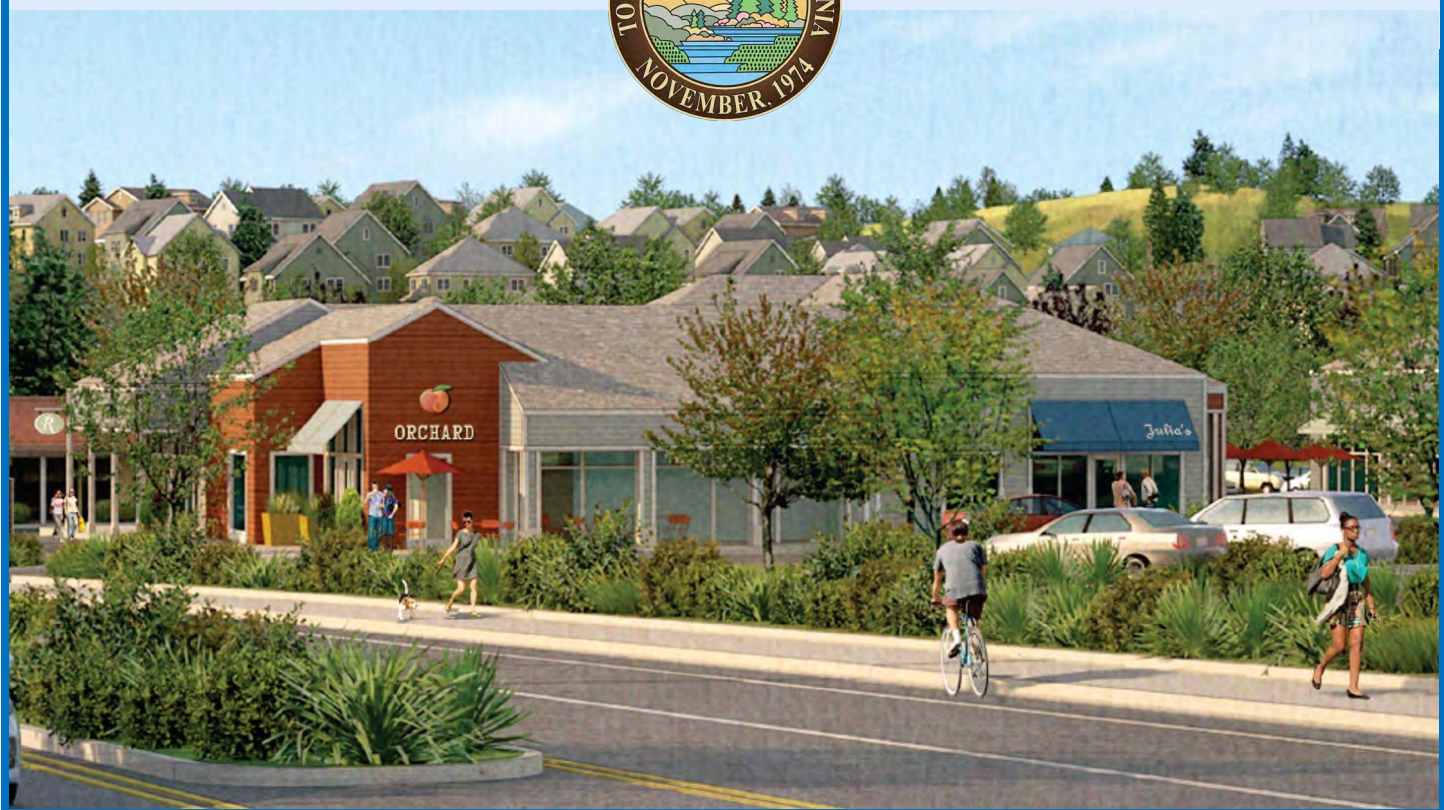




**FY 2023-24 & FY 2024-25  
Biennial Operating and  
Capital Improvement Budget  
Town of Moraga**









**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. Morrill*

Executive Director



# TABLE OF CONTENTS

## **Town Manager's Budget Message**

Town Manager's Budget Message.....	10
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## **Town Staffing**

Organizational Chart .....	31
Authorized Positions by Department.....	33

## **Five-Year Financial Projections**

General Purpose Fund .....	35
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## **Introduction**

Profile of the Town of Moraga.....	38
Budget Process, Development and Budget FAQs.....	41

## **General Fund Operating Budget by Department**

General Government.....	45
Administrative Services.....	50
Police.....	55
Public Works.....	60
Parks and Recreation.....	65
Planning.....	69

## **Department Revenue Detail**

Non-Departmental.....	76
General Government.....	77
Police.....	78
Public Works.....	79
Street Maint.....	80
Parks and Recreation.....	81
Hacienda Events & Rentals.....	82
Planning.....	83
Town Council.....	84

## **Department Expenditure Detail**

General Government.....	85
Administrative Services.....	88

# TABLE OF CONTENTS

Police.....	90
Public Works.....	93
Parks and Recreation.....	98
Planning.....	103
Non-Departmental.....	104
Fund Transfer Summary.....	105

## **Other Funds Operating Budget**

Other Funds Overview and Highlights.....	110
Description of Other Funds.....	114

## **Other Funds Detail**

One-Time Developer Fees (Palos Colorados).....	120
American Rescue Plan Act.....	121
Citizen Option for Public Safety.....	122
Pulbic Safety Sales Tax.....	123
Art in Public Spaces.....	124
Lighting Special District Property Tax.....	125
Gas Tax.....	126
Measure J - 18% .....	127
Measure J - Program 28C.....	128
Refuse Vehicle Impact Fees.....	129
Measure K.....	130
Development Impact Fees Traffic Safety.....	131
Park Dedication .....	132
Lighting Assessment District.....	133
National Pollutant Discharge Elimination System.....	134
2013 Certificates of Participation, Infrastructure.....	135
Comcast Unrestricted.....	136
Comcast PEG Restricted.....	137
Development Impact Fees - Public Safety.....	138
Asset Replacement.....	139
Development Impact Fees - Local Transportation.....	140
Development Impact Fees - Storm Drain.....	141
Development Impact Fees - General Government.....	142
Development Impact Fees – Park.....	143

# TABLE OF CONTENTS

Lamorinda Fee and Finance Authority.....	144
<b>Financial Statistics</b>	
Long-Term Debt Information.....	147
GANN Appropriation Limit History.....	152
<b>Capital Improvement Program</b>	
Capital Improvement Program Highlights.....	155
Table A: Funded, Ongoing, and Recommended Projects.....	162
Global Summary of Category Expenditures/Total Funding Sources.....	168
Funded Capital Projects.....	166
<b>Financial Management Policies</b>	
FY 2023/24 and 2024-25 Adopted Budget (Resolution No. 40-2023).....	229
FY 2023/24 and 2024-25 Hacienda Adopted Budget (Resolution No. 39-2023)	233
Lighting Assessment District (Resolution No. 47-2023).....	236
FY 2023/24 GANN Appropriations Limit (Resolution No. 41-2023).....	238
Fixed Assets Capitalization Policy (Resolution No. 60-2009).....	240
Investment Policy (Resolution No. 44-2010).....	245
GASB 54 – Fund Balance (Resolution No. 24-2011).....	256
Balanced Budget (Resolution No. 83-2014).....	259
General Purpose Fund Reserve (Resolution No. 5-2015).....	261
Reclassifying Measure K (Resolution 98-2015).....	263
Glossary.....	267







# **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.



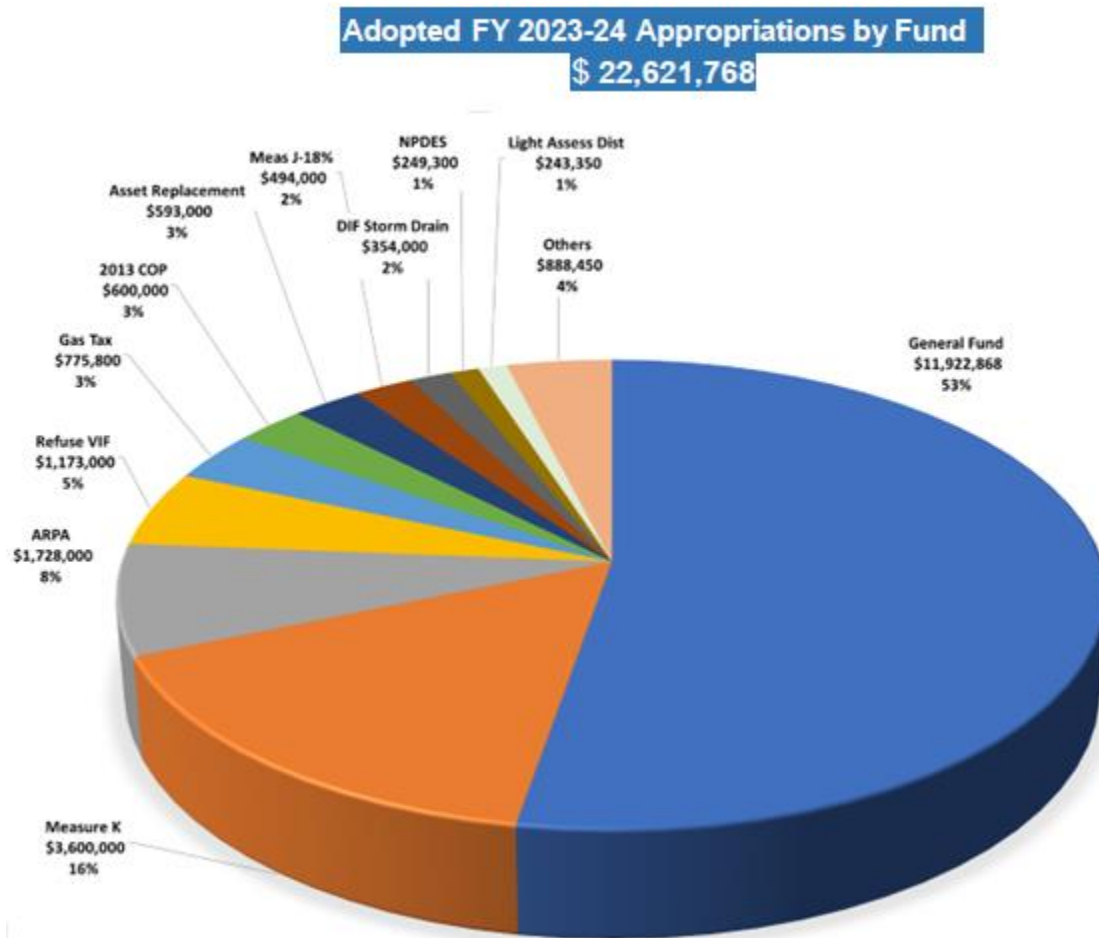
### Adhering to Town's Community Goals and Priorities

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

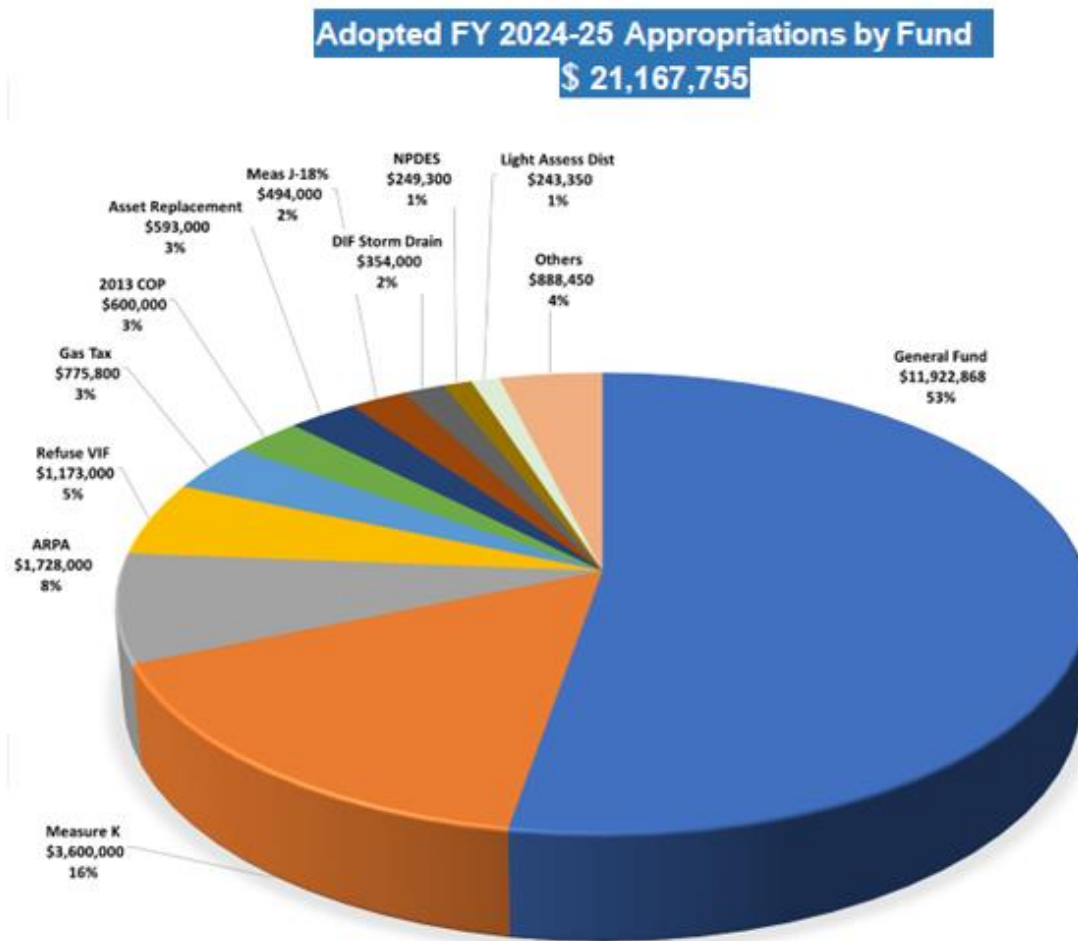
Total FY 2023-24 and FY 2024-25 Appropriations (all funds) are \$22.6 million and \$21.2 million, as follows:

FY 2023-24 & FY 2024-25 Adopted Appropriations					
Fund	Budget FY22-23	Adopted FY23-24	% Change	Adopted FY24-25	% 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>



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.





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 FY 2023-24	Adopted 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.



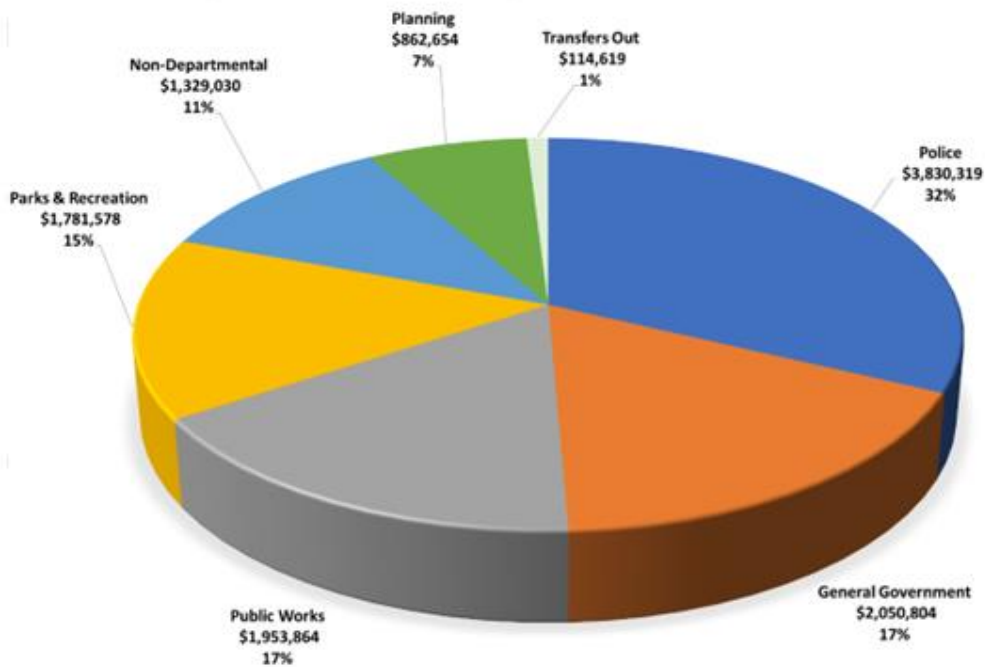


## General Fund Appropriations

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:

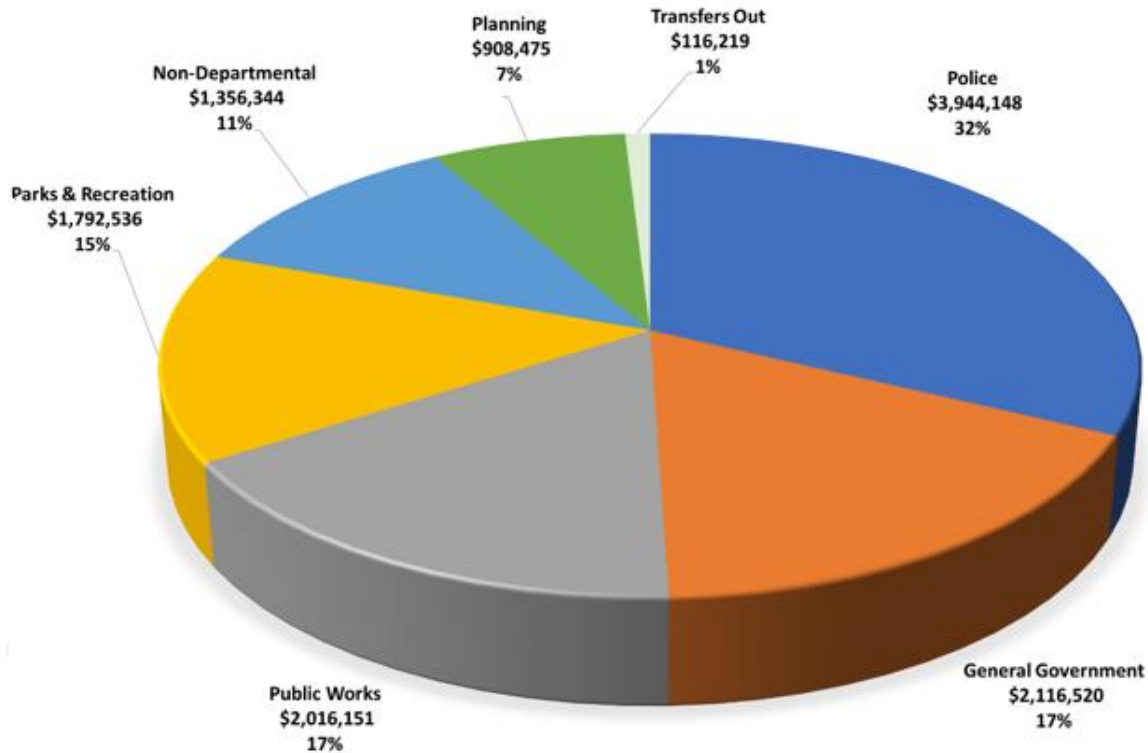
No.	Department	Budget FY 2022-23	Adopted FY 2023-24	% Change	Adopted FY 2024-25	% Change
1	Police	\$ 3,656,558	\$ 3,830,319	4.8%	\$ 3,944,148	3.0%
2	General Government	1,941,818	2,050,804	5.6%	2,116,520	3.2%
3	Public Works	1,835,227	1,953,864	6.5%	2,016,151	3.2%
4	Parks & Recreation	1,716,391	1,781,578	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.

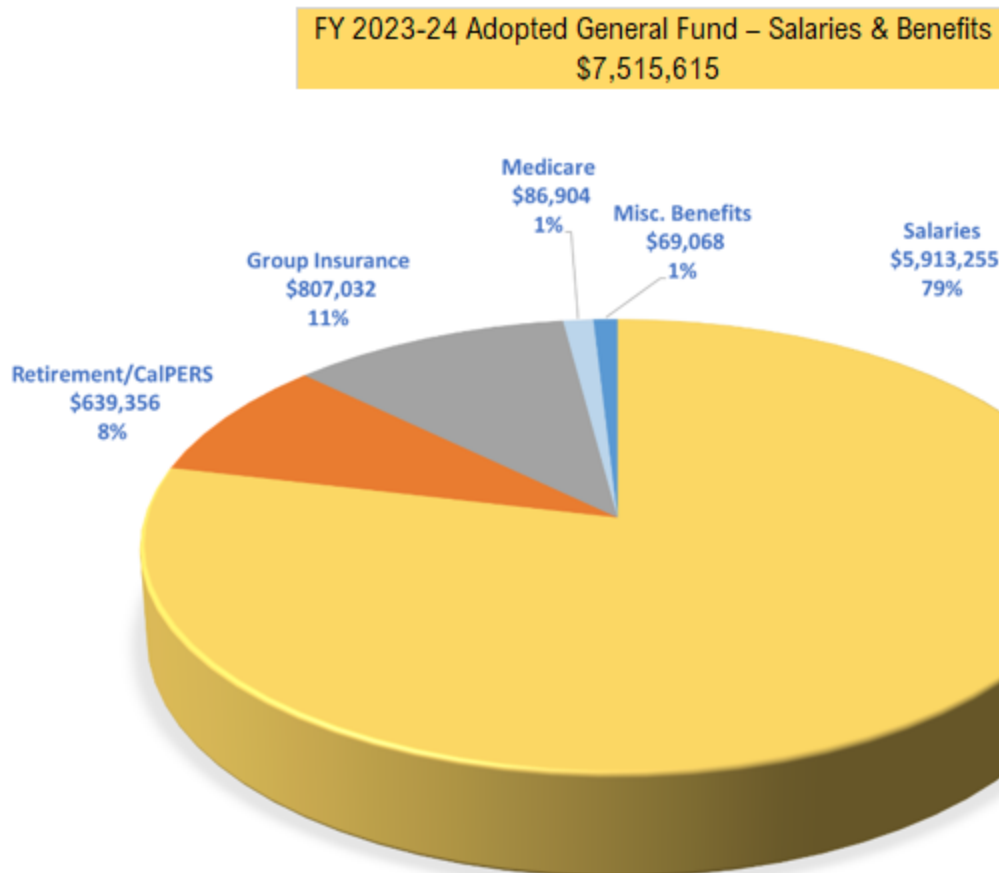
**Adopted General Fund Appropriations by Category Are as Follows:**

Category	Budget FY 2022-23	Adopted FY 2023-24	% Change	Adopted 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%
Subtotal	11,091,216	11,808,249	6.5%	12,134,173	2.8%
Transfers Out	352,019	114,619	-67.4%	116,219	1.4%
TOTAL	\$ 11,443,235	\$ 11,922,868	4.2%	\$ 12,250,392	2.7%



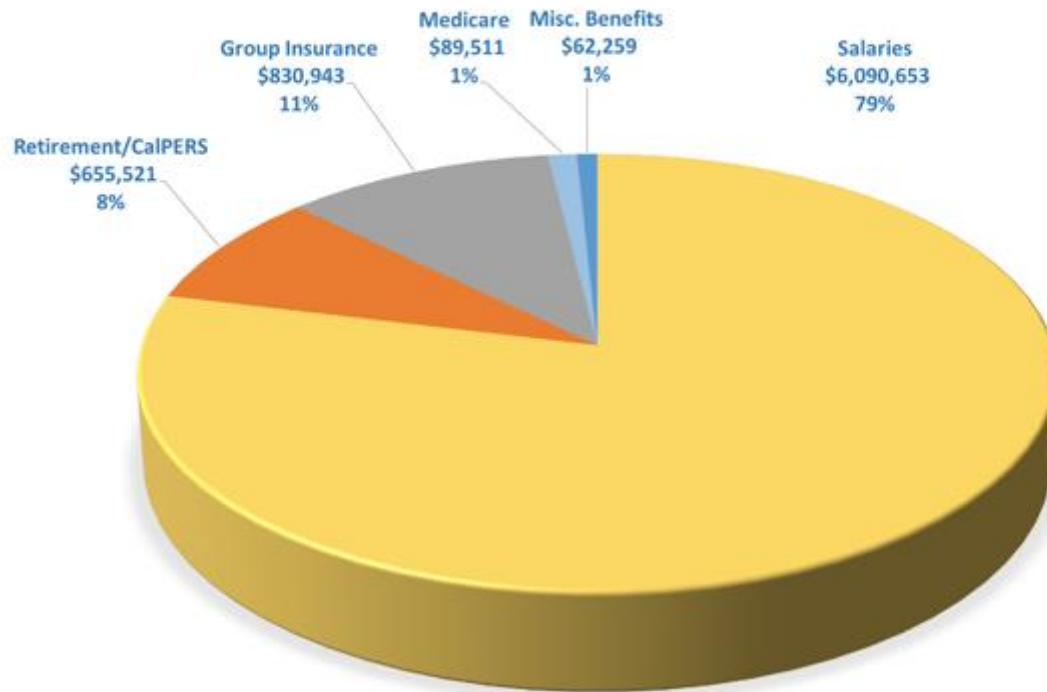
## Salaries and Benefits

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 Colorado 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 Colorado 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 paired 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 RecycleSmart (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.



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**

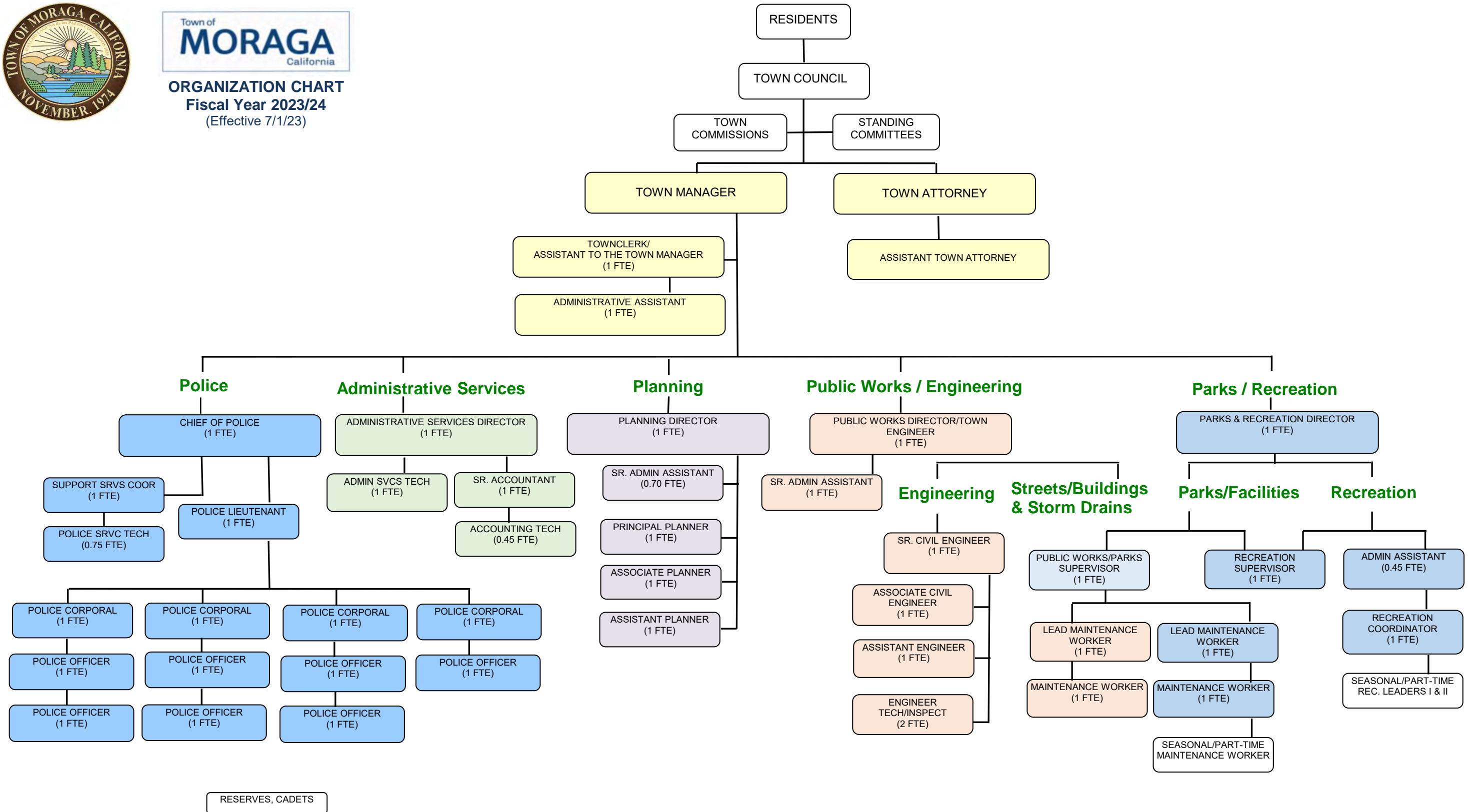
1. *Continue to lay the foundation and create pathways for a better mix of housing and the revitalization of the Town's two commercial areas, including adopting a certified Housing Element, rezoning the commercial centers and Bollinger Canyon, updating the General Plan, and completing an evacuation study.*
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.*





Town of  
**MORAGA**  
California

**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 FY 2021-22	% CHANGE	AMENDED FY 2022-23	MULTIPLIER	ADOPTED FY 2023-24	MULTIPLIER	ADOPTED FY 2024-25	MULTIPLIER	PROJECTED FY 2025-26	MULTIPLIER	PROJECTED FY 2026-27	MULTIPLIER	PROJECTED FY 2027-28
SOURCES													
General Fund Revenues													
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					3%	
Total General Fund Revenues	\$ 9,349,279	5%	\$ 9,790,761	6%	\$ 10,421,235	5%	\$ 10,937,583	3%	\$ 10,916,821	3%	\$ 11,100,008	3%	\$ 11,287,247
Transfers In (from other funds)													
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
Total Transfers In	1,350,466	136%	3,184,000	-51%	1,572,450	-12%	1,377,903	-10%	1,241,306	2%	1,262,321	2%	1,283,967
TOTAL SOURCES	\$ 10,699,745	21%	\$ 12,974,761	-8%	\$ 11,993,685	3%	\$ 12,315,486	-1%	\$ 12,158,127	2%	\$ 12,362,329	2%	\$ 12,571,214
USES													
General Fund Expenditures													
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
Total General Fund Expenditures	\$ 9,510,023	17%	\$ 11,091,216	6%	\$ 11,808,249	3%	\$ 12,134,174	3%	\$ 12,181,240	3%	\$ 12,554,463	0%	\$ 12,577,227
Transfer Out (to Other Funds)													
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%	-		-		-		-		-
Total Transfers Out	\$ 352,019	375%	\$ 1,672,469	-93%	\$ 114,619	1%	\$ 116,219	1%	\$ 117,506	-3%	\$ 113,469	-56%	\$ 49,853
TOTAL USES	\$ 9,862,042	29%	\$ 12,763,685	-7%	\$ 11,922,868	3%	\$ 12,250,393	0%	\$ 12,298,746	3%	\$ 12,667,932	0%	\$ 12,627,080
1 Operating Surplus / (Operating Deficit)	\$ 837,703	-75%	\$ 211,076	-66%	\$ 70,817	-8%	\$ 65,093	-316%	\$ (140,619)	117%	\$ (305,603)	-82%	\$ (55,866)
2 Beginning Fund Balance	5,205,322	16%	6,043,025	-7%	5,604,101	7%	5,999,918	1%	6,065,011	-2%	5,924,392	-5%	5,618,789
3 Ending Fund Balance	\$ 6,043,025	3%	\$ 6,254,101	-9%	\$ 5,674,918	7%	\$ 6,065,011	-2%	\$ 5,924,392	-5%	\$ 5,618,789	-1%	\$ 5,562,923
4 Adjustments to the Fund Balance													
5 Adjustments - \$650K to Fund 750 for Asset Replacement			(650,000)		325,000								
6 Adjusted Ending Unassigned Fund Balance	\$ 6,043,025		\$ 5,604,101		\$ 5,999,918		\$ 6,065,011		\$ 5,924,392		\$ 5,618,789		\$ 5,562,923
General Fund Reserve	63.5%		50.5%		50.8%		50.0%		48.6%		44.8%		44.2%





# 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 (1)	Personal Income	Per Capita Personal Income (2)	Median Age	Public School Enrollment (3)	County Unemployment Rate (%) (4)	City Unemployment Rate (%) (4)	County Population
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	2	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	<b>114,619</b>	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>	<b>525</b> 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>	<b>525</b> Admin Services	136,226	224,500	187,910	193,482
	<b>540</b> 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</b> Police Admin	70,127	85,700	92,350	95,941
<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</b> Police Admin	495,928	529,636	562,451	579,109
	<b>620</b> Police Patrol	1,941,749	2,203,923	2,283,864	2,351,516
	<b>630</b> Police Support	198,934	199,319	228,895	235,762
<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</b> Police Admin	442,743	559,400	589,050	606,700
	<b>620</b> Police Patrol	114,677	161,500	163,195	168,061
	<b>630</b> Police Support	1,583	2,780	2,863	3,000
<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.





### 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 FY 21-22	Amended FY 22-23	Adopted FY23-24	Adopted 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 FY 21-22	Amended FY 22-23	Adopted FY23-24	Adopted 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
Parks & Rec Revenue	810 Parks & Rec	456,187	487,750	549,770	566,263
	850 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
Parks & Rec Sal & Ben	810 Parks & Rec	285,274	398,772	395,217	406,542
	850 Hacienda Event&Rental	118,407	54,049	54,800	56,380
	851 Hacienda Bldg Maint	99,347	109,598	126,655	130,358
	852 Lib Maint	101,192	82,657	87,359	89,915
	853 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>
Parks & Rec O&M	810 Parks & Rec	248,081	271,710	283,504	296,260
	850 Hacienda Event&Rental	58,014	6,000	0	0
	851 Hacienda Bldg Maint	107,966	151,230	144,550	148,673
	852 Lib Maint	92,852	100,670	125,670	85,982
	853 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.



### 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 FY 21-22	Amended FY 22-23	Adopted FY23-24	Adopted 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 FY 21-22	Amended FY 22-23	Adopted FY23-24	Adopted 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**

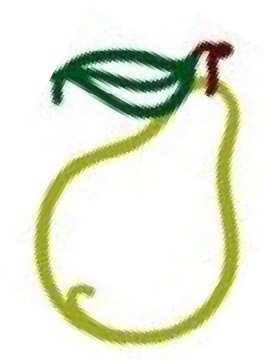
- Work with the State Housing and Community Development Department on a certified 2023-2031 Housing Element.
- Prioritize and implement work programs in the Housing Element.
- Complete remaining items of Phase I and initiate work on Phase 2 of the Advanced Planning Initiative process. The project involves 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**

Dept Name	Account Number	Description	Actual FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
<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**

Dept Name	Account Number	Description	Actual FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
<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**

Dept Name	Account Number	Description	Actual FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
Police Admin	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**

Dept Name	Account Number	Description	Actual FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
<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**

<b>Dept Name</b>	<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Amended Budget FY 22-23</b>	<b>Adopted Budget FY 23-24</b>	<b>Adopted Budget FY 24-25</b>
<b>Street Maint</b>	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**

Dept Name	Account Number	Description	Actual FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
Parks & Rec	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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
Hacienda Event&Rental	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 FY 21-22</b>	<b>Amended Budget FY 22-23</b>	<b>Adopted Budget FY 23-24</b>	<b>Adopted Budget 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**

<b>Dept Name</b>	<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Amended Budget FY 22-23</b>	<b>Adopted Budget FY 23-24</b>	<b>Adopted Budget FY 24-25</b>
<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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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**

<b>Dept Name</b>	<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Amended Budget FY 22-23</b>	<b>Adopted Budget FY 23-24</b>	<b>Adopted Budget FY 24-25</b>
<b>Legal Services</b>	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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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**

<b>Dept Name</b>	<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Amended Budget FY 22-23</b>	<b>Adopted Budget FY 23-24</b>	<b>Adopted Budget FY 24-25</b>
<b>Admin Services Total</b>			<b>670,887</b>	<b>811,397</b>	<b>773,046</b>	<b>795,758</b>
<b>IT Services</b>	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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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**

<b>Dept Name</b>	<b>Account Number</b>	<b>Description</b>	<b>Actual FY 21-22</b>	<b>Amended Budget FY 22-23</b>	<b>Adopted Budget FY 23-24</b>	<b>Adopted Budget FY 24-25</b>
<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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
<b>Storm Drain Maint</b>	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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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**

Dept Name	Account Number	Description	Actual FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
<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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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**

Dept Name	Account Number	Description	Actual FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
<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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
<b>Lib Maint</b>	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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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
	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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
<b>Planning</b>	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
	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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget 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 EXPENDITURES</b>			<b>9,862,041</b>	<b>12,763,685</b>	<b>11,922,868</b>	<b>12,250,392</b>

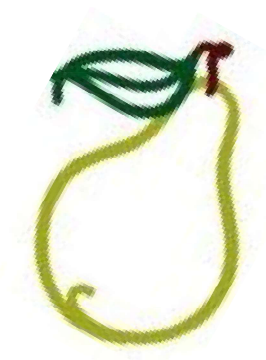
## FY 2023-24 FUND TRANSFER SUMMARY

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
TOTAL		114,619	1,897,450	45,100	4,599,000	300,000	6,956,169

## 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
TOTAL		116,219	1,557,903	46,100	6,074,000	600,000	8,394,222

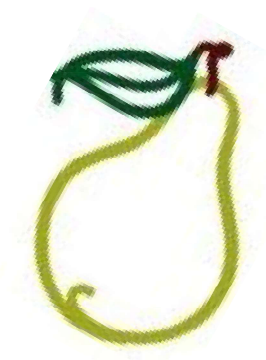




# **TOWN OF MORAGA**



# 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 Svcs	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) - Infrs 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 Srvs	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) - Infrass 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

## OTHER FUNDS OVERVIEW AND HIGHLIGHTS

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

<b>Fund Description</b>	<b>Projected Ending Fund Balance at 06.30.2024</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Projected Ending Fund Balance at 06.30.2025</b>
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) - Infrass 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)** - 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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
<b>100 One-Time Dev Fees</b>	<b>REVENUE</b>	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		
	REVENUE Sum			2,127,036	2,127,036		
	EXPENDITURE	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		
	EXPENDITURE Sum			1,497,250	1,717,900	1,828,000	

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
103 COPS	REVENUE	103-610-350-01	Interest Earnings	247			
		103-610-360-18	COPS Grant	161,285	160,000	160,000	160,000
	REVENUE Sum			161,532	160,000	160,000	160,000
	EXPENDITURE	103-000-099-01	Police Patrol (Dept. 620)	150,000	158,000	160,000	160,000
			Vehicle Replacement	30,000	56,000		
	EXPENDITURE Sum			180,000	214,000	160,000	160,000

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
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			
	REVENUE Sum			94,273	85,000	95,100	95,700
	EXPENDITURE	109-000-099-01	Police Patrol (Dept 620)	78,000	85,000	95,100	95,700
	EXPENDITURE Sum			78,000	85,000	95,100	95,700

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
134 Art in Public Spaces	REVENUE	134-000-393-01	Transfer In		4,650		
	REVENUE Sum				4,650		
	EXPENDITURE	134-000-022-01	Supplies		4,650		
	EXPENDITURE Sum				4,650		

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
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
	REVENUE Sum			135,976	40,000	45,100	46,100
	EXPENDITURE	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			
	EXPENDITURE Sum			243,134	43,134	45,100	46,100

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
205 Gas Tax	REVENUE	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
	REVENUE Sum			746,227	879,959	822,604	923,799
	EXPENDITURE	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		
	EXPENDITURE Sum			784,287	1,210,000	775,800	876,840

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
210 Measure J - 18%	REVENUE	210-910-320-03	Measure J Revenue	426,556	375,000	472,000	472,000
		210-910-350-01	Interest Earnings	1,981			
	REVENUE Sum			428,537	375,000	472,000	472,000
	EXPENDITURE	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	
	EXPENDITURE Sum			879,145	624,000	494,000	957,000



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
211 Measure J - 28C 2.9%	REVENUE	211-910-320-01	Measure J - Program 28C	22,937	20,600		
		211-910-350-01	Interest Earnings	83			
	REVENUE Sum			23,020	20,600		
	EXPENDITURE	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				
	EXPENDITURE Sum			30,000			37,000

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
212 Refuse Veh Impact Fee	REVENUE	212-000-320-01	Refuse Vehicle Impact Fees	854,306	842,000	842,000	842,000
		212-000-350-01	Interest Earnings	2,798			
	REVENUE Sum			857,104	842,000	842,000	842,000
	EXPENDITURE	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		
	EXPENDITURE Sum			644,000	1,292,000	1,173,000	1,020,000

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
213 Measure K	REVENUE	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			
	REVENUE Sum			2,668,248	2,698,000	2,605,000	2,653,000
	EXPENDITURE	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	
	EXPENDITURE Sum			1,737,850	4,399,850	3,600,000	3,389,000

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
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			
	REVENUE Sum			25,476	30,000	30,000	30,000
	EXPENDITURE	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
	EXPENDITURE Sum			24,000	40,000	26,250	27,563

				Actual	Amended	Adopted	Adopted
Fund Description	Type	Account Code	Description	FY 21-22	Budget FY 22-23	Budget FY 23-24	Budget FY 24-25
250 Park Dedication	REVENUE	250-810-350-01	Interest Earnings	1,076			
	REVENUE Sum			1,076			
	EXPENDITURE	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		
	EXPENDITURE Sum			61,000	105,000	46,000	

				Actual	Amended	Adopted	Adopted	
Fund Description	Type	Account Code	Description	FY 21-22	Budget FY 22-23	Budget FY 23-24	Budget FY 24-25	
500 Light Assess Dist	REVENUE	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				
		REVENUE Sum			244,290	241,583	246,100	249,100
	EXPENDITURE	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	
		EXPENDITURE Sum			200,729	223,495	243,350	248,360

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
510 NPDES	REVENUE	510-710-350-01	Interest Earnings	3			
		510-710-399-01	NPDES Fee Assessments	224,697	242,000	249,300	256,800
	REVENUE Sum			224,700	242,000	249,300	256,800
	EXPENDITURE	510-000-099-01	Storm Water / Drainage Op (Dept. 730)	270,000	242,000	249,300	256,800
	EXPENDITURE Sum			270,000	242,000	249,300	256,800



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
702 2013 COP	REVENUE	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
	REVENUE Sum			600,391	599,850	300,000	600,000
	EXPENDITURE	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
	EXPENDITURE Sum			599,850	599,850	600,000	600,000

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
715 Comcast Unrestricted	EXPENDITURE	715-000-099-01	Technology Replacement		15,453		
	EXPENDITURE Sum				15,453		

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
716 Comcast PEG	REVENUE	716-000-320-08	Comcast PEG	36,992	42,000	43,260	44,558
	REVENUE Sum			36,992	42,000	43,260	44,558
	EXPENDITURE	716-000-099-01	Technology Replacement		25,000		
			Town Facility Energy Rel Chambers 24-112				140,000
	EXPENDITURE Sum				25,000		140,000

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
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			
	REVENUE Sum			2,006		10,000	44,000
	EXPENDITURE	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		
	EXPENDITURE Sum			35,464	74,616	33,000	

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
<b>750 Asset Replacement</b>	<b>REVENUE</b>	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>
	<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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
760 DIF Local Impact	REVENUE	760-710-350-01	Interest Earnings	88			
	REVENUE Sum			88			

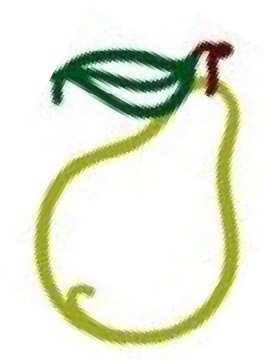
				Actual	Amended	Adopted	Adopted
Fund Description	Type	Account Code	Description	FY 21-22	Budget FY 22-23	Budget FY 23-24	Budget FY 24-25
770 DIF Storm Drain	REVENUE	770-710-350-01	Interest Earnings	1,328			
		770-730-315-01	Development Impact Fees - Storm Drain	3,241	3,400	10,000	42,000
	REVENUE Sum			4,569	3,400	10,000	42,000
	EXPENDITURE	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.		(234,000)	234,000	
	EXPENDITURE Sum			96,500	35,000	354,000	



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
780 DIF Gen Gov	REVENUE	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			
	REVENUE Sum			10,097	6,637	60,000	402,000
	EXPENDITURE	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				
	EXPENDITURE Sum			162,000	50,000	180,000	142,000

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
790 DIF Park	REVENUE	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 Picic 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 FY 21-22	Amended Budget FY 22-23	Adopted Budget FY 23-24	Adopted Budget FY 24-25
799 LFFA	REVENUE	799-510-315-02	LFFA Local Set Aside Impact Fee	10,319		294,250	266,000
		799-510-350-01	Interest	1,282			
	REVENUE Sum			11,601		294,250	266,000
	EXPENDITURE	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
	EXPENDITURE Sum			19,000		202,000	684,000



# **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 Amount	Balance June 30, 2021	Retirements	Balance June 30, 2022	Current 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*

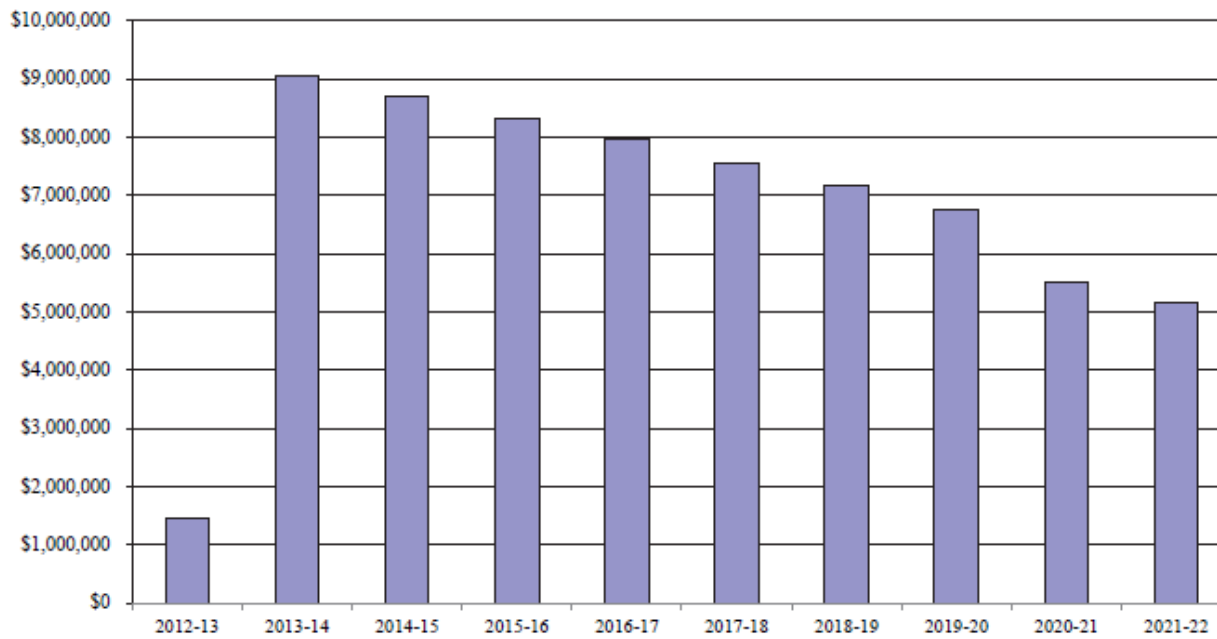
Certificates of Participation were issued and delivered pursuant to a trust agreement dated August 6, 2013 by and among the Town, the Association of Bay Area Governments Finance Authority for Nonprofit Corporations (ABAG) and Wilmington Trust, North America (the Trustee) for the purposes of financing 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
Total	5,005,000	\$1,569,163
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 6/30/22	% Applicable (1)	Town's Share of Debt 6/30/22
<b>OVERLAPPING TAX AND ASSESSMENT DEBT:</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	1,626,238
<b>TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT</b>			<b>\$73,404,107</b>
<b>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</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	610,673
<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>
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BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)	<u>\$183,208,528</u>
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AMOUNT OF DEBT SUBJECT TO LIMIT:

Total Bonded Debt	\$0 (b)
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Amount of debt subject to limit	<u>0</u>
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LEGAL BONDED DEBT MARGIN	<u>\$183,208,528</u>
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(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

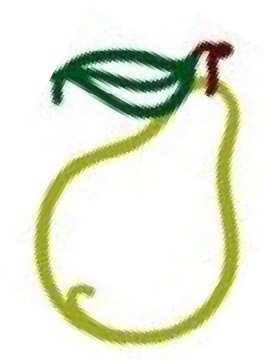
Set forth below is the Base Rental Payment schedule under the Facility Lease, which corresponds to the scheduled principal and interest payments with respect to the Certificates, assuming no optional prepayment.

### Town of Moraga Base Rental Payment Schedule

Base Rental Payment Date (15 days prior to:)	Principal Component	Interest Component	Total Payment	Total Annual 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 Amount</b>	<b>FY 21-22 Amount</b>	<b>FY 22-23 Amount</b>	<b>FY 23-24 Amount</b>
FY 2022-2023 Prior Year Appropriations Limit	\$15,678,650	\$16,269,969	\$17,267,606	\$18,461,740
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.*

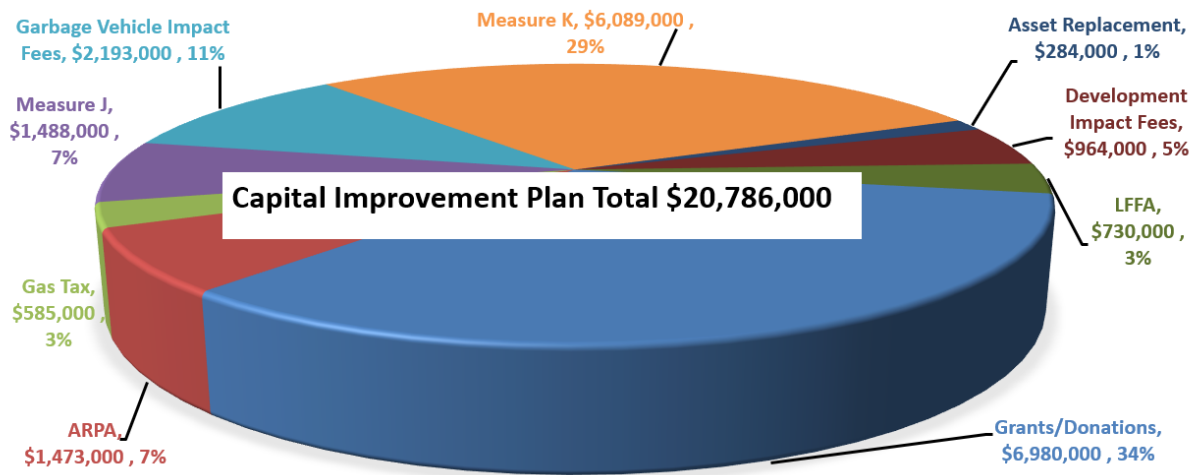
The \$20.8 million Capital Improvement Program (CIP) Budget includes \$5.3 million and \$11.6 million in project appropriations for Fiscal Year (FY) 2023/24 and FY 2024/25, respectively, and \$3.9 million in carryover funding of projects approved in previous years to support 31 ongoing and new projects. 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 210-Measure J 780-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:

<b>CIP Number</b>	<b>Project Name</b>	<b>Funding Source</b>	<b>Proposed Budget</b>
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:

<b>CIP Number</b>	<b>Project Name</b>	<b>Funding Source</b>	<b>Proposed Budget</b>
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 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 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 799-LFFA TDA Grant	\$903,000
23-401	2023 Pavement Rehabilitation Project	212-Garbage Vehicle Impact Fee 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 213-Measure K	\$585,000
23-411	Moraga and Canyon Road (St. Mary's Road – Sanders Drive) "Complete Streets"	799-LFFA SS4A Grant	\$819,000
23-412	Smart Signals – Community	799-LFFA Community Grant	\$868,000
23-413	Smart Signals – CCTA Countywide Project	799-LFFA MTC OBAG3/CCTA	\$681,000
23-414	Central Video Surveillance Systems	720-Public Safety MCF Donation	\$58,000
23-415	Safety Improvements – HSIP Cycle 11 - BCR	210-CCTA Measure J HBP Grant	\$535,000
23-416	Safety Improvements – HSIP Cycle 11 - SA	210-CCTA Measure J 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 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.

<b>TABLE A</b> <b>Fiscal Year 2023-24 to 2027-28</b> <b>Funded, Ongoing and Recommended for Project List</b> <b>Current Capital Improvement Projects Funding Source</b> <b>Summary (in 1000's)</b>		CIP Number	Prior FY Actuals	FY22/23 Expenses	FY22/23 Carryover	FY23/24 Budget (Allocations)	FY24/25 Budget (Allocation)	FY25/26 Budget (Forecast)	FY26/27 Budget (Forecast)	FY27/28 Budget (Forecast)	Total Budget
<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 Fiscal Year 2023-24 to 2027-28 Funded, Ongoing and Recommended for Project List Current Capital Improvement Projects Funding Source Summary (in 1000's)		CIP Number	Prior FY Actuals	FY22/23 Expenses	FY22/23 Carryover	FY23/24 Budget (Allocations)	FY24/25 Budget (Allocation)	FY25/26 Budget (Forecast)	FY26/27 Budget (Forecast)	FY27/28 Budget (Forecast)	Total Budget
<b>Creeks &amp; Drainage (Storm Drain System)</b>											
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
<b>Creeks &amp; Drainage (Storm Drain System) - New Projects</b>											
2027-28 Storm Drain Repairs	27-201									600	\$ 600
<b>Creeks &amp; Drainage (Storm Drain System) - Sub Totals</b>			\$ 51	\$ 346	\$ 1,790	\$ 176	\$ 2,707	\$ 600	\$ 600	\$ 600	\$ 6,870
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)		CIP Number	Prior FY Actuals	FY22/23 Expenses	FY22/23 Carryover	FY23/24 Budget (Allocations)	FY24/25 Budget (Allocation)	FY25/26 Budget (Forecast)	FY26/27 Budget (Forecast)	FY27/28 Budget (Forecast)	Total Budget
<b>Parks &amp; Open Space</b>											
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
<b>Parks &amp; Open Space - New Projects</b>											
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
<b>Parks &amp; Open Space - Sub Totals</b>			\$ 16	\$ 510	\$ 416	\$ 90	\$ -	\$ 37	\$ 340	\$ 31	\$ 1,440



<b>TABLE A</b> <b>Fiscal Year 2023-24 to 2027-28</b> <b>Funded Project List Current Capital Improvement</b> <b>Projects Funding Source Summary (in 1000's)</b>			CIP Number	Prior FY Actuals	FY22/23 Expenses	FY22/23 Carryover	FY23/24 Budget (Allocations)	FY24/25 Budget (Allocation)	FY25/26 Budget (Forecast)	FY26/27 Budget (Forecast)	FY27/28 Budget (Forecast)	Total Budget
<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	15	40		\$ 475
Bollinger Canyon Road Tree Remediation	22-403			50	10	10	10	10	10	10		\$ 100
2023 Pavement Rehabilitation	23-401				3377							\$ 3,377
Annual Street Repairs	23-405				255	330	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 Fiscal Year 2023-24 to 2027-28 Funded Project List Current Capital Improvement Projects Funding Source Summary (in 1000's)		CIP Number	Prior FY Actuals	FY22/23 Expenses	FY22/23 Carryover	FY23/24 Budget (Allocations)	FY24/25 Budget (Allocation)	FY25/26 Budget (Forecast)	FY26/27 Budget (Forecast)	FY27/28 Budget (Forecast)	Total Budget
Transportation											
Safety (S)											
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	3877	\$ 3,952
Safety (S) - New Projects											
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
Transportation - Sub Totals		\$ 539	\$ 5,191	\$ 1,650	\$ 4,764	\$ 8,379	\$ 4,677	\$ 4,677	\$ 5,906	\$ 11,330	\$ 42,436
Totals			\$ 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

## 4 - Transportation

<b><u>Project #</u></b>	<b><u>Project</u></b>
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</b>									
<b>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)

		Prior FY Actuals	FY 22/23 Expenses	FY 23/24 Carryover	2023-24	2024-25	2025-26	2026-27	2027-28	TOTALS
<b>PROJECT TITLE</b>										
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
<b>PROJECT FUNDING SOURCES</b>										
	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>				44					44
<b>FUNDING SOURCES</b>									
750-Asset Replacement				44					44
<b>FUNDING TOTALS</b>				44					44

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
EXPENDITURE TOTALS				16					16
FUNDING SOURCES									
750-Asset Replacement				16					16
FUNDING TOTALS				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>					119				119
<b>FUNDING SOURCES</b>									
750-Asset Replacement					119				119
<b>FUNDING TOTALS</b>					119				119



## 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)								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						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)								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						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)								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						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)								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
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
FUNDING SOURCES									PROJECT TOTAL
	Prior FY Actuals	FY 22/23 Expenses	FY 23/24 Carryover	2023-24	2024-25	2025-26	2026-27	2027-28	
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
EXPENDITURE TOTALS								260	260
FUNDING SOURCES									
750-Asset Replacement								260	260
FUNDING TOTALS								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)

		Prior FY Actuals	FY 22/23 Expenses	FY 23/24 Carryover	2023-24	2024-25	2025-26	2026-27	2027-28	TOTALS
<b>PROJECT TITLE</b>										
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
<b>PROJECT FUNDING SOURCES</b>										
	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)								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			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)								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	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>		5	223	56	2,707				2,991
<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>		5	223	56	2,707				2,991



## 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>						600			600
<b>FUNDING SOURCES</b>									
213-Measure K						600			600
<b>FUNDING TOTALS</b>						600			600

## 2026-27 Storm Drain Repairs

**Project No:** 26-201

**Category:** Creeks & Drainage

**Project Location:** Town Wide

**Location:**

**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

**Location:**

**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>								600	600
<b>FUNDING SOURCES</b>									
213-Measure K								600	600
<b>FUNDING TOTALS</b>								600	600

# Category Summary Report

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

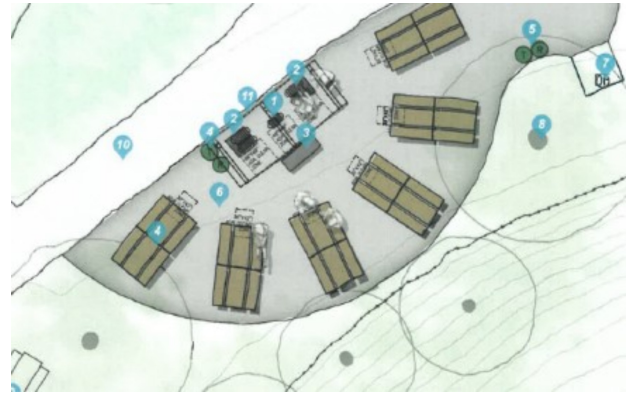
### 3 - Parks & Open Space

(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 TITLE</b>										
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
<b>PROJECT FUNDING SOURCES</b>										
	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)								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			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>		304	119	46					469
<b>FUNDING SOURCES</b>									
-Donations		304	93						397
250-Park Quimby Act				46					46
790-Park Impact Fee			26						26
<b>FUNDING TOTALS</b>		304	119	46					469

## 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 Location:** 2101 Camino Pablo

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



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

**Project Objective:** Replace the existing wooden picnic tables at Rancho Laguna Park with recycled plastic versions consistent with the Town standard for picnic tables and benches. 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
<b>EXPENDITURE TOTALS</b>			53	7					60
<b>FUNDING SOURCES</b>									
750-Asset Replacement			53	7					60
<b>FUNDING TOTALS</b>			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)								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				30					30
074 - Contingency				3					3
<b>EXPENDITURE TOTALS</b>				34					34
<b>FUNDING SOURCES</b>									
780-Government Impact Fees				34					34
<b>FUNDING TOTALS</b>				34					34

## 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
FUNDING SOURCES	Prior FY Actuals	FY 22/23 Expenses	FY 23/24 Carryover	2023-24	2024-25	2025-26	2026-27	2027-28	PROJECT TOTAL
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
	539	5,191	1,650	4,764	8,379	4,677	5,906	11,330	42,436
<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>	3	133	114						250
<b>FUNDING SOURCES</b>									
210-Measure J	3	133	114						250
<b>FUNDING TOTALS</b>	3	133	114						250

## 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>	6	4	50	357					417
<b>FUNDING SOURCES</b>									
005-Grant-HSIP	6		48	175					229
210-Measure J		4	2	182					188
<b>FUNDING TOTALS</b>	6	4	50	357					417

## 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)								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						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>			340	50	15	15	15	40	475
<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>			340	50	15	15	15	40	475



## 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)								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	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>		20		132	771				923
FUNDING SOURCES									
	Prior FY Actuals	FY 22/23 Expenses	FY 23/24 Carryover	2023-24	2024-25	2025-26	2026-27	2027-28	
-TDA Grant				100					100
101-General Fund		10							10
210-Measure J		10		32	513				555
799-LFFA					258				258
<b>FUNDING TOTALS</b>		20		132	771				923

## 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)								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	5	5	5	25
072 - Construction				25	25	25	25	25	125
075 - Design				20	20	20	20	20	100
<b>EXPENDITURE TOTALS</b>				50	50	50	50	50	250
<b>FUNDING SOURCES</b>									
210-Measure J				50	50	50	50	50	250
230-Traffic Safety									0
<b>FUNDING TOTALS</b>				50	50	50	50	50	250

## 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)								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				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

**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 Police Department:**



**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 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>				35	230				265
<b>FUNDING SOURCES</b>									
-CTC SA Grant				32	189				221
210-Measure J				3	41				44
<b>FUNDING TOTALS</b>				35	230				265

## 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)								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					135				135
072 - Construction					2,660				2,660
073 - Const Mgmt/Inspection					399				399
074 - Contingency					266				266
<b>EXPENDITURE TOTALS</b>					3,460				3,460
<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>					3,460				3,460

## 2025 Pavement Rehabilitation

**Project No:** 25-401  
**Category:** Transportation  
**Project Location:** Town Wide  
**Responsible Department:** Public Works



**Account Number & Status:** 700-724-XXX-24 Status: 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 Public Works Department:**



**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 Public Works Department:**



**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 Public Works Department:**



**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.

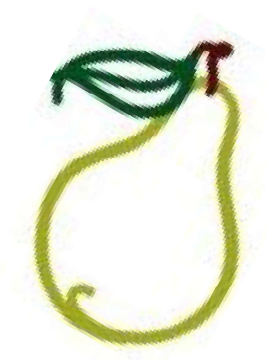
**Project Description:** Complete assessment of Bollinger Canyon Road hillside. Implement stabilization of hillside. In 2016, a short-term solution was implemented to remove areas that have a high potential for failure by removing potentially unstable materials and trees from the slope face, especially 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>								600	600
<b>FUNDING SOURCES</b>									
601-Funding to be Determined								600	600
<b>FUNDING TOTALS</b>								600	600



# **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 )

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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

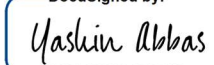
**NOW, THEREFORE, BE IT RESOLVED**, as follows:

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

Attest:

DocuSigned by:  
  
20618D8F60D6425  
Yashin Abbas, Interim Town Clerk

DocuSigned by:  
  
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Renata M. Sos, Mayor

## EXHIBIT A -TOWNWIDE REVENUES & APPROPRIATIONS

TOTAL PROJECTED REVENUES		
FUND	ADOPTED BUDGET FY23-24	ADOPTED BUDGET 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>

TOTAL APPROPRIATIONS		
FUND	ADOPTED BUDGET FY23-24	ADOPTED BUDGET FY24-25
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 Operating Budget	Description	Budget FY23-24	Budget FY24-25
Revenue	Hacienda Event & Rental	\$ 312,200	\$ 317,258
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
Total Appropriations		\$ 326,335	\$ 335,616
Net Operating Variance		\$ (14,135)	\$ (18,358)

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

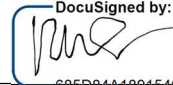
Hacienda CIP Project	Carryforward FY22-23	Budget FY23-24	Budget FY24-25
22-202 Laguna Creek Restoration at Hacienda de las Flores - Phase 2	\$ 223,000	\$ 56,000	\$ 2,707,000
22-314 Hacienda Metal Entrance Fence and Gate	42,000	3,000	
23-304 Hacienda Creek Fence		34,000	
24-111 Hacienda Parking Lot Retaining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

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 Woehleke  
**NOES:** None  
**ABSTAIN:** Councilmember Hillis  
**ABSENT:** None

DocuSigned by:



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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

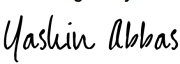
**BE IT FURTHER RESOLVED**, the Town Council of the Town of Moraga hereby confirms the Engineer's Report, Assessments, and Assessment Diagram as set forth in the Engineer's Report attached to the Staff Report for this item, and orders the levy and collection of assessments within Assessment District 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

Attest:

DocuSigned by:  
  
20618D8F60D6425  
Yashin Abbas, Interim Town Clerk

DocuSigned by:  
  
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Renata M. Sos, Mayor

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 XIIIB 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

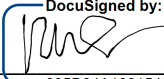
**WHEREAS**, the annual calculation of the appropriations limit shall be reviewed as part of the annual independent financial audit; and

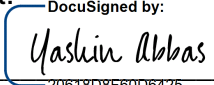
**WHEREAS**, the Fiscal Year 2023/24 appropriations subject to the limit is \$9,904,915 and the calculated Fiscal Year 2023/24 appropriations limit is \$19,098,268.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Moraga that in accordance with Article XIIIB 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:  
  
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Yashin Abbas, Interim Town Clerk

## EXHIBIT A

TOWN OF MORAGA						
GANN APPROPRIATION LIMIT CALCULATION						
FOR THE FISCAL YEAR ENDING JUNE 30, 2023						
					Amount	Description
A.	FY 2022-2023 Prior Year Appropriations Limit				\$18,461,740	
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
C.	Annual Adjustment				636,528	A x (B-1)
D	FY 2023-2024 Appropriations Limit				\$19,098,268	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						
Property Tax					\$ 5,394,278	
Property Transfer Tax					\$ 200,000	
Sales Tax-Bradley Burns					\$ 1,335,637	
Interest					\$ 250,000	
Sales Tax-Measure K					\$ 2,725,000	
TOTAL APPROPRIATIONS SUBJECT TO LIMIT					\$ 9,904,915	
APPROPRIATIONS SUBJECT TO LIMIT					\$ 9,904,915	
FY 2023-2024 Appropriations Limit					\$ 19,098,268	
Over/(under) Appropriations Limit					\$ (9,193,353)	
Percentage Over/(Under) Limit					-48%	
SOURCE: 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

  
\_\_\_\_\_  
Dave Trotter, Mayor

Attest:

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

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

**ASSET VALUATION THRESHHOLDS**

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

**INFRASTRUCTURE**

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

Assets to be included:

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

**BETTERMENTS**

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

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

## **EQUIPMENT**

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

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

## **TOWN COUNCIL AUTHORITY**

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

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

**FIXED ASSETS USEFUL LIVES**

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

<b>Network</b>	<b>Infrastructure/Betterments 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	)	Resolution No. 44 - 2010
Audit and Finance Committee	)	
_____	)	

**WHEREAS**, government code requires that the legislative body annually review and accept changes to the existing investment policy; and

**WHEREAS**, the Investment Policy has been reviewed and modified to strengthen and clarify language; and

**WHEREAS**, the Town Council has reviewed and discussed such changes; and

**WHEREAS**, the Town Council directed staff to review and research other investment opportunities for "idle" cash; and

**WHEREAS**, the Audit and Finance Committee (AFC) has made its suggestions for the modifications to the investment policy; and

**WHEREAS**, the Audit and Finance Committee has also made its recommendation to the Council to maintain its current investment strategy with the Local Agency Investment Fund (LAIF).

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Moraga that the modifications to the Investment Policy are hereby approved and adopted and staff is directed to finalize those changes to create a final investment policy document.

**BE IT FURTHER RESOLVED** by the Town Council of the Town of Moraga that the recommendation of the AFC to remain invested in LAIF at the current levels is hereby approved and adopted.

**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on May 12, 2010 by the following vote:

**AYES:** Mayor Chew, Vice Mayor Mendonca, Councilmembers Harpham and Trotter  
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** Councilmember Metcalf



Ken Chew, Mayor

Attest:

  
Marty C. McInturf, Town Clerk

## **TOWN OF MORAGA INVESTMENT POLICY**

1. **Purpose.** The purpose of this policy is to establish strategies, practices, and procedures to be used in administering the Town of Moraga investments. The goal is to establish guidelines to manage Town funds to maximize security and liquidity while also complying with this investment policy and California Government Code Sections 53600 through 53659, which govern investments for municipal governments.
2. **Scope:** This policy applies to all financial assets of the Town which are available for investment. Any bond fund investments will be held separately and made in accordance with the bond debenture requirements.
3. **Objectives.** The Town's investment objectives, in order of priority, are:

Safety. The standard of care to be applied by the Audit and Finance Committee (AFC) in making its recommendations to the Council will be the "prudent investor" standard, as defined under Government Code Section 53600.3. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective is to mitigate both credit risk and interest rate risk.

Liquidity. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. The portfolio should be structured so that securities mature concurrent with expected cash requirements. Since all possible cash requirements cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets. A portion of the portfolio should be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

Yield. The Town's yield objective is to achieve a reasonable rate of return rather than the maximum generation of income that might expose the Town to unacceptable levels of risk. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the investment risk and liquidity needs. Yield is of secondary importance compared to the safety and liquidity.

Diversity. The Town shall maintain a diversified portfolio to minimize the risk of loss resulting from over concentration of assets in a specific maturity, issuer or security type.

4. **Investment Strategies.**

Buy and Hold. In order to minimize the impact of interest rate risk, it is intended that all investments will be held to maturity. Investments may be sold prior to maturity for cash flow, appreciation purposes or in order to limit losses, however, no investment shall be based solely on earnings anticipated from capital gains.

No Speculation. The purchase of securities with the intent to profit from favorable changes in market prices or market conditions is prohibited.

## **TOWN OF MORAGA INVESTMENT POLICY**

No Leveraging. Borrowing money for the purpose of investing is prohibited

5. **Investment Manager.** The Town Council may, upon recommendation of the Audit and Finance Committee, engage the services of one or more external investment managers to assist in the management of the Town's investment portfolio in a manner consistent with the Town's objectives. Such external managers may be granted limited discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940, or be exempt from such registration, and have at least \$5,000,000 in assets under management. Such external managers shall be prohibited from 1) selecting broker/dealers, 2) executing safekeeping arrangements, and 3) executing wire transfers.

Upon execution of any trade, the Town must receive confirmation directly from the broker/dealer and the custodian, not from the investment manager. Safekeeping of investments recommended by the investment manager shall be maintained by the Town's regular custodian, and not with the investment manager.

6. **Financial Dealers and Institutions.** The Administrative Services Director and the Audit and Finance Committee shall obtain information from qualified financial institutions to determine if the institution makes markets in securities appropriate for the Town's needs, can assign qualified sales representatives and can provide written agreements to abide by the conditions set forth in the Town of Moraga Investment Policy. Investment accounts with all financial institutions shall be standard non-discretionary accounts and may not be margin accounts.

All financial institutions which desire to become qualified bidders for investment transactions must supply the following:

- Audited financial statements for the institution's three most recent fiscal years.
- At least three references from California local agencies whose portfolio size, investment objectives and risk preferences are similar to the Town's.
- A statement certifying that the institution has reviewed the California Government Code Section 53600 *et seq.* and the Town's Investment Policy and that all securities offered to the Town shall comply fully and in every instance with all provisions of the California Government Code.

The Administrative Services Director will maintain a list of financial institutions authorized to provide investment services to the Town.

7. **Authorized Investments.** The Town will invest only in those instruments authorized by the California Government Code Section 53601. The Town will not invest in stock, will not speculate and will not deal in futures or options. The investment market is highly volatile and continually offers new and creative opportunities for enhancing interest earnings. Accordingly, the Town will thoroughly investigate any new investment vehicles before committing Town funds to them. The following investments are authorized:

## **TOWN OF MORAGA INVESTMENT POLICY**

### Collateralized or insured bank savings accounts and demand deposits.

- Investment in any one financial institution may not exceed 10% of the portfolio.
- Investment in this category may not exceed 25% of the portfolio.

### Collateralized or insured certificates of deposit: Purchased through a bank or savings and loan association for a specified period of time at a specified rate of interest.

- Maturity may not exceed 2 years.
- Investment in any one financial institution may not exceed 10% of the portfolio.
- Investment in this category may be 25% of the portfolio.

### United States Treasury securities: Obligations issued by the U.S. Treasury for which the full faith and credit of the United States is pledged for payment of principal and interest.

- Maturity may not exceed 5 years.
- Investment in this category may be up to 100% of the portfolio.

### Federal agency obligations: Obligations issued by Federal Government agencies or government sponsored agencies such as Government National Mortgage Association (GNMA), the Federal Farm Credit Bank (FFCB), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Student Loan Marketing Association (SLMA), and the Federal Home Loan Mortgage Corporation (FHLMC).

- Maturity may not exceed 5 years.
- Investment in any one Federal agency may not exceed 20% of the portfolio.
- Investment in this category may not exceed 50% of the portfolio.

### Local Agency Investment Fund (LAIF): The Local Agency Investment Fund has been established by the State of California that allows local agencies to pool their investment resources.

- Investment in this category may be up to 100% of the portfolio.

### Banker's acceptances: Bills of exchange or time drafts drawn on and accepted by commercial banks.

- The bank must be one of the 15 largest banks in the United States or one of the 50 largest banks in the world.
- Maturity may not exceed 180 days.
- Investment through any one bank may not exceed 10% of the portfolio.
- Investment in this category may not exceed 20% of the Town's portfolio.

### Commercial paper.

- The corporation must have assets in excess of \$500 million.

## **TOWN OF MORAGA INVESTMENT POLICY**

- The corporation's long term debentures must be rated at least Aa by Moody's and AA by S&P.
- The commercial paper must be rated P1 by Moody's and A1 by S&P.
- Maturity may not exceed 270 days.
- Investment in corporate notes and commercial paper of any one corporation may not exceed 10% of the portfolio.
- Investment in this category may not exceed 20% of the portfolio.

Negotiable certificates of deposit: These are issued by nationally or state chartered banks, state or federal savings institutions, or state licensed branches of foreign banks.

- Maturity may not exceed 2 years.
- Investment in any one financial institution may not exceed 10% of the portfolio.
- Investment in this category may not exceed 25% of the portfolio.

Medium term corporate notes.

- The corporation must have assets in excess of \$500 million.
- The security must be rated at least Aa by Moody's and AA by S&P.
- Maturity may not exceed 5 years.
- Investment in corporate notes and commercial paper of any one corporation may not exceed 10% of the portfolio.
- Investment in this category may not exceed 25% of the portfolio.

8. **Ineligible Investments.** Ineligible investments are those that are not specifically authorized, including but not limited to, common stocks, reverse repurchase agreements, inverse floaters, range notes, mortgage derived interest only strips, derivatives securities, or any security that could result in zero interest accrual.
9. **Collateralization:** Collateral must always be held by an independent third party with whom the Town has a current custodial agreement.

State law regarding collateralization of deposits of public funds requires that securities be held by an agent (i.e., a trust company) of the bank, which may include the bank's trust department only if acceptable to both the bank and the Town, pursuant to California Government Code Sections 53656 and 53658.

Under the provisions of California Government Code Section 53652, banks are required to secure the deposits of public funds, including certificates of deposits, by (a) pledging government securities with a value of 110% of the principal and accrued interest; (b) pledging first trust deed mortgage notes having a value of 150% of the total agency deposit; or, (c) a letter of credit drawn on the Federal Home Loan Bank at 105% of the total agency deposit. Deposits must be secured at all times with eligible securities pursuant to Section 53651. A copy of the Call Report of Local Agency's Deposits and Securities must be supplied to the Town and retained to document compliance with the collateral requirements.

## **TOWN OF MORAGA INVESTMENT POLICY**

The Town may waive the collateral requirements for deposits which are fully insured by the Federal Deposit Insurance Corporation.

10. **Safekeeping and Custody.** All security transactions shall be conducted on a delivery versus payment basis. Securities will be held by a third party qualified custodian and evidenced by safekeeping receipts. The trust department of the Town's bank may act as third party custodian, provided that the custodian agreement is separate and apart from the banking agreement.
11. **Prudence.** The Town shall operate its investments under the "Prudent Person Rule" which obligates a fiduciary to ensure that investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment considering the probable safety of their capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and this investment policy and excising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism worthy of the public trust.

12. **Ethics and Conflict Of Interest.** Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or could impair their ability to make impartial investment decisions. Town employees involved in the investment process shall disclose to the Town Manager any material financial interest in financial institutions that conduct business within the jurisdiction. They shall further disclose any large personal financial/investment positions that could be related to the performance of the investment portfolio. Officers shall refrain from undertaking any large personal investment transactions with the same individual with whom business is conducted on behalf of the Town.
13. **Investment Report.** The Administrative Services Director in conjunction with the Town Treasurer will develop and maintain an investment reporting system, which will comply with Government Code Section 53607. This reporting system will provide the Council and the Audit and Finance Committee (AFC) with appropriate investment performance information. When the investment portfolio is sufficiently diversified such that Town funds are invested in instruments or pools other than the LAIF, and within 60 days of the end of each fiscal quarter, the Administrative Services Director shall send an investment report to the AFC and Town Council. Reports may be rendered more frequently at the discretion of the Town Manager or Administrative Services Director. The report should, at a minimum, provide the following information:



## **TOWN OF MORAGA INVESTMENT POLICY**

- A narrative discussion of the performance of the investment portfolio, with comparisons to appropriate benchmarks.
  - Detailed information for each investment, including information such as: description, par amount, maturity date, interest rate, yield to maturity, current market value and percentage of total portfolio.
  - A statement that projected cash flow is adequate to meet expected obligations over the next six months or the circumstances under which projected cash flow will not be adequate to meet expected obligations.
  - A statement that the portfolio is in compliance with this policy or how it deviates, if not in compliance.
14. **Investment Policy Review.** As required under Government Code Sections 16481.2 and 53646, the Council will review the Investment Policy annually. This investment policy shall be reviewed first by the Audit and Finance Committee (AFC) to ensure its consistency with the overall objectives of safety, liquidity and return, as well as its relevance to current law and financial/economic trends. The committee will send any recommended changes to the Town Council for approval.

# **TOWN OF MORAGA INVESTMENT POLICY**

## **GLOSSARY**

**Banker's Acceptance:** a bearer time draft for a specified amount payable on a specified date. It is drawn on a bank by an individual or business seeking to finance domestic or international trade. The banker's acceptance is collateralized by commodity products. Sale of goods is usually the source of the borrower's repayment to the bank. The bank finances the borrower's transaction and then often sells the banker's acceptance on a discount basis to an investor. At maturity, the bank is repaid and the investor holding the banker's acceptance receives par value from the bank.

**Bond:** an interest-bearing security issued by a corporation, quasi-governmental agency or other body, which can be executed through a bank or trust company. A bond is a form of debt with an interest rate, maturity, and face value, and is usually secured by specific assets. Most bonds have a maturity of greater than one year, and generally pay interest semiannually.

**Bond Rating:** the classification of a bond's investment quality.

**Book Value:** the amount at which a security is carried on the books of the holder or issuer. The book value is often the cost, plus or minus amortization, and may differ significantly from the market value.

**Certificate of Deposit (CD):** debt instrument by a bank that usually pays interest. . Maturities range from a few weeks to several years. Interest rates are set by competitive forces in the marketplace.

**Commercial Paper:** short-term obligations with maturities ranging from 2 to 270 days issued by banks, corporations, and other borrowers to investors with temporary idle cash. Such instruments are unsecured and usually discounted.

**Commission:** the brokers or agent's fee for purchasing or selling securities for a client.

**Credit Risk:** the risk of loss due to the failure of the security issuer or backer.

**Federal Deposit Insurance Corporation (FDIC):** federal agency that guarantees (within limits) funds on deposit in member banks.

**Federal Reserve System:** the central bank of the United States which consists of a seven member Board of Governors, 12 regional banks and approximately 5,700 commercial banks that are members.

**Fiscal Year:** an accounting or tax period comprising any twelve month period. The Town's fiscal year begins on July 1 and ends June 30.

**Full Faith And Credit of the United States:** the unconditional guarantee of the United States government backing a debt for repayment.

## **TOWN OF MORAGA INVESTMENT POLICY**

**Interest Rate:** the interest earnings payable each year on borrowed funds, expressed as a percentage of the principal.

**Interest Rate Risk:** the risk that the market value of a security will fall due to changes in the general interest rates.

**Investment:** use of capital to create more money, either through income-producing vehicles or through more risk-oriented ventures designed to result in capital gains.

**Investment Portfolio:** a collection of securities held by a bank, individual, institution, or government agency for investment purposes.

**LAIF:** The Local Agency Investment Fund is an investment pool established by the State of California that allows local agencies to pool their investment resources.

**Liquidity:** the ability to convert a security into cash promptly with minimum risk of principal.

**Market Value:** the price at which a security is currently being sold in the market.

**Maturity:** the date that the principal or stated value of debt instrument becomes due and payable.

**Moody's:** Moody's Investors Service. One of two major rating services. The other is Standard & Poor's.

**Portfolio:** the collection of securities held by an individual or institution.

**Principal:** the face or par value of an instrument.

**Rate of Return:** 1) the yield which can be attained on a security based on its purchase price or its current market price. 2) income earned on an investment, expressed as a percentage of the cost of the investment.

**Rating:** the designation used by investors' services to rate the quality of a security's creditworthiness. Moody's ratings range from the highest Aaa, down through Aa, A, Bbb, Ba, B, etc. Standard and Poor's rating range from the highest AAA, down through AA, A, BBB, BB, B, etc.

**Safekeeping:** a service offered to customers for a fee, where securities are held in the vaults for protection.

**Securities:** investment instruments such as bonds, stocks and other instruments of indebtedness or equity.

**S&P:** Standard & Poor's. One of two major rating services. The other is Moody's Investors Service.

## **TOWN OF MORAGA INVESTMENT POLICY**

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

**Trustee:** a bank designated as the custodian of funds and the official representative for bondholders.

**Underwriter:** a dealer bank or financial institution which arranges for the sale and distribution of a large batch of securities and assumes the responsibility for paying the net purchase price.

**U.S. Government Agencies:** instruments issued by various U.S. government agencies most of which are secured only by the credit worthiness of the particular agency. This includes agencies such as the Government National Mortgage Association (GNMA), the Federal Farm Credit Bank (FFCB), the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Student Loan Marketing Association (SLMA), and the Federal Home Loan Mortgage Corporation (FHLMC).

**Yield:** the annual rate of return on an investment, expressed as a percentage of the investment.

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

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**WHEREAS**, on November 6, 2012, Moraga voters approved Measure K – a one-cent local transaction and use (add-on sales) tax with a 70% approval rate; and

**WHEREAS**, Measure K, approved for general use purposes, became effective on April 1, 2013, and will sunset in 20 years; and

**WHEREAS**, since passage of Measure K the Town Council has directed that the revenue be dedicated to the Town's most critical infrastructure needs, specifically repair of failing streets, storm drains, and related infrastructure; and

**WHEREAS**, on January 23, 2013, the Town Council passed Resolution No. 4-2013, establishing a Local Sales Tax Oversight Committee (LSTOC) Charter, with the purpose of appointing a community panel to annually review Measure K revenue and expenditures and annually issue a report regarding the appropriate use of these funds; and

**WHEREAS**, the LSTOC has issued two annual reports verifying that Measure K funds have been used through the Town's Pavement Management Program for road and related infrastructure maintenance and repairs as directed by the Town Council; and

**WHEREAS**, to establish greater clarity and transparency over the use of Measure K funds, the LSTOC has recommended that Measure K funds be examined and reported as a separate Major Fund in the Town's annual Comprehensive Annual Financial Report; and

**WHEREAS**, Governmental Accounting Standards Board (GASB) Statement No. 54 was issued with the intent of improving financial reporting by providing fund balance classifications that will be more easily understood and reflecting a classification approach that focuses on the degree of spending restraint assigned to funding sources; and


**WHEREAS**, GASB Statement 54 requires that the Town Council take formal action to commit a revenue source for a specific purpose and report it as a separate Major Fund; and

**WHEREAS**, the Town Council has considered the LSTOC's recommendation that Measure K be reported as a separate Major Fund and agrees that classifying the revenue as such will provide greater clarity and transparency about the intent and use of Measure K funds for street and related infrastructure maintenance and repairs.

**NOW, THEREFORE, BE IT RESOLVED** that the Town Council of the Town of Moraga hereby authorizes the designation of Measure K funds as a separate Major Fund for accounting purposes and authorizes the Town Manager take the necessary administrative actions needed to prepare financial reports which accurately classify Measure K fund balance and provide other disclosures as required by GASB 54.

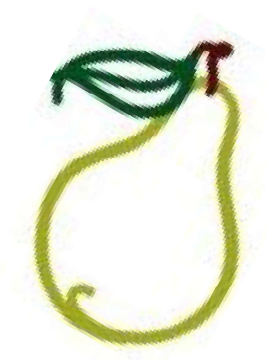
**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on December 9, 2015 by the following vote:

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

  
\_\_\_\_\_  
Roger N. Wykle, Mayor

Attest:

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



# **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.