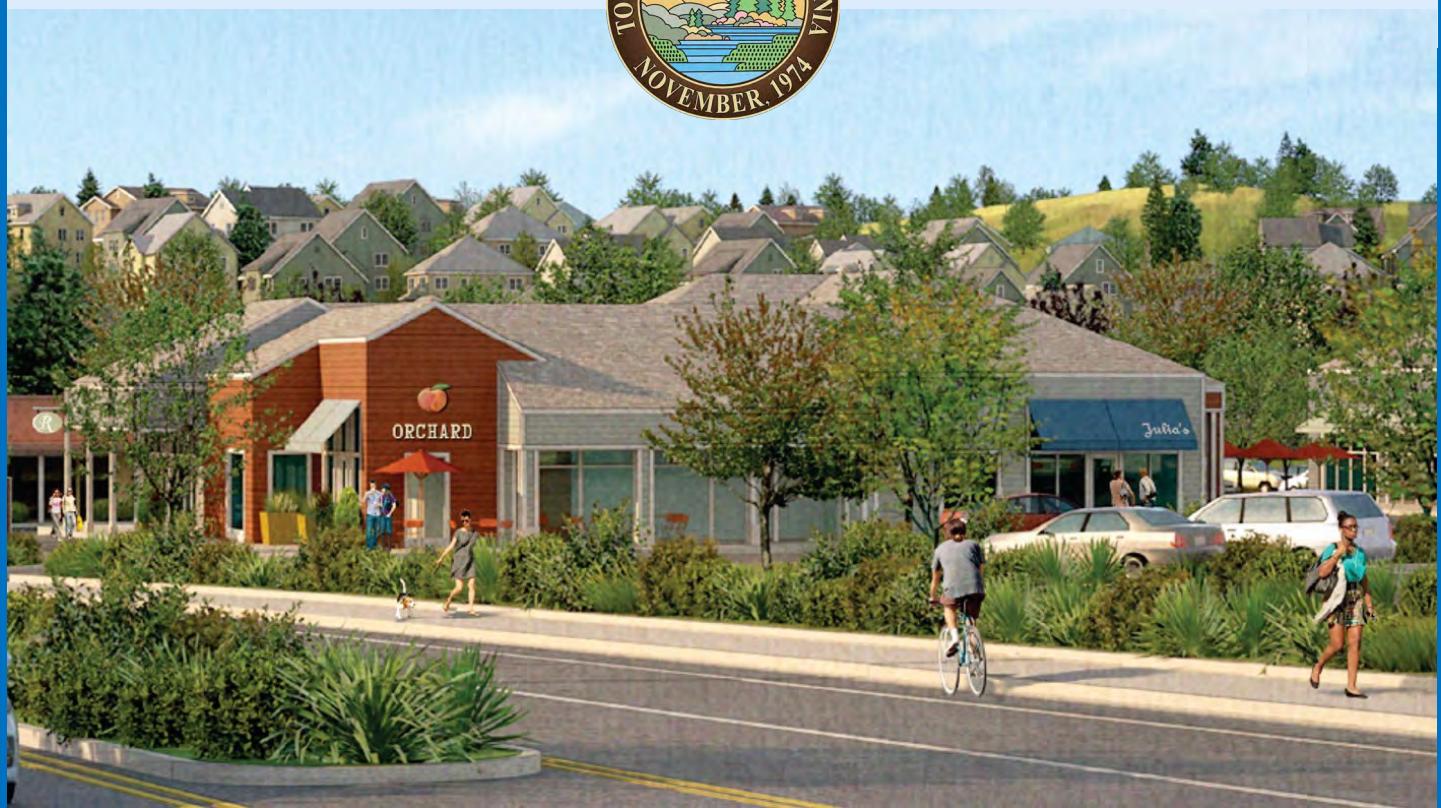




**FY 2023-24 & FY 2024-25  
Biennial Operating and  
Capital Improvement Budget  
Town of Moraga**







**Fiscal Year 2023/24 & Fiscal Year 2024/25  
Operating & Capital Improvement Program Budget**

**TOWN COUNCIL**

Renata Sos, Mayor

Teresa Onoda, Vice-Mayor

Steve Woehleke, Councilmember

David Shapiro, Councilmember

Kerry Hillis, Councilmember

**AUDIT AND FINANCE COMMITTEE**

Bob Kennedy, Town Treasurer/Chair

Amy McLellan, Committee Member

Minshu Liu, Committee Member

Renata Sos, Mayor

Steve Woehleke, Council Member

**TOWN MANAGER**

Scott Mitnick

**DEPARTMENT DIRECTORS**

Afshan Hamid, Planning Director

Annie To, Administrative Services Director

Jon King, Chief of Police

Mackenzie Brady, Parks and Recreation Director

Shawn Knapp, Public Works Director/Town Engineer

Yashin Abbas, Interim Town Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Moraga  
California**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director

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# BUDGET MESSAGE





# Town of Moraga

## TOWN MANAGER

**To:** Honorable Mayor and Members of Town Council

**From:** Scott Mitnick, Town Manager

**Date:** September 11, 2023

**Subject: Adopted Biennial FY 2023-24 & FY 2024-25 Operating & CIP Budget**

On behalf of the Town organization, it is my pleasure to submit a balanced Operating and Capital Improvement Program (CIP) Budget for Fiscal Year (FY) 2023-24 and FY 2024-25 as adopted by the Town Council on June 28, 2023. With this budget, the Town will commence using a biennial budget format that started on July 1, 2023. With this approach, the budget document will reflect two one-year budget cycles: FY 2023-24 (July 1, 2023 to June 30, 2024) and FY 2024-25 (July 1, 2024 to June 30, 2025).

The total Budget (for all funds) for FY 2023-24 and FY 2024-25 is \$22.6 million and \$21.2 million. The General Fund's share of the Budget is \$11.9 million for FY 2023-24 and \$12.3 million for FY 2024-25. The Capital Improvement Program (CIP) Budget (for all funds) for the next two fiscal years totals \$20.8 million to support 30 ongoing and new projects. The General Fund is projected to end each fiscal year with a slight surplus (\$70,817 in FY 2023-24 and \$65,093 in FY 2024-25) and is anticipated to maintain a \$6.0 million (50.8%) reserve in FY 2023-24 and a \$6.1 million (50.0%) reserve in FY 2024-25.

### Budget Preparation Process

The budget preparation process began at the staff level in early January 2023. Multiple staff meetings took place over six months. Over a dozen public meetings involving the budget took place in 2023 to obtain input from Town Council, Audit and Finance Committee, Planning Commission, Park and Recreation Commission, Local Sales Tax Oversight Committee, and residents. This process culminated with a public Budget Study Session on June 14, 2023, and then with another public meeting at which the Town Council adopted the Biennial Budget on June 28, 2023. Attachment A contains a list of most of the meetings that were part of the budget process.

### Shifting to a Post COVID-19 Pandemic “New Normal”

With most of the impacts from the lingering COVID-19 Pandemic in the rearview mirror, the Town of Moraga continues to shift to the “new normal” in terms of how the economy works and how municipal services are provided to the community. The Town has returned to holding in-person meetings and engaging in face-to-face meetings with residents and local businesses. At the same time, telecommuting and the use of virtual meeting formats continue to be deployed when it is more effective and economical to do so.



### Adhering to Town's Community Goals and Priorities

The adopted Biennial Budget includes funding to support the 14 Townwide Goals and Priorities for 2023 approved by Town Council on February 22, 2023. Attachment B provides a list of these goals and priorities.

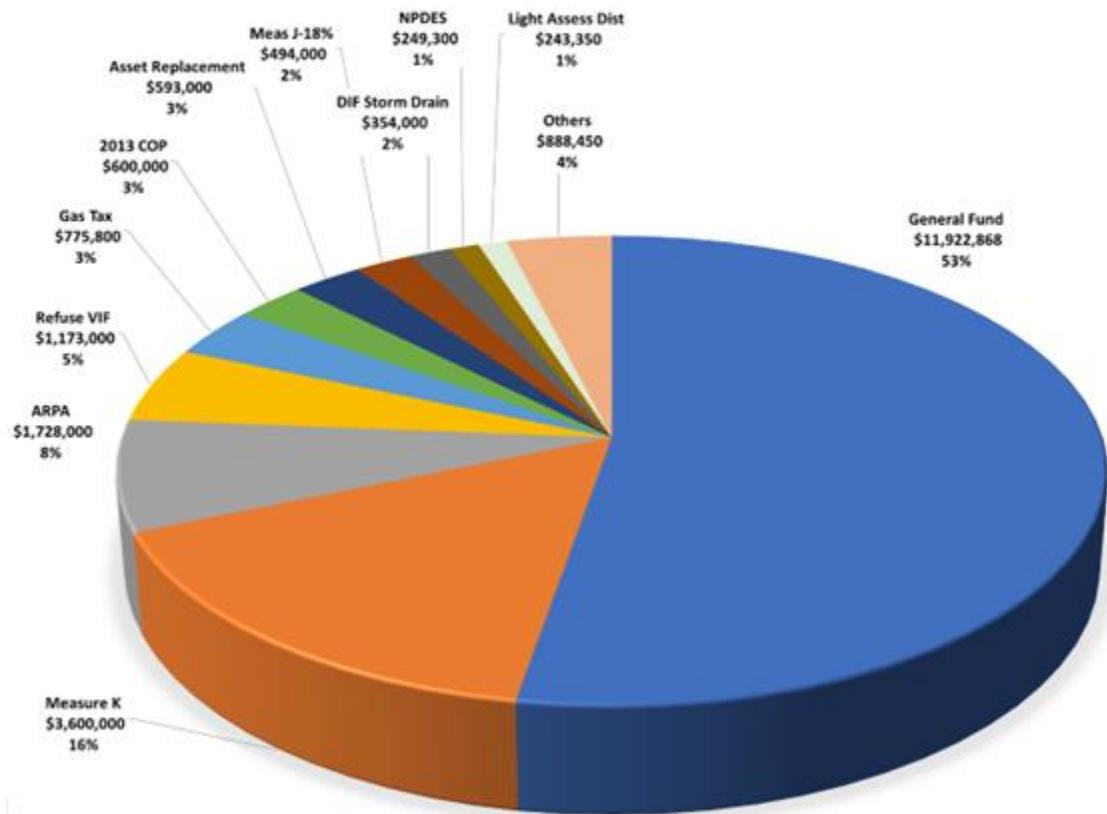
### Overview of FY 2023-24 & FY 2024-25 Townwide Operating Budget

Total FY 2023-24 and FY 2024-25 Appropriations (all funds) are \$22.6 million and \$21.2 million, as follows:

| Fund                 | FY 2023-24 & FY 2024-25 Adopted Appropriations |                      |               |                      |              |
|----------------------|--|----------------------|---------------|----------------------|--------------|
|                      | Budget<br>FY22-23                              | Adopted<br>FY23-24   | %<br>Change   | Adopted<br>FY24-25   | %<br>Change  |
| General Fund         | \$ 12,763,685                                  | \$ 11,922,868        | -6.6%         | \$ 12,250,392        | 2.7%         |
| Measure K            | 4,399,850                                      | 3,600,000            | -18.2%        | 3,389,000            | -5.9%        |
| ARPA                 | 1,717,900                                      | 1,728,000            | 0.6%          | -                    | -100.0%      |
| Refuse VIF           | 1,292,000                                      | 1,173,000            | -9.2%         | 1,020,000            | -13.0%       |
| Gas Tax              | 1,210,000                                      | 775,800              | -35.9%        | 876,840              | 13.0%        |
| 2013 COP             | 599,850  | 600,000              | 0.0%          | 600,000              | 0.0%         |
| Asset Replacement    | 299,500  | 593,000              | 98.0%         | 257,000              | -56.7%       |
| Measure J-18%        | 624,000  | 494,000              | -20.8%        | 957,000              | 93.7%        |
| DIF Storm Drain      | 35,000   | 354,000              | 911.4%        | -                    | -100.0%      |
| NPDES                | 242,000  | 249,300              | 3.0%          | 256,800              | 3.0%         |
| Light Assess Dist    | 223,495  | 243,350              | 8.9%          | 248,360              | 2.1%         |
| LFFA                 | -  | 182,000              |               | 664,000              | 264.8%       |
| DIF Gen Gov          | 50,000   | 180,000              | 260.0%        | 142,000              | -21.1%       |
| COPS                 | 214,000  | 160,000              | -25.2%        | 160,000              | 0.0%         |
| DIF Park             | 21,108   | 121,000              | 473.2%        | -                    | -100.0%      |
| PS Sales Tax         | 85,000   | 95,100               | 11.9%         | 95,700               | 0.6%         |
| Park Dedication      | 105,000  | 46,000               | -56.2%        | -                    | -100.0%      |
| Prop Tax St Light    | 43,134   | 45,100               | 4.6%          | 46,100               | 2.2%         |
| PS Impact            | 74,616   | 33,000               | -55.8%        | -                    | -100.0%      |
| DIF Traffic Safety   | 40,000   | 26,250               | -34.4%        | 27,563               | 5.0%         |
| One-Time Dev Fees    | 2,078,000                                      | -                    | -100.0%       | -                    |              |
| Art in Public Spaces | 4,650  | -                    | -100.0%       | -                    |              |
| Measure J-28C 2.9%   | -  | -                    |               | 37,000               |              |
| Comcast Unrestricted | 15,453   | -                    | -100.0%       | -                    |              |
| Comcast PEG          | 25,000   | -                    | -100.0%       | 140,000              |              |
| <b>TOTAL</b>         | <b>\$ 26,163,241</b>                           | <b>\$ 22,621,768</b> | <b>-13.5%</b> | <b>\$ 21,167,755</b> | <b>-6.4%</b> |



**Adopted FY 2023-24 Appropriations by Fund**  
**\$ 22,621,768**

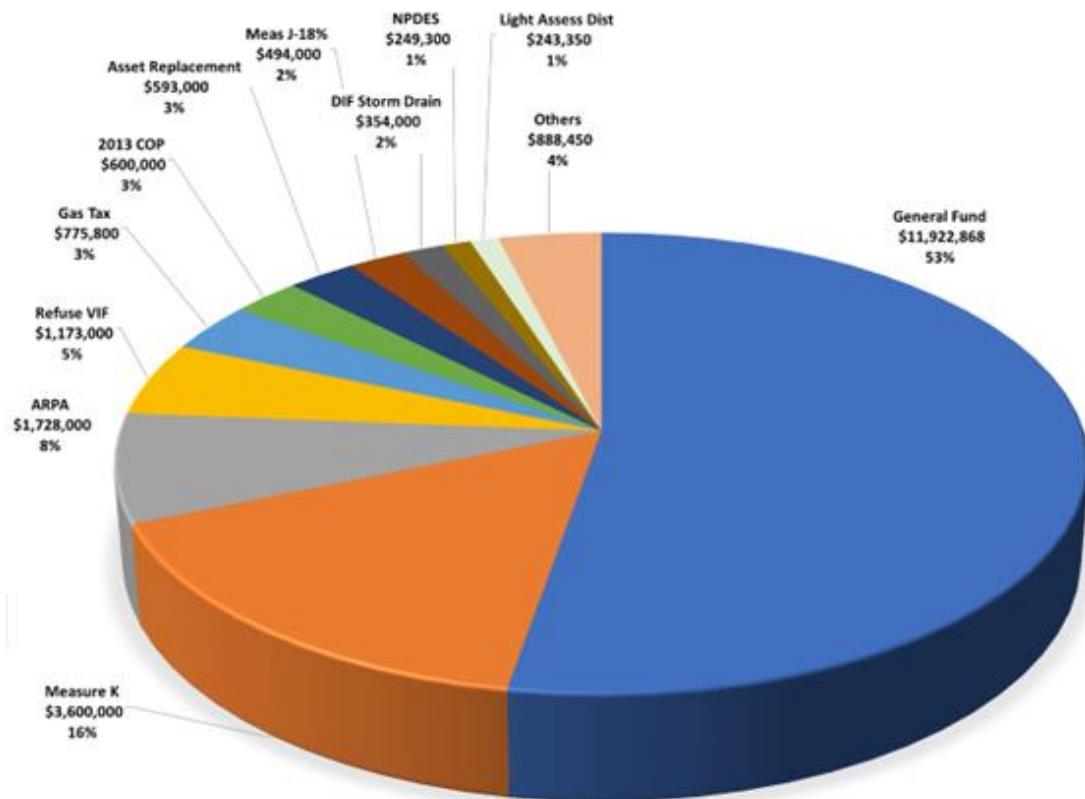


The General Fund represents the largest portion of the total FY 2023-24 Townwide Budget at \$11,922,868 (or 53% of the total). The next four largest funds are: Measure K Fund (\$3,600,000), American Rescue Plan Act (ARPA) Fund (\$1,728,000), Refuse Vehicle In-Lieu Fund (\$1,173,000), and Gas Tax Fund (\$775,800). The remainder of the funds consists of smaller funds dedicated to specific purposes.



### Adopted FY 2024-25 Appropriations by Fund

**\$ 21,167,755**



The General Fund represents the largest portion of the total FY 2024-25 Townwide Budget at \$12,250,392 (or 58% of the total). The next four largest funds are: Measure K Fund (\$3,389,000), Refuse Vehicle In-Lieu Fund (\$1,020,000), and Measure J 18% (\$957,000). The remainder of the funds consists of smaller funds dedicated to specific purposes.



### FY 2023-24 & FY 2024-25 General Fund Budget

The General Fund supports the Town's basic operations and services, including the following:

1. Police
2. General Government (Town Council/Town Manager/Town Attorney/Town Clerk/Administrative Services)
3. Public Works (Streets/Engineering/Facilities)
4. Parks and Recreation
5. Planning/Land Use
6. Non-Departmental (CalPERS Unfunded Liability Retirement Payments, General Liability Insurance, etc.)

### **Estimated General Fund Revenues**

Total estimated General Fund revenues for FY 2023-24 and FY 2024-25 are as follows:

| No. Revenue/Source           | Budget FY 2022-23   | Multiplier   | Adopted FY 2023-24   | Multiplier  | Adopted FY 2024-25   |
|------------------------------|---------------------|--------------|----------------------|-------------|----------------------|
| 1 Property Tax               | \$ 5,137,408        | 5.0%         | \$ 5,394,278         | 3.0%        | \$ 5,556,107         |
| 2 Dept Fees & Charges        | 1,846,450           | 7.8%         | 1,990,920            | 2.9%        | 2,049,407            |
| 2 Sales & Use Tax            | 1,322,413           | 1.0%         | 1,335,637            | 3.5%        | 1,382,350            |
| 3 Franchise Fees             | 866,000             | 7.6%         | 932,200              | 5.1%        | 979,338              |
| 4 Interest                   | 54,088              | 362.2%       | 250,000              | 0.0%        | 250,000              |
| 5 Real Property Transfer Tax | 240,000             | -16.7%       | 200,000              | 3.0%        | 206,000              |
| 6 Miscellaneous Fees         | 214,500             | -6.8%        | 200,000              | -4.4%       | 191,181              |
| 7 Property Rentals           | 99,279              | 0.7%         | 100,000              | 3.0%        | 103,000              |
| 8 Motor Vehicle License Fee  | 10,623              | 71.3%        | 18,200               | 11.0%       | 20,200               |
| 9 Prop 2013 COPS Refunding   | -                   |              | -                    |             | 200,000              |
| 10 Transfers In              | -                   |              | 1,897,450            | -27.4%      | 1,377,903            |
| <b>TOTAL</b>                 | <b>\$ 9,790,761</b> | <b>25.8%</b> | <b>\$ 12,318,685</b> | <b>0.0%</b> | <b>\$ 12,315,486</b> |

The top four estimated General Fund revenue sources are as follows:

1. Property Tax Revenues -- \$5,394,278 for FY 2023-24 & \$5,556,107 for FY 2024-25

Property Tax revenues are estimated to increase \$256,870 from FY 2022-23 and \$161,829 from FY 2023-24. This is attributed to rising property values and increased property sales transactions over the past few years which are now reflected in local property tax revenues. It is important to remember that the Town of Moraga is a "very low tax town" and receives a small portion of local Property Tax revenue (about 5.3 cents for every \$1 of Property Tax paid). In total, Property Tax represents approximately 52% of the estimated total General Fund revenues. This is a much higher percentage in comparison to most California cities and towns.



2. Department Fees -- \$1,990,920 for FY 2023-24 & \$2,049,407 for FY 2024-25

These fees are derived from the following departments: Parks & Recreation, Planning, Public Works, and Police. Collectively, these estimated fees represent an increase of \$144,470 from FY 2022-23 for the first year and \$58,487 in the second year. In total, these fees represent approximately 16% of the estimated total General Fund revenues. This is a higher percentage in comparison to most California cities and towns.

3. Sales & Use Tax Revenues -- \$1,335,637 for FY 2023-24 & \$1,382,350 for FY 2024-25

Sales Tax revenues are anticipated to grow at a slower rate than the anticipated growth rates for other Contra Costa County cities and towns. This reflects Moraga's more limited local retail tax base. However, as the two shopping centers redevelop in the near future, local Sales Tax revenues are anticipated to slowly rise. In total, Sales Tax represents approximately 13% of the estimated total General Fund revenues. This is a much lower percentage in comparison to most California cities and towns.

4. Franchise Fees -- \$932,200 for FY 2023-24 & \$979,338 for FY 2024-25

Franchise Fees are anticipated to remain flat in the first year and then grow in the second year to reflect anticipated changes in the Refuse Vehicle Impact Fees.

**General Fund "Transfers In"**

General Fund "Transfers In" are as follows:

| No.          | Fund Description                                | Adopted<br>FY 2023-24 | Adopted<br>FY 2024-25 |
|--------------|---|-----------------------|-----------------------|
| 1            | Gas Tax   | \$ 520,800            | \$ 546,840            |
| 2            | Asset Replacement                               | 325,000               | -                     |
| 3            | General Fund ARPA                               | 310,000               | -                     |
| 4            | National Pollutant Discharge Elimination System | 249,300               | 256,800               |
| 5            | COPS/SLESF- Public Safety                       | 160,000               | 160,000               |
| 6            | Public Safety Grant                             | 157,000               | 157,000               |
| 7            | Public Safety Sales Tax (Prob 172)              | 95,100                | 95,700                |
| 8            | Lamorinda Fee and Financing Authority           | 44,000                | 72,000                |
| 9            | Traffic Safety Fund (Vehicle Code Violations)   | 26,250                | 27,563                |
| 10           | Lighting Assessment District                    | 10,000                | 10,000                |
| 11           | General Govt Facilities Development Impact Fees | -                     | 52,000                |
| <b>TOTAL</b> |   | <b>\$ 1,897,450</b>   | <b>\$ 1,377,903</b>   |

These transfers generally reflect reimbursements from other funds to account for General Fund services provided (mainly staff time) to support their operations. The ARPA (American Rescue Plan Act) transfer of \$310,000 reflects the final contribution from this federal grant program. The Asset Replacement transfer of \$325,000 was necessary to balance the FY 2023-24 General Fund Budget.

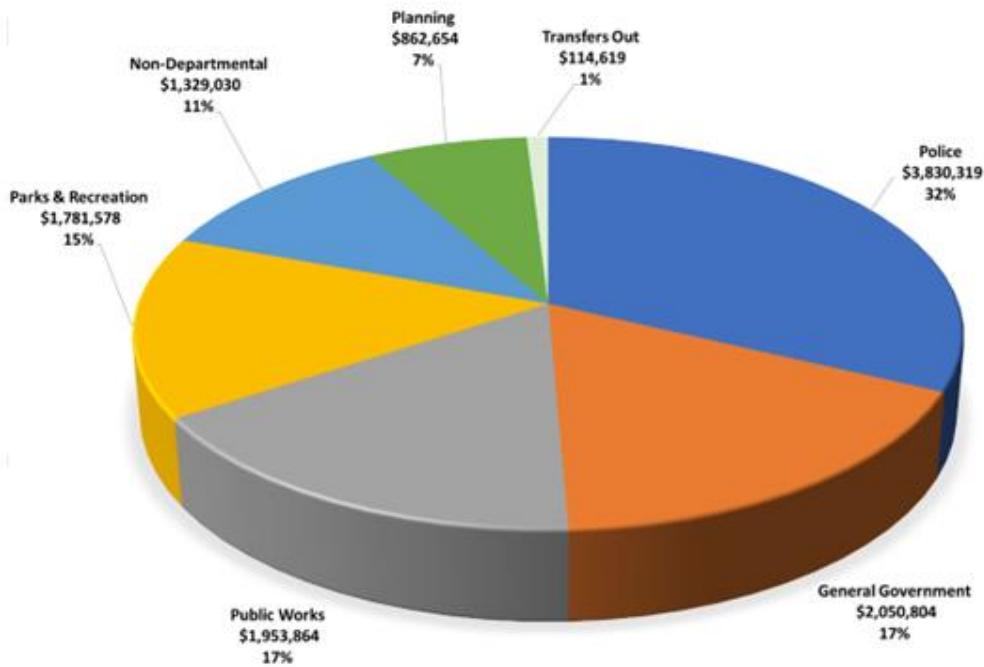


## General Fund Appropriations

Total adopted FY 2023-24 and FY 2024-25 General Fund appropriations are \$11.9 million and \$12.3 million, as illustrated in the following table and charts:

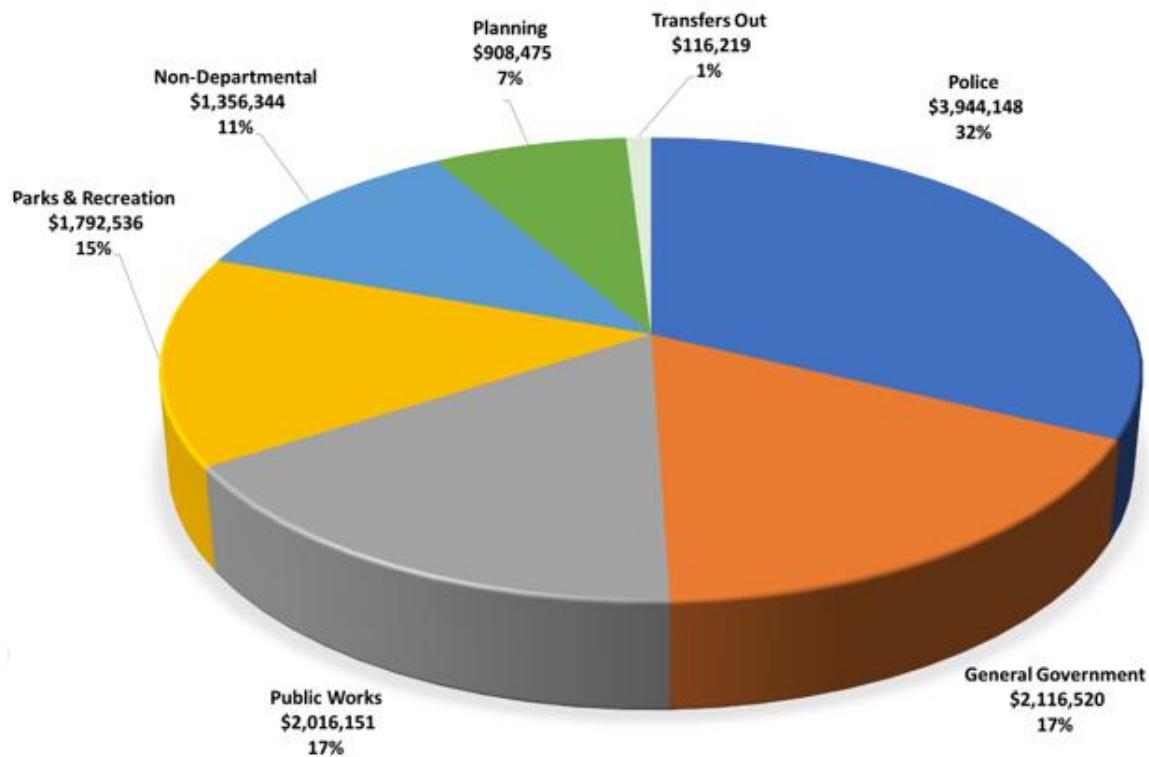
| No.          | Department         | Budget FY 2022-23    | Adopted FY 2023-24   | % Change    | Adopted FY 2024-25   | % Change    |
|--------------|--------------------|----------------------|----------------------|-------------|----------------------|-------------|
| 1            | Police             | \$ 3,656,558         | \$ 3,830,319         | 4.8%        | \$ 3,944,148         | 3.0%        |
| 2            | General Government | 1,941,818            | 2,050,804            | 5.6%        | 2,116,520            | 3.2%        |
| 3            | Public Works       | 1,835,227            | 1,953,864            | 6.5%        | 2,016,151            | 3.2%        |
| 4            | Parks & Recreation | 1,716,391            | 1,781,578            | 3.8%        | 1,792,536            | 0.6%        |
| 5            | Non-Departmental   | 1,022,491            | 1,329,030            | 30.0%       | 1,356,344            | 2.1%        |
| 6            | Planning           | 918,731              | 862,654              | -6.1%       | 908,475              | 5.3%        |
| 7            | Transfers Out      | 352,019              | 114,619              | -67.4%      | 116,219              | 1.4%        |
| <b>TOTAL</b> |                    | <b>\$ 11,443,235</b> | <b>\$ 11,922,868</b> | <b>4.2%</b> | <b>\$ 12,250,393</b> | <b>2.7%</b> |

FY 2023-24 Adopted General Fund Appropriations by Department  
\$ 11,922,868





FY 2024-25 Adopted General Fund Appropriations by Department  
\$ 12,250,392



The overall adopted General Fund appropriations for the next two fiscal years are relatively conservative and do not reflect the anticipated revenue growth that may take place as the Town's two shopping centers are redeveloped. Department budget appropriations were limited to the previous year's level for non-compensation items. Certain exceptions were made for costs over which the Town has limited control. The three largest General Fund departments are Police, General Government, and Public Works.

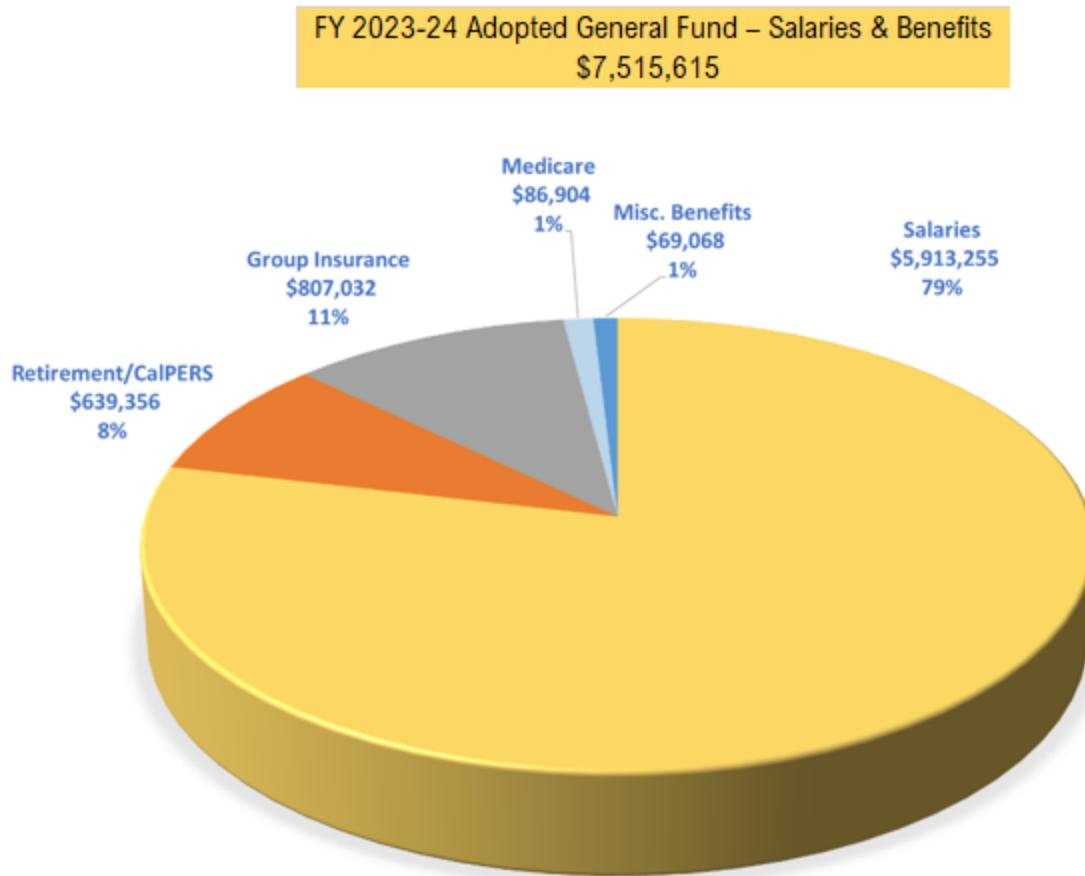
**Adopted General Fund Appropriations by Category Are as Follows:**

| Category                 | Budget<br>FY 2022-23 | Adopted<br>FY 2023-24 | % Change    | Adopted<br>FY 2024-25 | % Change    |
|--------------------------|----------------------|-----------------------|-------------|-----------------------|-------------|
| Salaries & Benefits      | \$ 7,111,545         | \$ 7,515,615          | 5.7%        | \$ 7,728,887          | 2.8%        |
| Operations & Maintenance | 3,979,671            | 4,292,634             | 7.9%        | 4,405,286             | 2.6%        |
| <b>Subtotal</b>          | <b>11,091,216</b>    | <b>11,808,249</b>     | <b>6.5%</b> | <b>12,134,173</b>     | <b>2.8%</b> |
| Transfers Out            | 352,019              | 114,619               | -67.4%      | 116,219               | 1.4%        |
| <b>TOTAL</b>             | <b>\$ 11,443,235</b> | <b>\$ 11,922,868</b>  | <b>4.2%</b> | <b>\$ 12,250,392</b>  | <b>2.7%</b> |



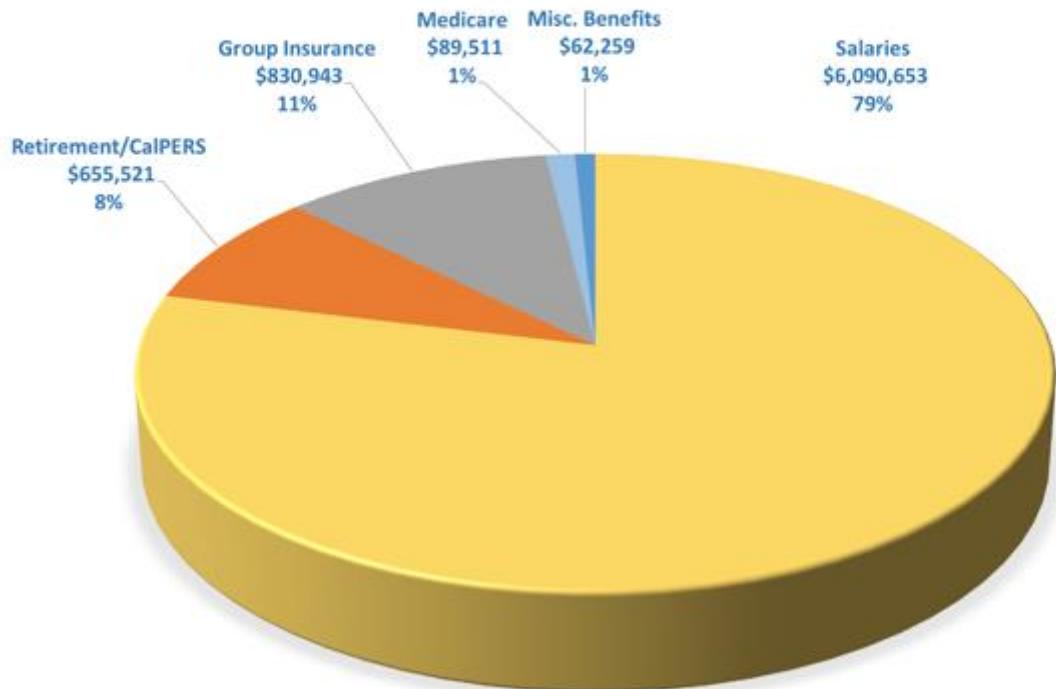
### Salaries and Benefits

For FY 2023-24, the General Fund “Salaries and Benefits” portion of the budget totals \$7.5 million and will equal approximately 63% of the overall General Fund operating budget. For FY 2024-25, this will total \$7.7 million and equal 63% of the overall General Fund operating budget. This falls within the average range for California cities and towns (some are as high as 80% and greater). Compensation costs continue to rise due to the following: Historically high inflation rates (over 5.0%), State-mandated minimum wage requirements (which impact both part-time and full-time employees), and the struggle to retain and attract talent in a highly competitive Bay Area labor market. The costs associated with previously negotiated and agreed to labor contracts have been included in the proposed budget for both fiscal years. This includes a 3.0% salary adjustment for most employees on July 1, 2023, and another 3.0% adjustment on July 1, 2024. In addition, Workers’ Compensation costs (mainly among public safety employees) increased at higher-than-normal rates and remain a challenge for the organization. The following pie chart illustrate how General Fund salaries and benefits will be allocated:





FY 2024-25 Adopted General Fund – Salaries & Benefits  
\$7,728,887



#### Operations & Maintenance

The General Fund “Operations and Maintenance” portion of the budget for FY 2023-24 totals \$4.3 million and will equal 37% of the overall General Fund budget. For FY 2024-25, this will total \$4.4 million and equal 36% of the overall General Fund operating budget. The adjustments for each line-item in both fiscal years reflect anticipated contract services, rising minimum wage, and inflation. This portion of the budget includes additional CalPERS Unfunded Liability Payments (\$651,263 in FY 2023-24 and \$650,200 in FY 2024-25). General Liability Insurance premiums from the Town’s insurance provider (Municipal Pooling Authority of northern California) have risen significantly as well. A few planning study contracts were removed from the budget (including a Noise Study and Evacuation Study) due to funding limitations. Staff will revisit funding sources during the year and report back to the Town Council with funding options.

#### Fund Balance and Reserves

Fund balance is the difference between assets and liabilities and is contained within reserved, unreserved, designated, or undesignated categories. Town policy calls for the General Fund reserve to equal 50% of operating appropriations. Based on estimated revenues and adopted appropriations for FY 2023-24, staff projects the ending General Fund balance on June 30, 2024, will be \$6.0 million, which is equal to a 50% reserve. In order to balance the budget and ensure that the General Fund ends FY 2023-24 with a 50.8%



reserve, \$325,000 had to be “transferred in” from the Asset Replacement Fund. The final \$310,000 ARPA transfer further helped to maintain the 50% reserve requirement. FY 2024-25 is projected to end with a fund balance of \$6.1 million, which equals a 50.0% reserve.

Maintaining a reserve of at least 20% is considered a “Best Management Practice” (BMP) by municipal financial advisory firms and bond rating agencies, especially with the challenges related to the COVID-19 pandemic and natural disasters (including fires, floods, and earthquakes). In addition, the possibility of an economic recession over the course of the next year or two (if the national economy is not already in the middle of a mild recession) continues to raise its head. Further, the Town has financial exposure associated with its aging and deteriorating public infrastructure, which will require continued infusions of cash.

As a small town with limited resources and subject to negative impacts of potential wildfires and earthquakes, the Town’s 50% General Fund reserve policy is prudent due to the relatively small overall budget. The benefit of this practice is reflected in the Town’s General Fund bond rating of AA+ (with an implied AAA rating). However, retaining a high reserve over the next decade will be challenging.

## **OTHER FUNDS**

### **General Fund Committed/Assigned/Restricted Funds:**

The Town maintains three “General Fund Committed/Assigned/Restricted Funds.” The adopted appropriations for these funds are as follows:

#### **1. Measure K Sales Tax Fund (Fund 213)**

Adopted FY 2023-24 Appropriations = \$3,600,000  
Adopted FY 2024-25 Appropriations = \$3,389,000

This fund accounts for the 1.0% local share of Sales Tax revenues, as approved by Moraga voters in 2012. This “general purpose” local tax is subject to annual budget appropriation by Town Council and typically pays for capital improvement projects (mainly street reconstruction projects and storm drain projects).

#### **2. American Rescue Plan Act (ARPA) Fund (Fund 102)**

Adopted FY 2023-24 Appropriations = \$1,828,000  
Adopted FY 2024-25 Appropriations = \$0

This fund accounts for the Town’s federal government \$4,254,072 allocation as part of the ARPA of 2021. To date, the Town has expended/encumbered \$2,426,072 of this allocation. The remaining \$1,828,000 in local funds were appropriated to pay for the following one-time, non-recurring uses:

- Three Capital Improvement Projects - \$1,473,000
  - 21-205 2021-23 Annual Storm Drain Repairs - \$1,333,000
  - 23-108 Town Facilities Energy Reliability -Town Offices - \$84,000
  - 22-202 Laguna Creek Restoration at Hacienda de Las Flores – Phase 2 - \$56,000
- Final Transfer to General Fund = \$310,000



- Town's 50<sup>th</sup> Anniversary Celebration - \$25,000
- Four \$5,000 Small Business Recovery Grants - \$20,000

### **3. One-Time Palos Colorados Settlement Developer Fees Fund (Fund 100)**

Adopted FY 2023-24 Appropriations = \$0

Adopted FY 2024-25 Appropriations = \$0

This fund accounts for developer fees paid from proposed Palos Colorados Residential Development Project. The Biennial Budget does not include any appropriations for FY 2023-24 or FY 2024-25.

#### **Special Revenue Funds:**

The adopted FY 2023-24 and FY 2024-25 Budget for all Special Revenue Funds totals \$10.7 million and \$8.9 million. These funds are dedicated for specific purposes and, in some cases, governed by specific laws and regulations. Some of the more notable examples include Refuse Vehicle Impact Fees Fund, Gas Tax Fund, Measure J Fund (Moraga's share of Countywide half-cent sales tax for transportation projects), National Pollutant Discharge Elimination System (NPDES) Fund, and Lighting District Fund. The Lamorinda Fee and Financing Authority (LFFA) Fund includes \$20,000 each year to subsidize the Lamorinda Spirit Van services provided to eligible Moraga residents. Please refer to the "Other Funds" section of this budget document for more detailed information about these funds.

#### **Capital Projects Funds:**

The adopted FY 2023-24 and FY 2024-25 Budget for all Capital Projects Funds totals \$9.2 million and \$11.6 million. These funds are used to track expenditures on facilities repairs, large equipment, parks, open space acquisition, and other public infrastructure projects. Development Impact Fees are accounted for in this fund grouping. Please refer to the "Other Funds" section of this budget document for more detailed information about these funds.

#### **Debt Service Fund:**

The Debt Service Fund is used to repay the 2013 \$7.72 million in Certificates of Participation (COPs) that were issued to finance street and storm drain capital improvement projects. Included in the budget are debt service payments (principal and interest) of \$600,000 for both FY 2023-24 and FY 2024-25. Please refer to the "Other Funds" section of this budget document for more detailed information about this fund.

#### **Proposed Capital Improvement Program (for All Funds)**

The adopted Capital Improvement Program (CIP) Budget (for all funds) for the next two fiscal years totals \$20.8 million and supports 30 ongoing and new projects. The funding will be as follows:

- Prior year carryover funds: \$3.9 million
- FY 2023-24 appropriations: \$5.3 million
- FY 2024-25 appropriations: \$11.6 million



Some of the more notable FY 2023-24 & FY 2024-25 capital improvement projects include:

- Townwide Street Pavement Projects (\$3,377,000 in FY 23-24 & \$5,360,000 in FY 24-25)
- Laguna Creek Restoration Project - Phase 2 (\$56,000 in FY 23-24 & \$2,707,000 in FY 24-25)
- Townwide Pedestrian Safety Improvements (\$512,000 in FY 23-24 & \$730,000 in FY 24-25)
- Townwide Smart Traffic Signals (\$296,000 in FY 23-24 & FY \$1,253,000 in FY 24-25)
- School Street Improvements (Moraga to Sanders) (\$84,000 in FY 23-24 & \$1,361,000 in FY 24-25)
- Camino Pablo Pedestrian & Bike Safety Imps. (\$132,000 in FY 23-24 & \$771,000 in FY 24-25)
- Annual Street Repairs (\$255,000 in FY 23-24 & \$330,000 in FY 24-25)
- Town Hall Safety & Energy Efficiency Imps. (\$230,000 in FY 23-24 & \$265,000 in FY 24-25)
- Town Council Chamber Safety & Energy Efficiency Improvements (\$140,000 in FY 24-25)
- Hacienda Park Retaining Wall (\$119,000 in FY 24-25)
- Commons Park Picnic Area Renovation (\$202,000 in FY 23-24)
- Commons Park Restroom Restoration (\$165,000 in FY 23-24)

Please refer to the Capital Improvement Program tab for more detailed information about each capital improvement project, including an overview of anticipated projects over the next five fiscal years through FY 2027-28.

#### **Townwide Staffing**

The adopted Biennial Budget includes staffing for 41.35 Full-Time Equivalent (FTE) positions. Funding is also included to support a couple dozen part-time and seasonal employees. There are two staffing changes from FY 2022-23 to FY 2023-24:

- Addition of a two-year limited-term 1.0 FTE Engineering Technician/Inspector in Public Works
- Conversion of a 0.75 FTE Administrative Assistant to a 1.0 FTE Administrative Assistant in the Manager and Town Clerk's Office.

The budget includes funding for the Juvenile Police Officer position that is supported by a State Tobacco Grant for three years from FY 2022-23 to FY 2024-25. It is anticipated that this grant will be extended by the State for another three years starting with FY 2025-26. If this grant is not extended, the Town will have to explore other funding sources and/or reduce the Police Department budget by one position through attrition (involving a future Police Officer retirement or lateral move to another Police Department).



As explained during the May 10, 2023, Town Council meeting discussion on the Proposed Draft Five-Year CIP Budget, and during the May 30, 2023 Audit and Finance Committee budget review meeting, staff will continue to review the potential addition of a fifth Engineering Division position to more effectively manage the community's aggressive CIP over the next several years, with a major emphasis on street construction and storm drain projects. Funding for this position will come from transportation revenue sources, including Measure K Sales Tax, County Measure J Sales Tax, State Gas Tax, Refuse Vehicle Impact Fees, and project specific grant revenues. Recurring General Fund revenues will not be used. Several individual projects in the adopted CIP Budget include dedicated transportation funding to fully support the full cost of this new position over the next decade. A separate staff report on this concept will be presented to Town Council before the end of 2023.

In looking into the future, it is anticipated that a rising number of staff will retire or leave for other agencies that offer more competitive compensation packages. As a result, management will need to further analyze options to successfully attract and retain a talented and productive workforce.

### **Labor Contracts**

As referenced above, the adopted Biennial Budget includes funding for represented labor groups which have contracts in effect during the next two fiscal years. This includes a 3.0% salary adjustment for most employees on July 1, 2023, and another 3.0% on July 1, 2024. The table below lists the represented and unrepresented labor groups, along with their contract expiration dates:

| No. | Bargaining Unit                       | Contract Expiration Date |
|-----|---------------------------------------|--------------------------|
| 1   | Moraga Employees Association          | June 30, 2025            |
| 2   | Moraga Police Officers Association    | June 30, 2025            |
| 3   | Mid-Management/Professional Employees | June 30, 2025            |
| 4   | Department Directors                  | June 30, 2025            |

### **Performance Measures**

Each department budget section includes "Accomplishments" for the previous fiscal year, "Goals" for each of the upcoming two fiscal years, and, for the first time, "Performance Measures." Since this is the Town's initial attempt to do this, each department is starting with a limited number of performance measures which are contained in each department budget section. These measures will evolve over time. As proposed, most performance measures will initially be static mechanisms. Over the next few fiscal years, these measures will become more robust and will rely on more advanced metrics.

A related future goal is for the organization to evolve and begin to use private sector style recurring "customer transactional surveys" for those individuals that interact with Town employees. This will allow management to use such information to identify areas where the Town performs well, as well as to understand those areas which will need further evaluation and improvement.



### Future Challenges

While Town staff was able to balance the General Fund Budget for both fiscal years without resorting to some of the more significant budget balancing actions deployed in previous years, financial and operational challenges remain as the cost of providing services continues to rise faster than local revenues. The proposed budgets that were initially submitted by department directors were pared back considerably. As a result, the final budget that was adopted by the Town Council ended up being flat and “bare bones” in comparison to the FY 2022-2023 annual budget. At best, this budget represents a “status quo” two-year spending plan.

Until new in-fill land use development takes place, the Town will struggle to maintain existing service levels, retain existing employees, and attract new talent. The budget does not contain any enhanced or new services, programs, or staffing levels. The capital improvement projects contained within the CIP Budget focus primarily on street reconstruction projects, pedestrian safety improvements, storm drain projects, and a few essential public infrastructure projects that are funded by dedicated funding sources (such as Measure K, Measure J, State Gas Tax, State Grants, Developer Impact Fees, and ARPA funding).

Some of the other challenges facing the organization include:

- Possible recession impacts due to the effects of record high inflation rates, significant mandated “Minimum Wage” increases, rising interest rates, and economic uncertainty among the high technology industry throughout the Bay Area.
- Timing of Moraga Center and Rheem Center property and business owners to redevelop both shopping centers with viable and dynamic mixed-use housing and retail land uses.
- Possible “housing bubble”
  - Local housing values leveled last summer and there is uncertainty as to the direction of future home prices due to very high and rising interest rates.
- Severe shortage of both owner-occupied housing units and rental units throughout the East Bay in general, and within Moraga in particular.
- Rising General Liability Insurance Rates & Workers’ Compensation Insurance Rates.
  - Premiums continue to rise at double-digit percentages.
  - FY 2023-24 General Liability Insurance premiums rose by over 75% (with minimal claims involving small dollar amounts)
  - Town staff will review past claims in greater detail and start to explore the possibility of joining another joint insurance agency.



- Rising Health Insurance Premiums.
  - Town staff will review shifting from using an “aged-based insurance” plan to a “composite-based insurance” plan.
- Hacienda de las Flores Facility Budget, Managerial, & Neighborhood Interface Issues.
  - Negotiations will continue with Wedgewood, the Hacienda facility property management company, to resolve a number of financial, managerial, and neighborhood interaction issues.
- Asset Replacement Program / Lack of Internal Service Funds.
  - Town staff will review the process to develop a more effective Asset Replacement Program and Facilities Management Program. This will include doing an analysis of establishing a more traditional Internal Service Funds approach.
- Unfunded Planning Studies.
  - Several planning studies (to be performed by consultants) were removed from the budget due to cashflow challenges. Staff will monitor the budget during the first six months of FY 2023-24 to determine if it will be possible to return to Town Council for a mid-year budget adjustment to appropriate funds for one or more of these studies.
- Management of broader deteriorating and aging non-transportation public infrastructure (including public facilities, parks, recreation facilities, public landscaping, entry points, open space, etc.).
  - Staff will review different options and funding mechanisms.
- Over reliance of Property Tax revenues and lack of more diversified local revenue sources.
- Ability to extend the three-year State Tobacco Grant for the Juvenile Police Officer position beyond the June 30, 2025, expiration date.
- Ability to attain long-term financial sustainability and security remains a major concern.

### **Future Opportunities**

Despite various financial, managerial, and budget challenges facing the Town, there are exciting opportunities on the horizon. The Town Council is working well together and has provided a focused vision for the community, organization, and staff. The Town’s Commissions and Committees are making invaluable contributions. The Executive Team is collaborating and embracing the cooperative and collaborative spirit that is being felt within Town Hall. In looking out to the future, the following are examples of positive opportunities for the Moraga organization and community:



- Implement the Town's aggressive Capital Improvement Program.
  - Enhanced Street Rehabilitation Program due to Measure K funding.
  - Continued progress on the "Worst Streets First" Program.
  - Enhanced Stormwater and Drainage Projects.
- Implement the Town's Housing Element to ensure that the Town is able to meet its Regional Housing Needs Allocation (RHNA) requirement to accommodate 1,118 new residential units. The desperately needed in-fill housing density will serve to protect the integrity of the existing R-1 single-family residential neighborhoods. This will also ensure that the Town is able to protect open space areas and ridgelines from development.
- Review and approval of several exciting land-use developments will be contemplated over the next two years, including:
  - Moraga Center redevelopment mixed-use opportunities.
  - Rheem Center redevelopment mixed-use opportunities.
    - New housing and retail use at this location are under review.
  - 1600 School Road housing development.
    - An exciting new multi-family housing development with over 60 units is working its way through the process.
  - Continue to plan for the Palos Colorados single-family housing development.
    - This luxury housing of 123 single-family homes is not anticipated to move forward over the next two years. However, staff will continue to work with the property owner (Richfield) to better understand the company's long-term development plans.
- Complete the documentation for the Town Council approved Bollinger Canyon open space zoning to ensure protection of important open space.
- Implement future Commons Park improvements.
- Complete the Town Facilities Energy Generation Study & Commence Energy Resiliency and Safety projects.
  - Completing this study and implementing local energy resiliency projects at Town facilities will allow the Town to make its facilities safer, more cost effective, energy efficient, and serve as examples for local businesses and residents to emulate.



- Complete review of potential refunding of the 2013 Certificates of Participation (COPs) (public infrastructure projects funding).
  - Even with rising interest rates, there may still be an opportunity to reduce recurring debt service payments by refunding this existing debt (and without having to extend the life of the debt). Staff will research and report back to the Town Council.
- Continue to build the Town-Gown Relationship with Saint Mary's College.
  - With the upcoming change in leadership at the college, there is an opportunity for the Town to work more closely with the new management team on a variety of issues of mutual interest (including the need for more student housing and redevelopment of the college's property at the corner of Moraga Road and Rheem Boulevard)
- Continue cooperation with the City of Lafayette and the City of Orinda to resolve regional issues.
- Assist with the planned new Moraga-Orinda Fire District headquarters building and fire station in Moraga.
- Complete library facility improvements.
- Work with RecyleSmart (Central Contra Costa Solid Waste Authority) to negotiate a new long-term solid waste and recycling services agreement.
- Prepare for Mayor's December 13, 2023 "State of the Town" Luncheon Event at Saint Mary's College.
- Work on year-long celebration of the Town's 50<sup>th</sup> Anniversary (November 12, 2024)

### **Long-Term Financial Strategic Planning**

Over the course of the next two fiscal years, staff will work on preparing a more comprehensive Ten-Year Long-Term Financial Strategic Plan. This plan will tie to the Townwide Goals & Priorities, which will ensure that Town Council and staff continue to act in a fiscally prudent manner and become more prepared for economic downturns, rising employee costs, and other conditions which may result in unanticipated fiscal challenges. Once completed and approved by the Town Council, staff will rely on this document to guide the Town's finances into the future.

### **Summary**

Town Council, management, and staff from all departments worked diligently to convert from an annual budget format to a more comprehensive biennial budget format for FY 2023-24 and FY 2024-25. Making this conversion involved a great deal of time and effort. Over a dozen public meetings and a several dozen internal staff meetings took place over the past nine months to prepare a proposed spending plan which will fund service levels which local residents and businesses expect and are willing to pay for. While this is a conservative, bare bones budget, it does represent a plan that is fiscally responsible and responsive to the community's basic municipal service needs.



## Town of Moraga

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Staff will continue to monitor Town revenues and expenditures throughout both fiscal years to ensure that any material changes are reported to Town Council. Staff will provide regular updates to Town Council, including the traditional mid-year six-month budget updates. As needed, Town Council will be able to make future budget appropriation adjustments.

Staff will also take proactive steps to ensure long-term financial health for the Town during uncertainties associated with a potential resurgence of COVID-19, possible recession, and/or natural disaster event (such as a wildfire or earthquake). With a united front among Town Council, management, our talented employees, and our regional local government partners (Moraga Orinda Fire District, Contra Costa County, City of Orinda, City of Lafayette, etc.), the Town will continue to maintain financial stability, while limiting impacts on core municipal services provided to local residents, businesses, and college students seven days a week, 24 hours per day. Moving forward, the paradigm shift to focus more on long-term financial planning will continue to play an essential role in managing the organization's future.

The Town of Moraga is fortunate to have professional and dedicated employees performing at highly competent levels. My personal thanks need to be extended to the Executive Team, Administrative Services Director Annie To, and staff in all the operating departments for the many hours of outstanding work, interdepartmental cooperation, and commitment to preparing a balanced budget which is fair for each department. A special shout out to Public Works Director Shawn Knapp is in order for his leadership and tenacity in managing the Town's active Capital Improvement Program. And finally, it is essential to acknowledge Town Council for its vision, leadership, and confidence in the Town's staff to manage a wide array of municipal services during such challenging times.

Respectfully Submitted,

Scott Mitnick  
Town Manager



**Attachment A**

**Summary of Budget Preparation Meetings**

- Proposed Town Council and Community 2023 Goals and Priorities Review (February 15, 2023)
- FY 2022-23 Mid-Year Budget Review and Adjustments (February 22, 2023)
- Town Council and Community 2023 Goals and Priorities Adoption (February 22, 2023)
- Capital Asset Replacement Program Update (April 12, 2023)
- Biennial Budget Format Conversion Approval (May 10, 2023)
- Proposed Five-Year Capital Improvement Program Review (May 10, 2023)
- Park and Recreation Commission CIP Budget Review (May 15, 2023)
- FY 2023-24 Master Fee Schedule Adoption (May 24, 2023)
- Audit and Finance Committee Review of Proposed Biennial FY 23-24 & FY 24-25 Budget (May 30, 2023)
- Planning Commission Review of Proposed CIP & General Plan Compliance (June 6, 2023)
- Proposed Biennial FY 2023-24 & FY 2024-25 Budget Study Session (June 14, 2023)
- Biennial FY 2023-24 & Y 2024-25 Budget Adoption (June 28, 2023)



## Attachment B

### Town of Moraga's Community Goals and Priorities

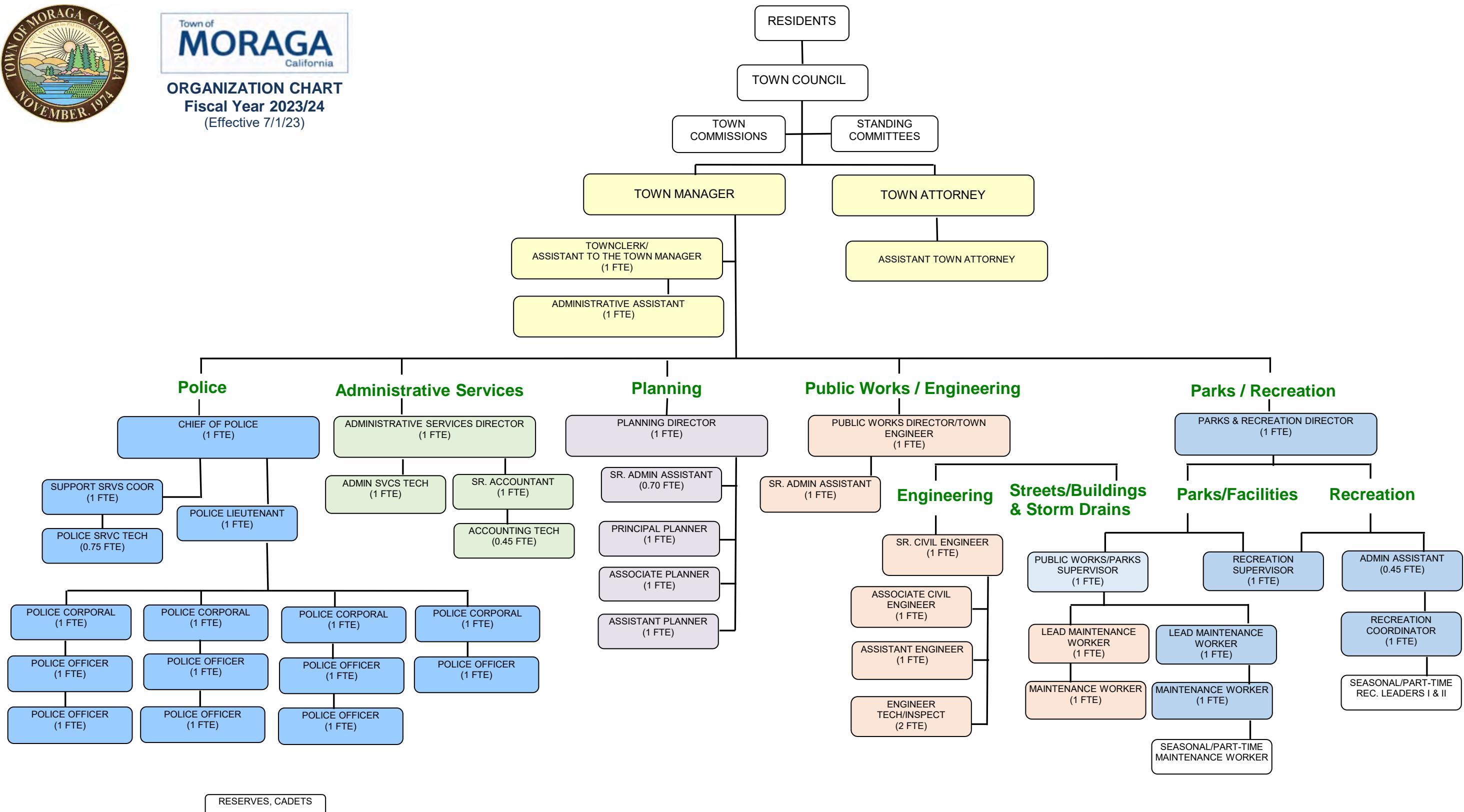
1. Continue to lay the foundation and create pathways for a better mix of housing and the revitalization of the Town's two commercial areas, including adopting a certified Housing Element, rezoning the commercial centers and Bollinger Canyon, updating the General Plan, and completing an evacuation study.
2. Maintain fiscal discipline, position the Town for long-term fiscal sustainability, and efficiently sustain core operations of the Town and services to our residents.
3. Complete the second year of the 2022-2024 "Worst Streets First" Pavement Reconstruction Project.
4. Continue the Storm Drain Operations and Maintenance Program and complete 2021-2023 storm drain capital improvement projects.
5. Support high-quality police and emergency response services, including securing energy alternatives for emergencies, and coordinate with MOFD on fire safety and planning.
6. Enhance the Town's parks, open spaces, and facilities for the benefit of the public and move forward with public input into a Town-wide recreation and open space plan.
7. Pursue measures designed to improve traffic, pedestrian, and bicycle safety, especially around our schools, crosswalks, through routes, and residential street entry points to the Town's main roadways.
8. Work with the Moraga Chamber of Commerce, Saint Mary's College, and our local school districts to enhance Moraga's business and education climate.
9. Continue outreach to the public and provide opportunities for input from all segments of the community.
10. Continue to work with Wedgewood to enhance the Hacienda and address the impacts of operations on the neighborhood.
11. Onboard the new Town Manager with minimum disruption to staff and to operations, and collaboratively streamline Town Council meetings.
12. Lessen the Town's impact on the environment by continuing to implement sustainability and resiliency initiatives and viable strategies in Moraga's Climate Action Plan and in the Town's Facility Energy Generation Study.
13. Conduct a Town Council/Town Manager session focused on effectiveness and organizational competency.
14. Initiate the process of amending the Townwide Noise Ordinance.



# ORGANIZATION CHART

## Fiscal Year 2023/24

(Effective 7/1/23)



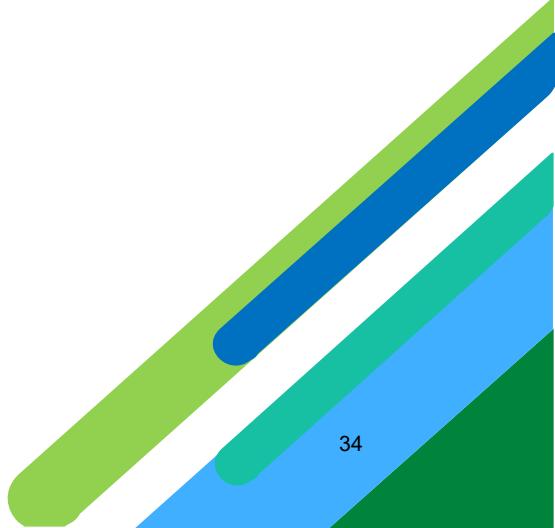


**FY 2020-21 THROUGH 2024-25 FULL TIME EQUIVALENT (FTE) - BY DEPARTMENT**

| Department                         | Position                             | FY 2020-21   | FY 2021-22   | FY22-23      | FY23-24      | FY24-25      |
|------------------------------------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|
| General Government                 | Accounting Technician (Confidential) | 0.45         | 0.45         | 0.45         | 0.45         | 0.45         |
|                                    | Admin Srvc 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         | 1.00         | 1.00         |
|                                    | 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         |
| <b>General Government Subtotal</b> |                                      | <b>6.20</b>  | <b>6.20</b>  | <b>6.20</b>  | <b>6.45</b>  | <b>6.45</b>  |
| Parks & Rec                        | Admin Assistant                      |              |              | 0.45         | 0.45         | 0.45         |
|                                    | Lead Maintenance Worker              | 0.31         | 0.85         | 1.01         | 1.01         | 1.01         |
|                                    | Maintenance Worker                   | 1.85         | 1.50         | 1.50         | 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         | 0.43         | 0.43         | 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         | 0.31         |              |              |              |
| <b>Parks &amp; Rec Subtotal</b>    |                                      | <b>5.54</b>  | <b>5.73</b>  | <b>6.39</b>  | <b>6.39</b>  | <b>6.39</b>  |
| Planning                           | Administrative Assistant             | 0.50         |              |              |              |              |
|                                    | Assistant Planner                    | 1.00         | 1.00         | 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         | 1.00         | 1.00         |
|                                    | Senior Planner                       | 1.00         | 1.00         |              |              |              |
|                                    | Senior Admin Assistant               |              | 0.70         | 0.70         | 0.70         | 0.70         |
| <b>Planning Subtotal</b>           |                                      | <b>4.50</b>  | <b>4.70</b>  | <b>4.70</b>  | <b>4.70</b>  | <b>4.70</b>  |
| 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         | 7.00         | 7.00         | 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         |
| <b>Police Subtotal</b>             |                                      | <b>13.75</b> | <b>13.75</b> | <b>14.75</b> | <b>14.75</b> | <b>14.75</b> |
| Public Works                       | Administrative Assistant             | 1.00         | 1.00         |              |              |              |
|                                    | Assistant Engineer                   | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
|                                    | Associate Engineer                   | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
|                                    | Engineering Technician/Inspector     |              | 1.00         | 1.00         | 2.00         | 2.00         |
|                                    | Lead Maintenance Worker              | 0.69         | 0.15         | 0.99         | 0.99         | 0.99         |
|                                    | Maintenance Worker                   | 1.15         | 0.50         | 0.50         | 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         | 0.57         | 0.57         | 0.57         |
|                                    | Senior Administrative Assistant      |              |              | 1.00         | 1.00         | 1.00         |
|                                    | Senior Engineer                      | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
|                                    | Senior Maintenance Worker            | 0.15         | 0.69         |              |              |              |
| <b>Public Works Subtotal</b>       |                                      | <b>7.61</b>  | <b>7.96</b>  | <b>8.06</b>  | <b>9.06</b>  | <b>9.06</b>  |
| <b>Grand Total</b>                 |                                      | <b>37.60</b> | <b>38.34</b> | <b>40.10</b> | <b>41.35</b> | <b>41.35</b> |



# **FIVE-YEAR FINANCIAL PROJECTIONS**



## TOWN OF MORAGA'S FIVE-YEAR FINANCIAL PROJECTION - GENERAL FUND

|   | ACTUAL<br>FY 2021-22 | % CHANGE    | AMENDED<br>FY 2022-23 | MULTIPLIER  | ADOPTED<br>FY 2023-24 | MULTIPLIER  | ADOPTED<br>FY 2024-25 | MULTIPLIER  | PROJECTED<br>FY 2025-26 | MULTIPLIER | PROJECTED<br>FY 2026-27 | MULTIPLIER  | PROJECTED<br>FY 2027-28 |
|---|----------------------|-------------|-----------------------|-------------|-----------------------|-------------|-----------------------|-------------|-------------------------|------------|-------------------------|-------------|-------------------------|
| <b>SOURCES</b>                                      |                      |             |                       |             |                       |             |                       |             |                         |            |                         |             |                         |
| <b>General Fund Revenues</b>                        |                      |             |                       |             |                       |             |                       |             |                         |            |                         |             |                         |
| 1 Property Tax                                      | \$ 4,848,879         | 6%          | \$ 5,137,408          | 5%          | \$ 5,394,278          | 3%          | \$ 5,556,107          | 1%          | \$ 5,611,668            | 1%         | \$ 5,667,785            | 1%          | \$ 5,724,463            |
| 2 Sales & Use Tax                                   | 1,285,130            | 3%          | 1,322,413             | 1%          | 1,335,637             | 3%          | 1,382,350             | 1%          | 1,396,174               | 1%         | 1,410,135               | 1%          | 1,424,237               |
| 3 Franchise Fees                                    | 871,755              | -1%         | 866,000               | 8%          | 932,200               | 5%          | 979,338               | 3%          | 1,008,718               | 3%         | 1,038,980               | 3%          | 1,070,149               |
| 4 Parks & Recreation Fees                           | 608,328              | 22%         | 743,750               | 16%         | 861,970               | 3%          | 883,521               | 3%          | 910,027                 | 3%         | 937,327                 | 3%          | 965,447                 |
| 5 Planning Fees                                     | 600,562              | 0%          | 601,500               | 0%          | 601,000               | 3%          | 619,545               | 3%          | 638,131                 | 3%         | 657,275                 | 3%          | 676,994                 |
| 6 Public Works Fees                                 | 394,032              | 5%          | 415,500               | 5%          | 435,600               | 3%          | 450,400               | 3%          | 463,912                 | 3%         | 477,829                 | 3%          | 492,164                 |
| 7 Interest  | 54,359               | 0%          | 54,088                | 362%        | 250,000               | 0%          | 250,000               | 3%          | 257,500                 | 3%         | 265,225                 | 3%          | 273,182                 |
| 8 Real Property Transfer Tax                        | 302,425              | -21%        | 240,000               | -17%        | 200,000               | 3%          | 206,000               | 1%          | 208,060                 | 1%         | 210,141                 | 1%          | 212,242                 |
| 9 Misc Fees, Fines & Revenue, MVL                   | 175,193              | 22%         | 214,500               | -7%         | 200,000               | -4%         | 191,181               | 3%          | 196,916                 | 3%         | 202,824                 | 3%          | 208,909                 |
| 11 Property Rentals                                 | 119,058              | -17%        | 99,279                | 1%          | 100,000               | 3%          | 103,000               | 3%          | 106,090                 | 3%         | 109,273                 | 3%          | 112,551                 |
| 12 Police Fees                                      | 70,127               | 22%         | 85,700                | 8%          | 92,350                | 4%          | 95,941                | 3%          | 98,819                  | 3%         | 101,784                 | 3%          | 104,837                 |
| 13 Motor Vehicle License Fee                        | 19,431               | -45%        | 10,623                | 71%         | 18,200                | 11%         | 20,200                | 3%          | 20,806                  | 3%         | 21,430                  | 3%          | 22,073                  |
| 14 Proposed 2013 COPS Refunding                     |                      |             |                       |             |                       |             | 200,000               |             |                         |            |                         |             |                         |
| <b>Total General Fund Revenues</b>                  | <b>\$ 9,349,279</b>  | <b>5%</b>   | <b>\$ 9,790,761</b>   | <b>6%</b>   | <b>\$ 10,421,235</b>  | <b>5%</b>   | <b>\$ 10,937,583</b>  | <b>3%</b>   | <b>\$ 10,916,821</b>    | <b>3%</b>  | <b>\$ 11,100,008</b>    | <b>3%</b>   | <b>\$ 11,287,247</b>    |
| <b>Transfers In (from other funds)</b>              |                      |             |                       |             |                       |             |                       |             |                         |            |                         |             |                         |
| 1 Fund 100 - Palos Colorados                        | \$ -                 |             | \$ 1,500,000          |             | \$ -                  |             | -                     |             | -                       |            | -                       |             | -                       |
| 2 Fund 102 - Transfer from ARPA Fund                | 345,247              | 26%         | 435,000               |             | 310,000               |             | -                     |             | -                       |            | -                       |             | -                       |
| 3 Fund 103 - COPS / SLESF - Public Safety           | 150,000              | 7%          | 160,000               | 0%          | 160,000               | 0%          | 160,000               | 0%          | 160,000                 | 0%         | 160,000                 | 0%          | 160,000                 |
| 4 Fund 109 - Prop 172 Public Safety Sales Tax       | 78,000               | 9%          | 85,000                | 12%         | 95,100                | 1%          | 95,700                | 3%          | 98,571                  | 3%         | 101,528                 | 3%          | 104,574                 |
| 6 Fund 205 - Gas Tax                                | 453,219              | 9%          | 496,000               | 5%          | 520,800               | 5%          | 546,840               | 3%          | 563,245                 | 3%         | 580,143                 | 3%          | 597,547                 |
| 7 Fund 210 - Measure J                              | 20,000               | 0%          | 20,000                | -100%       | -                     |             | -                     | 3%          | -                       | 3%         | -                       | 3%          | -                       |
| 8 Fund 230 - Traffic Safety                         | 24,000               | 4%          | 25,000                | 5%          | 26,250                | 5%          | 27,563                | 3%          | 28,390                  | 3%         | 29,242                  | 3%          | 30,119                  |
| 9 Fund 250 - Park Dedication Fee                    | -                    |             | 15,000                | -100%       | -                     |             | -                     |             | -                       |            | -                       |             | -                       |
| 10 Fund 425 - Public Safety Grant                   | -                    |             | 157,000               | 0%          | 157,000               | 0%          | 157,000               |             | -                       |            | -                       |             | -                       |
| 11 Fund 500 - Lighting Assessment                   | 10,000               | 0%          | 10,000                | 0%          | 10,000                | 0%          | 10,000                | 3%          | 10,300                  | 3%         | 10,609                  | 3%          | 10,927                  |
| 12 Fund 510 - NPDES                                 | 270,000              | -10%        | 242,000               | 3%          | 249,300               | 3%          | 256,800               | 0%          | 256,800                 | 0%         | 256,800                 | 0%          | 256,800                 |
| 13 Fund 720 - Public Safety Impact Fee              | -                    |             | 18,000                | -100%       | -                     |             | -                     |             | -                       |            | -                       |             | -                       |
| 15 Fund 790 - DIF Parks                             | -                    |             | 21,000                | -100%       | -                     |             | -                     |             | -                       |            | -                       |             | -                       |
| 16 Fund 780 - Park Development Impact Fees          | -                    |             | -                     |             | -                     |             | 52,000                |             | 52,000                  |            | 52,000                  |             | 52,000                  |
| 17 Fund 799 - Lamorinda Fee and Financing Authority | -                    |             | -                     |             | 44,000                |             | 72,000                |             | 72,000                  |            | 72,000                  |             | 72,000                  |
| <b>Total Transfers In</b>                           | <b>1,350,466</b>     | <b>136%</b> | <b>3,184,000</b>      | <b>-51%</b> | <b>1,572,450</b>      | <b>-12%</b> | <b>1,377,903</b>      | <b>-10%</b> | <b>1,241,306</b>        | <b>2%</b>  | <b>1,262,321</b>        | <b>2%</b>   | <b>1,283,967</b>        |
| <b>TOTAL SOURCES</b>                                | <b>\$ 10,699,745</b> | <b>21%</b>  | <b>\$ 12,974,761</b>  | <b>-8%</b>  | <b>\$ 11,993,685</b>  | <b>3%</b>   | <b>\$ 12,315,486</b>  | <b>-1%</b>  | <b>\$ 12,158,127</b>    | <b>2%</b>  | <b>\$ 12,362,329</b>    | <b>2%</b>   | <b>\$ 12,571,214</b>    |
| <b>USES</b>   |                      |             |                       |             |                       |             |                       |             |                         |            |                         |             |                         |
| <b>General Fund Expenditures</b>                    |                      |             |                       |             |                       |             |                       |             |                         |            |                         |             |                         |
| 1 Police  | \$ 3,195,615         | 14%         | \$ 3,656,558          | 5%          | \$ 3,830,319          | 3%          | \$ 3,944,148          | 3%          | \$ 3,900,134            | 3%         | \$ 4,017,138            | 3%          | \$ 4,017,138            |
| 2 General Government                                | 1,671,503            | 16%         | 1,941,818             | 6%          | 2,050,804             | 3%          | 2,116,520             | 3%          | 2,180,016               | 3%         | 2,245,416               | 3%          | 2,245,416               |
| 3 Public Works / Engineering                        | 1,546,378            | 19%         | 1,835,227             | 6%          | 1,953,864             | 3%          | 2,016,151             | 3%          | 2,076,636               | 3%         | 2,138,935               | 3%          | 2,138,935               |
| 4 Parks & Recreation / Parks Maint                  | 1,533,038            | 12%         | 1,716,391             | 4%          | 1,781,578             | 1%          | 1,792,536             | 3%          | 1,846,312               | 3%         | 1,901,701               | 3%          | 1,901,701               |
| 5 Planning  | 676,692              | 36%         | 918,731               | -6%         | 862,654               | 5%          | 908,475               | 3%          | 935,729                 | 3%         | 963,801                 | 3%          | 963,801                 |
| 6 Non-Departmental                                  | 886,797              | 15%         | 1,022,491             | 30%         | 1,329,030             | 2%          | 1,356,344             | 3%          | 1,242,414               | 4%         | 1,287,472               | 2%          | 1,310,236               |
| <b>Total General Fund Expenditures</b>              | <b>\$ 9,510,023</b>  | <b>17%</b>  | <b>\$ 11,091,216</b>  | <b>6%</b>   | <b>\$ 11,808,249</b>  | <b>3%</b>   | <b>\$ 12,134,174</b>  | <b>3%</b>   | <b>\$ 12,181,240</b>    | <b>3%</b>  | <b>\$ 12,554,463</b>    | <b>0%</b>   | <b>\$ 12,577,227</b>    |
| <b>Transfer Out (to Other Funds)</b>                |                      |             |                       |             |                       |             |                       |             |                         |            |                         |             |                         |
| 1 Fund 100 - Palos (COP 2010 Loan \$740,504)        | \$ 116,019           | -3%         | \$ 112,819            | 2%          | \$ 114,619            | 1%          | \$ 116,219            | 1%          | \$ 117,506              | -3%        | \$ 113,469              | -56%        | \$ 49,853               |
| 2 Fund 101 - Transfers Out (fr General Fd) to PARS  | -                    |             | 1,500,000             |             | -                     |             | -                     |             | -                       |            | -                       |             | -                       |
| 3 Fund 134 - Art in Public Spaces                   | -                    |             | 4,650                 | -100%       | -                     |             | -                     |             | -                       |            | -                       |             | -                       |
| 4 Fund 700 - Capital Projects                       | 186,000              | -100%       | -                     |             | -                     |             | -                     |             | -                       |            | -                       |             | -                       |
| 5 Fund 701 - 2010 COP Town Hall Improve             | 50,000               | -100%       | -                     |             | -                     |             | -                     |             | -                       |            | -                       |             | -                       |
| 6 Fund 711 - Pavement Management Program            | -                    |             | -                     |             | -                     |             | -                     |             | -                       |            | -                       |             | -                       |
| 7 Fund 750 - Asset Replacement                      | -                    |             | 55,000                | -100%       | -                     |             | -                     |             | -                       |            | -                       |             | -                       |
| <b>Total Transfers Out</b>                          | <b>\$ 352,019</b>    | <b>375%</b> | <b>\$ 1,672,469</b>   | <b>-93%</b> | <b>\$ 114,619</b>     | <b>1%</b>   | <b>\$ 116,219</b>     | <b>1%</b>   | <b>\$ 117,506</b>       | <b>-3%</b> | <b>\$ 113,469</b>       | <b>-56%</b> | <b>\$ 49,853</b>        |
| <b>TOTAL USES</b>                                   | <b>\$ 9,862,042</b>  | <b>29%</b>  | <b>\$ 12,763,685</b>  | <b>-7%</b>  | <b>\$ 11,922,868</b>  | <b>3%</b>   | <b>\$ 12,250,393</b>  | <b>0%</b>   | <b>\$ 12,298,746</b>    | <b>3%</b>  | <b>\$ 12,667,932</b>    | <b>0%</b>   | <b>\$ 12,627,080</b>    |
|   |                      |             |                       |             |                       |             |                       |             |                         |            |                         |             |                         |

# INTRODUCTION



## **Profile of the Town of Moraga**

The Town of Moraga is located in Contra Costa County, approximately 22 miles east of San Francisco. The Town encompasses an area of approximately 9.5 square miles. It was originally part of the Rancho Laguna de Los Palos Colorados, granted in 1835 by the Mexican government to cousins Joaquin Moraga and Juan Bernal for military services rendered. The Town has a population of approximately 16,600.

The Town is predominantly residential in nature with two clusters of community-serving retail and commercial spaces. The Town is home to Saint Mary's College, a prestigious private Catholic university with a combined enrollment of over 3,600 undergraduate and graduate students. In 2022, St. Mary's College of California ranked #5 in Regional Universities West by U.S. News and World Report. The Town's only high school, Campolindo, is ranked #188 in the nation and #22 in California. Overall, Town residents enjoy award winning elementary and middle schools as well and are able to enjoy open space while having access to diverse employment opportunities throughout the San Francisco Bay Area.

## ***Form of Government***

The Town of Moraga was incorporated as a general law city in the State of California on November 12, 1974. The election, held in November 1974, resulted in 59 percent of the 6,216 voters favoring incorporation. The Town operates under a Council-Manager form of government and is governed by a Town Council of five community members elected at-large. Each Council position has a term of four years. Council elections are held biennially in November of even numbered years, with the number of open seats to be filled alternating between two and three seats each election cycle. The Mayor's position is filled by one of the members of the Council who is annually selected to serve in that position by the Council.

The Council establishes overall goals for the Town through the adoption of policies aimed at enhancing the community and benefiting the general public. The Council's work is further guided by the policies established in the General Plan. The Council sets priorities for the development and implementation of programs and services, determines the overall needs of the community, sets and monitors financial and administrative activities, and develops and prioritizes goals. The Council also confers with officials from other public agencies and associations to advance the goals of the Town.

The Council has established an Audit and Finance Committee (AFC) to consider and make recommendations on matters relating to finance, budget, and audits. This committee is comprised of two Council members, the Town Treasurer and two Council appointed citizens. Staff provides the Council and AFC with reports such as the CAFR and budget and specific requested financial analysis.

## ***Town Services***

The Town provides a range of municipal services including police, public works (e.g., construction and maintenance of streets, storm drains, public buildings and other infrastructure), parks and

recreation (recreational programming, park acquisition and improvements, and maintenance of parks), planning and general administrative services. Fire protection services are provided by the Moraga-Orinda Fire District, a special district in Contra Costa County. Water services are provided by the East Bay Municipal Utility District (EBMUD). Sanitary sewer services are provided by the Central Contra Costa Sanitary District. Solid waste and residential recycling services are provided by RecycleSmart.

### ***Demographic Information***

**Size:** 9.54 square miles

**2021 Population:** 16,600 (US Census)

**Population:** 48 % (Male) 52% (Female)

**Median Resident Age:** 43.4 years

**Estimated Median Household Income:** \$152,788 (2016-2020) US Census

**Owner Occupied Household:** 82.8%

**Median Home Value:** \$2,251,355 per the Contra Costa Association of Realtors Local Market Update Report dated June 2022

**Median Rent per Month:** \$2,750 2-bedroom

### **Town of Moraga**

**Demographic and Economic Statistics  
Last Ten Fiscal Years**

| Fiscal Year | Population     |                 | Per Capita          |            | Public School  |                           | County                    |  | City |           | County Population |
|-------------|----------------|-----------------|---------------------|------------|----------------|---------------------------|---------------------------|--|------|-----------|-------------------|
|             | Population (1) | Personal Income | Personal Income (2) | Median Age | Enrollment (3) | Unemployment Rate (%) (4) | Unemployment Rate (%) (4) |  |      |           |                   |
| 2012-13*    | 16,168         | \$921,721,512   | \$57,009            | 42.6       | 1,856          | 9.0                       | 5.3                       |  |      | 1,074,702 |                   |
| 2013-14     | 16,348         | 951,566,401     | 58,207              | 43.6       | 1,845          | 7.4                       | 4.4                       |  |      | 1,087,008 |                   |
| 2014-15     | 16,466         | 960,312,927     | 58,321              | 44.4       | 1,852          | 4.7                       | 4.0                       |  |      | 1,102,871 |                   |
| 2015-16     | 16,513         | 1,016,816,873   | 61,577              | 44.7       | 1,886          | 5.0                       | 3.5                       |  |      | 1,123,429 |                   |
| 2016-17     | 16,676         | 1,076,279,379   | 64,541              | 44.1       | 1,898          | 4.4                       | 4.3                       |  |      | 1,139,513 |                   |
| 2017-18     | 16,991         | 1,166,384,745   | 68,647              | 43.4       | 1,832          | 3.1                       | 3.3                       |  |      | 1,149,363 |                   |
| 2018-19     | 16,939         | 1,226,520,298   | 72,408              | 42.8       | 1,851          | 2.6                       | 3.3                       |  |      | 1,155,879 |                   |
| 2019-20     | 16,946         | 1,276,182,925   | 75,309              | 43.4       | 1,855          | 13.6                      | 8.7                       |  |      | 1,153,561 |                   |
| 2020-21     | 16,820         | 1,367,263,487   | 81,288              | 43.2       | 1,769          | 8.9                       | 5.2                       |  |      | 1,153,854 |                   |
| 2021-22     | 17,105         | 1,597,078,969   | 93,369              | 42.2       | 1,724          | 2.7                       | 2.5                       |  |      | 1,156,555 |                   |

Source: MuniServices, LLC / Avenu Insights & Analytics

1.) Population Projections are provided by the California Department of Finance Projections.

2.) Income Data is provided by the U.S. Census Bureau.

3.) Student Enrollment reflects the total number of students enrolled in the Moraga School District only. Any other school districts within the City are not accounted for in this statistic.

4.) Unemployment Data is provided by the EDD's Bureau of Labor Statistics Department.

\*2012-13 is the Town's first ACFR publication, therefore, prior year data is unavailable.

**TOWN OF MORAGA**  
**OPERATING INDICATORS BY FUNCTION**

| FUNCTION                                    |     | 2013       | 2014       | 2015       | 2016       | 2017       | 2018       | 2019      | 2020      | 2021       | 2022       |
|---|-----|------------|------------|------------|------------|------------|------------|-----------|-----------|------------|------------|
| <b>Police</b>                               |     |            |            |            |            |            |            |           |           |            |            |
| Crime by type:                              | (a) |            |            |            |            |            |            |           |           |            |            |
| Homicide                                    |     | 0          | 0          | 0          | 0          | 0          | 1          | 0         | 0         | 0          | 0          |
| Forcible Rape                               |     | 1          | 4          | 1          | 1          | 1          | 2          | 0         | 0         | 2          | 1          |
| Robbery                                     |     | 0          | 0          | 0          | 2          | 2          | 2          | 0         | 0         | 0          | 2          |
| Assault                                     |     | 40         | 30         | 19         | 20         | 14         | 14         | 5         | 9         | 14         | 34         |
| Burglary                                    |     | 29         | 39         | 33         | 41         | 24         | 12         | 19        | 10        | 17         | 38         |
| Larceny                                     |     | 112        | 90         | 104        | 136        | 95         | 72         | 36        | 64        | 66         | 101        |
| Motor Vehicle Theft                         |     | 11         | 21         | 12         | 24         | 24         | 8          | 4         | 8         | 6          | 8          |
| <b>Total crime by type</b>                  |     | <b>196</b> | <b>193</b> | <b>169</b> | <b>224</b> | <b>160</b> | <b>111</b> | <b>66</b> | <b>91</b> | <b>105</b> | <b>184</b> |
| <b>Public Works</b>                         |     |            |            |            |            |            |            |           |           |            |            |
| Potholes repaired (square miles)            |     | 140        | 140        | 140        | 140        | 140        | 140        | 140       | 121       | 104        | 100        |
| Street Sweeping (miles)                     |     | 104        | 104        | 108        | 104        | 104        | 112        | 112       | 112       | 112        | 112        |
| Volume of material removed (cubic yards)    |     | 80         | 65         | 80         | 75         | 75         | 80         | 80        | 90        | 80         | 80         |
| Storm Drains:                               |     |            |            |            |            |            |            |           |           |            |            |
| Catch basins cleaned                        |     | 20         | 15         | 16         | 18         | 15         | 18         | 18        | 19        | 15         | 16         |
| Volume of material removed (cubic yards)    |     | 12         | 10         | 8          | 10         | 10         | 11         | 11        | 12        | 9          | 10         |
| <b>Community Facilities</b>                 |     |            |            |            |            |            |            |           |           |            |            |
| Parks and recreation class offerings (b)    |     | 194        | 162        | 176        | 165        | 165        | 119        | 137       | 166       | 102        | 166        |
| Parks and recreation class participants (b) |     | 2,262      | 2,046      | 2,214      | 1,843      | 1,713      | 1,135      | 1,611     | 2,073     | 963        | 2,299      |

(a) Crime statistics as reported to the Department of Justice.

(a) Parks and recreation data is based on an "academic year" of Fall through Summer.

# 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 balance 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.

## What is a 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 Town 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 from the Town Council and the public. The Budget must be formally adopted by the Town Council by June 30th each year. Once the Town's budget is adopted by the Council, the budget becomes an essential oversight tool in the Town's operations.

The Town Council has the legal authority to amend the budget at any time during the fiscal year. Budget amendments that increase a fund's appropriations require majority approval by the Town Council. Budget amendments between departments are approved by the Administrative Services Director and Town Manager. Certain budgetary re-allocations within departments require approval by the Administrative Services Director and department heads.

The Town Manager has the authority to administratively adjust the budget if changes do not result in a significant policy impact, or the adjustment does not affect budgeted year-end fund balances.

## 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 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 is responsible for managing the Town's 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 Town 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, Town Commissions and Committees and responds to requests pursuant to the Public Records Act. Additionally, the Town Clerk provides analytical support and administrative service to the Town Council and Town Manager.

The Town Clerk's Office is also responsible for providing transparent communications between the Town and residents, businesses, and service organizations. The Town Clerk coordinates multiple methods to communicate with the community, including managing the Town website (which enables Livestream viewing of public meetings and is continually updated with new information on upcoming activities, agenda items and projects), Town's electronic newsletter "About Town," and NextDoor. The Town Clerk also legally notices meetings, and coordinates and creates Town Council meeting packets, in both written and electronic format.

## ADOPTED FY 2023-24 AND FY 2024-25 BIENNIAL BUDGET – GENERAL GOVERNMENT

| Description                  | Dept Name        | Actual FY 21-22 | Amended FY 22-23 | Adopted FY23-24 | Adopted FY24-25 |
|------------------------------|------------------|-----------------|------------------|-----------------|-----------------|
| Gen Gov Revenue              | 510 Town Manager | 280,188         | 299,279          | 274,500         | 293,181         |
| <b>Total Gen Gov Revenue</b> |                  | <b>280,188</b>  | <b>299,279</b>   | <b>274,500</b>  | <b>293,181</b>  |

| Description                        | Dept Name          | Actual FY 21-22 | Amended FY 22-23 | Adopted FY23-24  | Adopted FY24-25  |
|------------------------------------|--------------------|-----------------|------------------|------------------|------------------|
| Gen Gov Sal & Benefits             | 510 Town Manager   | 314,242         | 328,306          | 418,894          | 423,538          |
|                                    | 515 Town Clerk     | 254,773         | 273,433          | 294,745          | 302,957          |
| <b>Total Gen Gov Sal &amp; Ben</b> |                    | <b>569,015</b>  | <b>601,739</b>   | <b>713,639</b>   | <b>726,495</b>   |
| Gen Gov O&M                        | 500 Town Council   | 35,529          | 45,845           | 47,220           | 48,637           |
|                                    | 510 Town Manager   | 6,472           | 17,312           | 21,365           | 21,451           |
|                                    | 515 Town Clerk     | 12,793          | 43,897           | 25,404           | 42,646           |
|                                    | 520 Legal Services | 262,714         | 305,000          | 350,000          | 359,000          |
| <b>Total Gen Gov O&amp;M</b>       |                    | <b>317,509</b>  | <b>412,054</b>   | <b>443,989</b>   | <b>471,734</b>   |
| <b>TOTAL</b>                       |                    | <b>886,524</b>  | <b>1,013,793</b> | <b>1,157,628</b> | <b>1,198,229</b> |

| Description                           | Dept Name              | FY 21-22         | FY 22-23         | FY23-24          | FY24-25          |
|---------------------------------------|------------------------|------------------|------------------|------------------|------------------|
| Non Departmental                      | 999 Insurance&Townwide | 324,763          | 367,271          | 667,767          | 696,144          |
| Non Departmental                      | 999 Transfers Out      | 352,738          | 172,469          | 114,619          | 116,219          |
| Non Departmental                      | 999 Non-Dept           | 561,315          | 655,220          | 661,263          | 660,200          |
| <b>Total Non-Departmental O&amp;M</b> |                        | <b>1,238,816</b> | <b>1,194,960</b> | <b>1,443,649</b> | <b>1,472,563</b> |

### ACCOMPLISHMENTS FOR FY 2022-23

- Provided overall leadership of Executive Team
- A new Town Manager was selected and started on April 10, 2023
- Considerable progress was made on budget process and financial management.
- Continued work on the Comprehensive Advanced Planning Initiative
- Obtained Town Council approval of Housing Element and General Plan Update to meet the Town's Regional Housing Needs Allocation to rezone for an additional 1,118 residential units
- Obtained Town Council approval to rezone the Bollinger Canyon Special Study Area, including completion of an Environmental Impact Report
- Obtained Town Council approval to convert from an Annual Budget format to a Biennial Budget format
- Obtained an 93% Fee Reduction for Employee Funded Deferred Compensation Program
- Made considerable progress on "Worst Streets First" Pavement Program
- Made considerable progress on Storm Drain capital improvement projects
- Implemented elements of the Climate Action Plan
- Facilitated and approved major development projects

## **TOWN MANAGER PERFORMANCE MEASURES FOR FY 2023-24 AND FY 2024-25**

- Work with Administrative Services Director to ensure 100% of all performance evaluations are completed within 30 days of their due date for all departments – By June 30, 2024
- Obtain ICMA Credential as a Certified Town Manager by March 30, 2024
- Complete review of Town's health insurance options and report back by December 31, 2023.
- Conduct a review of 2013 COPs to determine if a refunding is appropriate by December 31, 2023
- Develop a clear development plan for Moraga Center by December 31, 2023
- Develop a clear development plan for Rheem Center by December 31, 2023
- Obtain Town Council approval for a ten-year Long-Term Financial Strategic Plan by June 30, 2024
- Obtain Town Council approval of a formal Public Infrastructure Management Plan by December 31, 2023
- Resolve first phase of outstanding Hacienda Facility Negotiations Issues by December 31, 2023
- Resolve Commons Park issues by June 30, 2024
- Complete review of General Liability and Worker Compensation Insurance premiums and present options to Town Council by June 30, 2024
- Research and report back to Town Council with options to improve condition and appearance of Town's public landscape areas, including street medians and parkway areas by June 30, 2024
- Complete Town Facilities Energy Generation Study and obtain Town Council approval to proceed with first phase by December 31, 2023
- Obtain improved Town/Gown Relationship with Saint Mary's College, including development plan for college property at corner of Moraga Road and Rheem Boulevard by June 30, 2024
- Plan and hold a Mayor's "State of the Town" presentation by December 31, 2023

## **TOWN ATTORNEY PERFORMANCE MEASURES FOR FY 2023-24 AND FY 2024-25**

### **1. Legal Review and Advice**

- Deliver excellent legal advice by continuing to devote the time and resources necessary to assure that requests for opinions, ordinances, resolutions, contracts and all other non-litigation matters are completed in a timely and professional manner.
- Work closely with the Town Council, Town Manager and Town Staff to provide legal advice and training on all legal matters impacting or affecting the Town.
- Provide efficient, cost-effective delivery of legal services through preparation and implementation of standardized procedures and forms and pursuit of additional cost recovery where appropriate.
- Represent the Town in negotiations involving complex agreements and contractual disputes.
- Attend all regular Town Council meetings.
- Attend special meetings and/or ad hoc committee meetings on an as-needed basis.
- Attend weekly Executive Team meetings with Town Manager and Department Heads.

### **2. Litigation Defense**

Zealously and ethically represent the Town by devoting the time and resources necessary to assure that each case is investigated, analyzed, researched, defended or prosecuted in accordance with the highest legal professional standards.

## **TOWN CLERK PERFORMANCE MEASURES FOR FY 2023-24 AND FY 2024-25**

- Timely response to Public Records Requests (hopefully close requests within the 10-day timeframe if no extension is necessary for research, depending on attorney/department director)
- Timely inclusion of draft Council meeting minutes for approval (for approval within two regular Council meetings unless out of office)
- Timely submission of Ordinances after approval, so that the Municipal Code is updated regularly
- Timely submission to the Elections Office of candidates' paperwork during elections
- Timely information relayed to Commissioners upon appointment: information regarding oath of office before doing any business for the Town, Ethics Training, and for Planning Commissioners only, to file Form 700

## 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 departments, vendors, consultants, and the community. Staff focus on providing exceptional customer service, increasing transparency, and enhancing 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: Administrative Services 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, 2022, 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). The Town has also received the first ever Distinguished Budget Presentation award in 2023 for the FY 2022-23 Budget.

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's 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.

## ADOPTED FY 2023-24 AND FY 2024-25 BIENNIAL BUDGET

| Description                          | Dept Name          | Actual FY 21-22 | Amended FY 22-23 | Adopted FY23-24 | Adopted FY24-25 |
|--------------------------------------|--------------------|-----------------|------------------|-----------------|-----------------|
| <b>Admin Salaries &amp; Benefits</b> | 525 Admin Services | 534,661         | 586,897          | 585,136         | 602,276         |
| <b>Total Admin Sal &amp; Ben</b>     |                    | <b>534,661</b>  | <b>586,897</b>   | <b>585,136</b>  | <b>602,276</b>  |
| <b>Admin O&amp;M</b>                 | 525 Admin Services | 136,226         | 224,500          | 187,910         | 193,482         |
|                                      | 540 IT Services    | 114,092         | 116,628          | 120,130         | 122,533         |
| <b>Total Admin O&amp;M</b>           |                    | <b>250,318</b>  | <b>341,128</b>   | <b>308,040</b>  | <b>316,014</b>  |
| <b>TOTAL</b>                         |                    | <b>784,979</b>  | <b>928,025</b>   | <b>893,176</b>  | <b>918,291</b>  |

## ACCOMPLISHMENTS FOR FY 2022-23

- Submitted the FY 2022-23 Annual Budget to the national Governmental Finance Officers Association (GFOA) for the Distinguished Budget Award.
- Received the first ever Distinguished Budget Award from the national Governmental Finance Officers Association (GFOA) for the FY 2022-23 Annual Budget.
- Submitted the Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2022, to the national Governmental Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting award.
- Received the Certificate of Achievement for Excellence in Financial Reporting from the national Government Finance Officers Association (GFOA) for Fiscal Year ended June 30, 2021.
- Developed balanced budget for FY 2022-23 and maintained the 50% required General Fund reserves.
- Completed the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year ended June 30, 2022 and the Single Audit and other audits as required.
- 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 Engineering Technician (2), Police Officer (1), Senior Accountant, Parks & Recreation Director, Interim Town Clerk, Assistant Planner, Interim Administrative Assistant to Town Clerk, Maintenance Worker (1) and onboarded the Interim Town Manager and new Town Manager.
- Recruited 9 Part-time Rec Leaders and 3 Part-time Maintenance Workers.
- 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.
- Completed and implemented the FY 2023-24 Master Fee Schedule.
- Supported the Measure K Local Sales Tax Oversight Committee.
- Maintained the Town's Injury and Illness Prevention Program (IIPP).
- Administered the 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.
- Implemented an upgrade of the Springbrook Financial System (including the Payroll, Project Management, Human Resources, and Purchase Order modules) to the Cloud to improve the accuracy of the Town's financial records.
- Re-engineered the Town's budget preparation process for the next fiscal year and moved the annual budgeting process to a biennial budgeting process.
- Monitored the FY 2022-23 Budget.

- Implemented the use of the American Rescue Plan Act (ARPA) funds in compliance with Federal regulations, including recording and reporting requirements.
- Implemented new 87 GASB pronouncements on leases.
- Integrated AB 1383 CalRecycle requirements and ensured Town-wide reporting requirements are met.

## **GOALS FOR FY 2023-24 and FY 2024-25**

- Monitor and maintain the FY 2023-24 & FY 2024-25 Biennial Budget.
- Prepare the mid-cycle budget adjustments for FY 2023-24.
- Complete the Annual Comprehensive Financial Report (ACFR) for the year, and other audits as required.
- Complete all 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.
- Submit the Distinguished Budget Award from the national Governmental Finance Officers Association (GFOA) for the FY 2023-24 & FY 2024-25 Biennial Budget.
- Submit the Annual Comprehensive Financial Report (ACFR) for the year-ending June 30, 2022, to the national Governmental Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting award.
- Update personnel rules, regulations, and procedures to ensure consistency with the current legislation, MOUs, employment resolutions, and current practices.
- Conduct recruitment and fill vacant positions on a timely basis.
- Provide 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.
- Complete and implement the FY 2024-25 Master Fee Schedule.
- Support the Measure K Local Sales Tax Oversight Committee
- Maintain the Town's Injury and Illness Prevention Program (IIPP).
- Ensure the Town retains its strong AA+ rating for existing Certificates of Participation and other financing programs.
- Continue to monitor the use of the American Rescue Plan Act (ARPA) funds in compliance with Federal regulations, including recording and reporting requirements.
- Implement any upcoming GASB pronouncements in FY 2023-24.

## **PERFORMANCE MEASURES FOR FY 2023-24 & FY 2024-25**

- Post financial transactions by the 30th of the following month, excluding year-end adjustments.
- Monitor cash flow needs to ensure the flow of revenues is coordinated with the projected outflows.
- Provide Department Directors target dates to complete departmental performance evaluations within 30 days of due date.
- Prepare the Town's Annual Comprehensive Financial Report (ACFR) in a timely manner.
- Attain an "unmodified opinion" on the annual external audit by ensuring that financial data and transactions are in compliance with GASB rules and regulations.
- Maintain and update the Town's FY 2023-24 and FY 2024-25 Biennial Budget



## 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 law enforcement services, 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 services and ensuring the safety of the public. The department consists of 13 sworn police officers, including the police chief, one lieutenant, four corporals, and seven patrol officers. Additionally, the department has two 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 volunteer cadet program that supports the officers and administrative staff.

### ADOPTED FY 2023/24 & FY 2024/25 BIENNIAL BUDGET

| Description                 | Dept Name               | Actual FY 21-22 | Amended FY 22-23 | Adopted FY23-24 | Adopted FY24-25 |
|-----------------------------|-------------------------|-----------------|------------------|-----------------|-----------------|
| <b>Police Revenue</b>       | <b>610 Police Admin</b> | <b>70,127</b>   | <b>85,700</b>    | <b>92,350</b>   | <b>95,941</b>   |
| <b>Total Police Revenue</b> |                         | <b>70,127</b>   | <b>85,700</b>    | <b>92,350</b>   | <b>95,941</b>   |

| Description                                 | Dept Name                 | Actual FY 21-22  | Amended FY 22-23 | Adopted FY23-24  | Adopted FY24-25  |
|---|---------------------------|------------------|------------------|------------------|------------------|
| <b>Police Salaries &amp; Benefits</b>       | <b>610 Police Admin</b>   | <b>495,928</b>   | <b>529,636</b>   | <b>562,451</b>   | <b>579,109</b>   |
|   | <b>620 Police Patrol</b>  | <b>1,941,749</b> | <b>2,203,923</b> | <b>2,283,864</b> | <b>2,351,516</b> |
|   | <b>630 Police Support</b> | <b>198,934</b>   | <b>199,319</b>   | <b>228,895</b>   | <b>235,762</b>   |
| <b>Total Police Salaries &amp; Benefits</b> |                           | <b>2,636,611</b> | <b>2,932,878</b> | <b>3,075,210</b> | <b>3,166,387</b> |
| <b>Police O&amp;M</b>                       | <b>610 Police Admin</b>   | <b>442,743</b>   | <b>559,400</b>   | <b>589,050</b>   | <b>606,700</b>   |
|   | <b>620 Police Patrol</b>  | <b>114,677</b>   | <b>161,500</b>   | <b>163,195</b>   | <b>168,061</b>   |
|   | <b>630 Police Support</b> | <b>1,583</b>     | <b>2,780</b>     | <b>2,863</b>     | <b>3,000</b>     |
| <b>Total Police O&amp;M</b>                 |                           | <b>559,004</b>   | <b>723,680</b>   | <b>755,108</b>   | <b>777,761</b>   |
| <b>TOTAL</b>                                |                           | <b>3,195,615</b> | <b>3,656,558</b> | <b>3,830,319</b> | <b>3,944,148</b> |

### ACCOMPLISHMENTS FOR FY 2022-23

- Continued to respond to the ongoing COVID-19 situation and coordinated efforts with other local public safety agencies, the Contra Costa County Office of Emergency Services and FEMA.
- Implemented a Department of Justice Tobacco Grant and hired a 13<sup>th</sup> police officer position.
- Responded to the PG&E Public Safety Power Shutoffs, coordinated with other Lamorinda agencies, established communication with the utility, and provided information to residents.
- Established a military equipment policy requiring annual reports to the community and Town Council regarding surplus military and other equipment used by the Police Department.
- Initiated a new municipal ordinance to ban the sale of flavored tobacco and vaping products in Moraga, which was approved by the Town Council.
- Continued to update the Town's Emergency Evacuation Plan with the Zonehaven application that is being used throughout the State and Contra Costa County.
- Upgraded the Department's body worn cameras to the newest model to ensure quality recordings of enforcement stops as part of continuing transparency and accountability efforts.
- Participated in the US Marine Corps Toys for Tots program and collected over 20 bins of toys to be distributed to children in need.
- Participated in virtual emergency evacuation drills with MOFD and other agencies in Lamorinda.
- Issued over 835 citations, made 99 arrests, wrote 1,010 incident reports, and recorded 199 Part 1 crimes during 2022, all of which were higher than the previous year.
- Continued to utilize 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 participation in the Nixle community notification system and Contra Costa Community Warning System (CWS), increasing the total number of registered Nixle users to over 20,000 and CWS accounts to over 4,000.
- Continued 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 the 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 and a new Police Support Services Coordinator.
- 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 14,300 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.
- 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 MOFD, Lafayette and Orinda, updated the Lamorinda Residents' Guide to Wildfire Preparedness and Evacuation and distributed it throughout Lamorinda.
- Obtained and distributed naloxone to officers and school personnel for use in interdicting opioid overdoses.

## **PERFORMANCE MEASURES FOR FY 2023-24**

- Develop and formalize an educational diversion program for juveniles who are found in violation of tobacco related laws, fulfilling the goals of the Department of Justice Tobacco Grant.
- Conduct community outreach efforts and meetings, including community Town Hall meetings, Coffee with a Cop sessions and continue to participate in Eagle Scout Review Boards.
- Continue traffic and municipal code enforcement efforts, targeting school zones and complaint driven locations throughout the Town.
- Staff and support the Town's July 4<sup>th</sup> celebration, ensuring a safe night for all attendees.
- Promote and participate in Moraga's National Night Out on Tuesday, August 2, 2023, to promote crime prevention and community safety.
- Conduct at least one active shooter training session for officers with other area law enforcement, fire and EMS agencies.
- Assist local businesses in preventing and interdicting shoplifting and thefts from retail stores.

## **PERFORMANCE MEASURES FOR FY 2024/25**

- Develop and submit an application to the Department of Justice to renew the 3-year Tobacco Grant, which provides funding for a police officer position.
- Coordinate with Public Works to identify traffic improvement measures to reduce traffic accidents while maintaining traffic enforcement efforts to reduce traffic related complaints.
- Coordinate with merchants to identify and implement processes to reduce retail theft incidents.
- Coordinate with MOFD to review and update the Town's Emergency Plan, including evacuation zones and planning.
- Work with the Moraga School District and Campolindo High School to increase cooperation in youth related issues and increase the law enforcement presence on school campuses, as needed.



## PUBLIC WORKS

### 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 the Town's public works and capital improvement projects. The Department reviews and inspects proposed public and private projects to ensure that all codes and standards are met and long-term maintenance costs are minimized.

### DESCRIPTION OF RESPONSIBILITIES AND SERVICES

The Public Works Department is 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 seven 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. The Maintenance division is staffed by five full-time employees who spend, on average, 40% of their time on Public Works infrastructure maintenance and the remaining 60% 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 Refuse Vehicle Impact Fees to approximately \$3.1 million.

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 that the Town started receiving in 2018 and the increased Refuse Vehicle Impact Fees, have resulted in the Town's PCI to increase to 74 in 2020. A 74 PCI places the Town in the 75th percentile of all 109 cities and counties in the San Francisco Bay Area region, or 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 to 11.9%, 10.4%, and 3.2%, respectively, in 2020 to the point where they could each be eliminated by a concentrated and focused three-year pavement management approach. The Town Council, on April 22, 2020, endorsed a "Worst Streets First" approach to focus on Poor and Very Poor

residential pavement condition category streets over the next few budget cycles. The FY 2023/24 budget includes \$4.5 million in funding for the 2022 and 2023 Pavement Rehabilitation Projects, the first and second years of the "Worst Streets First" program. The five-year CIP program identifies an additional \$3.4 million investment in the Town's worst streets for the third year. Depending upon the repair projects' cost, 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 data related to 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 excluded 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 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 implement an enhanced Operations and Maintenance program along with storm drain system capital repair projects. This was possible because an 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 30,000 linear feet of storm drain pipes, including all Corrugated Metal Pipes (CMP) in the system, and funding to repair failing pipes. The results of the system inspection provided essential data necessary for the Town to determine future funding needs.

## APOPTED FY 2023/24 & FY 2024/25 BIENNIAL BUDGET

| Description                       |     | Dept Name    | Actual<br>FY 21-22 | Amended<br>FY 22-23 | Adopted<br>FY23-24 | Adopted<br>FY24-25 |
|-----------------------------------|-----|--------------|--------------------|---------------------|--------------------|--------------------|
| Public Works Revenue              | 710 | Public Works | 387,696            | 412,500             | 432,600            | 447,400            |
|                                   | 740 | Street Maint | 6,336              | 3,000               | 3,000              | 3,000              |
| <b>Total Public Works Revenue</b> |     |              | <b>394,032</b>     | <b>415,500</b>      | <b>435,600</b>     | <b>450,400</b>     |

| Description                             |     | Dept Name         | Actual<br>FY 21-22 | Amended<br>FY 22-23 | Adopted<br>FY23-24 | Adopted<br>FY24-25 |
|---|-----|-------------------|--------------------|---------------------|--------------------|--------------------|
| Public Works Sal & Ben                  | 710 | Public Works      | 621,834            | 655,628             | 696,134            | 716,582            |
|   | 730 | Storm Drain Maint | 190,806            | 249,168             | 284,595            | 293,059            |
|   | 740 | Street Maint      | 268,531            | 342,787             | 373,933            | 385,014            |
|   | 754 | 329 Rheem         | 20,505             | 13,605              | 14,625             | 15,063             |
|   | 755 | 335 Rheem         | 21,229             | 22,256              | 23,572             | 24,279             |
| <b>Total Public Works Sal &amp; Ben</b> |     |                   | <b>1,122,906</b>   | <b>1,283,444</b>    | <b>1,392,860</b>   | <b>1,433,997</b>   |
| Public Works O&M                        | 710 | Public Works      | 34,662             | 28,676              | 32,248             | 33,115             |
|   | 730 | Storm Drain Maint | 82,862             | 128,458             | 135,479            | 144,734            |
|   | 740 | Street Maint      | 158,761            | 228,749             | 228,153            | 234,267            |
|   | 754 | 329 Rheem         | 115,841            | 123,600             | 120,258            | 123,800            |
|   | 755 | 335 Rheem         | 31,346             | 42,300              | 44,867             | 46,239             |
| <b>Total Public Works O&amp;M</b>       |     |                   | <b>423,472</b>     | <b>551,783</b>      | <b>561,005</b>     | <b>582,154</b>     |
| <b>TOTAL</b>                            |     |                   | <b>1,546,378</b>   | <b>1,835,227</b>    | <b>1,953,864</b>   | <b>2,016,151</b>   |

## ACCOMPLISHMENTS FOR FY 2022/23

- The Town continues the implementation and development of an enhanced Storm Drain Operations and Maintenance Program and is working on needed storm drain capital repair and improvement projects. We have completed the construction of the Moraga Road and Hacienda Park storm drain repair projects and completed the Closed Circuit Television Video (CCTV) inspections of over 30,000 linear feet of the most vulnerable storm drain pipes, and initiated engineering design work to repair the highest priorities of the CCTV identified most vulnerable portions of the Town-owned storm drain system.
- Continued the implementation of the \$13.5 million, three-year Street Rehabilitation Program, including nearly completing construction of the 2022 Pavement Rehabilitation Project and completing the FY 2021 Pavement Resurfacing – Phase 1 & 2 and continuing to pursue third-party funding opportunities to supplement these efforts to maintain the Town's streets and roads.
- Completed the Local Road Safety Plan and the conceptual "Complete Streets" designs for the Moraga Road (St. Mary's - Moraga Way) and Canyon Road (Moraga Way - Sanders Drive and secured new grant revenues from the Metropolitan Transportation Commission (MTC), Contra Costa Transportation Authority (CCTA), Federal Highway Administration (FHWA), Federal Department of Transportation (FDOT), and Federal Omnibus Bill to fund a significant safety and transportation portion of the Capital Improvement Program, including collecting \$4.837 million in major grants as follows:

- \$2,984,000 – FDOT Safe Streets For All (SS4A) for Moraga and Canyon Road (St. Mary's - Sanders) "Complete Streets" safety and transportation project.
- \$635,000 – Federal Omnibus Bill Community Grant for the Smart Signals – Traffic Signal Upgrades project for eight (8) key traffic signal intersections.
- \$551,000 – MTC OBAG3/CCTA County Smart Signals Grant Program-4 traffic signal locations.
- \$446,000 – FHWA Hazard Safety Improvement Program (HSIP) Cycle 11 BCR Restoration grant for Town-wide Intersection Signage and Striping Improvements project.
- \$221,000 – FHWA Hazard Safety Improvement Program (HSIP) Cycle 11 SA grant for Town-wide Intersection Signage and Striping Improvements project.
- Continued to work on traffic safety projects, including developing a plan to address the priority projects identified in Local Road Safety Plan and working with stakeholders to address safety improvements on Corliss Drive near Los Perales Elementary School.

### **GOALS FOR FY 2023/24 and 2024/25**

- Continue administration of the Pavement Management Program:
  - Complete construction of the 2022 Pavement Rehabilitation project;
  - Complete engineering design and begin construction of 2023 and 2024 Pavement Rehabilitation projects;
  - Complete Annual Street Repair Projects
- Complete the engineering design and beginning construction of the Town-wide Storm Drain Repair Project addressing the most vulnerable portions of the Town-owned storm drain system.
- File the Canyon Road Bridge project closeout report and collect final reimbursements. Finalize the bid package and construct the separate Canyon Road Bridge Riparian Restoration project to satisfy the bridge construction environmental permit conditions.
- Continue management and acceptance of major development projects.
- 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 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.

### **PERFORMANCE MEASURES FOR FY 2023/24 and FY 2024/25**

- Enhance Community Outreach for Public Works Major Projects and Programs by adding a community meeting for each one, providing enhanced website content and mailings to the affected community areas.
- Provide the appropriate safety training and courses to all Public Works staff working toward zero significant injuries.
- Staff and support the Town's July 4th celebration to facilitate activities and ensure an enjoyable and safe night for all attendees.
- Support technical training and seminars for staff in order to provide the community with high-quality and knowledgeable public works staff and prioritize staff retention efforts.
- Identify grant opportunities to improve or maintain our core infrastructure to supplement the Town's finite funding.
- Continue documenting the Town's public storm drain infrastructure inventory and condition in GIS and mapping formats.
- Annually complete visual inspections of every public storm drain inlet.
- Annually inspect Town offices and Council Chambers/Corp Yard public buildings for safety issues.



## PARKS AND RECREATION



### 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, as well as providing individual and group recreational experiences in the Town's beautiful parks, trails, and open space areas.

### DESCRIPTION OF RESPONSIBILITIES AND SERVICES

The Town of 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, as well as 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, local organizations, and business partners including Moraga Park Foundation, Moraga Community Foundation, Moraga Chamber of Commerce, Kiwanis Club of Moraga Valley, Rotary Club of Moraga, Moraga Lions Club, Lamorinda Movers, Moraga Junior Women's Club, Moraga Country Club, Lamorinda Mom's Club, Moraga Garden Club, and various 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 Parks and Recreation Commission, the Art in Public Spaces Committee, and the Moraga Youth Involvement Committee (MYIC). The seven-member Parks and Recreation Commission is appointed by the Council to make recommendations to the Town Council concerning the planning, acquisition, construction, development, maintenance, and operation standards for parks and recreation facilities. The Art in Public Spaces Committee is currently comprised of six members and is charged with reviewing and recommending the selection of loaned and donated artwork to the Town, as well as promoting other art-related activities and events. Moraga Youth Involvement Committee (MYIC) is a community service focused committee that works on production and promotion of local teen events. The Parks and Recreation staff also provides support to the Moraga Park Foundation.

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 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.

#### **ADOPTED FY 2023-24 AND FY 2024-25 BIENNIAL BUDGET**

| Description                          | Dept Name                        | Actual FY 21-22  | Amended FY 22-23 | Adopted FY23-24  | Adopted FY24-25  |
|--------------------------------------|----------------------------------|------------------|------------------|------------------|------------------|
| <b>Parks &amp; Rec Revenue</b>       | <b>810</b> Parks & Rec           | 456,187          | 487,750          | 549,770          | 566,263          |
|                                      | <b>850</b> Hacienda Event&Rental | 152,141          | 256,000          | 312,200          | 317,258          |
| <b>Total Parks &amp; Rec Revenue</b> |                                  | <b>608,328</b>   | <b>743,750</b>   | <b>861,970</b>   | <b>883,521</b>   |
| Description                          | Dept Name                        | Actual FY 21-22  | Amended FY 22-23 | Adopted FY23-24  | Adopted FY24-25  |
| <b>Parks &amp; Rec Sal &amp; Ben</b> | <b>810</b> Parks & Rec           | 285,274          | 398,772          | 395,217          | 406,542          |
|                                      | <b>850</b> Hacienda Event&Rental | 118,407          | 54,049           | 54,800           | 56,380           |
|                                      | <b>851</b> Hacienda Bldg Maint   | 99,347           | 109,598          | 126,655          | 130,358          |
|                                      | <b>852</b> Lib Maint             | 101,192          | 82,657           | 87,359           | 89,915           |
|                                      | <b>853</b> Parks&Open Space      | 212,088          | 284,880          | 293,667          | 302,232          |
| <b>Total P&amp;R Sal &amp; Ben</b>   |                                  | <b>816,308</b>   | <b>929,956</b>   | <b>957,699</b>   | <b>985,426</b>   |
| <b>Parks &amp; Rec O&amp;M</b>       | <b>810</b> Parks & Rec           | 248,081          | 271,710          | 283,504          | 296,260          |
|                                      | <b>850</b> Hacienda Event&Rental | 58,014           | 6,000            | 0                | 0                |
|                                      | <b>851</b> Hacienda Bldg Maint   | 107,966          | 151,230          | 144,550          | 148,673          |
|                                      | <b>852</b> Lib Maint             | 92,852           | 100,670          | 125,670          | 85,982           |
|                                      | <b>853</b> Parks&Open Space      | 209,817          | 256,825          | 270,156          | 276,194          |
| <b>Parks &amp; Rec O&amp;M</b>       |                                  | <b>716,730</b>   | <b>786,435</b>   | <b>823,880</b>   | <b>807,109</b>   |
| <b>TOTAL</b>                         |                                  | <b>1,533,038</b> | <b>1,716,391</b> | <b>1,781,578</b> | <b>1,792,536</b> |

#### **ACCOMPLISHMENTS FOR FY 2022-23**

- Completed approved projects in Five-Year Capital Asset Replacement Program to prioritize necessary work to adequately maintain the Town's parks, facilities, and technology and vehicle infrastructure.
- Executed and oversaw prioritized Capital Improvement Projects at the Moraga Library (carpet replacement), Hacienda de las Flores (interior renovations, patio tree lighting, Pavilion turf/pathway), and Commons Park (irrigation improvements, play structure replacement, picnic area renovation, disc golf course renovation design, tree planting, and restroom replacement design).
- Supported the Art in Public Spaces Committee to select and install public artwork at West Commons Park and the Town Chambers.
- Continued discussions with Lamorinda recreation staff regarding joint programming for teens, seniors, and general community benefit, and executed joint senior programming.
- Applied for Contra Costa County Fire Measure X Funding and completed fire abatement projects at Mulholland Ridge Open Space and other various Town parcels.

## **GOALS FOR FY 2023-24 AND FY 2024-25**

- Increase public outreach and provide additional opportunities for community engagement and input.
- Continue to offer and provide new classes/events for all age groups at more times.
- Resolve noise issues with neighbors and Wedgewood Weddings.
- 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.
- Establish new facilities use agreement with Saint Mary's College.
- Continue to work with local non-profit organizations on parks projects and recreation programs.
- Continue to identify and apply for grants to improve parks and recreation facilities and programmatic offerings.
- Complete larger fire abatement on all Town-owned parcels and then continue to maintain.
- Complete Rancho Laguna picnic table replacement during Community Service Weekend 2023.
- Create effective social media outreach plans for notifying public of events and programs.
- Complete mural on Corp Yard/Chambers wall.
- Complete installation of approved sculptures.
- Submit final reports for Prop 68 Per Capita Grant and collect final reimbursement for Commons Picnic Renovation.
- Complete all budgeted and approved Parks and Recreation CIP and Asset Replacement Projects.
- Analyze ways to generate additional revenue and increase participation at the Pear and Wine Festival.
- Create a more efficient work plan for Parks staff to ensure all spaces are being addressed on a proactive basis, not reactive.
- Analyze and increase operational efficiencies using part-time Recreation Leaders.
- Coach, mentor, and provide growth opportunities for Parks and Recreation staff.

## **PERFORMANCE MEASURES FOR FY 2023-24 AND FY 2024-25**

- Increase participation rates in recreation programs and events by 10% each year.
- Increase recreation program cost recovery by 2% each year.
- Increase utilization of parks and facilities by 5% each year.
- Reduce program cancellations by 5% each year.
- Complete 100% of 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.



## PLANNING

### 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 to improve their homes, businesses to open or expand, and developers to 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 Senior Administrative Assistant 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 provides the public with land use information, reviews and processes project development plans, and works with residents and stakeholders to gain input, 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 on issues 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, to reflect the community's long-term vision and growth. Moraga values its open space, semi-rural environment, infill and commercial development areas, and scenic qualities to provide Town wide amenities that residents value. Its zoning regulations and design guidelines are developed to preserve, redevelop, 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.

## ADOPTED FY 2023/24 & FY 2024/25 BIENNIAL BUDGET

| Description                   | Dept Name    | Actual         | Amended        | Adopted        | Adopted        |
|-------------------------------|--------------|----------------|----------------|----------------|----------------|
|                               |              | FY 21-22       | FY 22-23       | FY23-24        | FY24-25        |
| Planning Revenue              | 910 Planning | 600,562        | 601,500        | 601,500        | 619,545        |
| <b>Total Planning Revenue</b> |              | <b>600,562</b> | <b>601,500</b> | <b>601,500</b> | <b>619,545</b> |

| Description                                   | Dept Name    | Actual         | Amended        | Adopted        | Adopted        |
|---|--------------|----------------|----------------|----------------|----------------|
|   |              | FY 21-22       | FY 22-23       | FY23-24        | FY24-25        |
| Planning Salaries & Benefits                  | 910 Planning | 588,502        | 776,631        | 783,854        | 807,171        |
| <b>Total Planning Salaries &amp; Benefits</b> |              | <b>588,502</b> | <b>776,631</b> | <b>783,854</b> | <b>807,171</b> |
| Planning O&M                                  | 910 Planning | 88,190         | 142,100        | 78,800         | 101,304        |
| <b>Total Planning O&amp;M</b>                 |              | <b>88,190</b>  | <b>142,100</b> | <b>78,800</b>  | <b>101,304</b> |
| <b>TOTAL</b>                                  |              | <b>676,692</b> | <b>918,731</b> | <b>862,654</b> | <b>908,475</b> |

## FY 2022-23 MAJOR ACCOMPLISHMENTS

Continued 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 (EIR).

- Worked on Advanced Planning Initiative: Housing Element, Environmental Impact Report, Rezone (including Bollinger Canyon Study Area) and General Plan Update as part of CIP 20-501 and CIP 18-603.
- Continued to hold a series of Town Council and Planning Commission meetings on topics for Comprehensive Advanced Planning Initiative for 2022 and 2023.
- **Housing Element:** June 21, and July 5, 2022, to Planning Commission on Working Draft Housing Element. July 11 and July 13, 2022, to Town Council on Working Draft Housing Element. November 29 provided an informational report to Planning Commission on State Housing and Community Development (HCD) responses to submitted Housing Element and on December 7, 2022, to Town Council. Provided updates to Town Council on schedule on October 12 and 26, 2023. Held a Study Session on the General Plan and Safety Element Amendments on October 25 with Planning Commission and November 9, 2023, with Town Council. Held an informational report with Town Council on January 18, 2023. Held a public hearing on January 10 with Planning Commission and January 25 to certify the Final EIR, adopt the mitigation and monitoring report and program, and do the CEQA findings and statement of Overriding Consideration, adopt the 2023-2031 Housing Element, Amend the General Plan and Safety Element, rezoning of the Moraga Center, and rezoning of the Rheem Park Area.
- **Inclusionary Housing:** May 4, 2022 joint Town Council and Planning Commission meeting on Inclusionary Housing, Transfer of Development Rights, parking, Floor Area Ratio, Density Bonuses and Height Standards, August 24 to Town Council on Inclusionary Zoning Options, November 7 and 14 to Planning Commission and November 16 to Town Council on Inclusionary Housing Ordinance Overview, December 7 and December 14 to Town Council on Adoption of Inclusionary Housing Ordinance,

December 14 to Town Council on Development Incentives, February 22 and April 12 to Town Council on Adoption of Fractional In-Lieu Fees for Inclusionary Housing.

- **Bollinger Canyon Special Study Area:** Held a neighborhood meeting on January 25, 2022, and a Town Council meeting on February 9 for policy direction. May 24, 2022, held a Study Session for Planning Commission and May 25, 2022, to Town Council on draft rezoning regulations and General Plan Amendments. Held a public meeting on April 11, 2023, with Planning Commission and April 26, 2023, to Town Council on Statement of Overriding Considerations pursuant to California Environmental Quality Act, General Plan Amendments, and Zoning Amendments for Bollinger Canyon Special Study Area.
- **Rheem Park Objective Standards:** Held a Study Session on Objective Standards with Planning Commission on February 7, 2023, and with Town Council on February 15. The Planning Commission recommended approval on February 28 and the Town Council adopted it on March 22, 2023. A second reading was held with the Town Council on April 12, 2023.
- **Community engagement process:** 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. During the same period, conducted a separate outreach to Saint Mary's College students, faculty, and staff. Held a Balancing Act Tool workshop on March 3, 2022, for Housing Opportunity Sites. Awarded the Balancing Act Tool from Association of Bay Area Governments (ABAG) Technical Assistance to collect data on possible housing sites in Moraga. Balancing Act Tool data was used to inform the 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. Held a Walking Tour of Housing Opportunity Sites on March 25, 2022. Presented to the Moraga School District on March 30, 2022. Held ongoing presentations to neighborhood groups upon request. Made a presentation to the Chamber of Commerce on April 6, 2022. Held a booth at the Pear & Wine festival on September 25, 2022. Held booths at the Farmers' Market in fall of 2022. October 20, 2022 held a Developer Roundtable with market and affordable housing developers. Held a booth at the Community Faire on April 29, 2022. Held a Community Workshop on May 18, 2023.

## OTHER ACCOMPLISHMENTS FOR FY 2022-23

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

- The Planning Department held 20 Planning Commission meetings. Major Planning Projects reviews included: Precise Development Plan for Hetfield Estates and development of a 7-lot subdivision; early discussion and input on Vehicle Miles Travelled; annual General Plan conformance submittal to the State; annual Housing Element submittal to the State. Ordinance updates included a 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. Submitted a PDA grant for the Moraga Center and for School Street improvements. On September 14, adopted the Electric Vehicle Charging Station. On September 14, presented Vehicle Miles Travelled for early policy input. On October 26, adopted the State Density Bonus Law by reference.
- Successfully recruited Assistant Planner, promoted internal staff to Associate Planner and Senior Planner positions.
- The Planning Department was awarded a Regional Early Action Planning Grant (REAP) through Association of Bay Area Governments (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 2023-24 and FY 2024-25**

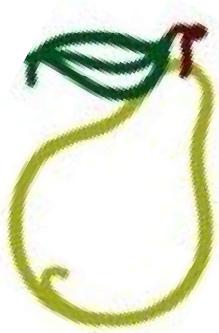
- Work with the State Housing and Community Development Department on a certified 2023-2031 Housing Element.
- Prioritize and implement work programs in the Housing Element.
- Complete remaining items of Phase I and initiate work on Phase 2 of the Advanced Planning Initiative process. The project involves 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.
- Award a contract to a consultant and begin work on a Noise Ordinance.
- Award a contract to a consultant for an Evacuation Study and begin work, conduct community outreach and work with regional partners.
- Update the Planned Development Review process in response to recent State-adopted housing legislation utilizing State SB 2 and LEAP grant.
- Continue to identify grants to implement regional goals.
- 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 reach out to major stakeholders where appropriate and involve them in the planning process.
- Coach, mentor and provide growth opportunities for Planning staff to enhance the Department.
- Continue to work with local and regional agencies.

## PERFORMANCE MEASURES FOR FY 2023-24 and FY 2024-25

- Work with the State Housing and Community Development Department on a certified 2023-2031 sixth cycle Housing Element by September 2023.
- Work with the Town Attorney's office to update Moraga Municipal Code to ensure consistency with State laws and provide clarity and transparency of review.
- Prioritize Housing Element programs by August 2023 and implement work programs at least four of the identified programs.
- Complete remaining items of Phase I by August 2023 and initiate work on Phase 2 of the Advanced Planning Initiative process. 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.
- Economic Development: Actively work with developers to bring development to Housing Opportunity Sites in the Moraga Center and Rheem Center Areas.
- Affordable Housing: Actively work on affordable housing development in the Housing Opportunity Sites. Implement State laws to align with affordable housing.
- Policy Implementation: Award a contract to a Consultant and begin work on a Noise Ordinance by December 2023.
- Policy Implementation: Award a contract to a Consultant for an Evacuation Study and begin work, conduct community outreach and work with regional partners by September 2023.
- Policy Implementation: Continue to look for grants to implement regional goals.
- Policy Implementation: 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.
- Community Outreach: Outreach to major stakeholders on an annual basis and involve them in the planning process.
- Staff Development: Coach, mentor and provide growth opportunities for Planning staff to stabilize the Department by having staff attend conferences and local courses.
- Regional Goals: Continue to work with local and regional agencies.
- Internal Improvements: Continue to update the Planning website to provide current information on commonly used handouts such as fences, generators, accessory buildings etc.



# **DEPARTMENTAL BUDGETS**



**TOWN OF  
MORAGA**

**Town of Moraga - Biennial Budget**  
**Estimated Revenue By Department**  
**General Fund**

| <b>Dept Name</b>      | <b>Account Number</b> | <b>Description</b>             | <b>Actual<br/>FY 21-22</b> | <b>Amended<br/>Budget<br/>FY 22-23</b> | <b>Adopted<br/>Budget<br/>FY 23-24</b> | <b>Adopted<br/>Budget<br/>FY 24-25</b> |
|-----------------------|-----------------------|--------------------------------|----------------------------|--|--|--|
| <b>Non-Dept</b>       | 101-000-310-01        | Property Tax Secured           | 2,529,121                  | 2,820,000                              | 2,688,679                              | 2,796,395                              |
|                       | 101-000-310-04        | Property Tax Unsecured         | 64,396                     | 55,914                                 | 70,400                                 | 71,808                                 |
|                       | 101-000-310-07        | Property Tax Supplemental      | 82,361                     | 51,000                                 | 86,800                                 | 88,536                                 |
|                       | 101-000-310-08        | Property Tax Lighting District | 64,740                     | 0                                      | 210,000                                | 214,200                                |
|                       | 101-000-310-09        | Property Tax Unitary           | 30,891                     | 30,230                                 | 35,300                                 | 36,006                                 |
|                       | 101-000-310-11        | Property Tax Prior Secured     | (7,030)                    | 0                                      | 0                                      | 0                                      |
|                       | 101-000-310-12        | Property Tax In Lieu (VLF)     | 2,086,460                  | 2,180,264                              | 2,303,100                              | 2,349,162                              |
|                       | 101-000-310-14        | Property Tax Prior Unsecured   | 824                        | 0                                      | 0                                      | 0                                      |
|                       | 101-000-310-17        | Property Tax Prior Supplement  | (2,884)                    | 0                                      | 0                                      | 0                                      |
|                       | 101-000-320-01        | Sales Taxes - Bradley Burns    | 1,285,130                  | 1,322,413                              | 1,335,637                              | 1,382,350                              |
|                       | 101-000-320-04        | Franchise Fee - Refuse         | 359,514                    | 360,000                                | 378,400                                | 397,320                                |
|                       | 101-000-320-05        | Franchise PGE Electric         | 140,900                    | 140,000                                | 157,000                                | 172,700                                |
|                       | 101-000-320-06        | Franchise PGE Gas              | 74,933                     | 66,000                                 | 95,000                                 | 104,500                                |
|                       | 101-000-320-07        | Franchise Comcast Cable        | 296,408                    | 300,000                                | 301,800                                | 304,818                                |
|                       | 101-000-320-14        | Real Property Transfer Tax     | 302,425                    | 240,000                                | 200,000                                | 206,000                                |
|                       | 101-000-350-01        | Interest Revenue               | 54,359                     | 54,088                                 | 250,000                                | 250,000                                |
|                       | 101-000-360-01        | Motor Vehicle License Fees     | 19,431                     | 10,623                                 | 18,200                                 | 20,020                                 |
|                       | 101-000-360-05        | Misc Revenues                  | 14,063                     | 14,500                                 | 25,000                                 | 0                                      |
|                       | 101-000-360-06        | Refunding of 2013 COPS         | 0                          | 0                                      | 0                                      | 200,000                                |
|                       | 101-000-380-01        | Insurance Proceeds             | 0                          | 0                                      | 0                                      | 0                                      |
|                       | 101-000-393-01        | Transfer IN                    | 1,350,466                  | 3,184,000                              | 1,897,450                              | 1,377,903                              |
| <b>Non-Dept Total</b> |                       |                                | <b>8,746,507</b>           | <b>10,829,031</b>                      | <b>10,052,766</b>                      | <b>9,971,718</b>                       |

**Town of Moraga - Biennial Budget**  
**Estimated Revenue By Department**  
**General Fund**

| <b>Dept Name</b>          | <b>Account Number</b> | <b>Description</b>            | <b>Actual</b>   | <b>Amended</b>                   | <b>Adopted</b>                   | <b>Adopted</b>                   |
|---------------------------|-----------------------|-------------------------------|-----------------|----------------------------------|----------------------------------|----------------------------------|
|                           |                       |                               | <b>FY 21-22</b> | <b>Budget</b><br><b>FY 22-23</b> | <b>Budget</b><br><b>FY 23-24</b> | <b>Budget</b><br><b>FY 24-25</b> |
| <b>Town Manager</b>       | 101-510-351-01        | Property Rent - Moraga CC     | 87,845          | 77,250                           | 100,000                          | 103,000                          |
|                           | 101-510-351-07        | Property Rent - Growing Light | 31,213          | 22,029                           | 0                                | 0                                |
|                           | 101-510-380-01        | Overhead Recovery             | 158,117         | 200,000                          | 174,500                          | 190,181                          |
|                           | 101-510-380-10        | Other Revenue - Admin         | 3,013           | 0                                | 0                                | 0                                |
| <b>Town Manager Total</b> |                       |                               | <b>280,188</b>  | <b>299,279</b>                   | <b>274,500</b>                   | <b>293,181</b>                   |

**Town of Moraga - Biennial Budget**  
**Estimated Revenue By Department**  
**General Fund**

| <b>Dept Name</b>          | <b>Account Number</b> | <b>Description</b>          | <b>Actual<br/>FY 21-22</b> | <b>Amended<br/>Budget<br/>FY 22-23</b> | <b>Adopted<br/>Budget<br/>FY 23-24</b> | <b>Adopted<br/>Budget<br/>FY 24-25</b> |
|---------------------------|-----------------------|-----------------------------|----------------------------|--|--|--|
| <b>Police Admin</b>       | 101-610-330-33        | Licenses and Other Permits  | 185                        | 300                                    | 300                                    | 309                                    |
|                           | 101-610-340-03        | Municipal Code Fines        | 6,455                      | 7,000                                  | 7,000                                  | 7,210                                  |
|                           | 101-610-340-05        | Alarm Ordinance Fines       | 4,573                      | 4,500                                  | 4,500                                  | 4,635                                  |
|                           | 101-610-360-11        | POST - Police Training      | 8,334                      | 7,000                                  | 7,000                                  | 7,210                                  |
|                           | 101-610-360-16        | Abandoned Vehicle Abatement | 97                         | 500                                    | 6,000                                  | 7,000                                  |
|                           | 101-610-370-16        | Police - Fingerprinting     | 2,954                      | 4,000                                  | 4,000                                  | 4,120                                  |
|                           | 101-610-370-17        | Police - Vehicle Impound    | 4,970                      | 4,000                                  | 4,000                                  | 4,120                                  |
|                           | 101-610-370-18        | Police - Crossing Guards    | 20,461                     | 25,000                                 | 25,800                                 | 26,574                                 |
|                           | 101-610-370-20        | Police - Juvenile Diversion | 3,110                      | 1,000                                  | 1,000                                  | 1,030                                  |
|                           | 101-610-370-25        | Police - Booking Fees       | 0                          | 1,400                                  | 0                                      | 0                                      |
|                           | 101-610-370-41        | Sale of Documents / Police  | 1,274                      | 0                                      | 1,500                                  | 1,545                                  |
|                           | 101-610-370-50        | Sale of Property            | 200                        | 1,000                                  | 1,000                                  | 1,030                                  |
|                           | 101-610-380-01        | Credit Card Processing Fees | 191                        | 0                                      | 250                                    | 258                                    |
|                           | 101-610-380-02        | Reimbursement for Damages   | 15,731                     | 0                                      | 0                                      | 0                                      |
|                           | 101-610-380-11        | Other Revenue - Police      | 1,593                      | 30,000                                 | 30,000                                 | 30,900                                 |
| <b>Police Admin Total</b> |                       |                             | <b>70,127</b>              | <b>85,700</b>                          | <b>92,350</b>                          | <b>95,941</b>                          |

**Town of Moraga - Biennial Budget**  
**Estimated Revenue By Department**  
**General Fund**

| <b>Dept Name</b>          | <b>Account Number</b> | <b>Description</b>             | <b>Actual</b>   | <b>Amended</b>                   | <b>Adopted</b>                   | <b>Adopted</b>                   |
|---------------------------|-----------------------|--------------------------------|-----------------|----------------------------------|----------------------------------|----------------------------------|
|                           |                       |                                | <b>FY 21-22</b> | <b>Budget</b><br><b>FY 22-23</b> | <b>Budget</b><br><b>FY 23-24</b> | <b>Budget</b><br><b>FY 24-25</b> |
| <b>Public Works</b>       | 101-710-330-14        | Encroachment Permits           | 109,161         | 120,000                          | 126,000                          | 132,000                          |
|                           | 101-710-370-03        | Engineering Staff Time         | 248,553         | 290,000                          | 299,000                          | 307,700                          |
|                           | 101-710-370-06        | Grading Fees                   | 0               | 2,500                            | 2,600                            | 2,700                            |
|                           | 101-710-380-10        | Other Revenue - PW/Engineering | 248             | 0                                | 0                                | 0                                |
|                           | 101-710-380-22        | CalRecycle & Recovery Grant    | 29,734          | 0                                | 5,000                            | 5,000                            |
| <b>Public Works Total</b> |                       |                                | <b>387,696</b>  | <b>412,500</b>                   | <b>432,600</b>                   | <b>447,400</b>                   |

**Town of Moraga - Biennial Budget**  
**Estimated Revenue By Department**  
**General Fund**

| Dept Name                 | Account Number | Description               | Actual       | Amended      | Adopted      | Adopted      |
|---------------------------|----------------|---------------------------|--------------|--------------|--------------|--------------|
|                           |                |                           | FY 21-22     | FY 22-23     | FY 23-24     | FY 24-25     |
| Street Maint              | 101-740-350-00 | Reimbursement for Damages | 6,336        | 3,000        | 3,000        | 3,000        |
| <b>Street Maint Total</b> |                |                           | <b>6,336</b> | <b>3,000</b> | <b>3,000</b> | <b>3,000</b> |

**Town of Moraga - Biennial Budget**  
**Estimated Revenue By Department**  
**General Fund**

| <b>Dept Name</b>             | <b>Account Number</b> | <b>Description</b>             | <b>Actual<br/>FY 21-22</b> | <b>Amended<br/>Budget<br/>FY 22-23</b> | <b>Adopted<br/>Budget<br/>FY 23-24</b> | <b>Adopted<br/>Budget<br/>FY 24-25</b> |
|------------------------------|-----------------------|--------------------------------|----------------------------|--|--|--|
| <b>Parks &amp; Rec</b>       | 101-810-351-02        | Property Rent - Rancho Laguna  | 9,948                      | 7,900                                  | 8,000                                  | 8,240                                  |
|                              | 101-810-351-03        | Property Rent - Moraga Commons | 22,155                     | 23,600                                 | 59,400                                 | 61,182                                 |
|                              | 101-810-351-08        | Property Rent-Mulholland Graze | 2,922                      | 3,010                                  | 3,800                                  | 3,914                                  |
|                              | 101-810-351-11        | Property Rent - Library        | 664                        | 2,850                                  | 1,500                                  | 1,545                                  |
|                              | 101-810-370-22        | Recreation Class Fees          | 386,322                    | 389,020                                | 412,500                                | 424,875                                |
|                              | 101-810-370-23        | Online Registration Fees       | 15,116                     | 9,000                                  | 12,000                                 | 12,360                                 |
|                              | 101-810-370-25        | Senior Programs                | 204                        | 6,700                                  | 8,000                                  | 8,240                                  |
|                              | 101-810-380-04        | Holiday Fundrasing             | 3,065                      | 30,000                                 | 24,000                                 | 24,720                                 |
|                              | 101-810-380-14        | P&R Marquee Revenues           | 1,700                      | 4,000                                  | 3,000                                  | 3,090                                  |
|                              | 101-810-380-15        | Other Revenue - P&R            | 35                         | 500                                    | 0                                      | 0                                      |
|                              | 101-810-380-17        | P&R Special Events             | 11,726                     | 8,600                                  | 15,000                                 | 15,450                                 |
|                              | 101-810-380-19        | Pear Festival                  | 2,330                      | 2,570                                  | 2,570                                  | 2,647                                  |
| <b>Parks &amp; Rec Total</b> |                       |                                | <b>456,187</b>             | <b>487,750</b>                         | <b>549,770</b>                         | <b>566,263</b>                         |

**Town of Moraga - Biennial Budget**  
**Estimated Revenue By Department**  
**General Fund**

| Dept Name                              | Account Number | Description                    | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|--|----------------|--------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| Hacienda Event&Rents                   | 101-850-351-04 | Property Rent - Hacienda/Pavil | (32,976)           | 1,700                         | 5,000                         | 5,000                         |
|  | 101-850-351-05 | Wedgewood Rent Hacienda        | 174,583            | 240,000                       | 277,200                       | 281,358                       |
|  | 101-850-351-06 | Non-Refundable Application Fee | 0                  | 0                             | 0                             | 0                             |
|  | 101-850-351-10 | Wedgewood Percentage Rent      | 0                  | 9,800                         | 30,000                        | 30,900                        |
|  | 101-850-370-22 | Hacienda Recreation Class Fees | 7,054              | 0                             | 0                             | 0                             |
|  | 101-850-370-23 | Online Registration Fees       | 493                | 0                             | 0                             | 0                             |
|  | 101-850-380-17 | P&R Special Events - Hacienda  | 2,986              | 4,500                         | 0                             | 0                             |
| <b>Hacienda Event&amp;Rental Total</b> |                |                                | <b>152,141</b>     | <b>256,000</b>                | <b>312,200</b>                | <b>317,258</b>                |

**Town of Moraga - Biennial Budget**  
**Estimated Revenue By Department**  
**General Fund**

| <b>Dept Name</b>                   | <b>Account Number</b> | <b>Description</b>          | <b>Actual<br/>FY 21-22</b> | <b>Amended<br/>Budget<br/>FY 22-23</b> | <b>Adopted<br/>Budget<br/>FY 23-24</b> | <b>Adopted<br/>Budget<br/>FY 24-25</b> |
|------------------------------------|-----------------------|-----------------------------|----------------------------|--|--|--|
| <b>Planning</b>                    | 101-910-370-01        | Planning Fees               | 157,806                    | 165,000                                | 170,000                                | 175,000                                |
|                                    | 101-910-370-02        | Planning Staff Time         | 135,255                    | 155,000                                | 135,000                                | 139,000                                |
|                                    | 101-910-370-03        | EV Charging Station         | 878                        | 0                                      | 4,500                                  | 4,600                                  |
|                                    | 101-910-370-10        | Building Permit Surcharge   | 301,907                    | 276,000                                | 286,500                                | 295,425                                |
|                                    | 101-910-380-01        | Credit Card Processing Fees | 4,600                      | 5,000                                  | 5,000                                  | 5,000                                  |
|                                    | 101-910-380-16        | Other Revenue - Planning    | 116                        | 500                                    | 500                                    | 520                                    |
| <b>Planning Total</b>              |                       |                             | <b>600,562</b>             | <b>601,500</b>                         | <b>601,500</b>                         | <b>619,545</b>                         |
| <b>TOTAL GENERAL FUND REVENUES</b> |                       |                             | <b>10,699,744</b>          | <b>12,974,760</b>                      | <b>12,318,686</b>                      | <b>12,314,305</b>                      |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                 | Account Number | Description                 | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|---------------------------|----------------|-----------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Town Council</b>       | 101-500-022-01 | Supplies and Materials      | 1,221              | 1,200                         | 1,236                         | 1,273                         |
|                           | 101-500-025-01 | Rents/Leases/Taxes          | 0                  | 500                           | 515                           | 530                           |
|                           | 101-500-026-01 | Contract Services           | 17,810             | 20,000                        | 20,600                        | 21,218                        |
|                           | 101-500-040-01 | Memberships and Dues        | 14,554             | 15,995                        | 16,475                        | 16,969                        |
|                           | 101-500-040-04 | Mayor's Conference          | 544                | 3,450                         | 3,554                         | 3,660                         |
|                           | 101-500-041-01 | Travel/Conferences/Meetings | 1,400              | 4,200                         | 4,326                         | 4,456                         |
|                           | 101-500-050-01 | Community Promotion         | 0                  | 500                           | 515                           | 530                           |
| <b>Town Council Total</b> |                |                             | <b>35,529</b>      | <b>45,845</b>                 | <b>47,220</b>                 | <b>48,637</b>                 |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                 | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|---------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Town Manager</b>       | 101-510-001-01 | Salaries - Regular               | 253,581            | 264,351                       | 288,563                       | 297,220                       |
|                           | 101-510-001-02 | Compensatory Time Cash-Out       | 9,538              | 12,328                        | 13,457                        | 13,861                        |
|                           | 101-510-001-04 | Salaries - Temporary             | 0                  | 0                             | 0                             | 0                             |
|                           | 101-510-002-01 | Retirement - CalPERS             | 16,134             | 16,760                        | 13,301                        | 13,700                        |
|                           | 101-510-002-06 | Medical - In-Lieu Payment        | 7,200              | 7,200                         | 0                             | 0                             |
|                           | 101-510-002-07 | Retirement - Employer 401A       | 0                  | 0                             | 14,428                        | 14,861                        |
|                           | 101-510-003-01 | Health Insurance                 | 0                  | 0                             | 50,500                        | 52,015                        |
|                           | 101-510-003-02 | Dental Insurance                 | 1,627              | 1,586                         | 1,586                         | 1,634                         |
|                           | 101-510-003-03 | Insurance                        | 566                | 485                           | 1,219                         | 1,256                         |
|                           | 101-510-003-04 | Workers' Compensation            | 13,854             | 12,994                        | 13,619                        | 14,028                        |
|                           | 101-510-003-05 | Long Term & Short Term Dis. Ins. | 744                | 1,789                         | 1,631                         | 1,680                         |
|                           | 101-510-003-07 | Vision Insurance                 | 332                | 332                           | 332                           | 342                           |
|                           | 101-510-004-02 | Medicare                         | 4,018              | 3,833                         | 6,110                         | 6,293                         |
|                           | 101-510-005-01 | Auto Allowance                   | 6,000              | 6,000                         | 6,000                         | 6,000                         |
|                           | 101-510-005-03 | Housing Allowance                |                    |                               | 7,500                         | 0                             |
|                           | 101-510-005-04 | Cell Phone Allowance             | 600                | 600                           | 600                           | 600                           |
|                           | 101-510-007-01 | Employee Assistance Program      | 48                 | 48                            | 48                            | 49                            |
|                           | 101-510-021-01 | Communications                   | 61                 | 600                           | 618                           | 637                           |
|                           | 101-510-022-01 | Supplies and Materials           | 575                | 750                           | 2,000                         | 2,000                         |
|                           | 101-510-026-01 | Contract Services                | 1,792              | 0                             | 0                             | 0                             |
|                           | 101-510-031-04 | Copier Costs                     | 224                | 100                           | 200                           | 206                           |
|                           | 101-510-040-01 | Memberships and Dues             | 0                  | 1,875                         | 2,500                         | 2,500                         |
|                           | 101-510-041-01 | Travel/Conferences/Meetings      | 91                 | 2,000                         | 4,000                         | 4,000                         |
|                           | 101-510-042-01 | Subscriptions                    | 95                 | 0                             | 0                             | 0                             |
|                           | 101-510-050-01 | Manager's Contingency            | 0                  | 10,000                        | 10,000                        | 10,000                        |
|                           | 101-510-050-11 | Property Taxes                   | 3,634              | 1,987                         | 2,047                         | 2,108                         |
| <b>Town Manager Total</b> |                |                                  | <b>320,714</b>     | <b>345,618</b>                | <b>440,259</b>                | <b>444,989</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name               | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|-------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Town Clerk</b>       | 101-515-001-01 | Salaries - Regular               | 185,461            | 194,970                       | 229,770                       | 236,663                       |
|                         | 101-515-001-02 | Compensatory Time Cash-Out       | 1,899              | 6,618                         | 6,817                         | 7,022                         |
|                         | 101-515-001-06 | Salaries - Overtime              | 100                | 0                             | 0                             | 0                             |
|                         | 101-515-002-01 | Retirement - CalPERS             | 12,266             | 13,024                        | 17,880                        | 18,416                        |
|                         | 101-515-002-03 | Retirement - In-Lieu DC          | 0                  | 0                             | 0                             | 0                             |
|                         | 101-515-002-06 | Medical - In-Lieu Payment        | 5,400              | 5,400                         | 14,400                        | 14,400                        |
|                         | 101-515-003-01 | Health Insurance                 | 26,604             | 28,412                        | 0                             | 0                             |
|                         | 101-515-003-02 | Dental Insurance                 | 1,377              | 1,966                         | 1,966                         | 2,025                         |
|                         | 101-515-003-03 | Life Insurance                   | 819                | 727                           | 727                           | 749                           |
|                         | 101-515-003-04 | Workers' Compensation            | 10,037             | 9,967                         | 10,844                        | 11,169                        |
|                         | 101-515-003-05 | Long Term & Short Term Dis. Ins. | 1,052              | 2,623                         | 2,107                         | 2,170                         |
|                         | 101-515-003-07 | Vision Insurance                 | 203                | 203                           | 203                           | 209                           |
|                         | 101-515-004-02 | Medicare                         | 2,859              | 2,827                         | 3,332                         | 3,432                         |
|                         | 101-515-005-01 | Auto Allowance                   | 6,000              | 6,000                         | 6,000                         | 6,000                         |
|                         | 101-515-005-04 | Cell Phone Allowance             | 600                | 600                           | 600                           | 600                           |
|                         | 101-515-007-01 | Employee Assistance Program      | 96                 | 96                            | 99                            | 102                           |
|                         | 101-515-021-01 | Communications                   | 531                | 550                           | 700                           | 600                           |
|                         | 101-515-022-01 | Supplies and Materials           | 1,899              | 1,200                         | 1,371                         | 1,200                         |
|                         | 101-515-026-01 | Contract Services                | 113                | 250                           | 5,864                         | 300                           |
|                         | 101-515-030-03 | Postage                          | 210                | 250                           | 80                            | 300                           |
|                         | 101-515-031-04 | Copier Costs                     | 3,283              | 3,500                         | 3,500                         | 3,500                         |
|                         | 101-515-038-01 | Advertising and Legals           | 430                | 500                           | 500                           | 500                           |
|                         | 101-515-040-01 | Memberships and Dues             | 400                | 385                           | 400                           | 400                           |
|                         | 101-515-041-01 | Travel/Conferences/Meetings      | 0                  | 1,200                         | 1,200                         | 3,500                         |
|                         | 101-515-050-13 | Subscriptions - Code Update      | 5,927              | 7,200                         | 11,789                        | 12,346                        |
|                         | 101-515-053-01 | Election                         | 0                  | 28,862                        | 0                             | 20,000                        |
| <b>Town Clerk Total</b> |                |                                  | <b>267,566</b>     | <b>317,330</b>                | <b>320,149</b>                | <b>345,603</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                   | Account Number | Description                   | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|-----------------------------|----------------|-------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| Legal Services              | 101-520-026-14 | Legal Fees - General          | 122,855            | 105,000                       | 150,000                       | 159,000                       |
|                             | 101-520-026-15 | Legal Fees - Litigation       | 114,789            | 175,000                       | 175,000                       | 172,000                       |
|                             | 101-520-026-26 | Legal Fees - Personnel Issues | 25,070             | 25,000                        | 25,000                        | 28,000                        |
| <b>Legal Services Total</b> |                |                               | <b>262,714</b>     | <b>305,000</b>                | <b>350,000</b>                | <b>359,000</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name             | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|-----------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Admin Services</b> | 101-525-001-01 | Salaries - Regular               | 407,680            | 448,179                       | 459,283                       | 473,061                       |
|                       | 101-525-001-02 | Compensatory Time Cash-Out       | 27,737             | 9,454                         | 9,738                         | 10,030                        |
|                       | 101-525-001-04 | Salaries - Temporary             | 0                  | 0                             | 0                             | 0                             |
|                       | 101-525-001-06 | Salaries - Overtime              | 736                | 3,000                         | 3,090                         | 3,183                         |
|                       | 101-525-002-01 | Retirement - CalPERS             | 24,606             | 27,210                        | 26,926                        | 27,734                        |
|                       | 101-525-002-03 | Retirement - In-Lieu DC          | 10,950             | 0                             | 0                             | 0                             |
|                       | 101-525-002-06 | Medical - In-Lieu Payment        | 300                | 7,200                         | 7,200                         | 7,200                         |
|                       | 101-525-003-01 | Health Insurance                 | 18,915             | 42,622                        | 27,934                        | 28,772                        |
|                       | 101-525-003-02 | Dental Insurance                 | 2,691              | 3,552                         | 3,552                         | 3,659                         |
|                       | 101-525-003-03 | Life Insurance                   | 1,361              | 1,212                         | 1,212                         | 1,248                         |
|                       | 101-525-003-04 | Workers' Compensation            | 22,104             | 22,912                        | 21,676                        | 22,326                        |
|                       | 101-525-003-05 | Long Term & Short Term Dis. Ins. | 1,725              | 4,575                         | 3,779                         | 3,892                         |
|                       | 101-525-003-07 | Vision Insurance                 | 532                | 738                           | 738                           | 760                           |
|                       | 101-525-004-01 | Social Security - FICA           | 2,276              | 3,000                         | 6,660                         | 6,860                         |
|                       | 101-525-004-02 | Medicare                         | 6,560              | 6,499                         | 6,600                         | 6,798                         |
|                       | 101-525-005-01 | Auto Allowance                   | 5,769              | 6,000                         | 6,000                         | 6,000                         |
|                       | 101-525-005-04 | Cell Phone Allowance             | 577                | 600                           | 600                           | 600                           |
|                       | 101-525-007-01 | Employee Assistance Program      | 140                | 144                           | 148                           | 153                           |
|                       | 101-525-021-01 | Communications                   | 392                | 400                           | 410                           | 420                           |
|                       | 101-525-022-01 | Supplies and Materials           | 5,333              | 4,500                         | 4,640                         | 4,780                         |
|                       | 101-525-026-01 | Contract Services                | 43,426             | 28,000                        | 28,840                        | 29,710                        |
|                       | 101-525-026-03 | Contract Services - Audit        | 23,776             | 41,500                        | 42,750                        | 44,030                        |
|                       | 101-525-026-04 | Contract Services - Printing     | 4,835              | 8,000                         | 8,240                         | 8,490                         |
|                       | 101-525-030-03 | Postage                          | 2,682              | 2,000                         | 2,060                         | 2,120                         |
|                       | 101-525-031-04 | Copier Costs                     | 5,125              | 5,000                         | 5,150                         | 5,300                         |
|                       | 101-525-033-01 | Mileage Reimbursement            | 0                  | 250                           | 260                           | 270                           |
|                       | 101-525-038-01 | Advertising and Legals           | 571                | 1,000                         | 1,030                         | 1,060                         |
|                       | 101-525-039-15 | Wellness Program                 | 574                | 1,100                         | 1,130                         | 1,160                         |
|                       | 101-525-040-01 | Memberships and Dues             | 1,125              | 1,700                         | 1,750                         | 1,800                         |
|                       | 101-525-041-01 | Travel/Conferences/Meetings      | 2,375              | 5,500                         | 5,670                         | 5,840                         |
|                       | 101-525-050-12 | Springbrook - Annual Fee         | 22,308             | 94,500                        | 54,000                        | 55,600                        |
|                       | 101-525-053-02 | Recruitment Costs                | 20,652             | 26,500                        | 27,300                        | 28,120                        |
|                       | 101-525-053-10 | Banking Fees                     | 1,116              | 800                           | 820                           | 840                           |
|                       | 101-525-053-11 | Merchant CC Processing Fees      | 0                  | 750                           | 770                           | 790                           |
|                       | 101-525-059-02 | Misc Exp - Employee Apprec       | 1,936              | 3,000                         | 3,090                         | 3,152                         |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                   | Account Number | Description                 | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|-----------------------------|----------------|-----------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Admin Services Total</b> |                |                             | <b>670,887</b>     | <b>811,397</b>                | <b>773,046</b>                | <b>795,758</b>                |
| IT Services                 | 101-540-021-01 | Communications              | 39,113             | 29,940                        | 30,840                        | 31,457                        |
|                             | 101-540-026-01 | Contract Services           | 48,481             | 45,988                        | 47,370                        | 48,317                        |
|                             | 101-540-026-02 | Contract Services - Network | 11,479             | 17,820                        | 18,350                        | 18,717                        |
|                             | 101-540-026-17 | Hardware & Software         | 15,020             | 22,880                        | 23,570                        | 24,041                        |
| <b>IT Services Total</b>    |                |                             | <b>114,092</b>     | <b>116,628</b>                | <b>120,130</b>                | <b>122,533</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                 | Account Number | Description                        | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|---------------------------|----------------|------------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Police Admin</b>       | 101-610-001-01 | Salaries - Regular                 | 373,742            | 418,341                       | 430,891                       | 443,818                       |
|                           | 101-610-001-02 | Compensatory Time Cash-Out         | 15,355             | 11,259                        | 11,597                        | 11,945                        |
|                           | 101-610-002-01 | Retirement - PERS Safety           | 49,210             | 47,686                        | 53,658                        | 55,268                        |
|                           | 101-610-002-03 | Retirement - In-Lieu DC            | 8,100              | 0                             | 0                             | 0                             |
|                           | 101-610-002-06 | Medical - In-Lieu Payment          | 0                  | 14,400                        | 7,200                         | 7,200                         |
|                           | 101-610-003-01 | Health Insurance                   | 14,519             | 0                             | 22,640                        | 23,319                        |
|                           | 101-610-003-02 | Dental Insurance                   | 2,726              | 3,172                         | 3,172                         | 3,267                         |
|                           | 101-610-003-03 | Life Insurance                     | 901                | 848                           | 848                           | 873                           |
|                           | 101-610-003-04 | Workers' Compensation              | 21,586             | 21,386                        | 20,337                        | 20,947                        |
|                           | 101-610-003-05 | Long Term & Short Term Dis. Ins.   | 1,228              | 3,317                         | 2,696                         | 2,777                         |
|                           | 101-610-003-07 | Vision Insurance                   | 580                | 665                           | 665                           | 685                           |
|                           | 101-610-004-02 | Medicare                           | 5,775              | 6,066                         | 6,248                         | 6,435                         |
|                           | 101-610-005-02 | Uniform Allowance                  | 2,123              | 2,400                         | 2,400                         | 2,472                         |
|                           | 101-610-007-01 | Employee Assistance Program        | 84                 | 96                            | 99                            | 102                           |
|                           | 101-610-021-01 | Communications                     | 22,100             | 23,500                        | 26,375                        | 27,200                        |
|                           | 101-610-022-01 | Supplies and Materials             | 6,683              | 8,000                         | 8,240                         | 8,500                         |
|                           | 101-610-026-01 | Contract Services                  | 168,870            | 195,000                       | 195,000                       | 200,900                       |
|                           | 101-610-026-02 | Contract Services - Animal Control | 115,063            | 134,500                       | 156,000                       | 160,700                       |
|                           | 101-610-026-03 | Contract Services - Other          | 117,708            | 177,500                       | 181,485                       | 186,900                       |
|                           | 101-610-030-03 | Postage                            | 482                | 750                           | 750                           | 800                           |
|                           | 101-610-031-04 | Copier Costs                       | 4,691              | 4,200                         | 4,200                         | 4,300                         |
|                           | 101-610-038-01 | Advertising and Legals             | 0                  | 1,000                         | 1,000                         | 1,000                         |
|                           | 101-610-040-01 | Memberships and Dues               | 1,498              | 1,200                         | 1,200                         | 1,200                         |
|                           | 101-610-041-01 | Travel/Conferences/Meetings        | 1,686              | 2,200                         | 2,300                         | 2,400                         |
|                           | 101-610-050-01 | Community Promotion                | 1,942              | 2,000                         | 2,000                         | 2,100                         |
|                           | 101-610-051-08 | Disaster Supplies                  | 1,048              | 8,000                         | 8,000                         | 8,200                         |
|                           | 101-610-053-04 | SDE - Reserve Program              | 630                | 1,000                         | 1,000                         | 1,000                         |
|                           | 101-610-053-11 | Credit Card Processing Fees        | 343                | 550                           | 1,500                         | 1,500                         |
| <b>Police Admin Total</b> |                |                                    | <b>938,671</b>     | <b>1,089,036</b>              | <b>1,151,501</b>              | <b>1,185,809</b>              |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                  | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|----------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Police Patrol</b>       | 101-620-001-01 | Salaries - Regular               | 1,093,388          | 1,191,450                     | 1,350,494                     | 1,391,009                     |
|                            | 101-620-001-02 | Compensatory Time Cash-Out       | 12,272             | 14,320                        | 16,232                        | 16,719                        |
|                            | 101-620-001-06 | Salaries - Overtime              | 372,022            | 422,000                       | 367,525                       | 378,551                       |
|                            | 101-620-001-07 | Salaries - Court Time            | 16,771             | 40,000                        | 0                             | 0                             |
|                            | 101-620-001-08 | Salaries - Detective Different   | 1,491              | 6,399                         | 6,591                         | 6,789                         |
|                            | 101-620-001-09 | Salaries - Education Incentive   | 16,131             | 14,768                        | 18,305                        | 18,854                        |
|                            | 101-620-001-11 | Salaries - Shift Differential    | 17,956             | 14,915                        | 29,395                        | 30,277                        |
|                            | 101-620-001-12 | Salaries - Holiday Pay           | 0                  | 59,573                        | 0                             | 0                             |
|                            | 101-620-002-01 | Retirement - PERS Safety         | 154,140            | 160,874                       | 201,185                       | 207,221                       |
|                            | 101-620-002-03 | Retirement - In-Lieu DC          | 8,700              | 0                             | 0                             | 0                             |
|                            | 101-620-002-06 | Medical - In-Lieu Payment        | 1,500              | 7,200                         | 28,800                        | 28,800                        |
|                            | 101-620-003-01 | Health Insurance                 | 131,866            | 149,541                       | 133,595                       | 137,603                       |
|                            | 101-620-003-02 | Dental Insurance                 | 11,217             | 12,618                        | 14,204                        | 14,630                        |
|                            | 101-620-003-03 | Life Insurance                   | 3,819              | 3,636                         | 4,000                         | 4,120                         |
|                            | 101-620-003-04 | Workers' Compensation            | 59,834             | 60,909                        | 63,737                        | 65,649                        |
|                            | 101-620-003-05 | Long Term & Short Term Dis. Ins. | 6,012              | 13,645                        | 13,874                        | 14,290                        |
|                            | 101-620-003-07 | Vision Insurance                 | 1,950              | 2,320                         | 2,652                         | 2,732                         |
|                            | 101-620-004-02 | Medicare                         | 21,473             | 17,276                        | 19,582                        | 20,169                        |
|                            | 101-620-005-02 | Uniform Allowance                | 10,776             | 11,999                        | 13,199                        | 13,595                        |
|                            | 101-620-007-01 | Employee Assistance Program      | 432                | 480                           | 494                           | 509                           |
|                            | 101-620-021-01 | Communications                   | 271                | 0                             | 0                             | 0                             |
|                            | 101-620-022-01 | Supplies and Materials           | 11,765             | 31,500                        | 32,445                        | 33,400                        |
|                            | 101-620-030-03 | Postage                          | 16                 | 0                             | 0                             | 0                             |
|                            | 101-620-031-02 | Equipment Maintenance            | 2,527              | 2,500                         | 2,575                         | 2,700                         |
|                            | 101-620-036-02 | Maintenance - Vehicles           | 20,346             | 20,000                        | 20,600                        | 21,200                        |
|                            | 101-620-037-01 | Gas and Oil                      | 46,952             | 70,000                        | 70,000                        | 72,100                        |
|                            | 101-620-040-01 | Memberships and Dues             | 132                | 500                           | 515                           | 530                           |
|                            | 101-620-041-01 | Travel/Conferences/Meetings      | 124                | 500                           | 515                           | 530                           |
|                            | 101-620-042-01 | Subscriptions                    | 707                | 0                             | 0                             | 0                             |
|                            | 101-620-043-02 | Training - POST                  | 17,370             | 24,000                        | 24,000                        | 24,700                        |
|                            | 101-620-051-12 | Special Investigation Costs      | 435                | 1,500                         | 1,545                         | 1,600                         |
|                            | 101-620-053-01 | Booking Fees                     | (61)               | 3,000                         | 3,000                         | 3,100                         |
|                            | 101-620-060-01 | Capital Outlay Non-Capitalized   | 14,093             | 8,000                         | 8,000                         | 8,200                         |
| <b>Police Patrol Total</b> |                |                                  | <b>2,056,426</b>   | <b>2,365,423</b>              | <b>2,447,059</b>              | <b>2,519,577</b>              |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                   | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|-----------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Police Support</b>       | 101-630-001-01 | Salaries - Regular               | 143,071            | 152,919                       | 138,206                       | 142,352                       |
|                             | 101-630-001-02 | Compensatory Time Cash-Out       | 2,253              | 1,838                         | 1,661                         | 1,711                         |
|                             | 101-630-001-06 | Salaries - Overtime              | 716                | 0                             | 0                             | 0                             |
|                             | 101-630-002-01 | Retirement - CalPERS Misc        | 9,767              | 9,695                         | 10,702                        | 11,023                        |
|                             | 101-630-002-03 | Retirement - In-Lieu DC          | 7,200              | 0                             | 0                             | 0                             |
|                             | 101-630-002-06 | Medical - In-Lieu Payment        | 0                  | 7,200                         | 0                             | 0                             |
|                             | 101-630-003-01 | Health Insurance                 | 21,107             | 11,455                        | 62,242                        | 64,109                        |
|                             | 101-630-003-02 | Dental Insurance                 | 2,228              | 2,172                         | 2,172                         | 2,237                         |
|                             | 101-630-003-03 | Life Insurance                   | 707                | 606                           | 606                           | 624                           |
|                             | 101-630-003-04 | Workers' Compensation            | 7,792              | 7,817                         | 6,523                         | 6,719                         |
|                             | 101-630-003-05 | Long Term & Short Term Dis. Ins. | 929                | 2,214                         | 1,828                         | 1,883                         |
|                             | 101-630-003-07 | Vision Insurance                 | 452                | 452                           | 452                           | 466                           |
|                             | 101-630-004-02 | Medicare                         | 1,978              | 2,855                         | 4,404                         | 4,536                         |
|                             | 101-630-005-02 | Uniform Allowance                | 638                | 0                             | 0                             | 0                             |
|                             | 101-630-007-01 | Employee Assistance Program      | 96                 | 96                            | 99                            | 102                           |
|                             | 101-630-022-01 | Supplies and Materials           | 1,583              | 2,500                         | 2,575                         | 2,700                         |
|                             | 101-630-041-01 | Travel/Conferences/Meetings      | 0                  | 280                           | 288                           | 300                           |
| <b>Police Support Total</b> |                |                                  | <b>200,517</b>     | <b>202,099</b>                | <b>231,758</b>                | <b>238,762</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                 | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|---------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Public Works</b>       | 101-710-001-01 | Salaries - Regular               | 474,687            | 498,166                       | 525,504                       | 541,269                       |
|                           | 101-710-001-02 | Compensatory Time Cash-Out       | 1,780              | 11,809                        | 11,885                        | 12,242                        |
|                           | 101-710-001-04 | Salaries - Temporary             | 10,439             | 5,400                         | 0                             | 0                             |
|                           | 101-710-001-06 | Salaries - Overtime              | 1,772              | 6,000                         | 25,600                        | 26,368                        |
|                           | 101-710-002-01 | Retirement - CalPERS             | 31,469             | 33,754                        | 40,788                        | 42,012                        |
|                           | 101-710-002-06 | Medical - In-Lieu Payment        | 5,400              | 5,400                         | 9,000                         | 9,000                         |
|                           | 101-710-003-01 | Health Insurance                 | 45,862             | 44,584                        | 33,853                        | 34,869                        |
|                           | 101-710-003-02 | Dental Insurance                 | 4,381              | 4,006                         | 4,176                         | 4,301                         |
|                           | 101-710-003-03 | Life Insurance                   | 1,718              | 1,418                         | 1,527                         | 1,573                         |
|                           | 101-710-003-04 | Workers' Compensation            | 24,155             | 25,467                        | 24,801                        | 25,545                        |
|                           | 101-710-003-05 | Long Term & Short Term Dis. Ins. | 6,356              | 4,781                         | 4,767                         | 4,910                         |
|                           | 101-710-003-07 | Vision Insurance                 | 893                | 845                           | 883                           | 909                           |
|                           | 101-710-004-01 | Social Security - FICA           | 636                | 0                             | 0                             | 0                             |
|                           | 101-710-004-02 | Medicare                         | 7,179              | 7,223                         | 7,620                         | 7,849                         |
|                           | 101-710-005-01 | Auto Allowance                   | 4,500              | 6,000                         | 4,950                         | 4,950                         |
|                           | 101-710-005-02 | Uniform Allowance                | 425                | 0                             | 0                             | 0                             |
|                           | 101-710-005-04 | Cell Phone Allowance             | 0                  | 600                           | 600                           | 600                           |
|                           | 101-710-007-01 | Employee Assistance Program      | 183                | 175                           | 180                           | 186                           |
|                           | 101-710-021-01 | Communications                   | 1,628              | 2,420                         | 2,220                         | 2,287                         |
|                           | 101-710-022-01 | Supplies and Materials           | 6,045              | 6,800                         | 3,500                         | 3,600                         |
|                           | 101-710-026-01 | Contract Services                | 15,363             | 9,500                         | 9,800                         | 10,100                        |
|                           | 101-710-030-03 | Postage                          | 400                | 750                           | 800                           | 800                           |
|                           | 101-710-031-04 | Copier Costs                     | 6,980              | 6,900                         | 9,100                         | 9,400                         |
|                           | 101-710-033-01 | Mileage Expense                  | 83                 | 200                           | 200                           | 200                           |
|                           | 101-710-036-02 | Maintenance - Vehicles           | 701                | 0                             | 0                             | 0                             |
|                           | 101-710-038-01 | Advertising and Legals           | 9                  | 700                           | 700                           | 700                           |
|                           | 101-710-040-01 | Memberships and Dues             | 1,660              | 528                           | 528                           | 528                           |
|                           | 101-710-041-01 | Travel/Conferences/Meetings      | 1,685              | 770                           | 700                           | 700                           |
|                           | 101-710-042-01 | Subscriptions                    | 108                | 108                           | 4,700                         | 4,800                         |
| <b>Public Works Total</b> |                |                                  | <b>656,496</b>     | <b>684,304</b>                | <b>728,382</b>                | <b>749,696</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                      | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|--------------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| Storm Drain Maint              | 101-730-001-01 | Salaries - Regular               | 147,897            | 184,790                       | 222,935                       | 229,623                       |
|                                | 101-730-001-02 | Compensatory Time Cash-Out       | 946                | 3,166                         | 764                           | 787                           |
|                                | 101-730-001-04 | Salaries - Temporary             | 0                  | 11,200                        | 0                             | 0                             |
|                                | 101-730-001-06 | Salaries - Overtime              | 1,517              | 0                             | 0                             | 0                             |
|                                | 101-730-002-01 | Retirement - CalPERS             | 9,962              | 12,610                        | 17,294                        | 17,813                        |
|                                | 101-730-002-06 | Medical - In-Lieu Payment        | 1,560              | 1,656                         | 2,376                         | 2,376                         |
|                                | 101-730-003-01 | Health Insurance                 | 12,284             | 18,539                        | 20,472                        | 21,086                        |
|                                | 101-730-003-02 | Dental Insurance                 | 1,212              | 1,497                         | 1,695                         | 1,746                         |
|                                | 101-730-003-03 | Life Insurance                   | 674                | 640                           | 767                           | 790                           |
|                                | 101-730-003-04 | Workers' Compensation            | 6,535              | 9,447                         | 10,522                        | 10,838                        |
|                                | 101-730-003-05 | Long Term & Short Term Dis. Ins. | 3,688              | 1,757                         | 2,307                         | 2,376                         |
|                                | 101-730-003-07 | Vision Insurance                 | 247                | 313                           | 358                           | 369                           |
|                                | 101-730-004-02 | Medicare                         | 2,875              | 2,679                         | 3,233                         | 3,330                         |
|                                | 101-730-005-01 | Auto Allowance                   | 900                | 0                             | 0                             | 0                             |
|                                | 101-730-005-02 | Uniform Allowance                | 433                | 792                           | 792                           | 816                           |
|                                | 101-730-005-04 | Cell Phone Allowance             | 0                  | 0                             | 90                            | 90                            |
|                                | 101-730-007-01 | Employee Assistance Program      | 76                 | 82                            | 990                           | 1,020                         |
|                                | 101-730-021-01 | Communications                   | 849                | 800                           | 800                           | 800                           |
|                                | 101-730-022-01 | Supplies and Materials           | 0                  | 1,500                         | 700                           | 700                           |
|                                | 101-730-025-01 | Rents/Leases/Taxes               | 12,956             | 14,000                        | 14,400                        | 14,800                        |
|                                | 101-730-026-01 | Contract Services                | 67,167             | 97,520                        | 83,489                        | 89,918                        |
|                                | 101-730-033-07 | Buildings/Grounds Maintenance    | 1,174              | 6,200                         | 28,002                        | 30,156                        |
|                                | 101-730-036-02 | Maintenance - Vehicles           | 0                  | 2,500                         | 2,000                         | 2,060                         |
|                                | 101-730-040-01 | Memberships and Dues             | 165                | 1,288                         | 1,288                         | 1,300                         |
|                                | 101-730-041-01 | Travel/Conferences/Meetings      | 200                | 2,650                         | 2,700                         | 2,800                         |
|                                | 101-730-050-18 | Education/Outreach               | 352                | 2,000                         | 2,100                         | 2,200                         |
| <b>Storm Drain Maint Total</b> |                |                                  | <b>273,669</b>     | <b>377,626</b>                | <b>420,074</b>                | <b>437,793</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                 | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|---------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| Street Maint              | 101-740-001-01 | Salaries - Regular               | 204,282            | 251,638                       | 292,837                       | 301,622                       |
|                           | 101-740-001-02 | Compensatory Time Cash-Out       | 2,710              | 3,412                         | 1,527                         | 1,573                         |
|                           | 101-740-001-04 | Salaries - Temporary             | 418                | 21,000                        | 0                             | 0                             |
|                           | 101-740-001-06 | Salaries - Overtime              | 1,971              | 0                             | 0                             | 0                             |
|                           | 101-740-002-01 | Retirement - CalPERS             | 13,608             | 16,933                        | 22,706                        | 23,387                        |
|                           | 101-740-002-06 | Medical - In-Lieu Payment        | 1,500              | 1,656                         | 4,536                         | 4,536                         |
|                           | 101-740-003-01 | Health Insurance                 | 21,190             | 24,464                        | 25,393                        | 26,155                        |
|                           | 101-740-003-02 | Dental Insurance                 | 1,821              | 1,966                         | 2,165                         | 2,230                         |
|                           | 101-740-003-03 | Life Insurance                   | 890                | 888                           | 1,016                         | 1,046                         |
|                           | 101-740-003-04 | Workers' Compensation            | 10,978             | 12,864                        | 13,821                        | 14,236                        |
|                           | 101-740-003-05 | Long Term & Short Term Dis. Ins. | 4,052              | 2,457                         | 3,058                         | 3,150                         |
|                           | 101-740-003-07 | Vision Insurance                 | 375                | 412                           | 457                           | 471                           |
|                           | 101-740-004-01 | Social Security - FICA           | 26                 | 0                             | 0                             | 0                             |
|                           | 101-740-004-02 | Medicare                         | 3,070              | 3,649                         | 4,246                         | 4,373                         |
|                           | 101-740-005-01 | Auto Allowance                   | 600                | 0                             | 0                             | 0                             |
|                           | 101-740-005-02 | Uniform Allowance                | 944                | 1,332                         | 1,992                         | 2,052                         |
|                           | 101-740-005-04 | Cell Phone Allowance             | 0                  | 0                             | 60                            | 60                            |
|                           | 101-740-007-01 | Employee Assistance Program      | 99                 | 116                           | 119                           | 123                           |
|                           | 101-740-020-01 | Utilities                        | 14,850             | 14,820                        | 12,709                        | 13,688                        |
|                           | 101-740-021-01 | Communications                   | 1,442              | 1,500                         | 1,224                         | 130                           |
|                           | 101-740-022-01 | Supplies and Materials           | 108                | 500                           | 630                           | 649                           |
|                           | 101-740-026-01 | Contract Services                | 81,847             | 72,670                        | 74,900                        | 77,100                        |
|                           | 101-740-033-01 | Auto Allowance                   | 0                  | 0                             | 0                             | 0                             |
|                           | 101-740-033-07 | Buildings/Grounds Maintenance    | 42,059             | 96,900                        | 99,800                        | 102,800                       |
|                           | 101-740-033-08 | Fire Abatement                   | 0                  | 16,000                        | 16,500                        | 17,000                        |
|                           | 101-740-036-02 | Maintenance - Vehicles           | 6,278              | 13,600                        | 8,490                         | 8,700                         |
|                           | 101-740-037-01 | Gas and Oil                      | 9,524              | 7,500                         | 8,100                         | 8,300                         |
|                           | 101-740-040-01 | Memberships and Dues             | 2,625              | 3,199                         | 3,800                         | 3,900                         |
|                           | 101-740-041-01 | Travel/Conferences/Meetings      | 28                 | 2,060                         | 2,000                         | 2,000                         |
| <b>Street Maint Total</b> |                |                                  | <b>427,292</b>     | <b>571,536</b>                | <b>602,086</b>                | <b>619,280</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| <b>Dept Name</b>       | <b>Account Number</b> | <b>Description</b>               | <b>Actual<br/>FY 21-22</b> | <b>Amended<br/>Budget<br/>FY 22-23</b> | <b>Adopted<br/>Budget<br/>FY 23-24</b> | <b>Adopted<br/>Budget<br/>FY 24-25</b> |
|------------------------|-----------------------|----------------------------------|----------------------------|--|--|--|
| <b>329 Rheem</b>       | 101-754-001-01        | Salaries - Regular               | 16,005                     | 10,529                                 | 11,085                                 | 11,418                                 |
|                        | 101-754-001-02        | Compensatory Time Cash-Out       | 455                        | 247                                    | 255                                    | 263                                    |
|                        | 101-754-001-06        | Salaries - Overtime              | 68                         | 0                                      | 0                                      | 0                                      |
|                        | 101-754-002-01        | Retirement - CalPERS             | 1,012                      | 668                                    | 869                                    | 895                                    |
|                        | 101-754-003-01        | Health Insurance                 | 1,419                      | 1,132                                  | 1,327                                  | 1,367                                  |
|                        | 101-754-003-02        | Dental Insurance                 | 119                        | 87                                     | 87                                     | 90                                     |
|                        | 101-754-003-03        | Life Insurance                   | 64                         | 36                                     | 36                                     | 37                                     |
|                        | 101-754-003-04        | Workers' Compensation            | 865                        | 538                                    | 523                                    | 539                                    |
|                        | 101-754-003-05        | Long Term & Short Term Dis. Ins. | 99                         | 71                                     | 118                                    | 122                                    |
|                        | 101-754-003-07        | Vision Insurance                 | 25                         | 19                                     | 20                                     | 20                                     |
|                        | 101-754-004-02        | Medicare                         | 241                        | 153                                    | 180                                    | 185                                    |
|                        | 101-754-005-02        | Uniform Allowance                | 128                        | 120                                    | 120                                    | 124                                    |
|                        | 101-754-007-01        | Employee Assistance Program      | 7                          | 5                                      | 5                                      | 5                                      |
|                        | 101-754-020-01        | Utilities                        | 57,690                     | 54,500                                 | 61,172                                 | 63,000                                 |
|                        | 101-754-021-01        | Communications                   | 9,212                      | 8,800                                  | 7,162                                  | 7,400                                  |
|                        | 101-754-022-01        | Supplies and Materials           | 95                         | 100                                    | 500                                    | 500                                    |
|                        | 101-754-026-01        | Contract Services                | 26,354                     | 30,500                                 | 31,400                                 | 32,300                                 |
|                        | 101-754-033-07        | Buildings/Grounds Maintenance    | 22,489                     | 29,700                                 | 20,024                                 | 20,600                                 |
| <b>329 Rheem Total</b> |                       |                                  | <b>136,346</b>             | <b>137,205</b>                         | <b>134,883</b>                         | <b>138,863</b>                         |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name              | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>335 Rheem</b>       | 101-755-001-01 | Salaries - Regular               | 16,511             | 17,425                        | 18,189                        | 18,735                        |
|                        | 101-755-001-02 | Compensatory Time Cash-Out       | 329                | 346                           | 356                           | 367                           |
|                        | 101-755-001-06 | Salaries - Overtime              | 133                | 0                             | 0                             | 0                             |
|                        | 101-755-002-01 | Retirement - CalPERS             | 1,110              | 1,173                         | 1,417                         | 1,460                         |
|                        | 101-755-002-06 | Medical - In-Lieu Payment        | 240                | 0                             | 0                             | 0                             |
|                        | 101-755-003-01 | Health Insurance                 | 1,238              | 1,572                         | 1,783                         | 1,836                         |
|                        | 101-755-003-02 | Dental Insurance                 | 140                | 145                           | 145                           | 149                           |
|                        | 101-755-003-03 | Life Insurance                   | 81                 | 69                            | 69                            | 71                            |
|                        | 101-755-003-04 | Workers' Compensation            | 892                | 891                           | 858                           | 884                           |
|                        | 101-755-003-05 | Long Term & Short Term Dis. Ins. | 105                | 117                           | 234                           | 241                           |
|                        | 101-755-003-07 | Vision Insurance                 | 28                 | 28                            | 20                            | 21                            |
|                        | 101-755-004-02 | Medicare                         | 252                | 253                           | 264                           | 272                           |
|                        | 101-755-005-02 | Uniform Allowance                | 162                | 228                           | 228                           | 235                           |
|                        | 101-755-007-01 | Employee Assistance Program      | 9                  | 9                             | 9                             | 10                            |
|                        | 101-755-020-01 | Utilities                        | 8,686              | 11,000                        | 11,300                        | 11,639                        |
|                        | 101-755-021-01 | Communications                   | 2,652              | 2,900                         | 4,759                         | 4,900                         |
|                        | 101-755-022-01 | Supplies and Materials           | 143                | 500                           | 500                           | 500                           |
|                        | 101-755-026-01 | Contract Services                | 10,110             | 10,100                        | 10,758                        | 11,100                        |
|                        | 101-755-033-07 | Buildings/Grounds Maintenance    | 9,756              | 17,800                        | 17,550                        | 18,100                        |
| <b>335 Rheem Total</b> |                |                                  | <b>52,575</b>      | <b>64,556</b>                 | <b>68,439</b>                 | <b>70,518</b>                 |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| <b>Dept Name</b>             | <b>Account Number</b> | <b>Description</b>               | <b>Actual<br/>FY 21-22</b> | <b>Amended<br/>Budget<br/>FY 22-23</b> | <b>Adopted<br/>Budget<br/>FY 23-24</b> | <b>Adopted<br/>Budget<br/>FY 24-25</b> |
|------------------------------|-----------------------|----------------------------------|----------------------------|--|--|--|
| <b>Parks &amp; Rec</b>       | 101-810-001-01        | Salaries - Regular               | 158,023                    | 252,737                                | 254,167                                | 261,792                                |
|                              | 101-810-001-02        | Compensatory Time Cash-Out       | 3,749                      | 4,671                                  | 0                                      | 0                                      |
|                              | 101-810-001-04        | Salaries - Temporary             | 77,482                     | 78,500                                 | 80,555                                 | 82,972                                 |
|                              | 101-810-001-06        | Salaries - Overtime              | 319                        | 3,000                                  | 3,000                                  | 3,090                                  |
|                              | 101-810-002-01        | Retirement - CalPERS             | 9,999                      | 14,148                                 | 17,080                                 | 17,592                                 |
|                              | 101-810-002-03        | Retirement - In-Lieu DC          | 0                          | 0                                      | 0                                      | 0                                      |
|                              | 101-810-002-06        | Medical - In-Lieu Payment        | 11,100                     | 14,760                                 | 14,400                                 | 14,400                                 |
|                              | 101-810-003-02        | Dental Insurance                 | 2,577                      | 3,251                                  | 3,172                                  | 3,267                                  |
|                              | 101-810-003-03        | Life Insurance                   | 728                        | 812                                    | 788                                    | 812                                    |
|                              | 101-810-003-04        | Workers' Compensation            | 8,801                      | 12,920                                 | 11,996                                 | 12,356                                 |
|                              | 101-810-003-05        | Long Term & Short Term Dis. Ins. | 847                        | 2,899                                  | 2,278                                  | 2,346                                  |
|                              | 101-810-003-07        | Vision Insurance                 | 513                        | 681                                    | 665                                    | 685                                    |
|                              | 101-810-004-01        | Social Security - FICA           | 4,747                      | 3,000                                  | 3,685                                  | 3,796                                  |
|                              | 101-810-004-02        | Medicare                         | 3,673                      | 3,665                                  | 0                                      | 0                                      |
|                              | 101-810-005-01        | Auto Allowance                   | 2,400                      | 3,300                                  | 3,000                                  | 3,000                                  |
|                              | 101-810-005-04        | Cell Phone Allowance             | 240                        | 330                                    | 330                                    | 330                                    |
|                              | 101-810-007-01        | Employee Assistance Program      | 76                         | 98                                     | 101                                    | 104                                    |
|                              | 101-810-021-01        | Communications                   | 1,729                      | 2,700                                  | 2,781                                  | 2,864                                  |
|                              | 101-810-022-01        | Supplies and Materials           | 26,446                     | 25,000                                 | 25,750                                 | 26,523                                 |
|                              | 101-810-026-01        | Contract Services - Instructors  | 122,179                    | 124,150                                | 127,875                                | 131,711                                |
|                              | 101-810-030-03        | Postage                          | 381                        | 375                                    | 386                                    | 398                                    |
|                              | 101-810-031-04        | Copier Costs                     | 4,764                      | 3,850                                  | 3,850                                  | 3,966                                  |
|                              | 101-810-034-04        | Grnds Maint - Weed Abate Mul     | 0                          | 0                                      | 0                                      | 0                                      |
|                              | 101-810-038-01        | Advertising and Legals           | 5,727                      | 4,400                                  | 4,500                                  | 4,635                                  |
|                              | 101-810-040-01        | Memberships and Dues             | 1,274                      | 800                                    | 800                                    | 800                                    |
|                              | 101-810-041-01        | Travel/Conferences/Meetings      | 2,366                      | 2,000                                  | 2,000                                  | 2,000                                  |
|                              | 101-810-053-01        | SDE - Brochures                  | 21,070                     | 24,000                                 | 24,000                                 | 24,000                                 |
|                              | 101-810-053-02        | July 4th                         | 28,179                     | 27,500                                 | 35,000                                 | 35,000                                 |
|                              | 101-810-053-05        | Web-Based Registration           | 4,035                      | 6,285                                  | 0                                      | 6,285                                  |
|                              | 101-810-053-07        | Pear Festival                    | 115                        | 3,000                                  | 5,000                                  | 5,150                                  |
|                              | 101-810-053-08        | Senior Programs                  | 1,593                      | 6,000                                  | 6,000                                  | 6,000                                  |
|                              | 101-810-053-11        | Credit Card Processing Fees      | 15,623                     | 17,050                                 | 17,562                                 | 18,089                                 |
|                              | 101-810-053-17        | P&R Special Events Expenses      | 12,598                     | 24,600                                 | 28,000                                 | 28,840                                 |
| <b>Parks &amp; Rec Total</b> |                       |                                  | <b>533,355</b>             | <b>670,482</b>                         | <b>678,721</b>                         | <b>702,802</b>                         |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                              | Account Number | Description                         | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|--|----------------|-------------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Hacienda Event&amp;Ren</b>          | 101-850-001-01 | Salaries - Regular                  | 92,726             | 27,058                        | 27,870                        | 28,706                        |
|  | 101-850-001-02 | Compensatory Time Cash-Out          | 2,343              | 424                           | 0                             | 0                             |
|  | 101-850-001-04 | Salaries - Temporary                | 0                  | 20,000                        | 20,000                        | 20,600                        |
|  | 101-850-002-01 | Retirement - CalPERS                | 5,927              | 1,715                         | 2,170                         | 2,235                         |
|  | 101-850-002-03 | Retirement - In-Lieu DC             | 0                  | 0                             | 0                             | 0                             |
|  | 101-850-002-06 | Medical - In-Lieu Payment           | 6,090              | 1,800                         | 1,800                         | 1,800                         |
|  | 101-850-003-02 | Dental Insurance                    | 1,376              | 397                           | 397                           | 409                           |
|  | 101-850-003-03 | Life Insurance                      | 394                | 97                            | 97                            | 100                           |
|  | 101-850-003-04 | Workers' Compensation               | 5,547              | 1,383                         | 1,315                         | 1,354                         |
|  | 101-850-003-05 | Long Term & Short Term Dis. Ins.    | 498                | 358                           | 292                           | 301                           |
|  | 101-850-003-07 | Vision Insurance                    | 326                | 83                            | 83                            | 85                            |
|  | 101-850-004-02 | Medicare                            | 1,490              | 392                           | 404                           | 416                           |
|  | 101-850-005-01 | Auto Allowance                      | 1,500              | 300                           | 330                           | 330                           |
|  | 101-850-005-04 | Cell Phone Allowance                | 150                | 30                            | 30                            | 30                            |
|  | 101-850-007-01 | Employee Assistance Program         | 41                 | 12                            | 12                            | 13                            |
|  | 101-850-021-01 | Communications                      | 810                | 0                             | 0                             | 0                             |
|  | 101-850-022-01 | Supplies and Materials              | 100                | 0                             | 0                             | 0                             |
|  | 101-850-026-03 | Contract Services - Facility Attend | 43,205             | 0                             | 0                             | 0                             |
|  | 101-850-038-01 | Advertising and Legals              | 581                | 0                             | 0                             | 0                             |
|  | 101-850-039-01 | Insurance - Event Hazard            | 6,947              | 0                             | 0                             | 0                             |
|  | 101-850-053-17 | P&R Special Events                  | 4,837              | 6,000                         | 0                             | 0                             |
|  | 101-850-060-01 | Capital Outlay Non-Capitalized      | 1,534              | 0                             | 0                             | 0                             |
| <b>Hacienda Event&amp;Rental Total</b> |                |                                     | <b>176,421</b>     | <b>60,049</b>                 | <b>54,800</b>                 | <b>56,380</b>                 |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                        | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|----------------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Hacienda Bldg Maint</b>       | 101-851-001-01 | Salaries - Regular               | 75,536             | 84,717                        | 96,900                        | 99,807                        |
|                                  | 101-851-001-02 | Leave/Comp Time Cash Out         | 1,553              | 1,166                         | 1,629                         | 1,678                         |
|                                  | 101-851-001-06 | Salaries - Overtime              | 679                | 0                             | 0                             | 0                             |
|                                  | 101-851-002-01 | Retirement - CalPERS             | 5,132              | 5,710                         | 7,523                         | 7,749                         |
|                                  | 101-851-002-03 | Retirement - In-Lieu DC          | 0                  | 0                             | 0                             | 0                             |
|                                  | 101-851-002-06 | Medical - In-Lieu Payment        | 1,890              | 2,520                         | 2,880                         | 2,880                         |
|                                  | 101-851-003-01 | Health Insurance                 | 6,326              | 6,439                         | 7,073                         | 7,285                         |
|                                  | 101-851-003-02 | Dental Insurance                 | 870                | 967                           | 1,047                         | 1,078                         |
|                                  | 101-851-003-03 | Life Insurance                   | 382                | 344                           | 368                           | 379                           |
|                                  | 101-851-003-04 | Workers' Compensation            | 4,133              | 4,331                         | 4,573                         | 4,710                         |
|                                  | 101-851-003-05 | Long Term & Short Term Dis. Ins. | 469                | 675                           | 1,069                         | 1,101                         |
|                                  | 101-851-003-07 | Vision Insurance                 | 177                | 190                           | 207                           | 213                           |
|                                  | 101-851-004-02 | Medicare                         | 1,163              | 1,228                         | 1,405                         | 1,447                         |
|                                  | 101-851-005-01 | Auto Allowance                   | 300                | 300                           | 309                           | 309                           |
|                                  | 101-851-005-02 | Uniform Allowance                | 663                | 936                           | 1,596                         | 1,644                         |
|                                  | 101-851-005-04 | Cell Phone Allowance             | 30                 | 30                            | 30                            | 30                            |
|                                  | 101-851-007-01 | Employee Assistance Program      | 43                 | 45                            | 46                            | 48                            |
|                                  | 101-851-020-01 | Utilities                        | 42,410             | 35,280                        | 60,000                        | 61,800                        |
|                                  | 101-851-020-08 | Fire Abatement                   | 0                  | 17,000                        | 17,000                        | 17,000                        |
|                                  | 101-851-021-01 | Communications                   | 587                | 550                           | 550                           | 550                           |
|                                  | 101-851-022-01 | Supplies and Materials           | 790                | 0                             | 0                             | 0                             |
|                                  | 101-851-026-01 | Contract Services                | 36,289             | 30,500                        | 20,500                        | 24,823                        |
|                                  | 101-851-033-07 | Buildings/Grounds Maintenance    | 24,238             | 53,400                        | 30,000                        | 30,000                        |
|                                  | 101-851-053-01 | Plants                           | 1,377              | 6,500                         | 6,500                         | 6,500                         |
|                                  | 101-851-060-01 | Non Capital                      | 2,275              | 8,000                         | 10,000                        | 8,000                         |
| <b>Hacienda Bldg Maint Total</b> |                |                                  | <b>207,313</b>     | <b>260,828</b>                | <b>271,205</b>                | <b>279,031</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name              | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| Lib Maint              | 101-852-001-01 | Salaries - Regular               | 78,845             | 64,936                        | 68,089                        | 70,132                        |
|                        | 101-852-001-02 | Compensatory Time Cash-Out       | 1,823              | 1,166                         | 764                           | 787                           |
|                        | 101-852-001-06 | Salaries - Overtime              | 737                | 0                             | 0                             | 0                             |
|                        | 101-852-002-01 | Retirement - CalPERS             | 5,228              | 4,371                         | 5,290                         | 5,449                         |
|                        | 101-852-002-03 | Retirement - In-Lieu DC          | 0                  | 0                             | 0                             | 0                             |
|                        | 101-852-002-06 | Medical - In-Lieu Payment        | 1,590              | 1,800                         | 1,800                         | 1,800                         |
|                        | 101-852-003-01 | Health Insurance                 | 4,658              | 3,539                         | 4,353                         | 4,484                         |
|                        | 101-852-003-02 | Dental Insurance                 | 708                | 613                           | 613                           | 631                           |
|                        | 101-852-003-03 | Life Insurance                   | 388                | 261                           | 261                           | 269                           |
|                        | 101-852-003-04 | Workers' Compensation            | 4,316              | 3,320                         | 3,213                         | 3,309                         |
|                        | 101-852-003-05 | Long Term & Short Term Dis. Ins. | 481                | 505                           | 754                           | 777                           |
|                        | 101-852-003-07 | Vision Insurance                 | 147                | 120                           | 120                           | 124                           |
|                        | 101-852-004-02 | Medicare                         | 1,217              | 942                           | 987                           | 1,017                         |
|                        | 101-852-005-01 | Auto Allowance                   | 300                | 300                           | 330                           | 330                           |
|                        | 101-852-005-02 | Uniform Allowance                | 680                | 720                           | 720                           | 742                           |
|                        | 101-852-005-04 | Cell Phone Allowance             | 30                 | 30                            | 30                            | 30                            |
|                        | 101-852-007-01 | Employee Assistance Program      | 43                 | 34                            | 35                            | 36                            |
|                        | 101-852-020-01 | Utilities                        | 50,102             | 40,000                        | 40,000                        | 40,000                        |
|                        | 101-852-021-01 | Communications                   | 316                | 275                           | 275                           | 275                           |
|                        | 101-852-026-01 | Contract Services                | 35,763             | 50,000                        | 75,000                        | 35,000                        |
|                        | 101-852-033-07 | Buildings/Grounds Maintenance    | 6,671              | 10,395                        | 10,395                        | 10,707                        |
| <b>Lib Maint Total</b> |                |                                  | <b>194,044</b>     | <b>183,327</b>                | <b>213,029</b>                | <b>175,897</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name                         | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|-----------------------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Parks&amp;Open Space</b>       | 101-853-001-01 | Salaries - Regular               | 157,670            | 196,891                       | 203,166                       | 209,261                       |
|                                   | 101-853-001-02 | Compensatory Time Cash-Out       | 4,069              | 3,190                         | 662                           | 682                           |
|                                   | 101-853-001-04 | Salaries - Temporary             | 771                | 28,000                        | 28,840                        | 29,705                        |
|                                   | 101-853-001-06 | Salaries - Overtime              | 1,619              | 0                             | 0                             | 0                             |
|                                   | 101-853-002-01 | Retirement - CalPERS             | 10,714             | 13,161                        | 15,750                        | 16,223                        |
|                                   | 101-853-002-03 | Retirement - In-Lieu DC          | 0                  | 0                             | 0                             | 0                             |
|                                   | 101-853-002-06 | Medical - In-Lieu Payment        | 4,530              | 6,120                         | 6,120                         | 6,120                         |
|                                   | 101-853-003-01 | Health Insurance                 | 14,347             | 15,415                        | 16,644                        | 17,143                        |
|                                   | 101-853-003-02 | Dental Insurance                 | 2,063              | 2,377                         | 2,377                         | 2,448                         |
|                                   | 101-853-003-03 | Life Insurance                   | 791                | 767                           | 767                           | 790                           |
|                                   | 101-853-003-04 | Workers' Compensation            | 8,670              | 10,065                        | 9,589                         | 9,877                         |
|                                   | 101-853-003-05 | Long Term & Short Term Dis. Ins. | 934                | 1,620                         | 2,204                         | 2,270                         |
|                                   | 101-853-003-07 | Vision Insurance                 | 414                | 471                           | 471                           | 485                           |
|                                   | 101-853-004-01 | Social Security - FICA           | 52                 | 0                             | 0                             | 0                             |
|                                   | 101-853-004-02 | Medicare                         | 2,467              | 2,855                         | 2,946                         | 3,034                         |
|                                   | 101-853-005-01 | Auto Allowance                   | 1,500              | 1,800                         | 1,872                         | 1,872                         |
|                                   | 101-853-005-02 | Uniform Allowance                | 1,241              | 1,872                         | 1,980                         | 2,039                         |
|                                   | 101-853-005-04 | Cell Phone Allowance             | 150                | 180                           | 180                           | 180                           |
|                                   | 101-853-007-01 | Employee Assistance Program      | 87                 | 96                            | 99                            | 102                           |
|                                   | 101-853-020-01 | Utilities                        | 76,721             | 84,150                        | 86,675                        | 89,275                        |
|                                   | 101-853-020-08 | Fire Abatement                   | 0                  | 56,000                        | 60,000                        | 61,800                        |
|                                   | 101-853-021-01 | Communications                   | 1,206              | 1,035                         | 1,066                         | 1,098                         |
|                                   | 101-853-022-01 | Supplies and Materials           | 373                | 1,500                         | 1,545                         | 1,591                         |
|                                   | 101-853-025-01 | Rents/Leases/Taxes               | 6,461              | 6,540                         | 6,855                         | 7,061                         |
|                                   | 101-853-026-01 | Contract Services                | 11,550             | 42,200                        | 33,200                        | 34,196                        |
|                                   | 101-853-033-07 | Park & Open Space Maintenance    | 89,893             | 40,700                        | 47,000                        | 48,410                        |
|                                   | 101-853-033-08 | Mulholland Ridge Maint           | 5,742              | 6,000                         | 15,000                        | 15,450                        |
|                                   | 101-853-036-02 | Equipment Maintenance -Vehicle   | 8,183              | 6,300                         | 6,615                         | 6,813                         |
|                                   | 101-853-037-01 | Gas and Oil                      | 9,689              | 12,200                        | 10,000                        | 10,300                        |
|                                   | 101-853-041-01 | Travel/Conferences/Meetings      | 0                  | 200                           | 2,200                         | 200                           |
| <b>Parks&amp;Open Space Total</b> |                |                                  | <b>421,906</b>     | <b>541,705</b>                | <b>563,822</b>                | <b>578,426</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

| Dept Name             | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|-----------------------|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| Planning              | 101-910-001-01 | Salaries - Regular               | 456,248            | 612,230                       | 620,565                       | 639,182                       |
|                       | 101-910-001-02 | Compensatory Time Cash-Out       | 9,163              | 13,880                        | 13,981                        | 14,400                        |
|                       | 101-910-001-04 | Salaries - Temporary             | 657                | 0                             | 0                             | 0                             |
|                       | 101-910-001-06 | Salaries - Overtime              | 0                  | 500                           | 515                           | 530                           |
|                       | 101-910-002-01 | Retirement - CalPERS             | 32,033             | 45,106                        | 55,477                        | 57,141                        |
|                       | 101-910-002-03 | Retirement - In-Lieu DC          | 0                  | 7,200                         | 14,400                        | 14,832                        |
|                       | 101-910-002-06 | Medical - In-Lieu Payment        | 3,600              | 0                             | 0                             | 0                             |
|                       | 101-910-003-01 | Health Insurance                 | 36,255             | 38,149                        | 22,673                        | 23,353                        |
|                       | 101-910-003-02 | Dental Insurance                 | 3,568              | 4,120                         | 4,120                         | 4,244                         |
|                       | 101-910-003-03 | Life Insurance                   | 1,569              | 1,576                         | 1,576                         | 1,623                         |
|                       | 101-910-003-04 | Workers' Compensation            | 29,084             | 31,298                        | 29,288                        | 30,167                        |
|                       | 101-910-003-05 | Long Term & Short Term Dis. Ins. | 2,196              | 6,038                         | 4,598                         | 4,736                         |
|                       | 101-910-003-07 | Vision Insurance                 | 736                | 865                           | 865                           | 891                           |
|                       | 101-910-004-01 | Social Security - FICA           | 41                 | 0                             | 0                             | 0                             |
|                       | 101-910-004-02 | Medicare                         | 6,842              | 8,877                         | 8,998                         | 9,268                         |
|                       | 101-910-005-01 | Auto Allowance                   | 5,769              | 6,000                         | 6,000                         | 6,000                         |
|                       | 101-910-005-04 | Cell Phone Allowance             | 577                | 600                           | 600                           | 600                           |
|                       | 101-910-007-01 | Employee Assistance Program      | 164                | 192                           | 198                           | 204                           |
|                       | 101-910-021-01 | Communications                   | 953                | 1,000                         | 800                           | 824                           |
|                       | 101-910-022-01 | Supplies and Materials           | 2,818              | 5,000                         | 3,000                         | 3,090                         |
|                       | 101-910-026-01 | Contract Services                | 54,212             | 104,700                       | 50,000                        | 72,000                        |
|                       | 101-910-030-03 | Postage                          | 1,631              | 2,000                         | 3,000                         | 3,000                         |
|                       | 101-910-031-04 | Copier Costs                     | 9,499              | 10,000                        | 5,000                         | 5,150                         |
|                       | 101-910-033-01 | Mileage Reimbursement            | 96                 | 500                           | 300                           | 309                           |
|                       | 101-910-038-01 | Advertising and Legals           | 4,506              | 6,000                         | 5,000                         | 5,150                         |
|                       | 101-910-040-01 | Memberships and Dues             | 2,146              | 1,500                         | 2,000                         | 2,000                         |
|                       | 101-910-041-01 | Travel/Conferences/Meetings      | 5,593              | 6,400                         | 7,000                         | 7,000                         |
|                       | 101-910-053-11 | Credit Card Processing Fees      | 5,885              | 5,000                         | 2,700                         | 2,781                         |
|                       | 101-910-062-01 | Uncollectible Project Expense    | 851                | 0                             | 0                             | 0                             |
| <b>Planning Total</b> |                |                                  | <b>676,692</b>     | <b>918,731</b>                | <b>862,654</b>                | <b>908,475</b>                |

**Town of Moraga - Biennial Budget**  
**Expenditure Summary by Department**  
**General Fund**

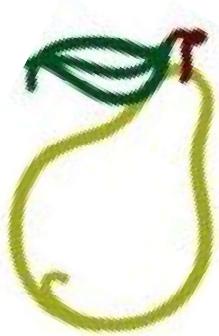
| Dept Name                                  | Account Number | Description                      | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|--|----------------|----------------------------------|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Non-Dept</b>                            | 101-999-002-09 | Unfunded Liability - PERS MISC   | 302,284            | 353,451                       | 359,044                       | 361,000                       |
|  | 101-999-002-10 | Unfunded Liability - PERS SFTY   | 246,771            | 284,925                       | 290,971                       | 288,000                       |
|  | 101-999-002-19 | Unfunded Liability - PEPRA MISC  | 3,173              | 4,076                         | 0                             | 0                             |
|  | 101-999-002-20 | Unfunded Liability - PEPRA SFTY  | 3,125              | 2,768                         | 1,248                         | 1,200                         |
|  | 101-999-002-21 | PERS Replacement Benefit         | 0                  | 0                             | 0                             | 0                             |
|  | 101-999-003-06 | Unemployment Claims              | 5,962              | 10,000                        | 10,000                        | 10,000                        |
|  | 101-999-039-01 | Insurance - LIABILITY            | 263,971            | 295,420                       | 497,006                       | 546,707                       |
|  | 101-999-039-02 | Insurance - VEHICLES             | 1,797              | 2,049                         | 4,488                         | 4,937                         |
|  | 101-999-039-03 | Insurance - PROPERTY             | 23,081             | 26,453                        | 38,808                        | 42,689                        |
|  | 101-999-039-04 | Insurance - OTHER CRIME WELLNESS | 1,635              | 1,880                         | 5,977                         | 6,575                         |
|  | 101-999-039-05 | Insurance - ERMA                 | (6,170)            | 0                             | 0                             | 0                             |
|  | 101-999-039-06 | Cyber Liability Coverage Exces   | 4,907              | 5,643                         | 6,288                         | 6,917                         |
|  | 101-999-039-13 | Claims Paid/Deductible Reserve   | 33,942             | 32,000                        | 50,000                        | 50,000                        |
|  | 101-999-041-01 | Townwide Training                | 220                | 2,626                         | 50,000                        | 30,000                        |
|  | 101-999-042-01 | RecycleSmart                     | 0                  | 0                             | 14,000                        | 7,000                         |
|  | 101-999-043-01 | Townwide Special Event           | 0                  | 0                             | 0                             | 0                             |
|  | 101-999-048-01 | CARES Equipment Fac Enhance      | 657                | 0                             | 0                             | 0                             |
|  | 101-999-048-03 | CARES Emergency Materials/Sup    | 61                 | 0                             | 0                             | 0                             |
|  | 101-999-053-03 | Staff Fingerprinting             | 1,380              | 1,200                         | 1,200                         | 1,320                         |
|  | 101-999-099-01 | Transfer OUT                     | 352,019            | 1,672,469                     | 114,619                       | 116,219                       |
| <b>Non-Dept Total</b>                      |                |                                  | <b>1,238,816</b>   | <b>2,694,960</b>              | <b>1,443,649</b>              | <b>1,472,563</b>              |
| <b>TOTAL GENERAL FUND<br/>EXPENDITURES</b> |                |                                  | <b>9,862,041</b>   | <b>12,763,685</b>             | <b>11,922,868</b>             | <b>12,250,392</b>             |

## FY 2023-24 FUND TRANSFER SUMMARY

| TRANSFER FROM |  | TRANSFER TO    |                  |               |                  |                |                  |
|---------------|--|----------------|------------------|---------------|------------------|----------------|------------------|
| FUND          | DESCRIPTION  | 100            | 101              | 500           | 700              | 702            | TOTAL            |
| 100           | One-Time Developer Fees (Palos Colorados)              |                |                  |               |                  |                | -                |
| 101           | General Fund   | 114,619        |                  |               |                  |                | 114,619          |
| 102           | General Fund ARPA                                      | 310,000        |                  | 140,000       |                  |                | 450,000          |
| 103           | COPS/SLESF- Public Safety                              | 160,000        |                  |               |                  |                | 160,000          |
| 109           | Public Safety Sales Tax (Prob 172)                     | 95,100         |                  |               |                  |                | 95,100           |
| 140           | Property Tax Lighting Special District                 |                | 45,100           |               |                  |                | 45,100           |
| 205           | Gas Tax  | 520,800        |                  | 255,000       |                  |                | 775,800          |
| 210           | Measure J - Return to Source, 18% Funds                |                |                  | 289,000       |                  |                | 289,000          |
| 211           | Measure J-Program 28C                                  |                |                  |               |                  |                | -                |
| 212           | Refuse- Vehicle Impact Fees                            |                |                  | 1,173,000     |                  |                | 1,173,000        |
| 213           | Measure K - Local Funding                              |                |                  | 2,204,000     | 300,000          |                | 2,504,000        |
| 230           | Traffic Safety Fund (Vehicle Code Violations)          | 26,250         |                  |               |                  |                | 26,250           |
| 250           | Park Dedication (Fee in Lieu Quimby Act)               |                |                  | 46,000        |                  |                | 46,000           |
| 260           | Asset Forfeiture                                       |                |                  |               |                  |                | -                |
| 425           | Public Safety Grant                                    | 157,000        |                  |               |                  |                | 157,000          |
| 500           | Lighting Assessment District                           | 10,000         |                  |               |                  |                | 10,000           |
| 510           | National Pollutant Discharge Elimination System        | 249,300        |                  |               |                  |                | 249,300          |
| 700           | Capital Improvement Projects                           |                |                  |               |                  |                | -                |
| 702           | 2013 Certificate of Participation - Infrastructure Imp |                |                  |               |                  |                | -                |
| 715           | Comcast Grant Unrestricted                             |                |                  |               |                  |                | -                |
| 716           | Comcast PEG Restricted                                 |                |                  |               |                  |                | -                |
| 720           | Public Safety Impact Fees                              |                |                  | 33,000        |                  |                | 33,000           |
| 740           | Community Facilities/Open Space                        |                |                  |               |                  |                | -                |
| 750           | Asset Replacement                                      | 325,000        |                  | 21,000        |                  |                | 346,000          |
| 770           | Storm Drain Development Impact Fees                    |                |                  | 120,000       |                  |                | 120,000          |
| 780           | General Govt Facilities Development Impact Fees        |                |                  | 180,000       |                  |                | 180,000          |
| 790           | Park Development Impact Fees                           |                |                  |               |                  |                | -                |
| 799           | Lamorinda Fee and Financing Authority                  | 44,000         |                  | 138,000       |                  |                | 182,000          |
| <b>TOTAL</b>  |  | <b>114,619</b> | <b>1,897,450</b> | <b>45,100</b> | <b>4,599,000</b> | <b>300,000</b> | <b>6,956,169</b> |

## FY 2024-25 FUND TRANSFER SUMMARY

| TRANSFER FROM |  | TRANSFER TO    |                  |               |                  |                |                  |
|---------------|--|----------------|------------------|---------------|------------------|----------------|------------------|
| FUND          | DESCRIPTION  | 100            | 101              | 500           | 700              | 702            | TOTAL            |
| 100           | One-Time Developer Fees (Palos Colorados)              |                |                  |               |                  |                |                  |
| 101           | General Fund   | 116,219        |                  |               |                  |                | 116,219          |
| 102           | ARPA   |                |                  |               |                  |                | -                |
| 103           | COPS/SLESF- Public Safety                              | 160,000        |                  |               |                  |                | 160,000          |
| 109           | Public Safety Sales Tax (Prob 172)                     | 95,700         |                  |               |                  |                | 95,700           |
| 140           | Property Tax Lighting Special District                 |                | 46,100           |               |                  |                | 46,100           |
| 205           | Gas Tax  | 546,840        |                  | 330,000       |                  |                | 876,840          |
| 210           | Measure J - Return to Source, 18% Funds                |                |                  | 957,000       |                  |                | 957,000          |
| 211           | Measure J-Program 28C                                  |                |                  | 37,000        |                  |                | 37,000           |
| 212           | Refuse- Vehicle Impact Fees                            |                |                  | 1,020,000     |                  |                | 1,020,000        |
| 213           | Measure K - Local Funding                              |                |                  | 2,789,000     | 600,000          |                | 3,389,000        |
| 230           | Traffic Safety Fund (Vehicle Code Violations)          | 27,563         |                  |               |                  |                | 27,563           |
| 250           | Park Dedication (Fee in Lieu Quimby Act)               |                |                  |               |                  |                | -                |
| 260           | Asset Forfeiture                                       |                |                  |               |                  |                | -                |
| 425           | Public Safety Grant                                    | 157,000        |                  |               |                  |                | 157,000          |
| 500           | Lighting Assessment District                           | 10,000         |                  |               |                  |                | 10,000           |
| 510           | National Pollutant Discharge Elimination System        | 256,800        |                  |               |                  |                | 256,800          |
| 700           | Capital Improvement Projects                           |                |                  |               |                  |                | -                |
| 702           | 2013 Certificate of Participation - Infrastructure Imp | 180,000        |                  |               |                  |                | 180,000          |
| 715           | Comcast Grant Unrestricted                             |                |                  |               |                  |                | -                |
| 716           | Comcast PEG Restricted                                 |                |                  | 140,000       |                  |                | 140,000          |
| 720           | Public Safety Impact Fees                              |                |                  |               |                  |                | -                |
| 740           | Community Facilities/Open Space                        |                |                  |               |                  |                | -                |
| 750           | Asset Replacement                                      |                |                  | 119,000       |                  |                | 119,000          |
| 770           | Storm Drain Development Impact Fees                    |                |                  |               |                  |                | -                |
| 780           | General Govt Facilities Development Impact Fees        | 52,000         |                  | 90,000        |                  |                | 142,000          |
| 790           | Park Development Impact Fees                           |                |                  |               |                  |                | -                |
| 799           | Lamorinda Fee and Financing Authority                  | 72,000         |                  | 592,000       |                  |                | 664,000          |
| <b>TOTAL</b>  |  | <b>116,219</b> | <b>1,557,903</b> | <b>46,100</b> | <b>6,074,000</b> | <b>600,000</b> | <b>8,394,222</b> |



**TOWN OF  
MORAGA**



# OTHER FUNDS





**TOWN OF  
MORAGA**

# OTHER FUNDS

Other funds are established to track fees received for specific activities. Money in these accounts can only be spent on specific programs. The Table below outlines revenues, expenses and the projected ending fund balance for all Other Funds.

The Projected Ending Fund Balance at June 30, 2023 is as follows:

| Fund Description  | Actual Ending Fund Balance at 06.30.2022 | Revenue   | Expenses  | Projected Ending Fund Balance at 06.30.2023 |
|---|--|-----------|-----------|---|
| 100 One-Time Developer Fees (Palos Colorados)           | 4,512,876                                | 112,819   | 1,766,660 | 2,859,035                                   |
| 102 American Rescue Plan Act Fund                       | 629,786                                  | 2,127,036 | 2,306,661 | 450,161                                     |
| 103 Citizen Option for PS (COPS) / Sup Law Enforce Svrs | 66,032                                   | 165,271   | 214,000   | 17,303                                      |
| 109 Public Safety Sales Tax (Prop 172)                  | 22,479                                   | 85,000    | 85,000    | 22,479                                      |
| 134 Art in Public Spaces                                | -  | 4,650     | -         | 4,650                                       |
| 140 Lighting Special District Property Tax              | 210,091                                  | 46,863    | 43,134    | 213,820                                     |
| 205 Gas Tax   | 56,689                                   | 825,000   | 879,000   | 2,689                                       |
| 210 Measure J - Return to Source, 18% Funds             | 280,323                                  | 436,278   | 288,000   | 428,601                                     |
| 211 Measure J - Program 28C Funds                       | 10,052                                   | 27,000    | -         | 37,052                                      |
| 212 Refuse - Vehicle Impact Fee                         | 727,715                                  | 897,003   | 1,115,000 | 509,717                                     |
| 213 Measure K - Local Funding                           | 1,924,477                                | 2,553,700 | 4,442,850 | 35,327                                      |
| 230 Traffic Safety Fund (Vehicle Code Violations)       | 40,525                                   | 28,154    | 40,000    | 28,680                                      |
| 250 Park Dedication Fee in Lieu (Quimby Act)            | 328,699                                  | 4,000     | 44,000    | 288,699                                     |
| 260 Asset Forfeiture                                    | 6,351                                    | 100       | -         | 6,451                                       |
| 401 Section 115 Trust Account                           | -  | 100,000   | -         | 100,000                                     |
| 405 Special Gifts & Donations                           | 127,669                                  | 215,020   | 1,195     | 341,494                                     |
| 410 Skatepark Maintenance                               | 15,372                                   | 300       | -         | 15,672                                      |
| 415 Fund (Holiday Events)                               | 83,091                                   | 1,500     | -         | 84,591                                      |
| 420 Park Facility Deposits                              | 266                                      | -         | -         | 266   |
| 425 Public Safety Grants                                | -  | 157,000   | 157,000   | -   |
| 430 Planning Deposits                                   | 2,017                                    | -         | -         | 2,017                                       |
| 440 Performance Bonds & PW                              | 14,252                                   | -         | -         | 14,252                                      |
| 500 Lighting Assessment District                        | 499,658                                  | 240,011   | 184,751   | 554,918                                     |
| 510 National Pollutant Discharge Elim System (NPDES)    | (45,250)                                 | 219,000   | 173,750   | -   |
| 600 MYIC  | 5,873                                    | 220       | -         | 6,093                                       |
| 702 2013 Cert of Participation (COP) - Infras Imprvnt   | 332,052                                  | 599,850   | 596,050   | 335,852                                     |
| 711 Pavement Management Program                         | 236,386                                  | 3,000     | -         | 239,386                                     |
| 715 Comcast Unrestricted                                | 15,453                                   | -         | 15,453    | -   |
| 716 Comcast PEG Restricted                              | 456,005                                  | 28,623    | 25,000    | 459,628                                     |
| 720 Development Impact Fees - Public Safety             | 167,998                                  | 1,800     | 23,616    | 146,182                                     |
| 750 Asset Replacement                                   | 41,778                                   | 968,453   | 257,088   | 753,143                                     |
| 760 Development Impact Fees - Local Transportation      | 31,903                                   | 31,903    | -         | -   |
| 770 Development Impact Fees - Storm Drain               | 384,990                                  | 4,500     | 229,000   | 160,490                                     |
| 780 Development Impact Fees - General Government        | 375,764                                  | 4,000     | 50,000    | 329,764                                     |
| 790 Development Impact Fees - Park                      | 201,026                                  | 3,000     | 47,000    | 157,026                                     |
| 799 Lamorinda Fee and Finance Authority (LFFA)          | 446,865                                  | 38,403    | -         | 690,752                                     |

## OTHER FUNDS OVERVIEW AND HIGHLIGHTS

**The Projected Ending Fund Balance at June 30, 2024 is as follows:**

| Fund Description  | Projected Ending Fund Balance at 06.30.2023 | Revenue   | Expenses  | Projected Ending Fund Balance at 06.30.2024 |
|---|---|-----------|-----------|---|
| 100 One-Time Developer Fees (Palos Colorados)           | 2,859,035                                   | 114,619   | -         | 2,973,654                                   |
| 102 American Rescue Plan Act Fund                       | 450,161                                     | -         | 450,000   | 161   |
| 103 Citizen Option for PS (COPS) / Sup Law Enforce Svrs | 17,303                                      | 160,000   | 160,000   | 17,303                                      |
| 109 Public Safety Sales Tax (Prop 172)                  | 22,479                                      | 95,100    | 95,100    | 22,479                                      |
| 134 Art in Public Spaces                                | 4,650                                       | -         | -         | 4,650                                       |
| 140 Lighting Special District Property Tax              | 213,820                                     | 45,100    | 45,100    | 213,820                                     |
| 205 Gas Tax   | 2,689                                       | 822,604   | 775,800   | 49,493                                      |
| 210 Measure J - Return to Source, 18% Funds             | 428,601                                     | 472,000   | 289,000   | 611,601                                     |
| 211 Measure J - Program 28C Funds                       | 37,052                                      | -         | -         | 37,052                                      |
| 212 Refuse - Vehicle Impact Fee                         | 509,717                                     | 842,000   | 1,173,000 | 178,717                                     |
| 213 Measure K - Local Funding                           | 35,327                                      | 2,605,000 | 2,504,000 | 136,327                                     |
| 230 Traffic Safety Fund (Vehicle Code Violations)       | 28,680                                      | 30,000    | 26,250    | 32,430                                      |
| 250 Park Dedication Fee in Lieu (Quimby Act)            | 288,699                                     | -         | 46,000    | 242,699                                     |
| 260 Asset Forfeiture                                    | 6,451                                       | -         | -         | 6,451                                       |
| 401 Section 115 Trust Account                           | 100,000                                     | -         | -         | 100,000                                     |
| 405 Special Gifts & Donations                           | 341,494                                     | -         | -         | 341,494                                     |
| 410 Skatepark Maintenance                               | 15,672                                      | -         | -         | 15,672                                      |
| 415 Fund (Holiday Events)                               | 84,591                                      | -         | -         | 84,591                                      |
| 420 Park Facility Deposits                              | 266   | -         | -         | 266   |
| 425 Public Safety Grants                                | -   | 157,000   | 157,000   | -   |
| 430 Planning Deposits                                   | 2,017                                       | -         | -         | 2,017                                       |
| 440 Performance Bonds & PW                              | 14,252                                      | -         | -         | 14,252                                      |
| 500 Lighting Assessment District                        | 554,918                                     | 246,100   | 243,350   | 557,668                                     |
| 510 National Pollutant Discharge Elim System (NPDES)    | -   | 249,300   | 249,300   | -   |
| 600 MYIC  | 6,093                                       | -         | -         | 6,093                                       |
| 702 2013 Cert of Participation (COP) - Infras Imprvnt   | 335,852                                     | 300,000   | 600,000   | 35,852                                      |
| 711 Pavement Management Program                         | 239,386                                     | -         | -         | 239,386                                     |
| 716 Comcast PEG Restricted                              | 459,628                                     | 43,260    | -         | 502,888                                     |
| 720 Development Impact Fees - Public Safety             | 146,182                                     | 10,000    | 33,000    | 123,182                                     |
| 750 Asset Replacement                                   | 753,143                                     | 44,000    | 547,000   | 250,143                                     |
| 770 Development Impact Fees - Storm Drain               | 160,490                                     | 10,000    | 120,000   | 50,490                                      |
| 780 Development Impact Fees - General Government        | 329,764                                     | 60,000    | 180,000   | 209,764                                     |
| 790 Development Impact Fees - Park                      | 157,026                                     | 60,000    | -         | 217,026                                     |
| 799 Lamorinda Fee and Finance Authority (LFFA)          | 690,752                                     | 294,250   | 202,000   | 783,002                                     |

The Projected Ending Fund Balance at June 30, 2025 is as follows:

| Fund Description  | Projected Ending Fund Balance at 06.30.2024 | Revenue   | Expenses  | Projected Ending Fund Balance at 06.30.2025 |
|---|---|-----------|-----------|---|
| 100 One-Time Developer Fees (Palos Colorados)           | 2,973,654                                   | 116,219   | -         | 3,089,873                                   |
| 102 American Rescue Plan Act Fund                       | 161   | -         | -         | 161   |
| 103 Citizen Option for PS (COPS) / Sup Law Enforce Srvs | 17,303                                      | 160,000   | 160,000   | 17,303                                      |
| 109 Public Safety Sales Tax (Prop 172)                  | 22,479                                      | 95,700    | 95,700    | 22,479                                      |
| 134 Art in Public Spaces                                | 4,650                                       | -         | -         | 4,650                                       |
| 140 Lighting Special District Property Tax              | 213,820                                     | 46,100    | 46,100    | 213,820                                     |
| 205 Gas Tax   | 49,493                                      | 923,799   | 876,840   | 96,452                                      |
| 210 Measure J - Return to Source, 18% Funds             | 611,601                                     | 472,000   | 957,000   | 126,601                                     |
| 211 Measure J - Program 28C Funds                       | 37,052                                      |           | 37,000    | 52  |
| 212 Refuse - Vehicle Impact Fee                         | 178,717                                     | 842,000   | 1,020,000 | 717   |
| 213 Measure K - Local Funding                           | 136,327                                     | 2,653,000 | 3,389,000 | (599,673)                                   |
| 230 Traffic Safety Fund (Vehicle Code Violations)       | 32,430                                      | 30,000    | 27,563    | 34,867                                      |
| 250 Park Dedication Fee in Lieu (Quimby Act)            | 242,699                                     | -         | -         | 242,699                                     |
| 260 Asset Forfeiture                                    | 6,451                                       | -         | -         | 6,451                                       |
| 401 Section 115 Trust Account                           | 100,000                                     | -         | -         | 100,000                                     |
| 405 Special Gifts & Donations                           | 341,494                                     | -         | -         | 341,494                                     |
| 410 Skatepark Maintenance                               | 15,672                                      | -         | -         | 15,672                                      |
| 415 Fund (Holiday Events)                               | 84,591                                      | -         | -         | 84,591                                      |
| 420 Park Facility Deposits                              | 266   | -         | -         | 266   |
| 425 Public Safety Grants                                | -   | 157,000   | 157,000   | -   |
| 430 Planning Deposits                                   | 2,017                                       | -         | -         | 2,017                                       |
| 440 Performance Bonds & PW                              | 14,252                                      | -         | -         | 14,252                                      |
| 500 Lighting Assessment District                        | 557,668                                     | 249,100   | 248,360   | 558,408                                     |
| 510 National Pollutant Discharge Elim System (NPDES)    | -   | 256,800   | 256,800   | -   |
| 600 MYIC  | 6,093                                       | -         | -         | 6,093                                       |
| 702 2013 Cert of Participation (COP) - Infras Imprvnt   | 35,852                                      | 600,000   | 600,000   | 35,852                                      |
| 711 Pavement Management Program                         | 239,386                                     | -         | -         | 239,386                                     |
| 716 Comcast PEG Restricted                              | 502,888                                     | 44,558    | 140,000   | 407,446                                     |
| 720 Development Impact Fees - Public Safety             | 123,182                                     | 44,000    | -         | 167,182                                     |
| 750 Asset Replacement                                   | 250,143                                     | 7,000     | 207,000   | 50,143                                      |
| 770 Development Impact Fees - Storm Drain               | 50,490                                      | 42,000    | -         | 92,490                                      |
| 780 Development Impact Fees - General Government        | 209,764                                     | 402,000   | 142,000   | 469,764                                     |
| 790 Development Impact Fees - Park                      | 217,026                                     | 473,000   | -         | 690,026                                     |
| 799 Lamorinda Fee and Finance Authority (LFFA)          | 803,002                                     | 266,000   | 684,000   | 385,002                                     |



# 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 Town has received the allocation amount of \$4,254,072 and the full amount of ARPA funds must be obligated by December 31, 2024.

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

**Fund 213 – Measure K** - This fund was established in FY 2020/21 to separately account for Measure K, the one-cent added local sales tax approved by the voters in 2012 for 20 years. This revenue was initially deposited into the General Fund and then transferred to Fund 711 Pavement Management Program. 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)**

**(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 – Refuse Vehicle Impact Fee** - This fund was established in FY 2020/21 to separately account for the Refuse Vehicle Impact Fee (through RecycleSmart). This revenue is restricted for repair and maintenance of local streets and roads. The receipts from the Refuse 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.

**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 Fund Reserve is reached at the end of the fiscal year, any additional net revenue is transferred from Fund 101-General 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, 790, 791)** - 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 791 – Affordable Housing Fee** – Funds for the implementation of affordable housing projects (established in FY22-23)

**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 (Fund 213) 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.

## FY 2023-24 AND FY 2024-25 BIENNIAL BUDGET - OTHER FUNDS

| Fund Description      | Type               | Account Code           | Description                                  | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|-----------------------|--------------------|------------------------|--|--------------------|-------------------------------|-------------------------------|-------------------------------|
| 100 One-Time Dev Fees | REVENUE            | 100-000-370-07         | Developer Fees                               | 2,250,000          |                               |                               |                               |
|                       |                    | 100-000-393-01         | Trnsfer from GF Debt Repay Reso 54-2020      | 116,019            | 112,819                       | 114,619                       | 116,219                       |
|                       |                    | <b>REVENUE Sum</b>     |  | <b>2,366,019</b>   | <b>112,819</b>                | <b>114,619</b>                | <b>116,219</b>                |
|                       |                    |                        |  |                    |                               |                               |                               |
|                       | <b>EXPENDITURE</b> | 100-000-050-01         | Donation to JMLT for Harvey Ranch            | 250,000            |                               |                               |                               |
|                       |                    | 100-000-099-01         | Bollinger Canyon Special Study Area 18-603   | 36,000             |                               |                               |                               |
|                       |                    |                        | Commons Park Irrigation 20-302               |                    |                               |                               |                               |
|                       |                    |                        | F750 Asset Repl (Pavilion Stair&Metal Fence) | 99,000             |                               |                               |                               |
|                       |                    |                        | Housing Element & Gen Plan Update 20-501     | 193,000            |                               |                               |                               |
|                       |                    |                        | Transfer out to PARS                         | 1,500,000          |                               |                               |                               |
|                       |                    | 100-999                | Carryover Bollinger Canyon Study Area 18-603 | 36,000             |                               |                               |                               |
|                       |                    |                        | Carryover Housing Element&Gen Plan 20-501    | 193,000            |                               |                               |                               |
|                       |                    | <b>EXPENDITURE Sum</b> |  | <b>229,000</b>     | <b>2,078,000</b>              |                               |                               |
|                       |                    |                        |  |                    |                               |                               |                               |

| Fund Description | Type                   | Account Code   | Description                                  | Actual FY 21-22  | Amended Budget FY 22-23 | Adopted Budget FY 23-24 | Adopted Budget FY 24-25 |
|------------------|------------------------|----------------|--|------------------|-------------------------|-------------------------|-------------------------|
| 102 ARPA         | REVENUE                | 102-000-367-01 | American Rescue Plan Act Grant               | 2,127,036        | 2,127,036               |                         |                         |
|                  | <b>REVENUE Sum</b>     |                |  | <b>2,127,036</b> | <b>2,127,036</b>        |                         |                         |
|                  |                        |                |  |                  |                         |                         |                         |
|                  | <b>EXPENDITURE</b>     | 102-000-043-01 | Townwide 50th Anniversary                    |                  | 25,000                  |                         |                         |
|                  |                        | 102-000-048-02 | Small Business Recovery Grant Program        | 150,000          | 100,000                 | 20,000                  |                         |
|                  |                        | 102-000-053-20 | Moraga Chamber of Commerce Assistance        | 27,000           | 10,000                  |                         |                         |
|                  |                        | 102-000-099-01 | 2021-23 Ann Rehab&Storm Drain Rep 21-205     | 575,000          | 1,125,000               |                         |                         |
|                  |                        |                | 6th Cycle Housing Element&Gen Plan 20-501    |                  | 418,000                 |                         |                         |
|                  |                        |                | Bollinger Canyon Special Study Area 18-603   |                  | 65,000                  |                         |                         |
|                  |                        |                | Finance Software                             |                  | 71,500                  |                         |                         |
|                  |                        |                | General Government Services                  | 310,000          | 310,000                 | 310,000                 |                         |
|                  |                        |                | Laguna Creek Restoration at Hacienda 22-202  |                  | 56,000                  |                         |                         |
|                  |                        |                | Moraga Rd and Hacienda Drain 21-206          | 315,098          | 56,000                  |                         |                         |
|                  |                        |                | Storm Drain Maintenance 730                  | 61,174           | 125,000                 |                         |                         |
|                  |                        |                | Town Council Chambers Outdoor Seat 21-106    | 1,000            |                         |                         |                         |
|                  |                        |                | Town Facility Energy Reliability 23-108      |                  | 84,000                  |                         |                         |
|                  |                        | 102-540-026-01 | IT Broadband                                 | 13,000           |                         |                         |                         |
|                  |                        | 102-730-001-00 | Salaries for Temporary Senior Civil Engineer | 44,978           | 93,000                  |                         |                         |
|                  |                        | 102-999        | Carryover 2021-22 Storm Drain Rep21-205      |                  | 475,000                 |                         |                         |
|                  |                        |                | Carryover 2022-23 Storm Drain Rep21-205      |                  | (1,378,000)             | 1,333,000               |                         |
|                  |                        |                | Carryover IT Broadband                       |                  | 32,400                  |                         |                         |
|                  |                        |                | Carryover Moraga Rd&Hacienda Drain 21-206    |                  | 215,000                 |                         |                         |
|                  | <b>EXPENDITURE Sum</b> |                |  | <b>1,497,250</b> | <b>1,717,900</b>        | <b>1,828,000</b>        |                         |

| Fund Description | Type                   | Account Code   | Description               | Actual         | Amended        | Adopted        | Adopted        |
|------------------|------------------------|----------------|---------------------------|----------------|----------------|----------------|----------------|
|                  |                        |                |                           | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       |
| <b>103 COPS</b>  | <b>REVENUE</b>         | 103-610-350-01 | Interest Earnings         | 247            |                |                |                |
|                  |                        | 103-610-360-18 | COPS Grant                | 161,285        | 160,000        | 160,000        | 160,000        |
|                  | <b>REVENUE Sum</b>     |                |                           | <b>161,532</b> | <b>160,000</b> | <b>160,000</b> | <b>160,000</b> |
|                  |                        |                |                           |                |                |                |                |
|                  | <b>EXPENDITURE</b>     | 103-000-099-01 | Police Patrol (Dept. 620) | 150,000        | 158,000        | 160,000        | 160,000        |
|                  |                        |                | Vehicle Replacement       | 30,000         | 56,000         |                |                |
|                  | <b>EXPENDITURE Sum</b> |                |                           | <b>180,000</b> | <b>214,000</b> | <b>160,000</b> | <b>160,000</b> |
|                  |                        |                |                           |                |                |                |                |

| Fund Description          | Type    | Account Code           | Description               | Actual         | Amended                  | Adopted       | Adopted       |
|---------------------------|---------|------------------------|---------------------------|----------------|--------------------------|---------------|---------------|
|                           |         |                        |                           | FY 21-22       | FY 22-23                 | FY 23-24      | FY 24-25      |
| 109 PS Sales Tax Prop 172 | REVENUE | 109-000-320-02         | Sales Tax - Public Safety | 94,262         | 85,000                   | 95,100        | 95,700        |
|                           |         | 109-000-350-01         | Interest Revenue          | 11             |                          |               |               |
|                           |         | <b>REVENUE Sum</b>     |                           | <b>94,273</b>  | <b>85,000</b>            | <b>95,100</b> | <b>95,700</b> |
|                           |         | <b>EXPENDITURE</b>     |                           | 109-000-099-01 | Police Patrol (Dept 620) | 78,000        | 85,000        |
|                           |         | <b>EXPENDITURE Sum</b> |                           | <b>78,000</b>  | <b>85,000</b>            | <b>95,100</b> | <b>95,700</b> |

| Fund Description         | Type                   | Account Code   | Description | Actual       | Amended  | Adopted  | Adopted  |
|--------------------------|------------------------|----------------|-------------|--------------|----------|----------|----------|
|                          |                        |                |             | FY 21-22     | FY 22-23 | FY 23-24 | FY 24-25 |
| 134 Art in Public Spaces | REVENUE                | 134-000-393-01 | Transfer In | 4,650        |          |          |          |
|                          | <b>REVENUE Sum</b>     |                |             | <b>4,650</b> |          |          |          |
|                          | <hr/>                  |                |             |              |          |          |          |
|                          | <b>EXPENDITURE</b>     | 134-000-022-01 | Supplies    | 4,650        |          |          |          |
|                          | <b>EXPENDITURE Sum</b> |                |             | <b>4,650</b> |          |          |          |
|                          | <hr/>                  |                |             |              |          |          |          |

| Fund Description      | Type               | Account Code           | Description                                   | Actual         | Amended       | Adopted       | Adopted       |
|-----------------------|--------------------|------------------------|---|----------------|---------------|---------------|---------------|
|                       |                    |                        |   | FY 21-22       | FY 22-23      | FY 23-24      | FY 24-25      |
| 140 Prop Tax St Light | REVENUE            | 140-000-350-01         | Interest Revenue                              | 580            |               |               |               |
|                       |                    | 140-000-390-01         | Property Tax - Street Lighting Services       | 135,396        | 40,000        | 45,100        | 46,100        |
|                       |                    | <b>REVENUE Sum</b>     |   | <b>135,976</b> | <b>40,000</b> | <b>45,100</b> | <b>46,100</b> |
|                       |                    |                        |   |                |               |               |               |
|                       | <b>EXPENDITURE</b> | 140-000-099-01         | Fund 500 Gen Benefit Maint of Traffic Signals | 18,150         | 18,150        | 19,000        | 19,000        |
|                       |                    |                        | Fund 500 In lieu Public Agency Contingency    | 754            | 754           | 1,000         | 1,000         |
|                       |                    |                        | Fund 500 In lieu Town Contribution            | 87             | 87            | 100           | 100           |
|                       |                    |                        | Fund 500 Lighting General Benefit             | 24,143         | 24,143        | 25,000        | 26,000        |
|                       |                    |                        | Transfer to Fund 750                          | 200,000        |               |               |               |
|                       |                    | <b>EXPENDITURE Sum</b> |   | <b>243,134</b> | <b>43,134</b> | <b>45,100</b> | <b>46,100</b> |
|                       |                    |                        |   |                |               |               |               |

| Fund Description       | Type           | Account Code   | Description                                | Actual         | Amended          | Adopted        | Adopted        |
|------------------------|----------------|----------------|--|----------------|------------------|----------------|----------------|
|                        |                |                |  | FY 21-22       | FY 22-23         | FY 23-24       | FY 24-25       |
| <b>205 Gas Tax</b>     | <b>REVENUE</b> | 205-710-350-01 | Interest Earnings                          | 497            | 1,200            |                |                |
|                        |                | 205-710-360-02 | Gas Tax Sect 2030 Road Maint & Rehab       | 341,160        | 383,000          | 374,599        | 426,968        |
|                        |                | 205-710-360-03 | Gas Tax Section 2103                       | 133,176        | 165,660          | 148,258        | 171,154        |
|                        |                | 205-710-360-05 | Gas Tax Section 2105                       | 93,523         | 108,520          | 104,218        | 113,339        |
|                        |                | 205-710-360-06 | Gas Tax Section 2106                       | 62,016         | 69,323           | 66,683         | 72,203         |
|                        |                | 205-710-360-07 | Gas Tax Section 2107                       | 111,855        | 148,256          | 124,846        | 136,135        |
|                        |                | 205-710-360-08 | Gas Tax Section 2107.5                     | 4,000          | 4,000            | 4,000          | 4,000          |
| <b>REVENUE Sum</b>     |                |                |  | <b>746,227</b> | <b>879,959</b>   | <b>822,604</b> | <b>923,799</b> |
| <hr/>                  |                |                |  |                |                  |                |                |
| <b>EXPENDITURE</b>     |                | 205-000-099-01 | 2021 Pavement Reconstruction Prog 21-401   | 331,068        |                  |                |                |
|                        |                |                | 2022 Pavement Rehabilitation Prog 22-401   |                | 383,000          |                |                |
|                        |                |                | 2024 Pavement Rehab 24-401                 |                |                  | 220,000        |                |
|                        |                |                | Annual Pavement Program 23-405             |                |                  | 255,000        | 110,000        |
|                        |                |                | Fund 101 - General Fund                    | 453,219        | 496,000          | 520,800        | 546,840        |
|                        |                |                | Ped&Bicycle Safety Imp Camino Pablo 22-405 |                |                  |                |                |
|                        |                | 205-999        | Carryover 2021 Pavement Resurfacing 21-401 |                | 331,000          |                |                |
| <b>EXPENDITURE Sum</b> |                |                |  | <b>784,287</b> | <b>1,210,000</b> | <b>775,800</b> | <b>876,840</b> |
| <hr/>                  |                |                |  |                |                  |                |                |

| Fund Description           | Type               | Account Code   | Description                                 | Actual         | Amended        | Adopted        | Adopted        |
|----------------------------|--------------------|----------------|---|----------------|----------------|----------------|----------------|
|                            |                    |                |   | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       |
| <b>210 Measure J - 18%</b> |                    |                | 210-910-320-03 Measure J Revenue            | 426,556        | 375,000        | 472,000        | 472,000        |
|                            |                    |                | 210-910-350-01 Interest Earnings            | 1,981          |                |                |                |
|                            |                    |                | <b>REVENUE Sum</b>                          | <b>428,537</b> | <b>375,000</b> | <b>472,000</b> | <b>472,000</b> |
|                            |                    |                |   |                |                |                |                |
|                            | <b>EXPENDITURE</b> | 210-000-099-01 | 2024 Pavement 24-401                        |                |                |                | 38,000         |
|                            |                    |                | Bollinger Canyon Rd Tree Remediate 22-403   | 50,000         | 10,000         | 10,000         |                |
|                            |                    |                | Canyon Rd Bridge Riparian Remediate 22-402  |                | 39,000         | 6,000          | 2,000          |
|                            |                    |                | Canyon Rd Complete Streets 21-408           | 32,000         |                |                |                |
|                            |                    |                | Canyon Road Bridge Replacement 14-101       | 351,145        |                |                |                |
|                            |                    |                | Corliss Safe Routes to School 21-404        | 200,000        | 50,000         |                |                |
|                            |                    |                | Housing Element & Gen Plan Update 20-501    | 94,000         |                |                |                |
|                            |                    |                | Livable Moraga Road 13-101                  |                | 79,000         |                |                |
|                            |                    |                | Local Road Safety Plan 21-409               | 45,000         |                |                |                |
|                            |                    |                | Minor Traffic Safety Program 14-104         | 21,000         | 35,000         |                |                |
|                            |                    |                | Minor Traffic Safety Program 23-404         |                |                | 50,000         | 50,000         |
|                            |                    |                | Moraga Rd Complete Streets 21-407           | 66,000         |                |                |                |
|                            |                    |                | Ped&Bicycle Safety Imp Camino Pablo 22-405  | 10,000         | 32,000         | 513,000        |                |
|                            |                    |                | Pedestrian Push Button Upgrade 21-406       | 50,000         |                |                |                |
|                            |                    |                | Safety Improve - HSIP Cycle 11; 23-415      |                | 6,000          | 83,000         |                |
|                            |                    |                | Safety Improve - HSIP Cycle 11; SA 23-416   |                | 3,000          | 41,000         |                |
|                            |                    |                | Safety Improvements - HSIP Cycle 10; 21-410 | 5,000          | 182,000        |                |                |
|                            |                    |                | School St Complete Streets 25-402           |                |                | 45,000         |                |
|                            |                    |                | Town Facility Energy Reliability 23-108     |                |                | 175,000        |                |
|                            |                    |                | Transportation Planning (Dept. 910)         | 20,000         | 20,000         |                |                |
|                            | 210-999            |                | Carryover Boll Canyon Rd Tree Reme 23-403   |                | (50,000)       | 50,000         |                |
|                            |                    |                | Carryover Canyon Rd Bridge Rep Rip 22-402   |                | (39,000)       | 39,000         |                |
|                            |                    |                | Carryover Canyon Rd Complete St. 21-408     | 32,000         |                |                |                |
|                            |                    |                | Carryover Corliss SRTS 21-404               | 185,000        | 114,000        |                |                |
|                            |                    |                | Carryover Housing Element & Gen Plan 20-501 | 94,000         |                |                |                |
|                            |                    |                | Carryover Moraga Rd Complete St. 21-407     | 66,000         |                |                |                |
|                            |                    |                | Carryover Ped Push Button Upgrade 21-406    | 50,000         |                |                |                |
|                            |                    |                | Carryover Safety Imp HSIP Cycle 10 21-410   |                | (2,000)        | 2,000          |                |
|                            |                    |                | <b>EXPENDITURE Sum</b>                      | <b>879,145</b> | <b>624,000</b> | <b>494,000</b> | <b>957,000</b> |

| Fund Description            | Type    | Account Code           | Description                                | Actual        | Amended       | Adopted  | Adopted       |
|-----------------------------|---------|------------------------|--|---------------|---------------|----------|---------------|
|                             |         |                        |  | FY 21-22      | FY 22-23      | FY 23-24 | FY 24-25      |
| 211 Measure J -<br>28C 2.9% | REVENUE | 211-910-320-01         | Measure J - Program 28C                    | 22,937        |               | 20,600   |               |
|                             |         | 211-910-350-01         | Interest Earnings                          |               | 83            |          |               |
|                             |         | <b>REVENUE Sum</b>     |  | <b>23,020</b> | <b>20,600</b> |          |               |
| <hr/>                       |         |                        |  | <hr/>         |               |          |               |
| <b>EXPENDITURE</b>          |         | 211-000-099-01         | 2024 Pavement Rehab 24-401                 |               |               |          | 37,000        |
|                             |         |                        | Canyon Road Bridge Replacement 14-101      |               | 30,000        |          |               |
|                             |         |                        | Moraga Center Specific Plan Impl 18-601    |               |               |          |               |
|                             |         |                        | Moraga Ped&Bicycle Master Plan Impr 13-102 |               |               |          |               |
|                             |         | <b>EXPENDITURE Sum</b> |  | <b>30,000</b> |               |          | <b>37,000</b> |
| <hr/>                       |         |                        |  | <hr/>         |               |          |               |

| Fund Description                 | Type               | Account Code           | Description                          | Actual         | Amended          | Adopted          | Adopted          |
|----------------------------------|--------------------|------------------------|--------------------------------------|----------------|------------------|------------------|------------------|
|                                  |                    |                        |                                      | FY 21-22       | FY 22-23         | FY 23-24         | FY 24-25         |
| <b>212 Refuse Veh Impact Fee</b> | <b>REVENUE</b>     | 212-000-320-01         | Refuse Vehicle Impact Fees           | 854,306        | 842,000          | 842,000          | 842,000          |
|                                  |                    | 212-000-350-01         | Interest Earnings                    | 2,798          |                  |                  |                  |
|                                  |                    | <b>REVENUE Sum</b>     |                                      | <b>857,104</b> | <b>842,000</b>   | <b>842,000</b>   | <b>842,000</b>   |
|                                  |                    |                        |                                      |                |                  |                  |                  |
|                                  | <b>EXPENDITURE</b> | 212-000-099-01         | 2022 Pavement Rehab 22-401           | 486,000        | 1,062,000        |                  |                  |
|                                  |                    |                        | 2023 Pavement Rehab 23-401           |                | 1,173,000        |                  |                  |
|                                  |                    |                        | 2024 Pavement Rehab 24-401           |                |                  | 1,020,000        |                  |
|                                  |                    |                        | Annual Street Repairs Project 21-405 | 158,000        | 230,000          |                  |                  |
|                                  |                    | <b>EXPENDITURE Sum</b> |                                      | <b>644,000</b> | <b>1,292,000</b> | <b>1,173,000</b> | <b>1,020,000</b> |
|                                  |                    |                        |                                      |                |                  |                  |                  |

| Fund Description     | Type               | Account Code           | Description                             | Actual           | Amended          | Adopted          | Adopted          |
|----------------------|--------------------|------------------------|---|------------------|------------------|------------------|------------------|
|                      |                    |                        |   | FY 21-22         | Budget           | Budget           | Budget           |
|                      |                    |                        |   | FY 22-23         | FY 23-24         | FY 24-25         |                  |
| <b>213 Measure K</b> | <b>REVENUE</b>     | 213-000-320-01         | Measure K Local Funding                 | 2,663,964        | 2,698,000        | 2,605,000        | 2,653,000        |
|                      |                    | 213-000-350-01         | Interest Earnings                       | 4,284            |                  |                  |                  |
|                      |                    | <b>REVENUE Sum</b>     |   | <b>2,668,248</b> | <b>2,698,000</b> | <b>2,605,000</b> | <b>2,653,000</b> |
|                      |                    |                        |   |                  |                  |                  |                  |
|                      | <b>EXPENDITURE</b> | 213-000-099-01         | 2021 Pavement Resurfacing 21-401        |                  |                  |                  |                  |
|                      |                    |                        | 2022 Pavement Rehabilitation 22-401     | 1,138,000        | 3,575,000        |                  |                  |
|                      |                    |                        | 2023 Pavement Rehabilitation 23-401     |                  |                  | 2,204,000        |                  |
|                      |                    |                        | 2024 Pavement Rehabilitation 24-401     |                  |                  |                  | 2,145,000        |
|                      |                    |                        | 2025 Pavement Rehabilitation 25-401     |                  |                  |                  | 424,000          |
|                      |                    |                        | Annual Debt Service                     | 599,850          | 599,850          | 300,000          | 600,000          |
|                      |                    |                        | Annual Street Repairs 23-405            |                  |                  |                  | 220,000          |
|                      |                    | 213-999                | Carryover 2021 Pavement Resurf 21-401   |                  | 268,000          |                  |                  |
|                      |                    |                        | Carryover 2022 Pavement Reconst 22-401  |                  | 1,053,000        |                  |                  |
|                      |                    |                        | Carryover 2022 Pavement Reconst 22-401. |                  | (1,096,000)      | 1,096,000        |                  |
|                      |                    | <b>EXPENDITURE Sum</b> |   | <b>1,737,850</b> | <b>4,399,850</b> | <b>3,600,000</b> | <b>3,389,000</b> |
|                      |                    |                        |   |                  |                  |                  |                  |

| Fund Description       | Type               | Account Code           | Description                         | Actual        | Amended       | Adopted       | Adopted       |
|------------------------|--------------------|------------------------|-------------------------------------|---------------|---------------|---------------|---------------|
|                        |                    |                        |                                     | FY 21-22      | FY 22-23      | FY 23-24      | FY 24-25      |
| 230 DIF Traffic Safety | REVENUE            | 230-610-340-01         | Vehicle Code Fines                  | 25,374        | 30,000        | 30,000        | 30,000        |
|                        |                    | 230-610-350-01         | Interest Earnings                   | 102           |               |               |               |
|                        |                    | <b>REVENUE Sum</b>     |                                     | <b>25,476</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> |
|                        |                    |                        |                                     |               |               |               |               |
|                        | <b>EXPENDITURE</b> | 230-000-099-01         | Minor Traffic Safety Program 14-104 | 15,000        |               |               |               |
|                        |                    |                        | School Crossing Guards (Dept. 610)  | 24,000        | 25,000        | 26,250        | 27,563        |
|                        |                    | <b>EXPENDITURE Sum</b> |                                     | <b>24,000</b> | <b>40,000</b> | <b>26,250</b> | <b>27,563</b> |
|                        |                    |                        |                                     |               |               |               |               |

| Fund Description    | Type                   | Account Code   | Description                                | Actual        | Amended        | Adopted       | Adopted  |
|---------------------|------------------------|----------------|--|---------------|----------------|---------------|----------|
|                     |                        |                |  | FY 21-22      | FY 22-23       | FY 23-24      | FY 24-25 |
| 250 Park Dedication | REVENUE                | 250-810-350-01 | Interest Earnings                          | 1,076         |                |               |          |
|                     | <b>REVENUE Sum</b>     |                |  | <b>1,076</b>  |                |               |          |
|                     |                        |                |  |               |                |               |          |
|                     | <b>EXPENDITURE</b>     | 250-000-099-01 | Commons Park Picnic Area Reno 19-302       | 61,000        | 29,000         |               |          |
|                     |                        |                | Commons Park Restroom Replace 21-301       |               | 46,000         |               |          |
|                     |                        |                | Transfer Out to F101                       |               | 15,000         |               |          |
|                     |                        | 250-999        | Carryover Com Park Picnic Area Reno 19-302 |               | 61,000         |               |          |
|                     | <b>EXPENDITURE Sum</b> |                |  | <b>61,000</b> | <b>105,000</b> | <b>46,000</b> |          |
|                     |                        |                |  |               |                |               |          |

| Fund Description                 | Type           | Account Code   | Description                                     | Actual         | Amended        | Adopted        | Adopted        |
|----------------------------------|----------------|----------------|---|----------------|----------------|----------------|----------------|
|                                  |                |                |   | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       |
| <b>500 Light Assess<br/>Dist</b> | <b>REVENUE</b> | 500-000-390-02 | Prop Tax Special Assess -Street Lighting 4285   | 199,871        | 198,449        | 200,000        | 200,000        |
|                                  |                | 500-000-393-01 | Fund 140 - General Benefit                      | 24,143         | 24,143         | 25,000         | 28,000         |
|                                  |                |                | Fund 140 - General Benefit Traffic Signal Maint | 18,150         | 18,150         | 20,000         | 20,000         |
|                                  |                |                | Fund 140 - In lieu Public Agency Contingency    | 754            | 754            | 1,000          | 1,000          |
|                                  |                |                | Fund 140 - In lieu Town Contribution            | 87             | 87             | 100            | 100            |
|                                  |                | 500-710-350-01 | Interest Earnings                               | 1,285          |                |                |                |
| <b>REVENUE Sum</b>               |                |                |   | <b>244,290</b> | <b>241,583</b> | <b>246,100</b> | <b>249,100</b> |
| <br>                             | <br>           | <br>           | <br>  | <br>           | <br>           | <br>           | <br>           |
| <b>EXPENDITURE</b>               |                | 500-000-099-01 | Transfer Out to GF for Staff Time/Labor Costs   | 10,000         | 10,000         | 10,000         | 10,000         |
|                                  |                | 500-710-026-01 | Contract Services - LAD Engineer                | 12,200         | 12,200         | 22,000         | 22,660         |
|                                  |                | 500-740-020-01 | Utilities                                       | 136,465        | 135,000        | 145,000        | 149,350        |
|                                  |                | 500-740-026-01 | Contract Services - Other                       | 2,832          | 10,000         | 10,000         | 10,000         |
|                                  |                | 500-740-033-04 | Maintenance                                     | 37,895         | 55,000         | 55,000         | 55,000         |
|                                  |                | 500-740-038-01 | Advertising and Legal                           | 392            | 350            | 350            | 350            |
|                                  |                | 500-740-040-01 | Memberships & Dues                              | 945            | 945            | 1,000          | 1,000          |
| <b>EXPENDITURE Sum</b>           |                |                |   | <b>200,729</b> | <b>223,495</b> | <b>243,350</b> | <b>248,360</b> |
| <br>                             |                |                |   |                |                |                |                |

| Fund Description | Type                   | Account Code   | Description                           | Actual         | Amended        | Adopted        | Adopted        |
|------------------|------------------------|----------------|---------------------------------------|----------------|----------------|----------------|----------------|
|                  |                        |                |                                       | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       |
| <b>510 NPDES</b> | <b>REVENUE</b>         | 510-710-350-01 | Interest Earnings                     | 3              |                |                |                |
|                  |                        | 510-710-399-01 | NPDES Fee Assessments                 | 224,697        | 242,000        | 249,300        | 256,800        |
|                  | <b>REVENUE Sum</b>     |                |                                       | <b>224,700</b> | <b>242,000</b> | <b>249,300</b> | <b>256,800</b> |
|                  |                        |                |                                       |                |                |                |                |
|                  | <b>EXPENDITURE</b>     | 510-000-099-01 | Storm Water / Drainage Op (Dept. 730) | 270,000        | 242,000        | 249,300        | 256,800        |
|                  | <b>EXPENDITURE Sum</b> |                |                                       | <b>270,000</b> | <b>242,000</b> | <b>249,300</b> | <b>256,800</b> |
|                  |                        |                |                                       |                |                |                |                |

| Fund Description    | Type                   | Account Code   | Description                        | Actual         | Amended        | Adopted        | Adopted        |
|---------------------|------------------------|----------------|------------------------------------|----------------|----------------|----------------|----------------|
|                     |                        |                |                                    | FY 21-22       | FY 22-23       | FY 23-24       | FY 24-25       |
| <b>702 2013 COP</b> | <b>REVENUE</b>         | 702-000-350-01 | Interest Earnings                  | 541            |                |                |                |
|                     |                        | 702-000-393-01 | Fund 213 Measure K - Local Funding | 599,850        | 599,850        | 300,000        | 600,000        |
|                     | <b>REVENUE Sum</b>     |                |                                    | <b>600,391</b> | <b>599,850</b> | <b>300,000</b> | <b>600,000</b> |
|                     |                        |                |                                    |                |                |                |                |
|                     | <b>EXPENDITURE</b>     | 702-740-050-09 | Principal Expense                  | 345,000        | 345,000        | 375,000        | 395,000        |
|                     |                        | 702-740-050-10 | Interest Expense                   | 254,850        | 254,850        | 225,000        | 205,000        |
|                     | <b>EXPENDITURE Sum</b> |                |                                    | <b>599,850</b> | <b>599,850</b> | <b>600,000</b> | <b>600,000</b> |
|                     |                        |                |                                    |                |                |                |                |

| Fund Description            | Type        | Account Code   | Description            | Actual   | Amended  | Adopted       | Adopted  |
|-----------------------------|-------------|----------------|------------------------|----------|----------|---------------|----------|
|                             |             |                |                        | FY 21-22 | FY 22-23 | FY 23-24      | FY 24-25 |
| 715 Comcast<br>Unrestricted | EXPENDITURE | 715-000-099-01 | Technology Replacement |          |          | 15,453        |          |
|                             |             |                | <b>EXPENDITURE Sum</b> |          |          | <b>15,453</b> |          |

| Fund Description | Type                   | Account Code             | Description            | Actual        | Amended       | Adopted        | Adopted       |
|------------------|------------------------|--------------------------|------------------------|---------------|---------------|----------------|---------------|
|                  |                        |                          |                        | FY 21-22      | FY 22-23      | FY 23-24       | FY 24-25      |
| 716 Comcast PEG  | REVENUE                | 716-000-320-08           | Comcast PEG            | 36,992        | 42,000        | 43,260         | 44,558        |
|                  | <b>REVENUE Sum</b>     |                          |                        | <b>36,992</b> | <b>42,000</b> | <b>43,260</b>  | <b>44,558</b> |
| <hr/>            |                        |                          |                        |               |               |                |               |
|                  | <b>EXPENDITURE</b>     | 716-000-099-01           | Technology Replacement |               | 25,000        |                |               |
|                  |                        | Town Facility Energy Rel | Chambers 24-112        |               |               | 140,000        |               |
|                  | <b>EXPENDITURE Sum</b> |                          |                        | <b>25,000</b> |               | <b>140,000</b> |               |
| <hr/>            |                        |                          |                        |               |               |                |               |

| Fund Description         | Type               | Account Code           | Description                             | Actual        | Amended       | Adopted       | Adopted       |
|--------------------------|--------------------|------------------------|---|---------------|---------------|---------------|---------------|
|                          |                    |                        |   | FY 21-22      | FY 22-23      | FY 23-24      | FY 24-25      |
| 720 Public Safety Impact | REVENUE            | 720-620-315-01         | Development Impact Fees - Public Safety | 1,501         |               | 10,000        | 44,000        |
|                          |                    | 720-710-350-01         | Interest Earnings                       | 505           |               |               |               |
|                          |                    | <b>REVENUE Sum</b>     |   | <b>2,006</b>  |               | <b>10,000</b> | <b>44,000</b> |
|                          |                    |                        |   |               |               |               |               |
|                          | <b>EXPENDITURE</b> | 720-000-099-01         | Central Video Surv 23-414               |               |               | 33,000        |               |
|                          |                    |                        | Police Camera at Town Entrance 17-501   |               |               | 51,000        |               |
|                          |                    | 720-610-062-49         | Capital Outlay (Non-Capitalized)        |               |               | 35,464        |               |
|                          |                    | 720-620-022-01         | Public Safety Fee                       |               |               | 23,616        |               |
|                          |                    | <b>EXPENDITURE Sum</b> |   | <b>35,464</b> | <b>74,616</b> | <b>33,000</b> |               |
|                          |                    |                        |   |               |               |               |               |

| Fund Description       | Type    | Account Code   | Description                                 | Actual<br>FY 21-22 | Amended<br>Budget | Adopted<br>Budget | Adopted<br>Budget |
|------------------------|---------|----------------|---|--------------------|-------------------|-------------------|-------------------|
|                        |         |                |   |                    | FY 22-23          | FY 23-24          | FY 24-25          |
| 750 Asset Replacement  | REVENUE | 750-000-393-03 | Fund 100 Palos Colorados                    |                    | 99,000            |                   |                   |
|                        |         |                | Fund 101 General Fund                       | 50,000             | 55,000            |                   |                   |
|                        |         |                | Fund 101 Surplus Fund Bal per Reso 5-2015   |                    | 650,000           |                   |                   |
|                        |         |                | Fund 103 Cit Option Pub Safety(COPS/SLESF)  | 30,000             | 56,000            |                   |                   |
|                        |         |                | Fund 140 per Reso 12-2020                   |                    | 200,000           |                   |                   |
|                        |         |                | Fund 400 RecycleSmart                       |                    | 53,000            |                   |                   |
|                        |         |                | Fund 715 Comcast Unrestricted               |                    | 15,453            |                   |                   |
|                        |         |                | Fund 716 Comcast PEG                        |                    | 25,000            |                   |                   |
|                        |         |                | Fund 780 DIF General Govn                   |                    |                   | 44,000            | 7,000             |
| <b>REVENUE Sum</b>     |         |                |   | <b>280,000</b>     | <b>953,453</b>    | <b>44,000</b>     | <b>7,000</b>      |
| <hr/>                  |         |                |   |                    |                   |                   |                   |
| <b>EXPENDITURE</b>     |         |                |   |                    |                   |                   |                   |
|                        |         | 750-000-099-01 | Commons Park Irrigation 20-302              |                    | 0                 |                   |                   |
|                        |         |                | Commons Park Swing Sets 21-303              |                    | 4,000             |                   |                   |
|                        |         |                | Hacienda ADA Pathway 19-104                 |                    | 28,000            |                   |                   |
|                        |         |                | Hacienda de las Flores Wooden Fence 21-210  |                    | 19,000            |                   |                   |
|                        |         |                | Hacienda Metal Entrance Fence&Gate 22-314   |                    |                   | 42,000            | 3,000             |
|                        |         |                | Hacienda Parking Lot Retaining Wall 24-111  |                    |                   |                   | 119,000           |
|                        |         |                | Moraga Library Carpet Replacement 21-107    |                    | 65,000            |                   |                   |
|                        |         |                | Municipal Facilities Exterior Paint 21-108  |                    | 70,000            |                   |                   |
|                        |         |                | Pavilion Staircase Phase 1: Design 22-112   |                    |                   | 49,000            | (49,000)          |
|                        |         |                | Police Department Floor Replacement 23-107  |                    |                   |                   | 16,000            |
|                        |         |                | Rancho Laguna Park Picnic Tables 22-306     |                    | 53,000            |                   | 7,000             |
|                        |         |                | Town Facility Sewer Lateral Rep 23-105      |                    |                   |                   | 44,000            |
|                        |         |                | Transfer to 21-203                          |                    | 33,000            |                   |                   |
|                        |         |                | Transfer to General Fund                    |                    |                   |                   | 325,000           |
|                        |         | 750-525-061-03 | Technology Replacement                      | 33,441             | 57,500            | 38,000            | 38,000            |
|                        |         | 750-610-061-06 | Police Vehicle 2014 Ford Taurus (140)       |                    |                   |                   | 50,000            |
|                        |         |                | Vehicle Replacement - PD                    | 68,914             | 78,000            | 60,000            |                   |
|                        |         | 750-710-061-06 | Vehicle Replacement - PW                    |                    | 50,000            | 54,000            |                   |
|                        |         | 750-740-061-06 | PW Maint Vehicle 2007 Ford F-250            |                    |                   |                   | 50,000            |
|                        | 750-999 |                | Carryover Hacienda Fence & Gate 22-314      |                    | (42,000)          |                   | 42,000            |
|                        |         |                | Carryover Mor Library Carpet Replace 21-107 |                    | 65,000            |                   |                   |
|                        |         |                | Carryover Rancho Laguna Picnic Table 22-306 |                    | (53,000)          |                   | 53,000            |
| <b>EXPENDITURE Sum</b> |         |                |   | <b>321,355</b>     | <b>299,500</b>    | <b>593,000</b>    | <b>257,000</b>    |

| Fund Description     | Type               | Account Code   | Description       | Actual    | Amended  | Adopted  | Adopted  |
|----------------------|--------------------|----------------|-------------------|-----------|----------|----------|----------|
|                      |                    |                |                   | FY 21-22  | FY 22-23 | FY 23-24 | FY 24-25 |
| 760 DIF Local Impact | REVENUE            | 760-710-350-01 | Interest Earnings | 88        |          |          |          |
|                      | <b>REVENUE Sum</b> |                |                   | <b>88</b> |          |          |          |

| Fund Description       | Type                   | Account Code   | Description                              | Actual        | Amended          | Adopted        | Adopted       |
|------------------------|------------------------|----------------|--|---------------|------------------|----------------|---------------|
|                        |                        |                |  | FY 21-22      | FY 22-23         | FY 23-24       | FY 24-25      |
| 770 DIF Storm<br>Drain | REVENUE                | 770-710-350-01 | Interest Earnings                        | 1,328         |                  |                |               |
|                        |                        | 770-730-315-01 | Development Impact Fees - Storm Drain    | 3,241         | 3,400            | 10,000         | 42,000        |
|                        | <b>REVENUE Sum</b>     |                |  | <b>4,569</b>  | <b>3,400</b>     | <b>10,000</b>  | <b>42,000</b> |
| <hr/>                  |                        |                |  | <hr/>         |                  |                |               |
| <b>EXPENDITURE</b>     |                        | 770-000-099-01 | Laguna Creek Restore Hacienda Ph1 16-201 | 22,000        |                  |                |               |
|                        |                        |                | Moraga Road and Drainage 21-207          | 74,500        | 229,000          | 120,000        |               |
|                        |                        | 770-999        | Carryover Moraga Road & Drainage 21-207  |               | 40,000           |                |               |
|                        |                        |                | Carryover Moraga Road & Drainage 21-207. |               | <b>(234,000)</b> | 234,000        |               |
|                        | <b>EXPENDITURE Sum</b> |                |  | <b>96,500</b> | <b>35,000</b>    | <b>354,000</b> |               |

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| Fund Description       | Type               | Account Code           | Description                                  | Actual         | Amended       | Adopted        | Adopted        |
|------------------------|--------------------|------------------------|--|----------------|---------------|----------------|----------------|
|                        |                    |                        |  | FY 21-22       | FY 22-23      | FY 23-24       | FY 24-25       |
| <b>780 DIF Gen Gov</b> | <b>REVENUE</b>     | 780-510-315-01         | Development Impact Fees - General Govern     | 8,618          | 6,637         | 60,000         | 402,000        |
|                        |                    | 780-710-350-01         | Interest Earnings                            | 1,479          |               |                |                |
|                        |                    | <b>REVENUE Sum</b>     |  | <b>10,097</b>  | <b>6,637</b>  | <b>60,000</b>  | <b>402,000</b> |
|                        |                    |                        |  |                |               |                |                |
|                        | <b>EXPENDITURE</b> | 780-000-099-01         | Energy Reliability 22-113                    |                | 50,000        |                |                |
|                        |                    |                        | Hacienda ADA Pathway 19-104                  | 84,000         |               |                |                |
|                        |                    |                        | Hacienda Creek Fence 23-304                  |                | 34,000        |                |                |
|                        |                    |                        | Town Facility Energy Generation Study 21-109 | 78,000         |               |                |                |
|                        |                    |                        | Town Facility Energy Reliability 23-108      |                | 146,000       | 90,000         |                |
|                        |                    |                        | Transfer to F101 for Evacuation Study        |                |               | 52,000         |                |
|                        |                    |                        | Transfer to F750 Town Fac Sewer Lat 23-105   |                |               |                |                |
|                        |                    | <b>EXPENDITURE Sum</b> |  | <b>162,000</b> | <b>50,000</b> | <b>180,000</b> | <b>142,000</b> |
|                        |                    |                        |  |                |               |                |                |

| Fund Description    | Type                   | Account Code   | Description                                    | Actual        | Amended        | Adopted       | Adopted        |
|---------------------|------------------------|----------------|--|---------------|----------------|---------------|----------------|
|                     |                        |                |  | FY 21-22      | FY 22-23       | FY 23-24      | FY 24-25       |
| <b>790 DIF Park</b> | <b>REVENUE</b>         | 790-710-350-01 | Interest Earnings                              | 549           |                |               |                |
|                     |                        | 790-810-315-01 | Development Impact Fees - Park                 | 5,039         | 2,580          | 60,000        | 473,000        |
|                     | <b>REVENUE Sum</b>     |                |  | <b>5,588</b>  | <b>2,580</b>   | <b>60,000</b> | <b>473,000</b> |
|                     |                        |                |  |               |                |               |                |
|                     | <b>EXPENDITURE</b>     | 790-000-099-01 | Commons Park Gopher Abatement F101             |               | 16,000         |               |                |
|                     |                        |                | Commons Park Picnic Area Renovation 19-302     |               | 95,108         |               |                |
|                     |                        |                | Commons Park Restroom Replacement 21-301       |               | 26,000         |               |                |
|                     |                        |                | Playground Mulch F101                          |               | 5,000          |               |                |
|                     |                        | 790-999        | Carryover Commons Park Picnic Area Reno 19-302 |               | (95,000)       | 95,000        |                |
|                     |                        |                | Carryover Commons Park Rest Rep 21-301         |               | (26,000)       | 26,000        |                |
|                     | <b>EXPENDITURE Sum</b> |                |  | <b>21,108</b> | <b>121,000</b> |               |                |

| Fund Description | Type               | Account Code           | Description                                | Actual<br>FY 21-22 | Amended<br>Budget<br>FY 22-23 | Adopted<br>Budget<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 |
|------------------|--------------------|------------------------|--|--------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>799 LFFA</b>  | <b>REVENUE</b>     | 799-510-315-02         | LFFA Local Set Aside Impact Fee            | 10,319             |                               | 294,250                       | 266,000                       |
|                  |                    | 799-510-350-01         | Interest                                   | 1,282              |                               |                               |                               |
|                  |                    | <b>REVENUE Sum</b>     |  | <b>11,601</b>      |                               | <b>294,250</b>                | <b>266,000</b>                |
|                  |                    |                        |  |                    |                               |                               |                               |
|                  | <b>EXPENDITURE</b> | 799-000-026-01         | Spirit Van                                 |                    | 20,000                        | 20,000                        |                               |
|                  |                    | 799-000-099-01         | Evacuation Study to General Fund           |                    | 44,000                        | 72,000                        |                               |
|                  |                    |                        | Moraga Canyon Rd Complete St 23-411        |                    | 34,000                        | 75,000                        |                               |
|                  |                    |                        | Ped&Bicycle Safety Imp Camino Pablo 22-405 |                    |                               | 258,000                       |                               |
|                  |                    |                        | Rheem Blvd/St Mary's Rd Roundabouts 14-604 | 19,000             |                               |                               |                               |
|                  |                    |                        | Smart Signals CCTA 23-413                  |                    | 41,000                        | 89,000                        |                               |
|                  |                    |                        | Smart Signals Community 23-412             |                    | 63,000                        | 170,000                       |                               |
|                  |                    | <b>EXPENDITURE Sum</b> |  | <b>19,000</b>      |                               | <b>202,000</b>                | <b>684,000</b>                |
|                  |                    |                        |  |                    |                               |                               |                               |



**TOWN OF  
MORAGA**

# FINANCIAL STATISTICS

## Long Term Debt Information

The following is the financial data on current debt obligations for the Town of Moraga. The Town of Moraga's bond rating AA+ by Standard & Poor.

### **NOTE 6 – LONG-TERM DEBT**

The Town generally incurs long-term debt to finance projects, which will have useful lives equal to or greater than the related debt. The Town's debt issues and transactions are related to governmental-type activities are discussed below.

#### *A. Current Year Transactions and Balances*

|                                    | Original Issue<br>Amount | Balance<br>June 30, 2021 | Retirements        | Balance<br>June 30, 2022 | Current<br>Portion |
|------------------------------------|--------------------------|--------------------------|--------------------|--------------------------|--------------------|
| 2013 Certificates of Participation | \$7,720,000              | \$5,350,000              | (\$345,000)        | \$5,005,000              | \$355,000          |
| Add: Unamortized Bond Premium      | 259,947                  | 155,971                  | (12,997)           | 142,974                  |                    |
| <b>Total Governmental Activity</b> |                          | <b>\$5,505,971</b>       | <b>(\$357,997)</b> | <b>\$5,147,974</b>       | <b>\$355,000</b>   |

#### *B. 2013 Certificates of Participation – Infrastructure Improvements*

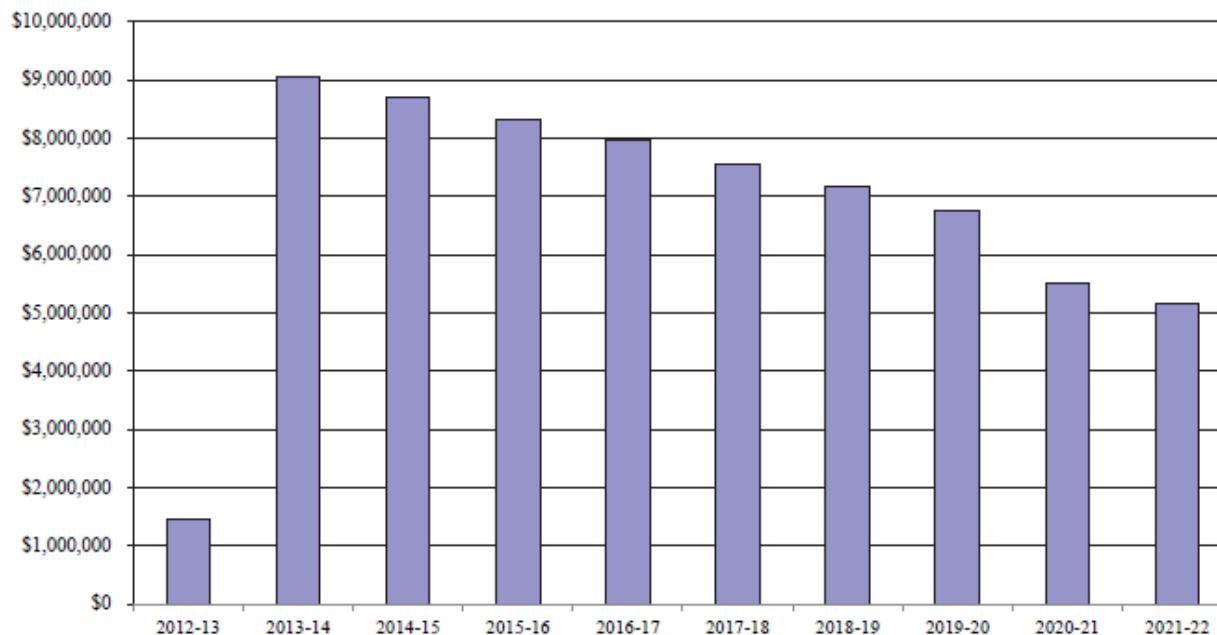
Certificates of Participation were issued and delivered pursuant to a trust agreement dated August 6, 2013 by and among the Town, the Association of Bay Area Governments Finance Authority for Nonprofit Corporations (ABAG) and Wilmington Trust, North America (the Trustee) for the purposes of financing improvements to the Town's infrastructure including streets and storm drains. Principal is payable annually on April 1. Interest is payable semiannually on April 1 and October 1. Interest on the Certificates of Participation ranges from 2.0% and 5.0% with a final maturity in 2033.

#### *C. Debt Service Requirements*

Annual debt service requirements are shown below for all long-term debt with specified repayment terms:

| Year ending June 30 | Principal        | Interest           |
|---------------------|------------------|--------------------|
| 2023                | \$355,000        | \$241,050          |
| 2024                | 375,000          | 223,300            |
| 2025                | 395,000          | 204,550            |
| 2026                | 410,000          | 188,750            |
| 2027                | 430,000          | 168,250            |
| 2028-2032           | 2,470,000        | 514,763            |
| 2033                | 570,000          | 28,500             |
| <b>Total</b>        | <b>5,005,000</b> | <b>\$1,569,163</b> |
| Unamortized Premium | 142,974          |                    |
|                     |                  | <b>\$5,147,974</b> |

**TOWN OF MORAGA**  
**RATIO OF OUTSTANDING DEBT BY TYPE**  
**Last Ten Fiscal Years**



| Fiscal Year | Governmental Activities       |                         |                               | Percentage of Personal Income (a) | Per Capita |
|-------------|-------------------------------|-------------------------|-------------------------------|-----------------------------------|------------|
|             | Certificates of Participation | Notes and Loans Payable | Total Governmental Activities |                                   |            |
| 2012-13     | \$1,380,000                   | \$73,916                | \$1,453,916                   | 0.16%                             | \$89.93    |
| 2013-14     | 8,991,950                     | 62,464                  | 9,054,414                     | 0.95%                             | 553.85     |
| 2014-15     | 8,648,952                     | 47,537                  | 8,696,489                     | 0.91%                             | 528.15     |
| 2015-16     | 8,295,956                     | 32,162                  | 8,328,118                     | 0.82%                             | 504.34     |
| 2016-17     | 7,932,959                     | 16,321                  | 7,949,280                     | 0.74%                             | 476.69     |
| 2017-18     | 7,554,962                     | 0                       | 7,554,962                     | 0.65%                             | 444.64     |
| 2018-19     | 7,166,965                     | 0                       | 7,166,965                     | 0.58%                             | 423.18     |
| 2019-20     | 6,763,968                     | 0                       | 6,763,968                     | 0.53%                             | 399.15     |
| 2020-21     | 5,505,971                     | 0                       | 5,505,971                     | 0.40%                             | 327.35     |
| 2021-22     | 5,147,974                     | 0                       | 5,147,974                     | 0.32%                             | 300.96     |

2021-22 Assessed Valuation: \$4,909,797,685

|  | Total Debt<br>6/30/22 | % Applicable (1) | Town's Share of<br>Debt 6/30/22 |
|--|-----------------------|------------------|---------------------------------|
| <b><u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u></b>               |                       |                  |                                 |
| Bay Area Rapid Transit District                                  | \$2,821,570,000       | 0.552%           | \$13,919,066                    |
| Contra Costa Community College District                          | 598,780,000           | 2.105            | 12,604,319                      |
| Acalanes Union High School District                              | 145,794,470           | 11.813           | 17,222,701                      |
| Moraga School District   | 28,520,000            | 97.830           | 27,901,116                      |
| Orinda Union School District                                     | 57,310,000            | 0.228            | 130,667                         |
| East Bay Regional Park District                                  | 184,590,000           | 0.881            | <u>1,626,238</u>                |
| <b>TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT</b>                 |                       |                  | <b>\$73,404,107</b>             |
| <b><u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u></b>          |                       |                  |                                 |
| Contra Costa County General Fund Obligations                     | \$224,500,000         | 2.098%           | \$ 4,710,010                    |
| Moraga School District General Fund Obligations                  | 8,802,980             | 97.830           | 8,611,955                       |
| Orinda Union School District General Fund Obligations            | 2,480,000             | 0.228            | 5,654                           |
| <b>Town of Moraga Certificates of Participation</b>              | <b>5,147,974</b>      | <b>100.</b>      | <b>5,147,974 (2)</b>            |
| Moraga-Orinda Fire Protection District General Fund Obligations  | 2,617,000             | 37.123           | 971,509                         |
| Moraga-Orinda Fire Protection District Pension Obligation Bonds  | 1,645,000             | 37.123           | <u>610,673</u>                  |
| <b>TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>      |                       |                  | <b>\$20,057,775</b>             |
| Less: Contra Costa County Obligations supported by revenue funds |                       |                  | <u>1,210,402</u>                |
| <b>TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>        |                       |                  | <b>\$18,847,373</b>             |
| <b>TOTAL DIRECT DEBT</b>   |                       |                  | <b>\$5,147,974</b>              |
| <b>TOTAL GROSS OVERLAPPING DEBT</b>                              |                       |                  | <b>\$88,313,908</b>             |
| <b>TOTAL NET OVERLAPPING DEBT</b>                                |                       |                  | <b>\$87,103,506</b>             |
| <b>GROSS COMBINED TOTAL DEBT</b>                                 |                       |                  | <b>\$93,461,882 (3)</b>         |
| <b>NET COMBINED TOTAL DEBT</b>                                   |                       |                  | <b>\$92,251,480</b>             |

- (1) The percentage of overlapping debt applicable to the town is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the town divided by the district's total taxable assessed value.
- (2) Includes \$142,974 unamortized premium.
- (3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to Assessed Valuation:

|   |              |
|---|--------------|
| Total Overlapping Tax and Assessment Debt ..... | 1.50%        |
| <b>Total Direct Debt (\$5,147,974).....</b>     | <b>0.10%</b> |
| Gross Combined Total Debt .....                 | 1.90%        |
| Net Combined Total Debt .....                   | 1.88%        |

ASSESSED VALUATION:

|  |                        |
|--|------------------------|
| Secured property assessed value, net of exempt real property | <u>\$4,885,560,745</u> |
|--|------------------------|

|   |                      |
|---|----------------------|
| BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a) | <u>\$183,208,528</u> |
|---|----------------------|

AMOUNT OF DEBT SUBJECT TO LIMIT:

|                   |         |
|-------------------|---------|
| Total Bonded Debt | \$0 (b) |
|-------------------|---------|

|                                 |          |
|---------------------------------|----------|
| Amount of debt subject to limit | <u>0</u> |
|---------------------------------|----------|

|                          |                      |
|--------------------------|----------------------|
| LEGAL BONDED DEBT MARGIN | <u>\$183,208,528</u> |
|--------------------------|----------------------|

- (a) California Government Code, Section 43605 sets the debt limit at 15%. The section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.
- (b) The Town of Moraga's debt under the 2010 and 2013 Certificates of Participation (COP) are not subject to the computation of bonded debt under the California Government Code, Section 43605.

## Lease Payment Schedule

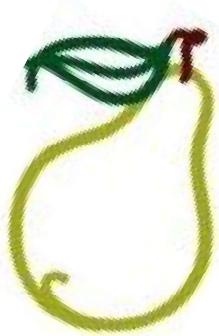
Set forth below is the Base Rental Payment schedule under the Facility Lease, which corresponds to the scheduled principal and interest payments with respect to the Certificates, assuming no optional prepayment.

### Town of Moraga Base Rental Payment Schedule

| Base Rental Payment<br>Date<br>(15 days prior to:) | Principal<br>Component | Interest<br>Component | Total<br>Payment       | Total Annual<br>Payment |
|--|------------------------|-----------------------|------------------------|-------------------------|
| 4/1/14   | \$ 295,000             | \$ 203,347.22         | \$ 498,347.22          | \$ 498,347.22           |
| 10/1/14  |                        | 163,425.00            | 163,425.00             |                         |
| 4/1/15   | 270,000                | 163,425.00            | 433,425.00             | 596,850.00              |
| 10/1/15  |                        | 160,725.00            | 160,725.00             |                         |
| 4/1/16   | 275,000                | 160,725.00            | 435,725.00             | 596,450.00              |
| 10/1/16  |                        | 156,600.00            | 156,600.00             |                         |
| 4/1/17   | 285,000                | 156,600.00            | 441,600.00             | 598,200.00              |
| 10/1/17  |                        | 152,325.00            | 152,325.00             |                         |
| 4/1/18   | 295,000                | 152,325.00            | 447,325.00             | 599,650.00              |
| 10/1/18  |                        | 146,425.00            | 146,425.00             |                         |
| 4/1/19   | 305,000                | 146,425.00            | 451,425.00             | 597,850.00              |
| 10/1/19  |                        | 140,325.00            | 140,325.00             |                         |
| 4/1/20   | 315,000                | 140,325.00            | 455,325.00             | 595,650.00              |
| 10/1/20  |                        | 134,025.00            | 134,025.00             |                         |
| 4/1/21   | 330,000                | 134,025.00            | 464,025.00             | 598,050.00              |
| 10/1/21  |                        | 127,425.00            | 127,425.00             |                         |
| 4/1/22   | 345,000                | 127,425.00            | 472,425.00             | 599,850.00              |
| 10/1/22  |                        | 120,525.00            | 120,525.00             |                         |
| 4/1/23   | 355,000                | 120,525.00            | 475,525.00             | 596,050.00              |
| 10/1/23  |                        | 111,650.00            | 111,650.00             |                         |
| 4/1/24   | 375,000                | 111,650.00            | 486,650.00             | 598,300.00              |
| 10/1/24  |                        | 102,275.00            | 102,275.00             |                         |
| 4/1/25   | 395,000                | 102,275.00            | 497,275.00             | 599,550.00              |
| 10/1/25  |                        | 94,375.00             | 94,375.00              |                         |
| 4/1/26   | 410,000                | 94,375.00             | 504,375.00             | 598,750.00              |
| 10/1/26  |                        | 84,125.00             | 84,125.00              |                         |
| 4/1/27   | 430,000                | 84,125.00             | 514,125.00             | 598,250.00              |
| 10/1/27  |                        | 73,375.00             | 73,375.00              |                         |
| 4/1/28   | 450,000                | 73,375.00             | 523,375.00             | 596,750.00              |
| 10/1/28  |                        | 63,250.00             | 63,250.00              |                         |
| 4/1/29   | 470,000                | 63,250.00             | 533,250.00             | 596,500.00              |
| 10/1/29  |                        | 52,381.25             | 52,381.25              |                         |
| 4/1/30   | 495,000                | 52,381.25             | 547,381.25             | 599,762.50              |
| 10/1/30  |                        | 40,625.00             | 40,625.00              |                         |
| 4/1/31   | 515,000                | 40,625.00             | 555,625.00             | 596,250.00              |
| 10/1/31  |                        | 27,750.00             | 27,750.00              |                         |
| 4/1/32   | 540,000                | 27,750.00             | 567,750.00             | 595,500.00              |
| 10/1/32  |                        | 14,250.00             | 14,250.00              |                         |
| 4/1/33   | 570,000                | 14,250.00             | 584,250.00             | 598,500.00              |
| <b>TOTAL</b>                                       | <b>\$7,720,000</b>     | <b>\$4,135,059.72</b> | <b>\$11,855,059.72</b> | <b>\$11,855,059.72</b>  |

**TOWN OF MORAGA**  
**GANN APPROPRIATION LIMIT CALCULATION**

|  | <b>FY 20-21<br/>Amount</b> | <b>FY 21-22<br/>Amount</b> | <b>FY 22-23<br/>Amount</b> | <b>FY 23-24<br/>Amount</b> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| FY 2022-2023 Prior Year Appropriations Limit | <b>\$15,678,650</b>        | <b>\$16,269,969</b>        | <b>\$17,267,606</b>        | <b>\$18,461,740</b>        |
| Adjustment Factors                           |                            |                            |                            |                            |
| 1. Population                                | 1.0004                     | 1.0038                     | 0.9941                     | 0.9905                     |
| 2. Per Capita Personal Income                | 1.0373                     | 1.0573                     | 1.0755                     | 1.0444                     |
| Total Adjustment Factors                     | 1.0377                     | 1.0613                     | 1.0692                     | 1.0345                     |
| Annual Adjustment                            | 591,319                    | 997,638                    | 1,194,134                  | 636,528                    |
| <b>FY 2023-2024 Appropriations Limit</b>     | <b>\$16,269,969</b>        | <b>\$17,267,606</b>        | <b>\$18,461,740</b>        | <b>\$19,098,268</b>        |



**TOWN OF  
MORAGA**

# **CAPITAL IMPROVEMENT PROGRAM**



## CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS

Development of the CIP is based on Town Council direction, community input, staff input, regulatory requirements, and available funding sources, including: StreetSaver Pavement software; 2016 Walk | Bike Plan; 2019 Addendum to the Storm Drain Master Plan; Local Road Safety Plan (LRSP); Capital Asset Replacement Plan; prior CIPs; and Town Council Goals and Priorities. The 2023 Town Council and Community Goals and Priorities include the following eight goals related to the proposed CIP:

1. *Maintain fiscal discipline, position the Town for long-term fiscal sustainability, and efficiently sustain core operations of the Town and services to our residents.*
2. *Complete the second year of the 2022-2024 "Worst Streets First" Pavement Reconstruction Project.*
3. *Continue the Storm Drain Operations and Maintenance Program and complete 2021-2023 storm drain capital improvement projects.*
4. *Support high-quality police and emergency response services by securing energy alternatives for emergencies and coordinating with MOFD on fire safety and planning.*
5. *Enhance the Town's parks, open space, and facilities for the benefit of the public and move forward with public input into a Town-wide recreation and open space plan.*
6. *Pursue measures designed to improve traffic, pedestrian, and bicycle safety, especially around our schools, crosswalks, through routes, and residential street entry points to the Town's main roadways.*
7. *Continue outreach to the public and provide opportunities for input from all segments of the community.*
8. *Lessen the Town's impact on the environment by continuing to implement sustainability and resiliency initiatives and viable strategies in Moraga's Climate Action Plan and the Town's Facility Energy Generation Study.*

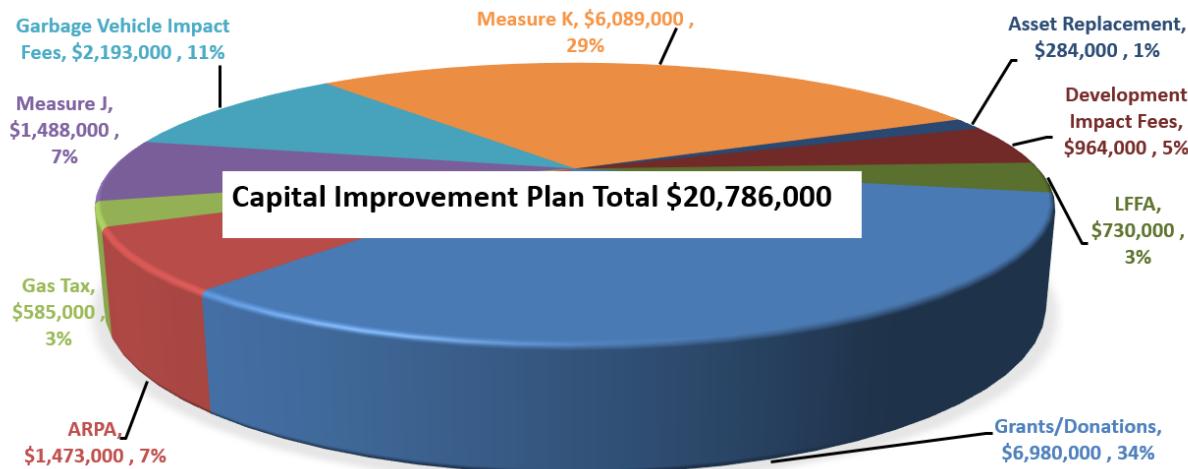
The \$20.8 million Capital Improvement Program (CIP) Budget includes \$5.3 million and \$11.6 million in project appropriations for Fiscal Year (FY) 2023/24 and FY 2024/25, respectively, and \$3.9 million in carryover funding of projects approved in previous years to support 31 ongoing and new projects. The CIP is primarily funded using seventeen restricted Town funds (17) set aside for specific programs, fifteen (15) project specific grants and multiple community donations.

Similar to prior years, the Five-Year (FY 2023/24 to 2027/28) 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 (Fund 750) Schedule, received feedback from Town



Council and further refined the schedule to correspond with the Five-Year CIP. The FY 2023/24 and 2024/25 budgets include \$165,000 and \$119,000, respectively, for asset replacement CIP projects.

The FY 2023/24 and 2024/25 CIP budgets utilize special purpose (restricted) revenues totaling approximately \$20.8 million dollars. The following chart details the resources amounts for each of the special purpose revenues.



### 2023/24 – 2024/25 Capital Improvement Plan Funding Sources (Total \$20.8 million)

In the past CIP Budgets included studies (such as analysis for the General Plan, Housing Element, Code Compliance, and Preliminary Environmental determinations, revisions, and updates) that did not directly lead to a capital improvement project. To comply with Generally Accepted Accounting Principles ("GAAP") and Best Management Practices, starting with the new Biennial Budget cycle, these requests will no longer be part of the CIP Budget. Rather, non-capitalized items (such as studies not tied to a specific capital improvement project) will be included in the appropriate "Maintenance and Operations" line-item budget.

Within the Capital Improvement Program, there are four categories that the projects fall under Buildings & Facilities (Municipal Facilities); Creeks & Drainage (Storm Drain System); Parks & Open Space; and Transportation.

#### Buildings & Facilities

There are five Buildings & Facilities projects within the proposed funded FY 2023/24 and 2024/25 budgets utilizing several restricted funding sources, including:

| CIP Number | Project Name                                  | Funding Source        | Proposed Budget |
|------------|---|-----------------------|-----------------|
| 23-105     | Town Facilities Sewer Lateral Replacement     | 750-Asset Replacement | \$44,000        |
| 23-107     | 329 Rheem Police Department Floor Replacement | 750-Asset Replacement | \$16,000        |



|  |   |  |                  |
|--|---|--|------------------|
| 23-108                                   | Town Facilities Energy Reliability - Town Offices | 102-ARPA<br>210-Measure J 780-<br>Govt. Impact Fee | \$495,000        |
| 24-111                                   | Hacienda Parking Lot Retaining Wall Repairs       | 750-Asset Replacement                              | \$119,000        |
| 24-112                                   | Town Facilities Energy Reliability - Council      | 716-Comcast PEG                                    | \$140,000        |
| <b>Buildings &amp; Facilities Totals</b> |   |  | <b>\$814,000</b> |

***Buildings & Facilities (Municipal Facilities) Highlights*****Hacienda Parking Lot Retaining Wall Repairs (CIP 24-111)**

Repair the existing retaining wall along the west side of the parking lot driveway across from the Hacienda and La Sala buildings. The existing wall has full-depth fractures. This project was budgeted in FY 2024/25 with \$119,000 of Asset Replacement funds.

**Creeks & Drainage (Public Storm Drainage System)**

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 2023/24 and 2024/25 budget includes a \$2.4 million investment in three storm drain system repair and maintenance projects, including the \$1.76 million 2021 – 2023 Annual Storm Drain Repairs to be completed in FY 2023/24.

The three Creeks & Drainage projects within the proposed funded FY 2023/24 and 2024/25 budgets utilizing several restricted funding sources, including:

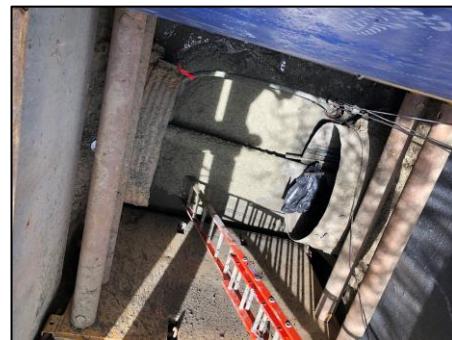
| CIP Number                          | Project Name   | Funding Source              | Proposed Budget    |
|-------------------------------------|--|-----------------------------|--------------------|
| 21-205                              | 2021 – 23 Annual Storm Drain Repairs                         | 102-ARPA                    | \$1,333,000        |
| 21-207                              | Moraga Road Roadway and Drainage                             | 770-Storm Drain Impact Fees | \$354,000          |
| 22-202                              | Laguna Creek Restoration at Hacienda de Las Flores – Phase 2 | 102-ARPA, Grants            | \$2,986,000        |
| <b>Creeks &amp; Drainage Totals</b> |  |                             | <b>\$4,718,000</b> |



### Creeks & Drainage (Storm Drain System) Highlights

#### Moraga Road Roadway and Drainage Project (CIP 21-207)

This project will improve drainage and minimize localized flooding along the east side of Moraga Road between Dolores Court and Hansen Court. The project proposes to install drainage improvements along the roadway and add additional storm drain inlets to capture storm water runoff. The total project budget of \$424,000 is funded by Fund 770 – Storm Drain Impact Fee funds.



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

Implementation of the Enhanced Storm Drain program to Repair or Rehabilitate failing storm drainpipe infrastructure before they negatively affect the pavement overlying streets as they are impacted by repairs. The project carryforward from FY 2022/23 is \$1,333,000 and the budget for FY2023-24 is \$140,000 using ARPA Funds



### Parks & Open Space

There are five Parks & Open Space projects within the proposed funded FY 2023/24 and 2024/25 budgets utilizing several restricted funding sources, including:

| CIP Number                           | Project Name                           | Funding Source                                  | Proposed Budget  |
|--------------------------------------|--|---|------------------|
| 19-302                               | Commons Park Picnic Area Renovation    | 790-Park Impact Fees Grants                     | \$202,000        |
| 21-301                               | Commons Park Restroom Replacement      | 250 Park Quimby, 790 Park Impact Fee, Donations | \$165,000        |
| 22-314                               | Hacienda Metal Entrance Fence and Gate | Fund 750 Asset Replacement                      | \$45,000         |
| 22-306                               | Rancho Laguna Picnic Tables            | 750-Asset Replacement                           | \$60,000         |
| 23-304                               | Hacienda Creek Fence                   | 780 – Govt. Impact Fees                         | \$34,000         |
| <b>Parks &amp; Open Space Totals</b> |  |   | <b>\$506,000</b> |



## **Parks & Open Space Highlights**

### **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 this project is from Park Impact Fee (\$26,000) Donation from Moraga Community Foundation (MCF) of (\$397,000) and Park Quimby Act (\$46,000).



## **Transportation**

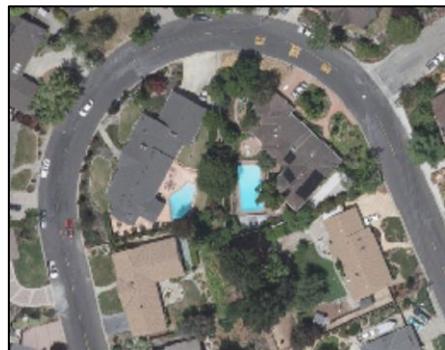
The majority of the Town's restricted funds are for transportation programs and projects. Additionally, the Town has successfully obtained significant competitive grant funds to supplement the funding of proposed CIP projects.

The Corliss Drive Safe Routes to School – Phase 1 (CIP 21-404) is an example of a phased project approach. Phase 1 is a community preference study and engineering design to provide safer mobility options on Corliss Drive between Wakefield Drive and Arroyo Drive. Phase 2 will consist of the construction of safety improvements based on preferred and approved engineering design. However, such improvements will need future Town Council budget authorization.

### **Transportation Highlights**

#### **Corliss Drive Safe Routes to School (CIP 21-104)**

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 2023/24 is \$114,000 of carryover Measure J Funds.

The Town completed the Local Road Safety Plan (LRSP) in FY 2022/23 and provided recommendations for new and future safety improvement priorities and CIP projects. The Town leveraged the LRSP recommendations and our Complete Street conceptual studies to receive an



additional five competitively awarded grants. These new grant funding projects have been included in this draft CIP and are listed in the below table:

### ***New Traffic Safety Improvement Projects***

| <b>CIP Number</b>         | <b>Project Name</b>  | <b>Grant Source</b>            | <b>Grant Amount</b> |
|---------------------------|--|--------------------------------|---------------------|
| 23-411                    | Moraga and Canyon Road (St. Mary's - Sanders) "Complete Streets" | DOT SS4R /CCTA                 | \$2,984,000         |
| 23-412                    | Smart Signals – Traffic Signal Upgrades                          | Federal Omnibus Bill Community | \$635,000           |
| 23-413                    | Smart Signals – Traffic Signal Upgrades                          | MTC OBAG3/CCTA Countywide      | \$551,000           |
| 23-415                    | Town-wide Intersection Signage and Striping Improvements         | HSIP Cycle 11 BCR              | \$446,000           |
| 23-416                    | Town-wide Intersection Signage and Striping Improvements         | HSIP Cycle 11 SA               | \$221,000           |
| <b>Grant Funds Totals</b> |  |                                | <b>\$4,837,000</b>  |

The pavement management program addresses the maintenance and repair of the Town of Moraga's streets. The FY 2023/24 and 2024/25 budget includes \$8.9 million in funding for five pavement repair projects, including three years of the "Worst Streets First" Residential Pavement Rehabilitation projects (CIP 22-401, 23-401 and 24-201).

### ***Transportation Highlights***

#### **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 2023/24. The \$6.7 million project will rehabilitate some of the residential streets with the lowest PCI using full-depth reclamation treatment, pavement overlays, or other appropriate rehabilitation methods.



There are 18 Transportation category projects within the proposed funded FY 2023/24 and 2024/25 budgets totaling more than \$14.7 million utilizing several restricted funding sources, including:



| CIP Number                   | Project Name  | Funding Source   | Proposed Budget     |
|------------------------------|---|--|---------------------|
| 21-404                       | Corliss Drive Safe Routes to School (Phase 1 – Engineering Design)          | 210-CCTA Measure J   | \$114,000           |
| 21-410                       | Safety Improvements – HSIP Cycle 10   | 210-CCTA Measure J<br>HSIP Grant   | \$407,000           |
| 22-401                       | 2022 Pavement Rehabilitation  | 213-Measure K  | \$1,096,000         |
| 22-402                       | Canyon Road Bridge Riparian Remediation                                     | 210-CCTA Measure J<br>HBP Grant  | \$405,000           |
| 22-403                       | Bollinger Canyon Road Tree Remediation                                      | 210-CCTA Measure J   | \$70,000            |
| 22-405                       | Pedestrian and Bicycle Safety Improvements on Camino Pablo                  | 210-CCTA Measure J<br>799-LFFA<br>TDA Grant  | \$903,000           |
| 23-401                       | 2023 Pavement Rehabilitation Project  | 212-Garbage Vehicle Impact Fee<br>213-Measure K  | \$3,377,000         |
| 23-404                       | Minor Traffic Safety Program  | 210-CCTA Measure J   | \$100,000           |
| 23-405                       | Annual Street Repairs   | 205-Gas Tax<br>213-Measure K   | \$585,000           |
| 23-411                       | Moraga and Canyon Road (St. Mary's Road – Sanders Drive) "Complete Streets" | 799-LFFA<br>SS4A Grant   | \$819,000           |
| 23-412                       | Smart Signals – Community   | 799-LFFA<br>Community Grant  | \$868,000           |
| 23-413                       | Smart Signals – CCTA Countywide Project                                     | 799-LFFA<br>MTC OBAG3/CCTA   | \$681,000           |
| 23-414                       | Central Video Surveillance Systems  | 720-Public Safety<br>MCF Donation  | \$58,000            |
| 23-415                       | Safety Improvements – HSIP Cycle 11 - BCR                                   | 210-CCTA Measure J<br>HBP Grant  | \$535,000           |
| 23-416                       | Safety Improvements – HSIP Cycle 11 - SA                                    | 210-CCTA Measure J<br>HBP Grant  | \$265,000           |
| 24-401                       | 2024 Pavement Rehabilitation  | 205-Gas Tax, 210-CCTA Measure J, 211-CCTA Measure J 28C, 212-Garbage Vehicle Impact Fee, 213-Measure K | \$3,460,000         |
| 25-401                       | 2025 Pavement Rehabilitation  | 213-Measure K  | \$424,000           |
| 25-402                       | School Street (Moraga Way to St. Mary's) "Complete Streets"                 | 210-CCTA Measure J<br>MTC Grant  | \$626,000           |
| <b>Transportation Totals</b> |   |  | <b>\$14,793,000</b> |

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

Table A lists the current CIP projects and summary of costs. The Funded Capital Projects sheets detail the project objective, description, and funding information.

TABLE A

Fiscal Year 2023-24 to 2027-28

**Funded, Ongoing and Recommended for Project List**  
**Current Capital Improvement Projects Funding Source**  
**Summary (in 1000's)**

| TABLE A  |                  | Fiscal Year 2023-24 to 2027-28<br>Funded, Ongoing and Recommended for Project List<br>Current Capital Improvement Projects Funding Source<br>Summary (in 1000's) |                     |                                |                     |                              |                     | Total Budget                 |                     |          |
|--|------------------|--|---------------------|--------------------------------|---------------------|------------------------------|---------------------|------------------------------|---------------------|----------|
| CIP Number   | Prior FY Actuals | FY23/24 Budget<br>(Allocations)  |                     | FY24/25 Budget<br>(Allocation) |                     | FY25/26 Budget<br>(Forecast) |                     | FY27/28 Budget<br>(Forecast) |                     |          |
|  |                  | FY22/23<br>Carryover   | FY22/23<br>Expenses | FY22/23<br>Carryover           | FY22/23<br>Expenses | FY22/23<br>Carryover         | FY22/23<br>Expenses | FY22/23<br>Carryover         | FY22/23<br>Expenses |          |
| <b>Buildings &amp; Facilities (Municipal)</b>                |                  |  |                     |                                |                     |                              |                     |                              |                     |          |
| Hacienda Parking Lot Retaining Wall Repairs                  | 24-111           |  |                     |                                | 119                 |                              |                     |                              | \$ 119              |          |
| Municipal Facilities Painting                                | 25-101           |  |                     |                                |                     | 48                           |                     |                              | \$ 48               |          |
| Hacienda Trash Enclosure                                     | 25-103           |  |                     |                                |                     | 225                          |                     |                              | \$ 225              |          |
| Pavilion Flagstone Staircase                                 | 25-106           |  |                     |                                |                     | 54                           | 261                 |                              | \$ 315              |          |
| Library Flat Roof  | 26-102           |  |                     |                                |                     |                              | 55                  |                              | \$ 55               |          |
| Hacienda HVAC  | 27-101           |  |                     |                                |                     |                              |                     | 260                          | \$ 260              |          |
| Hacienda Wood Floors - Refinish                              | 27-102           |  |                     |                                |                     |                              |                     | 66                           | \$ 66               |          |
| <b>Buildings &amp; Facilities (Municipal) - New Projects</b> |                  |  |                     |                                |                     |                              |                     |                              |                     |          |
| Town Facilities Sewer Lateral Replacement                    | 23-105           |  |                     |                                | 44                  |                              |                     |                              | \$ 44               |          |
| 329 Rheem Police Department Floor Replacement                | 23-107           |  |                     |                                | 16                  |                              |                     |                              | \$ 16               |          |
| Town Facility Energy Reliability - Town & PD Offices         | 23-108           |  |                     |                                | 230                 | 265                          |                     |                              | \$ 495              |          |
| Town Facility Energy Reliability - Council Chambers          | 24-112           |  |                     |                                |                     | 140                          | 130                 |                              | \$ 270              |          |
| Hacienda Roof Replacement - Donald Dr.                       | 25-104           |  |                     |                                |                     |                              | 305                 |                              | \$ 305              |          |
| Town Facility Energy Reliability - Moraga Library            | 25-105           |  |                     |                                |                     |                              | 140                 | 290                          | \$ 430              |          |
| Town Chambers/Corp. Yard Restroom Refurb. - 335 Rheem        | 26-103           |  |                     |                                |                     |                              |                     | 32                           | \$ 32               |          |
| <b>Buildings &amp; Facilities (Municipal) - Sub Totals</b>   |                  | \$ -   | \$ -                | \$ -                           | \$ 290              | \$ 524                       | \$ 902              | \$ 638                       | \$ 326              | \$ 2,680 |

| TABLE A<br>Fiscal Year 2023-24 to 2027-28<br>Funded, Ongoing and Recommended for Project List<br>Current Capital Improvement Projects Funding Source<br>Summary (in 1000's) |                      |                      |                      |                      |                      |                      | Total Budget         |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Creeks & Drainage (Storm Drain System)  |                      |                      |                      |                      |                      |                      | Total Budget         |
| 2021-23 Annual Storm Drain Repairs  | 21-205               | 17                   | 305                  | 1333                 |                      |                      | \$ 1,655             |
| Moraga Road Roadway & Drainage  | 21-207               | 34                   | 36                   | 234                  | 120                  |                      | \$ 424               |
| Laguna Creek Restoration at Hacienda de las Flores - Phase 2  | 22-202               |                      | 5                    | 223                  | 56                   | 2707                 | \$ 2,991             |
| 2025-26 Storm Drain Repairs   | 25-201               |                      |                      |                      |                      | 600                  | \$ 600               |
| 2026-27 Storm Drain Repairs   | 26-201               |                      |                      |                      |                      | 600                  | \$ 600               |
| Creeks & Drainage (Storm Drain System) - New Projects   |                      |                      |                      |                      |                      |                      |                      |
| 2027-28 Storm Drain Repairs   | 27-201               |                      |                      |                      |                      |                      | 600 \$ 600           |
| Creeks & Drainage (Storm Drain System) - Sub Totals   |                      |                      |                      |                      |                      |                      | \$ 6,870             |
| TABLE A<br>Fiscal Year 2023-24 to 2027-28<br>Funded, Ongoing and Recommended for Project List<br>Current Capital Improvement Projects Funding Source<br>Summary (in 1000's) |                      |                      |                      |                      |                      |                      | Total Budget         |
| Parks & Open Space  |                      |                      |                      |                      |                      |                      | Total Budget         |
| Commons Park Picnic Area Renovation   | 19-302               | 16                   | 206                  | 202                  |                      |                      | \$ 424               |
| Commons Park Restroom Replacement   | 21-301               |                      | 304                  | 119                  | 46                   |                      | \$ 469               |
| Hacienda Metal Entrance Fence and Gate  | 22-314               |                      |                      | 42                   | 3                    |                      | \$ 45                |
| Parks & Open Space - New Projects   |                      |                      |                      |                      |                      |                      |                      |
| Rancho Laguna Picnic Tables   | 22-306               |                      |                      | 53                   | 7                    |                      | \$ 60                |
| Hacienda Creek Fence  | 23-304               |                      |                      |                      | 34                   |                      | \$ 34                |
| Commons Park Spray Feature  | 25-302               |                      |                      |                      |                      | 37                   | \$ 37                |
| Rancho Laguna Restroom  | 26-303               |                      |                      |                      |                      | 340                  | \$ 340               |
| Mulholland Lower Gate and Fence Replacement   | 27-301               |                      |                      |                      |                      |                      | 31 \$ 31             |
| Parks & Open Space - Sub Totals   |                      |                      |                      |                      |                      |                      | \$ 1,440             |
| FY22/23<br>Carryover  | FY22/23<br>Carryover | FY22/23<br>Carryover | FY22/23<br>Carryover | FY22/23<br>Carryover | FY22/23<br>Carryover | FY22/23<br>Carryover | FY22/23<br>Carryover |
| FY22/23<br>Expenses   | FY22/23<br>Expenses  | FY22/23<br>Expenses  | FY22/23<br>Expenses  | FY22/23<br>Expenses  | FY22/23<br>Expenses  | FY22/23<br>Expenses  | FY22/23<br>Expenses  |
| Prior FY Actuals  | Prior FY Actuals     | Prior FY Actuals     | Prior FY Actuals     | Prior FY Actuals     | Prior FY Actuals     | Prior FY Actuals     | Prior FY Actuals     |
| CIP Number  | CIP Number           | CIP Number           | CIP Number           | CIP Number           | CIP Number           | CIP Number           | CIP Number           |

| TABLE A<br>Fiscal Year 2023-24 to 2027-28<br>Funded Project List Current Capital Improvement<br>Projects Funding Source Summary (in 1000's) |        |     |      |      |      |      |      |      |      | Total Budget                    |
|---|--------|-----|------|------|------|------|------|------|------|---------------------------------|
|   |        |     |      |      |      |      |      |      |      | FY27/28 Budget<br>(Forecast)    |
|   |        |     |      |      |      |      |      |      |      | FY26/27 Budget<br>(Forecast)    |
|   |        |     |      |      |      |      |      |      |      | FY25/26 Budget<br>(Forecast)    |
|   |        |     |      |      |      |      |      |      |      | FY24/25 Budget<br>(Allocation)  |
|   |        |     |      |      |      |      |      |      |      | FY23/24 Budget<br>(Allocations) |
| <b>Transportation</b>   |        |     |      |      |      |      |      |      |      |                                 |
| <b>Maintenance/Rehabilitation (M/R)</b>   |        |     |      |      |      |      |      |      |      |                                 |
| 2022 Pavement Rehabilitation  | 22-401 | 530 | 5034 | 1096 |      |      |      |      |      | \$ 6,660                        |
| Canyon Road Bridge Replacement Riparian Remediation - HBP Grant   | 22-402 |     |      | 340  | 50   | 15   | 15   | 15   | 40   | \$ 475                          |
| Bollinger Canyon Road Tree Remediation  | 22-403 |     |      | 50   | 10   | 10   | 10   | 10   | 10   | \$ 100                          |
| 2023 Pavement Rehabilitation  | 23-401 |     |      |      | 3377 |      |      |      |      | \$ 3,377                        |
| Annual Street Repairs   | 23-405 |     |      |      | 255  | 330  | 330  | 330  | 330  | \$ 1,575                        |
| 2024 Pavement Rehabilitation  | 24-401 |     |      |      |      | 3460 |      |      |      | \$ 3,460                        |
| 2025 Pavement Rehabilitation  | 25-401 |     |      |      |      | 424  | 2000 |      |      | \$ 2,424                        |
| Slide and Base Failure Study-Rheem Blvd, Canyon Rd, &   | 25-408 |     |      |      |      |      | 277  |      |      | \$ 277                          |
| 2026 Pavement Rehabilitation  | 26-401 |     |      |      |      |      | 377  | 1960 | 491  | \$ 2,828                        |
| Bollinger Canyon Road Hillside Stabilization  | 27-401 |     |      |      |      |      |      |      | 600  | \$ 600                          |
| <b>Maintenance/Rehabilitation (M/R) - New Projects</b>  |        |     |      |      |      |      |      |      |      |                                 |
| 2027 Pavement Rehabilitation  | 26-403 |     |      |      |      |      |      | 377  | 1905 | \$ 2,282                        |

| TABLE A<br>Fiscal Year 2023-24 to 2027-28<br>Funded Project List Current Capital Improvement<br>Projects Funding Source Summary (in 1000's) |        |        |          |          |          |           |          |          |           | Total Budget                 |
|---|--------|--------|----------|----------|----------|-----------|----------|----------|-----------|------------------------------|
|   |        |        |          |          |          |           |          |          |           | FY27/28 Budget<br>(Forecast) |
|   |        |        |          |          |          |           |          |          |           | FY26/27 Budget<br>(Forecast) |
|   |        |        |          |          |          |           |          |          |           | FY25/26 Budget<br>(Forecast) |
|   |        |        |          |          |          |           |          |          |           |                              |
| <b>Transportation</b>   |        |        |          |          |          |           |          |          |           |                              |
| <b>Safety (S)</b>   |        |        |          |          |          |           |          |          |           |                              |
| Corliss Drive Safe Routes to School (Phase 1 - Engineering)   | 21-404 | 3      | 133      | 114      |          |           |          |          |           | \$ 250                       |
| Safety Improvement - HSIP Cycle 10 Grant  | 21-410 | 6      | 4        | 50       | 357      |           |          |          |           | \$ 417                       |
| Pedestrian and Bicycle Safety Improvements on Camino Pablo -TDA Grant   | 22-405 |        | 20       |          | 132      | 771       |          |          |           | \$ 923                       |
| Minor Traffic Safety Program  | 23-404 |        |          |          | 50       | 50        | 50       | 50       | 50        | \$ 250                       |
| Central Video Surveillance System   | 23-414 |        |          |          | 58       |           |          |          |           | \$ 58                        |
| School Street (Moraga Way to St. Mary's) "Complete Streets"   | 25-402 |        |          |          |          | 626       |          |          | 3997      | \$ 4,623                     |
| Rheem Blvd High Visibility Crosswalk  | 26-402 |        |          |          |          |           |          |          | 1235      | \$ 1,235                     |
| Rheem Blvd Bike & Pedestrian (Moraga Rd to St. Mary's Rd)   | 26-406 |        |          |          |          |           |          |          | 306       | \$ 306                       |
| Canyon Road (Bridge to Town Limits) "Complete Streets"  | 26-409 |        |          |          |          |           |          |          | 75        | \$ 3,952                     |
| <b>Safety (S) - New Projects</b>  |        |        |          |          |          |           |          |          |           |                              |
| Moraga and Canyon Road (St. Mary's - Sanders) "Complete Streets" - SS4R Grant   | 23-411 |        |          |          | 84       | 735       | 1578     | 1548     | 30        | \$ 3,975                     |
| Smart Signals - Omnibus Bill Community Grant  | 23-412 |        |          |          | 166      | 702       | 20       |          |           | \$ 888                       |
| Smart Signals - CCTA Countywide Grant   | 23-413 |        |          |          | 130      | 551       | 20       |          |           | \$ 701                       |
| Town-wide Intersection Improvements - HSIP Cycle 11 -BCR Grant  | 23-415 |        |          |          | 60       | 475       |          |          |           | \$ 535                       |
| Town-wide Intersection Improvements - HSIP Cycle 11 -SA Grant   | 23-416 |        |          |          | 35       | 230       |          |          |           | \$ 265                       |
| <b>Transportation - Sub Totals</b>  |        | \$ 539 | \$ 5,191 | \$ 1,650 | \$ 4,764 | \$ 8,379  | \$ 4,677 | \$ 5,906 | \$ 11,330 | \$ 42,436                    |
| <b>Totals</b>   |        |        |          |          |          |           |          |          |           |                              |
|   |        | \$ 606 | \$ 6,047 | \$ 3,856 | \$ 5,320 | \$ 11,610 | \$ 6,216 | \$ 7,484 | \$ 12,287 | \$ 53,426                    |

# Funded Capital Projects

## FY 2023-24 to FY 2027-28

### Table Of Contents

Global Summary: Total Category Expenditures / Total Funding Sources

### 1 - Buildings & Facilities (Municipal Facilities)

| <u>Project #</u> | <u>Project</u>  |
|------------------|---|
| 23-105           | Town Facilities Sewer Lateral Replacement             |
| 23-107           | 329 Rheem Police Department Floor Replacement         |
| 23-108           | Town Facilities Energy Reliability - Town Offices     |
| 24-111           | Hacienda Parking Lot Retaining Wall Repairs           |
| 24-112           | Town Facilities Energy Reliability - Council Chambers |
| 25-101           | Municipal Facilities Painting                         |
| 25-103           | Hacienda Trash Enclosure                              |
| 25-104           | Hacienda Roof Replacement                             |
| 25-105           | Town Facilities Energy Reliability - Moraga Library   |
| 25-106           | Pavilion Flagstone Staircase                          |
| 26-102           | Library Flat Roof                                     |
| 26-103           | 335 Rheem Blvd Restroom Refurbish                     |
| 27-101           | Hacienda HVAC   |
| 27-102           | Hacienda Wood Floors - Refinish                       |

### 2 - Creeks & Drainage

| <u>Project #</u> | <u>Project</u>   |
|------------------|--|
| 21-205           | 2021 - 23 Annual Storm Drain Repairs                         |
| 21-207           | Moraga Road Roadway and Drainage                             |
| 22-202           | Laguna Creek Restoration at Hacienda de Las Flores - Phase 2 |
| 25-201           | 2025-26 Storm Drain Repairs                                  |
| 26-201           | 2026-27 Storm Drain Repairs                                  |
| 27-201           | 2027-28 Storm Drain Repairs                                  |

### 3 - Parks & Open Space

| <u>Project #</u> | <u>Project</u>                         |
|------------------|--|
| 19-302           | Commons Park Picnic Area Renovation    |
| 21-301           | Commons Park Restroom Replacement      |
| 22-314           | Hacienda Metal Entrance Fence and Gate |
| 22-306           | Rancho Laguna Picnic Tables            |
| 23-304           | Hacienda Creek Fence                   |
| 25-302           | Commons Park Spray Feature             |
| 26-303           | Rancho Laguna Restrooms                |
| 27-301           | Mulholland Gate and Fence              |

| <u>Project #</u> | <u>Project</u>  |
|------------------|---|
| 21-404           | Corliss Drive Safe Route to School (Phase 1 - Engineering Design                      |
| 21-410           | Safety Improvements - HSIP Cycle 10   |
| 22-401           | 2022 Pavement Rehabilitation  |
| 22-402           | Canyon Road Bridge Replacement - Riparian Remediation                                 |
| 22-403           | Bollinger Canyon Road Tree Remediation  |
| 22-405           | Pedestrian and Bicycle Safety Improvements on Camino Pablo                            |
| 23-401           | 2023 Pavement Rehabilitation Project  |
| 23-404           | Minor Traffic Safety Program  |
| 23-405           | Annual Street Repairs   |
| 23-411           | Moraga and Canyon Road (St. Mary's - Sanders Drive) "Complete Streets"                |
| 23-412           | Smart Signals - Community   |
| 23-413           | Smart Signals - CCTA Countywide Project   |
| 23-414           | Central Video Surveillance System   |
| 23-415           | Safety Improvements - HSIP Cycle 11 - BCR   |
| 23-416           | Safety Improvements - HSIP Cycle 11 - SA  |
| 24-401           | 2024 Pavement Rehabilitation  |
| 25-401           | 2025 Pavement Rehabilitation  |
| 25-402           | School Street (Moraga Way to St. Mary's) "Complete Streets"                           |
| 25-408           | Slide and Base Failure Study - Rheem Blvd, Bollinger Canyon, Canyon Rd, and Moraga Rd |
| 26-401           | 2026 Pavement Rehabilitation  |
| 26-402           | Rheem Boulevard High Visibility Crosswalk   |
| 26-403           | 2027 Pavement Rehabilitation  |
| 26-406           | Rheem Blvd Bike & Pedestrian (Moraga Rd to St. Mary's Rd)                             |
| 26-409           | Canyon Road (Bridge to Town Limits) "Complete Streets"                                |
| 27-401           | Bollinger Canyon Road Hillside Stabilization  |

# Global Summary Report

## Town of Moraga      FY 2023-24 to FY 2027-28

(Thousands of Dollars)

|   | Prior FY Actuals | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24      | 2024-25       | 2025-26      | 2026-27      | 2027-28       | TOTALS        |
|---|------------------|-------------------|--------------------|--------------|---------------|--------------|--------------|---------------|---------------|
| <b>PROJECT CATEGORY EXPENDITURES</b>          |                  |                   |                    |              |               |              |              |               |               |
| Buildings & Facilities (Municipal Facilities) |                  |                   |                    | 290          | 524           | 902          | 638          | 326           | 2,680         |
| Creeks & Drainage                             | 51               | 346               | 1,790              | 176          | 2,707         | 600          | 600          | 600           | 6,870         |
| Parks & Open Space                            | 16               | 510               | 416                | 90           |               | 37           | 340          | 31            | 1,440         |
| Transportation                                | 539              | 5,191             | 1,650              | 4,764        | 8,379         | 4,677        | 5,906        | 11,330        | 42,436        |
| <b>TOTALS</b>                                 | <b>606</b>       | <b>6,047</b>      | <b>3,856</b>       | <b>5,320</b> | <b>11,610</b> | <b>6,216</b> | <b>7,484</b> | <b>12,287</b> | <b>53,426</b> |
| <b>PROJECT FUNDING SOURCES</b>                |                  |                   |                    |              |               |              |              |               |               |
| RecycleSmart                                  |                  |                   |                    |              |               | 100          |              |               | 100           |
| SS4A Grant                                    |                  |                   |                    | 50           | 660           | 1,152        | 1,122        |               | 2,984         |
| Community (2022 Omnibus)                      |                  |                   |                    | 103          | 532           |              |              |               | 635           |
| Prop 68 Grant                                 |                  | 83                | 107                |              |               |              |              |               | 190           |
| MTC Grant OBAG3                               |                  |                   |                    | 89           | 462           |              |              |               | 551           |
| Donations                                     | 16               | 337               | 93                 |              |               |              |              |               | 446           |
| HBP Grant                                     |                  |                   | 301                | 44           | 13            | 13           | 13           | 35            | 419           |
| MCF Donation                                  |                  |                   |                    | 25           |               |              |              |               | 25            |
| MTC LS&R Grant                                |                  |                   |                    |              | 581           |              |              |               | 581           |
| CTC SA Grant                                  |                  |                   |                    | 32           | 189           |              |              |               | 221           |
| WW Urban Creeks                               |                  |                   | 104                |              | 520           |              |              |               | 624           |
| TDA Grant                                     |                  |                   |                    | 100          |               |              |              |               | 100           |
| River Parkway Grant                           |                  |                   |                    |              | 400           |              |              |               | 400           |
| CTC BCR Grant                                 |                  |                   |                    | 54           | 392           |              |              |               | 446           |
| . FEMA HMGP                                   |                  | 5                 | 119                |              | 1,787         |              |              |               | 1,911         |
| 005 Grant-HSIP                                | 6                |                   | 48                 | 175          |               |              |              |               | 229           |
| 101 General Fund                              |                  | 10                |                    |              |               | 140          | 140          |               | 290           |
| 102 ARPA                                      | 17               | 305               | 1,333              | 140          |               |              |              |               | 1,795         |
| 205 Gas Tax                                   |                  |                   |                    | 255          | 330           |              |              |               | 585           |
| 205 RMRA (Gas Tax)                            |                  | 383               |                    |              |               | 250          | 189          | 219           | 1,041         |
| 210 Measure J                                 | 19               | 147               | 205                | 289          | 957           | 424          | 412          | 95            | 2,548         |
| 211 Measure J 28C                             |                  |                   |                    |              | 37            |              |              |               | 37            |
| 212 Garbage Vehicle Impact Fees               | 486              | 1,062             |                    | 1,173        | 1,020         | 841          | 840          | 845           | 6,267         |
| 213 Measure K                                 | 28               | 3,589             | 1,096              | 2,204        | 2,789         | 2,102        | 2,088        | 2,262         | 16,158        |
| 250 Park Quimby Act                           |                  | 90                |                    | 46           |               |              |              |               | 136           |
| 601 Funding to be Determined                  |                  |                   |                    |              |               | 277          | 1,616        | 8,474         | 10,367        |
| 716 Comcast PEG                               |                  |                   |                    |              | 140           | 130          |              |               | 270           |
| 720 Public Safety Impact Fee                  |                  |                   |                    |              | 33            |              |              |               | 33            |
| 750 Asset Replacement                         |                  |                   | 95                 | 70           | 119           | 569          | 688          | 357           | 1,898         |
| 770 Storm Drain Impact Fee                    | 34               | 36                | 234                | 120          |               |              |              |               | 424           |
| 780 Government Impact Fees                    |                  |                   |                    | 180          | 90            |              |              |               | 270           |
| 790 Park Impact Fee                           |                  |                   | 121                |              |               |              |              |               | 121           |
| 799 LFFA                                      |                  |                   |                    | 138          | 592           | 218          | 376          |               | 1,324         |
| <b>TOTALS</b>                                 | <b>606</b>       | <b>6,047</b>      | <b>3,856</b>       | <b>5,320</b> | <b>11,610</b> | <b>6,216</b> | <b>7,484</b> | <b>12,287</b> | <b>53,426</b> |

**Category Summary Report**  
**Town of Moraga FY 2023-24 to FY 2027-28**  
**1 - Buildings & Facilities (Municipal Facilities)**

(Thousands of Dollars)

| PROJECT TITLE  | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | TOTALS |
|--|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|--------|
| 23-105 Town Facilities Sewer Lateral Replacement             |                        |                   |                    | 44      |         |         |         |         | 44     |
| 23-107 329 Rheem Police Department Floor Replacement         |                        |                   |                    | 16      |         |         |         |         | 16     |
| 23-108 Town Facilities Energy Reliability - Town Offices     |                        |                   |                    | 230     | 265     |         |         |         | 495    |
| 24-111 Hacienda Parking Lot Retaining Wall Repairs           |                        |                   |                    |         | 119     |         |         |         | 119    |
| 24-112 Town Facilities Energy Reliability - Council Chambers |                        |                   |                    |         | 140     | 130     |         |         | 270    |
| 25-101 Municipal Facilities Painting                         |                        |                   |                    |         |         | 48      |         |         | 48     |
| 25-103 Hacienda Trash Enclosure                              |                        |                   |                    |         |         | 225     |         |         | 225    |
| 25-104 Hacienda Roof Replacement                             |                        |                   |                    |         |         | 305     |         |         | 305    |
| 25-105 Town Facilities Energy Reliability - Moraga Library   |                        |                   |                    |         |         | 140     | 290     |         | 430    |
| 25-106 Pavilion Flagstone Staircase                          |                        |                   |                    |         |         | 54      | 261     |         | 315    |
| 26-102 Library Flat Roof                                     |                        |                   |                    |         |         | 55      |         |         | 55     |
| 26-103 335 Rheem Blvd Restroom Refurbish                     |                        |                   |                    |         |         | 32      |         |         | 32     |
| 27-101 Hacienda HVAC   |                        |                   |                    |         |         |         | 260     |         | 260    |
| 27-102 Hacienda Wood Floors - Refinish                       |                        |                   |                    |         |         |         | 66      |         | 66     |
|  |                        |                   |                    | 290     | 524     | 902     | 638     | 326     | 2,680  |
| PROJECT FUNDING SOURCES                                      |                        |                   |                    |         |         |         |         |         |        |
|  | RecycleSmart           |                   |                    |         |         | 100     |         |         | 100    |
| 101  | General Fund           |                   |                    |         |         | 140     | 140     |         | 280    |
| 102  | ARPA                   |                   |                    | 84      |         |         |         |         | 84     |
| 210  | Measure J              |                   |                    |         | 175     |         | 150     |         | 325    |
| 716  | Comcast PEG            |                   |                    |         | 140     | 130     |         |         | 270    |
| 750  | Asset Replacement      |                   |                    | 60      | 119     | 532     | 348     | 326     | 1,385  |
| 780  | Government Impact Fees |                   |                    | 146     | 90      |         |         |         | 236    |
|  |                        |                   |                    | 290     | 524     | 902     | 638     | 326     | 2,680  |

# Town Facilities Sewer Lateral Replacement

**Project No:** 23-105

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

**Project Location:** 1500 St. Mary's Rd and 329 Rheem Blvd

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



**Account Number & Status:** 700-721-XXX-23

**Project Objective:** Maintain service to the public and proper asset utilization per Asset Replacement Program. This project addresses 2023 Town Goal #2.

**Project Description:** Recommended for replacement in 2023/24 to avoid failure or impact on sewer service to the Moraga Library and 329 Rheem Blvd, which would impact the facility's ability to serve the public.

**Basis for Schedule:** Installed in 1974, the Library sewer lateral was due for replacement in 2014. The sewer lateral line was inspected in 2020 to assess the existing condition. The condition of the pipe is worn, but no immediate threats of failure were present, so the service life of this asset was extended an additional two years. Installed in 1993, the 329 Rheem Server lateral was due for replacement in 2021/22. It was recommended that this project be deferred two additional years to align with the more costly replacement of the Library sewer lateral, to gain economy of scale in the project cost, and to avoid the challenge of securing a vendor for a small-scale project

**Basis for Cost:** FY 19-20 CIP Budget (Hacienda)

**Project Balance Note:**

| EXPENDITURES              | (Thousands of Dollars) |                   |                    |           |         |         |         |         | PROJECT TOTAL |
|---------------------------|------------------------|-------------------|--------------------|-----------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24   | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration      |                        |                   |                    | 3         |         |         |         |         | 3             |
| 072 - Construction        |                        |                   |                    | 37        |         |         |         |         | 37            |
| 074 - Contingency         |                        |                   |                    | 4         |         |         |         |         | 4             |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    | <b>44</b> |         |         |         |         | <b>44</b>     |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |           |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    | 44        |         |         |         |         | 44            |
| <b>FUNDING TOTALS</b>     |                        |                   |                    | <b>44</b> |         |         |         |         | <b>44</b>     |

## 329 Rheem Police Department Floor Replacement

Project No: 23-107

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 329 Rheem Blvd

Responsible Department: Public Works, Parks & Recreation



**Account Number & Status:** 700-721-XXX-23

**Project Objective:** Maintain service to the public and proper asset utilization per Asset Replacement Program. This project addresses 2023 Town Goal #1.

**Project Description:** This project incorporates the replacement of the uncarpeted surfaces within the Police Department wing of Town Offices. The floor is worn with holes due to significant wear and tear. The replacement would include the floors in both locker rooms, the hallways, the kitchen, the holding area, the holding bathroom, and an interrogation room.

**Basis for Schedule:** 1993 construction, 30-year lifespan. The individual who was arrested had an attorney file a claim that the floor was in disrepair and not sanitary for bookings.

**Basis for Cost:** Quote from the vendor (EmpireToday)

**Project Balance Note:**

| EXPENDITURES              | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|---------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 072 - Construction        |                        |                   |                    | 15      |         |         |         |         | 15            |
| 074 - Contingency         |                        |                   |                    | 1       |         |         |         |         | 1             |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    | 16      |         |         |         |         | 16            |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    | 16      |         |         |         |         | 16            |
| <b>FUNDING TOTALS</b>     |                        |                   |                    | 16      |         |         |         |         | 16            |

## Town Facilities Energy Reliability - Town Offices

**Project No:** 23-108

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

**Project Location:** 329 Rheem Blvd

**Responsible Department:** Public Works



**Account Number & Status:** 700-721-XXX-23 - Funded

**Project Objective:** Develop reliable energy sources for emergency backup for critical Town facilities utilizing green energy resources to the extent feasible. This project addresses 2023 Town Goal #2,5,12.

**Project Description:** Develop RFP, specifications, and contracts, and inspect construction related to a Power Purchase agreement or upfront Capital Investment to install reliable and automatic operations backup emergency power generation. Explore options for clean energy generation, including but not limited to solar power and battery backups. Also includes additional electric vehicle chargers that were cost-feasible.

**Basis for Schedule:** Need for adequate emergency power at critical Town facilities. The Project is proposed for two construction phases through Power Purchasing Agreement or upfront Capital Investment: 1) Installation of Town offices emergency generator; and 2) Installation of solar panels on parking lot canopies and fleet charging stations and repairing parking for ADA issues.

**Basis for Cost:** Design, Permitting, and Construction are to be funded by 1) PPA; or 2) Upfront Capital Investment, depending on Town Council's approved fund scenario. The funding table shows PPA costs. Upfront Capital Investment is not shown. Construction cost estimate based on Facilities Energy Generation Study data. Project management for Emergency Generators, Solar Generation, and Charging Stations funded by Fund 780. Parking lot reconfiguration and repairs by Fund 210 - Measure J funds.

### Project Balance Note:

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        |                   |                    | 50      | 30      |         |         |         | 80            |
| 072 - Construction          |                        |                   |                    |         | 150     |         |         |         | 150           |
| 073 - Const Mgmt/Inspection |                        |                   |                    | 65      | 75      |         |         |         | 140           |
| 076 - Engineering           |                        |                   |                    | 75      | 10      |         |         |         | 85            |
| 078 - Legal                 |                        |                   |                    | 40      |         |         |         |         | 40            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    | 230     | 265     |         |         |         | 495           |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| 102-ARPA                    |                        |                   |                    | 84      |         |         |         |         | 84            |
| 210-Measure J               |                        |                   |                    |         | 175     |         |         |         | 175           |
| 780-Government Impact Fees  |                        |                   |                    | 146     | 90      |         |         |         | 236           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    | 230     | 265     |         |         |         | 495           |

## Hacienda Parking Lot Retaining Wall Repairs

**Project No:** 24-111

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

**Project Location:** 2100 Donald Drive

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



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

**Project Objective:** Repair/Replace failing structure before catastrophic failure impedes access and use of facilities. This project addresses 2023 Town Goal #2.

**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 building

**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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25    | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        |                   |                    |         | 10         |         |         |         | 10            |
| 072 - Construction          |                        |                   |                    |         | 65         |         |         |         | 65            |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         | 11         |         |         |         | 11            |
| 074 - Contingency           |                        |                   |                    |         | 8          |         |         |         | 8             |
| 076 - Engineering           |                        |                   |                    |         | 22         |         |         |         | 22            |
| 079 - Permits               |                        |                   |                    |         | 3          |         |         |         | 3             |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    |         | <b>119</b> |         |         |         | <b>119</b>    |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |            |         |         |         |               |
| 750-Asset Replacement       |                        |                   |                    |         | 119        |         |         |         | 119           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    |         | <b>119</b> |         |         |         | <b>119</b>    |

## Town Facilities Energy Reliability - Council Chambers

**Project No:** 24-112

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

**Project Location:** 335 Rheem Blvd

**Responsible Department:** Public Works



**Account Number & Status:** 700-721-XXX-24 - Funded

**Project Objective:** Develop reliable energy sources for emergency backup for critical Town facilities utilizing green energy resources to the extent feasible. This project addresses 2023 Town Goal #2,5,12.

**Project Description:** Develop RFP, specifications, and contracts, and inspect construction related to a Power Purchase Agreement or Upfront Capital Investment to install & operate solar power, battery backup, and generators as recommended by the Town of Moraga Council.

**Basis for Schedule:** Need for adequate emergency power at critical Town facilities. The Project is proposed for two construction phases through Power Purchasing Agreement or upfront Capital Investment: 1) Installation of Town offices emergency generator; and 2) Installation of solar panels on parking lot canopies and fleet charging stations and repairing parking for ADA issues.

**Basis for Cost:** Construction cost estimate based on Facilities Energy Generation Study data and similar public works projects.

### Project Balance Note:

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        |                   |                    |         | 35      | 35      |         |         | 70            |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         |         | 75      |         |         | 75            |
| 076 - Engineering           |                        |                   |                    |         | 65      | 20      |         |         | 85            |
| 078 - Legal                 |                        |                   |                    |         | 40      |         |         |         | 40            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    |         | 140     | 130     |         |         | 270           |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| 716-Comcast PEG             |                        |                   |                    |         | 140     | 130     |         |         | 270           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    |         | 140     | 130     |         |         | 270           |

## 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. This project addresses 2023 Town Goal #2,6.

**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 Hacienda 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) |                   |                    |         |         |         |         |         |               |
|---------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration      |                        |                   |                    |         |         | 2       |         |         | 2             |
| 072 - Construction        |                        |                   |                    |         |         | 46      |         |         | 46            |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    |         |         | 48      |         |         | 48            |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    |         |         | 48      |         |         | 48            |
| <b>FUNDING TOTALS</b>     |                        |                   |                    |         |         | 48      |         |         | 48            |

## Hacienda Trash Enclosure

**Project No:** 25-103

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

**Project Location:** 2100 Donald Drive

**Responsible Department:** Parks & Recreation



**Account Number & Status:** 700-723-XXX-25    **Status:** Funding Forecasted

**Project Objective:** Enclose the existing dumpsters and Green Waste at Hacienda de las Flores. Trash enclosure to comply with the legal requirement of California Title 72 for the handling of hazardous waste along with building, planning, and Fire Code. This project addresses 2023 Town Goal #2,6.

**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 a side gate) covered enclosures are 23 feet by 15 feet with a concrete apron in front.

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

**Basis for Cost:** The basis of cost is based upon 2 enclosures, and you gain economy of scale and scope. Cost estimates are based on contractor estimates and staff estimates and inflated annually by the Construction Cost Index.

### Project Balance Note:

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         |               |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration        |                        |                   |                    |         |         | 8       |         |         | 8             |
| 072 - Construction          |                        |                   |                    |         |         | 178     |         |         | 178           |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         |         | 11      |         |         | 11            |
| 074 - Contingency           |                        |                   |                    |         |         | 11      |         |         | 11            |
| 075 - Design                |                        |                   |                    |         |         | 17      |         |         | 17            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    |         |         | 225     |         |         | 225           |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| -RecycleSmart               |                        |                   |                    |         |         | 100     |         |         | 100           |
| 750-Asset Replacement       |                        |                   |                    |         |         | 125     |         |         | 125           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    |         |         | 225     |         |         | 225           |

## Hacienda Roof Replacement

Project No: 25-104

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Public Works, Parks & Recreation



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

**Project Objective:** Maintain service to public/vendors and proper asset utilization per Asset Replacement Program. This project addresses 2023 Town Goal #2,6.

**Project Description:** Replace Hacienda Tile Roof.

**Basis for Schedule:** The roof was constructed in 1977 with a 50-year lifespan, but the roof has had many costly leaks. Need to repair often in order to keep in compliance with Wedgewood's lease.

**Basis for Cost:** 2023 Estimate is \$258K based on Garland Company quote and with the new deck the cost is \$330K. Construction costs were escalated for FY 2025-26.

**Project Balance Note:**

| EXPENDITURES              | (Thousands of Dollars) |                   |                    |         |         |         |         |         |               |
|---------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration      |                        |                   |                    |         |         | 5       |         |         | 5             |
| 072 - Construction        |                        |                   |                    |         |         | 275     |         |         | 275           |
| 074 - Contingency         |                        |                   |                    |         |         | 25      |         |         | 25            |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    |         |         | 305     |         |         | 305           |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    |         |         | 305     |         |         | 305           |
| <b>FUNDING TOTALS</b>     |                        |                   |                    |         |         | 305     |         |         | 305           |

## Town Facilities Energy Reliability - Moraga Library

**Project No:** 25-105

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

**Project Location:** 1501 St. Mary's Rd

**Responsible Department:** Public Works



**Account Number & Status:** 700-721-XXX-25 - Funded

**Project Objective:** Develop reliable energy sources for emergency backup for critical Town facilities utilizing green energy resources to the extent feasible. This project addresses 2023 Town Goal #2,5,12.

**Project Description:** Develop RFP, specifications, and contracts, and inspect construction related to a Power Purchase agreement or upfront Capital Investment to install reliable and automatic operations backup emergency power generation. Explore options for clean energy generation, including but not limited to solar power and battery backups. Also includes additional electric vehicle chargers that were cost-feasible.

**Basis for Schedule:** The need for adequate emergency power at critical Town facilities is prioritized as follows: 1) Town offices (329 Rheem); 2) Council Chambers/Corp. Yard/EOC (335 Rheem); and 3) Moraga Library (1500 St. Mary's Rd.)

**Basis for Cost:** Design, Permitting, and Construction are to be funded by 1) PPA: or 2) Upfront Capital Investment, depending on Town Council's approved fund scenario. The funding table shows PPA costs. Upfront Capital Investment is not shown. Construction cost estimate based on Facilities Energy Generation Study data and similar public works projects.

### Project Balance Note:

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         |               |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration        |                        |                   |                    |         |         | 35      | 35      |         | 70            |
| 072 - Construction          |                        |                   |                    |         |         |         | 150     |         | 150           |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         |         |         | 85      |         | 85            |
| 076 - Engineering           |                        |                   |                    |         |         | 65      | 20      |         | 85            |
| 078 - Legal                 |                        |                   |                    |         |         | 40      |         |         | 40            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    |         |         | 140     | 290     |         | 430           |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| 101-General Fund            |                        |                   |                    |         |         | 140     | 140     |         | 280           |
| 210-Measure J               |                        |                   |                    |         |         |         | 150     |         | 150           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    |         |         | 140     | 290     |         | 430           |

## Pavilion Flagstone Staircase

**Project No:** 25-106

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

**Project Location:** 2100 Donald Drive

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



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

**Project Objective:** Replace Flagstone Staircase at the Pavilion Building at the Hacienda. This project addresses 2023 Town Goal #2,6.

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

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

**Basis for Cost:**

**Project Balance Note:**

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        |                   |                    |         |         | 6       | 19      |         | 25            |
| 072 - Construction          |                        |                   |                    |         |         |         | 190     |         | 190           |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         |         |         | 25      |         | 25            |
| 074 - Contingency           |                        |                   |                    |         |         |         | 27      |         | 27            |
| 075 - Design                |                        |                   |                    |         |         | 48      |         |         | 48            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    |         |         | 54      | 261     |         | 315           |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement       |                        |                   |                    |         |         | 54      | 261     |         | 315           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    |         |         | 54      | 261     |         | 315           |

## 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. This project addresses 2023 Town Goal #2,6.

**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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration      |                        |                   |                    |         |         |         |         | 5       | 5             |
| 072 - Construction        |                        |                   |                    |         |         |         |         | 45      | 45            |
| 074 - Contingency         |                        |                   |                    |         |         |         |         | 5       | 5             |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    |         |         |         | 55      |         | 55            |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    |         |         |         |         | 55      | 55            |
| <b>FUNDING TOTALS</b>     |                        |                   |                    |         |         |         | 55      |         | 55            |

## 335 Rheem Blvd Restroom Refurbish

Project No: 26-103

Category: Buildings & Facilities (Municipal Facilities)

Project Location: 335 Rheem Blvd

Responsible Department: Public Works, Parks & Recreation



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

**Project Objective:** Maintain service to the public and proper asset utilization per Asset Replacement Program. This project addresses 2023 Town Goal #2.

**Project Description:** Refurbish 335 Rheem back restroom

**Basis for Schedule:** The last refurbish was in 1995, a 30-year lifespan

**Basis for Cost:** \$25K estimate in 2020

**Project Balance Note:**

| EXPENDITURES              | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|---------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 072 - Construction        |                        |                   |                    |         |         |         | 30      |         | 30            |
| 074 - Contingency         |                        |                   |                    |         |         |         | 2       |         | 2             |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    |         |         |         | 32      |         | 32            |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    |         |         |         | 32      |         | 32            |
| <b>FUNDING TOTALS</b>     |                        |                   |                    |         |         |         | 32      |         | 32            |

## Hacienda HVAC

**Project No:** 27-101

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

**Project Location:** 2100 Donald Drive

**Responsible Department:** Parks & Recreation



**Account Number & Status:** 700-721-XXX-27

**Project Objective:** Maintain proper asset utilization per Asset Replacement Program. This project addresses 2023 Town Goal #2,6.

**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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 072 - Construction        |                        |                   |                    |         |         |         |         |         | 260 260       |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    |         |         |         |         |         | 260 260       |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    |         |         |         |         |         | 260 260       |
| <b>FUNDING TOTALS</b>     |                        |                   |                    |         |         |         |         |         | 260 260       |

## Hacienda Wood Floors - Refinish

**Project No:** 27-102

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

**Project Location:** 2100 Donald Drive

**Responsible Department:** Parks & Recreation



**Account Number & Status:** 700-721-XXX-27 **Status:** Funding Forecasted

**Project Objective:** Refinish the hardwood floors throughout the first floor of the Hacienda de las Flores building. This project addresses 2023 Town Goal #2,6.

**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 and escalated to future construction costs.

### Project Balance Note:

| EXPENDITURES              | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|---------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 072 - Construction        |                        |                   |                    |         |         |         |         |         | 66 66         |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    |         |         |         |         |         | 66 66         |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    |         |         |         |         |         | 66 66         |
| <b>FUNDING TOTALS</b>     |                        |                   |                    |         |         |         |         |         | 66 66         |

**Category Summary Report**  
**Town of Moraga FY 2023-24 to FY 2027-28**  
**2 - Creeks & Drainage**

(Thousands of Dollars)

| PROJECT TITLE   | Prior FY Actuals | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | TOTALS |
|---|------------------|-------------------|--------------------|---------|---------|---------|---------|---------|--------|
| 21-205 2021 - 23 Annual Storm Drain Repairs                         | 17               | 305               | 1,333              |         |         |         |         |         | 1,655  |
| 21-207 Moraga Road Roadway and Drainage                             | 34               | 36                | 234                | 120     |         |         |         |         | 424    |
| 22-202 Laguna Creek Restoration at Hacienda de Las Flores - Phase 2 |                  | 5                 | 223                | 56      | 2,707   |         |         |         | 2,991  |
| 25-201 2025-26 Storm Drain Repairs                                  |                  |                   |                    |         | 600     |         |         |         | 600    |
| 26-201 2026-27 Storm Drain Repairs                                  |                  |                   |                    |         |         | 600     |         |         | 600    |
| 27-201 2027-28 Storm Drain Repairs                                  |                  |                   |                    |         |         | 600     |         |         | 600    |
|   | 51               | 346               | 1,790              | 176     | 2,707   | 600     | 600     | 600     | 6,870  |
| PROJECT FUNDING SOURCES   |                  |                   |                    |         |         |         |         |         |        |
| WW Urban Creeks   |                  |                   | 104                |         | 520     |         |         |         | 624    |
| River Parkway Grant   |                  |                   |                    |         | 400     |         |         |         | 400    |
| FEMA HMGP   |                  | 5                 | 119                |         | 1,787   |         |         |         | 1,911  |
| 102 ARPA  | 17               | 305               | 1,333              | 56      |         |         |         |         | 1,711  |
| 213 Measure K   |                  |                   |                    |         | 600     | 600     | 600     |         | 1,800  |
| 770 Storm Drain Impact Fee  | 34               | 36                | 234                | 120     |         |         |         |         | 424    |
|   | 51               | 346               | 1,790              | 176     | 2,707   | 600     | 600     | 600     | 6,870  |

## 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. This project addresses 2023 Town Goal #2,4.

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

**Basis for Cost:** Based on the Engineers Basis of Design Report dated November 9, 2022.

**Project Balance Note:**

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         |               |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration        |                        |                   | 80                 |         |         |         |         |         | 80            |
| 072 - Construction          |                        |                   | 851                |         |         |         |         |         | 851           |
| 073 - Const Mgmt/Inspection | 6                      | 2                 | 182                |         |         |         |         |         | 190           |
| 074 - Contingency           |                        |                   | 90                 |         |         |         |         |         | 90            |
| 075 - Design                | 11                     | 303               | 130                |         |         |         |         |         | 444           |
| <b>EXPENDITURE TOTALS</b>   | <b>17</b>              | <b>305</b>        | <b>1,333</b>       |         |         |         |         |         | <b>1,655</b>  |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| 102-ARPA                    | 17                     | 305               | 1,333              |         |         |         |         |         | 1,655         |
| <b>FUNDING TOTALS</b>       | <b>17</b>              | <b>305</b>        | <b>1,333</b>       |         |         |         |         |         | <b>1,655</b>  |

## Moraga Road Roadway and Drainage

Project No: 21-207

Category: Creeks & Drainage

Project Location: Moraga Road

Responsible Department: Public Works



**Account Number & Status:** 700-722-XXX-21 Status: 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. This project addresses 2023 Town Goal #2,4.

**Project Description:** Install roadside improvements 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 an additional storm drain inlet to allow for runoff to enter the existing storm drain system.

**Basis for Schedule:** The project is currently in the engineering design stages. The design and construction are expected to be completed in 2023

**Basis for Cost:** Based on engineering cost estimates

**Project Balance Note:**

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |            |         |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|------------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24    | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        | 1                      | 11                | 22                 | 29         |         |         |         |         | 63            |
| 072 - Construction          |                        |                   | 170                | 34         |         |         |         |         | 204           |
| 073 - Const Mgmt/Inspection |                        |                   | 25                 | 46         |         |         |         |         | 71            |
| 074 - Contingency           |                        |                   | 17                 | 3          |         |         |         |         | 20            |
| 075 - Design                | 33                     | 25                |                    | 8          |         |         |         |         | 66            |
| <b>EXPENDITURE TOTALS</b>   | <b>34</b>              | <b>36</b>         | <b>234</b>         | <b>120</b> |         |         |         |         | <b>424</b>    |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |            |         |         |         |         |               |
| 770-Storm Drain Impact Fee  | 34                     | 36                | 234                | 120        |         |         |         |         | 424           |
| <b>FUNDING TOTALS</b>       | <b>34</b>              | <b>36</b>         | <b>234</b>         | <b>120</b> |         |         |         |         | <b>424</b>    |

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

**Project No:** 22-202

**Category:** Creeks & Drainage

**Project Location:** 2100 Donald Drive

**Responsible Department:** Public Works



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

**Project Objective:** Improve Laguna Creek on the Hacienda de las Flores grounds to reduce the potential for flooding of the Pavilion building. This project addresses 2023 Town Goal #2,4.

**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) |                   |                    |           |              |         |         |         |               |
|-----------------------------|------------------------|-------------------|--------------------|-----------|--------------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24   | 2024-25      | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration        |                        | 5                 | 20                 | 36        | 56           |         |         |         | 117           |
| 072 - Construction          |                        |                   |                    |           | 2,040        |         |         |         | 2,040         |
| 073 - Const Mgmt/Inspection |                        |                   |                    |           | 407          |         |         |         | 407           |
| 074 - Contingency           |                        |                   |                    |           | 204          |         |         |         | 204           |
| 075 - Design                |                        |                   | 203                | 20        |              |         |         |         | 223           |
| <b>EXPENDITURE TOTALS</b>   |                        | <b>5</b>          | <b>223</b>         | <b>56</b> | <b>2,707</b> |         |         |         | <b>2,991</b>  |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |           |              |         |         |         |               |
| -River Parkway Grant        |                        |                   |                    |           | 400          |         |         |         | 400           |
| -WW Urban Creeks            |                        |                   | 104                |           | 520          |         |         |         | 624           |
| .-FEMA HMGP                 |                        | 5                 | 119                |           | 1,787        |         |         |         | 1,911         |
| 102-ARPA                    |                        |                   |                    | 56        |              |         |         |         | 56            |
| <b>FUNDING TOTALS</b>       |                        | <b>5</b>          | <b>223</b>         | <b>56</b> | <b>2,707</b> |         |         |         | <b>2,991</b>  |

## 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 of failing storm drainage infrastructure. This project addresses 2023 Town Goal #2,4.

**Basis for Schedule:** The Project is currently in the planning stages. Harris and Associates, in 2022, completed the inspections of 30,000 LF of storm drain pipes. The basis of design report included conceptual-level design improvements, recommendations, and conceptual-level cost estimates. Projects will be selected based on the high priority identified in the report and projects previously listed in the 2019 Storm Drain Addendum and other Storm Drain Assessments.

### Basis for Cost:

### Project Balance Note:

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |            |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|------------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26    | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        |                   |                    |         |         | 58         |         |         | 58            |
| 072 - Construction          |                        |                   |                    |         |         | 392        |         |         | 392           |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         |         | 53         |         |         | 53            |
| 074 - Contingency           |                        |                   |                    |         |         | 39         |         |         | 39            |
| 075 - Design                |                        |                   |                    |         |         | 58         |         |         | 58            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    |         |         | <b>600</b> |         |         | <b>600</b>    |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |            |         |         |               |
| 213-Measure K               |                        |                   |                    |         |         | 600        |         |         | 600           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    |         |         | <b>600</b> |         |         | <b>600</b>    |

## 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

Project Objective:

**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, in 2022, completed the inspections of 30,000 LF of storm drain pipes. The basis of design report included conceptual-level design improvements, recommendations, and conceptual-level cost estimates. Projects will be selected based on the high priority identified in the report and projects previously listed in the 2019 Storm Drain Addendum and other Storm Drain Assessments.

**Basis for Cost:**

**Project Balance Note:**

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        |                   |                    |         |         |         | 58      |         | 58            |
| 072 - Construction          |                        |                   |                    |         |         |         | 392     |         | 392           |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         |         |         | 53      |         | 53            |
| 074 - Contingency           |                        |                   |                    |         |         |         | 39      |         | 39            |
| 075 - Design                |                        |                   |                    |         |         |         | 58      |         | 58            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    |         |         |         | 600     |         | 600           |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| 213-Measure K               |                        |                   |                    |         |         |         | 600     |         | 600           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    |         |         |         | 600     |         | 600           |

## 2027-28 Storm Drain Repairs

Project No: 27-201

Category: Creeks & Drainage

Project Location: Town Wide

Responsible Department: Public Works



Account Number & Status: 700-722-XXX-27

Project Objective:

**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, in 2022, completed the inspections of 30,000 LF of storm drain pipes. The basis of design report included conceptual-level design improvements, recommendations, and conceptual-level cost estimates. Projects will be selected based on the high priority identified in the report and projects previously listed in the 2019 Storm Drain Addendum and other Storm Drain Assessments.

**Basis for Cost:**

**Project Balance Note:**

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |            | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|------------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28    |               |
| 071 - Administration        |                        |                   |                    |         |         |         |         | 58         | 58            |
| 072 - Construction          |                        |                   |                    |         |         |         |         | 392        | 392           |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         |         |         |         | 53         | 53            |
| 074 - Contingency           |                        |                   |                    |         |         |         |         | 39         | 39            |
| 075 - Design                |                        |                   |                    |         |         |         |         | 58         | 58            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    |         |         |         |         | <b>600</b> | <b>600</b>    |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |            |               |
| 213-Measure K               |                        |                   |                    |         |         |         |         | 600        | 600           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    |         |         |         |         | <b>600</b> | <b>600</b>    |

**Category Summary Report**  
**Town of Moraga FY 2023-24 to FY 2027-28**  
**3 - Parks & Open Space**

(Thousands of Dollars)

| PROJECT TITLE                                 | Prior FY Actuals | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | TOTALS |
|---|------------------|-------------------|--------------------|---------|---------|---------|---------|---------|--------|
| 19-302 Commons Park Picnic Area Renovation    | 16               | 206               | 202                |         |         |         |         |         | 424    |
| 21-301 Commons Park Restroom Replacement      |                  | 304               | 119                | 46      |         |         |         |         | 469    |
| 22-314 Hacienda Metal Entrance Fence and Gate |                  |                   | 42                 | 3       |         |         |         |         | 45     |
| 22-306 Rancho Laguna Picnic Tables            |                  |                   | 53                 | 7       |         |         |         |         | 60     |
| 23-304 Hacienda Creek Fence                   |                  |                   |                    | 34      |         |         |         |         | 34     |
| 25-302 Commons Park Spray Feature             |                  |                   |                    |         | 37      |         |         |         | 37     |
| 26-303 Rancho Laguna Restrooms                |                  |                   |                    |         |         | 340     |         |         | 340    |
| 27-301 Mulholland Gate and Fence              |                  |                   |                    |         |         |         | 31      |         | 31     |
|   | 16               | 510               | 416                | 90      |         | 37      | 340     | 31      | 1,440  |
| PROJECT FUNDING SOURCES                       |                  |                   |                    |         |         |         |         |         |        |
| Prop 68 Grant                                 |                  | 83                | 107                |         |         |         |         |         | 190    |
| Donations                                     | 16               | 337               | 93                 |         |         |         |         |         | 446    |
| 250 Park Quimby Act                           |                  | 90                |                    | 46      |         |         |         |         | 136    |
| 750 Asset Replacement                         |                  |                   | 95                 | 10      |         | 37      | 340     | 31      | 513    |
| 780 Government Impact Fees                    |                  |                   |                    | 34      |         |         |         |         | 34     |
| 790 Park Impact Fee                           |                  |                   | 121                |         |         |         |         |         | 121    |
|   | 16               | 510               | 416                | 90      |         | 37      | 340     | 31      | 1,440  |

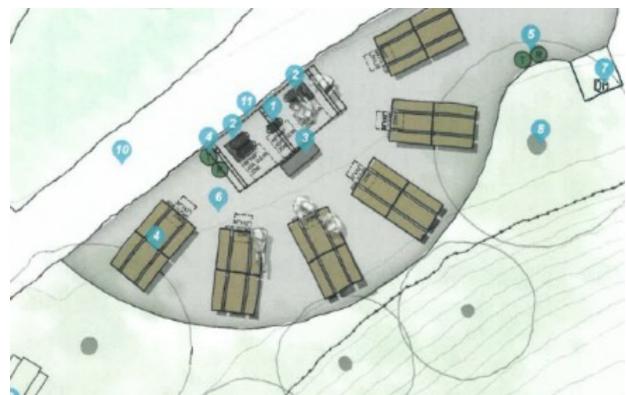
## Commons Park Picnic Area Renovation

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 for general overall facility improvements. This project addresses 2023 Town Goal #2,6.

**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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        | 16                | 7                  |         |         |         |         |         | 23            |
| 072 - Construction          |                        | 140               | 163                |         |         |         |         |         | 303           |
| 073 - Const Mgmt/Inspection |                        | 21                | 12                 |         |         |         |         |         | 33            |
| 074 - Contingency           |                        | 14                | 16                 |         |         |         |         |         | 30            |
| 075 - Design                | 16                     | 15                | 4                  |         |         |         |         |         | 35            |
| <b>EXPENDITURE TOTALS</b>   | <b>16</b>              | <b>206</b>        | <b>202</b>         |         |         |         |         |         | <b>424</b>    |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| -Donations                  |                        | 16                | 33                 |         |         |         |         |         | 49            |
| -Prop 68 Grant              |                        |                   | 83                 | 107     |         |         |         |         | 190           |
| 250-Park Quimby Act         |                        |                   | 90                 |         |         |         |         |         | 90            |
| 790-Park Impact Fee         |                        |                   |                    | 95      |         |         |         |         | 95            |
| <b>FUNDING TOTALS</b>       | <b>16</b>              | <b>206</b>        | <b>202</b>         |         |         |         |         |         | <b>424</b>    |

## Commons Park Restroom Replacement

Project No: 21-301

Category: Parks & Open Space

Project Location: 1425 St. Mary's Road

Responsible Department: Parks & Recreation



**Account Number & Status:** Account No: 700-723-XXX-21 Status: Funded

**Project Objective:** Replace the existing restroom building at Moraga Commons Park. This project addresses 2023 Town Goal #2,6.

**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 in the Fall 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) |                   |                    |           |         |         |         |         |               |
|-----------------------------|------------------------|-------------------|--------------------|-----------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24   | 2024-25 | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration        |                        |                   | 4                  |           |         |         |         |         | 4             |
| 072 - Construction          |                        | 304               | 30                 | 30        |         |         |         |         | 364           |
| 073 - Const Mgmt/Inspection |                        |                   | 10                 |           |         |         |         |         | 10            |
| 074 - Contingency           |                        |                   | 46                 |           |         |         |         |         | 46            |
| 075 - Design                |                        |                   | 20                 |           |         |         |         |         | 20            |
| 079 - Permits               |                        |                   | 9                  |           |         |         |         |         | 9             |
| 082 - Other                 |                        |                   |                    | 16        |         |         |         |         | 16            |
| <b>EXPENDITURE TOTALS</b>   |                        | <b>304</b>        | <b>119</b>         | <b>46</b> |         |         |         |         | <b>469</b>    |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |           |         |         |         |         |               |
| -Donations                  |                        | 304               | 93                 |           |         |         |         |         | 397           |
| 250-Park Quimby Act         |                        |                   |                    | 46        |         |         |         |         | 46            |
| 790-Park Impact Fee         |                        |                   | 26                 |           |         |         |         |         | 26            |
| <b>FUNDING TOTALS</b>       |                        | <b>304</b>        | <b>119</b>         | <b>46</b> |         |         |         |         | <b>469</b>    |

## Hacienda Metal Entrance Fence and Gate

Project No: 22-314

Category: Parks & Open Space

Project Location: 2100 Donald Drive

Responsible Department: Parks & Recreation



**Account Number & Status:** 700-723-072-22

**Project Objective:** Maintain proper asset utilization per Asset Replacement Program. This project addresses 2023 Town Goal #2,6.

**Project Description:** 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:** The fence and gate are reaching the end of their 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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 072 - Construction        |                        |                   | 42                 | 3       |         |         |         |         | 45            |
| <b>EXPENDITURE TOTALS</b> |                        |                   | 42                 | 3       |         |         |         |         | 45            |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   | 42                 | 3       |         |         |         |         | 45            |
| <b>FUNDING TOTALS</b>     |                        |                   | 42                 | 3       |         |         |         |         | 45            |

## Rancho Laguna Picnic Tables

Project No: 22-306

Category: Parks & Open Space

Project 2101 Camino Pablo  
Location:

Responsible Public Works, Parks & Recreation  
Department:



**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. This project addresses 2023 Town Goal #2,6.

**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) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                        | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 072 - Construction     |                        |                   | 53                 | 7       |         |         |         |         | 60            |
| EXPENDITURE TOTALS     |                        |                   | 53                 | 7       |         |         |         |         | 60            |
| <b>FUNDING SOURCES</b> |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement  |                        |                   | 53                 | 7       |         |         |         |         | 60            |
| FUNDING TOTALS         |                        |                   | 53                 | 7       |         |         |         |         | 60            |

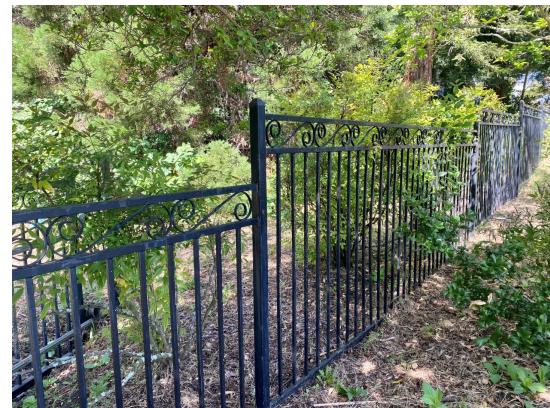
## Hacienda Creek Fence

Project No: 23-304

Category: Parks & Open Space

Project Location: 2100 Donald Drive

Responsible Department: Public Works, Parks & Recreation



**Account Number & Status:** 700-721-XXX-23

**Project Objective:** Provide protection to visitors from the parking lot/creek, especially to children walking from the bus to ASEP programs at Hacienda. This project addresses 2023 Town Goal #2,6.

**Project Description:** The project consists of 300 feet of 5' high Napoleon Iron (1" rails) installed at prevailing wage between the Hacienda driveway and the creek. Fence will match the Hacienda gate and main fence.

**Basis for Schedule:** To limit risk and incidents from parking lot as soon as possible and provide walkway for students by next school year

**Basis for Cost:** Based on estimates provided to the Town in March 2023

**Project Balance Note:**

| EXPENDITURES               | (Thousands of Dollars) |                   |                    |           |         |         |         |         |               |
|----------------------------|------------------------|-------------------|--------------------|-----------|---------|---------|---------|---------|---------------|
|                            | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24   | 2024-25 | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration       |                        |                   |                    | 1         |         |         |         |         | 1             |
| 072 - Construction         |                        |                   |                    | 30        |         |         |         |         | 30            |
| 074 - Contingency          |                        |                   |                    | 3         |         |         |         |         | 3             |
| <b>EXPENDITURE TOTALS</b>  |                        |                   |                    | <b>34</b> |         |         |         |         | <b>34</b>     |
| <b>FUNDING SOURCES</b>     |                        |                   |                    |           |         |         |         |         |               |
| 780-Government Impact Fees |                        |                   |                    | 34        |         |         |         |         | 34            |
| <b>FUNDING TOTALS</b>      |                        |                   |                    | <b>34</b> |         |         |         |         | <b>34</b>     |

## Commons Park Spray Feature

Project No: 25-302

Category: Parks & Open Space

Project Location: 1425 St. Marys Road

Responsible Department: Public Works, Parks & Recreation



**Account Number & Status:** 700-723-XXX-25

**Project Objective:** Maintain recreational amenities within Moraga's public spaces and proper asset utilization per Asset Replacement Program. This project addresses 2023 Town Goal #2,6.

**Project Description:** Replace Commons Park Spray Feature

**Basis for Schedule:** Installed in 2009, 15-year services life.

**Basis for Cost:** Town 2013 Staff Report + ENR-BCI. \$29K estimate in FY 19/20.

**Project Balance Note:**

| EXPENDITURES              | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|---------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration      |                        |                   |                    |         |         | 1       |         |         | 1             |
| 072 - Construction        |                        |                   |                    |         |         | 33      |         |         | 33            |
| 074 - Contingency         |                        |                   |                    |         |         | 3       |         |         | 3             |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    |         |         | 37      |         |         | 37            |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    |         |         | 37      |         |         | 37            |
| <b>FUNDING TOTALS</b>     |                        |                   |                    |         |         | 37      |         |         | 37            |

## Rancho Laguna Restrooms

Project No: 26-303

Category: Parks & Open Space

Project Location: 2101 Camino Pablo

Responsible Department: Public Works, Parks & Recreation



**Account Number & Status:** 700-723-XXX-26

**Project Objective:** Maintain service to the public and proper asset utilization per Asset Replacement Program. This project addresses 2023 Town Goal #2,6.

**Project Description:** Replace Rancho Laguna Restrooms

**Basis for Schedule:** 1974 construction, 30-year lifespan, overdue

**Basis for Cost:** The construction costs were estimated at \$275K in 2019/2020. Construction prices have been escalated to estimate in FY 2026/27 costs.

**Project Balance Note:**

| EXPENDITURES              | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|---------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration      |                        |                   |                    |         |         |         | 10      |         | 10            |
| 072 - Construction        |                        |                   |                    |         |         |         | 300     |         | 300           |
| 074 - Contingency         |                        |                   |                    |         |         |         | 30      |         | 30            |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    |         |         |         | 340     |         | 340           |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    |         |         |         | 340     |         | 340           |
| <b>FUNDING TOTALS</b>     |                        |                   |                    |         |         |         | 340     |         | 340           |

## Mulholland Gate and Fence

Project No: 27-301

Category: Parks & Open Space

Project Location: Mulholland Open Space

Responsible Department: Public Works, Parks & Recreation



**Account Number & Status:** 700-723-XXX-27

**Project Objective:** Maintain service to the public and proper asset utilization per Asset Replacement Program. This project addresses 2023 Town Goal #2,6.

**Project Description:** Replace the lower Mulholland gate and fence

**Basis for Schedule:** The gate was constructed in 1996, and has reached its 30-year life span.

**Basis for Cost:** The estimated costs were \$21K in 2019/2020. The escalated costs estimate for FY27/28 is \$31K.

**Project Balance Note:**

| EXPENDITURES              | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|---------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 072 - Construction        |                        |                   |                    |         |         |         |         | 28      | 28            |
| 074 - Contingency         |                        |                   |                    |         |         |         |         | 3       | 3             |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    |         |         |         |         | 31      | 31            |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 750-Asset Replacement     |                        |                   |                    |         |         |         |         | 31      | 31            |
| <b>FUNDING TOTALS</b>     |                        |                   |                    |         |         |         |         | 31      | 31            |

**Category Summary Report**  
**Town of Moraga FY 2023-24 to FY 2027-28**  
**4 - Transportation**

(Thousands of Dollars)

| PROJECT TITLE  | Prior FY Actuals | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | TOTALS |
|--|------------------|-------------------|--------------------|---------|---------|---------|---------|---------|--------|
|  |                  |                   |                    |         |         |         |         |         |        |
| 21-404 Corliss Drive Safe Route to School (Phase 1 - Engineering Design                      | 3                | 133               | 114                |         |         |         |         |         | 250    |
| 21-410 Safety Improvements - HSIP Cycle 10   | 6                | 4                 | 50                 | 357     |         |         |         |         | 417    |
| 22-401 2022 Pavement Rehabilitation  | 530              | 5,034             | 1,096              |         |         |         |         |         | 6,660  |
| 22-402 Canyon Road Bridge Replacement - Riparian Remediation                                 |                  |                   | 340                | 50      | 15      | 15      | 15      | 40      | 475    |
| 22-403 Bollinger Canyon Road Tree Remediation  |                  |                   | 50                 | 10      | 10      | 10      | 10      | 10      | 100    |
| 22-405 Pedestrian and Bicycle Safety Improvements on Camino Pablo                            |                  | 20                |                    | 132     | 771     |         |         |         | 923    |
| 23-401 2023 Pavement Rehabilitation Project  |                  |                   |                    | 3,377   |         |         |         |         | 3,377  |
| 23-404 Minor Traffic Safety Program  |                  |                   |                    | 50      | 50      | 50      | 50      | 50      | 250    |
| 23-405 Annual Street Repairs   |                  |                   |                    | 255     | 330     | 330     | 330     | 330     | 1,575  |
| 23-411 Moraga and Canyon Road (St. Mary's - Sanders Drive) "Complete Streets"                |                  |                   |                    | 84      | 735     | 1,578   | 1,548   | 30      | 3,975  |
| 23-412 Smart Signals - Community   |                  |                   |                    | 166     | 702     | 20      |         |         | 888    |
| 23-413 Smart Signals - CCTA Countywide Project   |                  |                   |                    | 130     | 551     | 20      |         |         | 701    |
| 23-414 Central Video Surveillance System   |                  |                   |                    | 58      |         |         |         |         | 58     |
| 23-415 Safety Improvements - HSIP Cycle 11 - BCR   |                  |                   |                    | 60      | 475     |         |         |         | 535    |
| 23-416 Safety Improvements - HSIP Cycle 11 - SA  |                  |                   |                    | 35      | 230     |         |         |         | 265    |
| 24-401 2024 Pavement Rehabilitation  |                  |                   |                    |         | 3,460   |         |         |         | 3,460  |
| 25-401 2025 Pavement Rehabilitation  |                  |                   |                    |         | 424     | 2,000   |         |         | 2,424  |
| 25-402 School Street (Moraga Way to St. Mary's) "Complete Streets"                           |                  |                   |                    |         | 626     |         |         | 3,997   | 4,623  |
| 25-408 Slide and Base Failure Study - Rheem Blvd, Bollinger Canyon, Canyon Rd, and Moraga Rd |                  |                   |                    |         |         | 277     |         |         | 277    |
| 26-401 2026 Pavement Rehabilitation  |                  |                   |                    |         |         | 377     | 1,960   | 491     | 2,828  |
| 26-402 Rheem Boulevard High Visibility Crosswalk   |                  |                   |                    |         |         |         | 1,235   |         | 1,235  |
| 26-403 2027 Pavement Rehabilitation  |                  |                   |                    |         |         |         | 377     | 1,905   | 2,282  |
| 26-406 Rheem Blvd Bike & Pedestrian (Moraga Rd to St. Mary's Rd)                             |                  |                   |                    |         |         |         | 306     |         | 306    |
| 26-409 Canyon Road (Bridge to Town Limits) "Complete Streets"                                |                  |                   |                    |         |         |         | 75      | 3,877   | 3,952  |
| 27-401 Bollinger Canyon Road Hillside Stabilization  |                  |                   |                    |         |         |         |         | 600     | 600    |

**Category Summary Report**  
**Town of Moraga FY 2023-24 to FY 2027-28**  
**4 - Transportation**

(Thousands of Dollars)

|                                 | Prior FY Actuals | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | TOTALS |
|---------------------------------|------------------|-------------------|--------------------|---------|---------|---------|---------|---------|--------|
|                                 |                  |                   |                    | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | TOTALS |
| <b>PROJECT FUNDING SOURCES</b>  |                  |                   |                    |         |         |         |         |         |        |
| Community (2022 Omnibus)        |                  |                   |                    | 103     | 532     |         |         |         | 635    |
| SS4A Grant                      |                  |                   |                    | 50      | 660     | 1,152   | 1,122   |         | 2,984  |
| MTC Grant OBAG3                 |                  |                   |                    | 89      | 462     |         |         |         | 551    |
| HBP Grant                       |                  |                   | 301                | 44      | 13      | 13      | 13      | 35      | 419    |
| MCF Donation                    |                  |                   |                    | 25      |         |         |         |         | 25     |
| MTC LS&R Grant                  |                  |                   |                    |         | 581     |         |         |         | 581    |
| CTC SA Grant                    |                  |                   |                    | 32      | 189     |         |         |         | 221    |
| TDA Grant                       |                  |                   |                    | 100     |         |         |         |         | 100    |
| CTC BCR Grant                   |                  |                   |                    | 54      | 392     |         |         |         | 446    |
| 005 Grant-HSIP                  | 6                |                   | 48                 | 175     |         |         |         |         | 229    |
| 101 General Fund                |                  | 10                |                    |         |         |         |         |         | 10     |
| 205 Gas Tax                     |                  |                   |                    | 255     | 330     |         |         |         | 585    |
| 205 RMRA (Gas Tax)              |                  | 383               |                    |         |         | 250     | 189     | 219     | 1,041  |
| 210 Measure J                   | 19               | 147               | 205                | 289     | 782     | 424     | 262     | 95      | 2,223  |
| 211 Measure J 28C               |                  |                   |                    |         | 37      |         |         |         | 37     |
| 212 Garbage Vehicle Impact Fees | 486              | 1,062             |                    | 1,173   | 1,020   | 841     | 840     | 845     | 6,267  |
| 213 Measure K                   | 28               | 3,589             | 1,096              | 2,204   | 2,789   | 1,502   | 1,488   | 1,662   | 14,358 |
| 601 Funding to be Determined    |                  |                   |                    |         |         | 277     | 1,616   | 8,474   | 10,367 |
| 720 Public Safety Impact Fee    |                  |                   |                    | 33      |         |         |         |         | 33     |
| 799 LFFA                        |                  |                   |                    | 138     | 592     | 218     | 376     |         | 1,324  |
|                                 | 539              | 5,191             | 1,650              | 4,764   | 8,379   | 4,677   | 5,906   | 11,330  | 42,436 |

# 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. This project addresses 2023 Town Goal #2,7.

**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. This is a design-only phase. Additional allocation will be needed for the construction phase

## Project Balance Note:

| EXPENDITURES              | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|---------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration      | 3                      | 22                | 25                 |         |         |         |         |         | 50            |
| 074 - Contingency         |                        |                   | 15                 |         |         |         |         |         | 15            |
| 075 - Design              |                        | 111               | 74                 |         |         |         |         |         | 185           |
| <b>EXPENDITURE TOTALS</b> | <b>3</b>               | <b>133</b>        | <b>114</b>         |         |         |         |         |         | <b>250</b>    |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 210-Measure J             | 3                      | 133               | 114                |         |         |         |         |         | 250           |
| <b>FUNDING TOTALS</b>     | <b>3</b>               | <b>133</b>        | <b>114</b>         |         |         |         |         |         | <b>250</b>    |

## 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. This project addresses 2023 Town Goal #2,7.

**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:** The Town has a number of planned safety projects where the improvements overlap. Improvement will be shifted to the most appropriate project.

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |            |         |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|------------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24    | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        | 6                      | 4                 | 20                 | 65         |         |         |         |         | 95            |
| 072 - Construction          |                        |                   |                    | 215        |         |         |         |         | 215           |
| 073 - Const Mgmt/Inspection |                        |                   |                    | 43         |         |         |         |         | 43            |
| 074 - Contingency           |                        |                   |                    | 22         |         |         |         |         | 22            |
| 075 - Design                |                        |                   | 30                 | 12         |         |         |         |         | 42            |
| <b>EXPENDITURE TOTALS</b>   | <b>6</b>               | <b>4</b>          | <b>50</b>          | <b>357</b> |         |         |         |         | <b>417</b>    |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |            |         |         |         |         |               |
| 005-Grant-HSIP              | 6                      |                   | 48                 | 175        |         |         |         |         | 229           |
| 210-Measure J               |                        | 4                 | 2                  | 182        |         |         |         |         | 188           |
| <b>FUNDING TOTALS</b>       | <b>6</b>               | <b>4</b>          | <b>50</b>          | <b>357</b> |         |         |         |         | <b>417</b>    |

## 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. This project addresses 2023 Town Goal #2,3,7.

**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 of the StreetSaver objective, 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 previous engineering consultant contracts as well as project cost estimates for construction.

### Project Balance Note:

| EXPENDITURES                    | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|---------------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                                 | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration            | 67                     | 78                | 137                |         |         |         |         |         | 282           |
| 072 - Construction              |                        | 3,742             | 585                |         |         |         |         |         | 4,327         |
| 073 - Const Mgmt/Inspection     |                        | 535               | 114                |         |         |         |         |         | 649           |
| 074 - Contingency               |                        | 368               | 65                 |         |         |         |         |         | 433           |
| 075 - Design                    | 463                    | 311               | 195                |         |         |         |         |         | 969           |
| <b>EXPENDITURE TOTALS</b>       | <b>530</b>             | <b>5,034</b>      | <b>1,096</b>       |         |         |         |         |         | <b>6,660</b>  |
| <b>FUNDING SOURCES</b>          |                        |                   |                    |         |         |         |         |         |               |
| 205-RMRA (Gas Tax)              |                        | 383               |                    |         |         |         |         |         | 383           |
| 210-Measure J                   | 16                     |                   |                    |         |         |         |         |         | 16            |
| 212-Garbage Vehicle Impact Fees | 486                    | 1,062             |                    |         |         |         |         |         | 1,548         |
| 213-Measure K                   | 28                     | 3,589             | 1,096              |         |         |         |         |         | 4,713         |
| <b>FUNDING TOTALS</b>           | <b>530</b>             | <b>5,034</b>      | <b>1,096</b>       |         |         |         |         |         | <b>6,660</b>  |

## 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. This project addresses 2023 Town Goal #2,6.

**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) |                   |                    |           |           |           |           |           |               |
|-----------------------------|------------------------|-------------------|--------------------|-----------|-----------|-----------|-----------|-----------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24   | 2024-25   | 2025-26   | 2026-27   | 2027-28   | PROJECT TOTAL |
| 071 - Administration        |                        |                   | 50                 |           |           |           |           |           | 50            |
| 072 - Construction          |                        |                   | 200                |           |           |           |           |           | 200           |
| 073 - Const Mgmt/Inspection |                        |                   | 35                 | 15        | 15        | 15        | 15        | 40        | 135           |
| 074 - Contingency           |                        |                   | 20                 |           |           |           |           |           | 20            |
| 075 - Design                |                        |                   | 35                 | 35        |           |           |           |           | 70            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   | <b>340</b>         | <b>50</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>40</b> | <b>475</b>    |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |           |           |           |           |           |               |
| -HBP Grant                  |                        |                   | 301                | 44        | 13        | 13        | 13        | 35        | 419           |
| 210-Measure J               |                        |                   | 39                 | 6         | 2         | 2         | 2         | 5         | 56            |
| <b>FUNDING TOTALS</b>       |                        |                   | <b>340</b>         | <b>50</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>40</b> | <b>475</b>    |

# 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-23 - Status: Funded

**Project Objective:** Replanting mitigation trees that have died with trees that are more favorable for survival for the conditions. This project addresses 2023 Town Goal #2,6.

**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) |                   |                    |         |         |         |         |         |               |
|---------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration      |                        |                   |                    | 5       | 5       | 5       | 5       | 5       | 25            |
| 072 - Construction        |                        |                   | 30                 | 5       | 5       | 5       | 5       | 5       | 55            |
| 077 - Environmental       |                        |                   | 20                 |         |         |         |         |         | 20            |
| <b>EXPENDITURE TOTALS</b> |                        |                   | 50                 | 10      | 10      | 10      | 10      | 10      | 100           |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |         |         |         |         |         |               |
| 210-Measure J             |                        |                   | 50                 | 10      | 10      | 10      | 10      | 10      | 100           |
| <b>FUNDING TOTALS</b>     |                        |                   | 50                 | 10      | 10      | 10      | 10      | 10      | 100           |

# 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. This project addresses 2023 Town Goal #2,7.

**Project Description:** As part of the TDA grant, this project proposes to 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 22/23 Expenses | FY 23/24 Carryover | 2023-24    | 2024-25    | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        |                   |                    | 43         | 40         |         |         |         | 83            |
| 072 - Construction          |                        |                   |                    |            | 592        |         |         |         | 592           |
| 073 - Const Mgmt/Inspection |                        |                   |                    | 6          | 83         |         |         |         | 89            |
| 074 - Contingency           |                        |                   |                    |            | 56         |         |         |         | 56            |
| 075 - Design                |                        | 20                |                    | 83         |            |         |         |         | 103           |
| <b>EXPENDITURE TOTALS</b>   |                        | <b>20</b>         |                    | <b>132</b> | <b>771</b> |         |         |         | <b>923</b>    |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |            |            |         |         |         |               |
| -TDA Grant                  |                        |                   |                    | 100        |            |         |         |         | 100           |
| 101-General Fund            |                        | 10                |                    |            |            |         |         |         | 10            |
| 210-Measure J               |                        | 10                |                    | 32         | 513        |         |         |         | 555           |
| 799-LFFA                    |                        |                   |                    |            | 258        |         |         |         | 258           |
| <b>FUNDING TOTALS</b>       |                        | <b>20</b>         |                    | <b>132</b> | <b>771</b> |         |         |         | <b>923</b>    |

## 2023 Pavement Rehabilitation Project

Project No: 23-401

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



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

**Project Objective:** Annually review Pavement Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance. This project addresses 2023 Town Goal #2,3,7.

**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 of StreetSaver's objectiveness, 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 previous engineering consultant contracts and project 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) |                   |                    |              |         |         |         |         | PROJECT TOTAL |
|---------------------------------|------------------------|-------------------|--------------------|--------------|---------|---------|---------|---------|---------------|
|                                 | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24      | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration            |                        |                   |                    | 127          |         |         |         |         | 127           |
| 072 - Construction              |                        |                   |                    | 2,600        |         |         |         |         | 2,600         |
| 073 - Const Mgmt/Inspection     |                        |                   |                    | 390          |         |         |         |         | 390           |
| 074 - Contingency               |                        |                   |                    | 260          |         |         |         |         | 260           |
| <b>EXPENDITURE TOTALS</b>       |                        |                   |                    | <b>3,377</b> |         |         |         |         | <b>3,377</b>  |
| <b>FUNDING SOURCES</b>          |                        |                   |                    |              |         |         |         |         |               |
| 212-Garbage Vehicle Impact Fees |                        |                   |                    | 1,173        |         |         |         |         | 1,173         |
| 213-Measure K                   |                        |                   |                    | 2,204        |         |         |         |         | 2,204         |
| <b>FUNDING TOTALS</b>           |                        |                   |                    | <b>3,377</b> |         |         |         |         | <b>3,377</b>  |

## Minor Traffic Safety Program

Project No: 23-404

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



**Account Number & Status:** Account No: 700-724-XXX-23 Status: Ongoing & Funded

**Project Objective:** This program is intended to provide traffic engineering services to complete minor traffic safety improvements. This project addresses 2023 Town Goal #2,7.

**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 survey on file with the court. The surveys are typically valid for five years.

### Basis for Cost:

### Project Balance Note:

| EXPENDITURES              | (Thousands of Dollars) |                   |                    |           |           |           |           |           |               |
|---------------------------|------------------------|-------------------|--------------------|-----------|-----------|-----------|-----------|-----------|---------------|
|                           | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24   | 2024-25   | 2025-26   | 2026-27   | 2027-28   | PROJECT TOTAL |
| 071 - Administration      |                        |                   |                    | 5         | 5         | 5         | 5         | 5         | 25            |
| 072 - Construction        |                        |                   |                    | 25        | 25        | 25        | 25        | 25        | 125           |
| 075 - Design              |                        |                   |                    | 20        | 20        | 20        | 20        | 20        | 100           |
| <b>EXPENDITURE TOTALS</b> |                        |                   |                    | <b>50</b> | <b>50</b> | <b>50</b> | <b>50</b> | <b>50</b> | <b>250</b>    |
| <b>FUNDING SOURCES</b>    |                        |                   |                    |           |           |           |           |           |               |
| 210-Measure J             |                        |                   |                    | 50        | 50        | 50        | 50        | 50        | 250           |
| 230-Traffic Safety        |                        |                   |                    |           |           |           |           |           | 0             |
| <b>FUNDING TOTALS</b>     |                        |                   |                    | <b>50</b> | <b>50</b> | <b>50</b> | <b>50</b> | <b>50</b> | <b>250</b>    |

## Annual Street Repairs

Project No: 23-405

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



**Account Number & Status:** Account No: 700-724-XXX-23

**Project Objective:** Annually review Pavement Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance. This project addresses 2023 Town Goal #2,3,7.

**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:** The streets 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 \$230K per year, costs has been escalated for inflation and additional items of work included.

**Project Balance Note:** Previously funded at \$230K per year. Maintenance-Operation contracts 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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration            |                        |                   |                    | 23      | 27      | 27      | 27      | 27      | 131           |
| 072 - Construction              |                        |                   |                    | 125     | 176     | 176     | 176     | 176     | 829           |
| 073 - Const Mgmt/Inspection     |                        |                   |                    | 22      | 26      | 26      | 26      | 26      | 126           |
| 074 - Contingency               |                        |                   |                    | 15      | 18      | 18      | 18      | 18      | 87            |
| 075 - Design                    |                        |                   |                    | 22      | 26      | 26      | 26      | 26      | 126           |
| 083 - Maintenance               |                        |                   |                    | 48      | 57      | 57      | 57      | 57      | 276           |
| <b>EXPENDITURE TOTALS</b>       |                        |                   |                    | 255     | 330     | 330     | 330     | 330     | 1,575         |
| <b>FUNDING SOURCES</b>          |                        |                   |                    |         |         |         |         |         |               |
| 205-Gas Tax                     |                        |                   |                    | 255     | 110     |         |         |         | 365           |
| 212-Garbage Vehicle Impact Fees |                        |                   |                    |         |         |         |         |         | 0             |
| 213-Measure K                   |                        |                   |                    |         | 220     | 330     | 330     | 330     | 1,210         |
| <b>FUNDING TOTALS</b>           |                        |                   |                    | 255     | 330     | 330     | 330     | 330     | 1,575         |

## Moraga and Canyon Road (St. Mary's - Sanders Drive) "Complete Streets"

Project No: 23-411

Category: Transportation

Project Location: Moraga Road and Canyon Road

Responsible Department: Public Works



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

**Project Objective:** "Complete Streets" are designed to provide safety improvements for all ages of users 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 rights-of-way with all users in mind to make the transportation network safer and more efficient. This project addresses 2023 Town Goal #2,7.

**Project Description:** The Town created a conceptual plans for this corridor and was awarded Department of Transportation Safe Routes For All project grant to design and construct proposed safety improvements.

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

**Basis for Cost:** Based on preliminary engineering costs estimates.

**Project Balance Note:**

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        |                   |                    | 34      | 75      | 50      | 50      | 30      | 239           |
| 072 - Construction          |                        |                   |                    |         |         | 1,310   | 1,310   |         | 2,620         |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         |         | 188     | 188     |         | 376           |
| 075 - Design                |                        |                   |                    |         | 400     |         |         |         | 400           |
| 076 - Engineering           |                        |                   |                    | 50      | 140     |         |         |         | 190           |
| 077 - Environmental         |                        |                   |                    |         | 35      |         |         |         | 35            |
| 080 - Right-of-Way          |                        |                   |                    |         | 85      | 30      |         |         | 115           |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    | 84      | 735     | 1,578   | 1,548   | 30      | 3,975         |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| -SS4A Grant                 |                        |                   |                    | 50      | 660     | 1,152   | 1,122   |         | 2,984         |
| 210-Measure J               |                        |                   |                    |         |         | 248     | 50      | 30      | 328           |
| 213-Measure K               |                        |                   |                    |         |         |         |         |         | 0             |
| 799-LFFA                    |                        |                   |                    | 34      | 75      | 178     | 376     |         | 663           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    | 84      | 735     | 1,578   | 1,548   | 30      | 3,975         |

# Smart Signals - Community

Project No: 23-412

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



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

**Project Objective:** The Smart Signal Goals include: Improving Safety for all Modes of Transportation, Minimizing Crashes, Eliminating Injuries / Fatalities; Optimize Mobility + Relieve Congestion + managing evacuation routes; and Advancing the Smart City System integration. This project addresses 2023 Town Goal #2,7.

**Project Description:** Lamorinda Smart Signal System Project: Focuses on 56 traffic signals in Lamorinda are all the main ones in the Lamorinda Region, routes of regional significance, arterials, and major corridors.

## Basis for Schedule:

**Basis for Cost:** Project estimates were developed in conjunction with Lamorinda agencies and our Contra Costa Transportation Authority partners.

## Project Balance Note:

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        |                   |                    | 38      | 38      | 20      |         |         | 96            |
| 072 - Construction          |                        |                   |                    |         | 511     |         |         |         | 511           |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         | 102     |         |         |         | 102           |
| 074 - Contingency           |                        |                   |                    |         | 51      |         |         |         | 51            |
| 075 - Design                |                        |                   |                    | 128     |         |         |         |         | 128           |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    | 166     | 702     | 20      |         |         | 888           |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| -Community (2022 Omnibus)   |                        |                   |                    | 103     | 532     |         |         |         | 635           |
| 799-LFFA                    |                        |                   |                    | 63      | 170     | 20      |         |         | 253           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    | 166     | 702     | 20      |         |         | 888           |

# Smart Signals - CCTA Countywide Project

Project No: 23-413

Category: Transportation

Project Location: Town Wide  
Location:

Responsible Department: Public Works



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

**Project Objective:** The Smart Signal Goals include: Improving Safety for all Modes of Transportation, Minimize Crashes, Eliminating Injuries / Fatalities; Optimize Mobility + Relieve Congestion + manage evacuation routes; and Advancing the Smart City System integration. This project addresses 2023 Town Goal #2,7.

**Project Description:** Lamorinda Smart Signal System Project: The CCTA Countywide Smart Signals Project focuses on 18 traffic signals in the Lamorinda area and specifically 4 traffic signals in Moraga for the: Priority Development Areas; Transit Routes; Presence of bike lanes; Connectivity to transit centers; and Where Pedestrian and Bicycle collisions are occurring.

**Basis for Schedule:** The schedule is based on Federal grant and CCTA project requirements

**Basis for Cost:** Project estimates were developed in conjunction with Lamorinda agencies and our Contra Costa Transportation Authority partners. CCTA applied for federal MTC OBAG3 grant funding for their Countywide Smart Signal project.

## Project Balance Note:

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration        |                        |                   |                    | 30      | 30      | 20      |         |         | 80            |
| 072 - Construction          |                        |                   |                    |         | 401     |         |         |         | 401           |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         | 80      |         |         |         | 80            |
| 074 - Contingency           |                        |                   |                    |         | 40      |         |         |         | 40            |
| 075 - Design                |                        |                   |                    | 100     |         |         |         |         | 100           |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    | 130     | 551     | 20      |         |         | 701           |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| -MTC Grant OBAG3            |                        |                   |                    | 89      | 462     |         |         |         | 551           |
| 799-LFFA                    |                        |                   |                    | 41      | 89      | 20      |         |         | 150           |
| <b>FUNDING TOTALS</b>       |                        |                   |                    | 130     | 551     | 20      |         |         | 701           |

# Central Video Surveillance System

Project No: 23-414

Category: Transportation

Project Location: Town Wide

Responsible Department: Police



**Account Number & Status:** Account No: 700-724-XXX-23 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. This project addresses 2023 Town Goal #2,5.

**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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 072 - Construction           |                        |                   |                    | 58      |         |         |         |         | 58            |
| <b>EXPENDITURE TOTALS</b>    |                        |                   |                    | 58      |         |         |         |         | 58            |
| <b>FUNDING SOURCES</b>       |                        |                   |                    |         |         |         |         |         |               |
| -MCF Donation                |                        |                   |                    | 25      |         |         |         |         | 25            |
| 720-Public Safety Impact Fee |                        |                   |                    | 33      |         |         |         |         | 33            |
| <b>FUNDING TOTALS</b>        |                        |                   |                    | 58      |         |         |         |         | 58            |

## Safety Improvements - HSIP Cycle 11 - BCR

Project No: 23-415

Category: Transportation

Project Location: Various Intersection

Responsible Department: Public Works



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

**Project Objective:** Install/upgrade stop signs and other intersection warning/regulatory signs at various non-signalized intersections, including Moraga Road at Lucas and at Alta Mesa; Moraga Way at Moraga Valley Lane; Camino Pablo at Sanders Ranch Road; and Rheem Boulevard at St. Mary's Road. This project addresses 2023 Town Goal #2,7.

**Project Description:** Install and upgrade to larger or additional stop signs and other intersection warning or regulatory signs in the intersection area. Install RRFB and flashing beacons at various intersections 2, 3, 5, and 6. See the numbered list above.

**Basis for Schedule:** An HSIP Cycle 11 grant has been awarded. Key milestones: Request for Authorization to Proceed with Preliminary Engineering within 9 months of receiving the grant and Request for Authorization to Proceed with Construction within 3 years.

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

**Project Balance Note:**

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 072 - Construction          |                        |                   |                    |         | 395     |         |         |         | 395           |
| 073 - Const Mgmt/Inspection |                        |                   |                    |         | 40      |         |         |         | 40            |
| 074 - Contingency           |                        |                   |                    |         | 40      |         |         |         | 40            |
| 075 - Design                |                        |                   |                    | 60      |         |         |         |         | 60            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    | 60      | 475     |         |         |         | 535           |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |         |         |         |         |         |               |
| -CTC BCR Grant              |                        |                   |                    | 54      | 392     |         |         |         | 446           |
| 210-Measure J               |                        |                   |                    | 6       | 83      |         |         |         | 89            |
| <b>FUNDING TOTALS</b>       |                        |                   |                    | 60      | 475     |         |         |         | 535           |

## Safety Improvements - HSIP Cycle 11 - SA

Project No: 23-416

Category: Transportation

Project Location: Various Intersections

Responsible Department: Public Works



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

**Project Objective:** Connecting Moraga with adjacent communities and highways (Moraga Rd, Moraga Way, and Rheem Blvd) and two non-signalized intersections. This project addresses 2023 Town Goal #2,7.

**Project Description:** Install and upgrade pedestrian and bicycle crossings at intersections along corridors using enhanced safety features.

**Basis for Schedule:** An HSIP Cycle 11 grant has been awarded. Key milestones: Request for Authorization to Proceed with Preliminary Engineering within nine months of receiving the grant and Request for Authorization to Proceed with Construction within three years.

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

**Project Balance Note:**

| EXPENDITURES                | (Thousands of Dollars) |                   |                    |           |            |         |         |         | PROJECT TOTAL |
|-----------------------------|------------------------|-------------------|--------------------|-----------|------------|---------|---------|---------|---------------|
|                             | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24   | 2024-25    | 2025-26 | 2026-27 | 2027-28 |               |
| 072 - Construction          |                        |                   |                    |           | 195        |         |         |         | 195           |
| 073 - Const Mgmt/Inspection |                        |                   |                    |           | 15         |         |         |         | 15            |
| 074 - Contingency           |                        |                   |                    |           | 20         |         |         |         | 20            |
| 075 - Design                |                        |                   |                    | 35        |            |         |         |         | 35            |
| <b>EXPENDITURE TOTALS</b>   |                        |                   |                    | <b>35</b> | <b>230</b> |         |         |         | <b>265</b>    |
| <b>FUNDING SOURCES</b>      |                        |                   |                    |           |            |         |         |         |               |
| -CTC SA Grant               |                        |                   |                    | 32        | 189        |         |         |         | 221           |
| 210-Measure J               |                        |                   |                    | 3         | 41         |         |         |         | 44            |
| <b>FUNDING TOTALS</b>       |                        |                   |                    | <b>35</b> | <b>230</b> |         |         |         | <b>265</b>    |

## 2024 Pavement Rehabilitation

Project No: 24-401

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



**Account Number & Status:** 700-724-XXX-24 Status: Funded

**Project Objective:** Annually review Pavement Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance. This project addresses 2023 Town Goal #2,3,7.

**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 of StreetSaver's objectiveness 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 previous engineering consultant contracts and project 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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25      | 2025-26 | 2026-27 | 2027-28 | PROJECT TOTAL |
| 071 - Administration            |                        |                   |                    |         | 135          |         |         |         | 135           |
| 072 - Construction              |                        |                   |                    |         | 2,660        |         |         |         | 2,660         |
| 073 - Const Mgmt/Inspection     |                        |                   |                    |         | 399          |         |         |         | 399           |
| 074 - Contingency               |                        |                   |                    |         | 266          |         |         |         | 266           |
| <b>EXPENDITURE TOTALS</b>       |                        |                   |                    |         | <b>3,460</b> |         |         |         | <b>3,460</b>  |
| <b>FUNDING SOURCES</b>          |                        |                   |                    |         |              |         |         |         |               |
| 205-Gas Tax                     |                        |                   |                    |         | 220          |         |         |         | 220           |
| 210-Measure J                   |                        |                   |                    |         | 38           |         |         |         | 38            |
| 211-Measure J 28C               |                        |                   |                    |         | 37           |         |         |         | 37            |
| 212-Garbage Vehicle Impact Fees |                        |                   |                    |         | 1,020        |         |         |         | 1,020         |
| 213-Measure K                   |                        |                   |                    |         | 2,145        |         |         |         | 2,145         |
| <b>FUNDING TOTALS</b>           |                        |                   |                    |         | <b>3,460</b> |         |         |         | <b>3,460</b>  |

## 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: Funded

**Project Objective:** Annually review Pavement Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance. This project addresses 2023 Town Goal #2,7.

**Project Description:** 2025 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 of the StreetSaver's objectiveness 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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration            |                        |                   |                    |         | 141     | 113     |         |         | 254           |
| 072 - Construction              |                        |                   |                    |         |         | 1,510   |         |         | 1,510         |
| 073 - Const Mgmt/Inspection     |                        |                   |                    |         |         | 226     |         |         | 226           |
| 074 - Contingency               |                        |                   |                    |         |         | 151     |         |         | 151           |
| 075 - Design                    |                        |                   |                    | 283     |         |         |         |         | 283           |
| <b>EXPENDITURE TOTALS</b>       |                        |                   |                    | 424     | 2,000   |         |         |         | 2,424         |
| <b>FUNDING SOURCES</b>          |                        |                   |                    |         |         |         |         |         |               |
| 205-RMRA (Gas Tax)              |                        |                   |                    |         |         | 250     |         |         | 250           |
| 210-Measure J                   |                        |                   |                    |         |         | 37      |         |         | 37            |
| 212-Garbage Vehicle Impact Fees |                        |                   |                    |         |         | 841     |         |         | 841           |
| 213-Measure K                   |                        |                   |                    | 424     | 872     |         |         |         | 1,296         |
| <b>FUNDING TOTALS</b>           |                        |                   |                    | 424     | 2,000   |         |         |         | 2,424         |

## 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-24 Status: Unfunded

**Project Objective:** Complete streets are streets designed and operated to enable usage and support mobility for all users. Those include people of all ages and abilities, regardless of whether they are traveling as drivers, pedestrians, bicyclists, or public transportation riders. Complete Streets encompasses many approaches to planning, designing, and operating roadways and right-of-ways with all users in mind to make the transportation network safer and more efficient. This project addresses 2023 Town Goal #2,7.

**Project Description:** School Street is one of the major collector streets in Moraga. Currently, its design emphasis is on motorized vehicles, but there is a 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. The 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.

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

**Basis for Cost:** This is for preliminary future design to look at conceptual layouts for the roadway.

**Project Balance Note:**

| EXPENDITURES                 | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|------------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                              | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration         |                        |                   |                    |         |         |         |         | 200     | 200           |
| 072 - Construction           |                        |                   |                    |         |         |         |         | 2,854   | 2,854         |
| 073 - Const Mgmt/Inspection  |                        |                   |                    |         |         |         |         | 429     | 429           |
| 074 - Contingency            |                        |                   |                    |         |         |         |         | 285     | 285           |
| 075 - Design                 |                        |                   |                    |         | 626     |         |         |         | 626           |
| 077 - Environmental          |                        |                   |                    |         |         |         |         | 86      | 86            |
| 080 - Right-of-Way           |                        |                   |                    |         |         |         |         | 86      | 86            |
| 084 - Grant Application      |                        |                   |                    |         |         |         |         | 57      | 57            |
| <b>EXPENDITURE TOTALS</b>    |                        |                   |                    | 626     |         |         |         | 3,997   | 4,623         |
| <b>FUNDING SOURCES</b>       |                        |                   |                    |         |         |         |         |         |               |
| -MTC LS&R Grant              |                        |                   |                    |         | 581     |         |         |         | 581           |
| 210-Measure J                |                        |                   |                    |         | 45      |         |         |         | 45            |
| 601-Funding to be Determined |                        |                   |                    |         |         |         |         | 3,997   | 3,997         |
| <b>FUNDING TOTALS</b>        |                        |                   |                    | 626     |         |         |         | 3,997   | 4,623         |

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

Project No: 25-408

Category: Transportation

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

Responsible Department: Public Works



**Account Number & Status:** 700-724-XXX-25 Status: UnFunded

**Project Objective:** Address failures that are posing a risk to public safety and infrastructure. This project addresses 2023 Town Goal #2,7.

**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) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|------------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                              | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration         |                        |                   |                    |         |         | 51      |         |         | 51            |
| 072 - Construction           |                        |                   |                    |         |         | 226     |         |         | 226           |
| <b>EXPENDITURE TOTALS</b>    |                        |                   |                    |         |         | 277     |         |         | 277           |
| <b>FUNDING SOURCES</b>       |                        |                   |                    |         |         |         |         |         |               |
| 601-Funding to be Determined |                        |                   |                    |         |         | 277     |         |         | 277           |
| <b>FUNDING TOTALS</b>        |                        |                   |                    |         |         | 277     |         |         | 277           |

## 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:** Funded

**Project Objective:** Annually review Pavement Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance. This project addresses 2023 Town Goal #2,7.

**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 of StreetSaver's objectiveness, 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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration            |                        |                   |                    |         |         | 94      | 75      | 19      | 188           |
| 072 - Construction              |                        |                   |                    |         |         |         | 1,508   | 377     | 1,885         |
| 073 - Const Mgmt/Inspection     |                        |                   |                    |         |         | 226     |         | 57      | 283           |
| 074 - Contingency               |                        |                   |                    |         |         | 151     |         | 38      | 189           |
| 075 - Design                    |                        |                   |                    |         |         | 283     |         |         | 283           |
| <b>EXPENDITURE TOTALS</b>       |                        |                   |                    |         |         | 377     | 1,960   | 491     | 2,828         |
| <b>FUNDING SOURCES</b>          |                        |                   |                    |         |         |         |         |         |               |
| 205-RMRA (Gas Tax)              |                        |                   |                    |         |         |         | 189     |         | 189           |
| 210-Measure J                   |                        |                   |                    |         |         | 77      | 150     |         | 227           |
| 212-Garbage Vehicle Impact Fees |                        |                   |                    |         |         |         | 840     | 427     | 1,267         |
| 213-Measure K                   |                        |                   |                    |         |         | 300     | 781     | 64      | 1,145         |
| <b>FUNDING TOTALS</b>           |                        |                   |                    |         |         | 377     | 1,960   | 491     | 2,828         |

# Rheem Boulevard High Visibility Crosswalk

Project No: 26-402

Category: Transportation

Project Location: Rheem Blvd

Responsible Department: Administrative Services



**Account Number & Status:** Account No: TBD Status: Unfunded

**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. This project addresses 2023 Town Goal #2,7.

**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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration         |                        |                   |                    |         |         |         | 116     |         | 116           |
| 072 - Construction           |                        |                   |                    |         |         |         | 773     |         | 773           |
| 073 - Const Mgmt/Inspection  |                        |                   |                    |         |         |         | 116     |         | 116           |
| 074 - Contingency            |                        |                   |                    |         |         |         | 72      |         | 72            |
| 075 - Design                 |                        |                   |                    |         |         |         | 116     |         | 116           |
| 077 - Environmental          |                        |                   |                    |         |         |         | 3       |         | 3             |
| 080 - Right-of-Way           |                        |                   |                    |         |         |         | 36      |         | 36            |
| 081 - Study                  |                        |                   |                    |         |         |         | 3       |         | 3             |
| <b>EXPENDITURE TOTALS</b>    |                        |                   |                    |         |         |         | 1,235   |         | 1,235         |
| <b>FUNDING SOURCES</b>       |                        |                   |                    |         |         |         |         |         |               |
| 601-Funding to be Determined |                        |                   |                    |         |         |         | 1,235   |         | 1,235         |
| <b>FUNDING TOTALS</b>        |                        |                   |                    |         |         |         | 1,235   |         | 1,235         |

## 2027 Pavement Rehabilitation

Project No: 26-403

Category: Transportation

Project Location: Town Wide

Responsible Department: Public Works



**Account Number & Status:** 700-724-XXX-26 - Funded

**Project Description:** 2025 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 of StreetSaver's objectiveness, 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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration            |                        |                   |                    |         |         |         | 94      | 110     | 204           |
| 072 - Construction              |                        |                   |                    |         |         |         |         | 1,435   | 1,435         |
| 073 - Const Mgmt/Inspection     |                        |                   |                    |         |         |         |         | 215     | 215           |
| 074 - Contingency               |                        |                   |                    |         |         |         |         | 145     | 145           |
| 075 - Design                    |                        |                   |                    |         |         |         | 283     |         | 283           |
| <b>EXPENDITURE TOTALS</b>       |                        |                   |                    |         |         |         | 377     | 1,905   | 2,282         |
| <b>FUNDING SOURCES</b>          |                        |                   |                    |         |         |         |         |         |               |
| 205-RMRA (Gas Tax)              |                        |                   |                    |         |         |         |         | 219     | 219           |
| 212-Garbage Vehicle Impact Fees |                        |                   |                    |         |         |         |         | 418     | 418           |
| 213-Measure K                   |                        |                   |                    |         |         |         | 377     | 1,268   | 1,645         |
| <b>FUNDING TOTALS</b>           |                        |                   |                    |         |         |         | 377     | 1,905   | 2,282         |

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

Project No: 26-406

Category: Transportation

Project Location: Rheem Bike Ped/Trail

Responsible Department: Public Works



**Account Number & Status:** Account No: TBD Status: Unfunded

**Project Objective:** Implement recommendations from adopted 2004 Moraga Bicycle and Pedestrian Plan - Develop bicycle and pedestrian improvements west of St. Mary's Rd. This project addresses 2023 Town Goal #2,7.

**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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration         |                        |                   |                    |         |         |         | 6       |         | 6             |
| 072 - Construction           |                        |                   |                    |         |         |         | 93      |         | 93            |
| 073 - Const Mgmt/Inspection  |                        |                   |                    |         |         |         | 17      |         | 17            |
| 074 - Contingency            |                        |                   |                    |         |         |         | 9       |         | 9             |
| 075 - Design                 |                        |                   |                    |         |         |         | 24      |         | 24            |
| 077 - Environmental          |                        |                   |                    |         |         |         | 13      |         | 13            |
| 080 - Right-of-Way           |                        |                   |                    |         |         |         | 144     |         | 144           |
| <b>EXPENDITURE TOTALS</b>    |                        |                   |                    |         |         |         | 306     |         | 306           |
| <b>FUNDING SOURCES</b>       |                        |                   |                    |         |         |         |         |         |               |
| 601-Funding to be Determined |                        |                   |                    |         |         |         | 306     |         | 306           |
| <b>FUNDING TOTALS</b>        |                        |                   |                    |         |         |         | 306     |         | 306           |

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

Project No: 26-409

Category: Transportation

Project Location: Canyon Road

Responsible Department: Public Works



**Account Number & Status:** 700-724-xxx-26 Status: Unfunded

**Project Objective:** Complete streets are streets designed and operated to enable usage and support mobility for all users. Those include people of all ages and abilities, regardless of whether they are traveling as drivers, pedestrians, bicyclists or public transportation riders. Complete Street 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. This project addresses 2023 Town Goal #2,7.

**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 26/27 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 a preliminary design effort to look at alternatives.

**Project Balance Note:**

| EXPENDITURES                 | (Thousands of Dollars) |                   |                    |         |         |         |         |         | PROJECT TOTAL |
|------------------------------|------------------------|-------------------|--------------------|---------|---------|---------|---------|---------|---------------|
|                              | Prior FY Actuals       | FY 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |               |
| 071 - Administration         |                        |                   |                    |         |         |         | 13      | 112     | 125           |
| 072 - Construction           |                        |                   |                    |         |         |         |         | 2,502   | 2,502         |
| 073 - Const Mgmt/Inspection  |                        |                   |                    |         |         |         |         | 375     | 375           |
| 074 - Contingency            |                        |                   |                    |         |         |         |         | 250     | 250           |
| 075 - Design                 |                        |                   |                    |         |         |         |         | 601     | 601           |
| 077 - Environmental          |                        |                   |                    |         |         |         |         | 25      | 25            |
| 084 - Grant Application      |                        |                   |                    |         |         |         | 62      | 12      | 74            |
| <b>EXPENDITURE TOTALS</b>    |                        |                   |                    |         |         |         | 75      | 3,877   | 3,952         |
| <b>FUNDING SOURCES</b>       |                        |                   |                    |         |         |         |         |         |               |
| 601-Funding to be Determined |                        |                   |                    |         |         |         | 75      | 3,877   | 3,952         |
| <b>FUNDING TOTALS</b>        |                        |                   |                    |         |         |         | 75      | 3,877   | 3,952         |

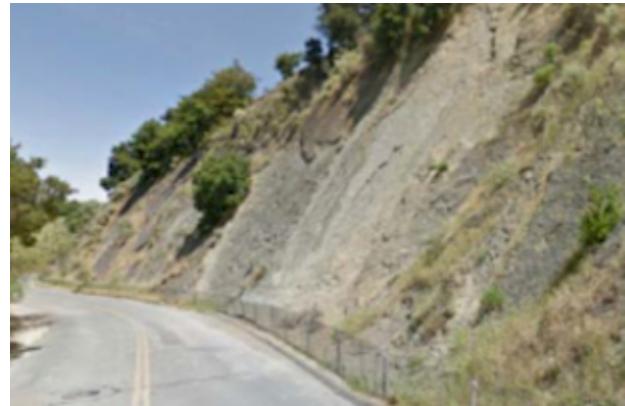
## Bollinger Canyon Road Hillside Stabilization

Project No: 27-401

Category: Transportation

Project Location: Bollinger Canyon Road

Responsible Department: Public Works



**Account Number & Status:** Account No: 700-724-XXX-25 Status: Funded

**Project Objective:** Stabilize hillside on Bollinger Canyon Road. This project addresses 2023 Town Goal #2,7.

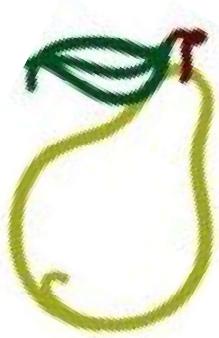
**Project Description:** Complete assessment of Bollinger Canyon Road hillside. Implement stabilization of hillside. In 2016, a short-term solution was implemented to remove areas that have a high potential for failure by removing potentially unstable materials and trees from the slope face, especially 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 traffic signal project becomes a condition of approval of a number of pending or future land use applications, and 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 22/23 Expenses | FY 23/24 Carryover | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28    |               |
| 071 - Administration         |                        |                   |                    |         |         |         |         | 10         | 10            |
| 072 - Construction           |                        |                   |                    |         |         |         |         | 471        | 471           |
| 073 - Const Mgmt/Inspection  |                        |                   |                    |         |         |         |         | 24         | 24            |
| 074 - Contingency            |                        |                   |                    |         |         |         |         | 47         | 47            |
| 075 - Design                 |                        |                   |                    |         |         |         |         | 24         | 24            |
| 077 - Environmental          |                        |                   |                    |         |         |         |         | 24         | 24            |
| <b>EXPENDITURE TOTALS</b>    |                        |                   |                    |         |         |         |         | <b>600</b> | <b>600</b>    |
| <b>FUNDING SOURCES</b>       |                        |                   |                    |         |         |         |         |            |               |
| 601-Funding to be Determined |                        |                   |                    |         |         |         |         | 600        | 600           |
| <b>FUNDING TOTALS</b>        |                        |                   |                    |         |         |         |         | <b>600</b> | <b>600</b>    |



**TOWN OF  
MORAGA**



# **FINANCIAL MANAGEMENT POLICIES**

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Adopting the Fiscal Year 2023/24 and )  
Fiscal Year 2024/25 Biennial Operating )  
and Capital Improvement Budgets, )  
Including the Five-Year Financial Plan and )  
Five-Year Capital Improvement Program )

Resolution No. 40-2023

**WHEREAS**, the Town Council's adoption of the Fiscal Year (FY) biennial budgets 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 external auditors; 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 14, 2023, the Town Council reviewed and considered the budget documents and received input from the public on the FY 2023/24 and the FY 2024/25 Biennial Operating and Capital Improvement Budgets, Five-Year Financial Plan, and Five-Year Capital Improvement Program; and

**WHEREAS**, the Proposed FY 2023/24 and FY 2024/25 Operating Budgets are balanced, meaning that the annual appropriations are supported by the projected annual revenue sources, in accordance with Resolution 83-2014; and

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

1. That the Town Council of the Town of Moraga approves the Proposed FY 2023/24 Operating Budget for \$22,641,768 and FY 2024/25 Operating Budget for \$21,187,755, as summarized on Exhibit A.
2. The Town Council of the Town of Moraga approves the Proposed Capital Improvement Budgets for \$5.3 million for FY 2023/24 and \$11.6 million for FY 2024/25 as summarized on Exhibit B of the staff report and a carryover of \$3.8 million of unspent capital appropriation from Fiscal Year 2022/23.
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 public review at Town Hall and on the Town's website.

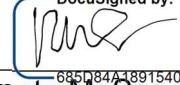
**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on June 28, 2023, by the following vote:

**AYES:** Mayor Sos, Vice Mayor Onoda, Councilmembers Hillis, Shapiro, and Woehleke

**NOES:** None

**ABSTAIN:** None

**ABSENT:** None

DocuSigned by:  
  
685D84A48915402  
Renata M. Sos, Mayor

Attest:

DocuSigned by:  
  
20618D8F60D6425  
Yashin Abbas, Interim Town Clerk

## EXHIBIT A -TOWNWIDE REVENUES & APPROPRIATIONS

| FUND                            | TOTAL PROJECTED REVENUES     |                               |
|---------------------------------|------------------------------|-------------------------------|
|                                 | ADOPTED<br>BUDGET<br>FY23-24 | ADOPTED<br>BUDGET<br>FY 24-25 |
| 100 One-Time Dev Fees           | 114,619                      | 116,219                       |
| 101 General Fund                | 12,318,686                   | 12,314,305                    |
| 103 COPS                        | 160,000                      | 160,000                       |
| 109 PS Sales                    | 95,100                       | 95,700                        |
| 140 Prop Tax St Light           | 45,100                       | 46,100                        |
| 205 Gas Tax                     | 822,604                      | 923,799                       |
| 210 Measure J-18%               | 472,000                      | 472,000                       |
| 212 Garbage VIF                 | 842,000                      | 842,000                       |
| 213 Measure K                   | 2,605,000                    | 2,653,000                     |
| 230 DIF Traffic Safety          | 30,000                       | 30,000                        |
| 500 Light Assessment District   | 246,100                      | 249,100                       |
| 510 NPDES                       | 249,300                      | 256,800                       |
| 702 2013 COP                    | 300,000                      | 600,000                       |
| 716 Comcast PEG                 | 43,260                       | 44,558                        |
| 720 PS Impact                   | 10,000                       | 44,000                        |
| 750 Asset Replacement           | 44,000                       | 7,000                         |
| 770 DIF Storm Drain             | 10,000                       | 42,000                        |
| 780 DIF Gen Gov                 | 60,000                       | 402,000                       |
| 790 DIF Park                    | 60,000                       | 473,000                       |
| 799 LFFA                        | 294,250                      | 266,000                       |
| <b>TOTAL PROJECTED REVENUES</b> | <b>18,822,019</b>            | <b>20,037,581</b>             |

| <b>TOTAL APPROPRIATIONS</b>   |                                   |                                   |
|-------------------------------|-----------------------------------|-----------------------------------|
| <b>FUND</b>                   | <b>ADOPTED BUDGET<br/>FY23-24</b> | <b>ADOPTED BUDGET<br/>FY24-25</b> |
| 101 General Fund              | 11,922,868                        | 12,250,392                        |
| 102 ARPA                      | 1,728,000                         |                                   |
| 103 COPS                      | 160,000                           | 160,000                           |
| 109 PS Sales                  | 95,100                            | 95,700                            |
| 140 Prop Tax St Light         | 45,100                            | 46,100                            |
| 205 Gas Tax                   | 775,800                           | 876,840                           |
| 210 Measure J-18%             | 494,000                           | 957,000                           |
| 211 Measure J-28C 2.9%        |                                   | 37,000                            |
| 212 Garbage VIF               | 1,173,000                         | 1,020,000                         |
| 213 Measure K                 | 3,600,000                         | 3,389,000                         |
| 230 DIF Traffic Safety        | 26,250                            | 27,563                            |
| 250 Park Dedication           | 46,000                            |                                   |
| 500 Light Assessment District | 243,350                           | 248,360                           |
| 510 NPDES                     | 249,300                           | 256,800                           |
| 702 2013 COP                  | 600,000                           | 600,000                           |
| 716 Comcast PEG               |                                   | 140,000                           |
| 720 PS Impact                 | 33,000                            |                                   |
| 750 Asset Replacement         | 593,000                           | 257,000                           |
| 770 DIF Storm Drain           | 354,000                           |                                   |
| 780 DIF Gen Gov               | 180,000                           | 142,000                           |
| 790 DIF Park                  | 121,000                           |                                   |
| 799 LFFA                      | 202,000                           | 684,000                           |
| <b>TOTAL APPROPRIATIONS</b>   | <b>22,641,768</b>                 | <b>21,187,755</b>                 |

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Adopting the Fiscal Year 2023/24 and )  
Fiscal Year 2024/25 Biennial Operating )  
and Capital Improvement Budgets for the )  
Hacienda de las Flores Facility )  
\_\_\_\_\_  
)

Resolution No. 39 - 2023

**WHEREAS**, the Town Council's adoption of the Fiscal Year (FY) biennial budgets 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 external auditors; 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 meeting and provided input on the budget documents to ensure conformance with regulations and the community's priorities; and

**WHEREAS**, on June 14, 2023, the Town Council has separately reviewed and considered the Proposed FY 2023/24 and FY 2024/25 Operating and Capital budgets for the Hacienda, including without limitation, Hacienda events and rentals and Capital Improvement projects at the Hacienda.

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

1. The Hacienda de las Flores Facility Operating Budget for FY 2023-24 and FY 2024-25 is as follows:

| Hacienda<br>Operating Budget  | Description                        | Budget<br>FY23-24  | Budget<br>FY24-25  |
|-------------------------------|------------------------------------|--------------------|--------------------|
| <b>Revenue</b>                | <b>Hacienda Event &amp; Rental</b> | <b>\$ 312,200</b>  | <b>\$ 317,258</b>  |
| Personnel                     | Hacienda Event & Rental            | 54,800             | 56,380             |
| Personnel                     | Hacienda Building Maintenance      | 126,655            | 130,358            |
| O&M                           | Hacienda Building Maintenance      | 144,880            | 148,878            |
| <b>Total Appropriations</b>   |                                    | <b>\$ 326,335</b>  | <b>\$ 335,616</b>  |
| <b>Net Operating Variance</b> |                                    | <b>\$ (14,135)</b> | <b>\$ (18,358)</b> |

2. The Hacienda de las Flores Facility CIP Budget for FY 2023-24 and FY 2024-25 is as follows:

| Hacienda CIP Project   | Carryforward<br>FY22-23 | Budget<br>FY23-24 | Budget<br>FY24-25   |
|--|-------------------------|-------------------|---------------------|
| <b>22-202 Laguna Creek Restoration at Hacienda de las Flores - Phase 2</b> | <b>\$ 223,000</b>       | <b>\$ 56,000</b>  | <b>\$ 2,707,000</b> |
| <b>22-314 Hacienda Metal Entrance Fence and Gate</b>                       | <b>42,000</b>           | <b>3,000</b>      |                     |
| <b>23-304 Hacienda Creek Fence</b>   |                         | <b>34,000</b>     |                     |
| <b>24-111 Hacienda Parking Lot Retaining Wall Repairs</b>                  |                         |                   | <b>119,000</b>      |
| <b>Hacienda</b>  | <b>\$ 265,000</b>       | <b>\$ 93,000</b>  | <b>\$2,826,000</b>  |

3. The Town Manager is granted the authority to carry out and make administrative adjustments relating to the Hacienda 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.

**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on June 28, 2023, by the following vote:

**AYES:** Mayor Sos, Vice Mayor Onoda, Councilmembers Shapiro and Woehlke

**NOES:** None

**ABSTAIN:** Councilmember Hillis

**ABSENT:** None

DocuSigned by:  


685D84A18915402...

Renata M. Sos, Mayor

Attest:

DocuSigned by:  


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Yashin Abbas, Interim Town Clerk

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Confirming the Engineer's Report for the )  
Town of Moraga Street Lighting )  
Assessment District 1979-1, Approving )  
Assessments and Assessment Diagram, )  
and Levying Assessments for the Fiscal )  
Year 2023/2024 )

Resolution No. 47 - 2023

**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 May 10, 2023, ordered, in Resolution 30-2023, 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 June 14, 2023, the Town Council approved the Engineer's Report, declared its intention to levy and collect assessments for Fiscal Year 2023/24 and set a public hearing for June 28, 2023; and

**WHEREAS**, on June 28, 2023, the Town Council declared the public hearing be continued until July 12, 2023; and

**WHEREAS**, a notice of the July 12, 2023 Public Hearing was published on June 30, 2023 as provided in Section 22626 of the Streets and Highways Code; and

**WHEREAS**, on July 12, 2023, 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 Town Council on June 14, 2023, approved the Engineer's Report, it approved it in the following respects:

1. The net amount to be assessed shall be approximately \$198,870 after the 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 2023/24 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 Town Council affirms 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 attached to the Staff Report for this item, and orders the levy and collection of assessments within Assessment District 1979-1, Town of Moraga Street Lighting for Fiscal Year 2023/24; 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 July 12, 2023, by the following vote:

**AYES:** Mayor Sos, Vice Mayor Onoda, Councilmembers Hillis, Shapiro, and Woehleke  
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** None

DocuSigned by:



Renata Sos

685D84A18915402...

Renata M. Sos, Mayor

Attest:

DocuSigned by:



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Yashin Abbas, Interim 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 )  
2023/24 Budget )

Resolution No. 41 - 2023

**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 7902, 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 2023/24 appropriations subject to the limit is \$9,904,915 and the calculated Fiscal Year 2023/24 appropriations limit is \$19,098,268.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Moraga 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 1.0444 percent and the Town of Moraga population percent change of 0.9905 percent to calculate the appropriations limit of \$19,098,608, as reflected in Exhibit A for the Fiscal Year 2023/24.

**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on June 28, 2023 by the following vote:

**AYES:** Mayor Sos, Vice Mayor Onoda, Councilmembers Hillis, Shapiro, and Woehleke

**NOES:** None

**ABSTAIN:** None

**ABSENT:** None

DocuSigned by:  


685D84A18915402  
Renata M. Sos, Mayor

Attest:

DocuSigned by:  


20618D8F60D6425  
Yashin Abbas, Interim Town Clerk

## EXHIBIT A

| TOWN OF MORAGA<br>GANN APPROPRIATION LIMIT CALCULATION<br>FOR THE FISCAL YEAR ENDING JUNE 30, 2023  |                     |   |  |  |  |
|---|---------------------|---|--|--|--|
|   | Amount              | Description                                     |  |  |  |
| <b>A.</b> FY 2022-2023 Prior Year Appropriations Limit  | <b>\$18,461,740</b> |   |  |  |  |
| <b>B.</b> Adjustment Factors  |                     |   |  |  |  |
| 1. Population   | 0.9905              | State of California, DOF Population Information |  |  |  |
| 2. Per Capita Personal Income   | 1.0444              | State of California, DOF Price Factor           |  |  |  |
| Total Adjustment Factors  | 1.0345              | B1 x B2   |  |  |  |
| <b>C.</b> Annual Adjustment   | <b>636,528</b>      | A x (B-1)                                       |  |  |  |
| <b>D</b> <b>FY 2023-2024 Appropriations Limit</b>   | <b>\$19,098,268</b> | A + C   |  |  |  |
| The appropriations limit applies only to proceeds of taxes, as defined by the law and statewide reporting guidelines  |                     |   |  |  |  |
| Tax Appropriations Subject to Tax Limit<br>Property Tax \$ 5,394,278<br>Property Transfer Tax \$ 200,000<br>Sales Tax-Bradley Burns \$ 1,335,637<br>Interest \$ 250,000<br>Sales Tax-Measure K \$ 2,725,000<br><b>TOTAL APPROPRIATIONS SUBJECT TO LIMIT</b> <b>\$ 9,904,915</b> |                     |   |  |  |  |
| <b>APPROPRIATIONS SUBJECT TO LIMIT</b> \$ 9,904,915<br><b>FY 2023-2024 Appropriations Limit</b> \$ 19,098,268<br><b>Over/(under) Appropriations Limit</b> <b>\$ (9,193,353)</b><br><b>Percentage Over/(Under) Limit</b> <b>-48%</b>   |                     |   |  |  |  |
| <b>SOURCE:</b> Department of Finance, Price Factor and Population Information dated May 2023  |                     |   |  |  |  |

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



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Dave Trotter, Mayor

Attest:



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Marty C. McInturf, Town Clerk

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

**ASSET VALUATION THRESHHOLDS**

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

**INFRASTRUCTURE**

**Valuation Threshold:      \$100,000 per subsystem**

Assets to be included:

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

**BETTERMENTS**

**Valuation Threshold:      \$50,000 per betterment**

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

## **EQUIPMENT**

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

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

## **TOWN COUNCIL AUTHORITY**

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

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

**FIXED ASSETS USEFUL LIVES**

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

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

**Equipment**

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

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

**FORMS**

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

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

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 ) ) ) )

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**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



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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.

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.

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

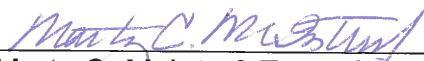
**ABSTAIN:** None

**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

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December 9, 2015

**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



**TOWN OF  
MORAGA**

# **GLOSSARY**

## GLOSSARY

AB – Acronym used to Assembly Bill.

Accrual Basis - A basis of accounting in which transactions are recorded when the underlying event occurs, as opposed to when the cash is received or when the bill is paid.

ADA - Acronym used to denote the American Disabilities Act.

Appropriation – Represents the legal authorization granted by the legislative body (i.e., Town Council) to incur obligations and to make expenditures for specific purposes.

ARPA – Acronym used to denote the American Rescue Plan Act.

Assets - Resources having monetary value which are owned or held by a government.

Available (Unassigned) Fund Balance - Funds remaining at the end of the prior year, which are available for use in the current year.

Balanced Budget – A budget in which current revenues in combination with current fund balances equal or exceed current expenditures.

Bond - A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future called the maturity date(s), together with periodic interest at a specified rate.

Budget - A plan of financial activity for a specified period of time (fiscal year or bi-annual) indicating all estimated revenues and appropriated expenditures for that time period.

Budget Calendar - The schedule of key dates followed in the preparation and adoption of the Town budget.

Budgetary Control - The control or management of the government finances to keep expenditures in accordance with the limitations of available appropriations and resources.

CalPERS – Acronym used to denote the California Public Employees Retirement System.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget – A plan of proposed capital outlay projects and the means to finance them.

Capital Improvement Program (CIP) – An appropriation plan for expenditures for capital outlay projects to be incurred each year over a fixed period of years.

Capital Outlay – The expenditures for capital projects and equipment with a value of \$7,500 or more and a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project – A major construction, acquisition, or renovation activity which adds value to fixed assets or which significantly increases its useful life. Can also be called a capital improvement.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is received or disbursed.

CD – Acronym used to denote to Certificate of Deposit.

CIP – Acronym used to denote to Capital Improvement Program.

COPs - Acronym used to denote to Certificates of Participation.

COPS - Acronym used to denote to a grant for Citizens Options for Public Safety.

CPI – Acronym used to denote to the Consumer Price Index.

CSMFO – Acronym used to denote the California Society of Municipal Finance Officers.

Debt Service - The cost of paying principal and interest on borrowed money (bonds) according to a predetermined payment schedule.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation – Portion of the cost of a fixed asset used up each year of its useful life.

Development Impact Fees - fees on development projects for the purpose of mitigating the impact that development projects have on the Town's ability to provide public facilities.

DIF – Acronym used to denote Development Impact Fees.

Disbursement – Payment in cash from the Town Treasury.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

DOJ – Acronym used to denote the Department of Justice.

EIR - Acronym used to denote the Environmental Impact Report.

Employee (or Fringe) Benefits – Compensation to employees provided in addition to salary and wages. Benefits include but are not limited to retirement plan contributions and health insurance.

EOC – Acronym used to denote the Emergency Operations Center.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense - Costs incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

FICA – Acronym used to denote the Federal Insurance Contributions Act.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FLSA – Acronym used to denote the Federal Labor Standards Act.

FT - Acronym used to denote Full-time.

FTE - Acronym used to denote Full-time Equivalent. A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal subdivision of the governmental entity financial records including assets, liabilities, and fund balance, held apart for the accounting of a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities. Fund balance may be restricted as to its use, or it may be available for any use within the fund specific purpose.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB – Acronym used to denote to the Governmental Accounting Standards Board.

GFOA – Acronym used to denote to the Government Finance Officers Association.

General Fund – Used to account for all financial resources except for those required to be accounted for in other funds.

Goal - A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee or the project.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

LFFA – Acronym used to denote Lamorinda Fee and Finance Authority.

Materials and Supplies – The expendable materials and operating supplies required to facilitate departmental operations.

MOU – Acronym used to denote Memorandum of Understanding. This is a contract between the Town and represented labor groups.

NPDES – Acronym used to denote the National Pollutant Discharge Elimination System.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Expenses - The cost for personnel, materials, and equipment required for a department to function.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

PARS – Acronym used to denote the Public Agency Retirement Services.

PD – Acronym used to denote the Police Department.

PDA – Acronym used to denote the Priority Development Area. A PDA is a policy designation with a focus on planned areas for new homes, jobs, and community amenities.

PEG – Acronym used to denote Public, Education, and Governmental Access Channel.

Personnel Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

POST – Acronym used to denote Peace Officers' Standard Training.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget that allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

PS – Acronym used to denote to Public Safety.

PT – Acronym used to denote Part-Time.

PW - Acronym used to denote Public Works.

Revenue – Denotes the sources of income received to finance the operations of the Town.

RFP – Acronym used to denote to a "Request for Proposal."

SLESF – Acronym used to denote to Supplemental Law Enforcement Services Fund.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

TDA - Acronym used to denote Transportation Development Act.

Transfers In/Out – See Interfund Transfers.

UUT - Acronym used to denote Utility Users' Tax.

VIF – Acronym used to denote to the Vehicle In-Lieu Fees.

VLF – Acronym used to denote to the Vehicle License Fees.