<b>TOTAL Expenses</b>	<b>22,931</b>	<b>28,812</b>	<b>20,000</b>	<b>33,050</b>	<b>64,000</b>
	Change in Fund Balance	18,840	11,829	12,845	7,230	(29,000)
	<u>Beginning Fund Balance</u>	(3,554)	15,285	27,115	39,960	47,190
	<u>Ending Fund Balance</u>	<b>15,285</b>	<b>27,115</b>	<b>39,960</b>	<b>47,190</b>	<b>18,190</b>

**OTHER FUNDS**

**250 Park Dedication Fee in Lieu (Quimby Act)**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
250-810-320-22	Park Dedication Fees	232,560		135,930		
250-810-350-01	Interest Earnings	1,905	3,112	3,068	2,200	
250-810-380-09	Commons Patio Bricks					
<b>TOTAL Revenue</b>		<b>234,465</b>	<b>3,112</b>	<b>138,998</b>	<b>2,200</b>	<b>-</b>
<b>EXPENDITURES</b>						
Transfers Out						
250-000-099-01	Fund 700 - Capital Projects					
	Commons Park Picnic Area Renovation 19-302					61,000
	All Access Playground 17-311		181,872			
<b>TOTAL Expenses</b>		<b>181,872</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,000</b>
Change in Fund Balance						
	Beginning Fund Balance	52,593	3,112	138,998	2,200	(61,000)
	<b>Ending Fund Balance</b>	<b>192,515</b>	<b>245,108</b>	<b>248,220</b>	<b>387,218</b>	<b>389,418</b>
		<b>245,108</b>	<b>248,220</b>	<b>387,218</b>	<b>389,418</b>	<b>328,418</b>

**OTHER FUNDS****260 Asset Forfeiture**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
260-000-350-01	Interest Earnings	73	123	73	50	0
260-000-380-17	Asset Forfeiture					
	<b>TOTAL Revenue</b>	<b>73</b>	<b>123</b>	<b>73</b>	<b>50</b>	<b>-</b>
<b>EXPENDITURES</b>						
	<b>Supplies &amp; Services</b>					
260-620-021-01	Materials & Services (Communication)		4,110			
	<b>TOTAL Expenses</b>	<b>-</b>	<b>4,110</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Change in Fund Balance	73	(3,987)	73	50	-
	Beginning Fund Balance	10,151	10,224	6,237	6,310	6,360
	<b>Ending Fund Balance</b>	<b>10,224</b>	<b>6,237</b>	<b>6,310</b>	<b>6,360</b>	<b>6,360</b>

**OTHER FUNDS**
**500 Lighting Assessment District**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
500-710-350-01	Interest Earnings	1,952	3,844	4,155	2,700	-
500-000-390-02	Property Tax - Street Lights 4215	195,072	195,798	196,554	200,000	200,000
	Subtotal	197,023	199,641	200,708	202,700	200,000
<b>Transfers In</b>						
	Fund 140 Lighting Special District					
500-000-393-01	General Benefit	24,143	24,143		48,286	24,143
500-000-393-01	In lieu Public Agency Contingency	754	754		1,508	754
500-000-393-01	In lieu Town Contribution	87	87		174	87
	General Benefit Maint. of Traffic Signals	18,150	18,150		36,300	18,150
	Subtotal	43,134	43,134	-	86,268	43,134
<b>TOTAL Revenue</b>		<b>240,157</b>	<b>242,775</b>	<b>200,708</b>	<b>288,968</b>	<b>243,134</b>
<b>EXPENDITURES</b>						
<b>Supplies &amp; Services</b>						
500-710-026-01	Contract Services - LAD Engineer	19,900			11,900	12,200
500-740-020-01	Utilities	149,781	153,522	119,410	120,000	120,000
500-740-026-01	Contract Services - Other			12,180	10,000	10,000
500-740-028-01	Staff Time/Labor Costs				10,000	10,000
500-740-033-04	Maintenance	50,245	32,602	41,787	55,000	55,000
500-740-038-01	Advertising and Legal				350	350
500-740-040-01	Memberships & Dues	900	945	945	-	945
500-740-050-**	Loan Repayment - Energy Efficiency	3,424			-	
<b>Transfers Out</b>						
500-000-099-01	Fund 101 - General Fund					
	Administrative Costs (Dept. 525)	330	6,000	6,000	10,000	10,000
500-000-099-01	Fund 700 - Capital Projects					
	Commercial Centers Street Lighting 17-101	220				
	Street Light Master Plan 14-103	275				
<b>TOTAL Expenses</b>		<b>225,075</b>	<b>193,069</b>	<b>180,322</b>	<b>217,250</b>	<b>218,495</b>
<b>Change in Fund Balance</b>						
	Beginning Fund Balance	15,082	49,706	20,387	71,718	24,639
	Beginning Fund Balance	287,447	302,529	352,236	372,622	444,340
	<b>Ending Fund Balance</b>	<b>302,529</b>	<b>352,236</b>	<b>372,622</b>	<b>444,340</b>	<b>468,979</b>

**OTHER FUNDS**
**510 National Pollutant Discharge Elimination System (NPDES)**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
510-710-350-01	Interest Earnings	44	187	636	-	-
510-710-399-01	NPDES Fee Assessments	264,151	225,550	220,860	291,000	297,668
	<b>TOTAL Revenue</b>	<b>264,195</b>	<b>225,737</b>	<b>221,496</b>	<b>291,000</b>	<b>297,668</b>
<b>EXPENDITURES</b>						
	<b>Transfers Out</b>					
510-000-099-01	Fund 101 - General Fund					
	Storm Water / Drainage Operations (Dept. 730)	194,174	214,946	295,000	291,000	270,000
510-000-099-01	Fund 700 - Capital Projects					
	Minor Corrugated Metal Pipe Repair Program 14-202	943	3,501			
	Storm Drain Master Plan 14-201	2,180	754			
	Trash Load Reduction Program 16-202	6,866	990			
	<b>TOTAL Expenses</b>	<b>204,163</b>	<b>220,191</b>	<b>295,000</b>	<b>291,000</b>	<b>270,000</b>
	Change in Fund Balance	60,032	5,546	(73,505)	-	27,668
	<b>Beginning Fund Balance</b>	<b>(12,786)</b>	<b>47,246</b>	<b>52,791</b>	<b>(20,714)</b>	<b>(20,714)</b>
	<b>Ending Fund Balance</b>	<b>47,246</b>	<b>52,791</b>	<b>(20,714)</b>	<b>(20,714)</b>	<b>6,954</b>

## OTHER FUNDS

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

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
<b>701-755-350-01</b>	Interest Earnings	597	1,758	3,218	41	
<b>Transfers In</b>						
<b>701-000-393-01</b>	Fund 101: Debt Service Payments	116,219	114,419	115,485	854,023	
<b>TOTAL Revenue</b>		<b>116,815</b>	<b>116,177</b>	<b>118,703</b>	<b>854,064</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>Supplies &amp; Services</b>						
<b>701-754-050-09</b>	Loan Principal Expense	70,000	70,000	75,000	915,000	
<b>701-754-050-10</b>	Loan Interest Expense	46,219	43,419	40,519	37,519	
<b>701-755-026-01</b>	Contract Services	1,000	1,000	1,000	-	
<b>Transfers Out</b>						
<b>701-000-099-01</b>	Fund 700 - Capital Projects					
	Municipal Buildings (Town Hall) Repainting		924			
<b>TOTAL Expenses</b>		<b>118,143</b>	<b>114,419</b>	<b>116,519</b>	<b>952,519</b>	<b>-</b>
Change in Fund Balance						
	Beginning Fund Balance	(1,328)	1,758	2,184	(98,455)	-
	<b>Ending Fund Balance</b>	<b>121,892</b>	<b>120,564</b>	<b>122,322</b>	<b>124,506</b>	<b>26,052</b>
Debt Service Reserve Requirement						
	<b>Ending Available Fund Balance</b>	<b>117,807</b>	<b>117,839</b>	<b>117,509</b>	<b>-</b>	
		<b>2,757</b>	<b>4,483</b>	<b>6,997</b>	<b>26,052</b>	<b>26,052</b>

**OTHER FUNDS**

**702 2013 Certificates of Participation (COP) - Infrastructure Improvements**  
**Issued on April 1, 2013**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
702-000-350-01	Interest Earnings	1,598	5,044	3,102	4,000	
<b>Transfers In</b>						
702-000-393-01	Fund 213 Measure K - Local Funding				599,050	599,050
702-000-393-01	Fund 711 Pavement Management Program	599,633	597,850	595,384		
<b>TOTAL Revenue</b>		<b>601,231</b>	<b>602,894</b>	<b>598,485</b>	<b>603,050</b>	<b>599,050</b>
<b>EXPENDITURES</b>						
<b>Supplies &amp; Services</b>						
702-740-050-09	Principal Expense	295,000	305,000	315,000	330,000	330,000
702-740-050-10	Interest Expense	304,650	292,850	280,650	268,050	268,050
702-740-026-01	Contract Services				1,000	
<b>TOTAL Expenses</b>		<b>599,650</b>	<b>597,850</b>	<b>595,650</b>	<b>599,050</b>	<b>598,050</b>
Change in Fund Balance						
Beginning Fund Balance		1,581	5,044	2,835	4,000	1,000
Beginning Fund Balance		321,772	323,353	328,397	331,232	335,232
<b>Ending Fund Balance</b>		<b>323,353</b>	<b>328,397</b>	<b>331,232</b>	<b>335,232</b>	<b>336,232</b>
Debt Service Reserve Requirement						
Ending Available Fund Balance		323,187	327,956	331,024	299,925	331,052
Ending Available Fund Balance		166	441	208	35,307	5,180

## OTHER FUNDS

### 711 Pavement Management Program

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
711-000-320-10	Measure K - Local Funding	1,766,158	1,965,304	1,998,721		
711-740-360-73	Grants / PG&E Reimbursements		53,774	24,258		
711-710-350-01	Interest Earnings	8,265	6,896	17,754		
<b>711-000-393-01</b>	<b>Transfers In from:</b>					
	Fund 101 - General Fund (Garbage Vehicle Impact Fee)	234,406	447,044	688,524		
	Fund 205 - Gas Tax, Prop SB1		278,728	269,704		
<b>TOTAL Revenue</b>		<b>2,008,829</b>	<b>2,751,746</b>	<b>2,998,961</b>	-	-
<b>EXPENDITURES:</b>						
<b>711-740-062-73</b>	<b>08-106 Annual Pavement Program</b>					
	2016 Full Depth Reclamation Project	1,348,981				
	2018 Joint Moraga-Orinda Full Depth Reclamation Project	1,308,483	968,794			
	2019 Joint Moraga-Lafayette Surface Seal Project 08-106		74,117	1,520,423		
	2020 Pavement Overlay Project 20-402			83,000		
	2021 Pavement Resurfacing Project 21-401			325,140		
<b>Transfers Out</b>						
<b>711-000-099-01</b>	<b>Fund 700 - Capital Projects</b>					
	Moraga Road / Alta Mesa Crosswalk Improvements 18-105		248,000			
	Moraga Way & Canyon / Camino Pablo Improvements 18-101		1,361,000			
	Rheem Blvd Landslide Repair & Repaving 16-103			645,000		
<b>711-000-099-01</b>	<b>Fund 702 - 2013 COP (Infrastructure Improvement Project)</b>					
	Base Rental Payments / Annual Debt Service	599,633	597,850	595,383		
<b>TOTAL Expenses</b>		<b>3,257,097</b>	<b>1,640,761</b>	<b>3,724,806</b>	<b>1,053,140</b>	-
<b>Change in Fund Balance</b>						
	Change in Fund Balance	(1,248,268)	1,110,985	(725,845)	(1,053,140)	-
	Beginning Fund Balance	1,916,390	668,121	1,778,985	1,053,140	-
	<b>Ending Fund Balance</b>	<b>668,121</b>	<b>1,778,985</b>	<b>1,053,140</b>	-	-

**OTHER FUNDS****715 Comcast Unrestricted**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
715-710-360-01	Comcast Grant					-
715-710-350-01	Interest Revenue					-
<b>TOTAL Revenue</b>						
<b>EXPENDITURES</b>						
<b>Services &amp; Supplies</b>						
715-740-061-03	Capital Outlay					-
<b>Transfers Out</b>						
715-000-099-01	Fund 700 - Capital Projects Electronic Community Informational Sign 15-302					-
<b>TOTAL Expenses</b>						
Change in Fund Balance						
Beginning Fund Balance		15,453	15,453	15,453	15,453	15,453
<b>Ending Fund Balance</b>		<b>15,453</b>	<b>15,453</b>	<b>15,453</b>	<b>15,453</b>	<b>15,453</b>

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 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
<b>716-000-320-08</b>	Comcast PEG	36,429	36,753	45,765		
	<b>TOTAL Revenue</b>	<b>36,429</b>	<b>36,753</b>	<b>45,765</b>	-	-
<b>EXPENDITURES</b>						
<b>Services &amp; Supplies</b>						
716-510-026-03	Contract Services - Other		1,950			
<b>Transfers Out</b>						
<b>716-000-099-01</b>	Fund 700 - Capital Projects			4,314		
	IT Infrastructure Program 14-306					
	Fund 101				7,000	
	Fund 750 - Asset Replacement					
	Technology Replacement				6,400	
	<b>TOTAL Expenses</b>	<b>-</b>	<b>6,264</b>	<b>-</b>	<b>13,400</b>	<b>-</b>
Change in Fund Balance						
	Beginning Fund Balance	36,429	30,489	45,765	(13,400)	-
	<b>Ending Fund Balance</b>	<b>279,723</b>	<b>316,152</b>	<b>346,641</b>	<b>392,406</b>	<b>379,006</b>

**OTHER FUNDS**
**720 Development Impact Fees - Public Safety**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
720-620-315-01	Development Impact Fees - Public Safety	16,210	1,789	88,350		
720-710-350-01	Interest Earnings	836	1,478	2,085	1,000	
	<b>TOTAL Revenue</b>	<b>17,046</b>	<b>3,267</b>	<b>90,435</b>	<b>1,000</b>	<b>-</b>
<b>EXPENDITURES</b>						
720-000-099-01	Fund 700 - Capital Projects					
	Police Camera at Town Entrance 17-501				30,879	
	Town Hall Backup Generator Replacement 18-301	11,440	8,705			
	<b>TOTAL Expenses</b>	<b>11,440</b>	<b>8,705</b>	<b>-</b>	<b>30,879</b>	<b>-</b>
	Change in Fund Balance	5,606	(5,438)	90,435	(29,879)	-
	Beginning Fund Balance	110,127	115,733	110,294	200,729	170,850
	<b>Ending Fund Balance</b>	<b>115,733</b>	<b>110,294</b>	<b>200,729</b>	<b>170,850</b>	<b>170,850</b>

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

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
<b>740-753-380-08</b>	Muholland Pond Donation / Endowment					-
<b>740-000-393-01</b>	Transfers In					-
<b>TOTAL Revenue</b>		-	-	-	-	-
<b>EXPENDITURES</b>						
Transfers Out						
<b>740-000-099-01</b>	Fund 101 - General Funds					-
	Mulholland Ridge Pond / Grounds Maintenance	1,000	6,550			-
<b>TOTAL Expenses</b>		<b>1,000</b>	<b>6,550</b>	-	-	-
Change in Fund Balance						
Beginning Fund Balance		(1,000)	(6,550)	-	-	-
<b>Ending Fund Balance</b>		<b>7,550</b>	<b>6,550</b>	-	-	-
<b>Ending Fund Balance</b>		<b>6,550</b>	-	-	-	-

## OTHER FUNDS

### 750 Asset Replacement

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
750-510-350-01	Interest Earnings					-
750-510-350-01	Revenue - Other					-
750-510-096-70	Contribution to Asset Replacement					-
<b>Transfers In</b>						
750-000-393-03	Fund 101 Surplus Fund Balance per Reso 5-2015		233,000	166,000	97,000	
	Fund 101 General Fund					50,000
	Fund 100 Palos Colorados					84,000
	Fund 140 per Reso 12-2020					30,000
	Fund 103 Citizen Option for Public Safety (COPS / SLESF)					200,000
	Fund 716 Comcast PEG					6,400
	<b>TOTAL Revenue</b>	<b>-</b>	<b>233,000</b>	<b>166,000</b>	<b>217,400</b>	<b>280,000</b>
<b>EXPENDITURES</b>						
750-525-061-03	Technology Replacement				22,750	30,000
750-610-061-06	Vehicle Replacement				82,000	84,000
<b>Transfers Out</b>						
750-000-099-01	Fund 101 - General Fund					
	Capital Outlay (Non-Capitalized)		1,308			
750-000-099-01	Fund 700 - Capital Projects					
	Hacienda de las Flores Wooden Fence 21-210					19,000
	Hacienda ADA Pathway Expansion 19-104			2,170	49,000	28,000
	Municipal Facilities Exterior Paint 21-108					70,000
	Moraga Library Carpet Replacement 21-107					65,000
	Commons Park Swing Sets 21-303					33,000
	Commons Park Irrigation 20-302					4,000
	Skate Park Fencing 20-303					48,000
	Hacienda Main Power Replacement				80,378	
	Information Technology Infrastructure Program 14-306				31,311	
	Minor Capital Improvement Program 13-302	17,488				30,000
	Moraga Library Improvements 08-308				50,980	
	Rancho Laguna Park Sewer System Replacement 19-302				64,760	
	Roof at Commons Park Bandshell 20-301					14,000
	Roofs (Flat) at 329 Rheem Blvd and Hacienda 20-104					38,000
	Vehicle & Operating Equipment Program 14-501				50,358	
	<b>TOTAL Expenses</b>	<b>18,796</b>	<b>-</b>	<b>279,957</b>	<b>283,750</b>	<b>333,000</b>
	Change in Fund Balance	(18,796)	233,000	(113,957)	(66,350)	(53,000)
	<b>Beginning Fund Balance</b>	<b>24,720</b>	<b>5,924</b>	<b>238,924</b>	<b>124,967</b>	<b>58,617</b>
	<b>Ending Fund Balance</b>	<b>5,924</b>	<b>238,924</b>	<b>124,967</b>	<b>58,617</b>	<b>5,617</b>

**OTHER FUNDS**
**760 Development Impact Fees - Local Transportation**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
760-740-315-01	Development Impact Fees - Local Transportation		-			
760-710-350-01	Interest Earnings	222	393	369	200	
	<b>TOTAL Revenue</b>	<b>222</b>	<b>393</b>	<b>369</b>	<b>200</b>	<b>-</b>
<b>EXPENDITURES:</b>						
	Transfers Out					
760-000-099-01	Fund 101 - General Fund					
	Administration Fee (2%)					
760-000-099-01	Fund 700 - Capital Projects					
	Nexus Study / Update Development Impact Fees 14-602					
	<b>TOTAL Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Change in Fund Balance	222	393	369	200	-
	Beginning Fund Balance	30,716	30,938	31,331	31,700	31,900
	<b>Ending Fund Balance</b>	<b>30,938</b>	<b>31,331</b>	<b>31,700</b>	<b>31,900</b>	<b>31,900</b>

**OTHER FUNDS**
**770 Development Impact Fees - Storm Drain**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
770-730-315-01	Development Impact Fees - Storm Drain	180,486		13,113		-
770-710-350-01	Interest Earnings	3,212	6,044	5,804	4,000	-
	<b>TOTAL Revenue</b>	<b>183,698</b>	<b>6,044</b>	<b>18,917</b>	<b>4,000</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>Transfers Out</b>						
770-000-099-01	Fund 700 - Capital Projects					
	Moraga Road Roadway and Drainage 21-207					59,000
	Laguna Creek Restoration at Hacienda de Las Flores - Phase 1 16-201					22,000
	Storm Drain Fee Study 17-201		692			
	Storm Drain Funding Initiative	90,705				
	Storm Drain Master Plan 14-201			25,000		
	<b>TOTAL Expenses</b>	<b>90,705</b>	<b>692</b>	<b>25,000</b>	<b>-</b>	<b>81,000</b>
	Change in Fund Balance	92,993	5,352	(6,083)	4,000	(81,000)
	<b>Beginning Fund Balance</b>	<b>382,934</b>	<b>475,927</b>	<b>481,279</b>	<b>475,197</b>	<b>479,197</b>
	<b>Ending Fund Balance</b>	<b>475,927</b>	<b>481,279</b>	<b>475,197</b>	<b>479,197</b>	<b>398,197</b>

**OTHER FUNDS**

**780 Development Impact Fees - General Government**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
780-510-315-01	Development Impact Fees - General Government	96,511	16,216	73,110	-	-
780-710-350-01	Interest Earnings	3,076	6,307	6,179	4,300	-
	<b>TOTAL Revenue</b>	<b>99,587</b>	<b>22,523</b>	<b>79,289</b>	<b>4,300</b>	<b>-</b>
<b>EXPENDITURES:</b>						
780-000-099-01	Fund 700 - Capital Projects					
	Town Facility Energy Generation Study 21-109					78,000
	Climate Action Plan Implementation 18-602	4,334	2,619			
	Electric Vehicle Charging Stations 20-103		2,631			
	Hacienda ADA Restroom 19-103		4,022			
	Hacienda ADA Pathway 19-104					84,000
	Minor Improvements to Gov't Facilities Program 16-305	3,091	433		30,000	
	<b>TOTAL Expenses</b>	<b>3,091</b>	<b>4,767</b>	<b>9,272</b>	<b>30,000</b>	<b>162,000</b>
	Change in Fund Balance	96,496	17,757	70,017	(25,700)	(162,000)
	Beginning Fund Balance	394,410	490,906	508,662	578,679	552,979
	<b>Ending Fund Balance</b>	<b>490,906</b>	<b>508,662</b>	<b>578,679</b>	<b>552,979</b>	<b>390,979</b>

**OTHER FUNDS**

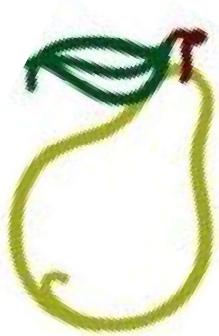
**790 Development Impact Fees - Park**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
790-810-315-01	Development Impact Fees - Park	76,336	20,152	90,850	-	-
790-710-350-01	Interest Earnings	445	1,129	1,259	900	-
	<b>TOTAL Revenue</b>	<b>76,781</b>	<b>21,281</b>	<b>92,109</b>	<b>900</b>	<b>-</b>
<b>EXPENDITURES</b>						
	<b>Transfers Out</b>					
790-000-099-01	Fund 700 - Capital Projects					
	All Access Playground 17-311		35,000			
	<b>TOTAL Expenses</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Change in Fund Balance	41,781	21,281	92,109	900	-
	<u>Beginning Fund Balance</u>	39,561	81,342	102,623	102,623	103,523
	<b>Ending Fund Balance</b>	<b>81,342</b>	<b>102,623</b>	<b>194,731</b>	<b>103,523</b>	<b>103,523</b>

**OTHER FUNDS**

**799 Lamorinda Fee and Finance Authority (LFFA)**

ACCOUNT CODE	DESCRIPTION	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ADJUSTED FY 2020-21	ADOPTED FY 2021-22
<b>REVENUE</b>						
799-510-315-01	LFFA Developer Impact Fees					-
799-510-315-02	LFFA Local SetAside Impact Fee	97,152	8,249	40,276		-
799-510-315-03	LFFA Local Regional Fee Disbursement					-
799-510-350-01	Interest	2,713	5,403	5,102	3,500	-
<b>TOTAL Revenue</b>		<b>99,865</b>	<b>13,652</b>	<b>45,378</b>	<b>3,500</b>	<b>-</b>
<b>EXPENDITURES</b>						
Transfers Out						
799-000-099-01	Fund 700 - Capital Projects Rheem Blvd / St Mary's Road Roundabouts 14-604	2,651			108,000	19,000
<b>TOTAL Expenses</b>		<b>2,651</b>	<b>-</b>	<b>-</b>	<b>108,000</b>	<b>19,000</b>
Change in Fund Balance						
Beginning Fund Balance		97,214	13,652	45,378	(104,500)	(19,000)
Beginning Fund Balance		308,772	405,987	419,639	465,017	360,517
<b>Ending Fund Balance</b>		<b>405,987</b>	<b>419,639</b>	<b>465,017</b>	<b>360,517</b>	<b>341,517</b>

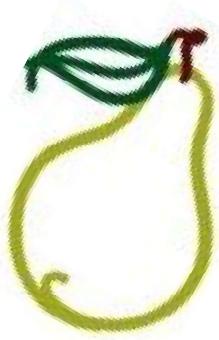


**TOWN OF  
MORAGA**



# **CAPITAL IMPROVEMENT PROGRAM**





**TOWN OF  
MORAGA**



## CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS

The \$9.9 million Capital Improvement Program (CIP) includes \$4 million in project appropriations for Fiscal Year (FY) 2021/22 using twenty-one (21) different categories of funding, including grants, transportation funding, Measure K local one-cent sales tax, asset replacement funds, public safety funding, and American Rescue Plan Act funds. The remaining \$5.9 million in CIP funding is from carryover funds appropriated in prior years.

An important part of this year's CIP Budget Strategy is the development of new fundamental long-term improvement goals for infrastructure groups or specific projects, similar to what has been done with the successful Pavement Management Program. This strategic planning required the Town to improve its Five-Year CIP Budgeting Strategy to place the Town in a better position to evaluate its funding needs and shortfalls, apply for grants, investigate permitting and other barriers, improve feasibility analysis, and develop a comprehensive approach to meeting its capital needs. The CIP budget includes budget approval for the current year CIP projects, endorsement of the following year's CIP projects, and development of a detailed CIP plan for the next five years.

Similar to prior years, the Five-Year (FY 2021/22 to 2025/26) CIP incorporates findings from a thorough analysis of all asset replacement projects throughout Town. As part of this process, staff reviewed the Asset Replacement Schedule and further refined the schedule to correspond with the Five-Year CIP.

As the components of assets approach the end of their service life, those components need to be repaired or replaced to continue the life of the asset. In many large, expensive, complex assets, a run-to-fail mode is not a feasible option. The proper maintenance and repair assets are far less costly than future replacement of most or an entire asset; deferred maintenance and repairs due to lack of funds have a detrimental impact on the services provided to the community, the quality of life experienced by the community, and public health and safety. Thus the FY 2021/2022 budget includes about \$219,000 in asset replacement projects, not including the implementation of the pavement management program or the enhanced storm drain program. Although there are continued issues with dedicated funding for asset replacements, there are many upcoming projects that provide needed improvements to the Town.

The pavement management program addresses the maintenance and repair of the Town of Moraga's streets, which is another asset where deferred maintenance is much more costly. Thus the FY 2021/2022 budget includes about \$716,000 in new pavement management funding requests with \$509,000 in carryover for existing pavement management projects being completed in FY2021/2022.

Similarly, the enhanced storm drain program addresses the maintenance and repair of the Town of Moraga's storm drainage systems and creeks, which also is another asset where deferred maintenance is much more costly and can have an adverse consequential impact on other expensive assets. Thus the FY 2021/2022 budget includes about \$914,00 in new enhanced



storm drainage maintenance funding requests with \$70,000 in carryover for the existing enhanced storm drainage maintenance projects being completed in FY2021/2022.

Within the Capital Improvement program, there are five categories that the projects fall under: Buildings and Facilities (Municipal Facilities); Creeks and Drainage (Storm Drain System); Parks and Open Space; Transportation; and General Government. The following are highlighted projects that will be underway in FY 2021/22:

### **Buildings and Facilities (Municipal Facilities)**

#### **Hacienda de las Flores ADA Pathway and Patio (CIP 19-104)**

This project was expanded to include regrading the Hacienda exterior fountain patio to meet current ADA standards; the original project addressed the ADA path of travel only. The expanded scope will establish ADA compliance for both the path of travel and patio area and ensure the area adequately accommodates the existing and future use by up to 200 persons. FY 2021/22 funding for this project is from CDBG Grant (\$52K), Asset Replacement (\$28K), and Government Impact Fees (\$84K).



### **Creeks and Drainage (Storm Drain System)**

#### **2021-23 Annual Road Rehabilitation and Storm Drain Repairs (CIP 21-205)**

American Rescue Plan Act (ARPA) funds have enabled the Town to fund a \$1.5 million three-year program to repair/rehabilitate a portion of the public storm drain infrastructure that is failing and the overlying streets that were damaged as a result of uncovering storm drains as part of the enhanced Storm Drain Operations & Maintenance Program. Design work is scheduled to begin in FY 2021/22 based on a \$375K project budget.



### **Parks and Open Space**

#### **Moraga Commons Park Picnic Renovation (CIP 19-302)**



A project to renovate two picnic areas at Moraga Commons Park to meet current standards for accessibility and general overall improvements is underway. The renovation encompasses 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. This project is funded through



Prop 68 Per Capita award of \$188K; a Rotary Donation, Moraga Community Foundation Donation, and a Park Foundation Donation of \$32k. Additional funding should come from Fund 250 Park Dedication (Quimby Act) of \$61K. Following the RFP process and project award, construction should commence following peak summer usage and should be scheduled to occur September - March.

### Transportation

#### **Corliss Drive One-Way Safe Routes to School (CIP 21-404)**

Essential to the Town's traffic safety and pedestrian improvement program, this project is to install pedestrian access on Corliss Drive near Los Perales Elementary School (from Woodside Drive to Arroyo Drive) to provide a safer path for students to walk to school. The project is envisioned to limit traffic to one-way to create adequate space to create a multi-use protected path on Corliss Drive. The FY 2021/22 Budget includes \$200k in Measure J Funds for this project.



#### **2022/2023 Pavement Reconstruction (CIP 22-401)**



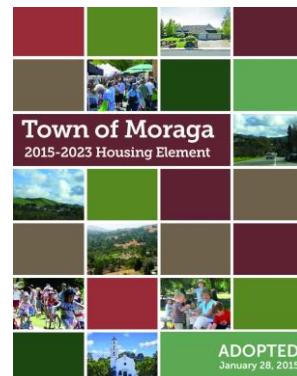
The success in increasing the Pavement Condition Index (PCI) for streets to 75 "Good" in 2020 created an opportunity for the Town to address the worst streets, which are significantly more expensive to fix. This project is to reconstruct the streets with the lowest PCI using full-depth reclamation treatment or other appropriate rehabilitation methods. Design work will begin in FY 2021/22 on this \$8 million 2022/2023 Pavement Reconstruction Project. Construction will be

spread over two years and is scheduled to occur in FYs 2022/23 and 2023/24. Funding for FY 2021/22 is from Garbage Vehicle Impact Fees (\$486K). The funding for future years will come from RMRA (Gas Tax), Garbage Vehicle Impact Fees and Measure K.

### General Government

#### **Implementing the 6th Cycle RHNA (CIP 20-501) and Bollinger Valley Special Study Area (CIP 16-601)**

The State mandated 6<sup>th</sup> Cycle Housing Element requires the Town to meet its Regional Housing Needs Allocation (RHNA) and adopt zoning for an additional 1,118 units by January 2023. This project is being combined with the rezoning of the Bollinger Valley Special Study Area to coordinate the efforts as they both require community outreach and environmental review, including traffic and other technical studies. The 6<sup>th</sup> Cycle Housing Element will trigger large amendments to several General Plan Elements to be consistent with State Law, including the Safety Element, Growth Management, and Land Use. Therefore, an update of the General Plan for internal alignment is included as part of this \$1.3 million Comprehensive Advanced Planning





Initiative. Funding for this project includes \$165K in carryover funding; \$65K from a California Department of Housing and Community Development (HCD) LEAP Grant; \$29K from a HCD REAP Grant; and \$185K from the General Fund; for a total of \$444K.

The Capital Improvement Budget is divided into the following three project lists:

***Funded FY 2021/22 Capital Improvement Projects - Table A***

Table A provides a summary of the list of funded projects, which total \$9.9 million in FY 2021/22, including the appropriation of \$4 million and the carryover of \$5.9 million in prior year funded projects. Table A is followed by a CIP sheet for each project containing a project description, basis of cost, and schedule.

***Unfunded FY 2021/22 Capital Improvement Projects – Table B***

Table B provides a summary of the list of projects proposed for future funding in FYs 2022/23 – 2025/26. Table B is followed by a CIP sheet for each project containing a project description, the basis of cost, and schedule.

***Capital Improvement Projects Completed in FY 2020/21 – Table C***

In FY 2020/21, the Town invested a total of \$6.25 million in capital improvements, including completing 12 CIP projects totaling \$2.43 million (**Table C**- Completed Project List) and work in progress on 10 current ongoing CIP projects totaling \$3.82 million (**Table A**-Current Capital Improvements).

**TABLE A**  
**Fiscal Year 2021/22 - Funded Project List**  
**Current Capital Improvement Projects**  
**Funding Source Summary (in 1000's)<sup>1</sup>**

		Total Budget	
FY25/26 Budget		FY24/25 Budget	
FY23/24 Budget		FY22/23 Budget	
FY21/22 Budget			
FY20/21 Carryover	FY 20/21 Expenses	Prior FY Actuals	
<b>CIP Number</b>	<b>Buildings &amp; Facilities (Municipal)</b>		
19-104	Hacienda ADA Pathway and Ratio*	13	49
21-106	Town Council Chamber Outdoor Seating*	10	28
21-107	Moraga Library Carpet Replacement		65
21-108	Municipal Facilities Exterior Painting		70
21-109	Town Facilities Energy Generation Study		78
21-110	Hacienda de las Flores Wooden Fence		19
	<b>Creeks &amp; Drainage (Storm Drain System)</b>		
16-201	Laguna Creek Restoration at Hacienda de las Flores - Phase 1 & 2*	44	153
21-204	Drainage Sedimentation and Slide Failure Study		70
21-205	2021-23 Annual Road Rehabilitation and Storm Drain Repairs		107
21-206	Moraga Road & Hacienda Drainage Project		375
21-207	Moraga Road Roadway & Drainage Rehabilitation		1,125
	<b>Parks &amp; Open Space</b>		
19-302	Commons Park Picnic Area Renovation*	10	20
20-302	Commons Park Irrigation*	39	151
21-301	Commons Park Restroom Replacement*		25
21-303	Commons Park Swing Set		37
	<b>Transportation</b>		
13-101	Livable Moraga Road Study*	386	144
14-101	Canyon Road Bridge Replacement*	3,945	4,538
14-104	Minor Traffic Safety Program	71	405
14-604	St. Mary's Rd/Rheem/Bollinger Canyon Roundabouts*	480	75
17-501	Central Video Surveillance System*	35	19
21-401	2021 Pavement Resurfacing*	3	132
21-404	Corliss Drive One-Way Safe Routes to School Annual Street Repairs	119	28
21-405	Pedestrian Push Button Upgrade	158	509
21-406	Moraga Road (St. Mary's - Moraga Way) "Completes Street"		200
21-407	Canyon Road (Moraga Way to Sanders Drive) "Complete Streets"		230
21-408	Local Road Safety Plan		230
21-409	Safety Improvement - HSIP Cycle 10		85
21-410	2022/2023 Pavement Reconstruction		80
22-401		30	278
	<b>General Government</b>		
18-603	Bollinger Valley Special Study Area*	165	36
20-501	Implementing the 6th Cycle RHNA*	40	65
20-503	Streamline Planning Review and Approval Process*	7	567
	<b>Total</b>	\$ 4,971	\$ 3,818
		\$ 4,950	\$ 4,034
		\$ 6,750	\$ 2,921
		\$ 9,950	\$ 310
		\$ 38,623	\$ 38,623

\*Carry over from FY 2020-21 Budget

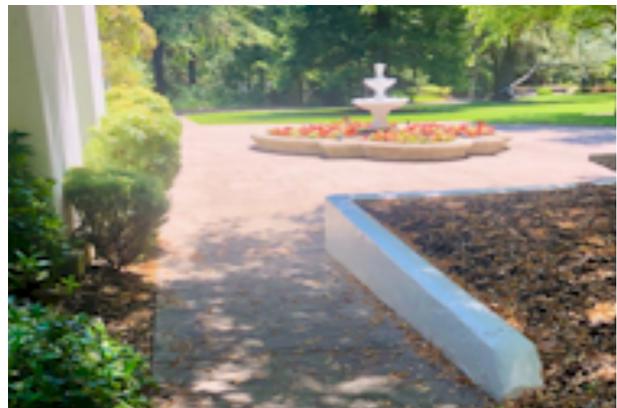
# Hacienda ADA Pathway Expansion

**Project No:** 19-104

**Category:** Buildings & Facilities (Municipal Facilities)

**Project Location:** 2100 Donald Drive

**Responsible Department:** Parks & Recreation



**Account Number & Status:** Account No. 700-721-XXX-10 Status: On-Going and Funded

**Project Objective:** Replace and regrade the path of travel from ADA parking stall to back entrance of the Hacienda building; Establishes Fountain Patio area to meet ADA standards

**Project Description:** This project was expanded to include regrading of the Hacienda exterior fountain patio to meet current ADA standards as the pathway original ADA pathway improvements. The original project addressed the ADA path of travel only. The expanded scope will establish ADA compliance for both the path of travel and patio area and ensure the area adequately accommodates the existing and future use for 200 persons. Town is seeking \$80k in CDBG grant funds for this project in FY 2021/22. Grant notification is expected in June 2021.

**Basis for Schedule:** Engineers estimate and work around Hacienda activities.

**Basis for Cost:** Based on the engineer's estimate.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration			13						13
072 - Construction			16	147					163
073 - Const Mgmt/Inspection		13		17					30
075 - Design			20						20
<b>EXPENDITURE TOTALS</b>		13	49	164					226
<b>FUNDING SOURCES</b>									
-CDBG Grant				52					52
750-Asset Replacement			49	28					77
780-Government Impact Fees		13		84					97
<b>FUNDING TOTALS</b>		13	49	164					226

# Town Council Chamber Outdoor Seating

Project No: 21-106

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 335 Rheem Blvd

Responsible Department: Public Works



Account Number 700-721-XXX-21 & Status: Funded

Project Objective: Install cover or shade for public seating outside in front of the Council Chambers

Project Description: Install a Trellis in front of the Council Chambers that will provide some shading and cover for outdoor seating. The Trellis will provide a structure for temporary covering to protect underlying areas against sun and rain.

Basis for Schedule: Need for outdoor seating capacity at the Moraga Council Chambers

Basis for Cost: Planning-level construction cost estimate provided by the design consultant.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration				2					2
072 - Construction				20					20
073 - Const Mgmt/Inspection				4					4
074 - Contingency				2					2
075 - Design		10							10
<b>EXPENDITURE TOTALS</b>		<b>10</b>		<b>28</b>					<b>38</b>
<b>FUNDING SOURCES</b>									
--CARES ACT		10							10
102-ARPA				28					28
<b>FUNDING TOTALS</b>		<b>10</b>		<b>28</b>					<b>38</b>

# Moraga Library Carpet Replacement

**Project No:** 21-107

**Category:** Buildings & Facilities (Municipal Facilities)

**Project Location:** Moraga Library

**Responsible Department:** Public Works, Parks & Recreation



**Account Number & Status:** 700-721-XXX-21 - Status:Funded

**Project Objective:** Maintain proper asset utilization per Asset Replacement Program

**Project Description:** The project consists of the removal and installation of carpet at the Moraga Library. The high usage of the facility requires that a commercial-grade product be installed to withstand high traffic public usage. The Contra Costa County Library desires to reconfigure the service desk area of the Moraga Library and the reconfiguration has been delayed 3 years to align with carpet replacement. This work will require the closure of the Moraga Library to remove the book inventory and bookshelves so that the project can be completed. A contractor will be secured to remove and store the library books. Non-carpet, high durability flooring materials of high quality may be considered if agreeable to the Contra Costa County Library.

**Basis for Schedule:** Carpet has exceeded its service life and to coordinate with the county project to relocate the service desk.

**Basis for Cost:** Based on estimates provided to the Town to prior projects

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration				3					3
072 - Construction				54					54
074 - Contingency				6					6
082 - Other				2					2
<b>EXPENDITURE TOTALS</b>				<b>65</b>					<b>65</b>
<b>FUNDING SOURCES</b>									
750-Asset Replacement				65					65
<b>FUNDING TOTALS</b>				<b>65</b>					<b>65</b>

# Municipal Facilities Exterior Painting

**Project No:** 21-108

**Category:** Buildings & Facilities (Municipal Facilities)

**Project Location:** Town Facilities

**Responsible Department:** Public Works, Parks & Recreation



**Account Number & Status:** 700-721-XXX-21 Status: Funded

**Project Objective:** Maintain proper asset utilization per Asset Replacement Program

**Project Description:** The project consists of painting (3) three exterior public buildings as they are due or past due based upon the Town's asset replacement schedule. In FY2021-22, \$70k in exterior painting work is scheduled. The project includes painting the exterior of the Moraga Library at a cost of \$28k, painting the exterior of the Bandshell at Moraga Commons Park at a cost of \$21k, and painting the exterior of the Casita Building at the Hacienda at a cost of \$21k. The projects should be evaluated by experts to ensure the buildings are painted with a commercial-grade product, to ensure high quality and long service life.

**Basis for Schedule:** Reaching the end of their service life

**Basis for Cost:** Based on estimates provided to the Town to prior projects

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
072 - Construction				70					70
<b>EXPENDITURE TOTALS</b>				70					70
<b>FUNDING SOURCES</b>									
750-Asset Replacement				70					70
<b>FUNDING TOTALS</b>				70					70

# Town Facility Energy Generation Study

**Project No:** 21-109

**Category:** Buildings & Facilities (Municipal Facilities)

**Project Location:** Town Facilities

**Responsible Department:** Public Works



**Account Number & Status:** Account: 700-721-XXX-21 Status: Funded

**Project Objective:** Identify appropriate redundant power needs and sources for various facilities

**Project Description:** Assess existing facilities, including 335 Rheem, 329 Rheem, Hacienda, and the library, and evaluate the power needs in cases of main power disruption. Evaluate applications for alternative power sources such as Solar, Battery backup, and other green energy sources. Provide alternatives, preliminary costs, and recommendations as a basis for grants and design.

**Basis for Schedule:** Study should be completed as soon as possible to be able to implement recommendations and minimize adverse impacts from PG&E power shut offs.

**Basis for Cost:** Cost is based on past projects in the Town and adjacent agencies, CalTrans equipment rate and contract cost data. Preliminary cost estimate for basic generation is about \$750,000, Study should aid in refining infrastructure costs and better optimizing the backup power supplies to meet needs.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration				12					12
074 - Contingency				6					6
081 - Study				60					60
<b>EXPENDITURE TOTALS</b>				<b>78</b>					<b>78</b>
<b>FUNDING SOURCES</b>									
780-Government Impact Fees				78					78
<b>FUNDING TOTALS</b>				<b>78</b>					<b>78</b>

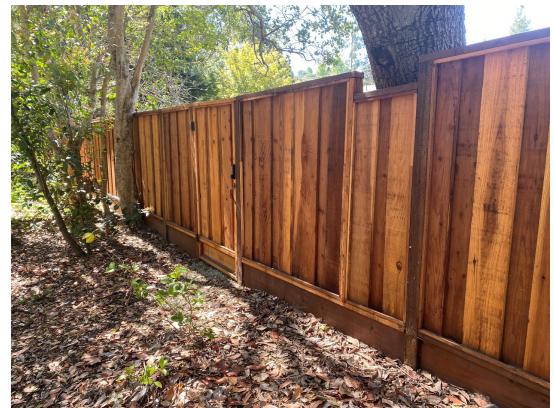
# Hacienda de las Flores Wooden Fence

Project No: 21-110

Category: Buildings & Facilities (Municipal Facilities)

Project Location: Hacienda - 2100 Donald Drive

Responsible Department: Parks & Recreation



Account Number & Status: 700-721-xxx-21 Status: Funded and in Planning

**Project Objective:** The wooden fence along the Casita portion of the Hacienda property is failing. There are portions of the fence that are dry-rotting, and other portions of the fence that are falling down leaving the property unsecured. Original to the acquisition of the Hacienda in 1977, the typical service life of wood fences is 20 years. Several repairs have been made to the fence throughout the years in an attempt to extend its useful service life. Replacement of the wooden fence has been deferred for over two decades and the significant deterioration can no longer be addressed with repairs.

**Project Description:** The project would install 185 ft. of wooden fence along the side of the Casita Building at the Hacienda. The project specifies 4x4 pressure treated posts set in 24" of concrete, 2x4 Redwood rails, 1x8 Redwood fence boards with 1x1 trim to match existing fence 6-7 feet in height. A 20 ft. metal gate will be installed where the existing gate is located to establish vehicular access off of Devin Drive.

**Basis for Schedule:** Construction should occur between November and February to avoid conflict with private rentals during peak season.

**Basis for Cost:** Preliminary cost estimates were obtained by local contractors in 2020.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
072 - Construction				19					19
<b>EXPENDITURE TOTALS</b>				19					19
<b>FUNDING SOURCES</b>									
750-Asset Replacement				19					19
<b>FUNDING TOTALS</b>				19					19

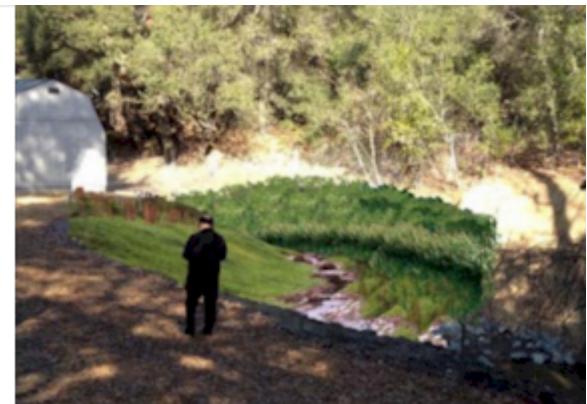
# Laguna Creek Restoration at Hacienda de Las Flores - Phase 1

Project No: 16-201

Category: Creeks & Drainage

Project Location: 2100 Donald Drive

Responsible Department: Public Works



**Account Number & Status:** Account No: 700-722-XXX-10 Status: On-Going and Funded

## Project Objective:

**Project Description:** This project addresses one of the high-priority projects identified in the Storm Drain Master Plan. The concept to daylight the creek removing existing storm drain pipe was approved by Council on April 23, 2014. The construction scope of work is to remove the undersized culvert and restoration of the natural stream channel, install a short bridge, and provide ADA access from Devin Drive to the Hacienda trail. FEMA Phase 1 (65% preliminary engineering design) funding was secured on March 23, 2020.

**Basis for Schedule:** On March 23, 2020, the Town received Phase 1 funding (65% design) from FEMA HMGP. On October 28, 2020, Council awarded a contract to BKF to perform the Phase 1 design. The Phase 1 design is scheduled to be complete in October 2021, at which time it will be reviewed by FEMA to determine whether they will fund the remainder of the project (Phase 2).

**Basis for Cost:** FEMA awarded Phase 1 funding of \$127K to complete the 65% design. On October 28, 2020, Council awarded a contract to BKF to perform the Phase 1 design for \$192K. In addition to the FEMA funding, the Town will be receiving Phase 1 funds from the EBRPD Measure WW Urban Creeks Grant Program. The remaining \$65K will be submitted to EBRPD for reimbursement. EBRPD withholds 10% of all reimbursable until the project is complete. The remaining 10%, or \$7K, will be covered by Fund 510 NPDES. Additionally, Town Council authorized FY 20/21 Administration expenses for Town staff and consultants for DWR grant writing efforts.

**Project Balance Note:** In addition to the below, some Administrative Costs to be accounted for in Public Works Dept 730 - \$87k in FY 20/21 and \$57k in FY 21/22.

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
- Survey		6							6
071 - Administration	32	29	20	20					101
075 - Design		69	50	50					169
077 - Environmental		18							18
081 - Study	12	11							23
082 - Other		20							20
<b>EXPENDITURE TOTALS</b>	<b>44</b>	<b>153</b>	<b>70</b>	<b>70</b>					<b>337</b>
<b>FUNDING SOURCES</b>									
-WW Urban Creeks		28	15	15					58
-FEMA HMGP		62	33	33					128
770-Storm Drain Impact Fee	44	63	22	22					151
<b>FUNDING TOTALS</b>	<b>44</b>	<b>153</b>	<b>70</b>	<b>70</b>					<b>337</b>

## Laguna Creek Restoration at Hacienda de Las Flores - Phase 2

**Project No:** 22-202

**Category:** Creeks & Drainage

**Project Location:** 2100 Donald Drive

**Responsible Department:** Public Works



**Account Number & Status:** 700-722-XXX-22 **Status:** On-Going and Funded

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

**Project Description:** This project addresses one of the high-priority projects identified in the Storm Drain Master Plan. The concept to daylight the creek removing existing storm drain pipe was approved by Council on April 23, 2014. The construction scope of work is to remove the undersized culvert and restoration of the natural stream channel, install a short bridge, and provide ADA access from Devin Drive to the Hacienda trail. FEMA Phase 1 (65% preliminary engineering design) funding was secured on March 23, 2020. This Phase 2 will complete the Engineering Design and Construction of the project if approved by FEMA and Town Council.

**Basis for Schedule:** On October 28, 2020, Council awarded a contract to BKF to perform the Phase 1 and 2 design. The Phase 1 design is scheduled to be complete in October 2021, at which time it will be reviewed by FEMA to determine whether they will fund the remainder of the project (Phase 2). Based on the FEMA restrictive Benefit Cost Ratio (BCR) requirements, River Parkway Grant funds may not be able to be utilized. Town will request FEMA re-evaluate BCR to include additional grant funds to cover costs and project beneficial elements.

**Basis for Cost:** In addition to the above, some Administrative Costs to be accounted for in Public Works Dept 730 - \$35k in FY 22/23 and \$35k in FY 23/24. The project requires 5-year post-construction monitoring for establishment of mitigation plantings.

### Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration					20	20			40
072 - Construction					150	533			683
073 - Const Mgmt/Inspection					23	80			103
074 - Contingency					14	54			68
082 - Other							5	5	10
<b>EXPENDITURE TOTALS</b>					207	687	5	5	904
<b>FUNDING SOURCES</b>									
-WW Urban Creeks					57	243			300
-FEMA HMGP					124	436			560
510-NPDES					26	8	5	5	44
<b>FUNDING TOTALS</b>					207	687	5	5	904

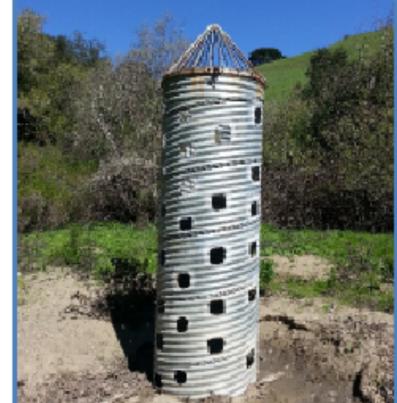
# Drainage Sedimentation and Slide Failure Study

Project No: 21-204

Category: Creeks & Drainage

Project Location:

Responsible Department: Public Works



Account Number & Status: 700-722-XXX-21 Status: Funded

**Project Objective:** Evaluate whether the existing basin can be improved for better sediment retention and sediment transport.

**Project Description:** Perform a value engineering study of the existing Missouri riser basin to evaluate whether the existing basin can be improved for better sediment retention and sediment transport. The result of this study will include conceptual level design improvements, recommendation and conceptual level cost estimates. If it's determined that the cost of improving the basin will decrease the overall cost of cleaning the basin, funds from the Operations and Maintenance program will be reallocated for the construction of recommended improvements.

**Basis for Schedule:** The project is currently in the planning stages. The study is expected to be completed in mid 2022

**Basis for Cost:** The Budgeted costs are based on consultant contracts as well as cost estimates for surveying and modeling.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration				17					17
074 - Contingency				6					6
081 - Study				84					84
<b>EXPENDITURE TOTALS</b>				<b>107</b>					<b>107</b>
FUNDING SOURCES									
102-ARPA				50					50
213-Measure K				57					57
<b>FUNDING TOTALS</b>				<b>107</b>					<b>107</b>

## 2021 - 23 Annual Road Rehabilitation and Storm Drain Repairs

Project No: 21-205

Category: Creeks & Drainage

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-722-XXX-21 Status: Funded

Project Objective: Repair/Rehabilitate failing storm drainage infrastructure

Project Description: Implementation of the Enhanced Storm Drain program to Repair/Rehabilitate failing storm drain infrastructure and overlying streets as it is encountered.

Basis for Schedule: Grant provision necessitates investigation, design and construction based on the Enhanced Storm Drain program findings begin immediately.

Basis for Cost: Planning-level construction cost estimate based on construction estimate for 20/21.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
072 - Construction				206	690				896
073 - Const Mgmt/Inspection				52	138				190
074 - Contingency				21	69				90
075 - Design				96	228				324
<b>EXPENDITURE TOTALS</b>				375	1,125				1,500
<b>FUNDING SOURCES</b>									
102-ARPA				375	1,125				1,500
<b>FUNDING TOTALS</b>				375	1,125				1,500

# Moraga Road & Hacienda Drainage Project

**Project No:** 21-206

**Category:** Creeks & Drainage

**Project Location:** Moraga Road and Hacienda Parking Lot

**Responsible Department:** Public Works



**Account Number & Status:** 700-722-XXX-21    **Status:** Funded

**Project Objective:** Repair/Rehabilitate failing CMP Storm Drain pipelines

**Project Description:** Repair/Rehabilitate 12 inch and 60 inches CMP Storm Drains under the Hacienda entrance and adjacent parking lot, and a 24-inch storm drain under Moraga Road immediately north of Corliss Drive to prevent roadway collapse and rehabilitate pavement.

**Basis for Schedule:** The portion Moraga Road Storm Drain crossing underlying SB Lane 2 is in extremely poor condition and needs to be addressed as soon as construction bidding documents are prepared.

**Basis for Cost:** Planning-level construction cost estimate provided by the design consultant.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration				19	5				24
072 - Construction				218	32				250
073 - Const Mgmt/Inspection				44	8				52
074 - Contingency				22	3				25
<b>EXPENDITURE TOTALS</b>				<b>303</b>	<b>48</b>				<b>351</b>
<b>FUNDING SOURCES</b>									
102-ARPA				303					303
601-Funding to be Determined					48				48
<b>FUNDING TOTALS</b>				<b>303</b>	<b>48</b>				<b>351</b>

# Moraga Road Roadway and Drainage

**Project No:** 21-207

**Category:** Creeks & Drainage

**Project Location:** Moraga Road

**Responsible Department:** Public Works



**Account Number & Status:** 700-722-XXX-21    **Status:** Funded

**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:** Install roadside ditch along the east side of Moraga Road between Dolores Court and Rheem Blvd. to allow for the east side of the roadway to drain. Add additional storm drain inlets at the corner of Rheem Blvd. and Moraga Road to allow for runoff to enter the existing storm drain system.

**Basis for Schedule:** The project is currently in the planning stages. The design and construction are expected to be completed in 2022

**Basis for Cost:** The Budgeted costs are based on engineering cost estimates provided in the 2019 Storm Drain Master Plan Addendum

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration				17	17				34
072 - Construction					170				170
073 - Const Mgmt/Inspection					25				25
074 - Contingency					17				17
075 - Design				42					42
<b>EXPENDITURE TOTALS</b>				59	229				288
<b>FUNDING SOURCES</b>									
770-Storm Drain Impact Fee				59	229				288
<b>FUNDING TOTALS</b>				59	229				288

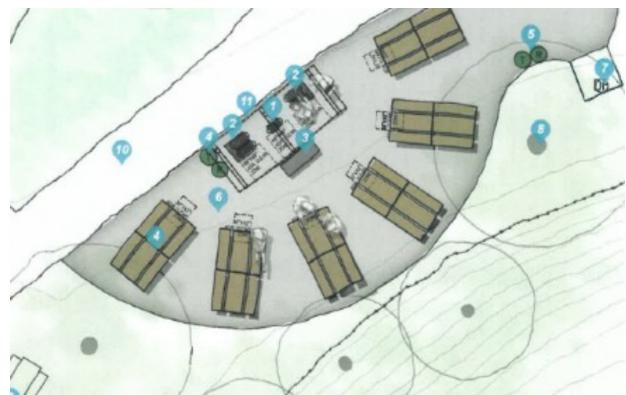
# Commons Park Picnic Area Renovation

Project No: 19-302

Category: Parks & Open Space

Project Location: Commons Park

Responsible Department: Parks & Recreation



**Account Number & Status:** Account No: 700-723-XXX-10 Status: On-Going and Funded

**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 is funded through Prop 68 Per Capita award of \$188K; a Rotary Donation of \$28k, and MCF Donation of \$13k, and a Park Foundation Donation of \$10k. Additional funding (as necessary) should come from Fund 250 Park Dedication (Quimby Act). Following the RFP process and project award, construction should commence following peak summer usage and should be scheduled to occur September - March.

**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 \$300K which includes the development design plans for RFP, construction, construction management, and contingency.

## Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration				20					20
072 - Construction				195					195
073 - Const Mgmt/Inspection				30					30
074 - Contingency				20					20
075 - Design	10	20		5					35
<b>EXPENDITURE TOTALS</b>	<b>10</b>	<b>20</b>		<b>270</b>					<b>300</b>
<b>FUNDING SOURCES</b>									
-Donations	10	20		21					51
-Prop 68 Grant				188					188
250-Park Quimby Act				61					61
<b>FUNDING TOTALS</b>	<b>10</b>	<b>20</b>		<b>270</b>					<b>300</b>

# Commons Park Irrigation

Project No: 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: On-Going and Funded

**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 efficient 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. MCF has committed \$21k.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration		3							3
072 - Construction			140						140
073 - Const Mgmt/Inspection				21					21
074 - Contingency			6	4					10
075 - Design		36	5						41
<b>EXPENDITURE TOTALS</b>		<b>39</b>	<b>151</b>	<b>25</b>					<b>215</b>
<b>FUNDING SOURCES</b>									
-Donations				21					21
750-Asset Replacement		39	151	4					194
<b>FUNDING TOTALS</b>		<b>39</b>	<b>151</b>	<b>25</b>					<b>215</b>

# Commons Park Restroom Replacement

Project No: 21-301

Category: Parks & Open Space

Project Location: 1425 St. Mary's Road

Responsible Department: Parks & Recreation



**Account Number & Status:** Account No: 700-723-XXX-21 Status: On-Going and 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. The project includes the demolition of the existing restroom, increase to the existing concrete pad, and utility hook-up.

**Basis for Schedule:** Public Restroom Company estimates a 150-day schedule to complete the 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
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration				4	15				19
072 - Construction					300				300
073 - Const Mgmt/Inspection					15				15
074 - Contingency					30				30
075 - Design				30					30
079 - Permits				3					3
<b>EXPENDITURE TOTALS</b>				37	360				397
<b>FUNDING SOURCES</b>									
-Donations					300				300
-Donations				37	60				97
<b>FUNDING TOTALS</b>				37	360				397

## Commons Park Swing Sets

Project No: 21-303

Category: Parks & Open Space

Project Location: Commons Park

Responsible Department: Parks & Recreation



Account Number & Status: 700-723-xxx-21 Status: Funded

**Project Objective:** The project replaces the swing set at Commons Park removed in 2016 due to its hazardous condition. The play area located near the group picnic area at the bandshell currently remains vacant. A replacement has been deferred for five years, and the scheduled renovation of the existing group picnic area (CIP 21-105) will mean increased use of this portion of the park.

**Project Description:** New play equipment will be installed in the vacant play area near the large group picnic area between the two park benches. The project would install a swing set or similar swing-like play structure in the vacant area. The play equipment would be provided by Ross Recreation, the same vendor who installed equipment at the All-Access Playground. Potential replacements include the Curva Spinner, the Bobble Rider (Double), the Arch Swing Frame, Toddler Swing, Oodle Swing, or Log Stepper.

**Basis for Schedule:** The installation of the project would have a minimal impact on the general use of the park and should be planned around peak summer usage – especially on the weekends. Coordination of delivery and installation of the equipment will be made to minimally impact user groups.

**Basis for Cost:** The cost of the project was determined by the swing-set that was removed in 2016, and adjusted by CPI. Preliminary cost estimates have been obtained by Ross Recreation to install 1 to 2 play structures in the vacant area.

### Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
072 - Construction				33					33
<b>EXPENDITURE TOTALS</b>				33					33
<b>FUNDING SOURCES</b>									
750-Asset Replacement				33					33
<b>FUNDING TOTALS</b>				33					33

# Livable Moraga Road - Corridor Plan and Improvements

Project No: 13-101

Category: Transportation

Project Location: Moraga Road

Responsible Department: Planning



**Account Number & Status:** Account No: 700-724-XXX-10 Status: On-Going and Funded

**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% Design.

Phase 2: Final design of project including 100% PS&E.

Phase 3: Construction of Livable Moraga Road project.

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

**Basis for Cost:** Construction cost estimates based on earlier studies and updated annually by the Construction Cost Index. Lighting Assessment District (Fund 500) funding and PG&E Rule 20A funds could offset the unfunded portion of the project after Phase 1's 35% design and respective engineer's estimate of 3 of the segments or intersections is developed for the street lighting system. Some improvements (e.g., Corliss signalization, crosswalks at Skatepark, Rheem Center) may be developer-funded. This project will need to incorporate Green Infrastructure to comply with the NPDES permit.

## Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
- 35% Design	4		11						15
- Study & Public Outreach	301		24						325
071 - Administration	80		20						100
077 - Environmental	1		89						90
<b>EXPENDITURE TOTALS</b>	<b>386</b>		<b>144</b>						<b>530</b>
<b>FUNDING SOURCES</b>									
-Developer	55								55
-TLC Grant	270		65						335
210-Measure J	61		79						140
<b>FUNDING TOTALS</b>	<b>386</b>		<b>144</b>						<b>530</b>

# Canyon Road Bridge Replacement

Project No: 14-101

Category: Transportation

Project Location: Canyon Road, south of Constance Place

Responsible Department: Public Works



**Account Number & Status:** Account No: 700-724-XXX-10 Status: On-Going and Funded

**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 Phase 1 construction which consists of building the eastern half of the permanent bridge. Phase 2 will construct the western half of the bridge and fully open the bridge in late 2021.

**Basis for Schedule:** Phase 1 of the construction work was completed November 2020 with the removal of the temporary bridge in late November 2020. This would eliminate \$11,800 in monthly rental charges for the temporary bridge. Phase 2 of the construction work is scheduled to begin in Spring 2021.

**Basis for Cost:** A preliminary engineer's estimate was developed by NV5 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, the additional local match is required in the form of additional Measure J funds.

**Project Balance Note:** In addition to the below expenses, two items required for the project restoration are new water meter and mitigation plantings and long-term monitoring but were not included in the Bridge construction contract. Staff is seeking a grant fund from Caltrans to cover these costs minus the Town co-match.

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration	121	49	239	23					432
072 - Construction	2,010	2,616	2,625	212					7,463
073 - Const Mgmt/Inspection	267	352	856						1,475
074 - Contingency	4		748						752
075 - Design	1,388	225		120					1,733
080 - Right-of-Way	155		70	50					275
<b>EXPENDITURE TOTALS</b>	<b>3,945</b>	<b>3,242</b>	<b>4,538</b>	<b>405</b>					<b>12,130</b>
<b>FUNDING SOURCES</b>									
-CCTA Major Streets Grant		40		398					438
-HBP Grant		3,905	2,870	3,732	62				10,569
210-Measure J			372	308	313				993
211-Measure J 28C				100	30				130
<b>FUNDING TOTALS</b>	<b>3,945</b>	<b>3,242</b>	<b>4,538</b>	<b>405</b>					<b>12,130</b>

# Minor Traffic Safety Program

Project No: 14-104

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



**Account Number & Status:** Account No: 700-724-XXX-10 Status: Ongoing & Funded

**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)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration	26			25	25	25	25	25	151
072 - Construction	45			25	25	25	25	25	170
075 - Design				25	25	25	25	25	125
<b>EXPENDITURE TOTALS</b>	<b>71</b>			<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>446</b>
<b>FUNDING SOURCES</b>									
210-Measure J	31			35	35	35	35	35	206
230-Traffic Safety	40			40	40	40	40	40	240
<b>FUNDING TOTALS</b>	<b>71</b>			<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>446</b>

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

Project No: 14-604

Category: Transportation

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

Responsible Department: Public Works



**Account Number & Status:** Account No: 700-724-XXX-10 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)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
- Feasibility Analysis	38								38
- Preliminary Engineering	449	11	112	19					591
071 - Administration	26	6							32
<b>EXPENDITURE TOTALS</b>	<b>513</b>	<b>17</b>	<b>112</b>	<b>19</b>					<b>661</b>
<b>FUNDING SOURCES</b>									
-Unfunded									20
210-Measure J		41	17	3					41
700-CCTA Major Street		436		28					464
799-LFFA		3	7	101	19				130
<b>FUNDING TOTALS</b>	<b>480</b>	<b>24</b>	<b>132</b>	<b>19</b>					<b>655</b>

# Central Video Surveillance System

Project No: 17-501

Category: Transportation

Project Location: Town Wide

Responsible Department: Police



**Account Number & Status:** Account No: 700-724-XXX-10 Status: On-Going and Funded

**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
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
072 - Construction	35	3	28						66
<b>EXPENDITURE TOTALS</b>	<b>35</b>	<b>3</b>	<b>28</b>						<b>66</b>
<b>FUNDING SOURCES</b>									
720-Public Safety Impact Fee	6								6
725-SB Grant	29	3	28						60
<b>FUNDING TOTALS</b>	<b>35</b>	<b>3</b>	<b>28</b>						<b>66</b>

## 2021 Pavement Resurfacing

Project No: 21-401

Category: Transportation

Project Location: Town wide

Responsible Department: Public Works



**Account Number & Status:** Account No. 700-724-XXX-21 Status: On-Going and Funded

**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 2021 or early 2022 and be in construction by mid 2022.

**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)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration		21	18						39
072 - Construction			393						393
073 - Const Mgmt/Inspection			59						59
074 - Contingency			39						39
075 - Design		98							98
<b>EXPENDITURE TOTALS</b>		<b>119</b>	<b>509</b>						<b>628</b>
<b>FUNDING SOURCES</b>									
213-Measure K		119	184						303
711-Pavement Management Program			325						325
<b>FUNDING TOTALS</b>		<b>119</b>	<b>509</b>						<b>628</b>

# Corliss One-Way Safe Route to School

Project No: 21-404

Category: Transportation

Project Location: Corliss Drive

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-21 Status: Funded

**Project Objective:** Pedestrian Improvement Program's goal is to encourage the use of walking for recreation and as a mode of transportation. This includes providing a continuous pedestrian path for the community to use. This may be in the form of a sidewalk or a multi-use path throughout the Town of Moraga.

**Project Description:** As part of the Pedestrian Improvement Program, this project will investigate, design, and construct cost-effective pedestrian improvement opportunities on Corliss Drive from Warfield Drive to Woodside Drive, where needed. To implement this project in a timely and cost-effective manner, converting portions of Corliss Drive to a one-way street may be considered. This location is near Los Perales Elementary School and would provide a safer path for students to walk to school.

**Basis for Schedule:** Project schedule dependent upon funding opportunities, such as grants.

**Basis for Cost:** Cost is based on past projects in the Town and adjacent agencies.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration				10					10
072 - Construction				125					125
073 - Const Mgmt/Inspection				19					19
074 - Contingency				13					13
075 - Design				33					33
<b>EXPENDITURE TOTALS</b>				<b>200</b>					<b>200</b>
<b>FUNDING SOURCES</b>									
210-Measure J				200					200
<b>FUNDING TOTALS</b>				<b>200</b>					<b>200</b>

## Annual Street Repairs

Project No: 21-405

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



**Account Number & Status:** Account No: 700-724-XXX-21 Status: Funded

**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 existing failures, defects or deficiencies in pavements, curb & gutter, sidewalks, ADA improvements, and traffic striping & markings. This will help extend the life of the pavement until the appropriate treatment is applied to the street, and provide some necessary safety repairs. This project will consolidate the pavement repair operational budget, striping and markings operational budget, ADA compliance program, and the annual street repairs project from prior budgets.

**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 costs are based on consultant contracts as well as engineering cost estimate for construction.

**Project Balance Note:** Previously funded at \$150K/Yr. Maintenance Operation previously performed a portion of this work and these monies and workload are being transferred to the CIP project.

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration		18		17	17	17	17	17	103
072 - Construction		104		160	160	160	160	160	904
073 - Const Mgmt/Inspection		16		21	21	21	21	21	121
074 - Contingency		10		15	15	15	15	15	85
075 - Design		10		17	17	17	17	17	95
<b>EXPENDITURE TOTALS</b>		<b>158</b>		<b>230</b>	<b>230</b>	<b>230</b>	<b>230</b>	<b>230</b>	<b>1,308</b>
<b>FUNDING SOURCES</b>									
210-Measure J		9							9
212-Garbage Vehicle Impact Fees		149		230	230	230	230	230	1,299
<b>FUNDING TOTALS</b>		<b>158</b>		<b>230</b>	<b>230</b>	<b>230</b>	<b>230</b>	<b>230</b>	<b>1,308</b>

# Pedestrian Push Button Upgrade

Project No: 21-406

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-XXX-21 Status: Funded

**Project Objective:** The Americans with Disabilities Act (ADA) provides civil rights protections to persons with disabilities in the areas of employment, state and local government service, access to public accommodations, transportation, and telecommunications. The ADA Improvement Program will evaluate the Town's right-of-way, facilities, and programs and identify and corrects infrastructure and programs that are not readily accessible to and usable by individuals with disabilities. Implementation of improvements is based on the availability of appropriate funds.

**Project Description:** As part of the ADA Improvement Program, the Audible Pedestrian Push Button Upgrade Project will upgrade all existing pedestrian push buttons to ADA-compliant audible pedestrian push buttons at all signalized intersections within the Town. This project will replace approximately 45 pedestrian pushbuttons with audible pedestrian push buttons (APBB).

**Basis for Schedule:** Pending funding, design anticipated to begin in 2021.

**Basis for Cost:** Installation cost of the audible pedestrian signals was provided by the County signal shop (estimated time and material)

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration				2					2
072 - Construction				40					40
073 - Const Mgmt/Inspection				4					4
074 - Contingency				4					4
<b>EXPENDITURE TOTALS</b>				50					50
<b>FUNDING SOURCES</b>									
210-Measure J				50					50
<b>FUNDING TOTALS</b>				50					50

# Moraga Road (St. Mary's - Moraga Way) "Complete Streets"

Project No: 21-407

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-xxx-21 Status: Funded

**Project Objective:** Complete streets are streets designed and operated to enable safe use and support mobility for all users. Those include people of all ages and abilities, regardless of whether they are travelling as drivers, pedestrians, bicyclists or public transportation riders. Complete Streets encompasses many approaches to planning, designing, and operating roadways and right-of-ways with all users in mind to make the transportation network safer and more efficient.

**Project Description:** Moraga Road is one of the major arterial in Moraga. Currently its design emphasizes on motorized vehicle. In order to position the project for grant funding opportunities, conceptual construction plans and traffic studies must be completed for grant application packages. The residents have expressed a growing interest in walking and bicycling, not only for recreation but also for transportation. Town of Moraga has developed a draft corridor concept for Moraga Road between Campolindo Drive and St. Mary's Road. The concept includes a continuous multiuse path, sidewalk and bike lanes. The ultimate project will also include roadway realignment and intersection improvements to provide a multi-use corridor for the Town. FY 21/22 will commence preliminary design of the complete street project which may include concepts from the preliminary Livable Moraga Road Concept Plans, Complete Streets, Vision Zero and other traffic safety programs.

**Basis for Schedule:** Construction/design will commence when funding becomes available.

**Basis for Cost:** This is for preliminary design to look at alternative.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration				11	3	217			231
072 - Construction						3,303			3,303
073 - Const Mgmt/Inspection						495			495
074 - Contingency						330			330
075 - Design						816			816
077 - Environmental						10			10
081 - Study				55	11				66
081 - Study									0
<b>EXPENDITURE TOTALS</b>				66	14	5,171			5,251
<b>FUNDING SOURCES</b>									
210-Measure J				66					66
601-Funding to be Determined					14	5,171			5,185
<b>FUNDING TOTALS</b>				66	14	5,171			5,251

# Canyon Road (Moraga Way to Sanders Drive) "Complete Streets"

Project No: 21-408

Category: Transportation

Project Location: Canyon Road

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-21 Status: Funded

**Project Objective:** Complete streets are streets designed and operated to enable usage and support mobility for all users. Those include people of all ages and abilities, regardless of whether they are traveling as drivers, pedestrians, bicyclists or public transportation riders. Complete Streets encompasses many approaches to planning designing, and operating roadways and right-of-ways with all users in mind to make the transportation network safer and more efficient.

**Project Description:** Canyon Road is one of the major arterial in Moraga. Currently its design emphasis is on motorized vehicles in this section of roadway. In order to position the project for grant funding opportunities, conceptual construction plans and traffic studies must be completed for grant application packages. The residents have expressed a growing interest in walking and bicycling, not only for recreations but also for transportation. Town of Moraga has developed a draft corridor concept for Moraga Road between Campolindo Drive and St. Mary's Road. The concept includes a continuous multi use path, sidewalk and bike lanes. The ultimate project will also include roadway realignment and intersection improvements to provide a multi-use corridor for the Town. FY 21/22 will commence preliminary design of the complete street project which may include concepts from the preliminary Liveable Moraga Road Concept Plans, Complete Streets, Vision Zero and other traffic safety programs.

**Basis for Schedule:** Construction/design will commence when funding becomes available.

**Basis for Cost:** This is for preliminary design to look at alternative.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration				6			137		143
072 - Construction							1,598		1,598
073 - Const Mgmt/Inspection							240		240
074 - Contingency							160		160
075 - Design							399		399
077 - Environmental							16		16
081 - Study				26			6		32
<b>EXPENDITURE TOTALS</b>				32			2,556		2,588
<b>FUNDING SOURCES</b>									
210-Measure J				32					32
601-Funding to be Determined							2,556		2,556
<b>FUNDING TOTALS</b>				32			2,556		2,588

# Local Road Safety Plan

Project No: 21-409

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-21 - Status: Funded

**Project Objective:** Federal regulations require each State has a Strategic Highway Safety Plan (SHSP) which is a statewide data-driven traffic safety plan that coordinates the efforts of a wide range of organizations to reduce traffic accident fatalities and series of injuries on all public roads. A Local Road Safety Plan (LRSP) will provide Moraga with an opportunity to address safety needs in their jurisdictions. The LRSP creates a framework to systematically identify and analyze safety problems and recommend safety improvements. It also facilitates the development of local agency partnerships and collaboration, resulting in a prioritized list of improvements and actions that can demonstrate a defined need. The LRSP offers a proactive approach to addressing safety needs a demonstrates responsiveness to safety challenges. It is also shown to reduce fatally and severe crashes, advance a risk-based data-driven and systemic approach to improving safety, prioritize projects, leverage funding opportunities and develop lasting partnerships through education, engineering, enforcement, and emergency response. Future grant opportunities will require an LRSP beginning in 2022.

**Project Description:** Develop a Local Road Safety Plan to plan a more systematic approach to improve road safety within the Town.

**Basis for Schedule:** Staff has submitted for a Highway Safety Improvement Program (HSIP) grant to the development of the LRSP. The document needs to be completed by Spring of 2022 in preparation for upcoming grant opportunities.

**Basis for Cost:** The cost is based on two factors: 1. populations and 2. miles of roadway within the Town. Staff has submitted for a grant in the amount of \$40,000, which will pay for no more than 90% of the study.

## Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration				8					8
074 - Contingency				7					7
081 - Study				70					70
<b>EXPENDITURE TOTALS</b>				85					85
<b>FUNDING SOURCES</b>									
005-Grant-HSIP				40					40
210-Measure J				45					45
<b>FUNDING TOTALS</b>				85					85

# Safety Improvements - HSIP Cycle 10

Project No: 21-410

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-XXX-21 Status: Funded

**Project Objective:** Achieve a significant reduction in traffic fatalities and serious injuries on all public roads

**Project Description:** HSIP Cycle 10: Installation of pedestrian improvements including signage and striping to improve crosswalk visibility and improve pedestrian safety at the following locations within the Town of Moraga:

Country Club Drive at Viader Drive

Campolindo Drive at Calle La Mesa Drive

St. Mary's Road at St. Mary's Parkway, Rheem Boulevard, Carter Drive, and midblock crossing at the Library

Moraga Way at Viader Way, School Street, Camino Ricardo/St. Andrews, Hardie Drive, and Ivy Drive

Moraga Road midblock crossings at West Commons Park and Rheem Shopping Center

Moraga Road at St. Mary's Road, Rheem Boulevard, Moraga Way, Alta Mesa, Lucas Drive, Donald Drive, Corliss Drive, and Ascot Drive.

Canyon Road at Sanders Drive and Country Club Drive

**Basis for Schedule:** An HSIP Cycle 10 grant has been awarded and will be obtained from Caltrans. Key milestones: Request for Authorization to Proceed with Preliminary Engineering within 9 months of receiving the grant and Request for Authorization to Proceed with Construction within 3 years.

**Basis for Cost:** Cost is based on past projects in the Town and adjacent agencies.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration				39	45				84
072 - Construction					179				179
073 - Const Mgmt/Inspection					36				36
074 - Contingency					18				18
075 - Design				41					41
<b>EXPENDITURE TOTALS</b>				80	278				358
<b>FUNDING SOURCES</b>									
002-Local Funds					129				129
005-Grant-HSIP				80	149				229
<b>FUNDING TOTALS</b>				80	278				358

# 2022-23 Pavement Reconstruction

**Project No:** 22-401

**Category:** Transportation

**Project Location:** Town Wide

**Responsible Department:** Public Works



**Account Number & Status:** Account No. 700-724-XXX-22 Status: Funded

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

**Project Description:** 2022-23 Pavement Reconstruction combines former CIP 23-401 into CIP 22-401. The construction is spread over two calendar years. The project will take 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
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration				50	130	132			312
072 - Construction				150	2,620	2,670			5,440
073 - Const Mgmt/Inspection				23	393	400			816
074 - Contingency				23	262	267			552
075 - Design		30		240	610	60			940
<b>EXPENDITURE TOTALS</b>		30		486	4,015	3,529			8,060
<b>FUNDING SOURCES</b>									
205-RMRA (Gas Tax)					279	279			558
210-Measure J			30						30
212-Garbage Vehicle Impact Fees				486	886	400			1,772
213-Measure K					2,850	2,850			5,700
<b>FUNDING TOTALS</b>		30		486	4,015	3,529			8,060

## Bollinger Valley Special Study Area

**Project No:** 18-603

**Category:** General Government

**Project Location:** Bollinger Valley

**Responsible Department:** Planning



**Account Number & Status:** Account No: 700-725-XXX-10 Status: On-Going and Funded

**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 as part of the Housing Element and General Plan update.

**Basis for Schedule:** A 2020 Town Council goal is to change the "Study" area designation to a residential zone consistent with the General Plan. The Town Council appropriated partial project funding as part of the FY 20/21 budget.

**Basis for Cost:** Hauge-Brueck, the environmental consultant to the Town, provided an estimate of \$250k for the preparation of the environmental documentation for the project, and the Town attorney has estimated attorney fees at \$75k. In FY 2020/21, this project was bid as a part of a larger Advanced Planning Initiative that includes the Housing Element Update, Rezone, and General Plan update (CIP 21-501). The costs were adjusted to reflect efficiencies in combining projects.

**Project Balance Note:** In addition to the above, \$76k in Administrative Costs to be accounted for in Planning Dept 910 - \$38k in FY 21/22 and \$38k in FY 22/23. Total Project Costs: \$344k

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
074 - Contingency					25				25
077 - Environmental			50						50
078 - Legal			35		40				75
081 - Study			80	36					116
<b>EXPENDITURE TOTALS</b>			165	36	65				266
<b>FUNDING SOURCES</b>									
100-Palos Colorados				36					36
101-General Fund			165		65				230
<b>FUNDING TOTALS</b>			165	36	65				266

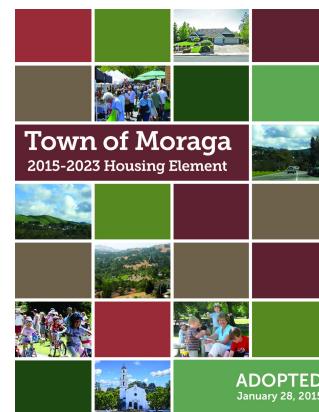
Implementing the 6th Cycle Housing Element & General Plan

**Project No: 20-501**

**Category: General Government**

**Project Location:** Town Wide

## Responsible Planning Department:



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

**Project Objective:** Ensure that the Town meets the 6th cycle RHNA numbers and adopts a Housing Element, rezoning, and General Plan as necessary to comply with State Law.

**Project Description:** Evaluate the housing production capacity of residentially zoned and commercial vacant land. Assuming the current capacity falls short of the 6th Cycle RHNA numbers, analyze the current and potential zoning densities to determine where additional housing could be developed. The zoning will include Bollinger Canyon Rezone (CIP 18-603). This project will likely include upzoning and overlay identified developable parcels. A full EIR will be required, and additional funding will need to be identified. The General Plan will evaluate updates to be consistent with State Law including the Safety Element, Growth Management, and Land Use.

**Basis for Schedule:** Housing Element Projects must be adopted by December 31, 2023.

**Basis for Cost:** The Town completed an RFP process for a Comprehensive Advance Planning Initiative that includes rezoning of the Bollinger Valley Special Study Area (CIP18-603), and development of the 6th Cycle Housing Element as phase 1. The projected cost of the phase 1 study including environmental review is \$713K. Legal fees for phase 1 are projected at \$186k, 25% of the cost of the study. The California Department of Housing and Community Development (HCD) is providing a \$65k Local Early Action Planning (LEAP) Grant, a \$29k Regional Early Action Planning (REAP) Grant, and \$40k of the Town's SB2 Grant are being allocated to this project.

**Project Balance Note:** In addition to the below, 300k in Administrative Costs to be accounted for in Planning Dept. 910 \$100k in FY 21/22; \$100k in FY 22/23; \$75k in FY 23/24 and \$25k in FY 24/25. Total Project costs \$1,325.

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
074 - Contingency					44		22		66
077 - Environmental				220		50			270
078 - Legal				60		33	33		126
081 - Study				327	60	176			563
<b>EXPENDITURE TOTALS</b>				<b>607</b>	<b>104</b>	<b>259</b>	<b>55</b>		<b>1,025</b>
<b>FUNDING SOURCES</b>									
004-Grant			40	94					134
100-Palos Colorados				193					193
101-General Fund				186	104	259	55		604
210-Measure J				94					94
<b>FUNDING TOTALS</b>			<b>40</b>	<b>567</b>	<b>104</b>	<b>259</b>	<b>55</b>		<b>1,025</b>

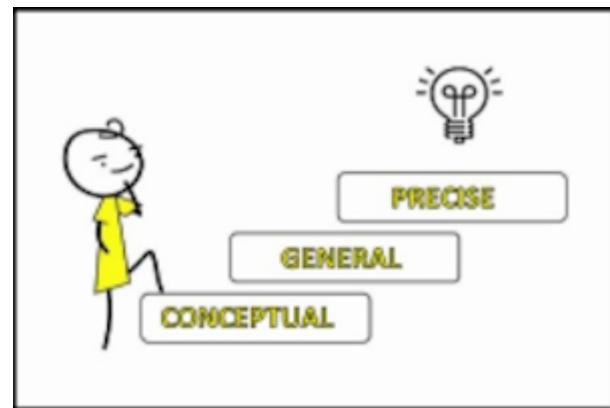
# Streamline Planning Review and Approval Process

Project No: 20-503

Category: General Government

Project Location:

Responsible Planning Department:



**Account Number & Status:** Account No: 700-725-XXX-20 Status: On-Going and Funded

**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
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration		7	33						40
077 - Environmental			10						10
081 - Study									0
<b>EXPENDITURE TOTALS</b>		7	43						50
<b>FUNDING SOURCES</b>									
-SB2 Planning Grant		7	43						50
<b>FUNDING TOTALS</b>		7	43						50

**TABLE B**  
**Fiscal Year 2021/22 - Unfunded Project List**  
**Capital Improvement Projects**  
**Funding Source Summary (in 1000's)<sup>1</sup>**

# Pavilion Flagstone Staircase

**Project No:** 22-XXX

**Category:** Buildings & Facilities (Municipal Facilities)

**Project Location:**

**Responsible Department:** Parks & Recreation



**Account Number & Status:** 700-721-XXX-22 **Status:** Unfunded

**Project Objective:** Replace Flagstone Staircase at the Pavilion Building at the Hacienda

**Project Description:** The Flagstone staircase is the primary connection between the Hacienda and the Pavilion buildings. The flagstone staircase is a signature feature of the property and transcends through the redwood grove and gardens. Staircase riser and run is currently uneven after many years of settling. Replacement is a priority as the existing condition continues to deteriorate.

**Basis for Schedule:** A trip and fall claim was submitted to the Town in 2015. Replacement was due in FY16/17 but was deferred due to lack of funds.

**Basis for Cost:**

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration					3	15			18
072 - Construction						180			180
073 - Const Mgmt/Inspection						22			22
074 - Contingency						25			25
075 - Design					45				45
<b>EXPENDITURE TOTALS</b>					48	242			290
<b>FUNDING SOURCES</b>									
750-Asset Replacement					48	242			290
<b>FUNDING TOTALS</b>					48	242			290

# Trail System Refurbishment

Project No: 23-xxx

Category: Parks & Open Space

Project Location:

Responsible Parks & Recreation Department:



Account Number & Status: 700-723-XXX-23 Status: Unfunded

**Project Objective:** Implement work to improve existing trails that have not been adequately maintained to increase usage and public accessibility.

**Project Description:** Conduct necessary fire abatement and ADA work to refurbish trails and recreation amenities located along trails including replacing benches and picnic tables to increase public safety, improve ADA compliance, and ensure connectivity and future usage of Moraga's trail system. The project would engage a landscape architect to provide preliminary design recommendations. This project could be phased over multiple years to gain economy of scale. Hacienda Botanical Trail-Remove debris, remove and re-plant, install chip, repair or replace stairs, improve ADA compliance, replace benches Cindy Waxman Trail-Remove debris, repair / replace failing tables, improve ADA, install chip Rancho to EBMUD Trail-Address flooding on trail: replace wooden signs.

**Basis for Schedule:** Goal to assess/improve a specific community trail each year, based on trail degradation and usage

**Basis for Cost:** Based on cost estimates from vendors who provide park fixtures, and on-call contractors.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration						2			2
072 - Construction						42			42
073 - Const Mgmt/Inspection						4			4
074 - Contingency						4			4
075 - Design						16			16
<b>EXPENDITURE TOTALS</b>						68			68
<b>FUNDING SOURCES</b>									
601-Funding to be Determined						68			68
<b>FUNDING TOTALS</b>						68			68

# Hacienda Trash Enclosure

Project No: 23-xxx

Category: Parks & Open Space

Project Location:

Responsible Parks & Recreation Department:



Account Number & Status: 700-723-XXX-23 Status: Unfunded

Project Objective: Enclose the Existing Dumpsters and Green Waste at Hacienda de las Flores

Project Description: The project supports the existing and future use of the Hacienda de las Flores by establishing (2) trash enclosures on the property along Moraga Rd. near the existing location of the corp yard. The location of the dumpsters on the property requires additional screening from the Pavilion Bldg. and Laguna Creek as well as from Moraga Rd. given the location in the scenic corridor. The project assumes two enclosures (1- for recycling/trash and 1- for green waste. The project specifies 2 - accessible (through side gate) covered enclosures is 23 feet by 15 feet with concrete apron in front.

Basis for Schedule: Improvement work at the Hacienda property should be scheduled between November 1 and March 1 to avoid impact on private rentals during peak season.

Basis for Cost: The basis of the cost is based upon 2 enclosures, you gain economy of scale and scope. 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.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration						7			7
072 - Construction						165			165
073 - Const Mgmt/Inspection						10			10
074 - Contingency						10			10
075 - Design						16			16
<b>EXPENDITURE TOTALS</b>						208			208
<b>FUNDING SOURCES</b>									
601-Funding to be Determined						208			208
<b>FUNDING TOTALS</b>						208			208

# Traffic Signal Inventory and Assessment

Project No: 22-xxx

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-XXX-22 Status: Unfunded

**Project Objective:** The program will provide needed improvements, upgrades, and replacement of existing traffic signal infrastructure.

**Project Description:** Perform an inventory and assess the traffic signal system.

**Basis for Schedule:** Based on the availability of Town staff. The project may be completed based on funding opportunities.

**Basis for Cost:** Based on staff time.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration					5				5
081 - Study					45				45
<b>EXPENDITURE TOTALS</b>					50				50
<b>FUNDING SOURCES</b>									
601-Funding to be Determined					50				50
<b>FUNDING TOTALS</b>					50				50

# Town Facilities Accessibility Assessment

Project No: 22-xxx

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-XXX-22 Status: Unfunded

**Project Objective:** The Americans with Disabilities Act (ADA) provides civil rights protection to persons with disabilities in the areas of employment, state and local government service, access to public accommodations, transportation and telecommunications. This program will evaluate the Town's right-of-way, facilities and programs and identify and corrects infrastructure and programs that are not readily accessible to and usable by individuals with disabilities. Implementation of improvements are based on availability of appropriate funds.

**Project Description:** The Town Facilities Accessibility Assessment Report focuses on the evaluation of town-wide facilities for ADA compliance. An assessment of ADA infrastructure within the right-of-way and Town-owned facilities will be performed and recommendations of improvements along with associated cost estimates. Completing this assessment report and improvements protects our residents and visitors along with reducing claims against the Town.

**Basis for Schedule:** Assessment to support pursuing funding opportunities and for design of future projects.

**Basis for Cost:** Cost is based on past projects in the Town and adjacent agencies.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration					16				16
081 - Study					80				80
<b>EXPENDITURE TOTALS</b>					96				96
<b>FUNDING SOURCES</b>									
601-Funding to be Determined					96				96
<b>FUNDING TOTALS</b>					96				96

# Town Facilities Accessibility Construction Project

Project No: 22-xxx

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-22 Status: Unfunded

**Project Objective:** The Americans with Disabilities Act (ADA) provides civil rights protection to persons with disabilities in the areas of employment, state and local government service, access to public accommodations, transportation and telecommunications. This program will evaluate the Town's right-of-way, facilities and programs and identify and corrects infrastructure and programs that are not readily accessible to and usable by individuals with disabilities. Implementation of improvements are based on availability of appropriate funds.

**Project Description:** The completed Town Facilities Accessibility Assessment Report evaluated the town-wide facilities for ADA compliance. The assessment report provides the recommendations of improvements along with associated cost estimates. Completing this assessment report and improvements protects our residents and visitors along with reducing claims against the Town.

**Basis for Schedule:** Assessment to support pursuing funding opportunities and for design of future projects.

**Basis for Cost:** Cost is based on past projects in the Town and adjacent agencies.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
081 - Study					96				96
<b>EXPENDITURE TOTALS</b>					96				96
<b>FUNDING SOURCES</b>									
601-Funding to be Determined					96				96
<b>FUNDING TOTALS</b>					96				96

# Canyon Road (Bridge to Town Limits) "Complete Streets"

Project No: 22-xxx

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-xxx-22 Status: Unfunded

**Project Objective:** Complete streets are streets designed and operated to enable usage and support mobility for all users. Those include people of all ages and abilities, regardless of whether they are traveling as drivers, pedestrians, bicyclists or public transportation riders. Complete Streets encompasses many approaches to planning designing, and operating roadways and right-of-ways with all users in mind to make the transportation network safer and more efficient.

**Project Description:** Canyon Road is one of the major arterial in Moraga. Currently its design emphasis is on motorized vehicles. The residents have expressed a growing interest in walking and bicycling, not only for recreations but also for transportation. Town of Moraga has developed a draft corridor concept for Moraga Road between Campolindo Drive and St. Mary's Road. The concept includes a continuous multi use path, sidewalk and bike lanes. The ultimate project will also include roadway realignment and intersection improvements to provide a multi-use corridor for the Town. FY 22/23 will commence preliminary design of the complete street project which includes finalizing and adopting Liveable Moraga Road Concept Plans.

**Basis for Schedule:** Construction/design will commence when funding becomes available.

**Basis for Cost:** This is for preliminary design to look at alternative.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration					12			104	116
072 - Construction								2,324	2,324
073 - Const Mgmt/Inspection								348	348
074 - Contingency								232	232
075 - Design								558	558
077 - Environmental								23	23
081 - Study									0
084 - Study/Grant Application				58			11		69
<b>EXPENDITURE TOTALS</b>				70				3,600	3,670
<b>FUNDING SOURCES</b>									
210-Measure J					70				70
601-Funding to be Determined								3,600	3,600
<b>FUNDING TOTALS</b>				70				3,600	3,670

# Moraga Road - Buckingham to Woodford Sidewalk Gap Closure

Project No: 23-xxx

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-XXX-23 Status: Unfunded

**Project Objective:** Pedestrian Improvement Program goal is to encourage the use of walking for recreation and as a mode of transportation. This includes providing a continuous pedestrian path for the community to use. This may be in the form of a sidewalk or a multi-use path throughout the Town of Moraga.

**Project Description:** As part of the Pedestrian Improvement Program, this project will install a sidewalk on the east side of Moraga Road from Buckingham Drive to Woodford Drive. This location is adjacent to Campolindo High School and would provide a safe continuous path for students to walk to school. ADA improvements and tree removal may be required.

**Basis for Schedule:** The project will be designed/constructed based on grant opportunities.

**Basis for Cost:** Cost is based on past projects in the Town and adjacent agencies.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration						45			45
072 - Construction						225			225
073 - Const Mgmt/Inspection						45			45
074 - Contingency						22			22
075 - Design						56			56
077 - Environmental						11			11
081 - Study						11			11
<b>EXPENDITURE TOTALS</b>						415			415
<b>FUNDING SOURCES</b>									
601-Funding to be Determined						415			415
<b>FUNDING TOTALS</b>						415			415

# Retroreflective Signal Head Backplates Installation

Project No: 23-xxx

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-XXX-23 Status: Unfunded

**Project Objective:** The program will provide needed improvements, upgrades, and replacement of existing traffic signal infrastructure.

**Project Description:** Upgrade all signal heads with retroreflective signal head backplates to increase the visibility of signal heads especially during the night which can lead to a reduction of total collisions.

**Basis for Schedule:** Based on the availability of material and County Signal's personnel resources. Project may be constructed based on funding opportunities.

**Basis for Cost:** Quote from County Signal's contractor for an upgrade to retroreflective frame.

## Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration						18			18
072 - Construction						90			90
073 - Const Mgmt/Inspection						18			18
074 - Contingency						9			9
075 - Design						9			9
<b>EXPENDITURE TOTALS</b>						144			144
<b>FUNDING SOURCES</b>									
601-Funding to be Determined						144			144
<b>FUNDING TOTALS</b>						144			144

# Camino Pablo - Corte Maria to Rimer Sidewalk Gap Closure

Project No: 23-xxx

Category: Transportation

Project Location:

Responsible Public Works Department:



**Account Number & Status:** Account: 700-724-XXX-23 Status: Unfunded

**Project Objective:** Pedestrian Improvement Program goal is to encourage use of walking for recreation and as a mode of transportation. This include providing a continuous pedestrian path for the community to use. This may be in the form of a sidewalk or a multi-use path throughout Town of Moraga.

**Project Description:** As part of the Pedestrian Improvement Program, this project will install sidewalk on the north side Camino Pablo from Corte Maria to Rimer Drive that will connect existing sidewalk to the east and west. This location is near Joaquin Moraga Intermediate School and was a location identified in the Bike/Walk Plan for sidewalk gap closure. Right of Way Acquisition may be necessary. ADA improvements may need to be installed, and utilities and other infrastructure relocated.

**Basis for Schedule:** Project schedule dependent upon funding opportunities, such as grants.

**Basis for Cost:** Cost is based on past projects in the Town and adjacent agencies.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration						56			56
072 - Construction						280			280
073 - Const Mgmt/Inspection						56			56
074 - Contingency						28			28
075 - Design						70			70
077 - Environmental						14			14
081 - Study						56			56
<b>EXPENDITURE TOTALS</b>						560			560
<b>FUNDING SOURCES</b>									
601-Funding to be Determined						560			560
<b>FUNDING TOTALS</b>						560			560

# Rheem Blvd Bicycle Improvement

Project No: 23-xxx

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-XXX-23 Status: Unfunded

**Project Objective:** Bicycle Improvement Program goal is to encourage use of bicycling for recreation and as a mode of transportation. This includes providing a continuous bike path for the community to use. This may be in the form of bike lanes, bike paths or a multi-use path throughout Town of Moraga.

**Project Description:** The program is to implement projects to promote the use of bicycling for recreation and mode of transportation. The Rheem Blvd. Bike Improvement project would provide bike lanes from the Moraga / Orinda border to Moraga Road.

**Basis for Schedule:** Project will be designed/construction based on grant opportunities and Town funding.

**Basis for Cost:** Cost is based on past project in the Town and adjacent agencies.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration						31			31
072 - Construction						155			155
073 - Const Mgmt/Inspection						31			31
074 - Contingency						16			16
075 - Design						39			39
<b>EXPENDITURE TOTALS</b>						272			272
<b>FUNDING SOURCES</b>									
601-Funding to be Determined						272			272
<b>FUNDING TOTALS</b>						272			272

# Moraga Road - Donald Drive Sidewalk Gap Closure

Project No: 24-xxx

Category: Transportation

Project Location: Moraga Road and Donald Drive

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-24 Status: Unfunded

**Project Objective:** Pedestrian Improvement Program's goal is to encourage the use of walking for recreation and as a mode of transportation. This includes providing a continuous pedestrian path for the community to use. This may be in the form of a sidewalk or a multi-use path throughout the Town of Moraga.

**Project Description:** As part of the Pedestrian Improvement Program, this project will install a sidewalk at the southwest corner of Moraga Road and Donald Drive to connect the sidewalk to the north and south. This will provide a continuous pedestrian path on one side of Moraga Road. Right of Way Acquisition may be necessary. ADA improvements may need to be installed, and utilities and other infrastructure relocated.

**Basis for Schedule:** The project will be designed/constructed based on grant opportunities.

**Basis for Cost:** Cost is based on past projects in the Town and adjacent agencies.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration							20		20
072 - Construction							98		98
073 - Const Mgmt/Inspection							20		20
074 - Contingency							10		10
075 - Design							25		25
077 - Environmental							10		10
080 - Right-of-Way							15		15
081 - Study							5		5
<b>EXPENDITURE TOTALS</b>							203		203
<b>FUNDING SOURCES</b>									
601-Funding to be Determined							203		203
<b>FUNDING TOTALS</b>							203		203

# Moraga Road - East side Donald Drive to Devin Drive Sidewalk Improvement

Project No: 24-xxx

Category: Transportation

Project Location: Moraga Road

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-24 Status: Unfunded

**Project Objective:** Pedestrian Improvement Program goal is to encourage the use of walking for recreation and as a mode of transportation. This includes providing a continuous pedestrian path for the community to use. This may be in the form of a sidewalk or a multi-use path throughout the Town of Moraga.

**Project Description:** As part of the Pedestrian Improvement Program, this project will install a sidewalk on the east side of Moraga Road from Donald Drive to Devin Drive. This would extend the sidewalk on the east side and, along with the Moraga Road Donald Drive Sidewalk Gap Closure Project, provide a continuous pedestrian path on both sides of Moraga Road. Right of Way Acquisition may be necessary. ADA improvements may need to be installed, and utilities and other infrastructure relocated.

**Basis for Schedule:** The project will be designed/constructed based on grant opportunities.

**Basis for Cost:** Cost is based on past projects in the Town and adjacent agencies.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration							84		84
072 - Construction							419		419
073 - Const Mgmt/Inspection							105		105
074 - Contingency							42		42
075 - Design							126		126
077 - Environmental							21		21
080 - Right-of-Way							42		42
081 - Study							21		21
<b>EXPENDITURE TOTALS</b>							860		860
<b>FUNDING SOURCES</b>									
601-Funding to be Determined							860		860
<b>FUNDING TOTALS</b>							860		860

# Annual Road Rehabilitation and Storm Drain Repairs

Project No: 24-xxx

Category: Transportation

Project Location: Town Wide  
Location:

Responsible Department: Public Works



Account Number & Status: 700-724-xxx-24 Status: Unfunded

Project Objective: Repair/Rehabilitate failing storm drainage infrastructure

Project Description: Annual Repairs/Rehabilitation of failing storm drain facilities throughout the Town as it is identified during the Storm Drain Operations and Maintenance inspections in accordance with the Storm Drain Master Plan

Basis for Schedule: Continuing regular maintenance repairs and rehabilitation of Storm Drain facilities after ARPA-funded repairs are completed.

Basis for Cost: Planning-level construction cost estimate based on construction estimate for 2024-25

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
072 - Construction							177	183	360
073 - Const Mgmt/Inspection							35	37	72
074 - Contingency							18	18	36
075 - Design							83	86	169
<b>EXPENDITURE TOTALS</b>							313	324	637
<b>FUNDING SOURCES</b>									
601-Funding to be Determined							313	324	637
<b>FUNDING TOTALS</b>							313	324	637

# Canyon Road Bicycle Improvements (County to Constance PI)

Project No: 25-xxx

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-xxx-25 Status: Unfunded

**Project Objective:** Implement recommendations from adopted 2004 Moraga Bicycle and Pedestrian Plan - listed improvements for bicycle facilities along Canyon Road.

**Project Description:** Canyon Road is a narrow, windy, hilly, rural roadway spanning multiple jurisdictions that is a popular route for recreational bicyclists connecting central Contra Costa County to the Oakland-Berkeley hills. The portion within the Town is from the County line to Moraga Way. Some improvements outlined in the 2004 Moraga Bicycle and Pedestrian Plan are: install advisory and warning signs, shoulder widening or new shoulders, re-striping travel lane, new or improved turnouts, and enhanced roadway surfacing. There are existing Class II facilities (on-street bike lanes) along Canyon Road from Constance Place to Moraga Way, but the lack of adequate shoulder width from the County line to Constance Place prohibits the continuation of the bike lanes.

**Basis for Schedule:** Currently unscheduled.

**Basis for Cost:** Based on cost estimates provided in the adopted 2004 Moraga Bicycle and Pedestrian Plan (escalated).

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	
071 - Administration								9	9
072 - Construction								361	361
073 - Const Mgmt/Inspection								54	54
074 - Contingency								54	54
075 - Design								90	90
077 - Environmental								36	36
080 - Right-of-Way								18	18
081 - Study									0
<b>EXPENDITURE TOTALS</b>								622	622
<b>FUNDING SOURCES</b>									
601-Funding to be Determined								622	622
<b>FUNDING TOTALS</b>								622	622

# Moraga Road (Town Limit to Rheem) "Complete Streets"

Project No: 25-xxx

Category: Transportation

Project Location: Moraga Road

Responsible Department: Public Works



Account Number & Status: 700-724-xxx-25 Status: Unfunded

**Project Objective:** Complete streets are streets designed and operated to enable usage and support mobility for all users. Those include people of all ages and abilities, regardless of whether they are traveling as drivers, pedestrians, bicyclists or public transportation riders. Complete Streets encompasses many approaches to planning designing, and operating roadways and right-of-ways with all users in mind to make the transportation network safer and more efficient.

**Project Description:** Moraga Road is one of the major arterial in Moraga. Currently its design emphasis is on motorized vehicles. The residents have expressed a growing interest in walking and bicycling, not only for recreations but also for transportation. Town of Moraga has developed a draft corridor concept for Moraga Road between Campolindo Drive and St. Mary's Road. The concept includes a continuous multi use path, sidewalk and bike lanes. The ultimate project will also include roadway realignment and intersection improvements to provide a multi-use corridor for the Town. FY 25/26 will commence with the preliminary design of the complete street project which may include concepts from the preliminary Liveable Moraga Road Concept Plans, Complete Streets, Vision Zero and other traffic safety programs.

**Basis for Schedule:** Construction/design will commence when funding becomes available.

**Basis for Cost:** This is for preliminary design to look at alternative.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration								660	660
072 - Construction								3,885	3,885
073 - Const Mgmt/Inspection								582	582
074 - Contingency								388	388
075 - Design								971	971
077 - Environmental								388	388
080 - Right-of-Way								116	116
081 - Study								116	116
<b>EXPENDITURE TOTALS</b>								7,106	7,106
<b>FUNDING SOURCES</b>									
601-Funding to be Determined								7,106	7,106
<b>FUNDING TOTALS</b>								7,106	7,106

# School Street (Moraga Way to St. Mary's) "Complete Streets"

Project No: 25-xxx

Category: Transportation

Project Location: School Street

Responsible Department: Public Works



Account Number & Status: 700-724-xxx-25 Status: Unfunded

**Project Objective:** Complete streets are streets designed and operated to enable usage and support mobility for all users. Those include people of all ages and abilities, regardless of whether they are traveling as drivers, pedestrians, bicyclists or public transportation riders. Complete Streets encompasses many approaches to planning designing, and operating roadways and right-of-ways with all users in mind to make the transportation network safer and more efficient.

**Project Description:** School School is one of the major collector streets in Moraga. Currently its design emphasis is on motorized vehicles, but there is regional trail that runs along the street. The residents have expressed a growing interest in walking and bicycling, not only for recreation but also for transportation. Town of Moraga has developed the Moraga Center Specific Plan. The concept includes a continuous multi use path, sidewalk and bike lanes. The ultimate project will also include roadway realignment and intersection improvements to provide a multi-use corridor for the Town. FY 21/22 will commence preliminary design of the complete street project which includes finalizing and adopting Liveable Moraga Road Concept Plans.

**Basis for Schedule:** Construction/design will commence when funding becomes available.

**Basis for Cost:** This is for preliminary design to look at alternative.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration								186	186
072 - Construction								2,650	2,650
073 - Const Mgmt/Inspection								398	398
074 - Contingency								265	265
075 - Design								581	581
077 - Environmental								80	80
080 - Right-of-Way								80	80
084 - Study/Grant Application								53	53
<b>EXPENDITURE TOTALS</b>								4,293	4,293
<b>FUNDING SOURCES</b>									
601-Funding to be Determined								4,293	4,293
<b>FUNDING TOTALS</b>								4,293	4,293

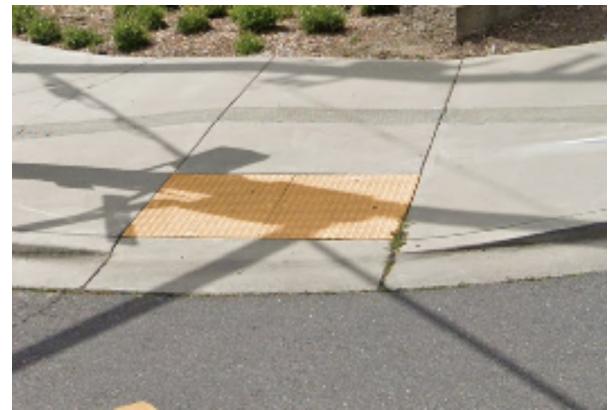
# 2025 ADA Curb Ramp Improvement

Project No: 25-xxx

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: 700-724-XXX-25 Status: Unfunded

**Project Objective:** The Americans with Disabilities Act (ADA) provides civil rights protections to persons with disabilities in the areas of employment, state and local government service, access to public accommodations, transportation, and telecommunications. This program will evaluate the Town's right-of-way, facilities, and programs and identify and corrects infrastructure and programs that are not readily accessible to and usable by individuals with disabilities. This specific item will address substandard or damaged ADA curbs.

**Project Description:** Based on the ADA Assessment Report recommendations, this ADA Improvement Program's annual project will install/upgrade ADA compliant curb ramps at 3-5 locations. ADA improvements funded through grants will be addressed in those projects.

**Basis for Schedule:** Pending funding, design anticipated to begin in 2025.

**Basis for Cost:** Cost is based on past projects in the Town and adjacent agencies.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
071 - Administration								25	25
072 - Construction								164	164
073 - Const Mgmt/Inspection								41	41
074 - Contingency								16	16
075 - Design								33	33
<b>EXPENDITURE TOTALS</b>								279	279
<b>FUNDING SOURCES</b>									
601-Funding to be Determined								279	279
<b>FUNDING TOTALS</b>								279	279

# Zoning Ordinance Update & Objective Design Standards

Project No: 22-501

Category: General Government

Project Location:

Responsible Planning Department:



Account Number & Status: 700-725-XXX-22 Status: Unfunded

**Project Objective:** A comprehensive update to Moraga Municipal Code Title 8 - Planning and Zoning to create objective standards.

**Project Description:** Review and update Moraga Municipal Code Title 8 - Planning and Zoning to update zoning and design objective standards. This project would assist the Town in meeting its Regional Housing Needs Allocation and in responding to recent state housing legislation. The project would also be consistent with the updates to the General Plan and the Housing Element.

**Basis for Schedule:** The Town is undertaking an update to the Housing Element and the General Plan. In order to create internal consistency between documents, the zoning code and the design guidelines will need to be updated.

**Basis for Cost:** Preliminary estimates indicate the cost to be approximately \$500,000 for both the Objective Zoning Code update and the Design Guidelines.

**Project Balance Note:** In addition to the above, \$80k in Administrative Costs to be accounted for in Planning Dept 910 - \$40k in FY 22/23; \$40k in FY 23/24. Total Project Cost: \$375K

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 20/21 Expenses	FY20/21 Carryover	2021-22	2022-23	2023-24	2024-25	2025-26	PROJECT TOTAL
074 - Contingency					20	15			35
077 - Environmental					40	40			80
081 - Study					100	80			180
<b>EXPENDITURE TOTALS</b>					160	135			295
<b>FUNDING SOURCES</b>									
601-Funding to be Determined					160	135			295
<b>FUNDING TOTALS</b>					160	135			295

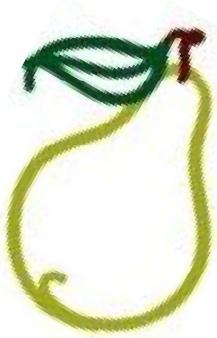
Buildings & Facilities (Municipal)		Total Expenditures	
Grant/Donation/Developer			
Fund 799 LFFA		13	
Fund 780 Government Impact Fee		38	
Fund 750 Asset Replacement		58	
Fund 711 Street Pvmt Program <sup>2</sup>		25	
Fund 230 Traffic Safety		22	
Fund 213 Measure K		\$ -	
Fund 212 Garbage Vehicle Impact		\$ -	
Fund 212 Garbage Vehicle Impact		57	
Fund 211 Measure J - 28C		20	
Fund 210 Measure J (Return to Source)		\$ 57	
Fund 205 RMRA (Gas Tax)		\$ 20	
Fund 101 General Fund		\$ -	
Amended FY 2020/21			
Prior Expenses to FY 2020/21			
CIP Number			
Minor Improvements to Government Facilities Program		16-305	
Roof Replacement (Flat) - 329 Rheem Blvd. and Hacienda		13	
329 and 335 Rheem HVAC - CARES Act		38	
Town Hall Window Replacement - CARES Act		58	
Pear Conference Room Expansion - Cares Act		25	
Pear Conference Room Expansion - Cares Act		22	
Creeks & Drainage (Storm Drain System)		\$ -	
Parks & Open Space			
Skate Park Perimeter Fence		20-303	
Roof Replacement - Commons Park Bandshell		57	
Transportation			
Rheem Boulevard Landslide Repair & Repaving		20-304	
Moraga Way and Canyon Road/Camino Pablo Improvements		20	
Annual Pavement Repairs Project (1)		102	
2020 Pavement Overlay		150	
General Government		487	
Moraga Center Specific Plan Implementation		320	
		839	
		320	
		\$ 1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	
		320	
		1,788	
		487	
		839	



**TOWN OF  
MORAGA**



# **FINANCIAL MANAGEMENT POLICIES**



**TOWN OF  
MORAGA**

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.

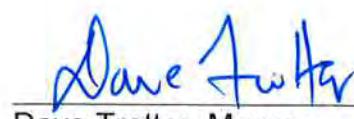
**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on September 23, 2009 by the following vote:

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

**NOES:** None

**ABSTAIN:** None

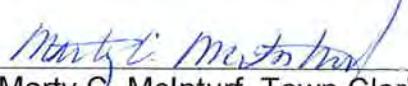
**ABSENT:** None



---

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:

<b>Network</b>	<b>Subsystem</b>
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:

<b>Network</b>	<b>Infrastructure/Betterments</b>	<b>Subsystem</b>	<b>Useful Life (Years)</b>
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**

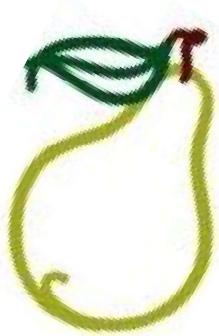
Equipment depreciation is calculated on a case-by-case basis depending upon the asset and the intensity of its use. Useful lives are determined based upon experience, comparisons with other entities, generally accepted accounting principles and the condition of the asset upon acquisition. Generally equipment 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:

Accepting the Modifications to the )  
Investment Policy and Accepting the )  
Investment Recommendations of the )  
Audit and Finance Committee )  
\_\_\_\_\_  
)

Resolution No. 44 - 2010

**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 excusing 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**

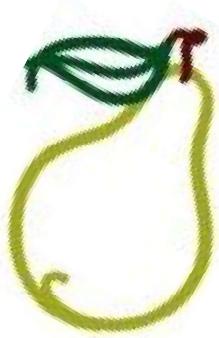
**Treasury Bill (T-BILL):** U.S. Treasury Bills are short-term, direct obligations of the U.S. Government issued with original maturities of 13 weeks, 26 weeks and 52 weeks.

**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 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).

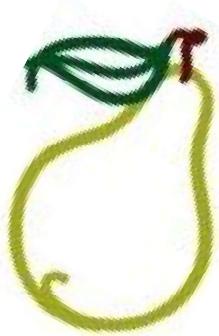
**Assigned Fund Balance:**

*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:

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 )  
Rescinding Resolution 8-2012 )  
\_\_\_\_\_  
)

Resolution No. 5 - 2015

**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:

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:

Confirming the Engineer's Report for the )  
Town of Moraga Street Lighting )  
Assessment District 1979-1, Approving )  
Assessments and Assessment Diagram, )  
and Levying Assessments for the Fiscal )  
Year 2021/2022 )

Resolution No. 33 - 2021

**WHEREAS**, the Town Council of the Town of Moraga has heretofore ordered the improvements and formation of Assessment District 1979-1, Town of Moraga Street Lighting; 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 24, 2021 ordered, in Resolution 9-2021, 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 26, 2021, the Town Council approved the Engineer's Report, declared its intention to levy and collect assessments for Fiscal Year 2021/22 and set a public hearing for June 23, 2021; and

**WHEREAS**, notice of the June 23, 2021 Public Hearing was given as provided in Section 22626 of the Streets and Highways Code; and

**WHEREAS**, on June 23, 2021, the Town Council held a Public Hearing in accordance with Section 22629 of the Streets and Highways Code on the levying of the proposed assessment, and heard and considered all oral statements and written communications made or filed by interested persons; and

**WHEREAS**, when the Council approved the Engineer's Report on May 26, 2021, it approved it in the following respects:

1. The gross amount to be assessed shall be \$199,703.
2. Assessments will not be adjusted by the increase in Consumer Price Index as allowed by Resolution 50-2010.
3. The annual assessment for a detached single-family residence shall remain the same as the prior year at \$58.00.

4. The improvements for Fiscal Year 2021/22 consist of the maintenance or servicing or both of existing street lighting facilities and traffic signals within the existing Assessment District, and continued exploration of installation of streetlights on streets fronting commercial centers.
5. The Town will contribute to the Lighting Assessment District in the amount of \$24,143 as required to fund the general benefit received by all Moraga residents, using Fund 140 – Property Tax Lighting Special District.

**NOW, THEREFORE, BE IT RESOLVED** that the above findings are true and correct; and

**BE IT FURTHER RESOLVED**, the Town Council of the Town of Moraga hereby confirms the Engineer's Report, Assessments and Assessment Diagram as set forth in the Engineer's Report, and orders the levy and collection of assessments within Assessment District 1979-1, Town of Moraga Street Lighting for Fiscal Year 2021/22; and

**BE IT FURTHER RESOLVED**, the Town Council directs the Town Clerk to immediately file the Engineer's Report, including Diagram and Assessment, with the County Auditor.

**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on June 23, 2021 by the following vote:

**AYES:** Mayor McCluer, Vice Mayor Woehleke, Councilmembers Onoda, Sos and Stromberg  
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** None



Mike McCluer, Mayor

Attest:

  
\_\_\_\_\_  
Marty G. McInturf, Town Clerk

# BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Adopting the Fiscal Year 2021/22 )  
Operating and Capital Improvement )  
Budgets, Including the Five-Year )  
Financial Plan and Five-Year Capital )  
Improvement Program )

Resolution No. 36 - 2021

**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:

- Public 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; and
- Town Council Goals Update Report to monitor the progress of major Town goals adopted by the Town Council and reports to the community; and
- Mid-Year Budget Review to review the Town's financial condition and adjust revenues and expenditures, as necessary; and
- 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
- Providing the Town Council and the public with Accounts Payable reports in every Town Council Agenda Packet; and
- Providing the Council and public with regular updates on financial matters in the Town's newsletter "About Town;" and

**WHEREAS**, the Town's Audit and Finance Committee 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 9, 2021, the Town Council reviewed and considered the budget documents and received input from the public on the FY 2021/22 Operating Budget and Five-Year Financial Plan and Capital Improvement Budget and Five-Year Capital Improvement Program; and

**WHEREAS**, the Proposed FY 2021/22 Operating Budget is balanced, meaning that annual expenditures are supported by annual revenue sources, in accordance with Resolution 83-2014; and

**WHEREAS**, the Town Council approves the amended Salary Schedule for Town of Moraga employees which establishes the salary ranges and steps for each classification within the Town's classification plan consistent with the Moraga Employee Association Memorandum of Understanding (MOU), Moraga Police Officers Association MOU, Department Directors Compensation Resolution, Mid-Management and Professional Employees Compensation Resolution and the Town Manager's Employment Agreement; and

**WHEREAS**, Article XIIIIB of the State of California Constitution requires local government agencies to annually adopt an appropriation limit.

**NOW, THEREFORE, BE IT RESOLVED**, as follows:

1. That the Town Council of the Town of Moraga approves the Fiscal Year 2021/22 Proposed Operating and Capital Budget totaling \$14.34 million as summarized on Attachment A of the staff report and a carryover of \$5.9 million of unspent Capital appropriation from Fiscal Year 2020/21.
2. The Town Council approves the FY 2021/22 Gann Appropriation Limits as required by Article XIIIIB of the State Constitution as shown on Attachment D of the staff report.
3. That the Town Council of the Town of Moraga hereby approves and amends the salary schedule for Town of Moraga, effective July 4, 2021, as shown in Attachment E of the staff report.
4. The Town Manager has the authority to carry out and make administrative adjustments to the budget if those changes are consistent with Town Council policies and will not increase the allocation of funding for any specific fund in either the Operating or Capital Improvement Program budget.
5. 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 23, 2021, by the following vote:

**AYES:** Mayor McCluer, Vice Mayor Woehleke, Councilmembers Onoda, Sos and Stromberg  
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** None

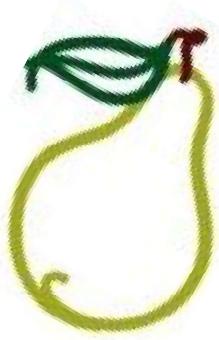


Mike McCluer, Mayor

Attest:



Marty C. McInturf  
Marty C. McInturf, Town Clerk



**TOWN OF  
MORAGA**