



"For the Community, With the Community"



TOWN OF MORAGA

Fiscal Year 2022-23

Operating & Capital Improvement Budget





Fiscal Year 2022/23
Operating & Capital Improvement Program Budget

TOWN COUNCIL

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Renata Sos, Vice Mayor
Teresa Onoda, Councilmember
Mike McCluer, Councilmember
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AUDIT AND FINANCE COMMITTEE

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Stephen Huxley, Committee Member
Renata Sos, Vice Mayor
Mike McCluer, Councilmember

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
Annie To, Administrative Services Director



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BUDGET MESSAGE





Town of Moraga

TOWN MANAGER

June 23, 2022

Honorable Mayor and Councilmembers,

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 2022/23 is \$24.9 million, including a \$11.3 million Operating Budget and a \$13.6 million Capital Improvement Program (CIP) budget (which includes \$8.6 million in FY 2022/23 appropriations and \$5 million carryover of projects funded in prior years). The budget projects a surplus of \$394,306 and a year-end General Fund Reserve level of \$5.43 million, or 50.3%. The Operating Budget assumes a General Fund revenue increase of 6% increase, or \$555,550, to \$9,731,241 and an expenditure increase of 7.6% or \$758,869, to \$10,799,116 (excluding transfers).

More than two years after the March 2020 shelter-in-place order that impacted how the Town provides services, Town operations appear to be returning to a new normal. One difference is that virtual meetings now play a valuable role in the Town's outreach efforts. Earlier this calendar year, the Town Council returned to in person meetings, however, the recent surge in COVID has necessitated the return to virtual meetings. The Town's Committees and Commissions continue to meet virtually. In the future, I expect that outreach on many issues will include both in person and virtual meetings to increase access and input.

The infusion of American Rescue Plan Act (ARPA) funds to the Town's coffers created opportunities for the Town to address unfunded infrastructure and other needs. ARPA, a Federal \$1.9 trillion stimulus package adopted on March 11, 2021, included relief for local governments to assist in the public health response and lay the foundation for economic recovery. The Town of Moraga's \$4.2 million allocation provided a unique opportunity for the Town to invest in improvements to its failing storm drain system. With the adoption of the Fiscal Year (FY) 2022/23 Budget, over \$2.2 million of ARPA funds are budgeted for maintenance and capital improvement projects to repair the weakest portions of the public storm drain system. The results of the current storm drain system inspection project will provide essential data necessary for the Town to further define its future funding needs.

ARPA also provides the Town with the opportunity to complete the Comprehensive Advanced Planning Initiative to update the Town's Housing Element and General Plan to meet the Town's Regional Housing Needs Allocation to rezone for an additional 1,118 residential units and to rezone the Bollinger Canyon Special Study Area, including completion of an Environmental Impact Report. The Town has made progress on the Housing Element and rezone which has included a robust engagement process to envision future development in Moraga. Work on this significant planning initiative will continue in FY



2022/23 and the net result will be the 2024 General Plan Update which includes the 6th Cycle Housing Element and updates to all chapters to balance growth and safety and preserve the Town's semi-rural character.

The Town is also making progress on its "Worst Streets First" program, a three-year project to rehabilitate the remaining streets in Town that are in poor and very poor condition. The FY 2022/23 Budget includes funding of a \$6.6 million 2022 Pavement Rehabilitation Project, the largest annual pavement project in the Measure K program's history. The 5-year Capital Improvement Program budget includes a \$3.4 million 2023 Pavement Rehabilitation Project and a \$3.5 million 2024 Pavement Rehabilitation Project to repair the streets with a Pavement Condition Index of under 50.

Since 2015, the Town's annual pavement program funding (excluding the annual debt payment) has increased from approximately \$1.2 million in Measure K, Gas Tax and Measure J to an estimated \$3.3 million in Measure K, Gas Tax (RMRA), and Garbage Vehicle Franchise Fees. Upon completion of the "Worst Streets First" program, the Town can evaluate if a portion of Measure K funding should be allocated to storm drain system repair and maintenance. The five-year CIP Budget assumes that in FY 2024/25, \$600,000 in Measure K funding will be directed to repair and maintenance of the storm drain system, an important step to fund the Town's ongoing infrastructure needs.

For many years a major goal of the Town was modification of Hacienda de las Flores operations to increase public access and reduce the costs to the Town. The 2016 Hacienda de las Flores Conceptual Feasibility Study outlined a phased approach which included the initial pursuit of an on-site restaurant. The Town issued an RFP for a restaurant operator in January 2020 which attracted the interest of Wedgewood Weddings for a public-private partnership for exclusive event management. In June 2021, the Town entered into a lease agreement with Wedgewood Weddings to take over private events at the Hacienda de las Flores, which resulted in a decrease of the net subsidy of the nine-acre Hacienda property from approximately \$225,000 per year to a projected \$25,000 and brought over \$250,000 in an initial private investment to the aging facility.

In addition to the economic benefits of the Town's lease with Wedgewood, the lease provided the opportunity for the Town to reorganize Parks and Recreation operations to address other needs. The Parks and Recreation Department assumed responsibility for managing and expanding the Town's public outreach efforts, managing the increasing fire abatement responsibilities for Town-owned parks, open space and right-of-way parcels, and expanded the Town's recreation offerings to better meet community demand which will result in increased revenue to the Town.

Another significant accomplishment was the opening of both lanes of the Canyon Road Bridge in January 2022 which marked substantial completion of the largest public works project in the Town's history.

The Town's continued focus on proactively planning ways to strategically address the Town's future needs led to a new 2022 Town Council goal to develop and initiate a process for identifying and prioritizing uses for unrestricted and unassigned Palos Colorados funds. Work to determine the potential impact of the development of 123 homes and necessary mitigation measures is an essential part of the plan. Public input should be an essential part of this project which aims to prioritize



potential recreation, open space and other uses for both the \$3 million one-time development fees currently available and the additional \$10 million in funds to be received when the development is constructed. The result of this process could include a partial solution to address the anticipated increase in the Town's unfunded CalPERS liability payments during the peak 10 – 12 years starting in 2025/26.

In FY 2021/22, the Town completed over \$6 million in Capital Improvement Projects in the following areas: \$303,000 in Buildings and Facilities; \$393,000 in Creeks and Storm Drains/Drainage; \$284,000 in Parks and Open Space; \$4,736,000 in Transportation/Traffic Safety; and \$330,000 in General Government/Advanced Planning Initiatives.

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 \$229,242, or 4.7%, to \$5,151,908 from the adjusted FY 2021/22 revenue projection.
- Sales Tax revenue is projected to increase \$61,478 or 4.9%, to \$1,322,413 from the adjusted FY 2021/22 revenue projection.
- The Operating Budget (excluding transfers) assumes a General Fund revenue increase of 5.7% increase, or \$521,750, to \$9,731,241 and an expenditure increase of 7.8% or \$784,595, to \$9,799,116.
- A transfer of \$435,000 of ARPA funds to the General Fund (\$310,000 for the provision of general government services and \$125,000 to subsidize Storm Drain Maintenance - Dept 730 activities).
- The addition of a Tobacco Grant funded Juvenile Police Officer for three years beginning in FY 2022/23, increasing the Moraga Police Department's sworn staff to 13.
- Increases to salaries consistent with newly negotiated three-year agreements with the four bargaining units which include the following adjustments: equity adjustments of 1.8 – 12.3% to the Department Directors' salaries; 8% equity adjustments to Police Officer salaries; and a 5.2% Cost of Living Adjustment in year 1 to the Mid-Management/Professionals and Moraga Employees Association bargaining groups.
- A General Fund transfer out of \$112,819 to Fund 100 - Palos Colorados representing the second of seven loan repayments, and no Palos Colorados transfer into the General Fund for operating expenses/litigation.



- A projected annual surplus of \$394,306.
- A projected year-end General Fund Reserve of 50.3%.
- A \$250,000 contribution from Fund 100 – Palos Colorados to the John Muir Land Trust for the acquisition of the Harvey Ranch property in Moraga to preserve the 143-acres as permanent open space.
- A \$100,000 ARPA allocation to fund additional Moraga Business Recovery Grants to assist small business in the community in their economic recovery and a \$71,500 ARPA allocation to upgrade the Town's finance software system.
- A \$13.6 million CIP program made possible by grant funds and restricted revenue, including a FY 2022/23 appropriation of \$8.6 million and \$5 million in carryover funds approved in previous years. The CIP program includes:
 - \$9.3 million investment in 15 transportation projects, including: \$1.4 million to complete the Canyon Road Bridge; \$6.9 million in pavement repairs, overlay, resurfacing and reconstruction; and, \$428,000 in traffic safety projects. (FY 2022/23 appropriation of \$5,924,000)
 - \$759,000 investment in Parks and Open Space including the Commons Park Picnic Area Renovation and Restroom Replacement projects. (FY 2022/23 appropriation of \$468,000)
 - \$971,000 of funding for the \$1.3 million Advanced Planning Initiative to complete the 6th Cycle Housing Element update to accommodate the Town's RHNA allocation, rezone (including the Bollinger Canyon Special Study Area), complete the environmental impact report, and update the General Plan. (FY 2022/23 appropriation of \$483,000)
 - \$2.4 million investment in Creeks and Drainage including the 2022-23 Annual Road Rehabilitation and Storm Drain Repair Project and the Moraga Road and Hacienda Drainage Project. (FY 2022/23 appropriation of \$1,638,000)
 - \$206,000 investment in buildings and facilities including the Hacienda ADA Pathway and Patio project and a Town Facilities Energy Generation Study. (FY 2022/23 appropriation of \$141,000)

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 page 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 this Budget includes projections of the Town's revenue and expenditures over a five-year period. Projections are based on historical trends and current information about existing and future revenue sources and expenditures.



Key assumptions built into the projections over the next five years include a 3-4% annual increase in property taxes and sales tax revenue and a 3% increase in departmental revenues. The expenditure side assumes a 3% increase in operating costs across all departments (less \$75,000 in FY 2024/25 expenses for storm drain maintenance) and a 4% to 7% 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 essential government services to the community given current revenue levels. ARPA and other one-time funding have enabled the Town to make needed investment in the public storm drain system, asset replacement, and advanced planning initiatives. The Town is advancing plans to address its unfunded needs and should stay the course.

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 2022/23 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 2022 Goals which establish the Town priorities and guide the development of the budget follow this letter.

I am hopeful that Town residents are proud of the 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

Cynthia Battenberg, Town Manager



Moraga Town Council 2022 Goals and Priorities

For the Community, With the Community

- Efficiently sustain core operations and services of the Town, maintain fiscal discipline, and continue to position the Town for long-term fiscal sustainability and operational efficiency.
- Continue updating, consistent with retaining the Town's semi-rural character, the Moraga General Plan and the 6th Cycle Housing Element to satisfy the Regional Housing Needs Allocation (RHNA). Implement corresponding rezoning (including the Bollinger Canyon Special Study Area), objective standards, and revisions to the Planned Development Process.
- Complete work on the permanent Canyon Road Bridge and secure remaining reimbursements.
- Complete the 2022 construction phase and the 2023 design of the "Worst First" Pavement Reconstruction Projects.
- Continue implementation of the Storm Drain System Operations and Maintenance Program and undertake needed storm drain capital improvement projects.
- Allocate the Moraga ARPA grant funding to the highest priority needs and implement corresponding plans.
- Maintain and improve public safety for all with high-quality police and emergency response services and continue coordination with Moraga-Orinda Fire District (MOFD) on fire safety, evacuation, and emergency preparedness and with the Moraga schools on student well-being.
- Enhance the Town's parks, open space, and facilities for the benefit of the public.
- With public input, develop and initiate a process for identifying and prioritizing uses for unrestricted and unassigned Palos Colorados funds, including, among other things, consideration of a Town-wide recreation and open space plan.
- Keep focus on traffic, congestion, and pedestrian safety, particularly around our schools, crosswalks and through routes.
- Improve the Town's communications with, and outreach to, the public using innovative approaches that are inclusive of all segments of the community and encourage public input and feedback.
- Lessen the Town's impact on the environment by continuing to implement sustainability initiatives and viable strategies in Moraga's Climate Action Plan.
- Contribute further to the community effort to improve diversity and inclusion throughout the Town, including but not limited to continuing to sponsor United Against Hate week.
- Work collaboratively with the community, including the Chamber, to improve Moraga's business climate.
- Improve and enhance the collaboration and partnership with Saint Mary's College.
- Participate in a Moraga community service day working with community groups.



FIVE-YEAR FINANCIAL PROJECTIONS



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

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ADJUSTED FY 2021-22	ADOPTED 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	MULTIPLIER FY 2026-27	PROJECTED FY 2026-27
SOURCES													
General Fund Revenues													
Property Tax	4,163,616	4,374,049	4,729,061	4,922,666	5,151,908	3%	5,306,465	4%	5,518,724	4%	5,739,473	4%	5,969,052
Real Property Transfer Tax	145,553	159,559	283,269	240,000	240,000	3%	247,200	3%	254,616	3%	262,254	3%	270,122
Sales & Use Tax	1,148,212	1,042,050	1,153,003	1,260,935	1,322,413	3%	1,362,085	4%	1,413,845	3%	1,460,502	3%	1,502,856
Franchise Fees	827,042	833,439	834,981	846,722	866,000	3%	891,980	3%	918,739	3%	946,302	3%	974,691
Garbage - Vehicle Impact Fees	433,216	688,524	-	-	-	-	-	-	-	-	-	-	-
Interest	59,151	87,344	24,860	45,000	54,088	3%	55,711	3%	57,382	3%	59,103	3%	60,877
Property Rentals	99,277	100,130	99,106	111,492	99,279	3%	102,257	3%	105,325	3%	108,485	3%	111,739
Planning Fees	427,719	418,252	514,939	560,500	601,500	3%	619,545	3%	638,131	3%	657,275	3%	676,994
Parks & Recreation Fees	362,254	421,938	499,750	442,455	704,230	3%	725,357	3%	747,118	3%	769,531	3%	792,617
Police Fees	88,024	72,973	50,337	77,400	65,700	3%	67,671	3%	69,701	3%	71,792	3%	73,946
Public Works Fees	322,141	354,417	393,586	440,500	415,500	3%	427,965	3%	440,804	3%	454,028	3%	467,649
Misc Fees, Fines & Revenue, MVL	193,759	152,316	387,782	228,071	210,623	3%	216,942	3%	223,450	3%	230,153	3%	237,058
Total General Fund Revenues	8,269,964	8,704,991	8,970,672	9,175,741	9,731,241		10,023,178		10,387,835		10,758,899		11,137,600
Transfers In (from other funds)													
Fund 100 - Palos Colorados	-	255,000	-	-	-	-	-	-	-	-	-	-	-
Fund 102 - Transfer from ARPA Fund	-	-	-	371,174	435,000		310,000	3%	-	3%	-	3%	-
Fund 103 - COPS / SLESF - Public Safety	103,060	140,000	150,000	150,000	160,000	3%	164,800	3%	169,744	3%	174,836	3%	180,081
Fund 109 - Prop 172 Public Safety Sales Tax	71,810	59,000	76,000	78,000	85,000	3%	87,550	3%	90,177	3%	92,882	3%	95,668
Fund 140 - Lighting Assessment District	-	-	140,000	-	-	-	-	-	-	-	-	-	-
Fund 205 - Gas Tax	376,385	432,896	410,995	453,219	496,000	3%	510,880	3%	526,206	3%	541,993	3%	558,252
Fund 210 - Measure J	105,000	20,000	50,000	20,000	20,000	3%	20,600	3%	21,218	3%	21,855	3%	22,510
Fund 230 - Traffic Safety	18,812	20,000	23,050	24,000	25,000	3%	25,750	3%	26,523	3%	27,318	3%	28,138
Fund 425 - Public Safety Grant	-	-	-	-	157,000	3%	157,000	3%	157,000		-	-	-
Fund 500 - Lighting Assessment	6,000	6,000	10,000	10,000	10,000		10,000		10,000		10,000		10,000
Fund 510 - NPDES	214,946	291,000	217,760	270,000	242,000	3%	249,260	3%	256,738	3%	264,440	3%	272,373
Fund 700 - CIP 16-702 Reimbursement	1,641,929	-	-	-	-	-	-	-	-	-	-	-	-
Fund 700 - Other CIP	15,255	-	-	-	-	-	-	-	-	-	-	-	-
Fund 716 - Comcast PEG	-	-	7,000	-	-	-	-	-	-	-	-	-	-
Fund 740 - Comm Facilities/Open Space	6,550	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers In	2,559,747	1,223,896	1,084,805	1,376,393	1,630,000		1,535,840		1,257,605		1,133,323		1,167,023
TOTAL SOURCES	10,829,711	9,928,887	10,055,477	10,552,134	11,361,241		11,559,018		11,645,440		11,892,222		12,304,623
USES													
General Fund Expenditures													
General Government	1,512,808	1,814,263	1,604,785	1,697,897	1,870,318	3%	1,926,428	3%	1,984,220	3%	2,043,747	3%	2,105,059
Police	2,805,252	3,016,816	3,030,934	3,369,839	3,608,558	3%	3,716,815	3%	3,828,319	3%	3,780,830	3%	3,894,255
Public Works / Engineering	1,341,861	1,447,733	1,447,089	1,685,081	1,817,227	3%	1,871,744	3%	1,852,896	3%	1,908,483	3%	1,965,737
Parks & Recreation / Parks Maint	1,304,221	1,421,420	1,357,792	1,586,081	1,636,791	3%	1,685,895	3%	1,736,472	3%	1,788,566	3%	1,842,223
Planning	617,689	760,404	653,361	770,923	843,731	3%	869,043	3%	895,114	3%	921,968	3%	949,627
Non-Departmental	529,044	705,755	935,366	930,426	1,022,491	7%	1,091,063	6%	1,160,242	4%	1,206,781	4%	1,250,771
Total General Fund Expenses	8,110,875	9,166,391	9,029,327	10,040,247	10,799,116		11,160,987		11,457,263		11,650,374		12,007,672
Transfer Out (to Other Funds)													
Fund 100 - Palos (COP 2010 Loan Repayment)	-	-	-	116,019	112,819		114,619		116,219		117,506		113,469
Fund 700 - Capital Projects	173,854	-	27,810	186,000	-	-	-	-	-	-	-	-	-
Fund 701 - 2010 COP Town Hall Improve	114,419	115,485	830,063	-	-	-	-	-	-	-	-	-	-
Fund 711 - Pavement Management Program	447,044	688,524	-	-	-	-	-	-	-	-	-	-	-
Fund 750 - Asset Replacement	233,000	166,000	97,000	50,000	55,000		-	-	-	-	-	-	-
Total Transfers Out	968,317	970,009	954,874	352,019	167,819		114,619		116,219		117,506		113,469
TOTAL USES	9,079,192	10,136,400	9,984,201	10,392,266	10,966,935		11,275,606		11,573,482		11,767,880		12,121,141
Operating Surplus / (Deficit)	1,750,519	(207,513)	71,276	159,868	394,306		283,412		71,958		124,342		183,482
Beginning Fund Balance	3,375,320	4,530,170	5,134,045	5,040,567	5,035,435		5,4						

INTRODUCTION



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 monitor 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.

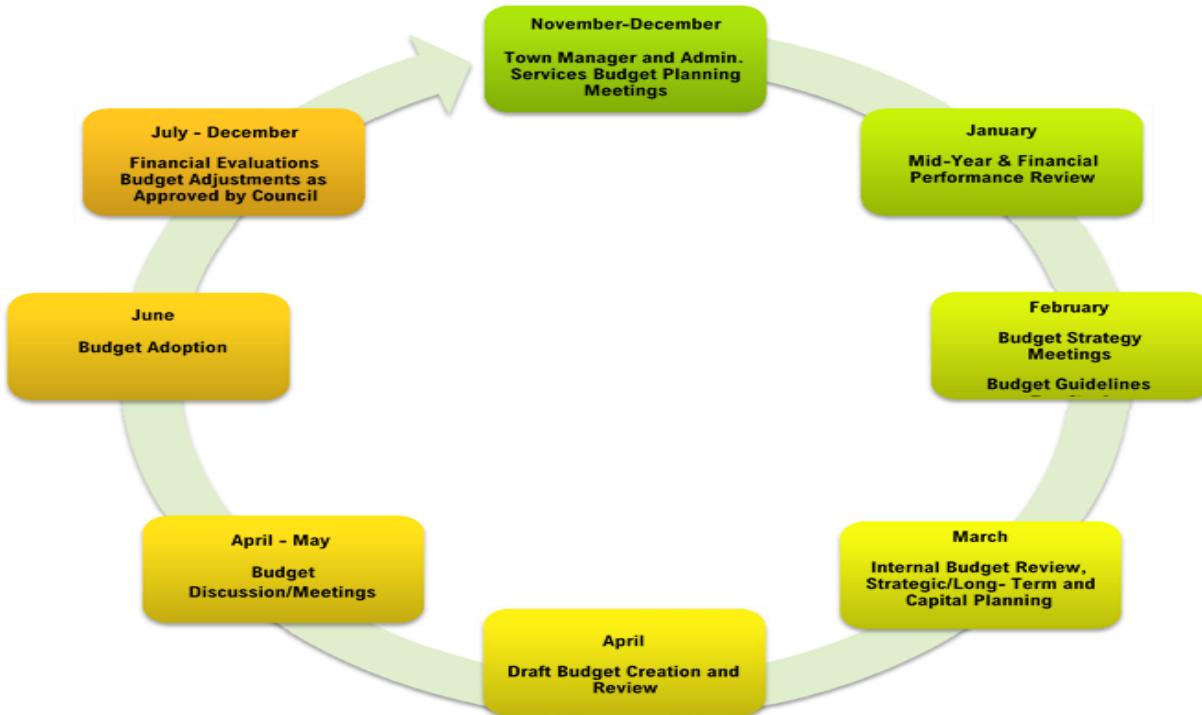
Continuous Budget Monitoring

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



2022 Budget Calendar and Time Frame of Significant Events

- January 26 Council discussed Mayor's Proposed Town Council Goals for 2022
- February 9 Council adopted Mid-Year Budget Adjustments and Town Council Goals for 2022
- April 13 Council provided input on Proposed Capital Asset Replacement 5-Year Plan
- April 27 Council provided input of the 5-year Capital Improvement Program (CIP) Plan
- May 11 Council provided input on the preliminary budget and adopted Employment Agreements with the Town's four bargaining units
- May 25 Council adopted the FY 2022/23 Master Fee Schedule
- June 1 Audit and Finance Committee reviewed the FY 2022/23 Proposed Operating and CIP Budgets
- June 8 Council reviewed the FY 2022/23 Proposed Operating and CIP Budgets and provided direction to staff
- June 22 Scheduled adoption of the FY 2022/23 Proposed Operating and CIP Budgets
- July 1 Beginning of new Fiscal Year and new budget cycle

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?

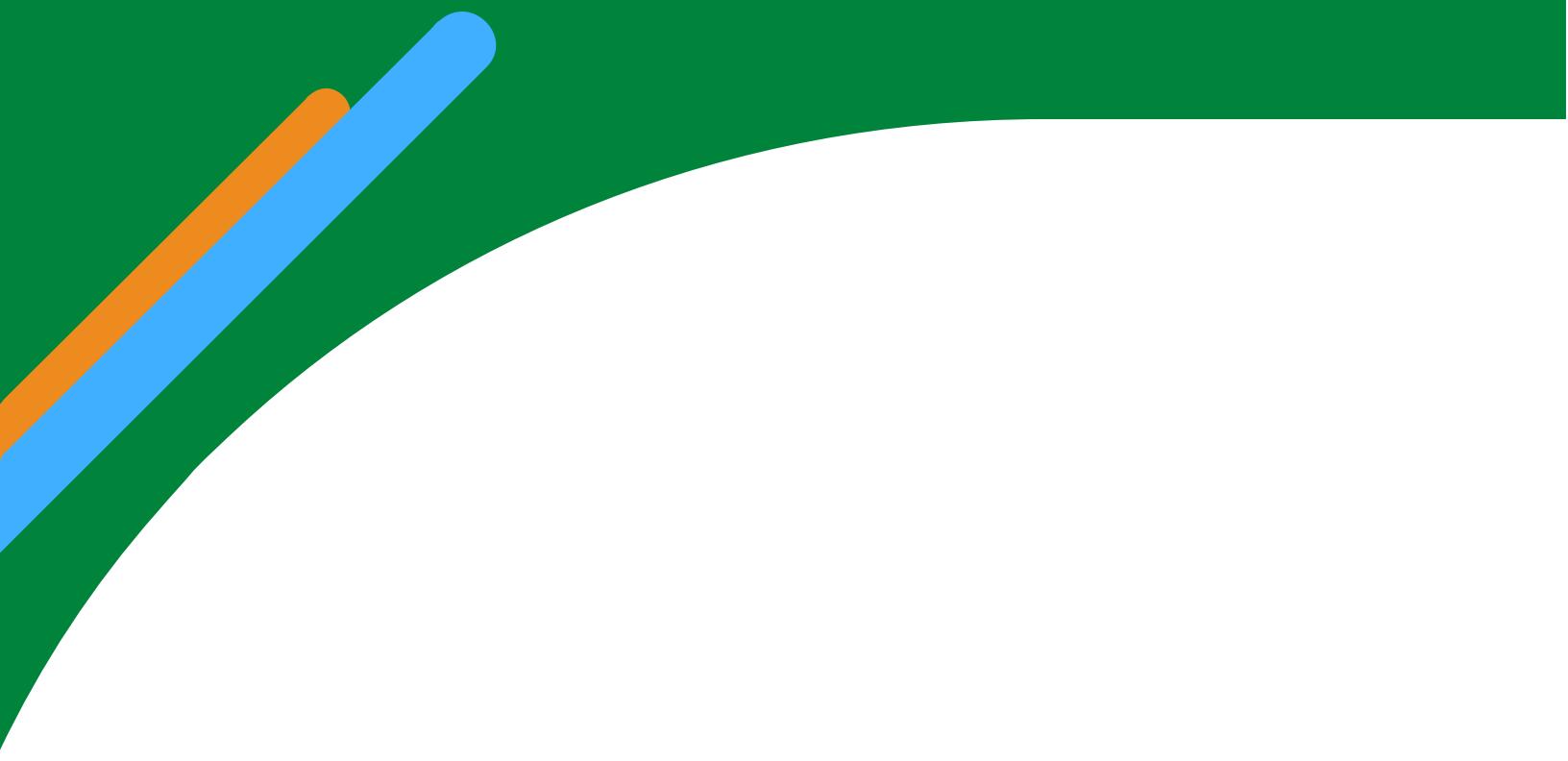
The budget is created by first establishing the goals and priorities for the Town as determined by the Council during annual strategic planning meetings with Town staff and the public. Once these goals are determined, a draft is created to accomplish those goals and priorities. Actual expenses and revenues 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 30 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.





GENERAL FUND





GENERAL FUND OVERVIEW

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, and Information Technology), Public Safety, Planning Services (including Code Enforcement), Public Works Engineering, Storm Drain 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					
TYPE		ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22
REVENUES	Revenues	8,269,964	8,704,990	8,970,672	9,175,741
	Transfers-In	2,559,747	1,223,896	1,084,805	1,376,393
TOTAL SOURCES		10,829,711	9,928,886	10,055,477	10,552,134
EXPENDITURES	Expenses	8,110,875	9,166,391	9,029,326	10,040,247
	Transfers-Out	968,317	970,009	954,874	352,019
TOTAL USES		9,079,192	10,136,400	9,984,200	10,392,266
	Operating Surplus/(Deficit)	1,750,519	(207,514)	71,277	159,868
	Beginning Fund Balance	3,375,320	4,530,170	5,134,044	5,040,566
	Adjustments to Fund Balance	(595,669)	811,388	(164,755)	(165,000)
ENDING FUND BALANCE		4,530,170	5,134,044	5,040,566	5,035,434
GENERAL FUND RESERVE		56%	56%	56%	50%

The General Fund budget for FY 2022/23 is \$11.3 million in revenue and \$11 million in operating expenditures, including non-operating transfers. The projected fiscal year end General Fund Reserve is 50 percent, which meets the Town's General Fund Reserve policy of 50 percent established in 2015 by Resolution 5-2015.

GENERAL FUND REVENUES

The FY 2022/23 General Fund total revenue budget is \$11.3 million including \$1.6 million of transfers in from various funds. Following is the FY 2022/23 distribution of General Fund revenues.

Property Tax	47%	Planning	5%
Transfers In	14%	Public Works	4%
Sales Tax	12%	Other	2%
Franchise Fees	8%	Police	1%
Parks & Recreation	6%	Property Rental	1%

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.

While property tax revenue is the single largest source of revenue to the General Fund, the Town receives only 5.32 percent 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 School District (13.36%), Acalanes Union High School District (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 percent of the sales tax to cities and counties.

In 2012 Moraga voters approved Measure K, a 20-year 1 percent 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 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 \$866,000 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 2022/23 General Fund total expenditure budget is \$10.8 million. The \$10.8 million in operating budget expenditures are organized by the following seven program areas.

General Government	17%	Planning	8%
Police	31%	Non-Departmental	9%
Public Works/Engineering	17%	Transfers-Out	3%
Parks & Recreation/Park	15%		

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

CATEGORY	GENERAL FUND REVENUE				
	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
Property Tax	4,163,616	4,374,049	4,729,061	4,922,666	5,151,908
Real Property Transfer Tax	145,553	159,559	283,269	240,000	240,000
Sales Tax	1,148,212	1,042,050	1,153,003	1,260,935	1,322,413
Franchise Fees	827,042	833,439	834,981	846,722	866,000
Garbage Vehicle FF	433,216	688,524			
Interest	59,151	87,344	24,860	45,000	54,088
Property Rent	99,277	100,130	99,106	111,492	99,279
Parks & Rec/Maint	362,254	421,938	499,750	442,455	704,230
Planning	427,719	418,252	514,939	560,500	601,500
Police	88,024	72,973	50,337	77,400	65,700
Public Works/Engineer	322,141	354,417	393,586	440,500	415,500
Misc Fees	193,759	152,316	387,782	228,071	210,623
Transfers In	2,559,747	1,223,896	1,084,805	1,376,393	1,630,000
	10,829,711	9,928,887	10,055,478	10,552,134	11,361,241

Property Taxes - Property tax revenue is the Town's largest revenue source, representing 48 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.

Property taxes and property transfer taxes are projected to slightly increase in FY 2022/23 due to housing turnover. The Town's property tax revenue consultant, Avenu Insights, projects a 4.7 percent increase in property tax revenue in FY 2022/23 and a 3 – 4 percent annual increase in property taxes over the next five years.

Sales Tax Bradley-Burns – Sales tax is the second largest General Fund revenue source, representing 12 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.

Avenu Insights, the Town's sales tax consultant, projects a steady increase in sales tax revenue in FY 2022/23 and projects a 4.9 percent increase to \$1,322,413.

Franchise Fees – Projection is based on historical trends and projected receipts for FY 2022/23.

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 \$54,088 in FY 2022/23.

Property Rent - Moraga Country Club and Growing Light Montessori leases are adjusted annually in March based on CPI. Revenue is projected at \$99,279.

Department Fees for Planning, Parks & Rec, Public Works

Planning – FY 2022/23 revenues are projected at \$601,500. Fees for services are projected to cover 71 percent of the cost of providing planning services.

Parks and Rec - The FY 2022/23 projections assume a 60 percent increase in revenue due to the lease revenue provided by the new agreement with Wedgewood Weddings and the expansion of the Town's recreation programs, classes and events. Recreation fees are projected to cover 70 percent of the cost of providing Recreation services and the Events and Rentals revenue is projected to cover 88 percent of the cost of maintaining the Hacienda facility and grounds.

Public Works/Engineering – FY 2022/23 revenues are projected to generate \$415,500 in fees which in conjunction with other restricted revenue sources, cover approximately 61 percent 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 impact of the pandemic and assist in recovery. Consistent with the ARPA Final Rule and the Town's ARPA Expenditure Plan adopted in February 2022, in FY 2022/23, the General Fund is budgeted to receive a transfer of \$310,000 for general government services and \$125,000 to fund the enhanced storm drain operations and maintenance program.

GENERAL FUND EXPENSE HIGHLIGHTS

In FY 2022/23, expenses (including transfers-out for debt service and capital projects) are projected at \$10.8 million. An overview and description of the Town's General Fund budget for the five-year period of FY 2018/19 through FY 2022/23 by category as follows:

GENERAL FUND EXPENDITURE					
	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
General Government	1,512,808	1,814,263	1,604,785	1,697,897	1,870,318
Parks & Rec/Maint	1,304,221	1,421,420	1,357,792	1,586,081	1,636,791
Planning	617,689	760,404	653,361	770,923	843,731
Police	2,805,252	3,016,816	3,030,934	3,369,839	3,608,558
Public Works/Engineer	1,341,861	1,447,733	1,447,089	1,685,081	1,817,227
Non-Departmental	529,044	705,755	935,366	930,426	1,022,491
Transfers Out	968,317	970,009	954,874	352,019	167,819
Total GF Expenses	9,079,192	10,136,400	9,984,201	10,392,266	10,966,935

Police

Police expenses for FY 2022/23 are projected to increase by 7 percent to reflect the \$162,000 cost of adding the Tobacco grant funded police officer, the equity increase of 8 percent for police officer salaries in accordance with the 2022 - 2024 Police Officers Association Memorandum of Understanding with the Town, an increase in the Town's Animal Services and Dispatch contracts with Contra Costa County, as well as an increase in the cost of fuel.

Parks & Recreation

The FY 2022/23 proposed expenses are projected to increase by 3.2 percent which reflects a decrease in the expenses for Hacienda Events due to the new lease agreement with Wedgewood Weddings, an increase in the Recreation expenses due to the expansion of programs, and an increase in the Parks and Open Space budget to reflect the increasing costs of fire abatement on Town owned parcels.

Planning

Planning expenses are projected to increase by \$72,808 over the FY 2022/23 budget attributable mainly to the increase in personnel costs which reflect the upgrade of the Senior Planner classification to Principal Planner and salary increases negotiated by the Town's Department Directors and Mid-Management bargaining groups and the Moraga Employees Association.

Non-Departmental

Non-Departmental expenses are projected to increase by approximately \$92,000 to \$1,022,491 mainly attributable to an increase in CalPERS unfunded liability payments as discussed in the section below.

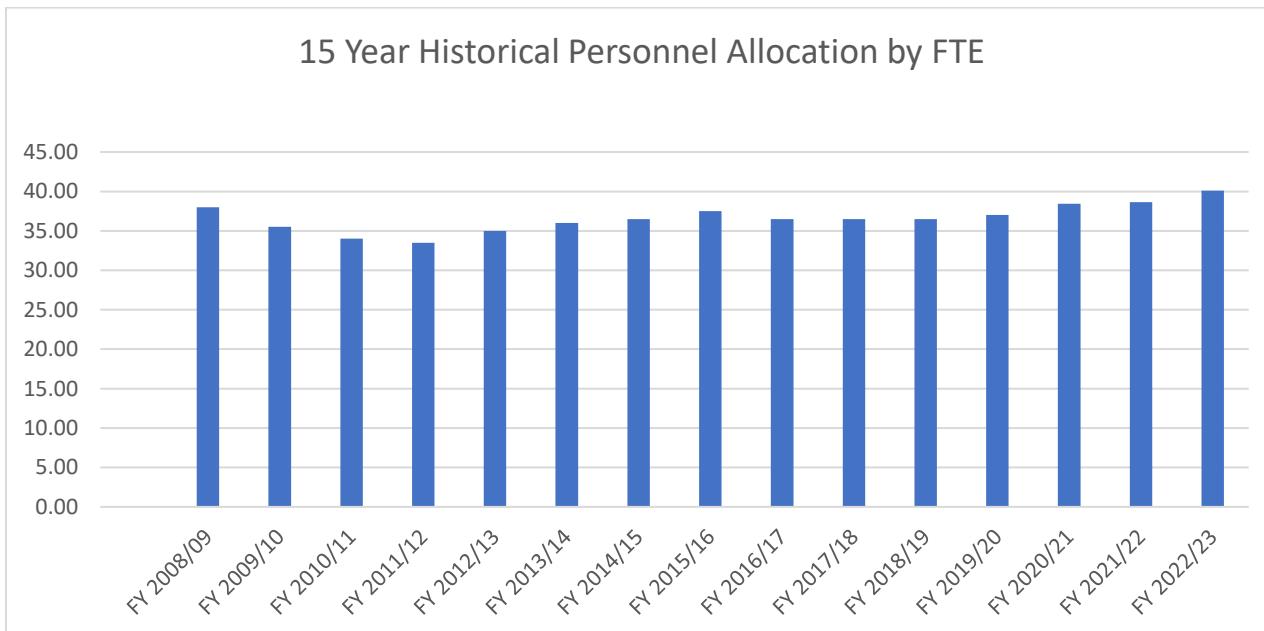
Personnel Costs

The FY 2022/23 proposed budget for personnel expenditures (such as salaries and benefits) is \$6,901,545. As is typical in any service organization, expenditures associated with personnel constitute the largest, single expenditure in the operating budget.

FY 2022/23 personnel costs include a Cost-of-Living Adjustment of 5.2 percent for mid-management and miscellaneous employees, an 8 percent equity adjustment for public safety officers, and a 1.8 – 12.3 percent equity adjustment for Directors. Personnel Costs in FY 2022/23 account for approximately 66 percent of the total operating budget. As is typical in municipal agencies, the largest expense is in the Police Department, followed by Public Works/Engineering and General Government.

PERSONNEL COSTS BY DEPARTMENT FY 2022/23			
	Personnel Costs	% of Total Personnel Costs	% of Total Operating Budget
General Government	1,188,636	17%	11%
Parks & Rec/Maint	899,956	13%	8%
Planning	776,631	11%	7%
Police	2,932,878	42%	28%
Public Works/Engineer	1,265,444	18%	12%
Total	7,063,545	100%	66%

The FY 2022/23 Budget includes 40.1 FTE employees which reflects the addition of the Tobacco grant funded Police Officer and the 0.45 part-time Administrative Assistant in Parks and Recreation who previously was counted as a temporary employee.



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 employees contribute the full annual projected cost of CalPERS for current employees at the following rates:

	Employer Contribution	Less Employee Contribution of the Employer's Cost	Net Employer Contribution
Misc. Classic	10.32%	4.00%	6.32%
Safety Classic	18.17%	4.00%	14.17%
Misc PEPRA	7.47%		7.47%
Safety PEPRA	12.78%		12.78%

Unfortunately, like most other California cities, the Town has CalPERS unfunded liability for past years. The Town's unfunded liability payment increased by 17 percent or \$99,068 from \$568,353 to \$667,421. 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, 2020) the Town's total unfunded liability is \$8.6 million. The Town's PEPRA pension plan is funded at approximately 90 percent while the Classic plans are funded at approximately 70 percent (funding ratio). Compared to other agencies, the Town is in a relatively good position. If the Town were to exit CalPERS the estimated cost (unfunded termination liability) would be \$49.6 million dollars.

ESTIMATED CALPERS UNFUNDDED LIABILITY PAYMENTS					
	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Misc. Classic	365,613	399,000	433,000	452,000	470,000
Safety Classic	294,729	319,000	343,000	359,000	373,000
Misc PEPRA	4,216	2,700	3,400	3,700	4,000
Safety PEPRA	2,863	3,500	4,100	4,400	4,700
ESTIMATED PAYMENT	667,421	724,200	783,500	819,100	851,700

The Town makes a one-time prepayment for unfunded liabilities in July of each year in order to receive a 3 percent discount. The FY 2022/23 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, 2023 General Fund Reserve is projected at \$5.43 million or 50.3 percent. The table below provides the projected General Fund Reserve for FY 2018/19 through FY 2022/23. The Five-Year Revenue and Expenditure Summary projects a 50 percent reserve level through FY 2026/27.

GENERAL FUND UNASSIGNED RESERVES					
	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
Operating Surplus/(Deficit)	1,750,519	(207,513)	71,277	159,868	394,306
Beginning Fund Balance	3,375,320	4,530,170	5,134,045	5,040,567	5,035,435
Ending Fund Balance	5,125,839	4,322,657	5,205,322	5,200,435	5,429,741
Adjustments	(595,669)	811,388	(164,755)	(165,000)	
Adjusted Ending Fund Balance	4,530,170	5,134,045	5,040,567	5,035,435	5,429,741
General Fund Reserve	56%	56%	56%	50%	50%



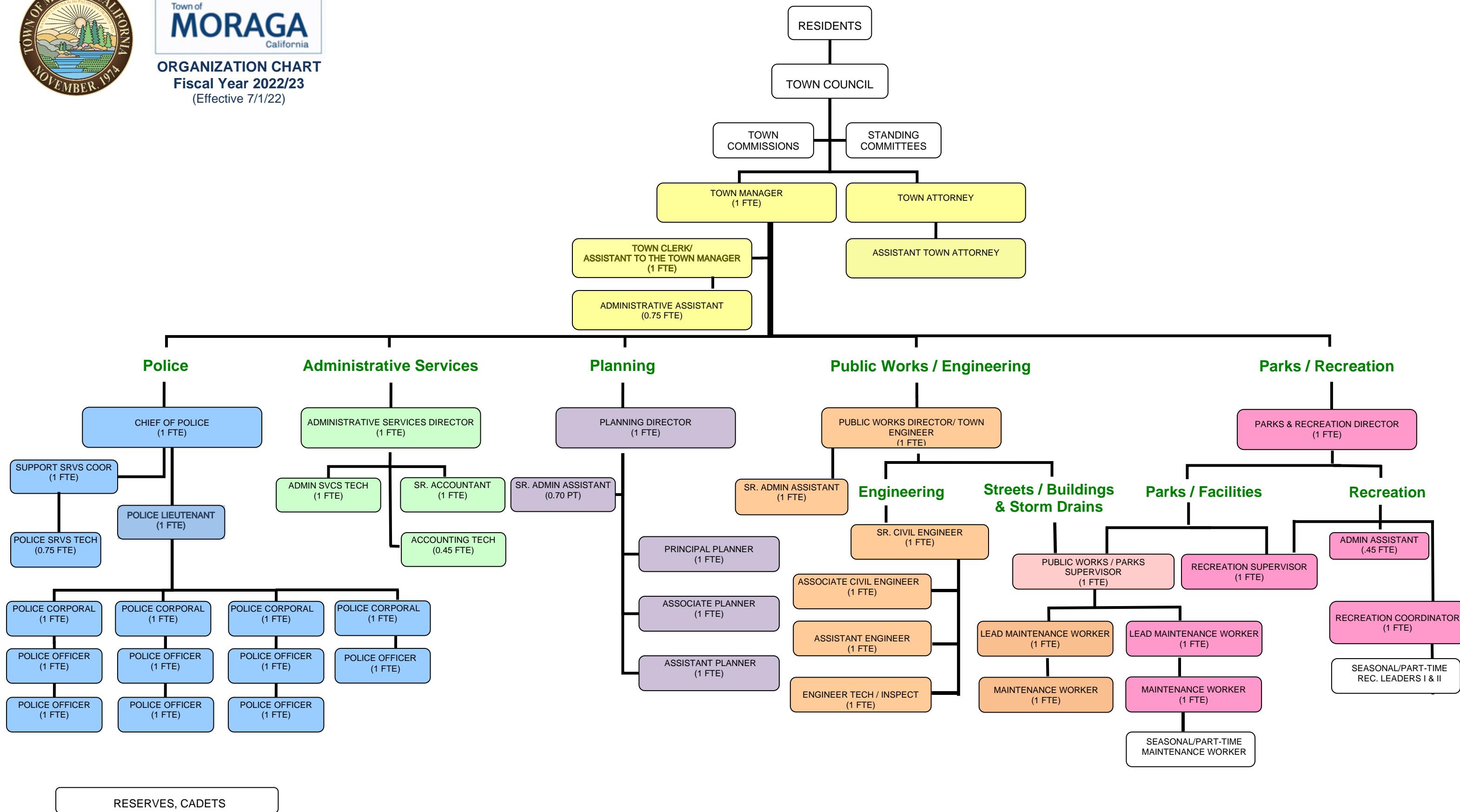


Town of
MORAGA
California

ORGANIZATION CHART

Fiscal Year 2022/23

(Effective 7/1/22)





FY 2018 to FY 2022-23 FTE by Department

Department	Position	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Adopted FY22-23
General Government	Accounting Technician (Confidential)			0.45	0.45	0.45
	Admin Svrc Technician (Confidential)	1.00	1.00	1.00	1.00	1.00
	Admin Svcs Director (Confidential)	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant	0.75	0.75	0.75	0.75	0.75
	Senior Accountant (Confidential)	1.00	1.00	1.00	1.00	1.00
	Town Clerk/Asst TM	1.00	1.00	1.00	1.00	1.00
	Town Manager	1.00	1.00	1.00	1.00	1.00
General Government Subtotal		5.75	5.75	6.20	6.20	6.20
Parks & Rec	Admin Assistant					0.45
	Lead Maintenance Worker	0.31	0.31	0.31	0.85	1.01
	Maintenance Worker	1.60	1.60	1.85	1.50	1.50
	Parks and Rec Director	1.00	1.00	1.00	1.00	1.00
	PW/Parks Maint Supervisor	0.38	0.38	0.38	0.38	0.43
	Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
	Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
	Senior Maintenance Worker	0.85	0.85	0.85	0.31	
Parks & Rec Subtotal		5.29	5.29	5.54	5.73	6.39
Planning	Administrative Assistant			0.50		
	Assistant Planner	1.00	0.50	1.00	1.00	1.00
	Associate Planner	1.00	1.00	1.00	1.00	1.00
	Planner Director	1.00	1.00	1.00	1.00	1.00
	Principal Planner					1.00
	Senior Planner	1.00	1.00	1.00	1.00	
	Senior Admin Assistant	1.00	1.00		0.70	0.70
Planning Subtotal		5.00	4.50	4.50	4.70	4.70
Police	Police Chief	1.00	1.00	1.00	1.00	1.00
	Police Corporal	4.00	4.00	4.00	4.00	4.00
	Police Lieutenant	1.00	1.00	1.00	1.00	1.00
	Police Officer	6.00	6.00	6.00	6.00	7.00
	Police Svcs Technician	0.75	0.75	0.75	0.75	0.75
	Support Svcs Coord	1.00	1.00	1.00	1.00	1.00
Police Subtotal		13.75	13.75	13.75	13.75	14.75
Public Works	Administrative Assistant	1.00	1.00	1.00	1.00	
	Assistant Engineer		1.00	1.00	1.00	1.00
	Associate Engineer		1.00	1.00	1.00	1.00
	Engineering Technician/Inspector	1.00			1.00	1.00
	Lead Maintenance Worker	0.69	0.69	0.69	0.15	0.99
	Maintenance Worker	0.40	0.40	1.15	0.50	0.50
	Public Works Director	1.00	1.00	1.00	1.00	1.00
	PW/Parks Maint Supervisor	0.62	0.62	0.62	0.62	0.57
	Senior Administrative Assistant					1.00
	Senior Engineer	1.00	1.00	1.00	1.00	1.00
	Senior Maintenance Worker	0.15	0.15	0.15	0.69	
Public Works Subtotal		5.86	6.86	7.61	7.96	8.06
Grand Total		35.65	36.15	37.60	38.34	40.10

OPERATING BUDGET SUMMARY - REVENUE AND EXPENDITURE

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ADJUSTED FY 2021-22	ADOPTED FY 2022-23
SOURCES					
General Fund Revenues					
Property Tax	4,163,616	4,374,049	4,729,061	4,922,666	5,151,908
Real Property Transfer Tax	145,553	159,559	283,269	240,000	240,000
Sales & Use Tax	1,148,212	1,042,050	1,153,003	1,260,935	1,322,413
Franchise Fees	827,042	833,439	834,981	846,722	866,000
Garbage - Vehicle Impact Fees	433,216	688,524	-	-	-
Interest	59,151	87,344	24,860	45,000	54,088
Property Rentals	99,277	100,130	99,106	111,492	99,279
Planning Fees	427,719	418,252	514,939	560,500	601,500
Parks & Recreation Fees	362,254	421,938	499,750	442,455	704,230
Police Fees	88,024	72,973	50,337	77,400	65,700
Public Works Fees	322,141	354,417	393,586	440,500	415,500
Misc Fees, Fines & Revenue, MVL	193,759	152,316	387,782	228,071	210,623
Total General Fund Revenues	8,269,964	8,704,991	8,970,672	9,175,741	9,731,241
Transfers In (from other funds)					
Fund 100 - Palos Colorados	-	255,000	-	-	-
Fund 102 - Transfer from ARPA Fund	-	-	-	371,174	435,000
Fund 103 - COPS / SLESF - Public Safety	103,060	140,000	150,000	150,000	160,000
Fund 109 - Prop 172 Public Safety Sales Tax	71,810	59,000	76,000	78,000	85,000
Fund 140 - Lighting Assessment District	-	-	140,000	-	-
Fund 205 - Gas Tax	376,385	432,896	410,995	453,219	496,000
Fund 210 - Measure J	105,000	20,000	50,000	20,000	20,000
Fund 230 - Traffic Safety	18,812	20,000	23,050	24,000	25,000
Fund 425 - Public Safety Grant					157,000
Fund 500 - Lighting Assessment	6,000	6,000	10,000	10,000	10,000
Fund 510 - NPDES	214,946	291,000	217,760	270,000	242,000
Fund 700 - CIP 16-702 Reimbursement	1,641,929	-	-	-	-
Fund 700 - Other CIP	15,255	-	-	-	-
Fund 716 - Comcast PEG	-	-	7,000	-	-
Fund 740 - Comm Facilities/Open Space	6,550	-	-	-	-
Total Transfers In	2,559,747	1,223,896	1,084,805	1,376,393	1,630,000
TOTAL SOURCES	10,829,711	9,928,887	10,055,477	10,552,134	11,361,241
USES					
General Fund Expenditures					
General Government	1,512,808	1,814,263	1,604,785	1,697,897	1,870,318
Police	2,805,252	3,016,816	3,030,934	3,369,839	3,608,558
Public Works / Engineering	1,341,861	1,447,733	1,447,089	1,685,081	1,817,227
Parks & Recreation / Parks Maint	1,304,221	1,421,420	1,357,792	1,586,081	1,636,791
Planning	617,689	760,404	653,361	770,923	843,731
Non-Departmental	529,044	705,755	935,366	930,426	1,022,491
Total General Fund Expenses	8,110,875	9,166,391	9,029,327	10,040,247	10,799,116
Transfer Out (to Other Funds)					
Fund 100 - Palos (COP 2010 Loan Repayment)	-	-	-	116,019	112,819
Fund 700 - Capital Projects	173,854	-	27,810	186,000	-
Fund 701 - 2010 COP Town Hall Improve	114,419	115,485	830,063	-	-
Fund 711 - Pavement Management Program	447,044	688,524	-	-	-
Fund 750 - Asset Replacement	233,000	166,000	97,000	50,000	55,000
Total Transfers Out	968,317	970,009	954,874	352,019	167,819
TOTAL USES	9,079,192	10,136,400	9,984,201	10,392,266	10,966,935
Operating Surplus / (Deficit)	1,750,519	(207,513)	71,276	159,868	394,306

FY 2022-23 USE OF RESTRICTED FUNDS

DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	DEPT ALLOCATED TO
Fund 100 - Palos Colorados	-	255,000	-	-	-	520
Fund 102 - Transfer from ARPA	-	-	-	310,000	310,000	Government Services
Fund 102 - Transfer from ARPA	-	-	-	61,174	125,000	730
Fund 103 - COPS/SLESF-PS	103,060	140,000	150,000	150,000	160,000	620
Fund 109 - Prop 172 Public Safety SalesTax	71,810	59,000	76,000	78,000	85,000	620
Fund 140 - Lighting Assess District	-	-	140,000	-	-	730
Fund 205 - Gas Tax	376,385	432,896	411,071	453,219	496,000	740
Fund 210 - Measure J	10,000					710
Fund 210 - Measure J	105,000	20,000	50,000	20,000	20,000	910
Fund 230 - Traffic Safety	18,812	20,000	23,050	24,000	25,000	610
Fund 425 - Public Safety Grants					157,000	620
Fund 500 - Lighting Assessment	6,000	6,000	10,000	10,000	10,000	525
Fund 510 - NPDES	214,946	291,000	291,000	270,000	242,000	730
Fund 700 - CIP 16-702 Reimbursement	1,641,929	-	-	-	-	FUND 700
Fund 700 - Other CIP	15,255	-	-	-	-	FUND 700
Fund 740 - Com Facilities/Open Space	6,550	-	-	-	-	853
Total	2,569,747	1,223,896	1,151,121	1,376,393	1,630,000	



GENERAL GOVERNMENT



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

MISSION

The mission of the Town of Moraga is to provide high-quality customer service that reflects the vision of the Town's elected, appointed, and volunteer citizens and preserves and enhances the unique quality of life including preserving the natural landscaping and semi-rural character of the Town, supporting quality education and leisure opportunities, and providing a safe environment. 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 in a transparent manner.

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. 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 when a majority of Councilmembers agree to place a particular item 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 Commissions and Committees have the ability to make informed decisions; and direct the organization based on the Council's policy 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.

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 Commissions and 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 projects 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.

GENERAL GOVERNMENT					
	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
Town Council	39,808	35,632	49,012	44,945	45,845
Town Manager	282,668	297,623	299,031	320,289	345,618
Town Clerk	242,037	245,403	270,388	273,552	317,330
Legal	352,293	505,320	318,180	300,000	305,000
Total Expenses	674,769	838,575	666,223	665,234	696,463

ACCOMPLISHMENTS FOR FY 2021-22

- Continued positioning the Town for long-term fiscal sustainability, which included:
 - Completed the Fiscal Year 2020/21 Annual Comprehensive Financial Report (ACFR) and received Government Finance Officers Association (GFOA) Award of Excellence.
 - General Fund Reserve as of June 30, 2021 was \$5 million or 55.8% of expenses.
 - Received \$2.25 million payment from Palos Colorados developer.
- Focused on traffic safety, including development of a Local Road Safety Plan to enable a more systematic approach to improving road safety and a project to improve the striping and signage at multiple crosswalks to improve pedestrian safety.
- Initiated work on the Comprehensive Advanced Planning Initiative to update the Town's Housing Element and General Plan to meet the Town's Regional Housing Needs Allocation to rezone for an additional 1,118 residential units and to rezone the Bollinger Canyon Special Study Area, including completion of an Environmental Impact Report. The engagement process has included a Housing Survey that over 1,000 individuals participated in, multiple community meetings, stakeholder meetings, Joint Planning Commission and Town Council meetings, and an online site assessment tool.
- Completed construction of the Canyon Road Bridge. Opened both lanes of the bridge and held an opening celebration on January 20, 2020. Ensured timely reimbursement of funds to maintain the Town's cash flow.
- Received a three-year \$470,000 Tobacco grant to fund a Juvenile Police Officer and funding from the National Opioid settlement to provide training and supplies to address the opioid crisis.
- Storm Drains:
 - Initiated design work on the \$1.7 million 2021-23 Annual Storm Drain Repairs project to identify weaknesses and proactively repair the public storm drain system to reduce the risk of sinkholes.
 - Initiated work on the Moraga Road Drainage Project to address the flooding issues along the east side of Moraga Road.
 - Completed design work to repair three sections of the publicly owned system that are failing (Moraga Road and Hacienda Park Storm Drain Rehabilitation Retrofit Project);
 - Completed phase I of the Laguna Creek Restoration project including 65% designs, environmental clearance, and securing additional grant funds; and
- Streets:
 - Completed the 2021 Pavement Overlay Program and Annual Repair program; and
 - Commenced design work on the 2022 and 2023 "Worst Streets First" Pavement Rehabilitation Projects;
- Implemented elements of the Climate Action Plan, including:
 - Multiple aspects of SB 1383 mandatory Organic Waste Reduction, including Model Water Efficiency Landscaping Ordinance (MWELO) and a recycled paper product procurement policy.
 - Initiated work on a Town Facility Energy Generation Study to identify alternative energy options and redundant power resources to maintain critical operations;
 - Purchased the Town's first fuel-efficient hybrid vehicle;

- Continued the Town's partnership with Sustainable Contra Costa County on the Moraga Sustainability Challenge and the Town's designation as a Tree City USA.
- 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.
- Transitioned Hacienda de las Flores events management to Wedgewood Weddings in November 2021 to realize a \$200,000 reduction in the Town's subsidy of Hacienda events and grounds maintenance operations.
- Reorganized the Parks and Recreation Department to expand recreation program offerings, assume Town-wide public information and outreach responsibilities, and manage the Town's fire abatement and capital asset replacement programs.
- Completed a fire abatement study and developed a work plan to strategically address the increasing fire prevention work on Town properties, especially the 250-acre Mulholland Open Space Reserve.
- Proclaimed November 14 to 20, 2021 United Against Hate Week (UAH); distributed Moraga Stands United Against Hate posters and hung banners; created a UAH webpage on the Town's website with information and actions on how to get involved; and spread the word about UAH on social media.

ADMINISTRATIVE SERVICES DEPARTMENT

MISSION

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

DESCRIPTION OF RESPONSIBILITIES AND SERVICES

The Administrative Services Department consists of Finance, Human Resources, Risk Management, and Information Technology operations. Staff includes three full-time employees: A Director, Senior Accountant, 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-term 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 an Annual Comprehensive Financial Report (ACFR) for each fiscal year end. The ACFR is audited by Maze & Associates, based in Pleasant Hill, California, who has served as the Town's external independent auditor since 2012. The yearly audit process takes about six months to complete. For the most recent audit year ended June 30, 2021, Maze & Associates opined that the Town's financial statements are clean and conform to generally accepted accounting principles. In addition, for the seventh 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. Technology plays an integral and fundamental role in the Town's operational success. As downtime to the IT infrastructure 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.

ADMINISTRATIVE SERVICES				
	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22
ADOPTED FY22-23				
Administrative Services	498,060	628,045	599,946	656,806
IT Services	97,941	94,085	83,393	102,305
Total Expenses	596,001	722,130	683,339	759,111
				856,525

ACCOMPLISHMENTS FOR FY 2021-22

- Developed balanced budget for FY 2021-22 and maintained required General Fund reserves.
- Completed the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year ended June 30, 2021.
- Submitted for Certificate of Achievement for Excellence in Financial Reporting from the national Government Finance Officers Association (GFOA) for Fiscal Year ended June 30, 2021.
- 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 an Administrative Services Director, Principal

Planner, Police Lieutenant, Police Officer, Accountant, Accounting Technician and Engineering Technician/Inspector.

- Administered the Federal American Rescue Plan Act (ARPA) funding program, adopted the Town Council approved ARPA Expenditure Plan and submitted the required annual report.
- 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.
- Assisted in labor negotiations with the Town's four bargaining groups.

GOALS FOR FY 2022-23

- Implement an upgrade of the Springbrook Financial System (including the Payroll, Project Management, Human Resources, Purchase Order and the Advanced Capital Budgeting modules) to the Cloud to improve the accuracy of the Town's recordkeeping, expand access to reports, and increase efficiencies.
- Reengineer the Town's budget preparation process for next fiscal year to take advantage of the reporting capabilities of Springbrook Cloud and consider implementing a two-year budget.
- Monitor the FY 2022-23 Budget, complete the Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2022, 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.
- Implement new GASB pronouncements 96- 99.
- Integrate AB 1383 CalRecycle requirements and ensure Town-wide reporting requirements are met.



POLICE DEPARTMENT



MISSION

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

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

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

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

We will strive to make our neighborhoods drug-free.

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

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

DESCRIPTION OF RESPONSIBILITIES AND SERVICES

The Moraga Police Department is responsible for providing public safety and customer service to the residents, visitors, and businesses of our community. This includes police patrol services, criminal investigations, development of disaster response plans and 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.

The Town was awarded a three-year \$470,000 Tobacco grant in 2021 to fund a police officer to enforce tobacco-related laws and provide tobacco-related education and outreach designed to reduce the use of tobacco-related products by juveniles. The Proposed FY 2022/23 Budget includes an additional \$162,000 for a new Juvenile Officer in the patrol division, increasing the Town's sworn police personnel to 13.

POLICE					
	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
Administration	839,970	950,750	932,079	1,022,113	1,069,034
Patrol	1,817,957	1,891,427	1,918,347	2,147,460	2,337,423
Support Services	147,325	174,637	180,156	199,966	202,099
Total Expenses	2,805,252	3,016,814	3,030,582	3,369,539	3,608,556

ACCOMPLISHMENTS FOR FY 2021-22

- 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.
- Obtained a Department of Justice Tobacco Grant to fund a 13th police officer position for three years.
- Responded to the PG&E Public Safety Power Shutoffs, establishing communication with the utility, and providing information to residents.
- Obtained surplus military generator at no cost to the Town to provide power to Town facilities during outages.
- 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 with the new Zonehaven application that is being used throughout the State and Contra Costa County.
- Participated in training Zonehaven personnel regarding evacuation procedures.
- Purchased and deployed new Bleeding Control Kits and Ambu-bag resuscitators in patrol vehicles to provide immediate assistance to residents suffering from traumatic injury or other medical conditions.
- Continued to participate in virtual emergency evacuation drills with MOFD and other agencies in Lamorinda.
- Issued over 600 citations, made 75 arrests, wrote 900 incident reports, and recorded over 150 Part 1 crimes during the year, all of which were higher than last year.
- Continued to expand MPD's social media presence on Facebook, Instagram, and Twitter to provide information to the community.
- Continued to upgrade and add systems to the Town's Video Surveillance program, funded by a grant from the Moraga Community Foundation.
- 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.
- Updated the interagency agreement with Contra Costa County Animal Services to provide animal control services to the Town.
- 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 new police officers, a new Police Lieutenant and 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 13,500 pounds of pharmaceuticals since inception of the program in 2010.
- Assisted Saint Mary's College in training Public Safety Officers and assisted with a promotional process.
- 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 webpages to expand community interaction and provide online services such as requests for extra patrol, vacation house watch, and personnel complaints.
- Participated with other Town departments to review new planned developments in Moraga and to provide traffic safety coordination with and information to neighborhood groups.
- In coordination with CERT, MOFD, Lafayette and Orinda, updated the Lamorinda Residents' Guide to Wildfire Preparedness and Evacuation and distributed it throughout Lamorinda.

GOALS FOR FY 2022-23

- Integrate the new juvenile officer into patrol operations, coordinating with schools and fulfilling the goals of the Department of Justice Tobacco Grant.
- Continue to 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 the community.
- Increase traffic and municipal code enforcement and work with neighborhoods and the Moraga School District to address traffic concerns using directed patrols and informational communications.
- Staff and support the Town's July 4th celebration, ensuring a safe night for all attendees.
- Promote and participate in Moraga's National Night Out on Tuesday August 2nd, to promote crime prevention and community safety.
- Conduct active shooter training for officers with other area law enforcement, fire and EMS agencies.
- 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.





MISSION

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

DESCRIPTION OF RESPONSIBILITIES AND SERVICES

The Public Works Department is comprised of two divisions, Engineering and Maintenance, that maintain the Town's 56 miles of streets, 27 miles of storm drains, and public facilities. The Engineering division is staffed with five full-time employees who: develop and administer the Capital Improvement Program; provide engineering services; manage the public storm drain system and clean water programs; manage the pavement rehabilitation program; handle requests and complaints related to traffic signals and street lights (that are maintained by the county), and infrastructure repairs including pavement repairs, potholes, tripping hazards, accessibility improvements, landslides, and tree hazards that are maintained by the Town; coordinate Town right-of-way matters with outside utility agencies like EBMUD, Central Contra Costa Sanitary District, PG&E, AT&T, and Comcast; and perform inspection services related to encroachment permits, capital projects, and subdivision improvements. A part-time temporary engineer currently augments the engineering staff to focus on repair and maintenance of the storm drain system. The Maintenance division is staffed by five full-time employees who spend, on average, 60% of their time on Public Works infrastructure maintenance and the remaining 40% of their time on Parks maintenance.

Pavement Infrastructure

The Department remains committed to repairing the Town's roads with Measure K funds, 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. Since 2015, the Town's annual pavement program funding (excluding the annual debt payment on the COP) has increased from approximately \$1.2 million in Measure K, Gas Tax and Measure J (18% return to source funds) to an estimated \$3.3 million in Measure K, Gas Tax (RMRA), and Garbage Vehicle Franchise Fees.

In 2016, the Town successfully began implementing four new pavement strategies (1 - focus on one type of treatment per year; 2 - budget an appropriate percentage of funding for each treatment type; 3 - budget non-Measure K funds at or greater than pre-Measure K levels; and, 4 - partner with other agencies to reduce costs) to leverage pavement funding. The impact of these strategies along with the new SB1 Gas Tax revenue which the Town started receiving in 2018 and the increases in the Garbage Vehicle Impact Fees have resulted in an increase in the Town's PCI to 74 in 2020. A 74 PCI places the Town in the 75 percentile of all 109 cities and counties in the San Francisco Bay Area region, or said in another way, in the top 25% of agencies. Since 2012, 84% of the Town's 442 street segments have been improved.

The "Best First and Balanced Approach" strategy has been very effective in increasing the Town's PCI. It has also been effective in reducing the number of street segments in the "Fair," "Poor," and "Very Poor" pavement condition category as 11.9%, 10.4%, and 3.2%, respectively in 2020 to the point where they could each be eliminated by a concentrated and focused 3-year pavement management approach. The Town Council at their April 22, 2020, endorsed a "Worst Streets First" approach to focus on Poor and Very Poor



pavement condition category streets over the next few budget cycles. The FY 2022/23 budget includes \$6.1 million in funding for the 2022 Pavement Rehabilitation Project, the first year of the “Worst Streets First” program. The five-year CIP program identifies an additional \$6.8 million of investment in the Town’s worst streets over the following two years. Depending upon the cost of the repair projects, an additional year of funding may be required to rehabilitate the poor and very poor streets.

Storm Drain Infrastructure

The Town conducted fieldwork to collect and update the Town’s storm drain Geographic Information System (GIS) mapping during the summer of 2019. The field mapping project focused on obtaining pipe material, size, location, ownership, etc. and enabled the Town to determine that Moraga is responsible for the maintenance of the 21 miles of publicly owned storm drain infrastructure. Based on this information (which excludes privately owned storm drain infrastructure) as well as maintenance data from the past few years, the funding requirement for the enhanced operations and maintenance (O&M) program was re-evaluated and determined to be \$420,000 annually.

In 2020 the Town identified additional one-time funding to begin implementing an enhanced O&M program that included cleaning, televising and repairing storm drain infrastructure prior to its collapse.

In March 2021, the Town’s receipt of \$4.2 million in American Rescue Plan Act (ARPA) funds provided an amazing opportunity for the Town to fund an enhanced operations and maintenance program as well as storm drain system capital repair projects as investment in storm drain infrastructure was identified as one of four eligible ARPA expense categories. The FY 2021/22 and 2022/23 Budgets dedicate \$2.4 million in ARPA funding to repairing the Town’s failing storm drain system. The \$1.7 million 2021-23 Annual Road Rehabilitation and Storm Drain Repair Project (CIP 21-205) includes televising all corrugated metal pipes (CMP) in the system and funding to repair failing pipes. The results of the system inspection due in fall 2022 will provide essential data necessary for the Town to determine future funding needs.

	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
Engineering Revenue	315,282	354,416	393,586	440,500	415,500
ARPA Storm Drain Funding				61,272	125,000
NPDES Storm Drain Funding	214,946	295,000	217,760	270,000	242,000
Gas Tax Funding	282,343	269,704	410,995	453,219	496,000
Total Funding	812,571	919,120	1,022,341	1,224,991	1,278,500
Engineering	425,945	511,814	548,012	705,340	678,904
Storm Drain	379,052	386,644	331,920	331,174	371,326
Street Maintenance	376,385	376,635	406,123	471,566	565,236
329 Rheem	105,521	110,570	124,414	114,516	137,205
335 Rheem	46,470	57,264	47,761	62,857	64,556
Total Expenses	1,333,373	1,442,927	1,458,230	1,685,453	1,817,227
Engineering Cost Recovery	74%	69%	72%	62%	61%
General Fund Contribution	520,802	523,807	435,889	460,462	538,727



ACCOMPLISHMENTS FOR FY 2021/22

- The last phase of the permanent Canyon Road Bridge was substantially completed without major incident, including submitting for reimbursement of costs in a timely manner.
- Continued administration of the Pavement Management Program:
 - Completed construction of Phase 1 2021-22 Pavement Resurfacing project;
 - Completed construction of 2021 Annual Street Repair project;
 - Began the engineering design of the three year Worst-Streets-First Rehabilitation Program.
- Delivered project management services for capital projects exclusive of the roadway projects above at various stages of completion, including the Hacienda ADA Pathway Expansion (design); Commons Park Irrigations (construction); and St. Mary's Road/Rheem/Bollinger Canyon Roundabouts (30% design).
- A significant portion of the Capital Improvement Program is funded by grants. Securing major grant revenue from the Federal Highway Bridge and FEMA Hazard Mitigation Grant Program to fund a significant portion of the Capital Improvement Program, including collecting \$1.6 million in major grant reimbursements as follows:
 - \$1,575,000 - California Department of Transportation (Caltrans) for Canyon Road Bridge and other transportation project.
 - \$120,000 – FEMA Hazard Mitigation Grant Program for primarily Laguna Creek Restoration project.
- Continued management and acceptance of major development projects, including: Acceptance of the West Commons Park as part of the Harvest Court subdivision off Camino Ricardo; and acceptance of the Final Map for Hetfield Estates south of Sanders Drive.

GOALS FOR FY 2022/23

- Continue implementation and development of the enhanced Storm Drain Operations and Maintenance Program and work on needed storm drain capital improvement projects. Complete the construction of the Moraga Road and Hacienda Park storm drain repair and engineering and construction of the Moraga Road Storm Drain Improvements projects. Complete inspections of the 30,000 linear feet of the most vulnerable storm drain pipes, initiate engineering design work, and complete the competitive bid process for a construction contractor to repair the failing portions of the Town-owned storm drain system.
- Continue implementation of the \$13 million, three-year Street Rehabilitation Program, including completing design of the 2022 Pavement Reconstruction Project. Continue to pursue third-party funding opportunities to supplement these efforts to maintain the Town's streets and roads.
- File Canyon Road Bridge project closeout report and collect final reimbursements. Finalize bid package and construct the separate Canyon Road Bridge Riparian Restoration project to satisfy the bridge construction environmental permit conditions.
- Manage the planned Capital Improvement Projects including the 2021-22 Pavement Resurfacing Phase 2 (construction), a joint Moraga-Lafayette-Contra Costa County surface seal project; 2023 Pavement Rehabilitation (design); and the Laguna Creek Restoration (design, if approved by Town Council and FEMA).
- Continue to work on traffic safety projects including: developing a plan to address the priority projects identified in the soon to be completed Local Road Safety Plan and working with stakeholders to address safety improvements on Corliss Drive near Los Perales Elementary School.
- Complete review of Improvement Plans for Hetfield Estates; complete final acceptance for Chase Bank, Moraga Town Center Homes, and Moraga Country Club Expansion; continue development application reviews for Moraga Terrace (Moraga Center Specific Plan Areas 15 & 17) and Moraga Town Center Area 14 (Condominium Map) and; continue Tentative Map reviews for South Camino Pablo Annexation, Indian Valley, and Campo Vista subdivisions; and also begin grading for Palos Colorados subdivision and reviews and inspection of the Falls at Sanders Ranch Streambank Stabilization.





MISSION

The Parks and Recreation Department's 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 contributions of many service clubs and local organizations and business partners including: 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



Town of Moraga

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

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

PARKS AND RECREATION					
	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
Revenue:					
Recreation	141,776	259,601	340,085	313,455	458,030
Hacienda	220,476	162,335	159,665	129,000	246,200
Total Revenue	362,252	421,936	499,750	442,455	704,230
Expenses:					
Recreation	247,363	421,200	419,585	533,856	650,682
Hacienda Events	301,432	217,502	159,471	186,721	60,049
Hacienda Grounds Maint.	186,572	173,352	208,257	209,608	221,028
Library Maintenance	154,535	170,565	161,064	179,900	168,327
Parks & Open Space	422,679	443,614	413,386	475,996	536,705
Total Expenses	1,312,581	1,426,233	1,361,763	1,586,081	1,636,791
Cost Recovery	28%	30%	37%	28%	43%

FY 2021-22 MAJOR ACCOMPLISHMENTS AND ADJUSTMENTS TO OPERATIONS

For many years a major goal of the Town was activation of the Hacienda de las Flores to increase public access and reduce the costs to the Town associated with the operation and maintenance of the nine-acre site. The 2016 Hacienda de las Flores Conceptual Feasibility Study outlined a phased approach which included the initial pursuit of an on-site restaurant. The Town issued an RFP for a restaurant operator in January 2020 which attracted the interest of Wedgewood Weddings for a public-provide partnership for exclusive event management. In June 2021, the Town entered into a lease agreement with Wedgewood Weddings to take over private events at the Hacienda de las Flores, which resulted in a decrease of net subsidy of the 9-acre Hacienda property from approximately \$250,000 per year to a projected \$25,000 and brought over \$250,000 in an initial private investment to the aging facility.

In addition to the economic benefits of the Town's lease with Wedgewood, the lease provided the opportunity for the Town to reorganize Parks and Recreation operations to address other needs. The Parks and Recreation Department assumed responsibility for managing and expanding the Town's public outreach efforts, managing the increasing fire abatement responsibilities for Town-owned parks, open space and other right-of-way parcels, and expanded the Town's recreation offerings.



Another notable adjustment to operations was that after many years of funding a part-time Administrative Assistant with temporary hours, funding for the 0.45 full-time equivalent Administrative Assistant position was added as a salary item and the position was formally added to the budget.

OTHER ACCOMPLISHMENTS FOR FY 2021-22

- Completed the first full year of the Town's After School Enrichment Program (ASEP) in the 2021-22 school year serving over 300 students at programs offered at the Hacienda.
- Launched a Town social media presence including weekly posts on Facebook, Instagram, and Nextdoor platforms.
- Completed a Fire Abatement Study in consultation with the Moraga-Orinda Fire District to develop an annual work plan that aims to increase fire prevention efforts on Town properties and maintain compliance with changing fire codes.
- Expanded public outreach to include weekly releases of the About Town newsletter.
- Completed approved projects in the 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 Patio and Pathway Expansion), Commons Park (Irrigation Improvements, and picnic area renovation design) and three municipal painting projects.
- Supported the Art in Public Spaces Committee to install public artwork at Rancho Laguna Park and in collaboration with Saint Mary's College and Campolindo High School offered the first community Poetry Reading. To promote public art, the video production known as Moraga Presents: The Arts, released the second video in the series.
- Continued discussions with Lamorinda recreation staff regarding joint programming for teens, seniors, and general community benefit.
- Completed various Eagle Scout projects, including fire abatement projects at various Town facilities and the replacement of the La Sala stairs.

GOALS FOR FY 2022-23

- Resume successful Town events following COVID-19 cancellations including the return of the July 4th Celebration and Fireworks Display and the Summer Concert Series.
- Expand recreation program offerings, including expansion of the Moraga Day Camp Program to accommodate 540 campers in Summer 2022 and launch additional camp programs including the Day Camp Jr. and Camp Commons programs to meet additional childcare needs in the community.
- Work in partnership with Wedgewood Weddings to ensure a smooth transition to full-service private wedding events at the Hacienda and continue work in completing various site improvements funded through Wedgewood's private investment in the Hacienda facility.
- Increase public outreach and provide additional opportunities for community engagement and input.
- Assist in developing and initiating a process for identifying and prioritizing uses for Palos Colorados funds, including the possible development of a Town-wide Recreation and Open Space Plan.
- Implement the Town's Fire Abatement Work Plan including annual review and update of the Work Plan and the completion of year 1 in the phased approach to completing fire abatement work at Mulholland.
- Complete approved projects in the Five-Year Capital Asset Replacement Program to prioritize necessary work to adequately maintain the Town's parks, facilities, and technology and vehicle infrastructure.
- Execute prioritized Capital Improvement Projects at the Hacienda de las Flores (design of the flagstone stairs), the Commons Park (picnic area renovation, and ADA restroom installation).





MISSION

The Planning Department's mission is to make Moraga a great community by helping the public manage its managed growth, redevelopment of downtown area and appearance; focusing on customer service; helping homeowners improve their homes, businesses open or expand, 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 Planners and one part-time employee providing Moraga with land use and development services. Planners work 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, infill development areas, and scenic qualities. Its zoning regulations and design guidelines are developed to preserve and enhance 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.

PLANNING					
	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
Planning Revenue	365,826	418,252	515,889	560,500	601,500
Planning Expenses	617,690	760,403	653,361	770,923	843,731
Cost Recovery	59%	55%	79%	73%	71%

FY 2021-22 MAJOR ACCOMPLISHMENTS

Initiated work on the multi-year \$1.3 million Comprehensive Advanced Planning Initiative to update the Town's Housing Element and General Plan to meet the Town's Regional Housing Needs Allocation to rezone for an additional 1,118 residential units and to rezone the Bollinger Canyon Special Study Area, including completion of an Environmental Impact Report.



- Awarded a Professional Services agreement to a qualified team of consultants for the Advanced Planning Initiative: Housing Element, Environmental Impact Report, Rezone (including Bollinger Canyon Study Area) and General Plan Update as part of the CIP 20-501 and CIP 18-603.
- Held a series of joint Town Council and Planning Commission meetings with a kickoff meeting on October 6, 2021, Potential Tools for Creating Affordable Housing on November 17, 2021; Housing and Opportunity Sites and Rezoning Options on March 2, 2022; and Inclusionary Housing, Transfer of Development Rights, parking, FAR, Density Bonuses and Height Standards on May 4, 2022.
- Initiated the community engagement process for the Advanced Planning Initiative with the September Planning booth at the Pear & Wine Festival, launch of the makemoragahome.ca.us webpage, advertisement in Lamorinda Weekly, ongoing updates in About Town, sent 7,000 mailers in Lamorinda weekly, held two Sunday Farmers' Market booths and messaging through Notify Me, emails to resident groups and Community Electronic Sign.
- Held Housing Element information outreach sessions with October 20, 2021 Community Workshop #1, October 28, 2021 Community Workshop #2, and November 13, 2021 Community Workshop #3.
- Launched the Housing Survey on November 15, 2021 to March 22, 2022. Received 1,008 responses to the survey. Created a separate survey from Saint Mary's College students and received 143 responses from students.
- Held outreach to community organizations including Kiwanis Club of Moraga Valley, Moraga Juniors Women's Club, Moraga Community Network, Rotary Club, Preserve Lamorinda Open Space, and the Chamber of Commerce.
- Held a Notice of Preparation meeting for the Environmental Review on February 17, 2022.
- Engaged in outreach with major employment stakeholders at Saint Mary's College and the Moraga School District.
- Held an in-person walking tour of Housing Opportunity Sites on March 25, 2022 with approximately 30 people on the tour.
- Awarded the Balancing Act Tool from Association of Bay Area Governments (ABAG) Technical Assistance to collect data on possible housing sites in Moraga. Created an outreach campaign, held an in-person and virtual Community Workshops. Balancing Act Tool data was used to inform Council on public input and feedback for sites, which resulted in 102 maps submitted by participants and 838 page views with feedback on opportunity sites.
- Drafted a Bollinger Canyon White Paper with background and research on the Bollinger Canyon Special Study Area. Held a neighborhood meeting on January 25, 2022, a Town Council meeting on February 9 for policy direction, and presented draft General Plan and zoning text amendments to the Planning Commission on May 24, 2022 and Town Council on May 25, 2022.

OTHER ACCOMPLISHMENTS FOR FY 2021-22

The Planning Department continued to make progress on a number of key projects and processed a high volume of large and small planning applications, including:

- Planning Department held 13 Planning Commission meetings. Major Planning Projects reviewed include: Precise Development Plan for Hetfield Estates and development of a 7-lot subdivision; the South Camino Pablo Annexation and 13-unit Residential Subdivision; approval of Saint Mary's College new 4,324 square foot baseball stadium; early discussion and input on Vehicle Miles Travelled; annual General Plan conformance submittal to the State; annual Housing Element submittal to the State; Moraga Country Club grading; and a new outdoor pergola at Canyon Club Brewery. Ordinance updates



included new small cell wireless Ordinance in compliance with State and Federal regulations, and updates to the Model Water Efficient Landscape Ordinance (MWELO) in compliance with SB 1383.

- Successfully recruited for Senior Administrative Assistant and a new Principal Planner position.
- Planning Department was awarded a Regional Early Action Planning Grant (REAP) through ABAG in the amount of \$27, 947 for the Housing Element.
- Made ongoing updates to Planning applications including SB 9 and SB 330.

GOALS FOR FY 2022-23

- Complete the Phase I and initiate work on phase 2 of the Advanced Planning process for the Housing Element, Bollinger Canyon Rezone, full Environmental Review and General Plan update by the January 2023 State deadlines. The project involves working with the consultant team, project components, community outreach, data analysis and Housing and Community Development (HCD) input to ensure consistency with the State mandates for the Sixth Cycle Housing Element.
- Update the Planned Development Review process in response to recent State-adopted housing legislation utilizing State SB 2 and LEAP grant.
- Advance 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 Moraga Municipal Code to ensure consistency with State laws, and provide clarity and transparency of review.
- Continue to outreach to major stakeholders where appropriate and involve them in the planning process.
- Coach, mentor and provide growth opportunities for Planning staff to stabilize the Department.
- Continue to work with local and regional agencies.



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.

FY 2022-23 PROPOSED GENERAL FUND BUDGET - BY DEPARTMENT

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
000 General Government									
	Revenue	101-000-310-01	Prop Tax-Secured	2,196,402	2,313,355	2,432,424	2,535,039	2,820,000	11%
		101-000-310-04	Prop Tax-Unsecured	61,553	63,802	65,900	61,261	55,914	-9%
		101-000-310-07	Prop Tax-Supplemental	52,519	49,322	40,984	50,000	51,000	2%
		101-000-310-08	Prop Tax-Lighting District	0	0	145,258	158,449	0	-100%
		101-000-310-09	Prop Tax-Unitary	28,203	27,154	27,696	27,028	30,230	12%
		101-000-310-11	Prop Tax-Prior Year Secure	(2,825)	(3,489)	(2,583)	0	0	
		101-000-310-12	Prop Tax-In Lieu	1,811,813	1,909,473	2,006,265	2,076,389	2,180,264	5%
		101-000-310-14	Prop Tax-Prior Yr Unsecure	1,558	170	1,009	0	0	
		101-000-310-17	Prop Tax-Prior Year Sup	0	0	(1,993)	0	0	
		101-000-320-01	Sales & Use Tax	1,148,212	1,042,050	1,153,003	1,260,935	1,322,413	5%
		101-000-320-04	Franchise Fees-Garbage	332,903	341,134	349,751	356,722	360,000	1%
		101-000-320-05	Franchise Fees-PG&E/Gas	125,637	128,651	137,555	125,000	140,000	12%
		101-000-320-06	Franchise Fees-PG&E/Gas	59,580	66,866	66,996	65,000	66,000	2%
		101-000-320-07	Franchise Fees-Cable	300,766	296,788	280,679	300,000	300,000	0%
		101-000-320-08	Garbage-Vehicle Imp Fees	447,044	688,524	0	0	0	
		101-000-320-14	Real Property Transfer Tax	145,553	159,559	283,269	240,000	240,000	0%
		101-000-350-01	Interest - General Fund	59,151	87,344	24,855	45,000	54,088	20%
		101-000-360-01	Motor Vehicle License Fee	8,156	13,406	12,429	8,500	10,623	25%
		101-000-360-05	Homeowner Prop Tax Relief	14,393	14,262	14,100	14,500	14,500	0%
		101-000-367-01	CARES Act CRF Grant	0	0	209,235	0	0	
		101-510-351-01	Prop Rent-Country Club	70,398	72,754	74,616	75,492	77,250	2%
		101-510-351-07	Prop Rent-Mulberry Tree	28,879	27,376	24,490	7,370	22,029	199%
		101-510-380-01	Overhead Recovery	103,568	138,911	162,818	218,571	200,000	-8%
		101-510-380-10	Other Revenue - Admin	2,827	0	22	1,000	0	-100%
		101-515-380-01	Geologic Hazard Abate Dist	0	0	3,000	0	0	
	Revenue Total			6,996,289	7,437,412	7,511,777	7,626,256	7,944,310	4%

000 General Government Total	6,996,289	7,437,412	7,511,777	7,626,256	7,944,310	4%
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DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
500 Town Council	Service & Supply	101-500-022-01	Supply & Material	2,087	888	1,714	1,500	1,200	-20%
		101-500-025-01	Rents/Leases/Taxes	0	0	0	500	500	0%
		101-500-026-01	Contract Svc-Prof-Minute	18,038	16,250	15,145	20,000	20,000	0%
		101-500-040-01	Membership Dues	14,652	15,140	27,123	15,205	15,995	5%
		101-500-040-04	Mayors' Conference Reg	2,297	1,932	3,530	2,450	3,450	41%
		101-500-050-01	Community Promotions	0	0	0	1,000	500	-50%
		101-500-041-01	Travel & Conferences	2,734	1,422	1,500	4,290	4,200	-2%
Service & Supply									
		Total		39,808	35,632	49,012	44,945	45,845	2%

500 Town Council

Total	39,808	35,632	49,012	44,945	45,845	2%
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DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
510 Town									
Manager	Personnel	101-510-001-01	Salaries	213,633	231,886	246,542	247,983	264,351	7%
		101-510-001-02	Leave/Comp Time Cash-Out	0	0	0	5,365	12,328	130%
		101-510-001-04	Salaries - Temporary	0	770	0	0	0	
		101-510-002-01	Retirement - PERS	10,587	13,158	15,592	15,722	16,760	7%
		101-510-002-03	Retirement - In Lieu DC	7,200	7,200	3,900	0	0	
		101-510-002-06	Medical - In Lieu	0	0	3,300	7,200	7,200	0%
		101-510-003-02	Dental Insurance	1,947	1,947	1,788	1,835	1,586	-14%
		101-510-003-03	Life Insurance	202	506	506	420	485	15%
		101-510-003-04	Workers' Compensation	9,208	9,736	11,578	13,171	12,994	-1%
		101-510-003-05	Disability Insurance	833	668	654	741	1,789	141%
		101-510-003-07	Vision Insurance	332	332	332	366	332	-9%
		101-510-004-01	Social Security - FICA	0	48	74	0	0	
		101-510-004-02	Medicare	3,292	3,572	3,795	3,596	3,833	7%
		101-510-005-01	Auto Allowance	6,000	6,000	6,000	6,000	6,000	0%
		101-510-005-04	Cell Phone Allowance	0	0	0	600	600	0%
		101-510-007-01	Employee Assist Prg	48	48	52	48	48	0%
Personnel Total				253,282	275,873	294,113	303,047	328,306	8%
Service & Supply		101-510-021-01	Communications	700	646	374	780	600	-23%
		101-510-022-01	Supply & Material	467	931	238	500	750	50%
		101-510-026-01	Contract Services	983	1,750	1,757	0	0	
		101-510-031-04	Copier Charges	154	66	76	100	100	0%
		101-510-040-01	Membership Dues	1,575	2,020	0	1,875	1,875	0%
		101-510-041-01	Travel/Conf/Meet/Train	1,939	1,763	300	2,000	2,000	0%
		101-510-042-01	Subscriptions	646	1,222	85	0	0	
		101-510-050-01	Manager's Contingency	21,801	11,908	0	10,000	10,000	0%
		101-510-050-02	Late Pay Penalty Fee	0	0	100	0	0	
		101-510-050-11	Prop Taxes	1,122	1,445	1,987	1,987	1,987	0%
Service & Supply Total				29,386	21,750	4,918	17,242	17,312	0%
510 Town Manager Total				282,668	297,623	299,031	320,289	345,618	8%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
515 Town Clerk	Personnel	101-515-001-01	Salaries	164,910	173,002	180,219	181,761	194,970	7%
		101-515-001-02	Leave/Comp Time Cash-Out	0	0	0	6,139	6,618	8%
		101-515-001-06	Overtime	181	224	212	0	0	
		101-515-002-01	Retirement - PERS	8,870	10,358	12,040	12,150	13,024	7%
		101-515-002-06	Medical - In Lieu	5,400	2,025	5,400	7,200	5,400	-25%
		101-515-003-01	Health Insurance	24,189	31,592	25,779	28,618	28,412	-1%
		101-515-003-02	Dental Insurance	1,205	1,205	1,107	1,793	1,966	10%
		101-515-003-03	Life Insurance	353	760	760	656	727	11%
		101-515-003-04	Workers' Compensation	7,079	7,158	8,639	9,654	9,967	3%
		101-515-003-05	Disability Insurance	850	921	926	1,051	2,623	150%
		101-515-003-07	Vision Insurance	203	203	203	363	203	-44%
		101-515-004-02	Medicare	2,518	2,564	2,759	2,636	2,827	7%
		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 Assist Prg	96	96	103	96	96	0%
Personnel									
Total				222,455	236,705	244,746	258,717	273,433	6%
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Service & Supply		101-515-021-01	Communications	549	529	586	500	550	10%
		101-515-022-01	Supply & Material	1,264	947	1,191	1,200	1,200	0%
		101-515-026-01	Contract Services	143	113	149	250	250	0%
		101-515-030-03	Postage	150	0	187	150	250	67%
		101-515-031-04	Copier Charges	3,223	3,888	4,400	3,500	3,500	0%
		101-515-038-01	Advertising/Legal	222	0	373	300	500	67%
		101-515-040-01	Membership Dues	370	325	260	385	385	0%
		101-515-041-01	Travel/Conf/Meet/Train	0	93	0	1,200	1,200	0%
		101-515-050-01	Late Pay Penalty Fee	0	0	200	0	0	
		101-515-050-13	Subscriptions	2,217	2,790	3,073	7,200	7,200	0%
		101-515-053-01	Elections	11,445	13	15,223	150	28,862	19141%
Service & Supply									
Total				19,582	8,697	25,642	14,835	43,897	196%
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515 Town Clerk									
Total				242,037	245,403	270,388	273,552	317,330	16%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
520 Legal Services	Service & Supply	101-520-026-14	Legal Fees - General	195,557	169,405	127,079	120,000	105,000	-13%
		101-520-026-15	Legal Fees - Litigation	125,727	311,535	156,132	160,000	175,000	9%
		101-520-026-26	Legal Fees - Personnel	31,010	24,380	34,969	20,000	25,000	25%
Service & Supply Total				352,293	505,320	318,180	300,000	305,000	2%
520 Legal Services									
Total				352,293	505,320	318,180	300,000	305,000	2%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
525									
Administrative Services									
Personnel		101-525-001-01	Salaries - Regular	292,070	355,339	397,970	406,592	448,179	10%
		101-525-001-02	Leave/Comp Time Cash-Out	0	0	0	10,172	9,454	-7%
		101-525-001-04	Salaries - Temporary	21,339	42,276	3,358	0	0	
		101-525-001-06	Salaries - Overtime	316	568	233	3,000	3,000	0%
		101-525-002-01	Retirement - PERS	15,582	20,720	25,084	25,933	27,210	5%
		101-525-002-03	Retirement - ICMA/In Lieu	4,800	7,200	9,000	0	0	
		101-525-002-06	Medical - In Lieu	0	0	4,200	14,400	7,200	-50%
		101-525-003-01	Health Insurance	19,995	26,590	13,175	12,408	42,622	244%
		101-525-003-02	Dental Insurance	2,451	3,273	2,470	4,765	3,552	-25%
		101-525-003-03	Life Insurance	529	1,235	1,250	1,365	1,212	-11%
		101-525-003-04	Workers' Compensation	29,699	15,461	19,112	21,595	22,912	6%
		101-525-003-05	Disability Insurance	1,426	1,506	1,795	2,087	4,575	119%
		101-525-003-07	Vision Insurance	501	565	399	956	738	-23%
		101-525-004-01	Social Security - FICA	368	954	2,156	0	3,000	
		101-525-004-02	Medicare	4,401	5,441	6,057	5,896	6,499	10%
		101-525-005-01	Auto Allowance	4,742	6,000	5,769	6,000	6,000	0%
		101-525-005-04	Cell Phone Allowance	474	600	577	600	600	0%
		101-525-007-01	Employee Assist Prg	124	136	155	192	144	-25%
Personnel									
Total				398,818	487,864	492,761	515,961	586,897	14%
Service & Supply		101-525-021-01	Communications	285	247	284	250	400	60%
		101-525-022-01	Supply & Material	4,430	2,779	2,982	3,000	4,500	50%
		101-525-026-01	Contract Services	18,260	52,873	18,148	27,900	28,000	0%
		101-525-026-03	Contract Svc-Audit	36,062	36,544	35,195	37,437	41,500	11%
		101-525-026-04	Contract Svc-Printing	0	0	4,886	7,550	8,000	6%
		101-525-030-03	Postage	1,668	0	2,805	2,000	2,000	0%
		101-525-031-04	Copier Charges	3,778	5,580	5,225	4,000	5,000	25%
		101-525-033-01	Mileage Reimbursement	127	0	0	250	250	0%
		101-525-038-01	Advertising/Legal	86	1,895	184	1,000	1,000	0%
		101-525-039-15	Wellness Program	142	455	0	1,100	1,100	0%
		101-525-040-01	Membership Dues	190	1,315	1,165	1,650	1,700	3%
		101-525-041-01	Travel/Conf/Meet/Train	2,545	2,397	1,420	3,650	5,500	51%
		101-525-050-04	Late Pay Penalty Fee	0	0	400	0	0	
		101-525-050-12	Springbrook Software Maint	19,271	20,234	21,246	22,308	23,000	3%
		101-525-053-02	Recruitment	10,816	15,149	12,780	26,500	26,500	0%
		101-525-053-10	Banking Fees	67	30	0	500	800	60%
		101-525-053-11	Merchant Card Process Fee	825	(619)	466	750	750	0%
		101-525-059-02	Employee Appreciation	689	1,304	0	1,000	3,000	200%
Service & Supply									
Total				99,242	140,181	107,185	140,845	153,000	9%
525									
Administrative Services Total									
				498,060	628,045	599,946	656,806	739,897	13%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
	Service & Supply	101-540-021-01	Communication	32,434	27,344	24,949	29,940	29,940	0%
540 IT Services	Supply	101-540-026-01	Contract Services	48,064	48,758	37,974	37,875	45,988	21%
		101-540-026-02	Network Services	16,621	17,693	8,996	16,270	17,820	10%
		101-540-026-17	Hardware and Software	822	290	11,474	18,220	22,880	26%
	Service & Supply								
	Total			97,941	94,085	83,393	102,305	116,628	14%

540 IT Services									
Total				97,941	94,085	83,393	102,305	116,628	14%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
610 Police									
Administration	Revenue	101-610-330-33	Licenses and other permits	1,165	340	100	500	300	-40%
		101-610-340-03	Municipal Code Fines	13,448	8,571	5,672	10,000	7,000	-30%
		101-610-340-05	Alarm Ordinance Fines	9,610	5,850	3,200	8,500	4,500	-47%
		101-610-360-10	POST Police Training	9,768	9,410	5,544	7,000	7,000	0%
		101-610-360-16	Abandoned Veh Abate	7,776	9,635	7,717	7,000	500	-93%
		101-610-370-12	Police-Special Services	0	509	0	0	0	
		101-610-370-16	Police-Staff Fingerprinting	4,246	2,915	1,445	4,000	4,000	0%
		101-610-370-17	Police-Staff Veh Impound	3,290	5,535	6,351	3,500	4,000	14%
		101-610-370-18	Police-Crossing Guard	18,812	15,611	8,654	24,000	25,000	4%
		101-610-370-20	Police-Juvenile Diversion	3,929	1,565	1,500	1,500	1,000	-33%
		101-610-370-25	Sale of Documents/Police	1,255	1,696	1,721	1,400	1,400	0%
		101-610-370-50	Sale of Property	0	0	0	0	1,000	
		101-610-380-11	Other Revenue-Police	14,724	11,337	8,433	10,000	10,000	0%
Revenue									
Total				88,023	72,974	50,337	77,400	65,700	-15%

610 Police	
Administration	
Total	88,023
	72,974
	50,337
	77,400
	65,700
	-15%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
610 Police									
Administration	Personnel	101-610-001-01	Salaries - Regular Sworn	345,132	396,605	398,520	386,386	418,341	8%
		101-610-001-02	Leave/Comp Time Cash-Out	0	0	0	15,442	11,259	-27%
		101-610-002-01	Retirement - PERS Safety	40,289	46,641	53,750	55,169	47,686	-14%
		101-610-002-03	Retirement - ICMA/In Lieu	0	3,600	7,200	0	0	
		101-610-002-06	Medical - In Lieu	0	0	0	7,200	14,400	100%
		101-610-003-01	Health Insurance	31,015	44,339	20,916	23,522	0	-100%
		101-610-003-02	Dental Insurance	3,894	3,894	3,575	3,670	3,172	-14%
		101-610-003-03	Life Insurance	403	886	886	735	848	15%
		101-610-003-04	Workers' Compensation	113	15,397	18,580	20,522	21,386	4%
		101-610-003-05	Disability Insurance	1,272	1,371	1,329	1,460	3,317	127%
		101-610-003-07	Vision Insurance	665	665	665	731	665	-9%
		101-610-004-02	Medicare	4,982	5,794	5,889	5,603	6,066	8%
		101-610-005-02	Uniform Allowance	2,400	2,400	2,400	2,400	2,400	0%
		101-610-007-01	Employee Assist Prg	96	96	103	96	96	0%
Personnel				430,262	521,689	513,815	522,936	529,636	1%
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Service & Supply		101-610-021-01	Communications	25,348	26,182	22,284	28,300	23,500	-17%
		101-610-022-01	Supply & Material	6,255	5,873	4,594	8,000	8,000	0%
		101-610-026-01	Contract Svc-Dispatch	154,591	178,446	172,511	185,400	195,000	5%
		101-610-026-02	Contract Serv-Animal	101,890	108,487	110,859	113,045	134,500	19%
		101-610-026-03	Contract Svc-Other	94,496	95,423	88,945	143,982	157,500	9%
		101-610-030-03	Postage	1,548	81	2,988	750	750	0%
		101-610-031-04	Copier Charges	4,058	3,717	4,254	4,200	4,200	0%
		101-610-036-02	Maintenance-Vehicles	0	500	0	0	0	
		101-610-038-01	Advertising/Legal	463	0	0	1,000	1,000	0%
		101-610-040-01	Membership Dues	1,123	1,123	1,123	1,100	1,200	9%
		101-610-041-01	Travel/Conf/Meet/Train	1,018	2,524	722	2,100	2,200	5%
		101-610-050-01	Community Promotions	1,728	971	0	1,500	2,000	33%
		101-610-050-02	Late Pay Penalty Fee	0	0	200	0	0	
		101-610-051-08	Emergency Preparedness	5,673	4,829	6,500	8,000	8,000	0%
		101-610-053-04	Reserve Prog/Volunteer	1,591	459	509	1,250	1,000	-20%
		101-610-053-11	Credit Card Processing	1,220	446	472	550	550	0%
		101-610-060-01	Capital Outlay(Non-Cap)	8,705	0	2,304	0	0	
Service & Supply				409,708	429,061	418,265	499,177	539,400	8%
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610 Police				839,970	950,750	932,079	1,022,113	1,069,036	5%
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DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
620 Police									
Patrol	Personnel	101-620-001-01	Salaries - Regular Sworn	1,015,350	1,117,358	1,081,750	1,118,940	1,191,450	6%
		101-620-001-02	Leave/Comp Time Cash-Out	0	0	0	15,372	14,320	-7%
		101-620-001-06	Salaries - Overtime	318,729	272,367	285,162	310,000	422,000	36%
		101-620-001-07	Salaries - Court Time	17,333	12,674	14,938	40,000	40,000	0%
		101-620-001-08	Salaries - Detective Diff	2,167	2,231	2,470	2,370	6,399	170%
		101-620-001-09	Salaries - Ed Incentive	13,515	15,269	17,186	17,365	14,768	-15%
		101-620-001-11	Salaries - Shift Differential	12,850	16,739	17,769	27,408	14,915	-46%
		101-620-001-12	Salaries - Holiday Pay	0	0	0	53,283	59,573	12%
		101-620-002-01	Retirement - PERS Safety	122,773	140,084	151,569	169,021	160,874	-5%
		101-620-002-03	Retirement - ICMA/In Lieu	21,600	19,200	14,400	0	0	
		101-620-002-06	Medical - In Lieu	0	2,100	0	14,400	7,200	-50%
		101-620-003-01	Health Insurance	93,982	107,942	124,138	143,062	149,541	5%
		101-620-003-02	Dental Insurance	14,963	15,223	13,363	14,596	12,618	-14%
		101-620-003-03	Life Insurance	1,840	3,673	3,483	3,150	3,636	15%
		101-620-003-04	Workers' Compensation	45,502	44,785	46,577	59,429	60,909	2%
		101-620-003-05	Disability Insurance	5,052	5,501	5,684	6,535	13,645	109%
		101-620-003-07	Vision Insurance	2,434	2,466	2,361	2,924	2,320	-21%
		101-620-004-02	Medicare	20,018	20,688	20,785	16,225	17,276	6%
		101-620-005-02	Uniform Allowance	11,102	11,538	10,984	12,000	11,999	0%
		101-620-007-01	Employee Assist Prg	448	468	6,146	480	480	0%
Personnel									
	Total			1,719,657	1,810,306	1,818,767	2,026,560	2,203,923	9%
 Service & Supply									
Service & Supply		101-620-022-01	Supply & Material	13,399	8,866	16,452	12,400	13,500	9%
		101-620-031-02	Maintenance-Equipment	7,945	(1,683)	3,532	2,000	2,500	25%
		101-620-036-02	Equipment Maint-Vehicle	15,697	20,327	14,046	18,000	20,000	11%
		101-620-037-01	Gas and Oil	33,033	31,634	31,965	51,000	60,000	18%
		101-620-040-01	Membership Dues	361	353	258	500	500	0%
		101-620-041-01	Travel/Conf/Meet/Train	69	144	6	500	500	0%
		101-620-042-01	Subscriptions	0	686	0	0	0	
		101-620-043-02	POST Training	19,517	20,795	13,901	24,000	24,000	0%
		101-620-050-01	Late Pay Penalty Fee	0	0	900	0	0	
		101-620-051-12	Special Investigations	0	0	809	1,500	1,500	0%
		101-620-053-01	Booking Fees	0	0	0	3,000	3,000	0%
		101-620-060-01	Capital Outlay(Non-Cap)	8,280	0	17,712	8,000	8,000	0%
Service & Supply									
	Total			98,300	81,121	99,580	120,900	133,500	10%
 620 Police Patrol									
	Total			1,817,957	1,891,427	1,918,347	2,147,460	2,337,423	9%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
630 Police									
Support Services	Personnel	101-630-001-01	Salaries - Regular	114,685	127,904	131,678	141,462	152,919	8%
		101-630-001-02	Leave/Comp Time Cash-Out	0	0	0	2,028	1,838	-9%
		101-630-001-06	Salaries - Overtime	1,329	1,605	707	0	0	
		101-630-002-01	Retirement - PERS	6,198	7,847	8,941	9,565	9,695	1%
		101-630-002-03	Retirement - ICMA/In Lieu	7,200	7,200	7,200	0	0	
		101-630-002-06	Medical - In Lieu	0	0	0	7,200	7,200	0%
		101-630-003-01	Health Insurance	6,290	17,201	16,687	22,308	11,455	-49%
		101-630-003-02	Dental Insurance	1,804	2,437	2,242	2,972	2,172	-27%
		101-630-003-03	Life Insurance	309	594	594	551	606	10%
		101-630-003-04	Workers' Compensation	5,634	5,470	6,602	7,513	7,817	4%
		101-630-003-05	Disability Insurance	614	721	727	851	2,214	160%
		101-630-003-07	Vision Insurance	307	556	413	589	452	-23%
		101-630-004-02	Medicare	1,722	1,837	1,821	2,051	2,855	39%
		101-630-007-01	Employee Assist Prg	80	89	87	96	96	0%
Personnel									
Total				146,173	173,460	177,698	197,186	199,319	1%
Service & Supply									
Service & Supply	Supply	101-630-022-01	Supply & Material	1,153	1,066	2,282	2,500	2,500	0%
		101-630-041-01	Travel/Conf/Meet/Train	0	112	0	280	280	0%
		101-630-050-01	Late Pay Penalty Fee	0	0	175	0	0	
Service & Supply									
Total				1,153	1,177	2,457	2,780	2,780	0%
630 Police Support Services Total									
				147,325	174,637	180,156	199,966	202,099	1%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
710 Public Works									
Works	Revenue	101-710-330-14	Encroachment Permits	59,606	42,747	119,808	100,000	120,000	20%
		101-710-370-03	Staff Time	254,810	308,495	267,710	335,000	290,000	-13%
		101-710-370-06	Grading Fees	0	125	0	2,500	2,500	0%
		101-710-380-10	Other Revenue-PW/Engineer	866	3,050	168	0	0	
		101-740-350-00	Reimb for Damages	0	0	5,900	3,000	3,000	0%
	Revenue			315,282	354,416	393,586	440,500	415,500	-6%
Total									
710 Public Works									
Total									

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
710 Public Works									
Works	Personnel	101-710-001-01	Salaries - Regular	225,735	304,449	390,004	496,343	498,166	0%
		101-710-001-02	Leave/Comp Time Cash-Out	0	0	0	7,590	11,809	56%
		101-710-001-04	Salaries - Temporary	7,622	32,021	15,658	6,600	0	-100%
		101-710-001-06	Salaries - Overtime	132	3,117	4,138	6,000	6,000	0%
		101-710-002-01	Retirement - PERS	11,594	16,981	27,210	33,028	33,754	2%
		101-710-002-06	Medical - In Lieu	4,320	4,635	5,400	5,400	5,400	0%
		101-710-003-01	Health Insurance	11,484	20,933	39,455	60,674	44,584	-27%
		101-710-003-02	Dental Insurance	2,223	3,307	4,341	6,380	4,006	-37%
		101-710-003-03	Life Insurance	368	950	1,234	1,339	1,418	6%
		101-710-003-04	Workers' Compensation	12,534	16,205	17,326	26,371	25,467	-3%
		101-710-003-05	Disability Insurance	1,021	1,333	4,532	2,467	4,781	94%
		101-710-003-07	Vision Insurance	385	570	808	1,274	845	-34%
		101-710-004-01	Social Security - FICA	458	1,154	961	409	0	-100%
		101-710-004-02	Medicare	3,511	4,832	6,322	7,197	7,223	0%
		101-710-005-01	Auto Allowance	4,200	3,335	4,500	4,500	6,000	33%
		101-710-005-02	Uniform Allowance	0	0	0	510	0	-100%
		101-710-005-04	Cell Phone Allowance	420	178	0	450	600	33%
		101-710-007-01	Employee Assist Prg	88	114	160	190	175	-8%
Personnel									
	Total			286,095	414,114	522,049	666,722	650,228	-2%
710 Public Works									
Service & Supply		101-710-021-01	Communications	1,258	1,379	1,682	2,900	2,420	-17%
		101-710-022-01	Supply & Material	4,923	5,235	6,139	6,500	6,800	5%
		101-710-026-01	Contract Services	118,479	78,620	6,365	13,170	9,500	-28%
		101-710-030-03	Postage	1,638	0	525	750	750	0%
		101-710-031-04	Copier Charges	5,654	5,383	5,441	6,900	6,900	0%
		101-710-033-01	Mileage Reimbursement	0	115	0	200	200	0%
		101-710-036-02	Maintenance-Vehicles	907	864	1,431	1,800	0	-100%
		101-710-038-01	Advertising/Legal	2,767	574	1,562	1,500	700	-53%
		101-710-040-01	Membership Dues	700	2,766	1,353	1,920	528	-73%
		101-710-041-01	Travel/Conf/Meet/Train	3,524	2,702	1,357	2,870	770	-73%
		101-710-042-01	Subscriptions	0	60	108	108	108	0%
Service & Supply									
	Total			139,850	97,700	25,962	38,618	28,676	-26%
710 Public Works									
Total				425,945	511,814	548,012	705,340	678,904	-4%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE		
730 Storm											
Drain Maint	Personnel	101-730-001-01	Salaries - Regular	108,991	141,612	157,569	154,685	184,790	19%		
		101-730-001-02	Leave/Comp Time Cash-Out	0	0	0	1,754	3,166	81%		
		101-730-001-04	Salaries - Temporary	3,392	21,269	0	0	4,900			
		101-730-001-06	Salaries - Overtime	235	2,075	2,360	0	0			
		101-730-002-01	Retirement - PERS	5,806	8,294	9,963	10,257	12,610	23%		
		101-730-002-06	Medical - In Lieu	1,440	1,335	1,080	1,080	1,656	53%		
		101-730-003-01	Health Insurance	8,585	12,679	16,194	21,054	18,539	-12%		
		101-730-003-02	Dental Insurance	1,196	1,578	1,567	1,849	1,497	-19%		
		101-730-003-03	Life Insurance	231	542	555	507	640	26%		
		101-730-003-04	Workers' Compensation	4,398	6,689	8,169	8,219	9,447	15%		
		101-730-003-05	Disability Insurance	538	703	2,642	836	1,757	110%		
		101-730-003-07	Vision Insurance	209	275	299	374	313	-16%		
		101-730-004-01	Social Security - FICA	210	1,308	0	0	0			
		101-730-004-02	Medicare	1,674	2,423	2,174	2,243	2,679	19%		
		101-730-005-01	Auto Allowance	900	692	900	900	0	-100%		
		101-730-005-02	Uniform Allowance	365	331	365	774	792	2%		
		101-730-005-04	Cell Phone Allowance	90	38	0	90	0	-100%		
		101-730-007-01	Employee Assist Prg	55	68	75	77	82	6%		
Personnel				138,315	201,913	203,913	204,699	242,868	19%		
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Service & Supply		101-730-021-01	Communications	577	525	697	600	800	33%		
		101-730-022-01	Supply & Material	162	0	1,559	1,800	1,500	-17%		
		101-730-025-01	Rents/Leases/Taxes	10,052	10,364	10,728	10,500	14,000	33%		
		101-730-026-01	Contract Svc-Engineer	135,715	165,542	93,998	76,120	77,520	2%		
		101-730-033-07	Maintenance-Build/Ground	84,042	5,924	20,268	31,200	26,200	-16%		
		101-730-036-02	Equipment Maint-Vehicle	0	282	0	1,500	2,500	67%		
		101-730-038-01	Advertising/Legal	0	1,133	0	0	0			
		101-730-040-01	Membership Dues	652	1,006	625	555	1,288	132%		
		101-730-041-01	Travel/Conf/Meet/Train	3,283	0	0	2,200	2,650	20%		
		101-730-050-01	Late Pay Penalty Fee	0	0	133	0	0			
		101-730-050-18	Education/Outreach	6,255	(46)	0	2,000	2,000	0%		
Service & Supply				240,737	184,731	128,008	126,475	128,458	2%		
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730 Storm Drain											
Maint Total				379,052	386,644	331,920	331,174	371,326	12%		

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE		
740 Street											
Maint	Personnel	101-740-001-01	Salaries - Regular	164,478	195,014	195,230	203,309	251,638	24%		
		101-740-001-02	Leave/Comp Time Cash-Out	0	0	0	3,008	3,412	13%		
		101-740-001-04	Salaries - Temporary	0	0	0	13,200	14,700	11%		
		101-740-001-06	Salaries - Overtime	700	2,716	2,731	0	0			
		101-740-002-01	Retirement - PERS	8,589	11,403	12,684	13,716	16,933	23%		
		101-740-002-06	Medical - In Lieu	1,440	1,230	720	720	1,656	130%		
		101-740-003-01	Health Insurance	14,838	19,284	20,898	23,042	24,464	6%		
		101-740-003-02	Dental Insurance	1,884	2,238	1,955	2,085	1,966	-6%		
		101-740-003-03	Life Insurance	371	801	766	659	888	35%		
		101-740-003-04	Workers' Compensation	6,154	7,874	10,652	10,802	12,864	19%		
		101-740-003-05	Disability Insurance	830	1,007	2,890	1,152	2,457	113%		
		101-740-003-07	Vision Insurance	331	392	372	426	412	-3%		
		101-740-004-01	Social Security - FICA	0	0	0	818	0	-100%		
		101-740-004-02	Medicare	2,445	2,903	2,783	2,948	3,649	24%		
		101-740-005-01	Auto Allowance	900	588	600	600	0	-100%		
		101-740-005-02	Uniform Allowance	961	905	961	944	1,332	41%		
		101-740-005-04	Cell Phone Allowance	90	38	0	60	0	-100%		
		101-740-007-01	Employee Assist Prg	88	101	104	99	116	17%		
Personnel		Total		204,099	246,495	253,345	277,588	336,487	21%		
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Service & Supply											
Service & Supply		101-740-020-01	Utilities	12,831	11,403	13,867	12,800	14,820	16%		
		101-740-021-01	Communications	885	819	1,158	1,200	1,500	25%		
		101-740-022-01	Supply & Material	0	402	0	500	500	0%		
		101-740-026-01	Contract Services	38,848	32,959	59,655	77,470	72,670	-6%		
		101-740-033-07	Building/Ground Maint	111,532	71,544	61,039	69,700	96,900	39%		
		101-740-033-08	Fire Abatement	0	0	4,944	16,000	16,000	0%		
		101-740-036-02	Equipment Maint-Vehicle	1,677	4,897	2,370	7,000	13,600	94%		
		101-740-037-01	Fuel & Oil	5,947	6,141	6,607	4,500	7,500	67%		
		101-740-038-01	Advertising/Legal	0	1,975	0	0	0			
		101-740-040-01	Membership Dues	0	0	2,750	3,100	3,199	3%		
		101-740-041-01	Travel/Conf/Meet/Train	567	0	190	1,510	2,060	36%		
		101-740-050-01	Late Pay Penalty Fee	0	0	198	198	0	-100%		
Service & Supply		Total		172,287	130,140	152,778	193,978	228,749	18%		
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740 Street Maint				Total	376,385	376,635	406,123	471,566	565,236		
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DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
754 PW 329									
Rheem Maint	Personnel	101-754-001-01	Salaries - Regular	15,133	15,055	15,917	15,835	10,529	-34%
		101-754-001-02	Leave/Comp Time Cash-Out	0	0	0	453	247	-45%
		101-754-001-06	Salaries - Overtime	68	78	44	0	0	
		101-754-002-01	Retirement - PERS	732	861	1,010	1,012	668	-34%
		101-754-003-01	Health Insurance	1,211	1,282	1,338	1,505	1,132	-25%
		101-754-003-02	Dental Insurance	142	142	130	134	87	-35%
		101-754-003-03	Life Insurance	30	57	57	47	36	-23%
		101-754-003-04	Workers' Compensation	573	628	809	841	538	-36%
		101-754-003-05	Disability Insurance	79	85	87	96	71	-26%
		101-754-003-07	Vision Insurance	117	25	25	28	19	-32%
		101-754-004-02	Medicare	222	221	232	230	153	-33%
		101-754-005-02	Uniform Allowance	128	128	128	128	120	-6%
		101-754-007-01	Employee Assist Prg	7	7	8	7	5	-29%
Personnel									
Total				18,441	18,568	19,785	20,316	13,605	-33%
Service & Supply									
		101-754-020-01	Utilities	30,962	34,098	42,804	29,900	54,500	82%
		101-754-021-01	Communications	3,149	3,850	5,401	4,500	8,800	96%
		101-754-022-01	Supply & Material	105	161	67	100	100	0%
		101-754-026-01	Contract Services	32,672	35,422	26,572	30,000	30,500	2%
		101-754-033-07	Building/Ground Maint	20,192	18,471	29,770	29,700	29,700	0%
		101-754-050-01	Late Pay Penalty Fee	0	0	15	0	0	
Service & Supply									
Total				87,080	92,001	104,629	94,200	123,600	31%
754 PW 329									
Rheem Maint									
Total				105,521	110,570	124,414	114,516	137,205	20%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
755 PW 335									
Rheem Maint	Personnel	101-755-001-01	Salaries - Regular	12,997	13,103	13,898	16,736	17,425	4%
		101-755-001-02	Leave/Comp Time Cash-Out	0	0	0	326	346	6%
		101-755-001-06	Salaries - Overtime	83	133	48	0	0	
		101-755-002-01	Retirement - PERS	673	780	918	1,133	1,173	4%
		101-755-003-01	Health Insurance	1,024	1,079	1,122	1,518	1,572	4%
		101-755-003-02	Dental Insurance	129	129	119	148	145	-2%
		101-755-003-03	Life Insurance	30	57	57	60	69	15%
		101-755-003-04	Workers' Compensation	618	552	712	889	891	0%
		101-755-003-05	Disability Insurance	68	74	76	102	117	15%
		101-755-003-07	Vision Insurance	23	23	23	31	28	-10%
		101-755-004-02	Medicare	191	193	204	243	253	4%
		101-755-005-02	Uniform Allowance	128	111	128	162	228	41%
		101-755-007-01	Employee Assist Prg	7	7	8	9	9	0%
Personnel				15,973	16,241	17,313	21,357	22,256	4%
Service & Supply									
		101-755-020-01	Utilities	6,067	6,323	10,980	8,500	11,000	29%
		101-755-021-01	Communications	1,672	1,710	2,085	1,800	2,900	61%
		101-755-022-01	Supply & Material	110	190	16	500	500	0%
		101-755-026-01	Contract Services	12,626	14,096	11,365	11,000	10,100	-8%
		101-755-033-07	Building/Ground Maint	10,024	18,704	5,987	19,700	17,800	-10%
		101-755-050-01	Late Pay Penalty Fee	0	0	15	0	0	
Service & Supply				30,498	41,023	30,448	41,500	42,300	2%
755 PW 335									
Rheem Maint									
Total				46,470	57,264	47,761	62,857	64,556	3%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
810 Parks & Recreation									
	Revenue	101-810-351-02	Prop Rent-Rancho Laguna	7,570	7,465	10,490	7,500	7,900	5%
		101-810-351-03	Prop Rent-Moraga Common:	22,713	12,261	25,080	22,500	23,600	5%
		101-810-351-08	Prop Rent-Mulholland Graze	2,775	2,775	2,819	2,875	3,010	5%
		101-810-351-11	Prop Rent-Library	4,150	3,213	(88)	2,850	2,850	0%
		101-810-370-22	Recreation Class Fees	87,965	215,626	294,027	226,500	362,000	60%
		101-810-370-23	Online Registration Fees	1,420	3,271	3,957	3,000	9,000	200%
		101-810-370-25	Senior Programs	4,140	4,619	0	2,750	4,000	45%
		101-810-380-04	Holiday Fundraising	1,030	0	0	30,000	30,000	0%
		101-810-380-14	P&R - Marquee Revenues	5,748	3,800	1,100	4,500	4,000	-11%
		101-810-380-15	P&R - Other Revenues	775	0	2,700	2,500	500	-80%
		101-810-380-17	P&R Special Event	960	449	0	5,775	8,600	49%
		101-810-380-19	Pear Festival	2,531	2,228	0	2,705	2,570	-5%
		101-810-380-20	Community Holiday Fair	0	3,895	0	0	0	
Revenue Total				141,776	259,601	340,085	313,455	458,030	46%
810 Parks & Recreation Total									

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
850 Hacienda									
Event&Rental	Revenue	101-850-351-04	Prop Rent-Hacienda	146,687	141,830	141,085	(34,000)	1,700	-105%
		101-850-351-05	Wedgewood Rent Hacienda	0	0	0	160,000	240,000	50%
		101-850-351-06	Non-Refundable App Fee	14,000	12,250	18,580	500	0	-100%
		101-850-370-22	Hacienda rec class fee	45,511	84	0	0	0	
		101-850-370-23	Online Registration Fees	6,433	44	0	0	0	
		101-850-380-17	P&R Special Event-Hacienda	7,846	8,128	0	2,500	4,500	80%
				220,476	162,335	159,665	129,000	246,200	91%
				Total	220,476	162,335	159,665	129,000	246,200

850 Hacienda
Event&Rental
Total

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
810 Parks & Recreation									
Personnel	Personnel	101-810-001-01	Salaries - Regular	89,942	129,164	175,041	157,536	252,737	60%
		101-810-001-02	Leave/Comp Time Cash-Out	0	0	0	3,247	4,671	44%
		101-810-001-04	Salaries - Temporary	23,670	39,643	94,880	52,500	68,500	30%
		101-810-001-06	Salaries - Overtime	316	1,713	500	3,000	3,000	0%
		101-810-002-01	Retirement - PERS	5,110	8,046	11,273	9,988	14,148	42%
		101-810-002-03	Retirement - ICMA/In Lieu	1,278	0	0	0	0	0
		101-810-002-06	Medical - ICMA	1,836	2,628	3,990	11,520	14,760	28%
		101-810-003-01	Health Insurance	2,445	7,452	7,991	0	0	0
		101-810-003-02	Dental Insurance	375	1,255	1,923	2,796	3,251	16%
		101-810-003-03	Life Insurance	197	518	668	546	812	49%
		101-810-003-04	Workers' Compensation	6,484	5,807	7,512	8,367	12,920	54%
		101-810-003-05	Disability Insurance	506	627	776	893	2,899	225%
		101-810-003-07	Vision Insurance	181	315	389	557	681	22%
		101-810-004-01	Social Security - FICA	444	2,477	5,812	3,255	3,000	-8%
		101-810-004-02	Medicare	1,486	2,516	3,860	2,284	3,665	60%
		101-810-005-01	Auto Allowance	2,040	2,192	2,400	2,400	3,300	38%
		101-810-005-04	Cell Phone Allowance	204	219	240	240	330	38%
		101-810-007-01	Employee Assist Prg	46	62	87	77	98	27%
Personnel		Total		136,561	204,635	317,341	259,206	388,772	50%
Service & Supply									
Service & Supply	Service & Supply	101-810-021-01	Communications	1,602	1,713	1,691	1,850	2,700	46%
		101-810-022-01	Supply & Material	2,013	17,372	15,780	18,800	22,500	20%
		101-810-026-01	Contract Svc-Instructors	48,931	116,503	40,637	159,650	124,150	-22%
		101-810-030-03	Postage	298	102	329	300	375	25%
		101-810-031-04	Copier Charges	896	4,017	4,157	3,500	3,850	10%
		101-810-036-02	Maintenance-Vechicle	23	0	0	0	0	0
		101-810-038-01	Advertising/Legal	3,789	4,883	4,557	4,000	4,400	10%
		101-810-040-01	Membership Dues	975	870	806	800	800	0%
		101-810-041-01	Travel/Conf/Meet/Train	1,673	542	886	2,000	2,000	0%
		101-810-050-01	Late Pay Penalty Fee	0	0	1,275	0	0	0
		101-810-053-01	Brochure Activity Guide	14,579	29,696	5,179	24,000	24,000	0%
		101-810-053-02	July 4th	14,714	3,488	250	23,000	27,500	20%
		101-810-053-05	Web-Based Registration	1,750	1,785	2,250	4,500	6,285	40%
		101-810-053-07	Pear Festival	2,659	2,433	0	3,000	3,000	0%
		101-810-053-08	Senior Programs	1,959	3,319	127	2,750	3,300	20%
		101-810-053-11	Credit Card Processing	10,717	14,950	23,649	15,500	17,050	10%
		101-810-053-17	P&R Special Event	4,224	10,704	671	11,000	20,000	82%
Service & Supply		Total		110,802	216,565	102,244	274,650	261,910	-5%
810 Parks & Recreation Total									
				247,363	421,200	419,585	533,856	650,682	22%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
850 Hacienda									
Event&Rental	Personnel	101-850-001-01	Salaries - Regular	112,387	123,547	99,028	99,282	27,058	-73%
		101-850-001-02	Leave/Comp Time Cash-Out	0	0	0	2,029	424	-79%
		101-850-001-04	Salaries - Temporary	36,835	0	0	0	0	
		101-850-001-06	Salaries - Overtime	316	1,064	0	0	0	
		101-850-002-01	Retirement - PERS	6,226	7,193	6,747	6,295	1,715	-73%
		101-850-002-03	Retirement - ICMA/In Lieu	1,530	0	0	0	0	
		101-850-002-06	Medical - ICMA	1,836	2,178	4,350	6,480	1,800	-72%
		101-850-003-01	Health Insurance	4,660	6,723	4,984	0	0	
		101-850-003-02	Dental Insurance	705	1,418	2,179	1,198	397	-67%
		101-850-003-03	Life Insurance	306	497	404	310	97	-69%
		101-850-003-04	Workers' Compensation	6,488	4,921	5,187	5,273	1,383	-74%
		101-850-003-05	Disability Insurance	1,015	608	510	532	358	-33%
		101-850-003-07	Vision Insurance	238	292	568	239	83	-65%
		101-850-004-01	Social Security - FICA	1,246	0	0	0	0	
		101-850-004-02	Medicare	1,997	1,839	1,592	1,440	392	-73%
		101-850-005-01	Auto Allowance	2,040	1,811	1,500	1,500	300	-80%
		101-850-005-04	Cell Phone Allowance	204	181	150	150	30	-80%
		101-850-007-01	Employee Assist Prg	59	58	51	43	12	-72%
Personnel				178,088	152,330	127,248	124,771	34,049	-73%
Service & Supply									
Service & Supply		101-850-021-01	Communications	849	842	680	850	0	-100%
		101-850-022-01	Supply & Material	11,079	4,371	(496)	100	0	-100%
		101-850-026-01	Contract Svc-Instructors	33,635	1,661	0	0	0	
		101-850-026-03	Contract Svc-Facil Attend	21,193	20,942	14,464	43,000	20,000	-53%
		101-850-030-03	Postage	98	0	60	0	0	
		101-850-031-04	Copier Charges	3,611	304	0	0	0	
		101-850-038-01	Advertising/Legal	14,944	10,736	8,041	500	0	-100%
		101-850-039-01	Insurance - Event Hazard	8,741	6,655	5,064	7,000	0	-100%
		101-850-050-01	Late Pay Penalty Fee	0	0	100	0	0	
		101-850-053-01	Brochure/Activity Guide	3,706	0	0	0	0	
		101-850-053-03	Staff Fingerprinting	931	0	0	0	0	
		101-850-053-05	Web Based Registration	1,250	2,250	1,785	0	0	
		101-850-053-08	Senior Programs	3	0	0	0	0	
		101-850-053-17	P&R Special Event	12,667	5,968	1,875	2,500	6,000	140%
		101-850-060-01	Capital Outlay(Non-Cap)	10,638	11,443	650	8,000	0	-100%
Service & Supply									
Service & Supply									
Total				123,344	65,172	32,223	61,950	26,000	-58%
850 Hacienda									
Event&Rental									
Total				301,432	217,502	159,471	186,721	60,049	-68%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
851 Hacienda									
Bdg Maint	Personnel	101-751-001-01	Salaries - Regular	69,246	73,067	76,792	76,848	84,717	10%
		101-751-001-02	Leave/Comp Time Cash-Out	0	0	0	1,385	1,166	-16%
		101-751-001-06	Salaries - Overtime	772	900	299	0	0	
		101-751-002-01	Retirement - PERS	3,591	4,308	5,089	5,221	5,710	9%
		101-751-002-03	Retirement - ICMA/In Lieu	144	0	0	0	0	
		101-751-002-06	Medical- ICMA	216	318	540	720	2,520	250%
		101-751-003-01	Health Insurance	8,910	9,571	9,288	7,654	6,439	-16%
		101-751-003-02	Dental Insurance	958	1,048	1,027	896	967	8%
		101-751-003-03	Life Insurance	182	347	349	282	344	22%
		101-751-003-04	Workers' Compensation	3,157	3,048	3,813	4,082	4,331	6%
		101-751-003-05	Disability Insurance	396	401	412	456	675	48%
		101-751-003-07	Vision Insurance	180	188	206	184	190	3%
		101-751-004-02	Medicare	1,032	1,084	1,134	1,114	1,228	10%
		101-751-005-01	Auto Allowance	240	265	300	300	300	0%
		101-751-005-02	Uniform Allowance	688	603	688	663	936	41%
		101-751-005-04	Cell Phone Allowance	24	26	30	30	30	0%
		101-751-007-01	Employee Assist Prg	42	43	47	43	45	5%
Personnel				89,778	95,219	100,013	99,878	109,598	10%
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Service & Supply									
		101-751-020-01	Utilities	27,254	36,066	39,313	33,600	35,280	5%
		101-751-020-08	Fire Abatement	0	0	0	0	17,000	
		101-751-021-01	Communications	440	532	582	550	550	0%
		101-751-022-01	Supply & Material	119	11	0	0	0	
		101-751-026-01	Contract Services	26,843	18,677	29,068	27,480	20,500	-25%
		101-751-033-07	Building/Ground Maint	33,653	16,279	32,224	33,600	23,600	-30%
		101-751-050-01	Late Pay Penalty Fee	0	0	91	0	0	
		101-751-053-01	Plants	0	1,758	2,990	6,500	6,500	0%
		101-751-060-01	Capital Outlay(Non-Cap)	8,483	4,811	3,976	8,000	8,000	0%
Service & Supply				96,793	78,133	108,244	109,730	111,430	2%
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851 Hacienda Bdg									
Maint Total				186,572	173,352	208,257	209,608	221,028	5%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE		
852 Library											
Maint	Personnel	101-752-001-01	Salaries - Regular	60,118	64,416	70,090	79,641	64,936	-18%		
		101-752-001-02	Leave/Comp Time Cash-Out	0	0	0	1,643	1,166	-29%		
		101-752-001-04	Salaries - Temporary	0	0	0	0	0			
		101-752-001-06	Salaries - Overtime	349	669	336	0	0			
		101-752-002-01	Retirement - PERS	3,113	3,796	4,616	5,322	4,371	-18%		
		101-752-002-06	Medical- ICMA	162	276	540	720	1,800	150%		
		101-752-003-01	Health Insurance	4,363	4,779	4,844	5,712	3,539	-38%		
		101-752-003-02	Dental Insurance	566	653	699	733	613	-16%		
		101-752-003-03	Life Insurance	152	291	299	289	261	-10%		
		101-752-003-04	Workers' Compensation	2,001	2,668	4,013	4,230	3,320	-22%		
		101-752-003-05	Disability Insurance	351	357	374	474	505	7%		
		101-752-003-07	Vision Insurance	112	121	146	153	120	-22%		
		101-752-004-02	Medicare	891	956	1,040	1,155	942	-18%		
		101-752-005-01	Auto Allowance	180	231	300	300	300	0%		
		101-752-005-02	Uniform Allowance	570	506	570	680	720	6%		
		101-752-005-04	Cell Phone Allowance	18	23	30	30	30	0%		
		101-752-007-01	Employee Assist Prg	35	36	40	43	34	-21%		
Personnel											
		Total		72,980	79,777	87,936	101,125	82,657	-18%		
Service & Supply											
Service & Supply		101-752-020-01	Utilities	33,569	35,155	44,882	33,600	40,000	19%		
		101-752-021-01	Communications	266	291	423	275	275	0%		
		101-752-026-01	Contract Services	26,827	32,542	19,772	35,000	35,000	0%		
		101-752-033-07	Building/Ground Maint	20,892	22,799	7,974	9,900	10,395	5%		
		101-752-050-01	Late Pay Penalty Fee	0	0	77	0	0			
Service & Supply											
		Total		81,555	90,787	73,128	78,775	85,670	9%		
852 Library Maint											
		Total		154,535	170,565	161,064	179,900	168,327	-6%		

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
853 Park&Open Space Maint									
Personnel	101-753-001-01	Salaries - Regular	171,021	180,249	168,945	160,158	196,891	23%	
	101-753-001-02	Leave/Comp Time Cash-Out	0	0	0	3,357	3,190	-5%	
	101-753-001-04	Salaries - Temporary	10,557	6,026	0	16,000	28,000	75%	
	101-753-001-06	Salaries - Overtime	2,420	2,936	760	0	0		
	101-753-002-01	Retirement - PERS	8,818	10,486	11,132	10,846	13,161	21%	
	101-753-002-03	Retirement - ICMA/In Lieu	522	0	0	0	0		
	101-753-002-06	Medical- ICMA	1,350	1,800	1,980	2,160	6,120	183%	
	101-753-003-01	Health Insurance	22,923	24,221	21,867	17,085	15,415	-10%	
	101-753-003-02	Dental Insurance	2,470	2,790	2,504	2,181	2,377	9%	
	101-753-003-03	Life Insurance	468	847	767	581	767	32%	
	101-753-003-04	Workers' Compensation	6,175	6,867	8,311	8,506	10,065	18%	
	101-753-003-05	Disability Insurance	1,200	951	864	906	1,620	79%	
	101-753-003-07	Vision Insurance	509	516	481	442	471	7%	
	101-753-004-01	FICA/Social Security	673	416	0	992	0	-100%	
	101-753-004-02	Medicare	2,727	2,789	2,515	2,322	2,855	23%	
	101-753-005-01	Auto Allowance	1,500	1,500	1,500	1,500	1,800	20%	
	101-753-005-02	Uniform Allowance	1,411	1,241	1,411	1,241	1,872	51%	
	101-753-005-04	Cell Phone Allowance	150	150	150	150	180	20%	
	101-753-007-01	Employee Assist Prg	101	103	101	84	96	14%	
Personnel				234,996	243,889	223,288	228,511	284,880	25%
Service & Supply									
Supply	101-753-020-01	Utilities	53,570	79,065	79,538	81,700	84,150	3%	
	101-753-020-08	Fire Abatement	0	0	0	0	76,000		
	101-753-021-01	Communications	797	1,121	1,089	1,035	1,035	0%	
	101-753-022-01	Supply & Material	6,285	895	1,913	1,500	1,500	0%	
	101-753-025-01	Rents/Leases/Taxes	5,913	6,090	6,273	6,350	6,540	3%	
	101-753-026-01	Contract Services	12,857	24,037	12,026	41,200	21,200	-49%	
	101-753-033-02	Maintenance Grounds	0	0	179	0	0		
	101-753-033-07	Building/Ground Maint	63,775	77,441	68,996	80,700	40,700	-50%	
	101-753-033-08	Mulholland Ridge Maint	31,516	347	22,479	22,000	6,000	-73%	
	101-753-036-02	Equipment Maint-Vehicle	5,761	4,515	6,238	6,000	6,300	5%	
	101-753-037-01	Fuel & Oil	6,928	6,215	5,976	6,800	8,200	21%	
	101-753-041-01	Travel/Conf/Meet/Train	281	0	0	200	200	0%	
	101-753-050-01	Late Pay Penalty Fee	0	0	196	0	0		
	101-753-080-01	Prop Damage-Reimb	0	0	(14,805)	0	0		
Service & Supply				187,683	199,725	190,098	247,485	251,825	2%
853 Park&Open Space Maint Total									
				422,679	443,614	413,386	475,996	536,705	13%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
910 Planning	Revenue	101-910-370-01	Planning Fees	76,327	108,885	133,505	120,000	165,000	38%
		101-910-370-02	Planning Staff Time	80,836	63,841	123,348	175,000	155,000	-11%
		101-910-370-03	EV Charging Station	0	0	278	0	0	
		101-910-370-10	Build Permit Surcharge	208,263	245,509	257,414	265,000	276,000	4%
		101-910-380-01	Credit Card Processing	0	0	672	0	5,000	
		101-910-380-16	Other Revenue - Planning	400	17	672	500	500	0%
Revenue				365,826	418,252	515,889	560,500	601,500	7%
Total									
910 Planning Total				365,826	418,252	515,889	560,500	601,500	7%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
910 Planning	Personnel	101-910-001-01	Salaries - Regular	433,443	461,228	469,680	535,049	612,230	14%
		101-910-001-02	Leave/Comp Time Cash-Out	0	0	0	7,317	13,880	90%
		101-910-001-04	Salaries - Temporary	6,616	7,056	1,683	0	0	
		101-910-001-06	Salaries - Overtime	1,043	1,040	0	500	500	0%
		101-910-002-01	Retirement - PERS	23,909	24,449	32,878	37,756	45,106	19%
		101-910-002-03	Retirement - ICMA/In Lieu	0	0	0	0	7,200	
		101-910-003-01	Health Insurance	32,836	33,890	64,920	69,366	38,149	-45%
		101-910-003-02	Dental Insurance	4,539	4,192	5,170	6,818	4,120	-40%
		101-910-003-03	Life Insurance	806	1,778	1,920	1,680	1,576	-6%
		101-910-003-04	Workers' Compensation	23,275	20,305	23,953	29,342	31,298	7%
		101-910-003-05	Disability Insurance	2,212	2,084	2,548	2,820	6,038	114%
		101-910-003-07	Vision Insurance	790	726	967	1,377	865	-37%
		101-910-004-01	Social Security - FICA	400	437	104	0	0	
		101-910-004-02	Medicare	6,465	6,844	6,867	7,758	8,877	14%
		101-910-005-01	Auto Allowance	6,000	4,154	5,769	6,000	6,000	0%
		101-910-005-04	Cell Phone Allowance	600	415	577	600	600	0%
		101-910-007-01	Employee Assist Prg	192	200	219	240	192	-20%
Personnel									
	Total			543,128	568,798	617,257	706,623	776,631	10%
Service & Supply									
		101-910-021-01	Communications	422	945	839	1,000	1,000	0%
		101-910-022-01	Supply & Material	5,757	8,121	4,658	7,200	5,000	-31%
		101-910-026-01	Contract Services	48,483	35,774	3,387	29,670	29,700	0%
		101-910-026-21	Moraga Center Spec Plan	1,498	0	0	0	0	
		101-910-030-03	Postage	1,804	3	4,170	1,000	2,000	100%
		101-910-031-04	Copier Charges	6,383	9,086	9,845	10,000	10,000	0%
		101-910-033-01	Mileage Reimbursement	580	213	176	500	500	0%
		101-910-038-01	Advertising/Legal	3,584	8,752	4,250	6,000	6,000	0%
		101-910-040-01	Membership Dues	0	0	75	730	1,500	105%
		101-910-041-01	Travel/Conf/Meet/Train	3,500	2,291	2,200	4,200	6,400	52%
		101-910-050-01	Late Pay Penalty Fee	0	0	400	0	0	
		101-910-053-11	Credit Card Processing	2,552	2,320	6,104	4,000	5,000	25%
		101-910-062-01	Uncollectible Project Exp	0	124,101	0	0	0	
	Total			74,562	191,605	36,104	64,300	67,100	4%
910 Planning Total				617,690	760,403	653,361	770,923	843,731	9%

DEPARTMENT	TYPE	ACCOUNT	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23	PERCENTAGE CHANGE
999 Non- Department	Service & Supply	101-999-002-09	Unfunded Liab PERS Misc	167,143	210,919	249,209	302,284	353,451	17%
		101-999-002-10	Unfunded Liab PERS Safety	141,795	178,282	207,109	246,771	284,925	15%
		101-999-002-19	Unfunded Liab PEPRA Misc	1,964	2,121	2,550	3,173	4,076	28%
		101-999-002-20	Unfunded Liab PEPRA Safety	1,291	1,631	2,216	3,125	2,768	-11%
		101-999-002-21	PERS Replacement Benefit	0	0	0	5,000	0	-100%
		101-999-003-06	Unemployment Claims	0	11,701	0	8,000	10,000	25%
		101-999-039-01	Insurance - Liability	0	260,293	271,059	276,243	295,420	7%
		101-999-039-02	Insurance - Vehicles	1,097	1,071	1,438	1,193	2,049	72%
		101-999-039-03	Insurance - Property	201,788	13,485	16,496	17,127	26,453	54%
		101-999-039-04	Insurance - Employee Bond	1,000	1,635	1,544	1,889	1,880	0%
		101-999-039-05	Insurance - ERMA	0	0	0	13,771	0	-100%
		101-999-039-06	Cyber Liab Cov Exces	0	0	2,711	0	5,643	
		101-999-039-13	Claims Paid/Ded Reserve	6,942	20,703	32,184	50,000	32,000	-36%
		101-999-041-01	Townwide Training	6,024	2,500	2,552	1,250	2,626	110%
		101-999-053-03	Staff Fingerprinting	0	1,414	1,152	600	1,200	100%
	Service & Supply								
	Total			529,044	705,755	790,220	930,426	1,022,491	10%
999 Non- Department Total				529,044	705,755	790,220	930,426	1,022,491	10%





OTHER FUNDS





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 \$8,803,917 includes the second and final tranche of the Town's American Rescue Plan Act (ARPA) disbursement of \$2,127,036. The total expenses of \$14,788,182 include transfers out of \$8,355,453 to Capital Improvement Projects and \$1,628,000 to the General Fund.

OTHER FUND HIGHLIGHTS FY 2022-23				
FUND	PROJECTED FUND BALANCE AS OF 6/30/22	REVENUE	EXPENDITURE	PROJECTED ENDING FUND BALANCE 6/30/23
100 One-Time Dev Fees	3,270,001	112,819	578,000	2,804,820
102 ARPA	1,280,480	2,127,036	3,085,900	321,616
103 COPS	65,925	160,000	214,000	11,925
109 PS Sales Tax Prop 172	-	85,000	85,000	-
140 Prop Tax St Light	193,796	40,000	43,134	190,662
205 Gas Tax	445,853	879,959	1,210,000	115,812
210 Measure J - 18%	1,185,022	375,000	715,000	845,022
211 Measure J - 28C	39,985	20,600	-	60,585
212 Garbage Veh Impact Fee	1,223,110	842,000	1,292,000	773,110
213 Measure K	2,983,158	2,698,000	5,495,850	185,308
230 DIF Traffic Safety	32,478	30,000	40,000	22,478
250 Park Dedication	449,997	-	90,000	359,997
260 Asset Forfeiture	6,339	-	-	6,339
500 Light Assess Dist	541,143	241,583	223,495	559,231
510 NPDES	-	242,000	242,000	-
702 2013 COP	331,648	599,850	599,850	331,648
711 Pavement Mgmt Pgm	-	-	-	-
715 Comcast Unrestricted	15,453	-	15,453	-
716 Comcast PEG	440,805	42,000	25,000	457,805
720 Public Safety Impact	167,470	-	-	167,470
750 Asset Replacement	71,000	295,453	365,500	953
760 DIF Local Impact	31,846	-	-	31,846
770 DIF Storm Drain	520,521	3,400	269,000	254,921
780 DIF Gen Gov	534,818	6,637	50,000	491,455
790 DIF Park	198,205	2,580	26,000	174,785
799 LFFA	463,891	-	123,000	340,891
Grand Total	14,492,944	8,803,917	14,788,182	8,508,679

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 fund is to account for the Town's allocation of \$4,254,072 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. The Town designated the ARPA funding as Replacement for Lost Public Sector Revenue consistent with the eligible categories contained in the provisions of the Coronavirus State and Local Fiscal Recovery Funds Final Rule, enabling the Town to select the use the full award for government services with streamlined reporting requirements. The full amount of ARPA funds must be obligated by December 31, 2024.

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. 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 percent across the board general property tax for local jurisdictions. The Town has continued to allocate a portion of its 1 percent 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 percent 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 percent 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 appropriates the funds, as needed, 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 percent 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. Over the past four years the Town 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 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 2022/23 budget includes the second payment of the interfund loan between the General Fund 101 and Palos Colorados Fund 100. A payment of \$112,816 is scheduled in FY 2022/23. The FY 2022/23 Budget also includes a \$250,000 donation to the John Muir Land Trust for the acquisition of the Harvey Ranch property in Moraga to preserve the 143-acres as permanent open space, a transfer of \$99,000 to Fund 750 Asset Replacement for design work on the Pavilion Flagstone Replacement project (CIP 22-112) and for the replacement of the metal fence at the Hacienda.

Fund 102 – American Rescue Plan Act - The FY 2022/23 budget includes the receipt of the final ARPA payment of \$2,127,036 to the Town. The budget includes the transfer of \$310,000 to the General Fund for general government services and \$125,000 for the enhanced storm drain operations and maintenance program. It also includes the transfer of \$756,00 to Fund 700 for various eligible capital project including \$483,000 to complete the Bollinger Canyon Special Study Area Rezone (CIP 18-603) and the Housing Element and General Plan Updates (CIP 20-501); \$56,000 for the Moraga Rd and Hacienda Drainage Project (CIP 21-206); \$1,125,000 for the 2021-23 Annual Road Rehabilitation and Storm Drain Repairs - ARPA (CIP 21-205).

A temporary, 2-3 year, part-time Senior Civil Engineer dedicated 100 percent to the Storm Drain projects is also included in Fund 102 with a FY 2022/23 budget allocation of \$93,000 in personnel costs, as well as \$71,500 for the upgrade of the Town's finance software system and \$30,000 to fund the six additional small business recovery grant applications received.

Fund 205 - Gas Tax Fund - The FY 2022/23 budget includes the transfer of \$496,000 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 2022/23 budget includes \$288,000 in capital project funding for the following transportation projects: \$50,000 for Bollinger Canyon Rd Tree Remediation (CIP 22-403); \$39,000 for Canyon Rd Bridge Riparian Remediation (CIP 22-402); ; an additional \$50,000 for Corliss Safe Route to School (CIP 21-404); \$10,000 to continue work on the Camino Pablo Ped & Bicycle Safety Project (CIP 22-405; \$20,000 for Transportation Planning; \$79,000 to complete Livable Moraga Road (CIP 13-101); \$35,000 for the Minor Traffic Safety Program (CIP 14-104); and \$5,000 for HSIP Cycle 10 Safety Improvements.

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 FY 2022/23 budget includes the receipt of \$842,000 and allocates \$230,000 of the Garbage Vehicle Impact fee for the Annual Street Repairs Project (CIP 21-405) and \$1,062,000 for the 2022-23 Pavement Reconstruction Project (CIP 22-401).

Fund 213 - Measure K – Measure K is the Town of Moraga’s 1 percent Transactions and Use Sales Tax (also referred to as a ‘District tax’ or an ‘Add-on’ tax). Avenu Insights, the Town’s sales tax consultant, projects strong economic outlook in FY 2022/23 and projects a revenue of \$2,698,000. The FY 2022/23 budget allocates \$599,850 of Measure K funds to pay the annual debt service related to the 2013 Certificate of Participation and \$3,575,000 to the 2022 Pavement Rehabilitation Project (CIP 22-401).

Fund 750 - Asset Replacement - To address the Town’s ongoing asset replacement needs, the FY 2022/23 Capital Improvement Program budget includes \$365,500 in funding for the following priority projects: \$42,000 for the Hacienda Metal Entrance Fence and Gate; \$53,000 for Picnic Tables at Rancho Laguna park; \$49,000 for design work on the Pavilion Flagstone Staircase project (CIP 22-112); \$57,500 for Technology Replacement; and \$99,000 for Vehicle Replacement. Asset Replacement is funded by multiple sources including Fund 100 - Palos Colorados; Fund 101 - General Fund; Funds 715 and 716 – Comcast; Fund 103 – COPS; and Fund 400 – Donations.

FY 2022-23 FUND TRANSFER SUMMARY

FUND	DESCRIPTION	TRANSFER TO						TOTAL
		101	500	700	701	702	750	
100	One-Time Developer Fees (Palos Colorados)			99,000				99,000
101	General Purpose Fund				112,819		215,000	327,819
102	General Fund ARPA	435,000		1,664,000				2,099,000
103	COPS/SLESF- Public Safety	158,000					56,000	214,000
109	Public Safety Sales Tax (Prob 172)	85,000						85,000
140	Property Tax Lighting Special District		43,134					43,134
205	Gas Tax	496,000		879,000				1,375,000
210	Measure J - Return to Source, 18% Funds	20,000		288,000				308,000
211	Measure J-Program 28C							-
212	Garbage- Vehicle Impact Fees			1,292,000				1,292,000
213	Measure K - Local Funding			3,575,000		599,850		4,174,850
230	Traffic Safety Fund (Vehicle Code Violations)	25,000		40,000				65,000
250	Park Dedication (Fee in Lieu Quimby Act)			29,000				29,000
425	Public Safety Grants	157,000						157,000
500	Lighting Assessment District	10,000						10,000
510	National Pollutant Discharge Elimination System	242,000						242,000
700	Capital Improvement Projects							-
701	2010 Certificate of Participation - Town Hall Imp							-
702	2013 Certificate of Participation - Infrastructure Imp							-
711	Pavement Management Program							-
715	Comcast Grant Unrestricted			15,453				15,453
716	Comcast PEG Restricted			25,000				25,000
720	Public Safety Impact Fees							-
740	Community Facilities/Open Space							-
750	Asset Replacement			144,000				144,000
760	Local Transportation Development Impact Fees							-
770	Storm Drain Development Impact Fees			229,000				229,000
780	General Govt Facilities Development Impact Fees			50,000				50,000
790	Park Development Impact Fees			26,000				26,000
799	Lamorinda Fee and Financing Authority							-
	TOTAL:	1,628,000	43,134	8,355,453	112,819	599,850	271,000	11,010,256

PROPOSED OTHER FUNDS BUDGET

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
100 One- Time Dev Fees	REVENUE	100-000-370-08	Transfer from F101-GF Debt Repay Reso 54-2020				116,019	112,819
		100-000-370-07	Developer Fees				2,250,000	
		REVENUE Sum					2,366,019	112,819
EXPENDITURE		100-000-099-01	398 Rheem Sinkhole Abatement Loan 20-101	71,290				
		100-000-099-01	Bollinger Canyon Special Study Area 18-603		36,000			
		100-000-099-01	Commons Park Irrigation 20-302			132,007	57,993	
		100-000-099-01	F750 Asset Repl(Pavilion Stair&Metal Fence)				99,000	
		100-000-099-01	Hacienda de las Flores Imprvmnt Prog 14-302	33,000				
		100-000-099-01	Housing Element & Gen Plan Update 20-501				193,000	
		100-000-099-01	Litigation Hillside Ridgeline/BV/EBMUD	60,224	255,000			
		100-000-050-01	Contribution to JMLT for Harvey Ranch				250,000	
		100-999	Carryover Bollinger Canyon Study Area 18-603			(36,000)	36,000	
		100-999	Carryover Housing Element&Gen Plan 20-501			(193,000)	193,000	
		EXPENDITURE Sum			60,224	359,290	132,007	57,993

Note: \$358,933 Repayment of 398 Rheem Nuisance Abatement is outstanding

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
102 ARPA	REVENUE	102-000-367-01	American Rescue Plan Act Grant				2,127,036	2,127,036
		REVENUE Sum					2,127,036	2,127,036
	EXPENDITURE	102-000-099-01	2021-23 Ann Rehab&Storm Drain Rep 21-205				575,000	1,125,000
		102-000-099-01	6th Cycle Housing Element&Gen Plan 20-501				418,000	
		102-000-099-01	Bollinger Canyon Special Study Area 18-603				65,000	
		102-000-099-01	Finance Software				71,500	
		102-000-099-01	General Government Services				310,000	310,000
		102-000-099-01	Moraga Rd and Hacienda Drain Project 21-206				315,000	56,000
		102-000-099-01	Slide&Base Failure&Sed Basin Studies 21-204					
		102-000-099-01	Storm Drain Maintenance 730				61,272	125,000
		102-000-099-01	Town Council Chambers Outdoor Seat 21-106				1,000	
		102-540-026-01	IT Broadband				50,904	
		102-000-053-20	Moraga Chamber of Commerce Assistance				37,000	
		102-000-048-02	Small Business Recovery Grant Program				150,000	100,000
		102-730-001-00	Salaries for Temporary Senior Civil Engineer				68,780	93,000
	102-999	Carryover 2021-23 Ann Storm Drain Rep 21-205					(475,000)	475,000
	102-999	Carryover Moraga Rd&Hacienda Drain 21-206					(215,000)	215,000
	102-999	Carryover IT Broadband					(32,400)	32,400
		EXPENDITURE Sum					846,556	3,085,900

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
103 COPS	REVENUE	103-610-350-01	Interest Earnings	2,018	2,316	550		
		103-610-360-18	COPS Grant	148,747	155,948	156,726	150,000	160,000
		REVENUE Sum		150,764	158,264	157,276	150,000	160,000
EXPENDITURE		103-000-099-01	Police Patrol (Dept. 620)	103,060	140,000	150,000	150,000	158,000
		103-000-099-01	Vehicle & Op Equipment Program 14-501	30,000		41,430		
		103-000-099-01	Vehicle Replacement		30,000	30,000	30,000	56,000
		EXPENDITURE Sum		133,060	140,000	221,430	180,000	214,000

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
109 PS Sales								
Tax Prop 172	REVENUE	109-000-350-01	Interest Revenue		63	(5)		
		109-000-320-02	Sales Tax - Public Safety	71,810	66,678	84,109	80,000	85,000
		REVENUE Sum		71,810	66,741	84,104	80,000	85,000
EXPENDITURE		109-000-099-01	Police Patrol (Dept 620)	71,810	59,000	76,000	78,000	85,000
		EXPENDITURE Sum		71,810	59,000	76,000	78,000	85,000

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23		
140 Prop Tax										
St Light	REVENUE	140-000-390-01	Property Tax - Street Lighting Services	175,126	183,540	45,000	40,000	40,000		
		140-000-350-01	Interest Revenue	7,024	8,294	1,939				
		REVENUE Sum		182,149	191,833	46,939	40,000	40,000		
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EXPENDITURE										
		140-000-099-01	Fund 101 Storm Drain Maint (Dept. 730)			140,000				
		140-000-099-01	Fund 500 Gen Benefit Maint of Traffic Signals	18,150		36,300	18,150	18,150		
		140-000-099-01	Fund 500 In lieu Public Agency Contingency	754		1,508	754	754		
		140-000-099-01	Fund 500 In lieu Town Contribution	87		174	87	87		
		140-000-099-01	Fund 500 Lighting General Benefit	24,143		48,286	24,143	24,143		
		140-000-099-01	MOR Road/Alta Mesa Crosswalk Imp 18-105		86,000	84,000				
		140-000-099-01	MOR Way&Canyon/Camino Pablo Imp 18-101		155,000					
		EXPENDITURE Sum		43,134	241,000	310,268	43,134	43,134		
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FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23		
205 Gas Tax	REVENUE	205-710-360-08	Gas Tax Section 2107.5	4,000	4,000	4,000	4,000	4,000		
		205-710-360-07	Gas Tax Section 2107	117,238	109,106	116,825	124,082	148,256		
		205-710-360-06	Gas Tax Section 2106	65,655	58,732	57,579	63,882	69,323		
		205-710-360-05	Gas Tax Section 2105	93,223	86,407	86,334	97,505	108,520		
		205-710-360-03	Gas Tax Section 2103	56,763	116,801	113,059	149,638	165,660		
		205-710-360-02	Gas Tax Sect 2030 Road Maint & Rehab	366,090	293,381	314,154	331,068	383,000		
		205-710-360-01	Gas Tax Govt Code Section 16321		19,043					
		205-710-350-01	Interest Earnings	4,154	4,677	789	1,200	1,200		
REVENUE Sum				707,123	692,147	692,740	771,375	879,959		
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EXPENDITURE	205-000-099-01	2020 Pavement Resurfacing 20-402			320,000					
	205-000-099-01	2021 Pavement Reconstruction Prog 21-401			331,068					
	205-000-099-01	2022 Pavement Rehabilitation Prog 22-401			383,000					
	205-000-099-01	ADA Compliance Streets Program 08-101			33,655					
	205-000-099-01	Annual Pavement Program		282,343	269,704	410,995	453,219	496,000		
	205-000-099-01	Fund 101 - General Fund		376,385	432,896					
	205-999	Carryover 2021 Pavement Resurfacing 21-401			(331,000)	331,000				
EXPENDITURE Sum				658,728	702,600	764,650	453,287	1,210,000		
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FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23		
210 Measure										
J - 18%	REVENUE	210-910-320-03	Measure J	373,401	390,441	381,461	345,232	375,000		
		210-910-350-01	Interest Earnings	8,299	9,250	2,615				
		REVENUE Sum		381,700	399,691	384,076	345,232	375,000		
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EXPENDITURE										
		210-000-099-01	2022 Pavement Reconstruction 22-401			16,332				
		210-000-099-01	ADA Compliance Streets Program 08-101		38,175		5,593			
		210-000-099-01	Bollinger Canyon Rd Tree Remediate 22-403				50,000			
		210-000-099-01	Camino Pablo Ped & Bicycle Safety 22-405				10,000			
		210-000-099-01	Canyon Rd Bridge Riparian Remediate 22-402				39,000			
		210-000-099-01	Canyon Rd Complete Streets 21-408			32,000				
		210-000-099-01	Canyon Road Bridge Emergency 17-701							
		210-000-099-01	Canyon Road Bridge Replacement 14-101	101,980	221,000	245,000	313,000			
		210-000-099-01	Corliss Safe Routes to School 21-404			200,000	50,000			
		210-000-099-01	Housing Element & Gen Plan Update 20-501			94,000				
		210-000-099-01	Livable Moraga Road 13-101				79,000			
		210-000-099-01	Local Road Safety Plan 21-409			45,000				
		210-000-099-01	Minor Traffic Safety Program 14-104	9,665		1,367	21,000	35,000		
		210-000-099-01	Moraga Center Specific Plan Impl 601	17,000						
		210-000-099-01	Moraga Rd Complete Streets 21-407			66,000				
		210-000-099-01	Moraga Road Resurfacing 15-102	5,522						
		210-000-099-01	Moraga Road/Alta Mesa Crosswalk Imp 18-105	20,933	56,000					
		210-000-099-01	Moraga Way&Canyon/Camino Pablo Imp 18-101			143,000				
		210-000-099-01	Pedestrian Push Button Upgrade 21-406			50,000				
		210-000-099-01	Rheem Blvd / St Mary's Rd Roundabout 14-604							
		210-000-099-01	Safety Improvements - HSIP Cycle 10; 21-410			5,000				
		210-000-099-01	Traffic Signal Equipment Replace Pgm 18-103	19,013						
		210-000-099-01	Transportation Planning (Dept. 910)	105,000	20,000	50,000	20,000	20,000		
		210-999	Carryover Canyon Rd Complete Streets 21-408			(32,000)	32,000			
		210-999	Carryover Corliss SRTS 21-404			(185,000)	185,000			
		210-999	Carryover Housing Element & Gen Plan 20-501			(94,000)	94,000			
		210-999	Carryover Moraga Rd Complete Streets 21-407			(66,000)	66,000			
		210-999	Carryover Ped Push Button Upgrade 21-406			(50,000)	50,000			
		EXPENDITURE Sum		298,274	316,013	461,292	414,000	715,000		
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FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
211 Measure								
J - 28C	REVENUE	211-910-320-01	Measure J - Program 28C	19,431	20,660	19,989	20,600	20,600
		211-910-350-01	Interest Earnings	1,389	1,418	325		
		REVENUE Sum		20,820	22,078	20,314	20,600	20,600
 EXPENDITURE		211-000-099-01	Canyon Road Bridge Replacement 14-101		40,000	100,000	30,000	
		211-000-099-01	Moraga Center Specific Plan Impl 18-601	5,636				
		211-000-099-01	Moraga Ped&Bicycle Master Plan Impr 13-102					
		211-000-099-01	Municipal Wayfinding Signage Program 15-601					
		EXPENDITURE Sum		5,636	40,000	100,000	30,000	

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
212 Garbage Veh Impact								
Fee	REVENUE	212-000-320-01	Garbage - Vehicle Impact Fees		813,412	842,000	842,000	
		REVENUE Sum			813,412	842,000	842,000	
	EXPENDITURE	212-000-099-01	2020 Pavement Overlay 20-402		296,866			
		212-000-099-01	2022 Pavement Reconstruction Project 22-401		486,000	1,062,000		
		212-000-099-01	Annual Street Repairs Project 21-405		158,000	230,000		
		212-000-099-01	Pavement Repairs Project 20-401		1,935			
		EXPENDITURE Sum			298,801	644,000	1,292,000	

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
213 Measure								
K	REVENUE	213-000-320-01	Measure K Local Funding				2,440,328	2,526,000
		REVENUE Sum					2,440,328	2,526,000
	EXPENDITURE	213-000-099-01	2020 Pavement Overlay 20-402			839,000		
		213-000-099-01	2021 Pavement Resurfacing 21-401			303,000		
		213-000-099-01	2022 Pavement Rehabilitation 22-401			1,138,000	3,575,000	
		213-000-099-01	Annual Debt Service			599,050	599,850	599,850
		213-000-099-01	Drainage Sed&Slide Base Failure Study 21-204			0		
		213-000-099-01	Pavement Repairs Project 20-401			9,000		
		213-999	Carryover 2021 Pavement Resurfacing 21-401			(268,000)	268,000	
		213-999	Carryover 2022 Pavement Reconst 22-401			(1,053,000)	1,053,000	
		EXPENDITURE Sum				1,447,050	719,850	5,495,850

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
230 DIF								
Traffic Safety	REVENUE	230-610-350-01	Interest Earnings	313	370	144		
		230-610-340-01	Vehicle Code Fines	40,328	32,475	21,998	35,000	30,000
		REVENUE Sum		40,641	32,845	22,141	35,000	30,000
EXPENDITURE		230-000-099-01	Minor Traffic Safety Program 14-104	10,000			0	15,000
		230-000-099-01	School Crossing Guards (Dept. 610)	18,812	20,000	23,050	24,000	25,000
		230-000-099-01 Traffic Survey / Radar Study						
		EXPENDITURE Sum		28,812	20,000	23,050	24,000	40,000

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
250 Park Dedication	REVENUE	250-810-350-01	Interest Earnings	3,112	3,068	1,405		
		250-810-320-22	Park Dedication Fees		135,930			
		REVENUE Sum		3,112	138,998	1,405		
	EXPENDITURE	250-000-099-01	All Access Playground 17-311					
		250-000-099-01	Commons Park Picnic Area Renovation 19-302			61,000	29,000	
		250-999	Carryover Commons Park Picnic Area Reno19-302			(61,000)	61,000	
		EXPENDITURE Sum				0	90,000	

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
260 Asset Forfeiture	REVENUE	260-000-350-01	Interest Earnings	123	73	23		
		REVENUE Sum		123	73	23		
	EXPENDITURE	260-620-021-01	Materials & Services (Communication)	4,110				
		EXPENDITURE Sum		4,110				

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
500 Light Assess Dist	REVENUE	500-000-393-01	Fund 140 - General Benefit	24,143		86,268	24,143	24,143
		500-000-393-01	Fund 140 - General Benefit Traffic Signal Maints	18,150			18,150	18,150
		500-000-393-01	Fund 140 - In lieu Public Agency Contingency	754			754	754
		500-000-393-01	Fund 140 - In lieu Town Contribution	87			87	87
		500-710-350-01	Interest Earnings	3,844	4,155			
		500-000-390-02	Prop Tax Special Assess -Street Lighting 4285	195,798	196,554	198,079	200,000	198,449
REVENUE Sum				242,775	200,708	284,347	243,134	241,583
EXPENDITURE	500-740-040-01	Memberships & Dues		945	945	945	945	945
	500-740-038-01	Advertising and Legal					350	350
	500-740-033-04	Maintenance		32,602	41,787	45,168	55,000	55,000
	500-740-028-01	Staff Time/Labor Costs					10,000	10,000
	500-740-026-01	Contract Services - Other			12,180		10,000	10,000
	500-740-020-01	Utilities		153,522	119,410	132,860	120,000	135,000
	500-710-026-01	Contract Services - LAD Engineer				11,900	12,200	12,200
EXPENDITURE Sum				187,069	174,322	190,874	208,495	223,495

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
510 NPDES	REVENUE	510-710-399-01	NPDES Fee Assessments	225,550	220,860	238,522	297,668	242,000
		510-710-350-01	Interest Earnings	187	636			
		REVENUE Sum		225,737	221,496	238,522	297,668	242,000
	EXPENDITURE	510-000-099-01	Minor Corrugated Metal Pipe Repair 14-202	3,501				
		510-000-099-01	Storm Drain Master Plan 14-201	754				
		510-000-099-01	Storm Water / Drainage Operations (Dept. 730)	214,946	295,000	217,760	270,000	242,000
		510-000-099-01	Trash Load Reduction Program 16-202	990				
		EXPENDITURE Sum		220,191	295,000	217,760	270,000	242,000

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
701 2010								
COP	REVENUE	701-000-393-01	Fund 101: Debt Service Payments	114,419	115,485	830,063		
		701-755-350-01	Interest Earnings	1,758	3,218	19		
		REVENUE Sum		116,177	118,703	830,082		
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EXPENDITURE		510-000-099-01	Municipal Buildings (Town Hall) Repainting					
		701-755-026-01	Contract Services	1,000	1,000	2,097		
		701-754-050-10	Loan Interest Expense	43,419	40,519	37,518		
		701-754-050-09	Loan Principal Expense	70,000	75,000	915,000		
		EXPENDITURE Sum		114,419	116,519	954,615		

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
702 2013								
COP	REVENUE		702-000-393-01 Fund 213 Measure K - Local Funding				599,050	599,850
			702-000-393-01 Fund 711 Pavement Management Program	597,850	595,384			
			702-000-350-01 Interest Earnings	5,044	3,102	79		
		REVENUE Sum		602,894	598,485	599,129	599,850	599,850
	EXPENDITURE		702-740-050-10 Interest Expense	292,850	280,650	268,050	268,050	254,850
			702-740-050-09 Principal Expense	305,000	315,000	330,000	332,800	345,000
		EXPENDITURE Sum		597,850	595,650	598,050	600,850	599,850

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
711								
Pavement								
Mgmt Pgm	REVENUE	711-000-393-01	Fund 101 - Gen Fund (Garbage Veh Impact Fee)	447,044	688,524			
		711-000-393-01	Fund 205 - Gas Tax, Prop SB1	278,728	269,704			
		711-740-360-73	Grants / PG&E Reimbursements	53,774	24,258			
		711-710-350-01	Interest Earnings	6,896	17,754			
		711-000-320-10	Measure K - Local Funding	1,965,304	1,998,721			
REVENUE Sum				2,751,746	2,998,961			
EXPENDITURE		711-000-099-01	Base Rental Payments / Annual Debt Service	597,850	595,383			
		711-000-099-01	Mor Road/Alta Mesa Crosswalk Imprv 18-105		248,000			
		711-000-099-01	Mor Way&Canyon/Camino Pablo Imprv 18-101		1,361,000			
		711-000-099-01	Rheem Blvd Landslide Repair&Repaving 16-103		644,514			
		711-740-062-73	2016 Full Depth Reclamation Project					
		711-740-062-73	2018 Joint Mor-Orinda Full Depth Reclamation	968,794				
		711-740-062-73	2019 Joint Mor-Lafayette Surface Seal 08-106	74,117	1,520,423			
		711-740-062-73	2020 Pavement Overlay Project 20-402		83,486			
		711-740-062-73	2021 Pavement Resurfacing Project 21-401		89,302	235,838		
EXPENDITURE Sum				1,640,761	3,724,806	817,302	235,838	

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
715 Comcast								
Unrestricted	EXPENDITURE		715-000-099-01 Technology Replacement					15,453
		EXPENDITURE Sum						15,453

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
716 Comcast								
PEG	REVENUE	716-000-320-08	Comcast PEG	36,753	45,765	43,172	42,000	42,000
		REVENUE Sum		36,753	45,765	43,172	42,000	42,000
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EXPENDITURE		716-000-099-01	Fund 101			7,000		
		716-000-099-01	IT Infrastructure Program 14-306		4,314			
		716-000-099-01	Technology Replacement			6,400		25,000
		716-000-099-01	To CIP 16-305 FY19-20			3,166		
		716-510-026-03	Contract Services - Other		1,950			
		EXPENDITURE Sum		6,264		16,566		25,000
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FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
720 Public Safety Impact								
	REVENUE	720-710-350-01	Interest Earnings	1,478	2,085	728		
		720-620-315-01	Development Impact Fees - Public Safety	1,789	88,350			
		REVENUE Sum		3,267	90,435	728		
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	EXPENDITURE	720-000-099-01	Police Camera at Town Entrance 17-501					
		720-000-099-01	Town Hall Backup Generator Replace 18-301		8,705			
		720-620-051-01	Impact Fee Refund					
		EXPENDITURE Sum		8,705				
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FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
740 Facilities								
Open Space	EXPENDITURE	740-000-099-01	Mulholland Ridge Pond / Grounds Maintenance		6,550			
	EXPENDITURE Sum				6,550			

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
750 Asset Replacement								
REVENUE		750-000-393-03	Fund 100 Palos Colorados		84,000		91,000	
		750-000-393-03	Fund 101 General Fund			50,000	55,000	
		750-000-393-03	Fund 101 Surplus Fund Balance per Reso 5-2015	233,000	166,000	97,000		
		750-000-393-03	Fund 103 Citizen Option Pub Safety(COPS/SLESF)		6,400	30,000	56,000	
		750-000-393-03	Fund 140 per Reso 12-2020		30,000	200,000		
		750-000-393-03	Fund 400 RecycleSmart			53,000		
		750-000-393-03	Fund 715 Comcast Unrestricted				15,453	
		716-000-320-08	Fund 716 Comcast PEG				25,000	
REVENUE Sum				233,000	166,000	217,400	280,000	295,453
 EXPENDITURE								
		750-000-099-01	Capital Outlay (Non-Capitalized)					
		750-000-099-01	Commons Park Irrigation 20-302			44,000		
		750-000-099-01	Commons Park Swing Sets 21-303			21,000		
		750-000-099-01	Hacienda ADA Pathway 19-104		2,170	28,055	0	
		750-000-099-01	Hacienda de las Flores Wooden Fence 21-210			19,000		
		750-000-099-01	Hacienda Main Power Replacement		80,378			
		750-000-099-01	Hacienda Metal Entrance Fence and Gate			42,000		
		750-000-099-01	Info Techn Infrastructure Prgrm 14-306		31,311			
		750-000-099-01	Minor Capital Improvement Program 13-302		23,388			
		750-000-099-01	Moraga Library Carpet Replacement 21-107			65,000		
		750-000-099-01	Moraga Library Improvements 08-308		50,980			
		750-000-099-01	Municipal Facilities Exterior Paint 21-108			42,000		
		750-000-099-01	Pavilion Staircase Phase 1: Design 22-112			49,000		
		750-000-099-01	Rancho Laguna Park Picnic Tables			53,000		
		750-000-099-01	Rancho Laguna Park Sewer Sys Replace 19-301		64,760			
		750-000-099-01	Roof at Commons Park Bandshell 20-301		14,000			
		750-000-099-01	Roofs (Flat) 329 Rheem and Hacienda 20-104		38,000			
		750-000-099-01	Skate Park Fencing 20-303		48,000			
		750-000-099-01	Vehicle & Op Equipment Program 14-501		50,358	83,182		
		750-610-061-06	Vehicle Replacement			84,000	99,000	
		750-525-061-03	Technology Replacement			30,000	57,500	
		750-999	Carryover MOR Library Carpet Replace 21-107			(65,000)	65,000	
EXPENDITURE Sum				279,957	234,625	240,000	365,500	

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
760 DIF Local Impact	REVENUE	760-710-350-01	Interest Earnings	393	369	115		
REVENUE Sum				393	369	115		

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
770 DIF								
Storm Drain	REVENUE	770-730-315-01	Development Impact Fees - Storm Drain		13,113			3,400
		770-710-350-01	Interest Earnings	6,044	5,804	1,724		
		REVENUE Sum		6,044	18,917	1,724		3,400
EXPENDITURE		770-000-099-01	Laguna Creek Restore Hacienda Phase 1;16-201		22,000			
		770-000-099-01	Moraga Road and Drainage 21-207			75,000	229,000	
		770-000-099-01	Storm Drain Fee Study 17-201	692				
		770-000-099-01	Storm Drain Funding Initiative					
		770-000-099-01	Storm Drain Master Plan 14-201	25,000				
		770-999	Carryover Moraga Road & Drainage 21-207		(40,000)	40,000		
		EXPENDITURE Sum		692	25,000	57,000	269,000	

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
780 DIF Gen								
Gov	REVENUE	780-710-350-01	Interest Earnings	6,307	6,179	2,099		
		780-510-315-01	Development Impact Fees - General Govern	16,216	73,110			6,637
		REVENUE Sum		22,523	79,289	2,099		6,637
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EXPENDITURE	780-000-099-01	Climate Action Plan Implementation 18-602		4,334	2,619			
	780-000-099-01	Electric Vehicle Charging Stations 20-103			2,631	29,664		
	780-000-099-01	Energy Reliability 22-113						50,000
	780-000-099-01	Hacienda ADA Pathway 19-104						84,000
	780-000-099-01	Hacienda ADA Restroom 19-103				4,022		
	780-000-099-01	Minor Imprv to Gov't Facilities Pgr 16-305		433		23,448		
	780-000-099-01	Town Facility Energy Generation Study 21-109						78,000
	EXPENDITURE Sum			4,767	9,272	53,111	162,000	50,000
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FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
790 DIF Park	REVENUE	790-810-315-01	Development Impact Fees - Park	20,152	90,850			2,580
		790-710-350-01	Interest Earnings	1,129	1,259	706		
		REVENUE Sum		21,281	92,109	706		2,580
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	EXPENDITURE	790-000-099-01	All Access Playground 17-311					
		790-000-099-01	Commons Park Restroom Replacement 21-301					26,000
		EXPENDITURE Sum						26,000
		<hr/>						

FUND DESCRIPTION	TYPE	ACCOUNT CODE	DESCRIPTION	ACTUAL FY18-19	ACTUAL FY19-20	ACTUAL FY20-21	ADJUSTED FY21-22	ADOPTED FY22-23
799 LFFA	REVENUE	799-510-350-01	Interest	5,403	5,102	1,746		
		799-510-315-02	LFFA Local Set Aside Impact Fee	8,249	40,276			
		REVENUE Sum		13,652	45,378	1,746		
	EXPENDITURE	790-000-099-01	Rheem Blvd/St Mary's Rd Roundabouts 14-604		12,499	56,000		
		EXPENDITURE Sum			12,499	56,000		





CAPITAL IMPROVEMENT PROGRAM







CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS

The \$13.6 million Capital Improvement Program (CIP) includes \$8.6 million in project appropriations for Fiscal Year (FY) 2022/23 and \$5 million in carryover funding of projects approved in previous years. The projects are funded using twenty-two (22) different categories of funding, including grants, transportation funding, Measure K local one-cent sales tax, asset replacement funds, public safety funding, and one-time developer fees.

Similar to prior years, the Five-Year (FY 2022/23 to 2026/27) CIP incorporates findings from a thorough analysis of all asset replacement projects throughout the Town. As part of this process, staff reviewed the Asset Replacement Schedule and further refined the schedule to correspond with the Five-Year CIP. The FY 2022/23 budget includes \$365,500 for asset replacement.

The pavement management program addresses the maintenance and repair of the Town of Moraga's streets. The FY 2022/23 budget includes \$6.9 million in funding for three pavement repair projects, including the first year of the "Worst Streets First" 2022 Pavement Rehabilitation project to be completed in FY2022/23.

The storm drain program addresses the maintenance and repair of the Town of Moraga's storm drainage systems and creeks. Thanks to funding from the American Rescue Plan Act (ARPA), the FY 2022/23 budget includes a \$2.4 million investment in four storm drain system repair and maintenance projects, including the \$1.7 million 2021 – 2023 Annual Storm Drain Repairs to be completed in FY 2022/23.

Within the Capital Improvement Program, there are five categories that the projects fall under Buildings & Facilities (Municipal Facilities); Creeks & Drainage (Storm Drain System); Parks & Open Space; Transportation; and General Government. The following are highlighted projects that will be underway in FY 2022/23:

Buildings & Facilities (Municipal Facilities)

Town Facilities Energy Reliability (CIP 22-113)

Develop reliable energy sources for emergency backup and resiliency at various critical Town facilities utilizing green energy resources to the extent feasible. This project was budgeted in FY 2022/23 with a Government Impact Fee (\$50,000) and FY 2023/24 (\$220,000) for a total project cost of \$270,000.

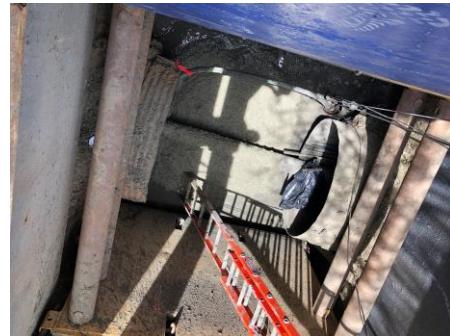




Creeks & Drainage (Storm Drain System)

Moraga Road & Hacienda Drainage Project (CIP 21-206)

Repair or Rehabilitate the existing 12-inch and 60-inch Corrugated Metal Pipe (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 potential roadway collapse and rehabilitation of pavement. This \$371,000 project is funded by ARPA Funds.



2021-23 Annual Storm Drain Repairs (CIP 21-205)

Implementation of the Enhanced Storm Drain program to Repair or Rehabilitate failing storm drain pipe infrastructure and overlying streets as they are impacted by repairs. This project was budgeted for FY 2022/23 with ARPA Funds (\$1,125,000).



Parks & Open Space

Commons Park Restroom Replacement (CIP 21-301)

Remove the existing restroom structure at Moraga Commons Park and install a new restroom structure consisting of four Americans with Disabilities Act (ADA) all-gender restrooms with two drinking fountains, including new water bottle filling stations. The project includes the demolition of the existing restroom, replacing or modifying the existing concrete pad, and utility hook-ups. Funding for FY 2022/23 is from Park Impact Fee (\$26,000) and Moraga Community Foundation (MCF) Donation of (\$360,000).



Transportation

2022 Pavement Rehabilitation (CIP 22-401)

The Town's first of three "Worst Streets First" pavement rehabilitation projects is scheduled to be completed in FY 2022/23. The \$6.7 million project will rehabilitate some of the residential streets with the lowest PCI using full-depth reclamation treatment, pavement reconstructions or overlays, or other appropriate rehabilitation methods.



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

This safe routes to school project proposes to install a sidewalk on pavement grade of Corliss Drive or behind the roadway curbs (the inside or outside curve) of Corliss Drive from Warfield Drive to Arroyo Drive. This location is near Los Perales Elementary School and would provide a safer path for students to walk to school. Right of Way Acquisition may be necessary. ADA improvements may need to be installed, and utilities and other infrastructure relocated. The Town's 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. Funding for FY 2022/23 is from Measure J Funds \$50,000.

**General Government****Implementing the 6th Cycle Housing Element & General Plan (CIP 20-501)**

Work will continue on the \$1.3 million Comprehensive Advanced Planning Initiative, which includes implementing the 6th Cycle Housing Element, rezoning (including the Bollinger Canyon Special Study Area), completing an environmental impact report and updating the General Plan. Funding for the project is coming from multiple sources, including the General Fund, ARPA, Measure J, Palos Colorados and grants.

**Summary of Funded, Ongoing, and Recommended Current Capital Improvement Projects**

Table A attached includes a list of the current CIP projects and summary sheets for each project, which detail the project objective, description and funding information.

Summary of Unfunded and Unscheduled Capital Improvement Projects

Over the years, 30 additional capital improvement projects have been identified for future consideration. A list of these unfunded and unscheduled projects is shown in Table B Unfunded and Unscheduled Projects.

Summary of Capital Improvement Projects Completed in FY 2021/22

In FY 2021/22, the Town invested over \$6 million in capital projects, completing the nine projects shown in Table C. The summary sheets for each project which detail the project objective, description, and funding information, follow the table.

CIP Number		FY 21/22 Expenses		FY21/22 Carryover		FY22/23 Budget (Allocation)		FY23/24 Budget (Forecast)		FY24/25 Budget (Forecast)		FY25/26 Budget (Forecast)		FY26/27 Budget (Forecast)		Total Budget	
Buildings & Facilities (Municipal)		21-107		65													\$ 65
Moraga Library Carpet Replacement		21-109		78													\$ 78
Town Facilities Energy Generation Study		22-111															\$ 108
Hacienda Parking Lot Retaining Wall Repairs		22-112		49		242											\$ 291
Pavilion Flagstone Staircase		22-113		50		220											\$ 270
Town Facility Energy Reliability		22-114		42													\$ 42
Hacienda Metal Entrance Fence and Metal Gate		24-101															\$ 61
Hacienda Wood Floors - Refinish		24-103															\$ 208
Hacienda Trash Enclosure		25-101															\$ 48
Municipal Facilities Painting		26-101															\$ 77
Hacienda HVAC		26-102															\$ 77
Library Flat Roof		2021-23 Annual Storm Drain Repairs		100		475		1125									\$ 1700
Moraga Road & Hacienda Drainage		21-206		100		215		56									\$ 371
Moraga Road Roadway & Drainage		21-207		35		40		229									\$ 304
Laguna Creek Restoration at Hacienda de las Flores - Phase 2		22-202						228		2581							\$ 2809
2025-26 Storm Drain Repairs		25-201															\$ 600
2026-27 Storm Drain Repairs		26-201															\$ 600
Parks & Open Space		19-302		16		284		29									\$ 329
Commons Park Picnic Area Renovation		21-301				30		7		386							\$ 423
Commons Park Restroom Replacement		22-306								53							\$ 53
General Government		18-603				45		156		65							\$ 266
Bollinger Canyon Special Study Area		20-501				275		332		418							\$ 1025
Implementing the 6th Cycle Housing Element & General Plan		20-503		15		10		25									\$ 50
Streamline Planning Review and Approval Process																	

TABLE A
Fiscal Year 2022-23 to 2026-27
Funded Project List Current Capital Improvement Projects
Funding Source Summary (in 1000's)₁

CIP Number		FY 21/22 Expenses	FY 21/22 Carryover	FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget	Total Budget
Transportation									
Planning/Studies (P/S)									\$ 530
Liveable Moraga Road Study	13-101	386		144					\$ 85
Local Road Safety Plan	21-409	80	5						\$ 50
Traffic Signal Inventory and Assessment	22-410			50					
Maintenance/Rehabilitation (M/R)									
Canyon Road Bridge Replacement	14-101	7369	3324	1437					\$ 12130
2021 Pavement Resurfacing - Phase 1 & 2	21-401	89	271	599					\$ 959
Annual Street Repairs	21-405			230	280	330	330	330	\$ 1500
2022 Pavement Rehabilitation	22-401	16	571	1053	5020				\$ 6660
Canyon Road Bridge Replacement Riparian Remediation	22-402			340	15	15	15	40	\$ 425
Bollinger Canyon Road Tree Remediation	22-403			50					\$ 50
Bollinger Canyon Road Hillside Stabilization	22-404								\$ 547
Slide and Base Failure Study - Rheem Blvd, Canyon Rd, & Moraga Rd	22-408								\$ 125
2023 Pavement Rehabilitation	23-401				3377				\$ 3377
2024 Pavement Rehabilitation	24-401					3460			\$ 3460
2025 Pavement Rehabilitation	25-401					424	2497		\$ 2921
2026 Pavement Rehabilitation	26-401						434	2557	\$ 2991
Safety (S)									
Minor Traffic Safety Program	14-104	71	21		50	50	50	50	\$ 342
Central Video Surveillance System	17-501	38	5		25				\$ 68
Corliss Drive Safe Routes to School - Phase 1	21-404		15	185	50				\$ 250
Pedestrian Push Button Upgrade	21-406				50				\$ 50
Moraga Road (St. Mary's - Moraga Way) "Completes Street"	21-407		66		17	5738			\$ 5821
Canyon Road (Moraga Way to Sanders Drive) "Complete Streets"	21-408		32		9		2829		\$ 2870
Safety Improvement - HSIP Cycle 10	21-410		54		5	331			\$ 390
Pedestrian and Bicycle Safety Improvements on Camino Pablo	22-405			10	122	716			\$ 848
Rheem Blvd Bike & Pedestrian (Moraga Rd to St. Mary's Rd)	22-406								\$ 283
Town Facilities Accessibility Assessment	22-407								\$ 96
School Street (Moraga Way to St. Mary's) "Complete Streets"	25-402								\$ 4293
Canyon Road (Bridge to Town Limits) "Complete Streets"	25-409								\$ 3669
Rheem Blvd High Visibility Crosswalk	26-402								\$ 1151
Total		\$ 8,000	\$ 5,016	\$ 4,974	\$ 8,654	\$ 7,344	\$ 11,235	\$ 11,713	\$ 8,852
									\$ 65,788

Moraga Library Carpet Replacement

Project No: 21-107

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 1500 St. Mary's Road

Responsible Department: Public Works, Parks & Recreation



Account Number & Status: 700-721-XXX-21 - Status: Funding - project moving forward

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: carryover full amount to FY 22/23

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration			3						3
072 - Construction			54						54
074 - Contingency			6						6
082 - Other			2						2
EXPENDITURE TOTALS			65						65
FUNDING SOURCES									
750-Asset Replacement			65						65
FUNDING TOTALS			65						65

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 - Not scheduled to be complete by the end of FY 21/22

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 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration		12							12
074 - Contingency		6							6
081 - Study		60							60
EXPENDITURE TOTALS		78							78
FUNDING SOURCES									
780-Government Impact Fees		78							78
FUNDING TOTALS		78							78

Hacienda Parking Lot Retaining Wall Repairs

Project No: 22-111

Category: Buildings & Facilities (Municipal Facilities)

Project Location: Hacienda - 2100 Donald Drive

Responsible Department: Public Works, Parks & Recreation



Account Number & Status: 700-721-XXX-24 Status: Funding Forecasted

Project Objective: Repair/replace failing structure before catastrophic failure impedes access and use of facilities.

Project Description: Repair/Replace the existing retaining wall along the west side of the driveway and parking lot across from the Hacienda and La Sala buildings.

Basis for Schedule: Existing wall already has full depth fractures, has moved significantly, and the reinforcing steel has been exposed and corroded to the point where some steel has broken or lost half thickness. A failure of this wall could cause the hillside to slide out across the parking lot.

Basis for Cost: Planning-level construction cost estimate provided by staff based on CalTrans data.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration						9			9
072 - Construction						60			60
073 - Const Mgmt/Inspection						10			10
074 - Contingency						7			7
076 - Engineering						20			20
079 - Permits						2			2
EXPENDITURE TOTALS						108			108
FUNDING SOURCES									
750-Asset Replacement						108			108
FUNDING TOTALS						108			108

Pavilion Flagstone Staircase

Project No: 22-112

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation, Public Works



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

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)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration				4	15				19
072 - Construction					180				180
073 - Const Mgmt/Inspection					22				22
074 - Contingency					25				25
075 - Design				45					45
EXPENDITURE TOTALS				49	242				291
FUNDING SOURCES									
601-Funding to be Determined					242				242
750-Asset Replacement				49					49
FUNDING TOTALS				49	242				291

Town Facilities Energy Reliability

Project No: 22-113

Category: Buildings & Facilities (Municipal Facilities)

Project Location: Town Wide

Responsible Department: Public Works, Parks & Recreation



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

Project Objective: Develop reliable energy sources for emergency backup at various critical Town facilities utilizing green energy resources to the extent feasible.

Project Description: Develop RFP, specifications, contracts, and inspect construction related to a Power Purchase agreement to install & operate solar power, battery backup, and generators recommended in the Town of Moraga Facility Energy Generation Study as approved by Town Council.

Basis for Schedule: The need for adequate emergency power at critical Town facilities.

Basis for Cost: Planning-level construction cost estimate provided by staff based on Facilities Energy Generation Study data.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration				50	30				80
073 - Const Mgmt/Inspection					75				75
075 - Design					100				100
078 - Legal					15				15
EXPENDITURE TOTALS				50	220				270
FUNDING SOURCES									
780-Government Impact Fees				50	220				270
FUNDING TOTALS				50	220				270

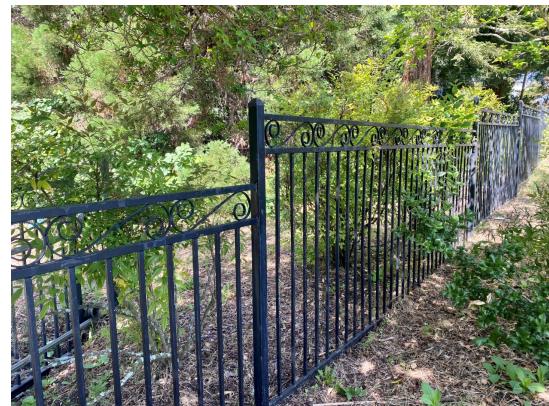
Hacienda Metal Entrance Fence and Gate

Project No: 22-114

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Public Works, Parks & Recreation



Account Number & Status: 700-721-072-22 Status: Funded

Project Objective: Maintain proper asset utilization per Asset Replacement Program

Project Description: The project includes replacing the flat roof at the Moraga Library. The existing fence will reach the end of its 30-year life and is due for replacement. The existing fence has been patched and repaired to extend its service life and is unstable in portions. The project includes the replacement of approximately 235' of 5' high ornamental iron fence and the corresponding gate which is currently 20' in length.

Basis for Schedule: Reaching the end of its service life, and identified for replacement per the Asset Replacement Program.

Basis for Cost: Based on cost estimates provided to the Town for similar projects.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
072 - Construction				42					42
EXPENDITURE TOTALS				42					42
FUNDING SOURCES									
750-Asset Replacement				42					42
FUNDING TOTALS				42					42

Hacienda Wood Floors - Refinish

Project No: 24-101

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation



Account Number & Status: 700-721-XXX-24 - Status: Funding Forecasted

Project Objective: Refinish the hardwood floors throughout the first floor of the Hacienda de las Flores building.

Project Description: The project will sand and refinish the existing hard wood floors located throughout the first floor of the Hacienda de las Flores building. Hardwood floors are located in the Fireside Room, Dance Room, Garden Conference Room, and throughout the hallways on the first floor. Hardwood stairs include (2) two-step grade changes, a small five-step stairway into the kitchen, and the entire stairway connecting the first and second floors of the building.

Basis for Schedule: Refinish work should be scheduled to occur during off-peak season to avoid conflicts with private rentals.

Basis for Cost: Preliminary cost estimates were developed based upon 2013 costs to refinish the hardwood floors.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
072 - Construction						61			61
EXPENDITURE TOTALS						61			61
FUNDING SOURCES									
750-Asset Replacement						61			61
FUNDING TOTALS						61			61

Hacienda Trash Enclosure

Project No: 24-103

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation, Public Works



Account Number & Status: 700-721-XXX-24 **Status:** Funding Forecasted

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)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration						7			7
072 - Construction						165			165
073 - Const Mgmt/Inspection						10			10
074 - Contingency						10			10
075 - Design						16			16
EXPENDITURE TOTALS						208			208
FUNDING SOURCES									
-RecycleSmart						208			208
FUNDING TOTALS						208			208

Municipal Facilities Painting

Project No: 25-101

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation



Account Number & Status: 700-721-XXX-25 **Status:** Funding Forecasted

Project Objective: Maintain proper asset utilization per Asset Replacement Program

Project Description: The project consists of painting (2) two public buildings at the Hacienda as they are due or past due based on the Town's asset replacement schedule. In FY2025-26, \$48k in painting work is scheduled. The project includes painting the exterior of the Pavilion Building at the cost of \$25k and painting the interior of the main Hacienda Building at the cost of \$23k. 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 the service life.

Basis for Cost: Based on cost estimates provided to the Town on various painting projects.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
072 - Construction							48		48
EXPENDITURE TOTALS							48		48
FUNDING SOURCES									
750-Asset Replacement							48		48
FUNDING TOTALS							48		48

Hacienda HVAC

Project No: 26-101

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation



Account Number & Status: 700-721-XXX-26 **Status:** Funding Forecasted

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

Project Description: The project consists of replacing the HVAC system at the Hacienda de las Flores. The HVAC system services the second and third floors of the building only. The system should be evaluated and modernized to meet current standards, increase efficiency, and decrease energy costs. The existing HVAC system in the building will be 15 years old at the time of replacement.

Basis for Schedule: Reaching the end of its service life.

Basis for Cost: Based on cost estimates provided to the Town for similar projects.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
072 - Construction									77 77
EXPENDITURE TOTALS									77 77
FUNDING SOURCES									
750-Asset Replacement									77 77
FUNDING TOTALS									77 77

Library Flat Roof

Project No: 26-102

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 1501 St. Mary's Rd

Responsible Department: Parks & Recreation



Account Number & Status: 700-721-XXX-26 Status: Funding Forecasted

Project Objective: Maintain proper asset utilization per Asset Replacement Program

Project Description: The project includes replacing the flat roof at the Moraga Library. The existing roof will reach the end of its 20-year life at the scheduled replacement time. The existing roof has been patched and repaired to extend its service life.

Basis for Schedule: Reaching the end of its service life, and identified for replacement per the Asset Replacement Program.

Basis for Cost: Based on cost estimates provided to the Town for similar projects.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
072 - Construction									69 69
EXPENDITURE TOTALS									69 69
FUNDING SOURCES									
750-Asset Replacement									69 69
FUNDING TOTALS									69 69

2021 - 23 Annual 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 - On-going

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

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
072 - Construction			206	690					896
073 - Const Mgmt/Inspection			52	138					190
074 - Contingency			21	69					90
075 - Design		100	196	228					524
EXPENDITURE TOTALS		100	475	1,125					1,700
FUNDING SOURCES									
102-ARPA		100	475	1,125					1,700
FUNDING TOTALS		100	475	1,125					1,700

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: Construction - On-going

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: Requesting an additional \$8K for inflation

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration		8	11	7					26
072 - Construction		92	137	35					264
073 - Const Mgmt/Inspection			44	11					55
074 - Contingency			23	3					26
EXPENDITURE TOTALS		100	215	56					371
FUNDING SOURCES									
102-ARPA		100	215	56					371
FUNDING TOTALS		100	215	56					371

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: Design - Ongoing

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 and update design engineer's estimates.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration		1	16	17					34
072 - Construction				170					170
073 - Const Mgmt/Inspection				25					25
074 - Contingency				17					17
075 - Design		34	24						58
EXPENDITURE TOTALS		35	40	229					304
FUNDING SOURCES									
770-Storm Drain Impact Fee		35	40	229					304
FUNDING TOTALS		35	40	229					304

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. Need FEMA and Town Council approval to complete Phase 2 Design.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration				25	31				56
072 - Construction					2,040				2,040
073 - Const Mgmt/Inspection					306				306
074 - Contingency					204				204
075 - Design				203					203
EXPENDITURE TOTALS				228	2,581				2,809
FUNDING SOURCES									
-River Parkway Grant					400				400
-WW Urban Creeks				104	496				600
-FEMA HMGP				124	1,685				1,809
FUNDING TOTALS				228	2,581				2,809

2025-26 Storm Drain Repairs

Project No: 25-201

Category: Creeks & Drainage

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-722-XXX-25 Status: Funding Forecasted

Project Objective: Repairs/Rehabilitate failing storm drainage infrastructure.

Project Description: To maintain, repair, and improve the public storm drain infrastructure to prevent future failures of the storm drain infrastructure throughout the Town

Basis for Schedule: The Project is currently in the planning stages. Harris and Associates have been hired to inspect 30,000 LF of storm drain pipes. The results of the study will be available by November 2022. The study will include conceptual level design improvements, recommendations and conceptual level cost estimates. Projects will be selected based on the high priority identified in the report.

Basis for Cost:

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration							58		58
072 - Construction							392		392
073 - Const Mgmt/Inspection							53		53
074 - Contingency							39		39
075 - Design							58		58
081 - Study									0
EXPENDITURE TOTALS							600		600
FUNDING SOURCES									
213-Measure K							600		600
FUNDING TOTALS							600		600

2026-27 Storm Drain Repairs

Project No: 26-201

Category: Creeks & Drainage

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-722-XXX-26 Status: Funding Forecasted

Project Objective: Repairs/Rehabilitate failing storm drainage infrastructure.

Project Description: To maintain, repair, and improve the public storm drain infrastructure to prevent future failures of the storm drain infrastructure throughout the Town.

Basis for Schedule: The Project is currently in the planning stages. Harris and Associates has been hired to inspect 30,000 LF of storm drain pipes. The results of the study will be available by November 2022. The study will include conceptual level design improvements, recommendations, and conceptual level cost estimates.

Basis for Cost:

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration								58	58
072 - Construction								392	392
073 - Const Mgmt/Inspection								53	53
074 - Contingency								39	39
075 - Design								58	58
081 - Study								0	0
EXPENDITURE TOTALS								600	600
FUNDING SOURCES									
213-Measure K								600	600
FUNDING TOTALS								600	600

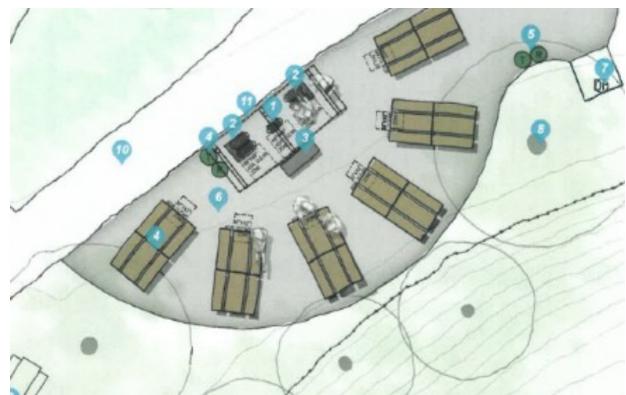
Commons Park Picnic Area Renovation

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: 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: Additional Funding in 22/23 of 20k requested to cover CPI increases in project delays.

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration			20	3					23
072 - Construction			195	21					216
073 - Const Mgmt/Inspection			30	3					33
074 - Contingency			20	2					22
075 - Design	16		19						35
EXPENDITURE TOTALS	16		284	29					329
FUNDING SOURCES									
-Donations			35						51
-Prop 68 Grant	16		188						188
250-Park Quimby Act			61	29					90
FUNDING TOTALS	16		284	29					329

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: Funded

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

Project Description: Remove the existing restroom structure at Moraga Commons Park and install a new restroom structure consisting of four 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, increasing the existing concrete pad, and utility hook-up.

Basis for Schedule: Public Restroom Company projects a 6+ month production schedule for the premanufactured structure. The Town entered into an agreement with the Public Restroom Company in February 2022. The Town is projecting installation from January - to May of 2023 to align with staffing resources and capacity to complete this project.

Basis for Cost: On February 23, 2022, the Town Council authorized the procurement of the restroom structure from Public Restroom Company for a cost of \$324,761 including turnkey installation. On February 23, 2022, the Moraga Community Foundation (MCF) made an initial donation of \$100k

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration			4						4
072 - Construction		30		304					334
073 - Const Mgmt/Inspection				10					10
074 - Contingency				46					46
075 - Design				20					20
079 - Permits			3	6					9
EXPENDITURE TOTALS		30	7	386					423
FUNDING SOURCES									
-Donations		30	7	360					397
790-Park Impact Fee				26					26
FUNDING TOTALS		30	7	386					423

Rancho Picnic Tables

Project No: 22-306

Category: Parks & Open Space

Project 2101 Camino Pablo
Location:

Responsible
Department: Parks & Recreation



Account Number & Status: 700-723-XXX-22 Status: Funded

Project Objective: Replace the existing wooden picnic tables at Rancho Laguna Park with recycled plastic versions consistent with the Town standard for picnic tables and benches.

Project Description: The existing picnic tables at Rancho Laguna Park include the group picnic area, which consists of (4) 12-foot tables, (2) 6-foot ADA tables, and (2) small children's tables. There are additional (8) - 12-foot tables and (2) 6-foot ADA tables throughout the park. The Town is working to implement a new standard for picnic tables that specifies recycled plastic materials to increase service life and decrease ongoing maintenance costs. The new standard has been implemented at Hacienda de las Flores and is scheduled for the group picnic areas at Moraga Commons Park in Fall 2022.

Basis for Schedule: Picnic Table Replacement can be approached in a two-phase process. The small tables located throughout the park - phase 1; the large group picnic area - phase 2. Work should not be scheduled during peak season (June - September).

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

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
072 - Construction				53					53
EXPENDITURE TOTALS				53					53
FUNDING SOURCES									
750-Asset Replacement				53					53
FUNDING TOTALS				53					53

Bollinger Canyon Special Study Area

Project No: 18-603

Category: General Government

Project Location: Bollinger Canyon

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 Canyon 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.

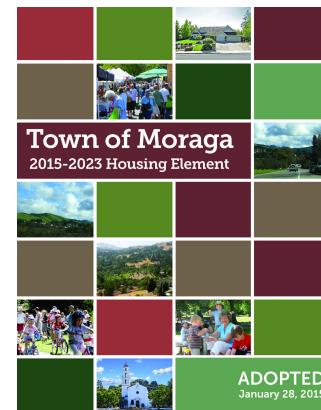
Basis for Cost: In FY 2020/21, this project was bid as a part of a larger Advanced Planning Initiative that includes the Housing Element Update, Rezone, and General Plan update (CIP 21-501). The costs were adjusted to reflect efficiencies in combining projects.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration		5	15	25					45
077 - Environmental		5	45						50
078 - Legal		15		40					55
081 - Study		20	96						116
EXPENDITURE TOTALS		45	156	65					266
FUNDING SOURCES									
100-Palos Colorados			36						36
101-General Fund		45	120						165
102-ARPA				65					65
FUNDING TOTALS		45	156	65					266

Implementing the 6th Cycle Housing Element & General Plan

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



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. A full EIR is required, and additional funding will need to be identified. The General Plan will evaluate updates to be consistent with State Law, including the Housing Element, 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 the rezoning of the Bollinger Canyon Special Study Area (CIP18-603), and the development of the 6th Cycle Housing Element as phase 1. The projected cost of the phase 1 study, including environmental review, is \$713K. 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:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration		20	20	30					70
074 - Contingency				46					46
077 - Environmental		5	215	50					270
078 - Legal		5	15	56					76
081 - Study		245	82	236					563
EXPENDITURE TOTALS		275	332	418					1,025
FUNDING SOURCES									
004-Grant		134							134
100-Palos Colorados			193						193
101-General Fund		141	45						186
102-ARPA				418					418
210-Measure J			94						94
FUNDING TOTALS		275	332	418					1,025

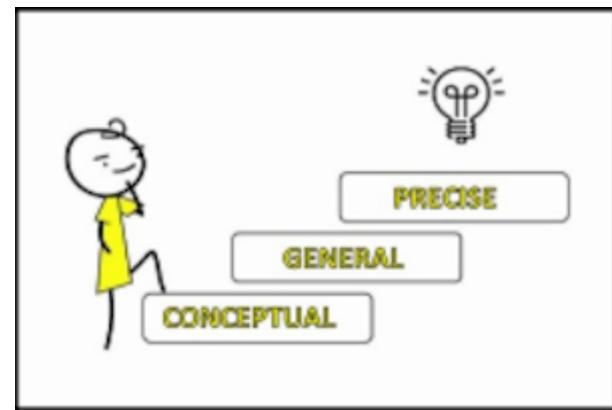
Streamline Planning Review and Approval Process

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: A 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; 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.

Basis for Cost:

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration	15	10	20						45
078 - Legal			5						5
081 - Study									0
EXPENDITURE TOTALS	15	10	25						50
FUNDING SOURCES									
-SB2 Planning Grant	15	10	25						50
FUNDING TOTALS	15	10	25						50

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: Funded - Is this project moving forward

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. (Not Funded)

Phase 3: Construction of Livable Moraga Road project. (Not Funded)

Basis for Schedule: Phase 1 timeline based on grant expenditure deadline of June 30, 2022. Phase 2 and 3 schedule depends on future and Town grant funding.

Basis for Cost: Construction cost estimates are based on earlier studies and updated annually by the Construction Cost Index. This project will need to incorporate Green Infrastructure to comply with the NPDES permit.

Project Balance Note: FY 2020/21 Funding of \$144,000 was not carried over and must be reappropriated in FY 2022/23 to complete this project.

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration	80			20					100
075 - Design	4			11					15
077 - Environmental	1			89					90
081 - Study	301			24					325
EXPENDITURE TOTALS	386			144					530
FUNDING SOURCES									
-Developer	55								55
-TLC Grant	270			65					335
210-Measure J	61			79					140
FUNDING TOTALS	386			144					530

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 -Ongoing

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: Carryover full amount to FY 22/23

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration		8							8
074 - Contingency		7							7
081 - Study		65	5						70
EXPENDITURE TOTALS		80	5						85
FUNDING SOURCES									
005-Grant-HSIP		35	5						40
210-Measure J		45							45
FUNDING TOTALS		80	5						85

Traffic Signal Inventory and Assessment

Project No: 22-410

Category: Transportation

Project Location: Town Wide
Location:

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-23 **Status:** Funding Forecasted

Project Objective: The program will provide a needed list of 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)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration					5				5
081 - Study					45				45
EXPENDITURE TOTALS					50				50
FUNDING SOURCES									
601-Funding to be Determined					50				50
FUNDING TOTALS					50				50

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: 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 constructed the western half of the bridge and fully opened the bridge in early 2022.

Basis for Schedule: Phase 1 of the construction work was completed in November 2020, with the removal of the temporary bridge in late November 2020. This eliminated \$11,800 in monthly rental charges for the temporary bridge. Phase 2 of the construction work will be completed in Spring 2022. The remaining punch list is to be completed in 2022.

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 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration	233	135	64						432
072 - Construction	4,811	1,975	677						7,463
073 - Const Mgmt/Inspection	684	404	242						1,330
074 - Contingency	147	500	105						752
075 - Design	1,339	310	229						1,878
080 - Right-of-Way	155		120						275
EXPENDITURE TOTALS	7,369	3,324	1,437						12,130
FUNDING SOURCES									
-CCTA Major Streets Grant	70	362							432
-HBP Grant	6,478	2,619	1,437						10,534
210-Measure J	721	313							1,034
211-Measure J 28C	100	30							130
FUNDING TOTALS	7,369	3,324	1,437						12,130

2021 Pavement Resurfacing - Phase 1 & 2

Project No: 21-401

Category: Transportation

Project Location: Town wide

Responsible Department: Public Works



Account Number & Status: Account No. 700-724-XXX-21 Status: Funded - Project Phase 1 Complete

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 Phase 2 is resurfacing streets with a rubberized cape seal or micro-surfacing seal.

2021 Pavement Resurfacing Phase 1 prepared streets for resurfacing by completing pavement repairs, crack sealing, and concrete curb repairs.

Basis for Schedule: The 2021 Pavement Resurfacing Project Phase 1 is completed.

The 2021 Pavement Resurfacing Project Phase 2 is currently in the construction stage.

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

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration	56	20	57						133
072 - Construction		176	380						556
073 - Const Mgmt/Inspection		72	57						129
074 - Contingency			38						38
075 - Design	33	3							36
082 - Other			67						67
EXPENDITURE TOTALS	89	271	599						959
FUNDING SOURCES									
205-RMRA (Gas Tax)			331						331
213-Measure K		35	268						303
711-Pavement Management Program	89	236							325
FUNDING TOTALS	89	271	599						959

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 - Ongoing

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 and engineering cost estimates for construction. Previously funded at #150K/yr cost has been escalated for inflation.

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)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration		3		19	23	27	27	27	126
072 - Construction		133		123	150	176	176	176	934
073 - Const Mgmt/Inspection		19		18	22	26	26	26	137
074 - Contingency				12	15	18	18	18	81
075 - Design				18	22	26	26	26	118
083 - Maintenance		3		40	48	57	57	57	262
EXPENDITURE TOTALS		158		230	280	330	330	330	1,658
FUNDING SOURCES									
212-Garbage Vehicle Impact Fees		158		230	280	330			998
601-Funding to be Determined							330	330	660
FUNDING TOTALS		158		230	280	330	330	330	1,658

2022 Pavement Rehabilitation

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 Rehabilitation project focuses on the rehabilitation of the worst residential streets.

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 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration	16	51		215					282
072 - Construction			519	3,808					4,327
073 - Const Mgmt/Inspection			78	571					649
074 - Contingency			52	381					433
075 - Design		520	404	45					969
EXPENDITURE TOTALS	16	571	1,053	5,020					6,660
FUNDING SOURCES									
205-RMRA (Gas Tax)				383					383
210-Measure J	16								16
212-Garbage Vehicle Impact Fees		486		1,062					1,548
213-Measure K		85	1,053	3,575					4,713
FUNDING TOTALS	16	571	1,053	5,020					6,660

Canyon Road Bridge Replacement - Riparian Remediation

Project No: 22-402

Category: Transportation

Project Location: Canyon Road, South of Constance Place

Responsible Department: Public Works



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

Project Objective: Install the required riparian remediation for the Canyon Road Bridge Project.

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 is near completion of the bridge construction. As required by the Fish & Game and Regional Water Quality Board mitigation, the Town is required to remediate the disturbed riparian areas.

Basis for Schedule: A preliminary engineer's estimate was developed by NV5. HBP grant fund was increased to cover the required riparian remediation with the Town match coming from Measure J funds.

Basis for Cost:

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration				50					50
072 - Construction				200					200
073 - Const Mgmt/Inspection				35	15	15	15	40	120
074 - Contingency				20					20
075 - Design				35					35
EXPENDITURE TOTALS				340	15	15	15	40	425
FUNDING SOURCES									
-HBP Grant				301	13	13	13	35	375
210-Measure J				39	2	2	2	5	50
FUNDING TOTALS				340	15	15	15	40	425

Bollinger Canyon Road Tree Remediation

Project No: 22-403

Category: Transportation

Project Location: Bollinger Canyon Road

Responsible Department: Public Works



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

Project Objective: Replanting mitigation trees that have died with trees that are more favorable for survival for the conditions

Project Description: Replanting of 22 15-gallon Live Oak/Valley Oak trees at various sites along Bollinger Canyon Road. Includes costs for maintenance and reporting to environmental permitting agencies.

Basis for Schedule:

Basis for Cost: The budgeted costs are based on consultants and landscaping company proposals

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
072 - Construction				30					30
077 - Environmental				20					20
EXPENDITURE TOTALS				50					50
FUNDING SOURCES									
210-Measure J				50					50
FUNDING TOTALS				50					50

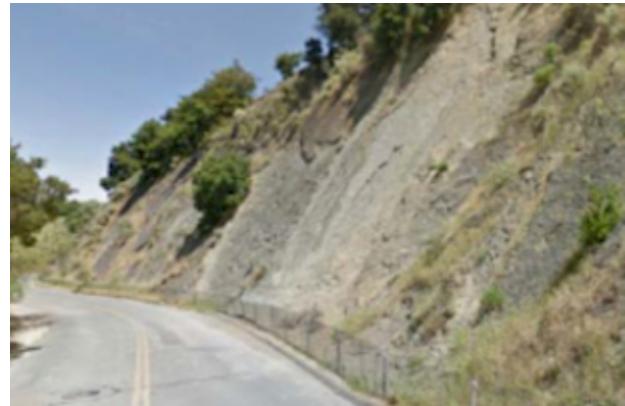
Bollinger Canyon Road Hillside Stabilization

Project No: 22-404

Category: Transportation

Project Location: Bollinger Canyon

Responsible Department: Public Works



Account Number & Status: Account No: 700-724-XXX-25 Status: Funding Forecasted

Project Objective: Stabilize hillside on Bollinger Canyon Road.

Project Description: Complete assessment of Bollinger Canyon Road hillside. Implement stabilization of hillside. In 2016, a short-term solution was implemented to remove areas that have a high potential for failure by removing potentially unstable materials and trees from the slope face, especially where the bedrock has been undermined or where tree roots have been exposed. Permanent stabilization is unfunded.

Basis for Schedule: If a Bollinger Canyon Road connector road to the Rheem Boulevard/St. Mary's Road Roundabout project becomes a condition of approval of a number of pending or future land use applications, this Bollinger Canyon Road Hillside project may no longer be necessary.

Basis for Cost: Cost based on estimates from consultant based on recommendations from a preliminary study in 2012. These costs have been increased by the Construction Cost Index.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
072 - Construction							437		437
073 - Const Mgmt/Inspection							22		22
074 - Contingency							44		44
075 - Design							22		22
077 - Environmental							22		22
EXPENDITURE TOTALS							547		547
FUNDING SOURCES									
601-Funding to be Determined							547		547
FUNDING TOTALS							547		547

Slide and Base Failure Study - Rheem Blvd, Canyon Rd, and Moraga Road

Project No: 22-408

Category: Transportation

Project Location: Rheem Blvd, Canyon Rd, and Moraga Rd

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-24 Status: Funding Forecasted

Project Objective: Address failures that are posing a risk to public safety and infrastructure.

Project Description: Investigate pavement cracking and vertical separation along Rheem Blvd in the No. 2 Eastbound lane west of Chalda Way, Moraga Road north of Corte Santa Clara, Rheem Boulevard west of Scofield, and Canyon Road south of the bridge. The engineering study will identify underlying causes of failures posing a risk to public safety and determine appropriate mitigations measures and costs.

Basis for Schedule: Rheem Boulevard west of Chalda Way has developed severe separation in the Eastbound No. 2 lane possibly due to deep earth movement in the underlying embankment. This is currently an ongoing traffic safety issue and could lead to a catastrophic loss of Rheem Blvd in the future.

Basis for Cost: Cost is based on past projects in the Town and adjacent agencies, Caltrans equipment rate and contract cost data.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration						23			23
081 - Study						102			102
EXPENDITURE TOTALS						125			125
FUNDING SOURCES									
601-Funding to be Determined						125			125
FUNDING TOTALS						125			125

2023 Pavement Rehabilitation

Project No: 23-401

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-23 Status: Funding Forecasted

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

Project Description: 2023 Pavement Rehabilitation is a continuation of the 2022 Pavement Rehabilitation Project. The project scope will align with the Basis of Design Memo created as part of the worst first residential program. The project will rehabilitate residential streets that have a PCI of 50 or below with the appropriate rehabilitation treatments for each street.

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 and engineering cost estimates for construction. Note: These costs are not escalated as the budget has been set. Design is covered under the 2022 Pavement Rehabilitation Project.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration					127				127
072 - Construction					2,600				2,600
073 - Const Mgmt/Inspection					390				390
074 - Contingency					260				260
EXPENDITURE TOTALS					3,377				3,377
FUNDING SOURCES									
205-Gas Tax					331				331
212-Garbage Vehicle Impact Fees					842				842
213-Measure K					2,204				2,204
FUNDING TOTALS					3,377				3,377

2024 Pavement Rehabilitation

Project No: 24-401

Category: Transportation

Project Location: Town Wide
Location:

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-24 Status: Funding Forecasted

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

Project Description: 2024 is a continuation of the 2022 and 2023 Pavement Rehabilitation Project. The project scope will align with the Basis of Design Memo created as part of the worst first residential program. The project will rehabilitate residential streets that have a PCI of 50 or below with the appropriate rehabilitation treatments for each street.

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 and engineering cost estimates for construction. Note: These costs are not escalated as the budget has been set. A large portion of the design is covered under the 2022 Pavement Rehabilitation Project.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration						135			135
072 - Construction						2,660			2,660
073 - Const Mgmt/Inspection						399			399
074 - Contingency						266			266
EXPENDITURE TOTALS						3,460			3,460
FUNDING SOURCES									
205-RMRA (Gas Tax)						331			331
212-Garbage Vehicle Impact Fees						842			842
213-Measure K						2,287			2,287
FUNDING TOTALS						3,460			3,460

2025 Pavement Rehabilitation

Project No: 25-401

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-24 **Status:** Funding Forecasted

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

Project Description: 2025 Pavement Rehabilitation Projects will use StreetSaver to identify streets list and

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 available revenue sources.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration						141	141		282
072 - Construction							1,885		1,885
073 - Const Mgmt/Inspection						283			283
074 - Contingency						188			188
075 - Design						283			283
EXPENDITURE TOTALS					424	2,497			2,921
FUNDING SOURCES									
205-RMRA (Gas Tax)							331		331
212-Garbage Vehicle Impact Fees						842			842
213-Measure K					424	1,324			1,748
FUNDING TOTALS					424	2,497			2,921

2026 Pavement Rehabilitation

Project No: 26-401

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-25 Status: Funding Forecasted

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

Project Description: 2026 Pavement Rehabilitation Projects will use StreetSaver to identify streets list and appropriate treatment based on budget.

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 available revenue sources.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration							144	144	288
072 - Construction								1,930	1,930
073 - Const Mgmt/Inspection								290	290
074 - Contingency								193	193
075 - Design							290		290
EXPENDITURE TOTALS							434	2,557	2,991
FUNDING SOURCES									
205-RMRA (Gas Tax)								331	331
212-Garbage Vehicle Impact Fees								842	842
213-Measure K							434	1,384	1,818
FUNDING TOTALS							434	2,557	2,991

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 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration	41	2		5	5	5	5	5	68
072 - Construction	30			25	25	25	25	25	155
075 - Design		19		20	20	20	20	20	119
EXPENDITURE TOTALS	71	21		50	50	50	50	50	342
FUNDING SOURCES									
210-Measure J	31	21		35	50	50	50	50	287
230-Traffic Safety	40			15					55
FUNDING TOTALS	71	21		50	50	50	50	50	342

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: Maintain and expand (as needed) the Town's Central Video Surveillance System and coordinate with systems operated by adjoining agencies.

Project Description: The Central Video Surveillance system consists of cameras installed at 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, as well as other activities, can be identified. The cameras are now connected by a secure wireless network and transmit the recorded images to a secure server located at MPD. Additionally, some of the cameras are connected to a system shared with Lafayette Police that provides warnings when stolen or felony vehicles pass by the location. The cameras are not routinely monitored, but past recordings can be viewed from MPD only during the course of investigations. Portable cameras can be 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:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
072 - Construction	38	5		25					68
EXPENDITURE TOTALS	38	5		25					68
FUNDING SOURCES									
-MCF Donation	32	5		25					62
720-Public Safety Impact Fee	6								6
FUNDING TOTALS	38	5		25					68

Corliss Drive Safe Route to School (Phase 1 - Engineering Design)

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: This is a safe route to school engineering design project (Phase 1). The design will consider options for a new pathway or sidewalk along the curve of Corliss Drive as well as other safety improvements. The construction is not Phase 1 and additional funding will be needed for construction.

Project Description: This project will investigate and design cost-effective pedestrian improvement opportunities on Corliss Drive from Wakefield Drive to Arroyo 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: The project construction schedule is dependent upon funding opportunities, such as grants and Town Funding.

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 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration		5	5	40					50
074 - Contingency			13	2					15
075 - Design		10	167	8					185
EXPENDITURE TOTALS		15	185	50					250
FUNDING SOURCES									
210-Measure J		15	185	50					250
FUNDING TOTALS		15	185	50					250

Pedestrian Push Button Upgrade

Project No: 21-406

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-23 Status: Funding Forecasted

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 correct 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 is anticipated to begin in FY 2022-23

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)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration					2				2
072 - Construction					40				40
073 - Const Mgmt/Inspection					4				4
074 - Contingency					4				4
EXPENDITURE TOTALS					50				50
FUNDING SOURCES									
210-Measure J					50				50
FUNDING TOTALS					50				50

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

Project No: 21-407

Category: Transportation

Project Location: Moraga Road & St. Mary's Road

Responsible Department: Public Works



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

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 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 arterials 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 and preparation of grant application material to look at safety improvements.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration			11		4	240			255
072 - Construction						3,666			3,666
073 - Const Mgmt/Inspection						549			549
074 - Contingency						366			366
075 - Design						906			906
077 - Environmental						11			11
081 - Study			55		13				68
EXPENDITURE TOTALS			66		17	5,738			5,821
FUNDING SOURCES									
210-Measure J			66						66
601-Funding to be Determined					17	5,738			5,755
FUNDING TOTALS			66		17	5,738			5,821

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 - Ongoing

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 and preparation of grant application materials to look at safety improvements.

Project Balance Note: Carryover full amount to FY 22/23

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration			6		2		150		158
072 - Construction							1,774		1,774
073 - Const Mgmt/Inspection							266		266
074 - Contingency							178		178
075 - Design							443		443
077 - Environmental							18		18
081 - Study			26		7				33
EXPENDITURE TOTALS			32		9		2,829		2,870
FUNDING SOURCES									
210-Measure J			32						32
601-Funding to be Determined					9		2,829		2,838
FUNDING TOTALS			32		9		2,829		2,870

Safety Improvements - HSIP Cycle 10

Project No: 21-410

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



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

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)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration		24		5	60				89
072 - Construction					200				200
073 - Const Mgmt/Inspection					40				40
074 - Contingency					20				20
075 - Design		30			11				41
EXPENDITURE TOTALS		54		5	331				390
FUNDING SOURCES									
005-Grant-HSIP		54			175				229
210-Measure J				5	156				161
FUNDING TOTALS		54		5	331				390

Pedestrian and Bicycle Safety Improvements on Camino Pablo

Project No: 22-405

Category: Transportation

Project Location: Camino Pablo

Responsible Department: Public Works



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

Project Objective: The Town's objective for this area of Camino Pablo is to improve access and safety near JM intermediate school, including a continuous and safe pedestrian and bicycle network. The scope of work for this project is a portion of a larger project which will be designed and constructed as funding becomes available.

Project Description: As part of the TDA grant, this project will improve safety on Camino Pablo at Duarte Court to include:

1. Relocating upgrade to high visibility exiting mid-block crosswalk to the west side of Duarte Ct; 2. Install a pedestrian refuge island at the crosswalk; 3. Install curb ramps and bulbouts on both sides of Camino Pablo at the crosswalk; 4. Relocate and upgrade all pedestrian crossing signs, including advanced signage; 5. Upgrade the existing bike lanes to include the enhanced green dedicated bike lanes on both sides of the streets with a two-foot buffer zone within the project area.

Basis for Schedule: Town is seeking additional grant funding for unfunded construction.

Basis for Cost: A cost estimate was developed as part of the preliminary design of the grant application. Costs were based on past projects, including the 2020 pavement Overlay as well as Moraga Way Project.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration				5	40	37			82
072 - Construction						550			550
073 - Const Mgmt/Inspection					5	77			82
074 - Contingency						52			52
075 - Design				5	77				82
EXPENDITURE TOTALS				10	122	716			848
FUNDING SOURCES									
-TDA Grant					100				100
210-Measure J				10					10
601-Funding to be Determined					22	716			738
FUNDING TOTALS				10	122	716			848

Rheem Blvd Bike & Pedestrian (Moraga Rd to St. Mary's Rd)

Project No: 22-406

Category: Transportation

Project Location: Rheem Bike Ped/Trail

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-26 Status: Funding Forecasted

Project Objective: Implement recommendations from adopted 2004 Moraga Bicycle and Pedestrian Plan - Develop bicycle and pedestrian improvements west of St. Mary's Rd.

Project Description: Both the 2004 Moraga Bicycle and Pedestrian Plan and the 2007 Parks and Recreation Master Plan recommend the development and improvement of the trail system in Town to connect neighborhoods and improve access to major destinations. Rheem Boulevard is a popular east-west connector. The portion between Moraga Road and St. Mary's Road currently has sidewalk on one side (from Moraga Road to Fayhill Road) and shoulders on both sides of the street acting as a Class III facility (on-street bike route). This project will improve the pedestrian and bicycle facilities just northwest of St. Mary's Road, approximately 0.3 mile.

Basis for Schedule: Currently unscheduled; however, in 2016, the Rancho Laguna II developer constructed bike/pedestrian facilities along the north side of the street from Fayhill Road to approximately 1,700 feet east and dedicated any necessary access easements as required by their Precise Development Plan.

Basis for Cost: Based on cost estimates provided in the adopted 2004 Moraga Bicycle and Pedestrian Plan (escalated). Potential funding from developer impact fees and contributions.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration								5	5
072 - Construction								86	86
073 - Const Mgmt/Inspection								16	16
074 - Contingency								8	8
075 - Design								22	22
077 - Environmental								12	12
080 - Right-of-Way								134	134
EXPENDITURE TOTALS								283	283
FUNDING SOURCES									
601-Funding to be Determined								283	283
FUNDING TOTALS								283	283

Town Facilities Accessibility Assessment

Project No: 22-407

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-724-XXX-26 Status: Funding Forecasted

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)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration								16	16
081 - Study								80	80
EXPENDITURE TOTALS									96
FUNDING SOURCES									
601-Funding to be Determined								96	96
FUNDING TOTALS									96

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

Project No: 25-402

Category: Transportation

Project Location: School Street

Responsible Department: Public Works



Account Number & Status: 700-724-xxx-25 Status: Funding Forecasted

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)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
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
EXPENDITURE TOTALS							4,293		4,293
FUNDING SOURCES									
601-Funding to be Determined							4,293		4,293
FUNDING TOTALS							4,293		4,293

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

Project No: 25-409

Category: Transportation

Project Location: Canyon Road

Responsible Department: Public Works



Account Number & Status: 700-724-xxx-25 Status: Funding Forecasted

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 arterials in Moraga. Currently, its design emphasis is on motorized vehicles. The residents have expressed a growing interest in walking and bicycling, not only for recreation but also for transportation. The 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 preliminary design of the complete street project, which includes finalizing and incorporating Liveable Moraga Road Concept Plans Improvement Elements.

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 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration							12	104	116
072 - Construction								2,323	2,323
073 - Const Mgmt/Inspection								348	348
074 - Contingency								232	232
075 - Design								558	558
077 - Environmental								23	23
084 - Study/Grant Application							58	11	69
EXPENDITURE TOTALS							70	3,599	3,669
FUNDING SOURCES									
601-Funding to be Determined								70	3,599
FUNDING TOTALS							70	3,599	3,669

Rheem Boulevard High Visibility Crosswalk

Project No: 26-402

Category: Transportation

Project Location: Rheem Boulevard

Responsible Department: Public Works



Account Number & Status: 700-724-xxx-26 Status: Funding Forecasted

Project Objective: Install a high visibility crosswalk on Rheem Blvd from the Council Chambers at 335 Rheem Blvd to the private businesses across the street.

Project Description: Improve Rheem Blvd by providing ADA compliant curb ramps, a striped crosswalk with high visibility pavement markings, pedestrian actuated rapid rectangular flashing beacons (RRFB), and advanced warning signs.

Basis for Schedule: Currently unscheduled.

Basis for Cost: Based on cost of similar high visibility crosswalks on Moraga Road at Woodford Drive and at Corliss Drive. These costs have been increased by the Construction Cost Index.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration								108	108
072 - Construction								718	718
073 - Const Mgmt/Inspection								108	108
074 - Contingency								72	72
075 - Design								108	108
077 - Environmental								2	2
080 - Right-of-Way								33	33
081 - Study								2	2
EXPENDITURE TOTALS								1,151	1,151
FUNDING SOURCES									
601-Funding to be Determined								1,151	1,151
FUNDING TOTALS								1,151	1,151

Table B Unfunded and Unscheduled Potential Capital Improvement Projects Funding Source Summary (in 1000's)		Project Total	Year 1	Year 2	Year 3	Year 4	Year 5
Buildings & Facilities (Municipal)	CIP Number						
Hacienda Building Window Replacement	TBD	200					\$ 200
Hacienda Mosaic Room Restoration	TBD	68					\$ 68
Multi- Generational Community Center	TBD	9,520					\$ 9,520
Municipal Building Restroom Refurbishment Program	TBD	231					\$ 231
Town Council Chamber Outdoor Seating	TBD	5					\$ 5
329 Rheem Trellis	TBD	63					\$ 63
Creeks & Drainage (Storm Drain System)							
Storm Drain Improvement Program	TBD	7,400					\$ 7,400
Drainage Sedimentation and Slide Failure Study	TBD	117					\$ 117
Parks & Open Space							
Community Sports Field	TBD	11,347					\$ 11,347
Mulholland Open Space Preserve Improvements	TBD	385					\$ 385
Municipal Fence Replacement Program	TBD	111					\$ 111
Neighborhood Parks	TBD	5,060					\$ 5,060
Trail System Development and Expansion	TBD	4,643					\$ 4,643
Turf Improvements Program	TBD	260	688	280	350		\$ 1,578
Trail System Refurbishment	TBD	68					\$ 68
Transportation							
Municipal Monument Gateway Signage Program	TBD	84					\$ 84
Municipal Wayfinding Signage Program	TBD	140					\$ 140
Street Striping at Various Locations	TBD	225		225			\$ 450
Bollinger Canyon Trail (to Las Trampas Wilderness)	TBD	1,903					\$ 1,903
Canyon Rd Bicycle Improvements (County to Constance Pl)	TBD	90	532				\$ 622
Moraga Road - Buckingham to Woodford Sidewalk Gap Closure	TBD	415					\$ 415
Retroreflective Signal Head Backplates Installation	TBD	144					\$ 144
Rheem Blvd Bicycle Improvement	TBD	272					\$ 272
Camino Pablo - Corto Maria to Riner Sidewalk Gap Closure	TBD	560					\$ 560
Moraga Road - Donald Drive Sidewalk Gap Closure	TBD	203					\$ 203
Moraga Road - East Side Donald Drive to Devin Drive Sidewalk Improvement	TBD	860					\$ 860
Canyon Road Bicycle Improvements (County to Constance Pl)	TBD	622					\$ 622
Moraga Road (Town Limit to Rheem) "Complete Streets"	TBD	7,106					\$ 7,106
2025 ADA Curb Ramp Improvement	TBD	279					\$ 279
General Government							
Zoning Ordinance Update & Objective Design Standards	TBD	295					\$ 295
Total		\$ 52,676	\$ 1,220	\$ 505	\$ 350	\$ -	\$ 54,751

Hacienda Building Window Replacement

Project No: TBD

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Replace the majority of windows in the Hacienda building at the end of their life cycle that show signs of disrepair.

Project Description: There is currently a mix of steel, wooden, and aluminum framed windows. The Hacienda Site Assessment recommends replacing all of the windows to match the steel windows to maintain the historical integrity.

Basis for Schedule: Used the Hacienda Site Assessment as an intial decision-making tool to identify priority projects to address maintenance items. The majority of windows are not up to current energy standards. This project was scheduled for FY17/18 but was deferred due to lack of funding.

Basis for Cost: Based on Asset Replacement schedule costs and inflated annually by the Construction Cost Index. Potential sources of funds are Asset Replacement, Palos Colorados, General Fund, or any combination thereof.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					
	Year 1	Year 2	Year 3	Year 4	Year 5	PROJECT TOTAL
071 - Administration	20					20
072 - Construction	130					130
073 - Const Mgmt/Inspection	20					20
074 - Contingency	13					13
075 - Design	12					12
079 - Permits	5					5
081 - Study						0
EXPENDITURE TOTALS	200					200
FUNDING SOURCES						
-Undetermined	200					200
FUNDING TOTALS	200					200

Mosaic Room Restoration

Project No: TBD

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Update and improve the Mosaic Room at Hacienda de las Flores to serve as a multipurpose space for recreation classes and rentals.

Project Description: Create a functional and inviting space for community use through the following updates:

Restore arched windows on the North and East walls (\$35K)

Remove door and stairs on the North wall (\$6K)

Replace door on South wall (to deck) (\$3K)

Replace flooring (\$12K)

Remove remaining stained glass and mosaics and replace with drywall (\$2K)

Remove soffit and update lighting to energy efficient option (\$10K)

Basis for Schedule: Work recommended to take place between November and March to have minimum impact on community use of the Hacienda.

Basis for Cost: Costs estimated using quotes from Casita upgrades (2019) and past work completed on the Pavilion.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)				
	Year 1	Year 2	Year 3	Year 4	Year 5
071 - Administration	15				
073 - Const Mgmt/Inspection	15				
074 - Contingency	10				
075 - Design	25				
079 - Permits	3				
081 - Study					0
EXPENDITURE TOTALS	68				68
FUNDING SOURCES					
-Unfunded	68				68
FUNDING TOTALS	68				68

Multi-Generational Community Center

Project No: TBD

Category: Buildings & Facilities (Municipal Facilities)

Project Location:

Responsible Parks & Recreation Department:



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Pursue land acquisition and development of a multigenerational community center to meet recreation needs identified in the 2007 Parks & Recreation Master Plan.

Project Description: Through the planning process of the 2007 Parks & Recreation Master Plan, Moraga residents identified a number of recreational needs which can be accommodated through the development of a community center in a central location of Town. This new community center will be designed as a 30,000 square foot state-of-the-art facility that acts as a magnet and gathering place for community activities, including gymnasiums; multi-purpose classrooms and meeting space; specialized activity areas, such as a dance studio, stages, youth/teen rooms, space for programs for older adults; places for large group gatherings; art venues, such as gallery space and outdoor sculpture area; and social gathering space, such as coffee shop or lounge.

Basis for Schedule: Currently unscheduled.

Basis for Cost: Based on 30,000 SF community center estimate from Master Plan (inflated from 2014 costs) and similar projects. Potential funding from developer impact fees and contributions.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
- Land Acquisition	1,094					1,094
071 - Administration	281					281
072 - Construction	5,616					5,616
073 - Const Mgmt/Inspection	562					562
074 - Contingency	843					843
075 - Design	562					562
077 - Environmental	281					281
081 - Study	281					281
EXPENDITURE TOTALS	9,520					9,520
FUNDING SOURCES						
-Unfunded	9,520					9,520
FUNDING TOTALS	9,520					9,520

Municipal Building Restrooms Refurbishment Program

Project No: TBD

Category: Buildings & Facilities (Municipal Facilities)

Project Location:

Responsible Department: Parks & Recreation



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Refurbish municipally owned restrooms at the end of their life cycle that show signs of disrepair.

Project Description: Refurbishment and potential Americans with Disabilities Act (ADA) compliance of restrooms may entail replacing all fixtures, appurtenances, lighting, new paint, and flooring for the following locations: FY 19/20: Library Staff restroom (scheduled); Hacienda building's 3 restrooms (requires upgrades for ADA compliance) located on first floor (scheduled); Commons Park's 7 restrooms including roofs (deferred from FY18/19) and Rancho Laguna Park's restroom including roof (deferred from FY17/18)

Basis for Schedule: Used Asset Replacement schedule as an initial tool. Refurbishing the Casita restroom including ADA was scheduled for FY 29/30 but was reprioritized to FY 18/19 to combine with other Casita improvements and funded by a Hacienda Foundation donation.

Basis for Cost: Cost estimates based on per square foot cost for the 2015 Moraga Library public restroom renovation project (\$900/SF) or consultant budget-level estimates and inflated annually by the Construction Cost Index. Potential sources of funds are Asset Replacement, Palos Colorados, General Fund, or any combination thereof.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					
	Year 1	Year 2	Year 3	Year 4	Year 5	PROJECT TOTAL
- Commons Park	64					64
- Hacienda Building	47					47
- Library	102					102
- Rancho Laguna Path (78)	18					18
EXPENDITURE TOTALS	231					231
FUNDING SOURCES						
-Hacienda Foundation Grant						0
-Undetermined	231					231
FUNDING TOTALS	231					231

Town Council Chamber Outdoor Seating

Project No: TBD

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 335 Rheem Blvd

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded & Unscheduled

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

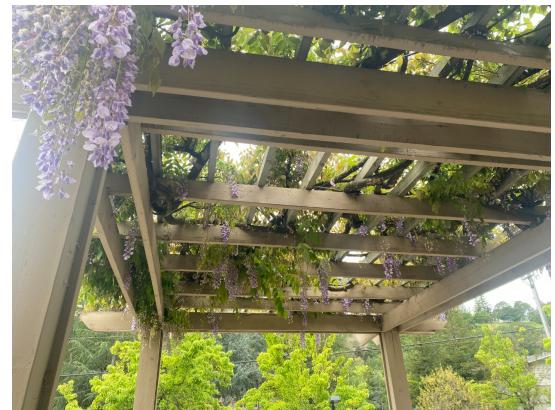
Basis for Cost: Planning-level construction cost estimate provided by the design consultant.

Project Balance Note: Requesting an additional \$5K for inflation

EXPENDITURES	(Thousands of Dollars)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
071 - Administration						0
072 - Construction	2					2
073 - Const Mgmt/Inspection	1					1
074 - Contingency						0
075 - Design	2					2
EXPENDITURE TOTALS	5					5
FUNDING SOURCES						
--CARES ACT						0
102-ARPA	5					5
FUNDING TOTALS	5					5

329 Rheem Trellis

Project No: TBD
Category: Buildings & Facilities (Municipal Facilities)
Project Location: 329 Rheem Blvd
Responsible Department: Public Works



Account Number & Status: TBD **Status:** Unfunded & Unscheduled

Project Objective: Replace the existing wooden trellis located in front of the Town Hall building.

Project Description: The project will remove and replace the existing wooden trellis located in front of the Town Hall building located at 329 Rheem Blvd. The existing wooden trellis has reached the end of its expected 30-year service life. The trellis has shown signs of instability and deterioration prior to the end of its useful life due to the weight of the wisteria that has flourished along the trellis. The project will require the decorative wisteria to be removed and the entire length of the trellis, including supports and footings, to be replaced.

Basis for Schedule: Replacement of the trellis should be prioritized as soon as 2022 cost quotes are obtained, given the instability and safety concerns of the existing trellis.

Basis for Cost: Planning level construction cost estimate based upon 2015 construction costs at the Hacienda.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
072 - Construction	63					63
EXPENDITURE TOTALS	63					63
FUNDING SOURCES						
	63					
750-Asset Replacement	63					63
FUNDING TOTALS	63					63

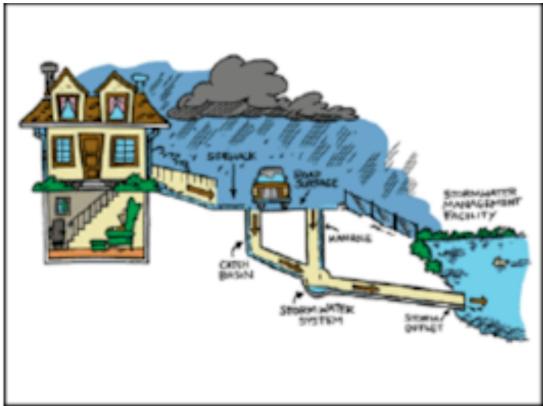
Storm Drain Improvement Program

Project No: **TBD**

Category: Creeks & Drainage

Project Location: Town Wide

Responsible Public Works Department:



Account Number & Status: TBD **Status:** Unfunded & Unscheduled

Project Objective: Provide well maintained storm drain system.

Project Description: The 2019 Storm Drain Addendum to the 2015 Storm Drain Master Plan, adopted by Town Council on November 13, 2019, identifies \$7.4M in 10-year of capital improvement projects such as replacing, upsizing, rerouting, and cleaning storm drain pipelines and culverts. The improvements are further defined into \$0.56M of high priority projects, \$0.43M of medium priority projects, and the remaining \$6.41M of low priority projects. These costs have been increased by the Construction Cost Index.

Basis for Schedule: The 2019 Storm Drain Addendum has prioritized the projects with \$0.56M as high priority, \$0.43M as medium priority, and the remaining \$6.41M as low priority. These costs have been increased by the Construction Cost Index.

Basis for Cost: The Addendum provided estimates for all CIP project costs. Also provided is a recommended annual \$420K to maintain, repair, clean, and inspect the storm drain system. These costs have been increased by the Construction Cost Index. The Town is utilizing \$1.7M in American Rescue Plan Act (ARPA) funding for the 2021 - 2023 Storm Drain Repair project to inspect 30,000 linear feet of storm drain piping, prioritize needed replacements and repairs, provide engineering designs and construct storm drain projects within the allotted budget during the fiscal years FY 2021 to FY 2023.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
- High Priority	560					560
- Low Priority	430					430
- Medium Priority	6,410					6,410
EXPENDITURE TOTALS	7,400					7,400
FUNDING SOURCES						
-Undetermined	7,400					7,400
FUNDING TOTALS	7,400					7,400

Drainage Sedimentation and Slide Failure Study

Project No: TBD

Category: Creeks & Drainage

Project Location: Open Space at Camino Ricardo

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded and Unscheduled

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 late 2023

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
	Year 1	Year 2	Year 3	Year 4	Year 5	
071 - Administration	17					17
074 - Contingency	6					6
081 - Study	94					94
EXPENDITURE TOTALS	117					117
FUNDING SOURCES						
601-Funding to be Determined	117					117
FUNDING TOTALS	117					117

Community Sports Field

Project No: TBD

Category: Parks & Open Space

Project Location:

Responsible Parks & Recreation Department:



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Pursue development of a 5 acre community sports field.

Project Description: As recommended by the 2007 Parks and Recreation Master Plan, provide development of additional sports fields and/or partner with the Moraga School District to consider reconfiguring the Joaquin Moraga Intermediate School fields to increase capacity.

Basis for Schedule: Currently unscheduled.

Basis for Cost: Construction costs are based on estimates provided by SSA Landscape Architects for developing Joaquin Moraga Intermediate School (9.9 acres scaled down to 5 acres). Land acquisition costs are based on \$1.3M per acre per the Nexus Study/Update Development Impact Fee project (CIP 14-602). Maintenance costs are based on similar costs for maintaining neighborhood parks at \$5K per acre per year from the 2007 Parks and Recreation Master Plan. Costs are inflated annually by the Construction Cost Index. Maintenance Costs (in 1000's) Operation Maintenance

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
- Land Acquisition	7,109					7,109
071 - Administration	136					136
072 - Construction	2,735					2,735
073 - Const Mgmt/Inspection	274					274
074 - Contingency	547					547
075 - Design	274					274
077 - Environmental	136					136
081 - Study	136					136
EXPENDITURE TOTALS	11,347					11,347
FUNDING SOURCES						
-Unfunded	11,347					11,347
FUNDING TOTALS	11,347					11,347

Mulholland Open Space Preserve Improvements

Project No: TBD

Category: Parks & Open Space

Project Location:

Responsible Parks & Recreation Department:



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Implement recommendations from the 2007 Parks and Recreation Master Plan.

Project Description: The Mulholland Open Space Preserve is a natural area spanning 250 acres adjacent to Orinda on Moraga's west side, and is used by the public primarily for walking, hiking, and running. As recommended in the 2007 Parks & Recreation Master Plan, improvements may include removal of invasive species, restoration of natural areas, and developing trails and amenities as permitted by the Moraga Open Space Ordinance and with consideration of environmental impacts.

Basis for Schedule: Currently unscheduled.

Basis for Cost: Based on cost estimates provided in the adopted 2004 Moraga Bicycle and Pedestrian Plan (escalated). Potential funding from developer impact fees and contributions.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					
	Year 1	Year 2	Year 3	Year 4	Year 5	PROJECT TOTAL
071 - Administration	6					6
072 - Construction	264					264
073 - Const Mgmt/Inspection	38					38
074 - Contingency	25					25
075 - Design	39					39
077 - Environmental	13					13
EXPENDITURE TOTALS	385					385
FUNDING SOURCES						
-Unfunded	385				0	385
FUNDING TOTALS	385				0	385

Municipal Fence Replacement Program

Project No: TBD

Category: Parks & Open Space

Project Location:

Responsible Parks & Recreation Department:



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Replace fences at the end of their life cycle that show signs of disrepair.

Project Description: FY 19/20: Rancho Laguna Park playground perimeter fence (scheduled); Mulholland lower gate and chainlink fence leading up to entrance gate and Hacienda wrought iron gate and fence at entrance (deferred from FY18/19); and Hacienda fence portion along Casita (deferred from FY16/17)

FY 20/21: 335 Rheem Corporation Yard wooden fence

Basis for Schedule: Used Asset Replacement schedule as an initial decision-making tool to identify fence locations then refine actual year of treatment based on staff experience. In FY18/19, Rancho Laguna Park frontage fence was deferred from FY16/17 but was replaced through a Boy Scout/Town volunteer project in FY18/19.

Basis for Cost: Costs based on similar fence repair costs and inflated annually by Construction Cost Index. Potential sources of funds are Asset Replacement, Palos Colorados, General Fund, or any combination thereof.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					
	Year 1	Year 2	Year 3	Year 4	Year 5	PROJECT TOTAL
071 - Administration	7					7
072 - Construction	94					94
074 - Contingency	10					10
EXPENDITURE TOTALS	111					111
FUNDING SOURCES						
-Unfunded		111				111
FUNDING TOTALS		111				111

Neighborhood Parks

Project No: TBD

Category: Parks & Open Space

Project Location:

Responsible Parks & Recreation Department:



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Pursue development of two new neighborhood parks to service underserved areas in Town.

Project Description: The 2007 Parks & Recreation Master Plan identified two areas in Town that were underserved. This project will pursue development of neighborhood parks to serve these two areas, generally described as (1) area west of Rheem Boulevard, known as Rheem Valley Manor, and (2) the area located northeast of Bollinger Canyon Road, known as The Bluffs. Neighborhood parks are generally 2 to 5 acres, are located within walking and bicycling distance of the neighborhood it serves, and provides basic recreation opportunities (i.e. benches, drinking fountain, bike storage, open turf area, landscaping, playground equipment, accessible pathways, basketball court).

Basis for Schedule: Currently unscheduled.

Basis for Cost: Table 1 (page 34) from 2007 Park & Recreation Master Plan is used for cost estimate. Costs based on two average 2.5 acre sized parks.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
071 - Administration	30					30
072 - Construction	201					201
073 - Const Mgmt/Inspection	30					30
074 - Contingency	30					30
075 - Design	49					49
077 - Environmental	49					49
080 - Right-of-Way	4,648					4,648
081 - Study	23					23
EXPENDITURE TOTALS	5,060					5,060
FUNDING SOURCES						
-Unfunded	5,060					5,060
FUNDING TOTALS	5,060					5,060

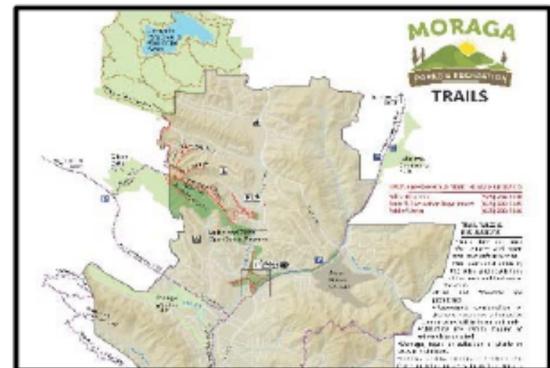
Trail System Development and Expansion

Project No: TBD

Category: Parks & Open Space

Project Location:

Responsible Parks & Recreation Department:



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Implement recommendations from adopted 2004 Moraga Bicycle and Pedestrian Plan include several potential new and/or planned trails to be acquired through future development.

Project Description: Both the 2004 Moraga Bicycle and Pedestrian Plan and the 2007 Parks and Recreation Master Plan recommend the development and improvement of the following trail system in Town to connect neighborhoods and improve access to major destinations:

Indian Ridge Trail (\$1,308K) Indian Valley Trail (\$990K) Buckingham Trail (Moraga Road to Fayhill) (\$279K) Heritage Trail (Library to Moraga Road) (\$97K) Rheem Hiking Trail (Coyote Creek) (\$197K) Rheem Hiking Trail (Fayhill) (\$197K) Rheem Reservoir Trail (Campolindo Ridge) (\$895K) Utah Easement Trail (Library to Old Moraga Ranch Trail) (\$681K)

Basis for Schedule: Currently unscheduled.

Basis for Cost: Based on cost estimates provided in the adopted 2004 Moraga Bicycle and Pedestrian Plan (escalated). Potential funding from developer impact fees and contributions.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
071 - Administration	46					46
072 - Construction	794					794
073 - Const Mgmt/Inspection	123					123
074 - Contingency	160					160
075 - Design	193					193
077 - Environmental	124					124
080 - Right-of-Way	3,203					3,203
EXPENDITURE TOTALS	4,643					4,643
FUNDING SOURCES						
601-Funding to be Determined	4,643					4,643
FUNDING TOTALS	4,643					4,643

Turf Improvements Program

Project No: TBD

Category: Parks & Open Space

Project Location:

Responsible Parks & Recreation Department:



Account Number & Status: TBD Status: Scheduled but Unfunded

Project Objective: Improvements to turf at various park facilities.

Project Description: Phase 1: Pavilion irrigation, turf, drainage, and rodent barrier (Completed FY 14/15)

Phase 2: Hacienda de las Flores irrigation, turf, and rodent barrier

Phase 3: Rancho Laguna irrigation, drainage, and turf

Phase 4: Upper Commons (Grass Ski Hill) irrigation, turf, drainage, and rodent barrier

Phase 5: Lower Commons irrigation, turf, drainage, and rodent barrier

Basis for Schedule: The 2007 Parks and Recreation Master Plan's Recommendations chapter suggests renovating Hacienda's turf. Existing Hacienda irrigation is at the end of its life cycle and requires constant spot repairs. Spot watering is also required due to the inefficiently designed irrigation system. Existing Hacienda turf has a patch work of different types of grasses which require different water needs and is affected by inefficient (different sun exposure) and non-reliable (waterline breaks) irrigation.

Basis for Cost: Potential sources of funds are Palos Colorados or General Fund. Cost estimates are based on contractor estimates and staff estimates and adjusted annually by the Construction Condition Index.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
- Phase 3		688				688
- Phase 4			280			280
- Phase 5				350		350
071 - Administration	5					5
072 - Construction	203					203
074 - Contingency	31					31
075 - Design	21					21
EXPENDITURE TOTALS	260	688	280	350		1,578
FUNDING SOURCES						
-Undetermined	260	688	280	350		1,578
100-Palos Colorados						0
750-Asset Replacement						0
FUNDING TOTALS	260	688	280	350		1,578

Trail System Refurbishment

Project No: TBD

Category: Parks & Open Space

Project Location:

Responsible Parks & Recreation Department:



Account Number & Status: TBD Status: Unfunded & Unscheduled

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
	Year 1	Year 2	Year 3	Year 4	Year 5	
071 - Administration	2					2
072 - Construction	42					42
073 - Const Mgmt/Inspection	4					4
074 - Contingency	4					4
075 - Design	16					16
EXPENDITURE TOTALS	68					68
FUNDING SOURCES						
601-Funding to be Determined		68				68
FUNDING TOTALS		68				68

Municipal Monument Gateway Signage Program

Project No: TBD

Category: Transportation

Project Location:

Responsible Department: Public Works



Account Number & Status: TBD **Status:** Unfunded & Unscheduled

Project Objective: Replace four existing gateway signs along arterial roads near the Town limits.

Project Description: The Town has four existing gateway signs located along arterial roads near the Town limits. Each sign is located adjacent to a designated Scenic Corridor. The existing wooden signs are showing signs of age, and are increasingly difficult to maintain and repair. The signs are also situated fairly low to the ground and, therefore are often obscured by vegetation growing nearby. Overall, their size, height, and faded appearance make them difficult to see, reducing their ability to effectively demarcate the Town gateways.

Basis for Schedule: Schedule two monument gateway signs to replace each fiscal year.

Basis for Cost: Cost based on consultant estimate. \$10K community donation from Moraga Movers was reimbursed by Resolution 23-2017 from the budget since the improvements were not completed in FY16/17.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					
	Year 1	Year 2	Year 3	Year 4	Year 5	PROJECT TOTAL
071 - Administration	2					2
072 - Construction	82					82
EXPENDITURE TOTALS	84					84
FUNDING SOURCES						
	84					84
FUNDING TOTALS	84					84

Municipal Wayfinding Signage Program

Project No: TBD

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Develop a comprehensive vehicular, pedestrian, bicycle way-finding signage program.

Project Description: Develop and implement all phases of a municipal wayfinding program, including identification of desired signage locations and types, development of design specifications for new signage, and installation of signage throughout Town. Scope of work includes vehicular, pedestrian and bicycle signage (including replacing existing placards and consolidating existing inconsistent or confusing signs). The Wayfinding Plan will be coordinated with the Pedestrian Bicycle Master Plan Update (CIP 13-102) to achieve efficiencies and better integration of the two projects. Work on planning and design phase was initiated in FY 15/16.

Basis for Schedule: Five year program, based on projects in similar communities and includes approximately one year for planning and design development and four years for installation. Installation funding initially programmed for FY16/17 but has been deprogrammed and deferred.

Basis for Cost: Consultant proposal for signage plan and development of design specifications. Cost of installation based on consultant estimate for planned number and type of signs.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					
	Year 1	Year 2	Year 3	Year 4	Year 5	PROJECT TOTAL
072 - Construction	140					140
EXPENDITURE TOTALS	140					140
FUNDING SOURCES						
-Unfunded	140					140
FUNDING TOTALS	140					140

Street Striping at Various Locations

Project No: TBD

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Refresh striping at various locations of the Town

Project Description: The scope of work will be to restripe various locations in the Town of Moraga that may include the following locations: 1. Camino Pablo - Tharp to Rimer; 2. School Street - Country Club to end; 3. Moraga Road - Moraga Way to St. Mary's Road; 4. Viader - Moraga Way to Country Club Drive;

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

Basis for Cost: A cost estimate was developed as part of the preliminary design of the grant application. Costs were based on past projects, including the 2020 pavement Overlay and Moraga Way Project. The intent is to stripe the Camino Pablo portion on 22/23.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					
	Year 1	Year 2	Year 3	Year 4	Year 5	PROJECT TOTAL
071 - Administration	19		21			40
072 - Construction	130		140			270
073 - Const Mgmt/Inspection	19		21			40
074 - Contingency	13		14			27
075 - Design	19		21			40
082 - Other	25		8			33
EXPENDITURE TOTALS	225		225			450
FUNDING SOURCES						
601-Funding to be Determined	225		225			450
FUNDING TOTALS	225		225			450

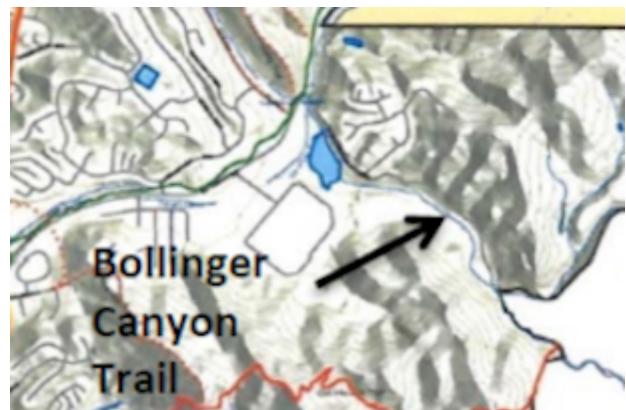
Bollinger Canyon Trail (to Las Trampas Wilderness)

Project No: TBD

Category: Transportation

Project Location: Bollinger Canyon Trail

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Implement recommendations from adopted 2004 Moraga Bicycle and Pedestrian Plan - develop off-street trail to Las Trampas Wilderness.

Project Description: Both the 2004 Moraga Bicycle and Pedestrian Plan and the 2007 Parks and Recreation Master Plan recommend the development and improvement of the trail system in Town to connect neighborhoods and improve access to major destinations. This project will develop a trail along Bollinger Canyon Road to connect to the East Bay Regional Park District (EBRPD) Las Trampas Wilderness, and is consistent with a trail connection shown in the EBRPD Master Plan of Trails, approximately 0.3 mile. An alternative is to install on-street facilities (i.e. sidewalk for pedestrians and widened shoulder for bicycles).

Basis for Schedule: Currently unscheduled; however, as development is proposed on properties along Bollinger Canyon Road, improvements and dedication of trail access easements may be required as a condition of project approval.

Basis for Cost: Based on cost estimates provided in the adopted 2004 Moraga Bicycle and Pedestrian Plan (inflated to 2017 dollars). Potential funding from developer impact fees and contributions.

Project Balance Note:

EXPENDITURES	(Thousands of Dollars)					
	Year 1	Year 2	Year 3	Year 4	Year 5	
071 - Administration	37					37
072 - Construction	1,148					1,148
073 - Const Mgmt/Inspection	120					120
074 - Contingency	344					344
075 - Design	179					179
077 - Environmental	45					45
080 - Right-of-Way	15					15
082 - Other	15					15
EXPENDITURE TOTALS	1,903					1,903
FUNDING SOURCES						
601-Funding to be Determined	1,903					1,903
FUNDING TOTALS	1,903					1,903

Canyon Rd Bicycle Improvements (County to Constance PI)

Project No: TBD

Category: Transportation

Project Location: Canyon Road

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded & Unscheduled

Project Objective: Implement recommendations from adopted 2004 Moraga Bicycle and Pedestrian Plan - improve 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
	Year 1	Year 2	Year 3	Year 4	Year 5	
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
EXPENDITURE TOTALS	90	532				622
FUNDING SOURCES						
601-Funding to be Determined	90	532				622
FUNDING TOTALS	90	532				622

Moraga Road - Buckingham to Woodford Sidewalk Gap Closure

Project No: TBD

Category: Transportation

Project Location: Moraga Road

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded & Unscheduled

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)					
	Year 1	Year 2	Year 3	Year 4	Year 5	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
EXPENDITURE TOTALS	415					415
FUNDING SOURCES						
-Unfunded		415				415
FUNDING TOTALS		415				415

Retroreflective Signal Head Backplates Installation

Project No: TBD

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: TBD Status: Unfunded and Unscheduled

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
	Year 1	Year 2	Year 3	Year 4	Year 5	
071 - Administration	18					18
072 - Construction	90					90
073 - Const Mgmt/Inspection	18					18
074 - Contingency	9					9
075 - Design	9					9
EXPENDITURE TOTALS	144					144
FUNDING SOURCES						
-Unfunded	144					144
FUNDING TOTALS	144					144

Rheem Blvd Bicycle Improvement

Project No: TBD

Category: Transportation

Project Location: Rheem Blvd

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded and Unscheduled

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
	Year 1	Year 2	Year 3	Year 4	Year 5	
071 - Administration	31					31
072 - Construction	155					155
073 - Const Mgmt/Inspection	31					31
074 - Contingency	16					16
075 - Design	39					39
EXPENDITURE TOTALS	272					272
FUNDING SOURCES						
601-Funding to be Determined	272					272
FUNDING TOTALS	272					272

Camino Pablo - Corte Maria to Rimer Sidewalk Gap Closure

Project No: TBD

Category: Transportation

Project Location: Camino Pablo

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded and Unscheduled

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)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
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
EXPENDITURE TOTALS	560					560
FUNDING SOURCES						
601-Funding to be Determined		560				560
FUNDING TOTALS		560				560

Moraga Road - Donald Drive Sidewalk Gap Closure

Project No: TBD

Category: Transportation

Project Location: Moraga Road and Donald Drive

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded and Unscheduled

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)					
	Year 1	Year 2	Year 3	Year 4	Year 5	PROJECT TOTAL
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
EXPENDITURE TOTALS	203					203
FUNDING SOURCES						
-Unfunded		203				203
FUNDING TOTALS		203				203

Moraga Road - East Side Donald Drive to Devin Drive Sidewalk Improvement

Project No: TBD

Category: Transportation

Project Location: Moraga Road

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded & Unscheduled

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
	Year 1	Year 2	Year 3	Year 4	Year 5	
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
EXPENDITURE TOTALS	860					860
FUNDING SOURCES						
-Unfunded	860					860
FUNDING TOTALS	860					860

Canyon Road Bicycle Improvements (County to Constance PI)

Project No: TBD

Category: Transportation

Project Location: Canyon Road

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded & Unscheduled

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
	Year 1	Year 2	Year 3	Year 4	Year 5	
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
EXPENDITURE TOTALS	622					622
FUNDING SOURCES						
-Unfunded		622				622
FUNDING TOTALS		622				622

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

Project No: TBD

Category: Transportation

Project Location: Moraga Road

Responsible Department: Public Works



Account Number & Status: TBD Status: Unfunded & Unscheduled

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)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
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
EXPENDITURE TOTALS	7,106					7,106
FUNDING SOURCES						
601-Funding to be Determined	7,106					7,106
FUNDING TOTALS	7,106					7,106

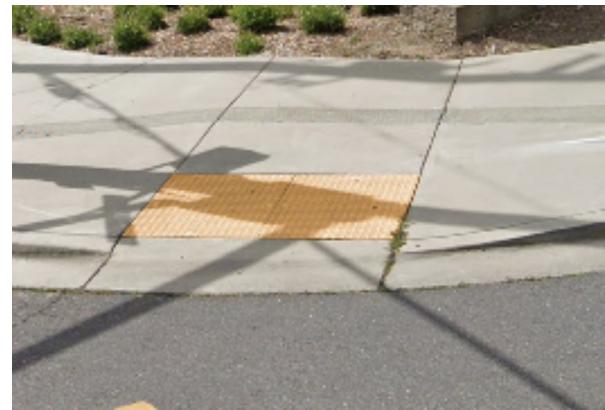
2025 ADA Curb Ramp Improvement

Project No: TBD

Category: Transportation

Project Location:

Responsible Public Works Department:



Account Number & Status: TBD Status: Unfunded & Unscheduled

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)					PROJECT TOTAL
	Year 1	Year 2	Year 3	Year 4	Year 5	
071 - Administration	25					25
072 - Construction	164					164
073 - Const Mgmt/Inspection	41					41
074 - Contingency	16					16
075 - Design	33					33
EXPENDITURE TOTALS	279					279
FUNDING SOURCES						
601-Funding to be Determined	279					279
FUNDING TOTALS	279					279

Zoning Ordinance Update & Objective Design Standards

Project No: TBD

Category: General Government

Project Location:

Responsible Planning Department:



Account Number & Status: TBD Status: Unfunded and Unscheduled

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)					
	Year 1	Year 2	Year 3	Year 4	Year 5	PROJECT TOTAL
074 - Contingency	35					35
077 - Environmental	80					80
081 - Study	180					180
EXPENDITURE TOTALS	295					295
FUNDING SOURCES						
601-Funding to be Determined	295					295
FUNDING TOTALS	295					295

Table C
Fiscal Year 2021/22 Completed Projects
Funding Source Summary (in 1000's)

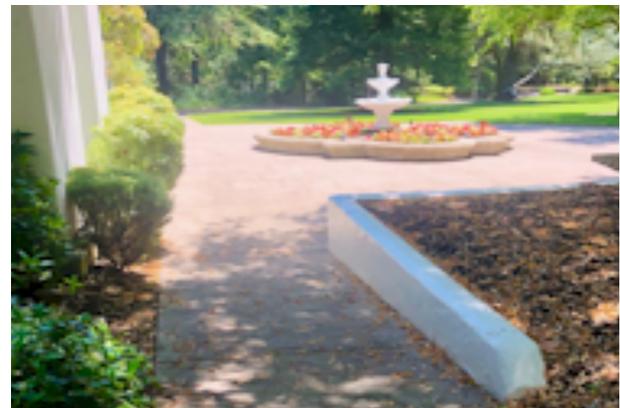
Hacienda ADA Pathway Expansion

Project No: 19-104

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation, Public Works



Account Number & Status: Account No. 700-721-XXX-10 **Status:** Scheduled to be complete by the end of FY21-22

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

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

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 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration	11	15							26
072 - Construction		107							107
073 - Const Mgmt/Inspection	11	30							41
075 - Design	8	12							20
EXPENDITURE TOTALS	30	164							194
FUNDING SOURCES									
-CDBG Grant		80							80
750-Asset Replacement	30	84							30
780-Government Impact Fees									84
FUNDING TOTALS	30	164							194

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: Completed

Project Objective: Protect building exteriors following the recommendation of the 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: The project is scheduled to be completed by June 30, 2021. Savings of 28k redirected to CIP 20-302 Commons Irrigation

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
072 - Construction		42							42
EXPENDITURE TOTALS		42							42
FUNDING SOURCES									
750-Asset Replacement		42							42
FUNDING TOTALS		42							42

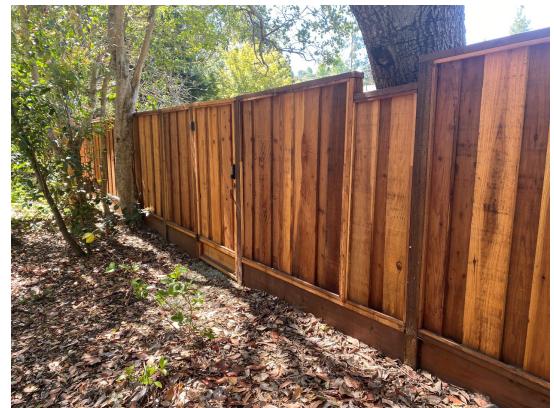
Hacienda de las Flores Wooden Fence

Project No: 21-110

Category: Buildings & Facilities (Municipal Facilities)

Project Location: Hacienda - 2100 Donald Drive

Responsible Department: Parks & Recreation, Public Works



Account Number & Status: 700-721-xxx-21 Status: Completed

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 be scheduled 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)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
072 - Construction		19							19
EXPENDITURE TOTALS		19							19
FUNDING SOURCES									
750-Asset Replacement		19							19
FUNDING TOTALS		19							19

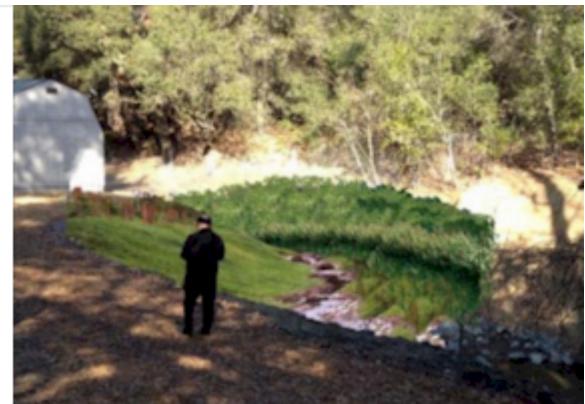
Laguna Creek Restoration at Hacienda de Las Flores - Phase 1

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: Closing Phase 1 by the end of FY 21/22

Project Objective: Restore open channel, reduce flooding, and remove deteriorated culvert

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 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration	78	71							149
075 - Design	79	87							166
081 - Study	22								22
EXPENDITURE TOTALS	179	158							337
FUNDING SOURCES									
-River Parkway Grant	5								5
-WW Urban Creeks	38	8							46
-FEMA HMGP	71	128							199
770-Storm Drain Impact Fee	65	22							87
FUNDING TOTALS	179	158							337

Commons Park Irrigation

Project No: 20-302

Category: Parks & Open Space

Project Location: 1425 St. Mary's Road

Responsible Department: Parks & Recreation, Public Works



Account Number & Status: Account No. 700-723-XXX-20 **Status:** Projected to be completed by the end of FY 21/22

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. Moraga Commons Foundation has committed \$21k.

Project Balance Note: Asset Replacement redirected from CIP 21-108 for \$28K and CIP 21-303 for \$12K increasing the project total to \$255K

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	
071 - Administration	2	1							3
072 - Construction		194							194
073 - Const Mgmt/Inspection		10							10
074 - Contingency		7							7
075 - Design	20	21							41
EXPENDITURE TOTALS	22	233							255
FUNDING SOURCES									
-Donations		21							21
100-Palos Colorados	22	168							190
750-Asset Replacement		44							44
FUNDING TOTALS	22	233							255

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: Project projected to be completed by the end of FY21/22

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: Balance of 12k in Fund 750 - Asset Replacement redirected to CIP 20-302 Commons Irrigation

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
072 - Construction		21							21
EXPENDITURE TOTALS		21							21
FUNDING SOURCES									
750-Asset Replacement		21							21
FUNDING TOTALS		21							21

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: Completed

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 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration	41	2							
072 - Construction	30								
075 - Design		19							
EXPENDITURE TOTALS	71	21							
FUNDING SOURCES									
210-Measure J	31	21							
230-Traffic Safety	40								
FUNDING TOTALS	71	21							

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: Seeking Construction Grant Funding

Project Objective: The planning project completed 35% level engineering design plans for two roundabouts on St. Mary's Road at Rheem Boulevard and Bollinger Canyon Road to provide safer transportation corridor. The Project would relocate trail to create safer pedestrian and bicycle crossings.

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 mini-roundabout instead of a full-sized one at Bollinger Canyon Road may reduce the construction costs to \$3.1M.

Project Balance Note: FY 2020/21 funding of \$123K was not carried forward, and \$37K needed to be reappropriated by Fund 799 - LFFA. The project costs were reduced by \$70k.

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
- Feasibility Analysis	38								38
071 - Administration	28	4							32
076 - Engineering	453	52							505
EXPENDITURE TOTALS	519	56							575
FUNDING SOURCES									
210-Measure J	41								41
700-CCTA Major Street	464								464
799-LFFA	14	56							70
FUNDING TOTALS	519	56							575

FY 2021-22 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: Completed

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 and engineering cost estimates for construction. Previously funded at #150K/yr cost has been escalated for inflation and additional items of work included.

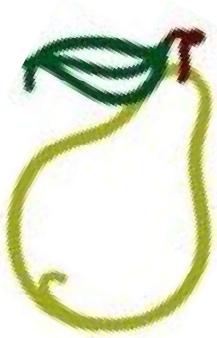
Project Balance Note: Previously funded at \$150K/Yr. Maintenance Operation previously performed a portion of this work and these monies and workload are being transferred to the CIP project.

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY 21/22 Expenses	FY 21/22 Carryover	2022-23	2023-24	2024-25	2025-26	2026-27	PROJECT TOTAL
071 - Administration		3							
072 - Construction		133							
073 - Const Mgmt/Inspection		19							
074 - Contingency									
075 - Design									
083 - Maintenance		3							
EXPENDITURE TOTALS		158							
FUNDING SOURCES									
212-Garbage Vehicle Impact Fees		158							
601-Funding to be Determined									
FUNDING TOTALS		158							





FINANCIAL MANAGEMENT POLICIES



**TOWN OF
MORAGA**

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 2022/2023)

Resolution No. 60 - 2022

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 April 27, 2022 ordered, in Resolution 38-2022, 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 11, 2022, the Town Council approved the Engineer's Report, declared its intention to levy and collect assessments for Fiscal Year 2022/23 and set a public hearing for June 22, 2022; and

WHEREAS, notice of the June 22, 2022 Public Hearing was given as provided in Section 22626 of the Streets and Highways Code; and

WHEREAS, on June 22, 2022, 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 11, 2022, it approved it in the following respects:

1. The net amount to be assessed shall be \$200,290 after deduction of County fees.
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 2022/23 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 \$43,404 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 2022/23; 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 22, 2022 by the following vote:

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



Steve Woehleke, Mayor

Attest:



Marty C. McInturf, Town Clerk

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Adopting the Fiscal Year 2022/23)
Operating and Capital Improvement)
Budgets, Including the Five-Year)
Financial Plan and Five-Year Capital)
Improvement Program)

Resolution No. 61 - 2022

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
- Annual Comprehensive Financial Report (ACFR) 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 8, 2022, the Town Council reviewed and considered the budget documents and received input from the public on the FY 2022/23 Operating Budget and Five-Year Financial Plan and Capital Improvement Budget and Five-Year Capital Improvement Program; and

WHEREAS, the Proposed FY 2022/23 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 Employees 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

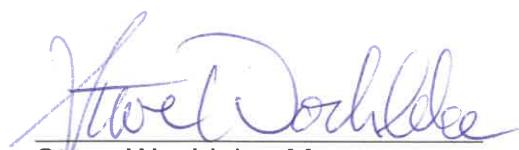
WHEREAS, Article XIIIIB of the State of California Constitution requires local government agencies to annually adopt an appropriation limit.

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. That the Town Council of the Town of Moraga approves the Fiscal Year 2022/23 Proposed Operating and Capital Budget totaling \$19.62 million as summarized on Attachment A of the staff report and a carryover of \$4.97 million of unspent Capital appropriation from Fiscal Year 2021/22.
2. The Town Council approves the FY 2022/23 Gann Appropriation Limits as required by Article XIIIIB of the State Constitution as shown on Attachment C of the staff report.
3. The Town Manager has the authority to carry out and make administrative adjustments to the budget if those changes are consistent with Town Council policies and will not increase the allocation of funding for any specific fund in either the Operating or Capital Improvement Program budget.
4. Upon publication, a copy of the budget document will be made available for the public review at Town Hall and on the Town's website.

PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on June 22, 2022, by the following vote:

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


Steve Woehleke, Mayor

Attest:


Marty C. McInturf, Town Clerk

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Establishing the Annual Gann)
Appropriations Limit for the Fiscal Year)
2022/23 Budget)

Resolution No. 62 - 2022

WHEREAS, the Article XIIIIB of the State of California establishes a limitation on spending by cities of funds from proceeds of taxes; and

WHEREAS, in accordance with Government Code Section 7910, the Town Council must select the price factor and changes in the population factor to calculate the appropriations limit and establish the annual appropriations limit for the following fiscal year; and

WHEREAS, the annual calculation of the appropriations limit shall be reviewed as part of the annual independent financial audit; and

WHEREAS, the Fiscal Year 2022/23 proposed budget of \$10,966,935 is well below the calculated appropriations limit of \$18,461,740.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Moraga, California, that in accordance with Article XIIIIB of the California Constitution, the Town of Moraga does hereby adopt the price factor as the California per capita personal income change of 1.0755 percent and the Town of Moraga population percent change of 0.09941 percent to calculate the appropriations limit of \$18,461,740 as reflected in Exhibit A for the Fiscal Year 2022/23.

PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on June 22, 2022 by the following vote:

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



Steve Woehleke, Mayor

Attest:



Marty C. McInturf, Town Clerk

EXHIBIT A
TOWN OF MORAGA
GANN APPROPRIATION LIMIT CALCULATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

	<u>Amount</u>	<u>Sources</u>
A. 2021-2022 Prior Year Appropriations Limit	<u>\$17,267,606</u>	
B. Adjustment Factors		
1. Population	0.9941	*State of California, Department of Finance
2. Per Capita Personal Income	<u>1.0755</u>	*State of California, Department of Finance
Total Adjustment Factors	<u>1.0692</u>	*B1xB2
C. Annual Adjustment	<u>1,194,134</u>	Ax(B-1)
D 2022-2023 Appropriations Limit	<u>\$18,461,740</u>	A+C

*Rounded to the nearest ten thousandth

PROPOSED FY 2022-23 BUDGET \$10,966,935

It should be noted that Appropriations Limit applies only to proceeds of taxes, as defined by the law and statewide reporting guidelines

Fund 101 Tax Appropriations Subject to Tax Limit	
Fund 101 Property Tax	\$ 5,151,908
Fund 101 Property Transfer Tax	\$ 240,000
Fund 101 Sales Tax-Bradley Burns	\$ 1,322,413
Fund 213 Sales Tax-Measure K	\$ 2,698,000
TOTAL APPROPRIATIONS SUBJECT TO LIMIT	\$ 9,412,321

SOURCE: Department of Finance

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Adopting a Resolution Approving a Policy)
on Fixed Assets) Resolution No. 60-2009

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

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

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

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

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

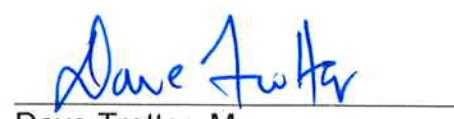
PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on September 23, 2009 by the following vote:

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

NOES: None

ABSTAIN: None

ABSENT: None



Dave Trotter, Mayor

Attest:



Marty C. McInturf, Town Clerk

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

ASSET VALUATION THRESHHOLDS

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

INFRASTRUCTURE

Valuation Threshold: \$100,000 per subsystem

Assets to be included:

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

BETTERMENTS

Valuation Threshold: \$50,000 per betterment

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

EQUIPMENT

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

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

TOWN COUNCIL AUTHORITY

Town Council authorization is required prior to the purchase/expenditure for all assets which fall into the above categories as is their surplus and disposal. The methods prescribed in the Town of Moraga Purchasing Policy indicate the specific method for acquisition.

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

FIXED ASSETS USEFUL LIVES

Depreciation is calculated for all applicable fixed assets on a case by case basis. Useful lives are estimated as follows:

Network	Infrastructure/Betterments	Subsystem	Useful Life (Years)
Roadways/Streets	Pavement	30	
	Curb, Gutter & Sidewalk	100	
	Traffic Signals	25	
	Traffic Signs	7	
	Street Lights	25	
	Landscaped Medians	25	
Storm Drainage System	Pipe	20-100	
	Channels/Culverts	50	
	Sumps/Pumps	25	
Parks & Recreation	Major Park Facilities	25	
Buildings	All	50	
Land	Improved	Not Depreciated	
	Unimproved	Not Depreciated	
Work in Progress	Capital Improvement Program Projects	Not Depreciated	

Equipment

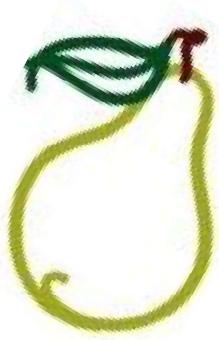
Equipment depreciation is calculated on a case-by-case basis depending upon the asset and the intensity of its use. Useful lives are determined based upon experience, comparisons with other entities, generally accepted accounting principles and the condition of the asset upon acquisition. Generally equipment is depreciated over lives of between 3 to 25 years.

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

FORMS

The Finance Department is responsible for the periodic update and management of the following forms and instructions:

- I. Equipment Acquisition
- II. Equipment Transfer
- III. Equipment Surplus/Disposition
- IV. Infrastructure Valuation Form (GASB 34)



**TOWN OF
MORAGA**

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

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).

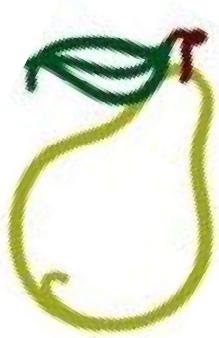
Assigned Fund Balance:

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

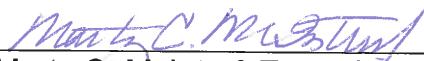
ABSTAIN: None

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