



# **FY 2025-26 & FY 2026-27**

## **Biennial Operating and Capital Improvement Budget**

# **Town of Moraga**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation  
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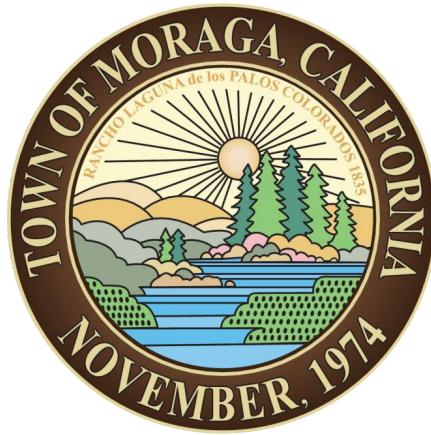
**July 01, 2023**

*Christopher P. Morill*

**Executive Director**



Town of Moraga



## **Fiscal Year 2025-26 & Fiscal Year 2026-27 Operating and Capital Improvement Budget**

### **TOWN COUNCIL**

Steve Woehleke, Mayor  
Kerry Hillis, Vice-Mayor  
Brian Dolan, Councilmember  
Lisa Maglio, Councilmember  
Graham Thiel, Councilmember

### **AUDIT & FINANCE COMMITTEE**

Bob Kennedy, Town Treasurer/Chair  
Amy McLellan, Committee Member  
Minshu Liu, Committee Member  
Steve Woehleke, Mayor  
Kerry Hillis, Vice-Mayor

### **TOWN MANAGER**

Scott Mitnick

### **TOWN ATTORNEY**

Michelle Marchetta Kenyon

### **DEPARTMENT DIRECTORS**

Katie Bruner, Administrative Services Director  
Jon King, Chief of Police  
Mackenzie Brady, Parks and Recreation Director  
Sonia Urzua, Planning Director  
Shawn Knapp, Public Works Director/Town Engineer  
Amy Heavener, Town Clerk

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# **Town Manager's Budget Message**

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# Town of Moraga

TOWN MANAGER

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

**From:** Scott Mitnick, Town Manager

**Date:** June 25, 2025

**Subject: Biennial FY 2025-26 & FY 2026-27 Operating & CIP Budget**

On behalf of the Town organization, it is my pleasure to submit a balanced Biennial Operating and Capital Improvement Program (CIP) Budget for Fiscal Year (FY) 2025-26 and FY 2026-27. This budget document reflects two one-year budget cycles for FY 2025-26 (July 1, 2025 to June 30, 2026) and FY 2026-27 (July 1, 2026 to June 30, 2027).

The total Budget (for all funds) for FY 2025-26 and FY 2026-27 is \$27.2 million and \$30.3 million. The CIP Budget (for all funds) for the next two fiscal years totals \$24.3 million to support 32 ongoing and new projects. The General Fund's share of the total Budget is \$13.3 million for FY 2025-26 and \$13.8 million for FY 2026-27. The General Fund is projected to end each fiscal year balanced, with recurring revenues, and sources of funds, estimated to be sufficient to support recurring appropriations. The General Fund is anticipated to adhere to the Town's 50% reserve requirement by maintaining a \$6.4 million reserve in FY 2025-26 and \$6.6 million reserve in FY 2026-27.

## Budget Preparation Process

The budget preparation process began early January 2025. Multiple staff meetings took place over the past six months. Ten public meetings involving the budget have also taken place to date in order to obtain input from Town Council, Audit and Finance Committee, Planning Commission, Parks and Recreation Commission, residents, and others. This process culminated with a public budget study session on May 14, 2025. The next step in this process was the public hearing on June 25, 2025 during which the final adopted budget was presented to Town Council for adoption. Attachment A contains a list of the public meetings that were held as part of the budget development process.

**Adhering to the Town's Mission Statement, Goals, & Top Ten Priorities**

The adopted Biennial Budget includes funding to support the Town's Mission Statement, Five Broad Goals, and Top Ten Priorities for the next two fiscal years, as adopted by Town Council on February 26, 2025 and delineated in Attachment B.

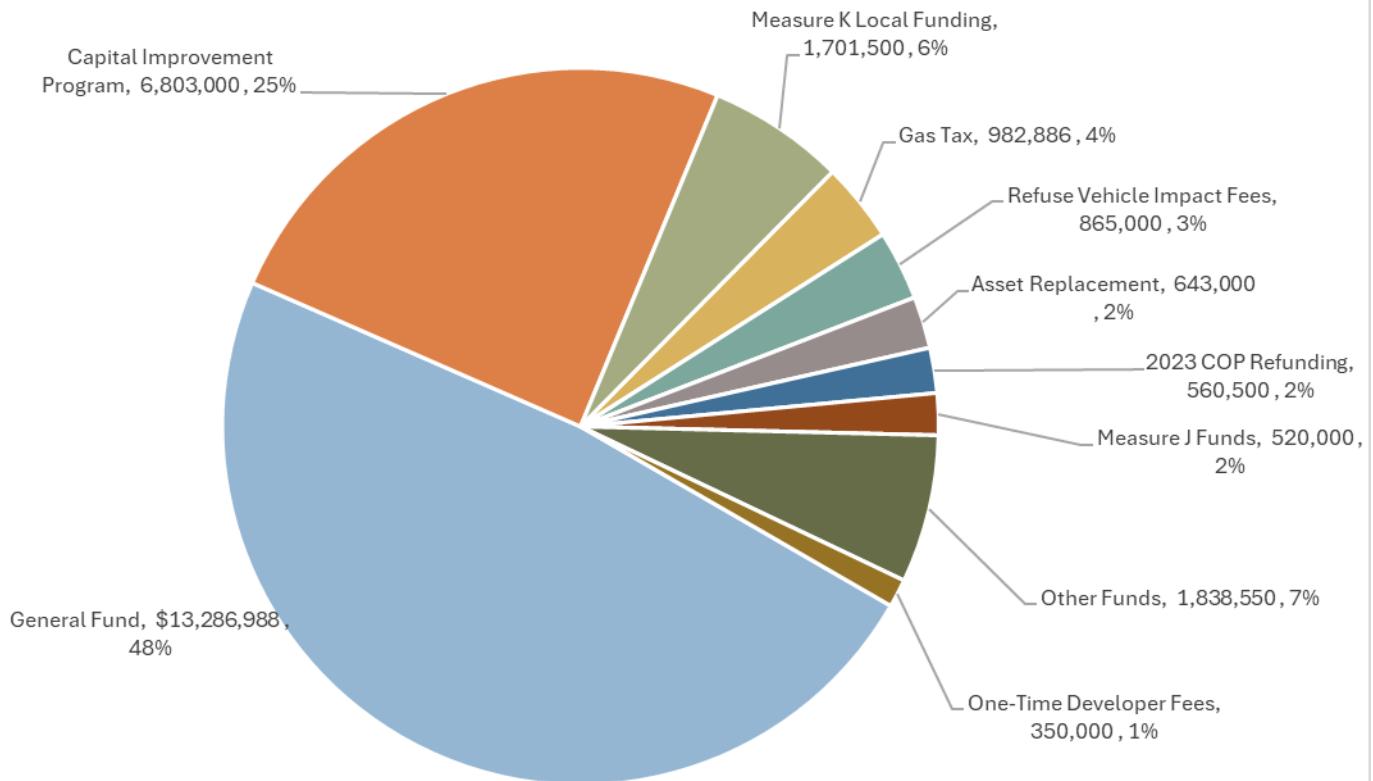
**Overview of Adopted FY 2025-26 & FY 2026-27 Townwide Operating Budget**

Total Adopted FY 2025-26 and FY 2026-27 Appropriations (all funds) are \$27.2 million and \$30.3 million, as follows:

Fund	FY 2025-26 & FY 2026-27 Adopted Budget Appropriations				
	Amended FY 2024-25	Adopted FY 2025-26	% Change	Adopted FY 2026-27	% Change
General Fund	\$ 12,890,231	\$ 13,286,988	3.1%	\$ 13,763,461	3.6%
Capital Improvement Program	18,434,266	6,803,000	-63.1%	8,688,000	27.7%
Measure K Local Funding	5,793,000	1,701,500	-70.6%	3,009,500	76.9%
Gas Tax	1,053,441	982,886	-6.7%	1,188,527	20.9%
Refuse Vehicle Impact Fees	1,405,933	865,000	-38.5%	1,105,000	27.7%
Asset Replacement	508,542	643,000	26.4%	557,000	-13.4%
2023 COP Refunding	-	560,500	100.0%	556,500	-0.7%
Measure J Funds	1,547,125	520,000	-66.4%	481,000	-7.5%
One-Time Developer Fees	-	350,000	100.0%	-	-100.0%
Lighting Assessment District	248,360	258,950	4.3%	263,950	1.9%
NPDES	256,800	225,000	-12.4%	225,000	0.0%
COPS/SLESF Funds	160,000	200,000	25.0%	220,000	10.0%
Park Dedication Fees (Quimby)	19,106	150,000	685.1%	-	-100.0%
Comcast PEG Restricted	140,000	130,000	-7.1%	-	-100.0%
Lamorinda Fee & Financing Auth	708,121	120,000	-83.1%	20,000	-83.3%
Park DIF	-	95,000	100.0%	-	-100.0%
Public Safety Sales Tax	95,700	90,000	-6.0%	90,000	0.0%
Measure J Program 28C	37,000	69,000	86.5%	-	-100.0%
Storm Drain DIF	120,500	52,000	-56.8%	-	-100.0%
Street Lighting Special Dist	46,100	46,100	0.0%	46,100	0.0%
Traffic Safety (Vehicle Fines)	27,563	42,500	54.2%	42,500	0.0%
Pension Trust	-	10,000	100.0%	10,000	0.0%
<b>Total</b>	<b>\$ 43,491,788</b>	<b>\$ 27,201,423</b>	<b>-37.5%</b>	<b>\$ 30,266,538</b>	<b>11.3%</b>



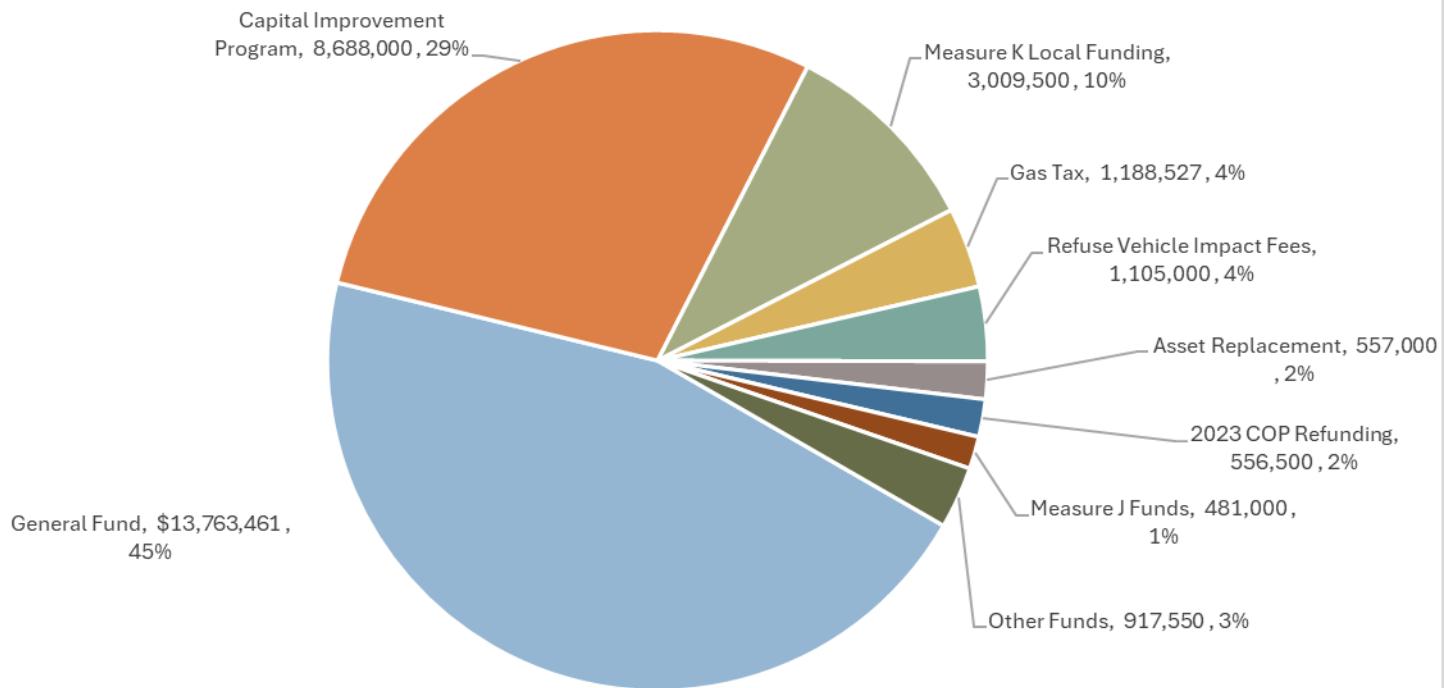
### FY 2025-26 Appropriations by Fund



The General Fund represents the largest portion of the total Townwide Budget at \$13,286,988, comprising approximately 48% of total appropriations in FY 2025-26. The next largest funds are: Capital Improvement Program (\$6,803,000), Measure K Fund (\$1,701,500), Gas Tax Fund (\$982,886), and Refuse Vehicle In-Lieu Fund (\$865,000), which are capital improvement project expenditures and transfers to fund capital improvement projects. The remainder of the funds represent smaller funds dedicated to specific purposes.



### FY 2026-27 Appropriations by Fund



The General Fund represents the largest portion of the total FY 2026-27 Townwide Budget at \$13,763,461, comprising approximately 45% of total appropriations in FY 2025-26. The next largest funds are: Capital Improvement Program (\$8,688,000), Measure K Fund (\$3,009,500), Gas Tax Fund (\$1,188,527), and Refuse Vehicle In-Lieu Fund (\$1,105,000), which are capital improvement project expenditures and transfers to fund capital improvement projects. The remainder of the funds represent smaller funds dedicated to specific purposes



### **Adopted FY 2025-26 & FY 2026-27 General Fund Budget**

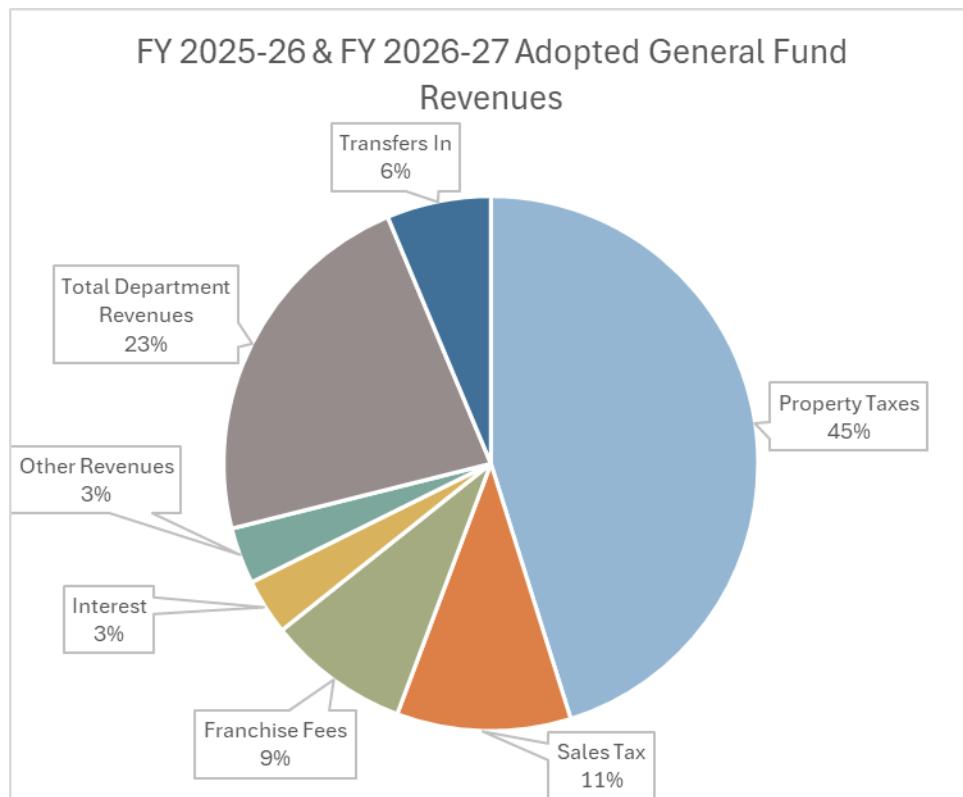
The General Fund supports the Town's basic operations and services, including the following:

- Police
- Public Works (Streets, Engineering, Facilities)
- Parks & Recreation
- Planning/Land Use
- Administrative Services (Finance, Human Resources, Info. Technology, Risk Management)
- General Government (Town Council, Town Manager, Town Attorney, Town Clerk)
- Non-Departmental (Retirement Payments, General Liability Insurance, etc.)

#### **General Fund Revenues**

The adopted FY 2025-26 & FY 2026-27 General Fund revenues are as follows:

<b>FY 2025-26 &amp; FY 2026-27 Adopted General Fund Revenues</b>			
	<b>Amended FY 2024-25</b>	<b>Adopted FY 2025-26</b>	<b>Adopted FY 2026-27</b>
<b>General Revenues</b>			
Property Taxes	\$ 5,746,582	\$ 6,001,903	\$ 6,241,453
Sales Tax	1,382,350	1,400,000	1,450,000
Franchise Fees	979,338	1,141,495	1,196,560
Interest	450,000	450,000	450,000
Other Revenues	426,020	452,896	300,958
<b>Total General Revenues</b>	<b>\$ 8,984,290</b>	<b>\$ 9,446,294</b>	<b>\$ 9,638,971</b>
<b>Department Revenues</b>			
Parks & Rec	\$ 1,058,041	\$ 1,233,490	\$ 1,258,952
Public Works	590,400	705,963	740,415
Planning	619,545	648,927	673,391
General Government	353,181	336,544	354,045
Police	95,941	76,439	77,743
<b>Total Department Revenues</b>	<b>\$ 2,717,108</b>	<b>\$ 3,001,363</b>	<b>\$ 3,104,546</b>
<b>Transfers In</b>	<b>\$ 1,377,903</b>	<b>\$ 839,331</b>	<b>\$ 1,019,944</b>
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 13,079,301</b>	<b>\$ 13,286,988</b>	<b>\$ 13,763,461</b>



The General Fund's primary revenue source is Property Tax, which comprises 45% of the total General Fund revenues. Department revenues, comprised of fees and charges for services, are the Town's second largest revenue source, making up about 23% of General Fund revenues. Sales Tax is the Town's third largest revenue source, at about 11% of General Fund revenues.

General Fund revenues are estimated to be \$13.3 million and \$13.8 million, respectively. Revenues and transfers are projected to increase overall in FY 2025-26 by 1.5% increase in comparison to FY 2024-25, and by an estimated 3.3% for FY 2026-27, as follows.

### Property Tax

Property tax revenues are estimated to be approximately \$6 million in FY 2025-26 and \$6.2 million in FY 2026-27. This represents an increase of about 4%, based on both historical growth and current assessed value. Proposition 13 limits the change in assessed value of existing properties at 2% per year until the property is sold or transferred ownership. Property tax revenue growth associated with the sale of property or other allowed changes in market-based value is based on historical averages and known changes in current market conditions.



## Sales Tax

General Fund sales tax revenue reflects the Town's traditional share of the 1% Bradley-Burns sales tax collected by the State of California. The local Measure K 1% Sales Tax is in addition to the traditional Sales Tax and is collected via a separate fund and is not included in this section of the budget. General Fund Sales Tax is estimated to grow more slowly in FY 2025-26, at approximately 1% compared to the FY 2024-25 Budget, and then increase by 3.5% in FY 2026-27. The increase of 3.5% in FY 2026-27 reflects the anticipated new retail development that should come on-line during this timeframe. However, it should be noted that outside forces at the national level may cause economic uncertainty, inflation, and other factors which may impact future sales tax revenue growth.

## Department Revenues

Department revenues are estimated to be approximately \$3 million in FY 2025-26 and \$3.1 million in FY 2026-27. Key factors in these revenue estimates include:

- Planning and Public Works Department staff-time cost recovery, which includes staff time directly charged to development projects, CIP projects, and grant-funded activities.
- Parks & Recreation programming revenue from recreation classes, after-school programs, summer camps, and special events.
- Lease revenue from various Town-owned properties.

## General Fund “Transfers In”

The anticipated General Fund “Transfers In” are as follows:

		General Fund Transfers In	
		Adopted FY 2025-26	Adopted FY 2026-27
1	Gas Tax	\$ 564,886	\$ 583,527
2	NPDES	164,445	161,417
3	Garbage Vehicle Impact Fee	100,000	265,000
4	Lighting Assessment District	10,000	10,000
<b>Total</b>		<b>\$ 839,331</b>	<b>\$ 1,019,944</b>

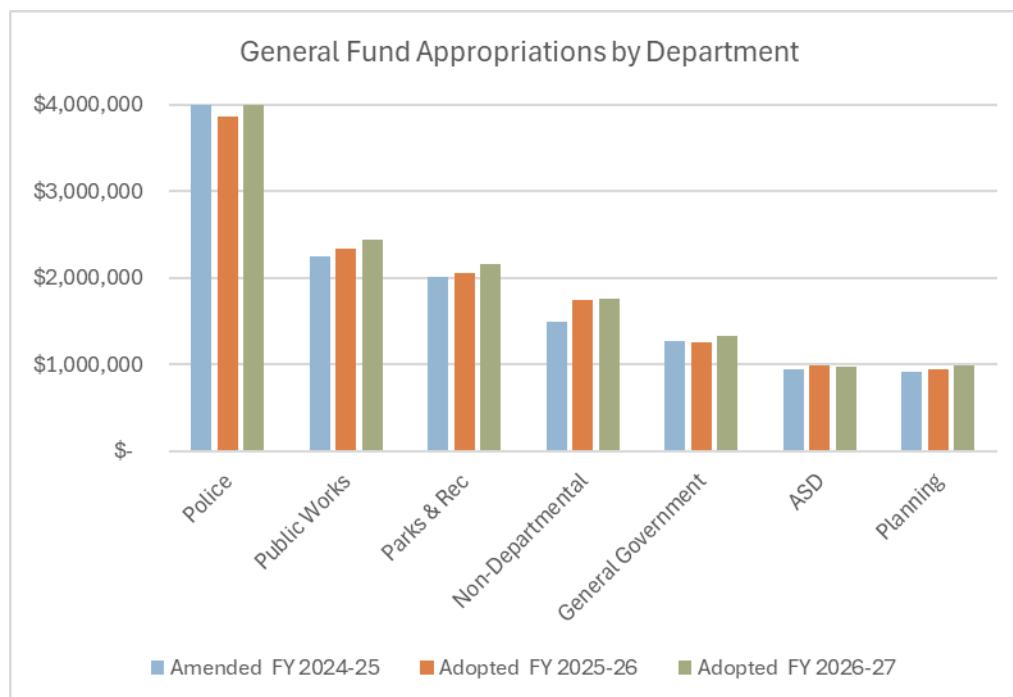
These transfers generally reflect reimbursements from other funds to account for General Fund services provided (mainly staff time) to support their operations.



## General Fund Appropriations

Adopted General Fund appropriations are \$13.3 million in FY 2025-26 and \$13.8 million in FY 2026-27, as follows:

FY 2025-26 & FY 2026-27 Adopted General Fund Appropriations						
		Amended FY 2024-25	Adopted FY		Adopted FY	
			2025-26	2026-27		
1	Police	\$ 3,996,208	\$ 3,854,085	\$ 3,997,896		
2	Public Works	2,250,793	2,328,658	2,433,586		
3	Parks & Rec	2,011,813	2,058,796	2,157,780		
4	Non-Departmental	1,493,864	1,743,227	1,760,828		
5	General Government	1,270,025	1,253,430	1,332,662		
6	ASD	941,923	992,569	978,151		
7	Planning	915,388	938,717	989,089		
8	<b>Total Department Appropriations</b>	<b>\$ 12,880,014</b>	<b>\$ 13,169,482</b>	<b>\$ 13,649,992</b>		
9	<b>Transfers In/Out</b>	<b>\$ 116,219</b>	<b>\$ 117,506</b>	<b>\$ 113,469</b>		
<b>Total Appropriations &amp; Transfers Out</b>		<b>\$ 12,996,233</b>	<b>\$ 13,286,988</b>	<b>\$ 13,763,461</b>		





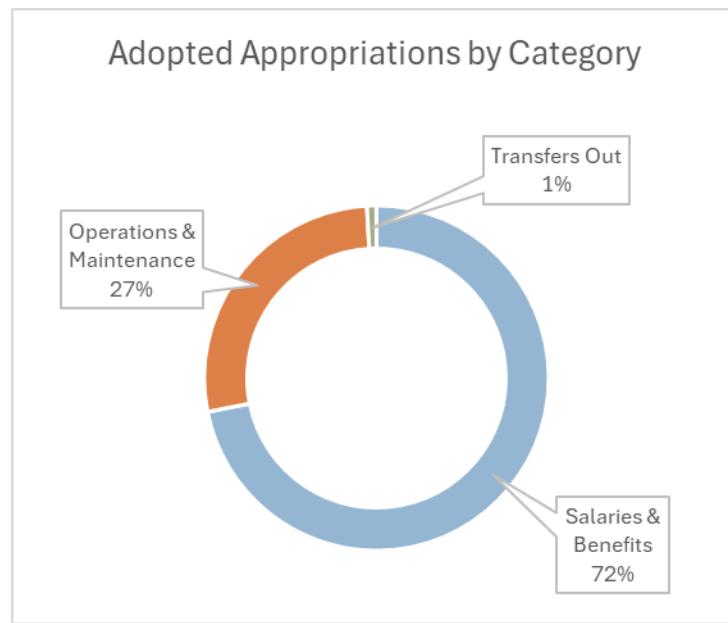
Adopted General Fund appropriations include funding in the following areas:

- Employee compensation and benefits.
- Required contributions to CalPERS for normal pension and “Unfunded Accrued Liability” (UAL) costs.
- Known costs for insurance premiums, dispatch, and other contractual services.
- Operational expenditures related to recreation services and programs.
- Utility costs.
- Maintenance of Town buildings, parks, streets, open space, and other facilities.
- Repayment of the General Fund loan from Palos Colorados Developer Fund.

Overall, General Fund appropriations for the next two fiscal years are relatively conservative and do not fully 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, unless offset by reoccurring revenues and/or funding sources. Certain exceptions were made for costs over which the Town has limited control. The three largest General Fund departments are Police, Public Works, and Parks and Recreation.

#### **Adopted General Fund Appropriations by Category**

	FY 2025-26 & FY 2026-27 Adopted General Fund Appropriations by Category					
	Amended FY		Adopted FY		% Change	
	2024-25	2025-26	Change	2026-27	Change	
Salaries & Benefits	\$ 8,817,382	\$ 9,548,036	8%	\$ 9,920,245	4%	
Operations & Maintenance	3,946,630	3,621,446	-8%	3,729,747	3%	
<b>Subtotal</b>	<b>12,764,012</b>	<b>13,169,482</b>	<b>3%</b>	<b>13,649,992</b>	<b>4%</b>	
Transfers Out	116,219	117,506	1%	113,469	-3%	
<b>Total</b>	<b>\$ 12,880,231</b>	<b>\$ 13,286,988</b>	<b>3%</b>	<b>\$ 13,763,461</b>	<b>4%</b>	



### Salaries and Benefits

Adopted General Fund “Salaries and Benefits” total \$9.5 million in FY 2025-26 and \$9.9 million in FY 2026-27, which comprises approximately 72% 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). The adopted budget reflects the anticipated salaries and benefits costs for both fiscal years.

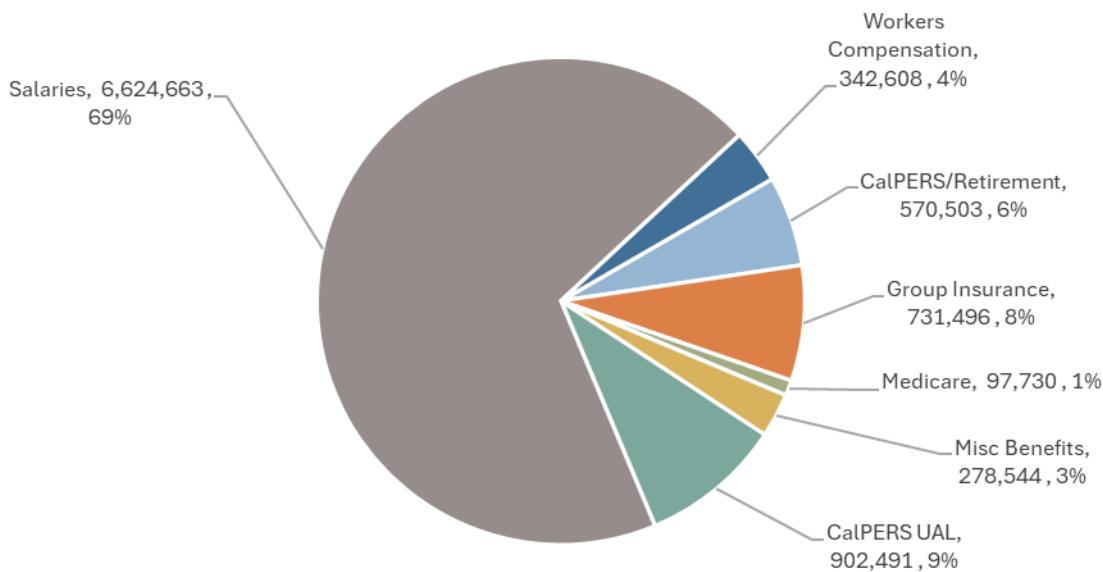
Compensation costs continue to rise due to State-mandated minimum wage requirements (which impact both part-time and full-time employees) and the challenge to retain and attract talent in a highly competitive Bay Area labor market.

Town-provided benefits also continue to rise as rates for health insurance continue to increase and the Town strives to provide comparable benefits to retain and attract employees. Additionally, the Town is obligated to make payments to CalPERS to pay down its share of UAL costs. In FY 2025-26, the Town’s UAL payment will increase by 17% to over \$900,000, compared to \$765,675 in FY 2024-25.

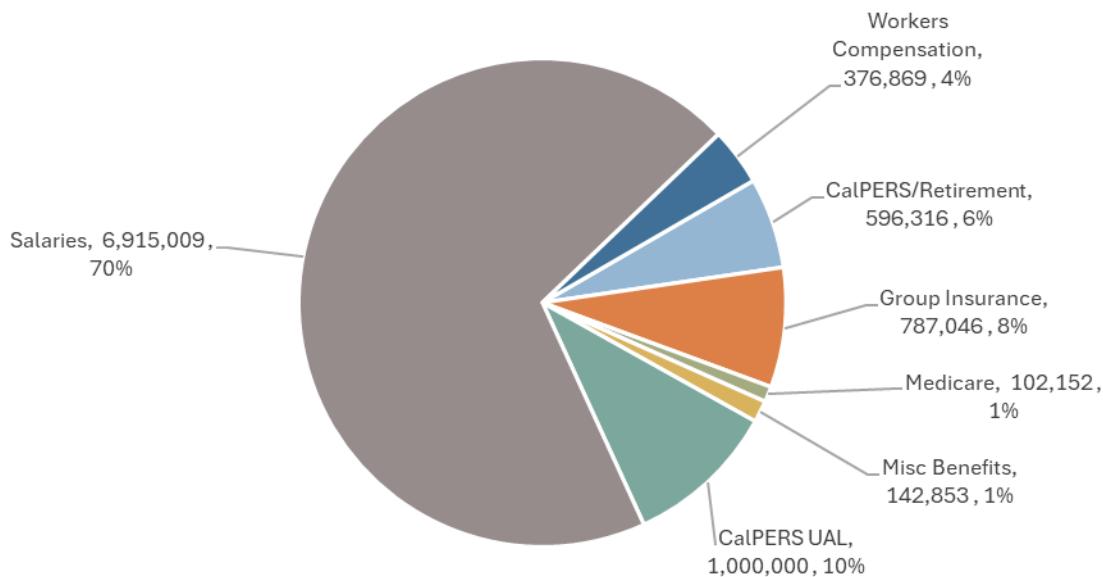
Memorandums of Understanding (MOU’s) and compensation resolutions for each of the Town’s labor units expired on June 30, 2025. Contract negotiations with each labor group were completed and funding has been included in the adopted budget to reflect the cost of new employee labor contracts for each fiscal year.



FY 2025-26 General Fund - Salaries & Benefits



FY 2026-27 General Fund - Salaries & Benefits



## Operations & Maintenance

The adopted General Fund "Operations and Maintenance" portion of the budget for FY 2025-26 totals \$3.6 million and equals 27% of the overall General Fund budget. For FY 2026-27, this will total \$3.7 million and also equal 27% of the overall General Fund operating budget. The adjustments for each line-item in both fiscal years



reflect anticipated contract services (including the shared Lamorinda Legislative Services/Lobbyist professional services contract), rising minimum wage, and inflation. General Liability Insurance premiums from the Town's insurance provider (Municipal Pooling Authority of Northern California) have risen significantly in prior budget cycles; however, they are projected to stabilize over the next two years. The Town has also been able to charge some contractual services to qualified special revenue funds. This will reduce future General Fund expenditures.

### **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 budgeted operating appropriations. The ending General Fund balance is projected to be \$6.4 million as of June 30, 2025, which is equal to a 50% reserve. As shown below, the Town will need to contribute an additional \$139,000 in FY 2025-26 and \$361,000 in FY 2026-27 to continue to meet this requirement.

Maintaining a reserve of 50% is highly unusual among California local governments. In fact, maintaining a General Fund reserve of 15% to 20% is considered a “Best Management Practice” by municipal financial advisory firms, bond rating agencies, and the Government Finance Officers Association (GFOA). In addition, current economic uncertainty at the national level continues to loom on the horizon with the threat of a notable recession taking place over the next year or two. The ongoing challenges associated with the ability of local property owners to redevelop their holdings in Moraga also remains a major impediment to the Town’s future. In addition, the Town faces financial exposure associated with its aging and deteriorating public infrastructure, which will require continued infusions of cash.

As a result, and 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 current General Fund AAA credit rating. However, retaining a high reserve over the next decade will remain challenging.

### **OTHER FUNDS**

Adopted Appropriations for other Town funds are detailed below:

#### **Measure K Local Sales Tax Fund**

- Adopted FY 2025-26 Appropriations = \$1,701,500
- Adopted FY 2026-27 Appropriations = \$3,009,500

This fund accounts for the 1.0% local share of Sales Tax revenues which were



approved by Moraga voters in 2012. This “general purpose” local tax is subject to annual budget appropriation by Town Council. Although these funds may be used for “general” purpose, these funds are typically used to fund capital improvement projects such as street reconstruction, storm drain construction, etc.

### **One-Time Palos Colorados Settlement Developer Fees Fund**

- Adopted FY 2025-26 Appropriations = \$350,000
- Adopted FY 2026-27 Appropriations = \$0

This fund accounts for developer fees paid from adopted Palos Colorados Residential Development Project. The adopted budget includes FY 2025-26 appropriation request of \$350,000 to pay for a comprehensive Parks and Open Space Master Plan. This project is one of Town Council’s Top Ten Priority projects. Work on the plan is anticipated to commence in FY 2025-26. There are no adopted appropriations for FY 2026-27.

### **Special Revenue Funds:**

The adopted FY 2025-26 and FY 2026-27 appropriations for all Special Revenue Funds total \$4.5 million and \$4.2 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.

### **Debt Service Fund:**

The Debt Service Fund is used to repay the \$4.5 million in Certificates of Participation (COPs) that were issued to finance street and storm drain capital improvement projects. The Town refinanced the COPs in December 2023. Included in the Budget are debt service payments (principal and interest) of approximately \$560,000 for both FY 2025-26 and FY 2026-27. Please refer to the “Other Funds” section of this budget document for more detailed information about this fund.



### **Adopted Capital Improvement Program (CIP)**

The adopted CIP Budget for the next two fiscal years totals \$24.3 million and will support 32 ongoing and new projects. The funding will be as follows:

- Prior year carryover funds: \$8.8 million
- FY 2025-26 appropriations: \$6.8 million
- FY 2026-27 appropriations: \$8.7 million

Some of the notable FY 2025-26 & FY 2026-27 capital improvement projects include:

- Moraga and Canyon Road “Complete Streets” Project (\$4,057,000)
- Annual Pavement Rehabilitation and Repair projects (Total \$3,653,000 over 4 projects)
- Mulholland Ridge Slide Rehabilitation (\$2,523,000)
- Corliss Drive and Canyon Road Culvert Rehabilitation (\$1,040,000 and \$861,000)
- Town Facility Energy Reliability Project (\$1,195,000)
- Replacement of the Pavilion Flagstone Staircase (\$315,000).

Please refer to the CIP tab for more detailed information about each capital improvement project, including an overview of anticipated projects over the next five fiscal years through FY 2029-30.

### **Townwide Staffing**

The adopted Biennial Budget includes staffing for 41.50 Full-Time Equivalent (FTE) positions. Funding is also included to support part-time and seasonal temporary employees. The following staffing changes are included in the adopted budget:

- *Conclusion of 1.0 limited-term FTE Police Officer position.*

The Town previously received a temporary limited-term three-year State of California Tobacco Grant to fund one Police Officer position 2022 through 2025. The State did not provide the Town with additional grant funding to continue the position into the upcoming budget cycle. As a result, this position is no longer financially able to remain in the General Fund Budget.



- *Reclassification of 1.0 FTE Administrative Assistant to Senior Administrative Assistant*

To obtain parity with the job title used in other Town departments, it was recommended to reclassify the Administrative Assistant in the Town Manager and Town Clerk's Office to a Senior Administrative Assistant.

- *Reclassification of 1.0 FTE Lead Maintenance Worker to Public Works/Parks Maintenance Supervisor*

Due to the re-organization of Town maintenance staff, one Lead Maintenance Worker position will be reclassified to a Public Works/Parks Maintenance Supervisor. Instead of using a combined Public Works & Parks Maintenance Unit, maintenance staff have been divided into two work units supervised by two Public Works/Parks Maintenance Supervisor positions.

In looking into the future, it is anticipated that other positions may need to be re-evaluated for potential re-classification.

### **Future Challenges**

While the Town was able to balance the General Fund Budget for both fiscal years without resorting to some of the more significant budget balancing actions being deployed in other local governments in Contra Costa County and surrounding jurisdictions (including service reductions, staff reductions, and wage freezes), financial and operational challenges remain as the cost of providing services continues to rise faster than local revenues. As a result, the adopted Biennial Budget is a “status-quo” two-year spending plan that seeks to maintain current service levels and operations.

Until new in-fill land use development takes place in a more expeditious manner, the Town will continue to struggle to sustain existing services, retain existing employees, and plan for the future. 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, and Developer Impact Fees).

As detailed in the ten-year General Fund Financial Forecast, what was presented to Town Council in March 2025, projected appropriations are anticipated to outpace the growth of revenues. While the Town has made prudent decisions to smooth the impacts of rising pension costs, through the creation of a Section 115 Pension Trust, additional decision points will need to be made to ensure the Town can continue service levels and operations through a balanced budget in future years.



Some of the other challenges facing the organization include:

- Possible recession impacts due to the effects of continued inflation, mandated Minimum Wage increases, rising interest rates, and economic uncertainty throughout California, nationally, and globally.
- Timing of Moraga Center and Rheem Center property and business owners to redevelop both shopping centers with viable and dynamic mixed-use housing, retail, and related land uses.
- Severe shortage of both owner-occupied housing units and rental units throughout the East Bay in general, and within Moraga in particular.
- Rising Unfunded Accrued Liability (Pension) costs.
- Rising Health Insurance Premiums.
- Continued deferred maintenance of Town-owned facilities and assets.
- Management of broader deteriorating and aging non-transportation public infrastructure (including public facilities, parks, recreation facilities, public landscaping, entry points, open space, etc.).
- Lack of more diversified local revenue sources.
- Ability to get local commercial property owners to redevelop their deteriorated, blighted, and under-utilized properties.
- Ability to attain long-term financial sustainability and security as a municipality.



## **Future Opportunities**

Despite the 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. Over the next two years, the Town will embark on implementing Town Council's new Mission Statement, Five Broad Goals, and Top Ten Priorities. The Town organization looks forward to a brighter future, including working on the following opportunities:

- Continue to build partnerships and collaboration with other local agencies, including: Contra Costa County, Contra Costa Transportation Authority, Moraga-Orinda Fire District, RecycleSmart, and our neighboring Cities of Lafayette and Orinda to work collaboratively and leverage resources.
- Development of a Long-Term Financial Strategic Plan to guide the overall organization and ensure the Town Council and staff continue to act in a fiscally prudent manner, and are better prepared for economic downturns, rising employee costs, and other conditions which may result in unanticipated fiscal challenges.
- Implement the Town's adopted Housing Element and updated General Plan to meet the Town's Regional Housing Needs Allocation (RHNA) requirement to accommodate 1,118 new residential housing units.
- Work with property owners to move forward on infill development projects located within Moraga's two retail/mixed-use centers and surrounding properties.
- Continued investment of Measure K and other transportation funds into the Town's road and stormwater network, including continued progress on the "Worst Streets First" program.
- Continue to build the Town-Gown Relations with Saint Mary's College.
- Work with Richfield Property Management to commence development of the Palos Colorados single-family housing development project.
- Work with RecycleSmart to complete the long-term solid waste and recycling services agreement.
- Continue to work on succession planning to ensure that the Town is able to remain financially viable over the long-term.



### **Summary**

The adopted spending plan for the next two fiscal years continues to fund existing service levels which local residents and businesses expect and are willing to pay for. The adopted Biennial Budget represents a plan that is fiscally responsible and responsive to the community's basic municipal service needs. Staff continue to look for opportunities for new and diverse revenue sources, grant opportunities, and partnerships to leverage the Town's limited resources.

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

The Town of Moraga is fortunate to have professional and dedicated employees performing at highly competent levels. My personal thanks and recognition need to be extended to the Executive Team, Administrative Services Director Katie Bruner, Public Works Director Shawn Knapp, and staff in all the operating departments for the many hours of outstanding work, interdepartmental cooperation, and commitment to preparing a balanced budget. And finally, it is essential to acknowledge the Town Council for its leadership, vision, confidence, and trust in Town staff to manage a wide array of municipal services during challenging times.

The dedicated men and women of the Town of Moraga municipality look forward to working with Town Council to implement all of the services and programs contained in the Adopted Biennial Budget.

Respectfully Submitted,

Scott Mitnick  
Town Manager

## FY 2025-26 and FY 2026-27 Budget Development Meetings

Date	Meeting	Description
February 12, 2025	Town Council	<ul style="list-style-type: none"> <li>• Discussion of Town Mission Statement, Goals and Priorities</li> </ul>
February 26, 2025	Town Council	<ul style="list-style-type: none"> <li>• Adoption of Town Mission Statement, Goals and Priorities</li> </ul>
March 3, 2025	Audit & Finance Committee	<ul style="list-style-type: none"> <li>• FY 2024-25 Mid-Year Budget Update</li> <li>• Update to the Town's Reserve Policy and Allocation of FY 2023-24 Excess Fund Balance</li> <li>• 10-year General Fund Financial Forecast</li> </ul>
March 12, 2025	Town Council	<ul style="list-style-type: none"> <li>• FY 2024-25 Mid-Year Budget Update</li> <li>• Update to the Town's Reserve Policy and Allocation of FY 2023-24 Excess Fund Balance 10-year General Fund Financial Forecast</li> </ul>
April 9, 2025	Town Council	<ul style="list-style-type: none"> <li>• Townwide Street Management Program Update</li> </ul>
April 14, 2025	Park & Recreation Commission	<ul style="list-style-type: none"> <li>• FY 2025-26 and FY 226-27 Five-Year Capital Asset Replacement Program</li> </ul>
April 23, 2025	Town Council	<ul style="list-style-type: none"> <li>• Annual Report on Employee Vacancies, Recruitment, and Retention Efforts (AB 2561 Compliance)</li> <li>• Traffic Safety Program Update</li> </ul>
May 7, 2025	Audit & Finance Committee	<ul style="list-style-type: none"> <li>• Proposed FY 2025-26 and FY 2026-27 Biennial Operating Budget</li> <li>• Proposed Five-Year Capital Improvement Program (FY 2025-26 through FY 2029-30)</li> </ul>
May 14, 2025	Town Council	<ul style="list-style-type: none"> <li>• Proposed FY 2025-26 and FY 2026-27 Biennial Operating Budget</li> <li>• Proposed Five-Year Capital Improvement Program (FY 2025-26 through FY 2029-30)</li> </ul>
June 25, 2025	Town Council	<ul style="list-style-type: none"> <li>• Adoption of FY 2025-26 and FY 2026-27 Biennial Operating and Capital Improvement Budgets</li> </ul>

## **Town of Moraga Mission Statement**

(As approved by Town Council on February 26, 2025)

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The Town of Moraga is dedicated to preserving our semi-rural character, conserving open spaces, providing exceptional municipal services, fostering safety and resilience, providing opportunities for development, and creating a vibrant, innovative, and sustainable community for all.

**Town of Moraga**  
**FY 2025-2026 & FY 2026-2027**  
**Five Broad Goals**

(As approved by Town Council on February 26, 2025)

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1. Provide opportunities for high-quality in-fill and mixed-use development within the Town's commercial corridors.
2. Ensure that the Town remains financially viable and sustainable.
3. Maintain the viability of the Town's infrastructure through improvement projects, including: street rehabilitation projects, storm drain improvements, pedestrian and bicycle safety improvements, parks, recreation facilities, municipal buildings, and other community facilities.
4. Provide responsive law enforcement and emergency preparedness through coordination with Moraga-Orinda Fire District and other public safety agencies.
5. Enhance the community's quality of life through preserving open space and the natural environment, fostering partnerships with other stakeholders, and encouraging resident participation.

**Town of Moraga**  
**FY 2025-2026 and FY 2026-2027**  
**Top Ten Priorities**

(As approved by Town Council on February 26, 2025)

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1. Develop and implement a plan to: Encourage commercial landowners and businesses to develop their under-utilized properties; Obtain and process development proposals (within Moraga Center Specific Plan area, Rheem Valley Shopping Center area, and other commercial areas); and, Improve the community's overall housing mix.
2. Complete a Long-Term Financial Strategic Plan to ensure that the Town remains financially sustainable: Including a review of the Town's development fees, landscaping and lighting fees, stormwater/drainage fees, Palos Colorados Developer Fund spending plan, potential Transient Occupancy Tax, and grant funding for capital improvement projects and sustainability programs.
3. Make a recommendation for the Town Facilities Energy Generation Project.
4. Work with the Contra Costa Transportation Authority to complete the Countywide Evacuation Study, advance roadway redundancy projects, and partner with the community to promote emergency preparedness (including fire prevention measures, home hardening, and vegetation management).
5. Complete the Parks, Recreation, and Open Space Master Plan.
6. Revise the Townwide Noise Ordinance to ensure that it meets community needs and standards.
7. Establish regulations for food trucks.
8. Develop a "Legislative Platform" in partnership work with Lafayette and Orinda to explore ways to help the community obtain federal and state funding and assistance.
9. Enhance collaboration with Saint Mary's College and local schools to improve Town-Gown relations, complete campus improvement projects, and establish joint-use agreements.
10. Support recruitment, retention, and development of Town staff committed to excellence in public service.

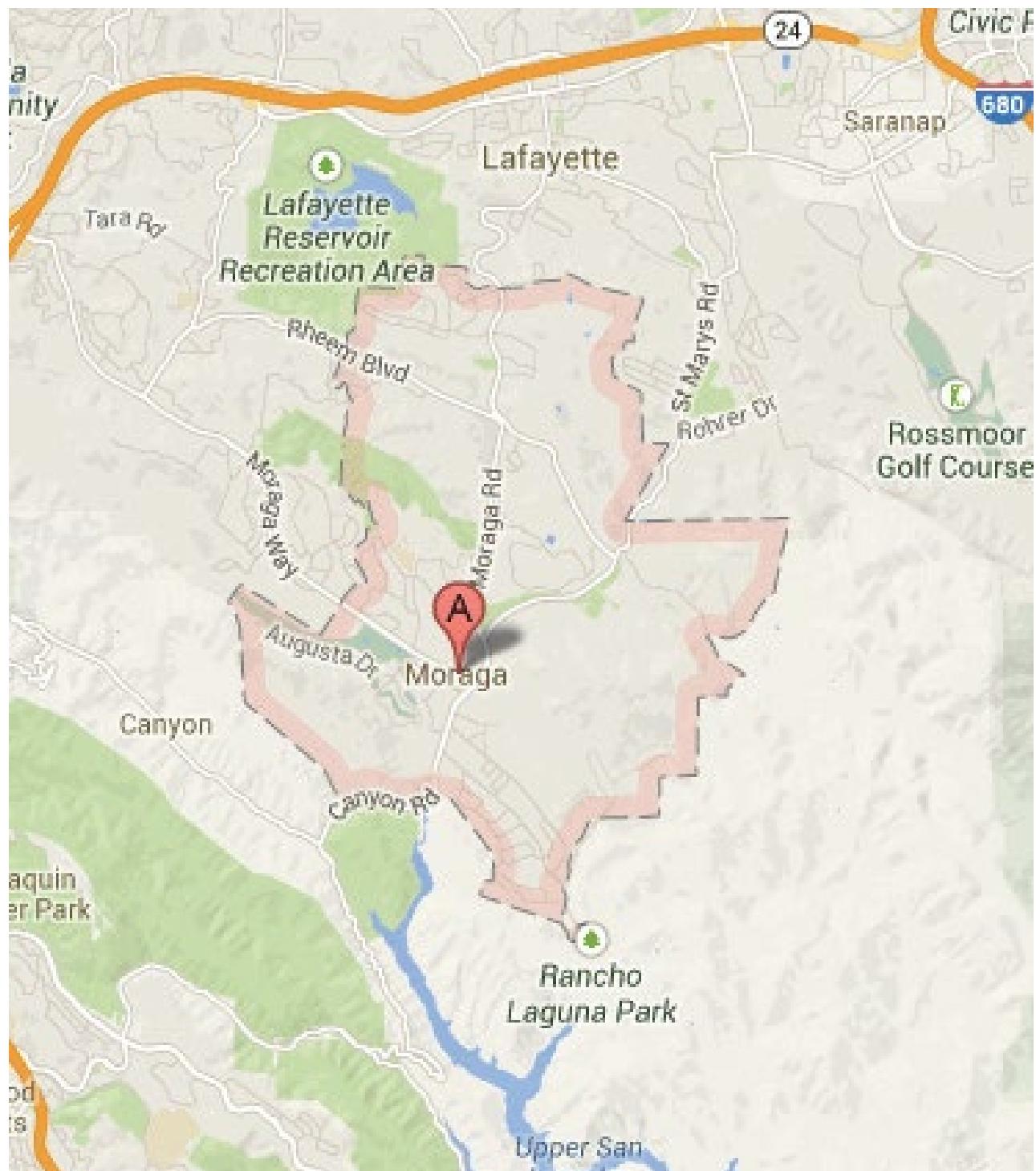


# Introduction

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LOCATION MAP





## **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 16,700.

The Town is predominantly residential 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 approximately 3,000 undergraduate and graduate students. In 2024, Saint Mary's College of California ranked #6 in Regional Universities West by U.S. News and World Report. The Town's one public high school, Campolindo High School, is ranked #257 in the nation and #32 in California. Town residents enjoy award-winning elementary and middle schools, access to open space, walking trails, an array of recreational opportunities, and diverse employment opportunities throughout the San Francisco Bay Area.

## **FORM OF GOVERNMENT**

The Town of Moraga was incorporated as a General Law City, as the City of the Town of Moraga, on November 12, 1974. The November 1974 election resulted in 59% 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 Councilmember 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 position of Mayor is filled by one of the members of the Council who is selected annually to serve in that position for one year by the full Town Council.

The Town Council establishes overall goals for the Town through the formal adoption of policies aimed at enhancing the community and benefiting the public. The Town Council's work is further guided by the policies established in the General Plan. The Town 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 Town Council established the Audit and Finance Committee (AFC) to consider and make recommendations on matters relating to finance, budget, and audits. This Committee is comprised of two members of the Town Council and three Council-appointed citizens, one of whom serves as Town Treasurer. Staff provides the Town Council and AFC with reports, such as the ACFR and biennial budget, and specifically 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 public infrastructure), parks and recreation (recreational programming, park acquisition and improvements, and maintenance of parks), planning and general administrative services. The Moraga-Orinda Fire District provides fire protection services, the Central Contra Costa Sanitary District (Central San) provides sanitary sewer services, and water services are provided by the East Bay Municipal Utility District (EBMUD). RecycleSmart provides solid



waste and residential recycling services. Contra Costa County provides library services within the Town-owned and maintained library building.

### **Budgeting Procedures**

Each biennial budget cycle, the Town Manager submits to the Town Council a proposed budget for the next two fiscal years, commencing July 1. The proposed budget includes proposed expenditures and the revenues expected to finance them. General Fund and Special Revenue Funds are budgeted on an annual basis. Capital Projects Funds and Debt Service Funds are budgeted on project basis. The Town Council conducts deliberations on the proposed budget, including receipt of public comment at an open meeting, and formally adopts the budget by resolution before July 1. The Town Council may amend the budget at any time during the fiscal year.

The Town Manager is authorized to adjust the budget to include prior year budgeted amounts that are encumbered for contracts or unspent for multi-year capital projects. All other unexpended appropriations lapse at year end and must be re-appropriated in the budget for the new fiscal year. The Town Manager may also transfer budgeted amounts within or between departments at the fund level, which is the legal level of budgetary control. The Town Council must approve all budget amendments between funds or increases and decreases to a fund's overall budget.

### **Budgetary Accounting**

Budgets are adopted on a basis consistent with generally accepted accounting principles. The Town Council approves total appropriations for the General Fund on a departmental basis. The Town Council also approves total appropriations for Other Governmental Funds and the Capital Projects Fund on a fund level to be used for operating activities or for capital projects included in the Capital Improvement Program. The budget is reflected in the financial statements.

The Town's Administrative Services Department maintains budget appropriations detail using a computerized financial management system. The system contains an on-going record of budget balances throughout the year based on actual expenditures.



## DEMOGRAPHIC AND ECONOMIC STATISTICS

# Town of Moraga

## **Demographic and Economic Statistics**

## Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income	Per Capita			Public School Enrollment (3)	Unemployment Rate (%) (4)	Unemployment Rate (%) (4)	County Population
			Personal Income (2)	Median Age	County				
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
2022-23	16,893	1,839,740,780	108,906	41.4		1,735	3.7	3.4	1,147,653
2023-24	16,870	2,053,059,600	121,699	41.3		1,775	3.9	3.5	1,165,927

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.



## OPERATING INDICATORS BY FUNCTION

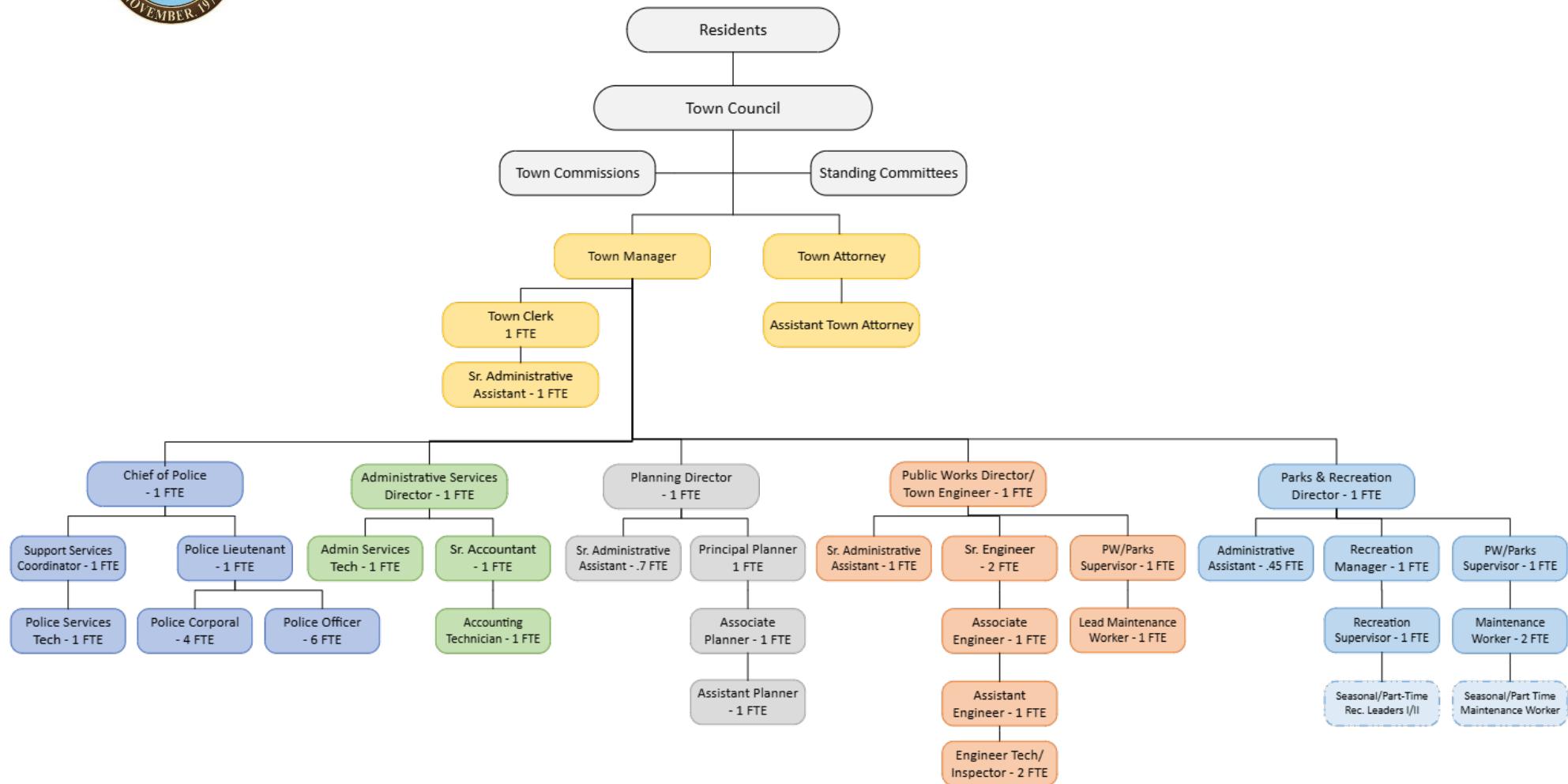
FUNCTION		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Police</b>											
Crime by type:	(a)										
Homicide		0	0	0	1	0	0	0	0	0	1
Forcible Rape		1	1	1	2	0	0	2	1	2	2
Robbery		0	2	2	2	2	0	0	2	3	3
Assault		19	20	14	14	5	9	14	34	19	27
Burglary		33	41	24	12	19	10	17	38	37	37
Larceny		104	136	95	72	36	64	66	101	78	64
Motor Vehicle Theft		12	24	24	8	4	8	6	8	20	13
<b>Total crime by type</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>159</b>	<b>147</b>
<b>Public Works</b>											
Potholes repaired (square miles)		140	140	140	140	140	121	104	100	200	150
Street Sweeping (miles)		108	104	104	112	112	112	112	112	112	224
Volume of material removed (cubic yards)		80	75	75	80	80	90	80	80	70	120
Storm Drains:											
Catch basins cleaned		16	18	15	18	18	19	15	16	16	21
Volume of material removed (cubic yards)		8	10	10	11	11	12	9	10	10	12
<b>Community Facilities</b>											
Parks and recreation class offerings (b)		176	165	165	119	137	166	102	166	226	351
Parks and recreation class participants (b)		2,214	1,843	1,713	1,135	1,611	2,073	963	2,299	3,361	4,051

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

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



## TOWN OF MORAGA Organization Chart Fiscal Year 2025-26



**Fiscal Year 2025-26 & Fiscal Year 2026-27 Authorized Position Summary**

Department	Position	Authorized	Authorized	Authorized	Authorized
		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Administrative Services	Accounting Technician	0.45	0.60	0.60	0.60
	Administrative Services Technician	1.00	1.00	1.00	1.00
	Administrative Services Director	1.00	1.00	1.00	1.00
	Senior Accountant	1.00	1.00	1.00	1.00
<b>Administrative Services Subtotal</b>		<b>3.45</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>
General Government	Administrative Assistant	1.00	1.00	0.00	0.00
	Senior Administrative Assistant	0.00	0.00	1.00	1.00
	Town Clerk	1.00	1.00	1.00	1.00
	Town Manager	1.00	1.00	1.00	1.00
<b>General Government Subtotal</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Parks & Rec	Administrative Assistant	0.45	0.45	0.45	0.45
	Lead Maintenance Worker	1.01	1.01	0.00	0.00
	Maintenance Worker	1.50	1.50	2.00	2.00
	Parks and Rec Director	1.00	1.00	1.00	1.00
	PW/Parks Maintenance Supervisor	0.43	0.43	1.00	1.00
	Recreation Coordinator	1.00	0.00	0.00	0.00
	Recreation Supervisor	1.00	1.00	1.00	1.00
	Recreation Manager	0.00	1.00	1.00	1.00
<b>Parks &amp; Rec Subtotal</b>		<b>6.39</b>	<b>6.39</b>	<b>6.45</b>	<b>6.45</b>
Planning	Assistant Planner	1.00	1.00	1.00	1.00
	Associate Planner	1.00	1.00	1.00	1.00
	Planner Director	1.00	1.00	1.00	1.00
	Principal Planner	1.00	1.00	1.00	1.00
	Senior Administrative Assistant	0.70	0.70	0.70	0.70
<b>Planning Subtotal</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
	Police Corporal	4.00	4.00	4.00	4.00
	Police Lieutenant	1.00	1.00	1.00	1.00
	Police Officer	7.00	7.00	6.00	6.00
	Police Services Technician	0.75	0.75	0.75	0.75
	Support Services Coordinator	1.00	1.00	1.00	1.00
<b>Police Subtotal</b>		<b>14.75</b>	<b>14.75</b>	<b>13.75</b>	<b>13.75</b>
Public Works	Assistant Engineer	1.00	1.00	1.00	1.00
	Associate Engineer	1.00	1.00	1.00	1.00
	Engineering Technician/Inspector	2.00	2.00	2.00	2.00
	Lead Maintenance Worker	0.99	0.99	1.00	1.00
	Maintenance Worker	0.50	0.50	0.00	0.00
	Public Works Director	1.00	1.00	1.00	1.00
	PW/Parks Maintenance Supervisor	0.57	0.57	1.00	1.00
	Senior Administrative Assistant	1.00	1.00	1.00	1.00
	Senior Engineer	1.00	2.00	2.00	2.00
<b>Public Works Subtotal</b>		<b>9.06</b>	<b>10.06</b>	<b>10.00</b>	<b>10.00</b>
<b>Grand Total</b>		<b>41.35</b>	<b>42.50</b>	<b>41.50</b>	<b>41.50</b>



## 10-Year General Fund Financial Forecast

### BACKGROUND

The Town has a history of including a five-year forecast in the adopted budget document, as part of the budget preparation process. On May 8, 2024, Town Council approved 11 Townwide Goals and Priorities for FY 2024-2025. Goal/Priority #2 included the development of “*...a Ten-Year Financial Strategic Plan to provide long-term fiscal sustainability and core municipal services.*”

Long-term financial planning is a local government Best Management Practice. Both the national Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO) recommend that local governments forecast major revenues and expenditures, extending several years into the future.

To begin the development of a Ten-Year Financial Strategic Plan staff prepared a ten-year General Fund Financial Forecast as part of the upcoming FY 2025-26 & FY 2026-27 Biennial Budget preparation process.,

The ten-year General Fund Financial Forecast (forecast) was presented to the Audit and Finance Committee (AFC) on March 3, 2025, and presented to Town Council on March 12, 2025.

In developing the forecast, staff looked at financial actuals, the current year revised budget, and anticipated trends. The forecast takes into consideration the most recent data available, including:

- The Town’s FY 2023-24 financial results.
- Revenue projections from the Town’s sales tax consultant.
- CalPERS investment returns.
- Recent global, national, state, regional, and local economic trends.

### General Assumptions

The following assumptions are incorporated into the forecast:

1. Updated Base Data Sets. The most recent available budget information, including year-end results from FY 2023-24 and the FY 2024-25 revised budget, including recommended mid-year budget adjustments as recommended to AFC on March 3, 2025 is incorporated into the forecast.
2. Recession. A recession is not explicitly included in the forecast. While recessions are not a question of if, but when, many of the Town’s revenue sources, such as sales tax, that are sensitive to economic trends already consider current economic conditions in the projections used. To then layer potential recession impacts on top of that data would result in overstated recession impact.
3. Budget Balancing Measures. The forecast is presented without any budget balancing measures applied, including any use of reserves or the Town’s pension trust, in order to illustrate trends based on current information. It is important to note that staff will present a balanced FY 2025-26 and 2026-27 budget for adoption later this spring.
4. Reserve Balances. The Town’s Reserve Policy states that the unassigned General Fund Balance shall be 50% of the Town’s operating expenditures. The forecast assumes unassigned fund balance is equal to 50% of the FY 2024-25 operating expenditures, per current policy. The forecast does not assume any changes to the unassigned fund balance in future years, outside of the net change in revenue less expenditures.



5. **Other Funds.** The forecast does not include any other Town funds, such as Palos Colorados Developer Fees or Measure K 1% Sales Tax Fund. Transfers-in to the General Fund are based upon historical actuals, and do not assume a significant change in transfers or uses of non-General Fund funds.

### Revenue Assumptions

The following outlines the revenue assumptions and trends incorporated into the forecast:

1. **Property Tax.** Property Tax revenues have historically grown by approximately 3%. The forecast includes projected property taxes to be received in FY 2024-25 and assumes growth of 3% in FY 2025-26 and beyond.
2. **Sales Tax.** Sales Tax revenues are based on current projections from the Town's sales tax consultant for the 1% Bradley Burns sales tax. Sales tax projections are based on actual receipts through sales transactions through June 30, 2024 and do not include Measure K sales tax receipts. The forecast assumes a flattening of sales tax revenues, due to lingering inflation, leveling consumer confidence and economic uncertainty.
3. **Other Revenue Sources.** Generally, all other revenue sources are forecasted to grow at an average of 3.3%, which is the 10-year average of the Bay Area Consumer Price Index (CPI).

### Expenditure Assumptions

The following outlines the expenditure assumptions and trends incorporated into the forecast:

1. **Personnel Costs.** The Town's Memorandum of Understandings (MOUs) with all of its bargaining units expired on June 30, 2025. A 3.3% CPI increase to all salaries was applied in the forecast, as negotiated Cost of Living Adjustments (COLAs) were unavailable.

Healthcare Costs are assumed to increase at 12%.

The forecast assumes no change in regular authorized positions. Limited service positions are included in the forecast through their authorized term.

2. **Pension Costs.** The forecast projects both normal CalPERS employer contributions and required Unfunded Accrued Liability (UAL) payments. Normal CalPERS employer contributions are based on a percentage of salary as outlined in current MOUs. To project UAL payments, staff used the CalPERS Pension Outlook Tool, which allows users to set assumptions and see the impact of various scenarios on entity's UAL costs.

When running the CalPERS Pension Outlook Tool, staff accounted for the most recent CalPERS investment return of 9.1% as of June 30, 2024, and assumed a discount rate (DR) of 6.8%, which is the current DR. The DR is known as the assumed rate of return because it is what CalPERS expects its investments to earn during the fiscal year. CalPERS historic rates of return on its investments are shown in Table 1.



**Table 1**  
**Historic CalPERS Rates of Investment Return**

Investment Return	
<b>5-Year</b>	6.6%
<b>10-Year</b>	6.2%
<b>15-Year</b>	6.7%
<b>30-Year</b>	7.7%

CalPERS rates are reviewed as part of the Asset Liability Management (ALM) cycle, which is currently underway. Any changes to the DR at that time would go into effect on July 1, 2026, and would impact the Town's CalPERS contributions and UAL in FY 2027-28.

3. Town Insurance. The Town is a member of the Municipal Pooling Authority of Northern California (MPA), which provides the Town insurance coverage, including general liability and workers compensation. Due to the changing environment of the insurance industry, both nationally and specifically in California, the Town's insurance premiums have increased significantly over the last few years. While recent indicators suggest premiums may be stabilizing, staff assumes a 10% increase in insurance each year.
4. Utilities. Utilities are forecasted to increase at a rate of 6% per year, based upon historical data.
5. All other Operations & Maintenance Expenses. The forecast assumes a 3.3% CPI inflator on all other operations and maintenance expenditures in order to forecast future changes in prices for goods and services.

### Forecast Outlook

The forecast is a long-range planning tool, highlighting the anticipated trends for the Town's long-term financial outlook. Looking broadly into the future, the Town will need to strategically allocate resources and consider a variety of one-time and on-going revenue sources and cost savings. Specific actions that may be considered include:

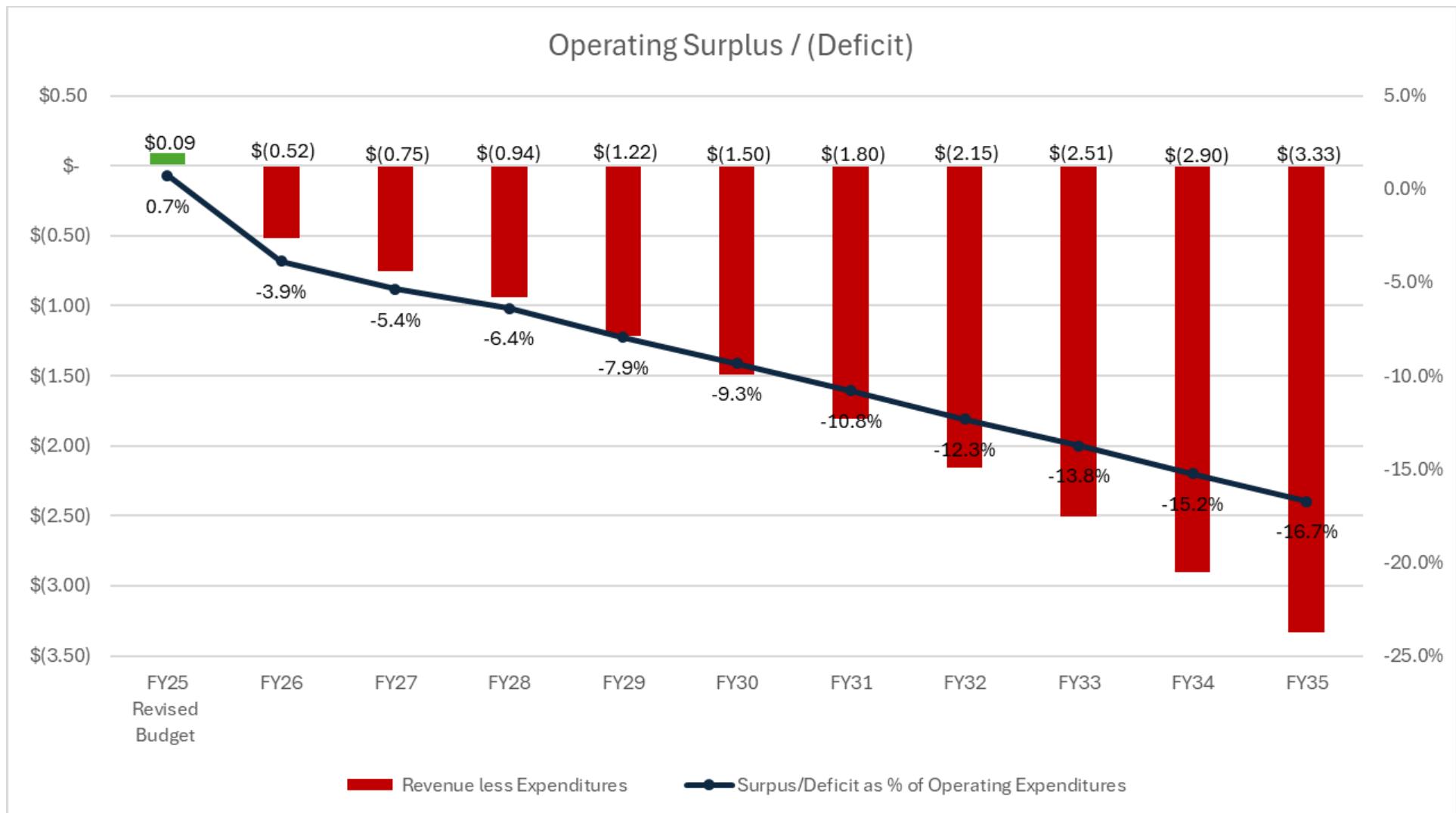
- Develop a policy outlining how and when to draw down the Town's Section 115 Pension Trust
- Update the Town's General Fund Reserve Policy
- Study and identify potential new revenue sources
- Conduct a study to update Town fees

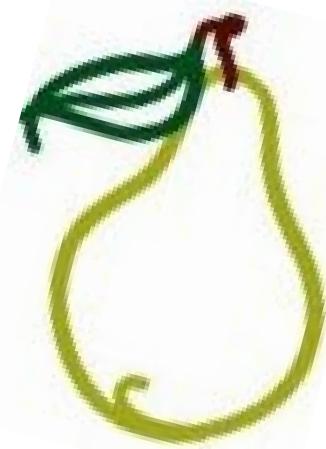
### Budget Development and the Financial Forecast

Identifying known trends, such as rising pension costs, helps the Town plan for increased expenditures in a strategic manner. While it is a support for budget development, the forecast does not contain the level of detail or nuance required for the creation of the Town's two-year spending plan.

## General Fund 10-Year Forecast

	FY25 Revised											Average	
	Budget	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	% Change	
<b>General Revenues</b>													
Property Taxes	\$ 5.75	\$ 5.92	\$ 6.10	\$ 6.28	\$ 6.47	\$ 6.66	\$ 6.86	\$ 7.07	\$ 7.28	\$ 7.50	\$ 7.72		
% Change	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	
Sales Tax	1.38	1.34	1.36	1.37	1.38	1.38	1.38	1.38	1.38	1.38	1.38		
% Change	6%	-3%	1%	1%	1%	0%	0%	0%	0%	0%	0%	1%	
Franchise Fees	0.98	1.01	1.05	1.08	1.12	1.15	1.19	1.23	1.27	1.31	1.35		
% Change	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	
Interest	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45		
% Change	-36%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-3%	
Intergovernmental & Other Revenues	0.43	0.44	0.45	0.47	0.49	0.50	0.52	0.53	0.55	0.57	0.59		
% Change	141%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	16%	
<b>General Revenues Total</b>	<b>8.98</b>	<b>9.16</b>	<b>9.40</b>	<b>9.65</b>	<b>9.90</b>	<b>10.15</b>	<b>10.40</b>	<b>10.66</b>	<b>10.93</b>	<b>11.21</b>	<b>11.50</b>		
% Change	3%	2%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	
<b>Department Revenues Total</b>	<b>2.72</b>	<b>2.81</b>	<b>2.90</b>	<b>3.00</b>	<b>3.09</b>	<b>3.20</b>	<b>3.30</b>	<b>3.41</b>	<b>3.52</b>	<b>3.64</b>	<b>3.76</b>		
% Change	14%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	4%	
<b>Transfers In</b>	<b>1.38</b>	<b>1.07</b>	<b>1.10</b>	<b>1.13</b>	<b>1.15</b>	<b>1.18</b>	<b>1.21</b>	<b>1.24</b>	<b>1.27</b>	<b>1.30</b>	<b>1.34</b>		
% Change	-13%	-22%	2%	2%	2%	2%	2%	3%	3%	3%	3%	-1%	
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 13.08</b>	<b>\$ 13.04</b>	<b>\$ 13.40</b>	<b>\$ 13.77</b>	<b>\$ 14.14</b>	<b>\$ 14.52</b>	<b>\$ 14.91</b>	<b>\$ 15.31</b>	<b>\$ 15.73</b>	<b>\$ 16.15</b>	<b>\$ 16.59</b>		
% Change	3%	0%	3%	3%	3%	3%	3%	3%	3%	3%	3%	2%	
<b>Expenditures</b>													
<b>Personnel Costs</b>													
Salaries	\$ 6.36	\$ 6.45	\$ 6.66	\$ 6.88	\$ 7.11	\$ 7.34	\$ 7.59	\$ 7.84	\$ 8.10	\$ 8.36	\$ 8.64		
% Change	13%	1%	3%	3%	3%	3%	3%	3%	3%	3%	3%	4%	
Pension & UAL	1.29	1.49	1.56	1.62	1.74	1.77	1.80	1.84	1.86	1.87	1.88		
% Change	13%	15%	5%	4%	7%	2%	2%	2%	1%	1%	0%	5%	
Benefits	1.19	1.30	1.42	1.56	1.71	1.88	2.06	2.27	2.50	2.75	3.03		
% Change	15%	9%	9%	9%	10%	10%	10%	10%	10%	10%	10%	10%	
<b>Total Personnel Costs</b>	<b>8.85</b>	<b>9.24</b>	<b>9.65</b>	<b>10.06</b>	<b>10.56</b>	<b>10.99</b>	<b>11.45</b>	<b>11.95</b>	<b>12.45</b>	<b>12.99</b>	<b>13.55</b>		
% Change	13%	4%	4%	4%	5%	4%	4%	4%	4%	4%	4%	5%	
<b>Operations &amp; Maintenance</b>													
Utilities	0.33	0.35	0.37	0.39	0.42	0.44	0.47	0.50	0.53	0.56	0.59		
% Change	1%	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%	
Insurance	0.56	0.62	0.68	0.75	0.82	0.90	0.99	1.09	1.20	1.32	1.45		
% Change	1%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	
Contractual, Supplies, & Other O&M	3.13	3.24	3.34	3.45	3.57	3.68	3.81	3.93	4.06	4.20	4.33		
% Change	30%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	6%	
<b>Total Operations &amp; Maintenance Costs</b>	<b>4.02</b>	<b>4.20</b>	<b>4.39</b>	<b>4.59</b>	<b>4.80</b>	<b>5.03</b>	<b>5.27</b>	<b>5.52</b>	<b>5.79</b>	<b>6.07</b>	<b>6.38</b>		
% Change	22%	4%	5%	5%	5%	5%	5%	5%	5%	5%	5%	6%	
<b>Transfers Out</b>	<b>0.12</b>	<b>0.12</b>	<b>0.11</b>	<b>0.05</b>	-	-	-	-	-	-	-		
% Change	100%	1%	-3%	-56%	-100%	0%	0%	0%	0%	0%	0%	-5%	
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 12.99</b>	<b>\$ 13.56</b>	<b>\$ 14.15</b>	<b>\$ 14.70</b>	<b>\$ 15.36</b>	<b>\$ 16.02</b>	<b>\$ 16.71</b>	<b>\$ 17.47</b>	<b>\$ 18.24</b>	<b>\$ 19.06</b>	<b>\$ 19.93</b>		
% Change	2%	4%	4%	4%	4%	4%	4%	4%	4%	5%	5%	4%	
<b>Revenue less Expenditures</b>	<b>\$ 0.09</b>	<b>\$ (0.52)</b>	<b>\$ (0.75)</b>	<b>\$ (0.94)</b>	<b>\$ (1.22)</b>	<b>\$ (1.50)</b>	<b>\$ (1.80)</b>	<b>\$ (2.15)</b>	<b>\$ (2.51)</b>	<b>\$ (2.90)</b>	<b>\$ (3.33)</b>		
50% Reserve Requirement	6.44	6.72	7.03	7.33	7.69	8.01	8.36	8.74	9.12	9.53	9.97		
Estimated Fund Balance	\$ 6.44	\$ 5.91	\$ 5.15	\$ 4.20	\$ 2.97	\$ 1.47	\$ (0.35)	\$ (2.51)	\$ (5.03)	\$ (7.94)	\$ (11.28)		





# **Department Operating Budgets**

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## ADMINISTRATIVE SERVICES DEPARTMENT

### MISSION

The Administrative Services Department (ASD) 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 biennial 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, 2024, Maze & Associates opined that the Town's financial statements are clean and conform to generally accepted accounting principles. In addition, for the twelfth 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 Distinguished Budget Presentation award since 2023.

This budget cycle, ASD prepared the Town's first ten-year General Fund financial forecast, a key step towards the development of a financial strategic plan. 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 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.

### **ACCOMPLISHMENTS FOR FY 2024-25**

- Received the Distinguished Budget Award from the Governmental Finance Officers Association (GFOA) for the FY 2023-24 and FY 2024-25 Biennial Budget.
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for Fiscal Year ended June 30, 2024.
- 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, Employee Compensation Report, Government Compensation in California Report, and Transparent California Report.
- Successfully completed several recruitments including the hiring of Engineering Technician, Assistant Planner, Administrative Services Technician, Senior Engineer, Planning Director and



temporary summer staff.

- Updated the Town's Personnel Rules.
- Completed the Town's first ten-year General Fund Financial Forecast.
- Updated the Town's 50% General Fund Reserve Policy.
- Complied with AB2561, holding a Public Hearing regarding Townwide vacancies, recruitment, and employee retention.
- Contributed \$500,000 to the Town's Section 115 Pension Trust, for a total contribution of \$2 million.
- Implemented the Town's Workplace Violence Prevention Plan.
- 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.
- Administered the Town's debt programs, including the 2023 Certificates of Participation, ensuring the Town's strong AAA+ rating for existing Certificates of Participation and other financing programs.

### **GOALS FOR FY 2025-26 and FY 2026-27**

- Monitor and maintain the FY 2025-26 & FY 2026-27 Biennial Budget and provide regular updates to the Audit and Finance Committee and Town Council.
- 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 FY 2025-26 and FY2026-27 Biennial Budget for the Distinguished Budget Award to the national Governmental Finance Officers Association (GFOA).
- Submit the Annual Comprehensive Financial Report (ACFR) for the year ending June 30, 2025, to the national Governmental Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Report award.
- Implement a new Enterprise Resource Planning (ERP) software system for financial and human resources functions.
- Conduct recruitment and fill vacant positions on a timely basis.
- Support the Measure K Local Sales Tax Oversight Committee
- Update the Town's Injury and Illness Prevention Program (IIPP) and Workplace Violence Prevention Plan.
- Ensure the Town retains its strong AAA+ rating for existing 2023 Certificates of Participation and other financing programs.
- Implement any upcoming GASB pronouncements.

### **PERFORMANCE MEASURES FOR FY 2025-26 and FY 2026-27**

- 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.
- Work with Town Manager to ensure that 100% of all performance evaluations are completed within



## Town of Moraga

30 days of their due date for all departments

- 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.

### AUTHORIZED POSITIONS

Position	Authorized FY 2023-24	Authorized FY 2024-25	Adopted FY 2025-26	Adopted FY 2026-27
Accounting Technician	0.45	0.60	0.60	0.60
Admin Services Technician	1.00	1.00	1.00	1.00
Admin Services Director	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
<b>Total Authorized Positions</b>	<b>3.45</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>

### FY 2025-26 and FY 2026-27 BIENNIAL BUDGET

Appropriation	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
Personnel	525 Admin Services	\$534,816	\$604,608	\$ 646,019	\$ 680,651
<b>Total ASD Personnel</b>		<b>\$534,816</b>	<b>\$604,608</b>	<b>\$ 646,019</b>	<b>\$ 680,651</b>
Operations & Maintenance	525 Admin Services	\$141,841	\$214,782	\$ 206,550	\$ 154,050
	540 Information Technology	129,828	122,533	140,000	143,450
<b>Total ASD Operations &amp; Maintenance</b>		<b>\$271,669</b>	<b>\$337,315</b>	<b>\$ 346,550</b>	<b>\$ 297,500</b>
<b>Total General Fund Appropriations</b>		<b>\$806,485</b>	<b>\$941,923</b>	<b>\$ 992,569</b>	<b>\$ 978,151</b>
<b>Other Funds Appropriations</b>					
750 - Asset Replacement		\$ 36,282	\$ 38,000	\$ 33,000	\$ 33,000
<b>Total ASD Appropriations (All Funds)</b>		<b>\$842,767</b>	<b>\$979,923</b>	<b>\$1,025,569</b>	<b>\$1,011,151</b>



The General Government program area consists of the following four budget service groups: Town Council, Town Manager & Town Clerk, and Town Attorney.

### MISSION

The main purpose of the Town of Moraga is to provide high-quality municipal services which are inspired by the following February 25, 2025 Town Council approved Mission Statement:

*“The Town of Moraga is dedicated to preserving our semi-rural character, conserving open spaces, providing exceptional municipal services, fostering safety and resilience, providing opportunities for development, and creating a vibrant, innovative, and sustainable community for all.”*

As a municipal corporation, the Town organization strives to preserve and enhance the community's 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.

### TOWN COUNCIL

Town Council serves as the governing board, or “Board of Directors” to establish the municipal corporation’s overall goals and objectives for the organization through the adoption of policies aimed at enhancing the community. Town Council is guided by the General Plan’s vision. Town Council sets priorities to implement an array of programs and services, and oversees both the Town Manager and Town Attorney.

Town Council is the conduit between residents and businesses. Town Council determines what is in the best interest of the public given the Town’s limited resources. Councilmembers are engaged in the community to hear directly from residents to better understand local service needs. Councilmembers may 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 the agenda.



## **TOWN MANAGER**

The Town Manager serves as the organization's Chief Executive Officer (CEO) and is responsible for implementing Town Council direction. The Town Manager guides and assists staff in executing their tasks and assignments while ensuring that Town Council stays informed. The Town Manager makes recommendations on programs and services to Town Council, advises Town Council on matters of concern to the community, and assists Town Council in establishing Town-wide services, goals, and policies. The Town Manager is responsible for the hiring and termination of all Town employees. He or she coordinates with other local, regional, and educational agencies to promote and protect the interests of the Town, as directed by Town Council. Town Council appoints the Town Manager.

## **TOWN ATTORNEY**

The Town contracts with a private law firm for Town Attorney services, involving land use and planning, labor relations, personnel, fiscal, liability, public safety, and general government matters. The Town Attorney's Office represents the Town in litigation (brought against, or initiated by, the Town), contracts, and labor negotiations. The Town Attorney 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 Town Attorney 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. The Town Council appoints the Town Attorney.

## **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, along with the Town Council Agenda Schedule. The Town Clerk is responsible for ensuring that the organization complies with State "Open Meeting Laws" (often referred to as the "Brown Act") with respect to public meetings, ceremonial, and procedural functions of Town 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 communication 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 YouTube Live viewing of public meetings and is continually updated with new information on upcoming activities, agenda items and projects), Town's electronic "About Town" newsletter and NextDoor. The Town Clerk also legally notices meetings, and coordinates and creates Town Council meeting packets, in both written and electronic format.

## **ACCOMPLISHMENTS FOR FY 2024-25**

- Provided overall leadership of Executive Team
- Hired a new Planning Director
- Made considerable progress on the budget process and financial management.



- Obtained Council approval of a comprehensive Street Rehabilitation Cost-Sharing Policy
- Obtained Council approval of FY 2025-26 & FY 2026-27 Mission Statement, Goals, and Priorities
- Made considerable progress on “Worst Streets First” Pavement Program
- Made considerable progress on Storm Drain capital improvement projects
- Held “Fire Safety Community Meetings”
- Obtained Council approval of Palos Colorados Subdivision Improvement Agreements
- Held a successful 50<sup>th</sup> Anniversary Parade and Time Capsule Event
- Obtained Council approval of a \$6.2M Townwide Street Rehabilitation Construction Contract
- Obtained Council approval of the 2040 General Plan update (November 13, 2024)
- Facilitated resolution to Hacienda issues
- Developed close working relationship with Saint Mary’s College leadership
- Received ICMA Credential Manager recognition
- Transitioned Town Council members from printed agenda packets to electronic devices
- Managed the implementation of a new agenda management system to streamline the agenda packet process
- Reconfigured the Town Council chamber
- Hired an Administrative Assistant in support of the Town Manager and the Town Clerk

### **TOWN MANAGER PERFORMANCE MEASURES FOR FY 2025-26 AND FY 2026-27**

- Implement Town Council’s Five Broad Goals and Top Ten Priorities
- Work with Administrative Services Director to ensure that 100% of all performance evaluations are completed within 30 days of their due date for all departments
- Complete review of Town’s health insurance options
- Develop and implement development plan for Moraga Center
- Develop and implement development plan for Rheem Shopping Center
- Obtain Town Council approval for a ten-year Long-Term Financial Strategic Plan
- 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.
- Complete Town Facilities Energy Generation Study
- Work with St. Mary’s College to implement facilities improvements and improve Town-Gown Relationship
- Strengthen Executive Team and maintain positive relations with Town employees

### **TOWN ATTORNEY PERFORMANCE MEASURES FOR FY 2025-26 AND FY 2026-27**

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



- Deliver legal advice by continuing to devote the time and resources necessary to ensure that requests for opinions, ordinances, resolutions, contracts, and non-litigation matters are completed in a timely manner.
- Work closely with Town Council, Town Manager, and staff to provide legal advice and training on all legal matters impacting 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 Directors.

## **2. Litigation Defense**

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

## **TOWN CLERK PERFORMANCE MEASURES FOR FY 2025-26 AND FY 2026-27**

- Provide timely responses to Public Records Requests (within the ten-day timeframe if no extension is necessary for research, depending on attorney/department director)
- Timely include draft Council meeting minutes for approval within two regular Council meetings
- Submit timely ordinances after approval to ensure that the Municipal Code is updated regularly
- Submit timely candidates' paperwork during elections to the County Elections Office
- Provide timely information 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
- Implement the agenda management system

## **AUTHORIZED POSITIONS**

<b>Position</b>	<b>Authorized FY 2023-24</b>	<b>Authorized FY 2024-25</b>	<b>Adopted FY 2025-26</b>	<b>Adopted FY 2026-27</b>
Administrative Assistant	1.00	1.00	0.00	0.00
Senior Admin Assistant	0.00	0.00	1.00	1.00
Town Clerk/Asst TM	1.00	1.00	1.00	1.00
Town Manager	1.00	1.00	1.00	1.00
<b>Total Authorized Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**FY 2025-26 and FY 2026-27 BIENNIAL BUDGET**

Revenues	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
<b>General Fund Revenues</b>					
General Government Revenues	515 General Government	\$ 326,871	\$ 353,181	\$ 336,544	\$ 354,045
<b>Total General Fund Revenues</b>		<b>\$ 326,871</b>	<b>\$ 353,181</b>	<b>\$ 336,544</b>	<b>\$ 354,045</b>
Appropriation	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
<b>General Fund Appropriations</b>					
Personnel	515 General Government	\$ 619,391	\$ 732,291	\$ 757,013	\$ 780,715
	999 PERS UAL	630,190	765,675	902,491	1,000,000
<b>Total General Government Personnel</b>		<b>\$1,249,581</b>	<b>\$ 732,291</b>	<b>\$ 757,013</b>	<b>\$ 780,715</b>
Operations & Maintenance	500 Town Council	\$ 31,455	\$ 73,637	\$ 28,500	\$ 36,500
	515 General Government	67,488	105,097	108,918	156,371
	520 Town Attorney	284,017	359,000	359,000	359,000
	999 Insurance & Townwide	551,100	728,189	840,736	760,828
<b>Total General Government Operations &amp; Maintenance</b>		<b>\$ 934,060</b>	<b>\$1,265,923</b>	<b>\$1,337,154</b>	<b>\$1,312,699</b>
<b>Total General Fund Appropriations</b>		<b>\$2,183,641</b>	<b>\$1,998,214</b>	<b>\$2,094,167</b>	<b>\$2,093,414</b>
<b>Total General Government Appropriations (All Funds)</b>		<b>\$2,183,641</b>	<b>\$1,998,214</b>	<b>\$2,094,167</b>	<b>\$2,093,414</b>



## **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 the 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 spaces. 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 spaces, 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 Manager, a Recreation Supervisor, and a part-time Administrative Assistant, as well as a Public Works/Parks Maintenance Supervisor who oversees Maintenance Workers to maintain public parks, open space, and rental facilities. The Department oversees seasonal staff in various recreation assignments.

### **ACCOMPLISHMENTS FOR FY 2024-25**

- Increased recreation program offerings/opportunities by 56% (352.5 programs for FY24 and FY25 average vs 226 programs for FY23)
- Increased recreation participants by 23% (4,143 average number of participants for FY24 and FY25 vs 3,361 participants for FY23)
- Executed and oversaw Capital Improvement Projects at Commons Park (Restroom Replacement Project and Picnic Area Renovation), Rancho Laguna Park (Picnic Table Replacement), Hacienda de las Flores (Entrance and Pedestrian Gate Project and Creek Fence Project)
- Oversaw volunteer-based projects at Commons Park (disc golf course and bocce ball courts) and Rancho Laguna Park (native plant garden, Pillars of Support sculpture, and Preston Memorial Fitness Zone)
- Oversight of Saint Mary's College Athlete Service Day where 21 trees were planted, fence was painted, all spring flowers at Hacienda were planted, and Mulholland Ridge Open Space/Donald Drive was cleaned up
- Oversight of multiple Eagle Scout Projects (bike repair station, owl boxes, doggie waste station installation, and Library Community Room painting)
- Responded to residents' concerns in Rancho Laguna Park with a fence to protect the dogs from the parking area utilizing reclaimed redwood from the old Commons Park picnic tables
- Supported Art in Public Spaces Committee with installation of six sculptures and mural process
- Continued to apply for Contra Costa County Fire Measure X Funding and completed fire abatement projects along all Evacuation Routes in Moraga, as well as Commons Park, Rancho Laguna Park, and Mulholland Ridge Open Space
- Supported Community Service Day 2023 and 2024
- Participated in 50th Anniversary Subcommittee and Celebration, including Parade, Time Capsule, and Pear & Wine Festival
- Oversight of creation and installation of 41 banners for 50th Anniversary
- Launched Pear Necessities Store to generate additional revenue and increased participation at the Pear



and Wine Festival

- Added an additional concert for the summer concert series (10 vs 9)
- Negotiated partnerships with other Lamorinda cities to increase senior participation in day trip programs; creation of SPARK (Seniors Pursuing Adventure, Recreation, and Knowledge)
- Provided growth opportunities for Parks and Recreation staff
- Created more efficient work plan for Parks staff to be more proactive
- Improved Park informational and wayfinding signage
- Increased operational efficiencies with the use of part-time Recreation Leaders
- Created social media outreach plan for notifying public of events and programs

### **GOALS FOR FY 2025-26 and FY 2026-27**

- 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
- Assist in developing and initiating a process for identifying and prioritizing uses for Palos Colorados funds
- Document and formalize existing MOUs and JUAs with local organizations
- Continue to work with local non-profit organizations on parks projects and recreation programs
- Continue to look for 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
- Implement social media outreach plan for notifying public of Town-sponsored recreation events and programs
- Complete installation of approved sculptures within 45 days of approval, weather-dependent
- Draft and implement Special Events Policy
- Continue to standardize park informational and wayfinding signage
- Continue to coach, mentor, and provide growth opportunities for Parks and Recreation staff
- Complete Parks, Recreation, and Open Space Master Plan

### **PERFORMANCE MEASURES FOR FY 2025-26 and FY 2026-27**

- Increase participation in recreation programs and events (those with pre-registration) by 5% each year over the next 2 years. Measured by total number of participants.
- Increase utilization of Town-owned parks and facilities by 5% each year over the next 2 years. Measured by number of scheduled programs/events and rental activities.
- Successfully implement new registration and facility booking software by ensuring accurate data migration and a smooth user experience, including have 80% of transactions completed independently



## Town of Moraga

(without staff assistance) during the first three months, and 100% of active user accounts, facility permits, and program history accurately migrated and verified before go-live.

- Maintain 50% cost recovery each year over the next 2 years.

### AUTHORIZED POSITIONS

Position	Authorized FY 2023-24	Authorized FY 2024-25	Adopted FY 2025-26	Adopted FY 2026-27
Administrative Assistant	0.45	0.45	0.45	0.45
Lead Maintenance Worker	1.01	1.01	0.00	0.00
Maintenance Worker	1.50	1.50	2.00	2.00
Parks and Rec Director	1.00	1.00	1.00	1.00
PW/Parks Maintenance Supervisor	0.43	0.43	1.00	1.00
Recreation Coordinator	1.00	0.00	0.00	0.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Manager	0.00	1.00	1.00	1.00
<b>Total Authorized Positions</b>	<b>6.39</b>	<b>6.39</b>	<b>6.45</b>	<b>6.45</b>

### FY 2025-26 AND FY 2026-27 BIENNIAL BUDGET

Revenues	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
<b>General Fund Revenues</b>					
Parks & Recreation Revenues	810 Parks & Recreation	\$ 637,644	\$ 624,783	\$ 8,442,704	\$ 864,359
	850 Hacienda	331,539	317,258	390,786	394,593
<b>Total General Fund Revenues</b>		<b>\$ 969,183</b>	<b>\$ 942,041</b>	<b>\$8,833,490</b>	<b>\$1,258,952</b>
Appropriation	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
<b>General Fund Appropriations</b>					
Personnel	810 Parks & Recreation	\$ 532,983	\$ 550,855	\$ 596,672	\$ 631,048
	850 Hacienda	150,552	188,174	160,536	172,303
	853 Parks & Open Space	283,583	307,873	381,469	407,984
<b>Total Parks &amp; Recreation Personnel</b>		<b>\$ 967,118</b>	<b>\$1,046,902</b>	<b>\$1,138,677</b>	<b>\$1,211,335</b>
Operations & Maintenance	810 Parks & Recreation	\$ 561,920	\$ 392,743	\$ 482,960	\$ 497,015
	850 Hacienda	151,381	179,973	156,050	160,050
	853 Parks & Open Space	274,511	276,194	281,109	289,379
<b>Total Parks &amp; Recreation Operations &amp; Maintenance</b>		<b>\$ 987,812</b>	<b>\$ 848,910</b>	<b>\$ 920,119</b>	<b>\$ 946,444</b>
<b>Total General Fund Appropriations</b>		<b>\$1,954,930</b>	<b>\$1,895,812</b>	<b>\$2,058,796</b>	<b>\$2,157,779</b>
<b>Other Funds Appropriations</b>					
100 - Palos Colorados Fund		\$ -	\$ -	\$ 350,000	\$ -
<b>Total Parks &amp; Recreation Appropriations (All Funds)</b>		<b>\$1,954,930</b>	<b>\$1,895,812</b>	<b>\$2,408,796</b>	<b>\$2,157,779</b>



## MISSION

The Planning Department's mission is to make Moraga a great community by helping the public manage its 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.

## ACCOMPLISHMENTS FOR FY 2024-25

- **Housing Element:** The 2023-2031 Moraga Housing Element was adopted on January 25, 2023, and republished on July 10, 2023, with compliance edits requested by the California Department of Housing and Community Development (HCD). On July 17, 2023, the document was resubmitted to HCD, which issued a letter of compliance on September 14, 2023.
- **General Plan:** On November 13, 2024, the Town Council adopted the General Plan 2040, which became effective on January 1, 2025, marking the completion of the second and final phase of the Comprehensive Advanced Planning Initiative (CAPI). Phase Two of the CAPI included the Land Use Element, Community Design Element, Housing Element, Economic Vitality Element, Open Space & Conservation Element, Safety & Noise Element, Services & Facilities Element, and Growth Management Element. Before this adoption, the town hosted over two dozen workshops, events, and public meetings as part of its outreach for the General Plan.



- **Housing Element Implementation:** The Planning Department continued to prioritize and implement work programs in the Housing Element, including the following:
  - On December 13, 2023, the Town Council adopted Ordinance Number 311, amending various chapters and sections of the Moraga Municipal Code, Title 8: Planning and Zoning, to comply with Chapter 6.1: Goals, Policies, and Programs, Program 4 (F) (Phase Two Zoning Text Amendments) of the Certified 6th Cycle Housing Element. It developed and implemented a process for SB 9 applications in 2023, fulfilling Program 19. The Department applied for and received a Priority Development Area grant of \$600,000 on April 1, 2024, to support capital improvements as part of Program 31.
  - Provided information on the Town of Moraga webpage on housing resources for first-time home buyers, seniors, people with disabilities, homeowners, and renters, aligning with Programs 43, 41, 39, 38, and 25.
  - On September 11, 2024, the Town of Moraga adopted Ordinance Number 315 amending the MCSP R-6 zoning district to streamline the approval process, reduce required lot sizes, depths, and setbacks, eliminate FAR requirements, and facilitate missing middle housing production. Town staff collaborated with property owners to ensure that the new standards could support small lot development and other types of missing middle housing. Amend the MCSP R-6 regulations to allow narrower lots, clarify FAR requirements, and implement other changes that facilitate missing middle housing in this zone.
  - Brought amendments to Title 8 of the MCC related to implementation of the 2023-2031 Moraga Housing Element to the Planning Commission on April 15, 2025. It is anticipated that the Town Council will adopt the amendments in June 2025.
- **Rheem Park Area Illustrative Design Standards:** The Objective Design Standards (ODS) for the Rheem Park area were created in response to a State mandate requiring the use of objective design standards for evaluating proposed residential and mixed-use development, replacing subjective guidelines. These standards were incorporated into the Moraga Municipal Code (MMC) in 2023, and the Town Council instructed that they be illustrated with images. This project is an illustrated, user-friendly version of the standards, featuring photographs and graphics. The illustrated design standards were presented to the Town Council on August 28, 2024.
- **Countywide Regional Evacuation Study:** Planning Staff helped with initial coordination of the study, which is in the RFP process as of April 2025. Funded by \$1.49 million Caltrans grant for countywide Emergency Evacuation in partnership with Contra Costa Transportation Authority. This study will enhance local-level evacuation planning via a sub-regional Lamorinda approach. Anticipated completion date is 2026-2027.
- **The Town received HCD's Prohousing Designation.** An initial draft of the application was published on October 18, 2024, for a 30-day comment period. On November 13, 2024, the application was reposted for a second comment period. On July 7, 2025, the Town was designated a Prohousing Jurisdiction for demonstrating a commitment to increasing housing supply and ensuring continued access to affordable housing resources. The Prohousing designation enables the Town to receive priority consideration for other statewide housing grants.
- The Planning Department held Planning Commission meetings from July 2024 through April 2025.



Major Planning Projects reviews included:

- Approval of the 1600 School Street multi-family apartment building, which was approved by the Planning Commission on October 29, 2024, and by the Town Council on January 15, 2025, following an appeal.
- On March 11<sup>th</sup>, the Planning Commission approved the 49-unit Park Street Senior Affordable Apartment Project.
- The Planning Department created several handouts that provide current information on accessory structures and buildings, child day care centers, decks, fences, pools, residential setbacks, solar panels, and tree removal. Handouts will be added to the website.
- The Planning Department updated the webpage, adding new information about accessory dwelling units, launching a new sustainability page, providing outreach details for various projects, and creating a new general plan webpage.

## GOALS FOR FY 2025-26 and FY 2026-27

- Award a contract to a consultant and begin work on a Noise Ordinance.
- Update the Planned Development Review process in response to recent State-adopted housing legislation, utilizing State SB 2 and LEAP grant.
- Explore Food Truck Regulations
- Advance the Livable Moraga Road project on the segment of Moraga Road between Campolindo High School and St. Mary's Road, to develop 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.
- Implement Sixth Cycle Housing Element and General Plan 2040 Programs.
- 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 St. Mary's College to implement the projects allowed in the Master Plan.
- Continue to work with local and regional agencies.

## PERFORMANCE MEASURES FOR FY 2025-26 and FY 2026-27

- Collaborate with the Town Attorney's office to update the Moraga Municipal Code for consistency with State laws and to enhance clarity and transparency in the review process.
- Prioritize Housing Element programs and implement work programs for at least four of the identified programs.
- Economic Development: Collaborate actively with developers to initiate development on Housing Opportunity Sites in the Moraga Center and Rheem Center Areas.
- Focus on developing affordable housing at Housing Opportunity Sites. Enforce State laws to support affordable housing initiatives.
- Policy Implementation: Award a contract to a consultant on a Noise Ordinance by December 2025.
- Policy Implementation: Advance the Livable Moraga Road project along the segment of Moraga Road between Campolindo High School and St. Mary's Road to develop designs for a "complete street" that



safely and efficiently accommodates automobiles, pedestrians, bicyclists, and transit, while also enhancing the overall character of the streetscape and connectivity with nearby neighborhoods.

- Community Outreach: Contact major stakeholders yearly and include them in the planning process.
- Staff Development: Coach, mentor, and provide growth opportunities for Planning staff to enhance the Department by having staff attend conferences and local courses.
- Regional Goals: Continue to work with local and regional agencies.

### AUTHORIZED POSITIONS

Position	Authorized FY 2023-24	Authorized FY 2024-25	Adopted FY 2025-26	Adopted FY 2026-27
Assistant Planner	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00
Planning Director	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00
Senior Admin Assistant	0.70	0.70	0.70	0.70
<b>Total Authorized Positions</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>

### FY 2025-26 and FY 2026-27 BIENNIAL BUDGET

Revenues	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
<b>General Fund Revenues</b>					
Planning Revenues	910 Planning	\$ 511,479	\$ 619,545	\$ 648,927	\$ 673,391
<b>Total General Fund Revenues</b>		<b>\$ 511,479</b>	<b>\$ 619,545</b>	<b>\$ 648,927</b>	<b>\$ 673,391</b>
<b>Appropriation</b>					
Appropriation	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
<b>General Fund Appropriations</b>					
Personnel	910 Planning	\$ 718,295	\$ 814,084	\$ 859,117	\$ 909,489
<b>Total Planning Personnel</b>		<b>\$ 718,295</b>	<b>\$ 814,084</b>	<b>\$ 859,117</b>	<b>\$ 909,489</b>
Operations & Maintenance	910 Planning	\$ 86,302	\$ 101,304	\$ 79,600	\$ 79,600
<b>Total Planning Operations &amp; Maintenance</b>		<b>\$ 86,302</b>	<b>\$ 101,304</b>	<b>\$ 79,600</b>	<b>\$ 79,600</b>
<b>Total General Fund Appropriations</b>		<b>\$ 804,597</b>	<b>\$ 915,388</b>	<b>\$ 938,717</b>	<b>\$ 989,089</b>



## **MISSION**

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

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

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

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

**We will strive** to make our neighborhoods drug-free.

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

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

## **DESCRIPTION OF RESPONSIBILITIES AND SERVICES**

The Moraga Police Department is responsible for providing 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 12 sworn police officers, including the police chief, one lieutenant, four corporals, and six 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.

## **ACCOMPLISHMENTS FOR FY 2024-25**

- Created and implemented an Alternative to Suspension Vape class for high schoolers in coordination with Campolindo High School, providing an educational alternative for school-aged violators.
- Deployed the officer hired through a Department of Justice Tobacco Grant as a juvenile officer, increasing presence and developing relationships on school campuses.
- Conducted community outreach events, such as Town Hall meetings, Coffee with a Cop, meetings with residents and continued to participate in Eagle Scout Review Boards.
- Maintained a military equipment policy and made annual reports to the community and Town Council regarding surplus military and other equipment used by the Police Department.
- Conducted enforcement of the municipal ordinance prohibiting the sale of flavored tobacco and vaping products in Moraga.



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- Continued to update the Town's Emergency Evacuation Plan with the Genasys application that is being used throughout the State and Contra Costa County and conducted a Town Hall meeting regarding the plan.
- Upgraded the Department's body worn cameras to the newest model to ensure quality recordings of enforcement stops and citizen contacts as part of continuing transparency and accountability efforts.
- Continued to participate 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 and coordinated traffic safety for the Town's 50<sup>th</sup> Anniversary Parade.
- Participated in virtual emergency evacuation drills with MOFD and other agencies in Lamorinda and conducted a full drill for the Campolindo neighborhood.
- Issued 1020 citations in 2023 / 1326 citations in 2024, made 96 arrests in 2023 / 76 arrests in 2024, wrote 723 incident reports in 2023 / 853 incident reports in 2024. Officers recorded 167 Part 1 crimes during 2023 / 102 Part 1 crimes in 2024, reflecting a 16% reduction in 2023 and a 39% reduction in 2024.
- Continued to utilize MPD's social media presence on Facebook, Instagram, and Twitter to provide information to the community.
- Continued to upgrade and add camera systems to the Town's Video Surveillance program, which was initially 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 on a quarterly basis or as needed to remain current with legal updates and case law.
- Continued participation on the Community Emergency Response Team (CERT) steering committee and provided 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.
- Began working with the A3 mental health teams from Contra Costa County to provide a non-law enforcement alternative for those suffering from mental health issues.
- Participated in active shooter training with other Lamorinda law enforcement and fire agencies.
- Maintained involvement with several county-wide committees, including 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.



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- Maintained the Pharmaceutical Disposal Bin in the police lobby, disposing of over 17,000 pounds of pharmaceuticals since the inception of the program in 2010.
- Worked with Saint Mary's College (SMC) Public Safety Department to address common issues and crimes involving SMC students.
- 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.
- Provided Live Scan services to residents throughout Lamorinda.
- Participated on the Moraga School District Safety Committee and made presentations to groups at all of Moraga's schools.

## GOALS FOR FY 2025-26 and FY 2026-27

- Continue to present the Alternative to Suspension course for juveniles who are found in violation of tobacco related laws, providing an educational alternative for violators.
- Conduct community outreach efforts and meetings, including community Town Hall meetings, Coffee with a Cop events, 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 4th celebration, ensuring a safe night for all attendees.
- Promote and participate in Moraga's National Night Out on Tuesday, August 5, 2025, 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.
- Work with the Town's consultant to assess eligibility for grant funding to replace aging radio equipment and obtain additional staffing.

## PERFORMANCE MEASURES FOR FY 2025-26 and FY 2026-27

- Assess the requirements for the Department of Justice Tobacco Grant and, if eligible, submit an application to obtain funding for a police officer position.
- Conduct community outreach efforts and meetings, including community Town Hall meetings, Coffee with a Cop events, and continue to participate in Eagle Scout Review Boards.
- 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.
- Conduct at least one active shooter training session for officers with other area law enforcement, fire and EMS agencies.
- 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.

### **AUTHORIZED POSITIONS**

<b>Position</b>	<b>Authorized FY 2023-24</b>	<b>Authorized FY 2024-25</b>	<b>Adopted FY 2025-26</b>	<b>Adopted FY 2026-27</b>
Police Chief	1.00	1.00	1.00	1.00
Police Corporal	4.00	4.00	4.00	4.00
Police Lieutenant	1.00	1.00	1.00	1.00
Police Officer	7.00	7.00	6.00	6.00
Police Services Technician	0.75	0.75	0.75	0.75
Support Services Coord	1.00	1.00	1.00	1.00
<b>Total Authorized Positions</b>	<b>14.75</b>	<b>14.75</b>	<b>13.75</b>	<b>13.75</b>



**Town of Moraga**

**FY 2025-26 and FY 2026-27 BIENNIAL BUDGET**

Revenues	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
<b>General Fund Revenues</b>					
Police Revenues	610 Police Admin	\$ 66,646	\$ 95,941	\$ 76,439	\$ 77,743
<b>Total General Fund Revenues</b>		<b>\$ 66,646</b>	<b>\$ 95,941</b>	<b>\$ 76,439</b>	<b>\$ 77,743</b>
<b>Other Funds Revenue</b>					
103 - COPS/SLESF Fund		\$ 190,426	\$ 160,000	\$ 200,000	\$ 200,000
109 - Public Safety Sales Tax Fund		90,075	95,700	83,600	83,200
230 - Traffic Safety Fund		33,783	30,000	44,000	44,000
<b>Total Police Revenues (All Funds)</b>		<b>\$ 380,930</b>	<b>\$ 381,641</b>	<b>\$ 404,039</b>	<b>\$ 404,943</b>
Appropriation	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
<b>General Fund Appropriations</b>					
Personnel	610 Police Admin	\$ 710,849	\$ 819,713	\$ 820,430	\$ 865,595
	620 Patrol	2,286,883	2,374,970	2,532,355	2,625,001
<b>Total Police Personnel</b>		<b>\$ 2,997,732</b>	<b>\$ 3,194,683</b>	<b>\$ 3,352,785</b>	<b>\$ 3,490,596</b>
Operations & Maintenance	610 Police Admin	\$ 495,096	\$ 633,464	\$ 326,700	\$ 332,700
	620 Patrol	134,882	168,060	174,600	174,600
<b>Total Police Operations &amp; Maintenance</b>		<b>\$ 629,978</b>	<b>\$ 801,524</b>	<b>\$ 501,300</b>	<b>\$ 507,300</b>
<b>Total General Fund Appropriations</b>		<b>\$ 3,627,710</b>	<b>\$ 3,996,207</b>	<b>\$ 3,854,085</b>	<b>\$ 3,997,896</b>
<b>Other Funds Appropriations</b>					
103 - COPS/SLESF Fund		\$ -	\$ -	\$ 200,000	\$ 200,000
109 - Public Safety Sales Tax Fund		-	-	90,000	90,000
230 - Traffic Safety Fund		-	-	42,500	42,500
750 - Asset Replacement		-	121,365	75,000	78,000
<b>Total Police Appropriations (All Funds)</b>		<b>\$ 3,627,710</b>	<b>\$ 4,117,572</b>	<b>\$ 4,261,585</b>	<b>\$ 4,408,396</b>



## MISSION

The Public Works Department is committed to delivering high-quality infrastructure services to residents, property owners, businesses, and visitors of the Town of Moraga. Through strategic planning, engineering, inspection, and maintenance, the Department ensures the safe, reliable, and efficient operation of the Town's roadways, storm drain systems, and public facilities. The Department also reviews and inspects both public and private development projects to ensure compliance with codes and standards, with a focus on minimizing long-term maintenance costs.

## DESCRIPTION OF RESPONSIBILITIES AND SERVICES

The Department is responsible for maintaining 56 miles of streets, 21 miles of storm drains, and various Town facilities.

The Department comprises two divisions: **Engineering** and **Maintenance**.

- The **Engineering Division**, with eight full-time staff, manages the Town's Capital Improvement Program (CIP), storm drain and clean water compliance programs, pavement rehabilitation, land development reviews, and traffic-related inquiries. It also coordinates with external utility agencies (e.g., EBMUD, PG&E, CCCSD) and performs inspections for encroachment permits, subdivisions, and CIP projects.
- The **Maintenance Division** includes two full-time staff members who perform daily maintenance on public streets, storm drains, street lights, traffic signals, and Town-owned buildings and facilities.

### *Street Management Program*

The Town continues to prioritize street rehabilitation using Measure K, a voter-approved 1% sales tax established in 2012 and set to sunset in 2032. Leveraging these revenues, the Town issued a Certificate of Participation (COP) to fund an initial three-year accelerated road repair program, which raised the Town's Pavement Condition Index (PCI) from 49 to 70 by 2015. Since 2015, annual pavement funding has increased from approximately \$1.2 million to \$3.1 million through a combination of Measure K, Gas Tax, and Refuse Vehicle Impact Fees.

In 2016, the Town adopted a four-part pavement management strategy:

- Focus on one street rehabilitation treatment type per year.
- Allocate funding across treatment types using a "Best First and Balanced Approach".
- Maintain non-Measure K funding at pre-Measure K levels or higher.
- Partner with agencies to leverage funds and reduce costs.

This strategy, supported by new SB1 Gas Tax revenue and increased impact fees, elevated Moraga's PCI to 78 in 2025, placing the Town in the top 13% of Bay Area jurisdictions. Since 2012, 84% of the Town's 442 street segments have been improved.



To further address deteriorating roads, the Town Council initiated a “Worst Residential Streets First” (WRSF) program to eliminate Poor (26 to 50 PCI) and Very Poor (0 to 25 PCI) residential streets in 2020. The FY 2023-24 and 2024-25 budgets included \$13.8 million for the WRSF program. The townwide WRSF rehabilitation work was completed, resulting in all residential streets being rated higher than 50 PCI.

On April 24, 2024, the Town Council adopted a revised Street Rehabilitation Cost Sharing Policy. Private property owners continue to be responsible for the maintenance and liability of the “sidewalk area,” which includes, but is not limited to, gutters, curbs, aprons, pathways, trees, landscaping, and/or related improvements within the area fronting the street from the roadway edge to the private property line. The revised Policy allows the use of Measure K Sales Tax revenues to pay for sidewalk area repairs, if MK funds were programmed and the MK funds have not been fully expended for the Town street project.

On April 9, 2025, the Town Council adopted a new 2025 – 2044 Street Management Program, which returns to a Balanced Approach while incorporating funding for preventative maintenance and capital improvements for storm drain facilities and slide-prone street areas to avoid more costly repairs by deferring projects.

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

The Town continues to prioritize funding for an enhanced storm drain operations and maintenance program, along with storm drain system capital repair projects. Moraga is responsible for the maintenance of 21 miles of publicly owned storm drain infrastructure (which excludes privately owned storm drain infrastructure). Based on comprehensive video inspections of the Town’s public storm drain pipe system, as well as maintenance data from the past few years, staff have developed a priority list for future storm drain facilities maintenance and capital repairs.

The Town recently completed the 2021-2023 Storm Drain Repair Project (CIP 21-205). This \$1.6 million project was funded with American Rescue Plan Act of 2021 (ARPA) funds. Over 30,000 linear feet of primarily 30" diameter or larger storm water pipes were inspected via CCTV. Roughly 5% - 10% of the inspected pipes required additional cleaning to remove debris. The \$1.6 million construction project repaired or replaced storm drain facilities at 18 priority locations.

To continue addressing the storm drain repair project backlog, the Town Council endorsed the recommendation to budget \$600,000 for capital storm drain projects annually. Special emphasis will be placed on projects listed in the Storm Drain Master Plan (2019 Addendum) as well as replacement of aging corrugated metal pipes (CMP).

### **ACCOMPLISHMENTS FOR FY 2024-25**

- Developed the next Townwide Street Management Program (2025-2044), which establishes a set of priorities, cost estimates, and methodologies to maintain, repair, and manage Moraga’s roads.
- 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. The nearly finished 2021-2023 Annual Storm Drain Repairs project completed the Closed Circuit Television Video (CCTV) inspections of over 30,000 linear feet of the most vulnerable storm drain pipes, prioritized identified repair locations. It repaired the most vulnerable portions of the Town-owned storm drain system.
- Completed the implementation of the \$13.8 million, three-year (2022-2024) Street Rehabilitation



Program and continuing to pursue third-party funding opportunities to supplement these efforts to maintain the Town's streets and roads.

- Began construction of \$1.2 million of Cycle 10 and 11 Highway Safety Improvement Program (HSIP) improvements, which provide townwide intersection and road safety improvements through enhanced signing, striping, and sidewalks.
- Advanced engineering design of the Smart Signals project, which includes Traffic Signal Upgrades for eight (8) key traffic signal intersections, and will aid with emergency operations and evacuation.
- Completed outreach and preliminary engineering for the "Complete Streets" design of the \$4.0 million grant-funded Moraga Road and Canyon Road (St. Mary's Road to Sanders Drive) project.
- Secured new grant revenues from the Metropolitan Transportation Commission (MTC), Caltrans, and the State to fund a significant safety and transportation portion of the Capital Improvement Program, including winning \$11.036 million in major grants as follows:
  - \$100,000 – MTC/CC County Transportation Development Act (TDA) – Pedestrian Hybrid Beacon for Campolindo High School crossing.
  - \$943,830 – Caltrans Highway Safety Improvement Program (HSIP) Cycle 12 BCR Restoration grant for Town-wide Intersection Signage and Striping Improvements project.
  - \$9,993,000 – California State Transportation Improvement Plan (STIP) for the St. Mary's Road Multimodal Safety Improvements project (intersection improvements at Rheem Boulevard and Bollinger Canyon Road).
- Continued to work on traffic safety projects, including developing a plan to address the priority projects identified in the Local Road Safety Plan and working with stakeholders to address safety improvements on Corliss Drive near Los Perales Elementary School.
- Completed a portion of the Corliss Drive Sidewalk Gap Closure within the 2023 Pavement Rehabilitation Project.
- Completed the following Capital Improvement Plan (CIP) projects:
  - Town Facilities Sewer Lateral Replacement (23-105).
  - 329 Rheem Police Department Floor Replacement (23-107).
  - Commons Park Picnic Area Renovation (19-302).
  - Commons Park Restroom Replacement (21-301).
  - Rancho Laguna Picnic Tables (22-306).
  - Hacienda Metal Entrance Fence and Gate (22-314).
  - Hacienda Creek Fence (23-304).
  - Corliss Drive Safe Routes to School – Phase 1 (21-404).
  - 2022 Pavement Rehabilitation (22-401).
  - 2023 Pavement Rehabilitation (23-401).
  - 2024 Pavement Rehabilitation (24-401).
  - Annual Minor Traffic Safety Program (23-404).
  - Annual Street Repairs (23-405).



## GOALS FOR FY 2025-26 and FY 2026-27

- Maintain the viability of the Town's infrastructure through improvement projects, including street rehabilitation projects, storm drain improvements, pedestrian and bicycle safety improvements, parks, recreation facilities, municipal buildings, and other community facilities.
- Continue administration of the Street Management Program and implementation of associate projects:
  - 2025 and 2026 Street Rehabilitation and Annual Street Repair projects.
  - 2025 and 2026 Minor Traffic Safety Program.
  - Town-wide Storm Drain Repair Projects.
- 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 managing major private development projects, upon each project phase submission, including:
  - Complete engineering review of improvement plans for:
  - 348 Park Street Senior Affordable Housing.
  - 1600 School Street Multi-Family Apartments.
  - Two pad buildings at Rheem Valley Shopping Center.
  - Oversee construction and finalize acceptance for:
  - Rheem Valley Shopping Center Grocery Store.
  - Saint Mary's College Rugby Clubhouse and Stadium Lighting.
  - Chase Bank.
  - Moraga Country Club Expansion.
  - Continue application reviews for:
  - Moraga Terrace (Moraga Center Specific Plan Areas 15 & 17).
  - Town Center - Condominium Map (Moraga Center Specific Plan Area 14).
  - Indian Valley Residential Subdivision.
  - Begin grading and inspection activities for:
  - Hetfield Estates.
  - Palos Colorados Subdivision.

## PERFORMANCE MEASURES FOR FY 2025-26 and FY 2026-27

- Increase community engagement for Public Works Major Projects and Programs through improved outreach.
- Provide the appropriate safety training and courses to all Public Works staff to ensure zero significant injuries.
- Support the Town's July 4th celebrations and activities with staffing and logistics.



- Promote staff development through technical training and retention strategies.
- Seek new grant opportunities to augment Town funding for critical infrastructure.
- Continue documenting the Town's public storm drain infrastructure inventory and conditions in GIS and mapping formats.
- Continue annual visual inspections of public storm drain inlets.
- Continue annual inspections of Town public buildings for safety issues.

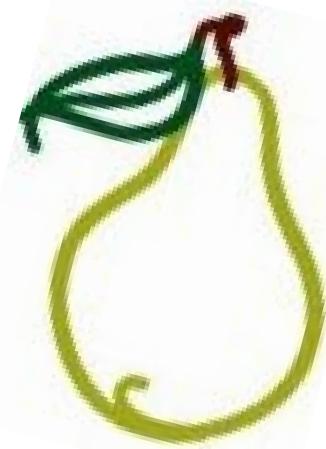
#### **AUTHORIZED POSITIONS**

<b>Position</b>	<b>Authorized FY 2023-24</b>	<b>Authorized FY 2024-25</b>	<b>Adopted FY 2025-26</b>	<b>Adopted FY 2026-27</b>
Assistant Engineer	1.00	1.00	1.00	1.00
Associate Engineer	1.00	1.00	1.00	1.00
Engineering Technician/Inspector	2.00	2.00	2.00	2.00
Lead Maintenance Worker	0.99	0.99	1.00	1.00
Maintenance Worker	0.50	0.50	0.00	0.00
Public Works Director	1.00	1.00	1.00	1.00
PW/Parks Maint Supervisor	0.57	0.57	1.00	1.00
Senior Administrative Assistant	1.00	1.00	1.00	1.00
Senior Engineer	1.00	2.00	2.00	2.00
<b>Total Authorized Positions</b>	<b>9.06</b>	<b>10.06</b>	<b>10.00</b>	<b>10.00</b>



## FY 2025-26 and FY 2026-27 BIENNIAL BUDGET

Revenues	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
<b>General Fund Revenues</b>					
Public Works Revenues	710 Public Works	\$ 507,203	\$ 587,400	\$ 702,963	\$ 737,415
	740 Street Maintenance	3,000	3,000	3,000	3,000
<b>Total General Fund Revenues</b>		<b>\$ 510,203</b>	<b>\$ 590,400</b>	<b>\$ 705,963</b>	<b>\$ 740,415</b>
<b>Other Funds Revenue</b>					
205 - Gas Tax		\$ 921,122	\$ 923,799	\$ 969,344	\$ 991,639
510 - NPDES		203,673	256,800	225,000	225,000
230 - Traffic Safety Fund		33,783	30,000	44,000	44,000
<b>Total Public Works Revenues (All Funds)</b>		<b>\$1,668,781</b>	<b>\$ 1,800,999</b>	<b>\$1,944,307</b>	<b>\$ 2,001,054</b>
Appropriation	Department Name	Actual FY 2023-24	Amended Budget FY 2024-25	Adopted Budget FY 2025-26	Adopted Budget FY 2026-27
<b>General Fund Appropriations</b>					
Personnel	710 Public Works Admin	\$ 642,603	\$ 922,543	\$ 795,616	\$ 836,255
	730 Storm Drain Maintenance	281,156	298,272	375,461	396,702
	740 Street Maintenance	369,334	388,036	494,387	520,521
	754 Building Maintenance	38,364	40,287	76,472	79,843
<b>Total Public Works Personnel</b>		<b>\$1,331,457</b>	<b>\$ 1,649,138</b>	<b>\$1,741,936</b>	<b>\$ 1,833,321</b>
Operations & Maintenance	710 Public Works Admin	\$ 28,958	\$ 43,114	\$ 48,112	\$ 49,258
	730 Storm Drain Maintenance	103,370	144,734	60,579	63,610
	740 Street Maintenance	69,227	234,267	238,073	249,977
	754 Building Maintenance	176,654	179,539	239,958	237,421
<b>Total Public Works Operations &amp; Maintenance</b>		<b>\$ 378,209</b>	<b>\$ 601,654</b>	<b>\$ 586,722</b>	<b>\$ 600,266</b>
<b>Total General Fund Appropriations</b>		<b>\$1,709,666</b>	<b>\$ 2,250,792</b>	<b>\$2,328,658</b>	<b>\$ 2,433,587</b>
<b>Other Funds Appropriations</b>					
510 - Lighting Assessment District		\$ 224,134	\$ 238,360	\$ 248,950	\$ 253,950
700 - Capital Improvement Fund		3,740,298	11,880,000	6,758,000	8,688,000
750 - Asset Replacement		-	149,270	40,000	78,000
<b>Total Public Works Appropriations (All Funds)</b>		<b>\$5,674,098</b>	<b>\$14,518,422</b>	<b>\$9,375,608</b>	<b>\$11,453,537</b>



## Other Funds



## Description of Other Funds

### Other General Funds

Other funds are established to track fees received for specific activities. Money in these accounts can only be spent on specific programs.

**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 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.

### Capital Project Funds

Capital project funds 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.

### Special Revenue Funds

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.

**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 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.

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

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

- **Fund 720 - Public Safety Fee** – Funds enhancements to or the purchase of new public safety facilities, vehicles, or equipment.
- **Fund 770 - Storm Drainage Fee** – Funds the construction and implementation of improvements to the Town’s storm drainage system, such as improvement of drainage facilities, including pipes and culverts.
- **Fund 780 - General Government Fee** – Funds enhancements to or the purchase of new general government facilities, vehicles, or equipment.
- **Fund 790 - Park Development Fee** – Funds the construction and implementation of improvements to the Town’s park facilities.

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



## Debt Service Funds

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 703 – 2023 COP / Infrastructure Improvements** - In December 2023, the \$7.72 million Certificates of Participation (COP) issued for Infrastructure Improvements in 2013 were refinanced. The 2012 COP leverages annual revenues received from the Measure K One-Cent Local Add-On Sales Tax approved by voters in November 2012. Fund 703 accounts for the COP proceeds as well as annual payments.

## 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.



### **Internal Service Funds**

**Fund 605 – Section 115 Pension Trust** - This fund accounts for funds deposited into an irrevocable trust for the purpose of providing additional annual payments for pension related costs.

Fund Description	Administrative Services	General Government	Parks & Recreation	Planning	Police	Public Works
<b>General Funds</b>						
100 One Time Developer Fees (Palos Colorados)			X			
101 General Fund	X	X	X	X	X	X
213 Measure K						X
<b>Capital Project Funds</b>						
700 Capital Investment Program			X			X
<b>Internal Service Funds</b>						
605 Pension Trust		X				
<b>Debt Service Funds</b>						
703 2023 COP		X				
<b>Special Revenue Funds</b>						
103 COPS					X	
109 Public Safety Sales Tax Prop 172					X	
140 Property Tax Street Light						X
205 Gas Tax						X
210 Measure J						X
211 Measure J 28C					X	X
212 Garbage Vehicle Impact Fee						X
230 Traffic Safety						X
250 Park Dedication (Quimby Act)			X			
500 Lighting Assessment District						X
510 NPDES						X
716 Comcast PEG						X
720 DIF Public Safety					X	
750 Asset Replacement	X	X	X	X	X	X
770 DIF Storm Drain						X
780 DIF General Government	X	X	X	X	X	X
790 DIF Park			X			X
799 LFFA		X		X		X
<b>Fiduciary Funds</b>						
405 Special Gifts & Donations			X	X	X	X
410 Skatepark Maintenance			X			X
420 Park Facility Deposits			X			
430 Planning Deposits					X	
440 Public Works Performance Bonds						X
600 Moraga Youth Involvement Committee			X			

Fund Description	June 30, 2025		FY 2025-26 Adopted		June 30, 2026		FY 2026-27 Adopted		June 30, 2027	
	Projected Ending Fund Balance	Revenue	Appropriation	Projected Ending Fund Balance	Revenue	Appropriation	Projected Ending Fund Balance	Revenue	Appropriation	Projected Ending Fund Balance
100 One Time Developer Fees (Palos Colorados)	\$ 2,901,953	\$ 117,506	\$ 350,000	\$ 2,669,459	\$ 113,469	\$ -	\$ 2,782,928			
103 COPS	49,870	200,000	200,000	49,870	200,000	220,000	29,870			
109 Public Safety Sales Tax Prop 172	29,878	83,600	90,000	23,478	83,200	90,000	16,678			
134 Art in Public Spaces	23,172	-	-	23,172	-	-	23,172			
140 Property Tax Street Light	225,333	46,100	46,100	225,333	46,100	46,100	225,333			
141 Grants Fund	68,881	-	-	68,881	-	-	68,881			
201 Advanced Planning Fee	61,081	-	-	61,081	-	-	61,081			
205 Gas Tax	222,669	981,344	982,886	221,127	1,010,424	1,188,527	43,024			
210 Measure J	1,594	500,000	520,000	(18,406)	500,000	481,000	594			
211 Measure J 28C	60,501	26,000	69,000	17,501	26,000	-	43,501			
212 Refuse Vehicle Impact Fee	202,014	899,003	865,000	236,017	899,003	1,105,000	30,020			
213 Measure K	(134,046)	2,508,219	1,701,500	672,673	2,514,510	3,009,500	177,683			
230 Traffic Safety	64,629	44,000	42,500	66,129	44,000	42,500	67,629			
250 Park Dedication (Quimby Act)	154,630	4,000	150,000	8,630	-	-	8,630			
500 Lighting Assessment District	594,268	258,600	258,950	593,918	258,600	263,950	588,568			
510 NPDES	-	225,000	225,000	-	225,000	225,000	-			
605 Pension Trust	2,194,851	10,000	10,000	2,194,851	10,000	10,000	2,194,851			
703 2023 COP	6,060	560,500	560,500	6,060	556,500	556,500	6,060			
716 Comcast PEG	389,594	20,000	130,000	279,594	20,000	-	299,594			
750 Asset Replacement	1,183,099	13,000	643,000	553,099	13,000	557,000	9,099			
770 DIF Storm Drain	98,937	4,000	52,000	50,937	4,000	-	54,937			
780 DIF General Government	445,348	8,400	-	453,748	8,400	-	462,148			
790 DIF Park	547,114	-	95,000	452,114	-	-	452,114			
799 LFFA	3,367	83,675	120,000	(32,958)	63,818	20,000	10,860			
<b>Total</b>	<b>\$ 9,394,797</b>	<b>\$ 6,592,947</b>	<b>\$ 7,111,436</b>	<b>\$ 8,876,308</b>	<b>\$ 6,596,024</b>	<b>\$ 7,815,077</b>	<b>\$ 7,657,255</b>			

Fund Description	Type	Account Code	Description	Actual FY 23-24	Amended Budget FY 24-25	Adopted Budget FY 25-26	Adopted Budget FY 26-27
100 One-Time Dev							
Fees	REVENUE	100-000-393-01	Transfer from GF Debt Repay Reso 54-2020	116,219	117,506	113,469	
	REVENUE Sum			0	116,219	117,506	113,469
	EXPENDITURE	100-000-099-01	Transfer out to Fund 700	291			
		100-810-026-01	Parks & Open Space Master Plan			350,000	
	EXPENDITURE Sum			291	0	350,000	0
			Net change in Fund Balance	(291)	116,219	(232,494)	113,469
			Beginning Fund Balance	2,786,024	2,785,734	2,901,953	2,669,459
			Ending Fund Balance	2,785,734	2,901,953	2,669,459	2,782,928
103 COPS	REVENUE	103-610-350-01	Interest Earnings	4,268			
		103-610-360-18	COPS Grant	186,159	160,000	200,000	200,000
	REVENUE Sum			190,427	160,000	200,000	200,000
	EXPENDITURE	103-610-026-02	Contract Services - Animal Control	160,000	160,000	200,000	220,000
	EXPENDITURE Sum			160,000	160,000	200,000	220,000
			Net change in Fund Balance	30,427	0	0	(20,000)
			Beginning Fund Balance	19,443	49,870	49,870	49,870
			Ending Fund Balance	49,870	49,870	49,870	29,870
109 PS Sales Tax							
Prop 172	REVENUE	109-000-320-02	Sales Tax - Public Safety	90,075	95,700	83,600	83,200
		109-000-350-01	Interest Revenue				
	REVENUE Sum			90,075	95,700	83,600	83,200
	EXPENDITURE	109-610-026-01	Contract Services	90,075	95,700	90,000	90,000
	EXPENDITURE Sum			90,075	95,700	90,000	90,000
			Net change in Fund Balance	0	0	(6,400)	(6,800)
			Beginning Fund Balance	29,878	29,878	29,878	23,478
			Ending Fund Balance	29,878	29,878	23,478	16,678
140 Prop Tax St							
Light	REVENUE	140-000-350-01	Interest Revenue	8,566			
		140-000-390-01	Property Tax - Street Lighting Services	45,100	46,100	46,100	46,100
	REVENUE Sum			53,666	46,100	46,100	46,100
	EXPENDITURE	140-000-099-01	Transfer Out to Fund 500	45,100	46,100	46,100	46,100
	EXPENDITURE Sum			45,100	46,100	46,100	46,100
			Net change in Fund Balance	8,566	0	0	0
			Beginning Fund Balance	216,767	225,333	225,333	225,333
			Ending Fund Balance	225,333	225,333	225,333	225,333

Fund Description	Type	Account Code	Description	Actual FY 23-24	Amended Budget FY 24-25	Adopted Budget FY 25-26	Adopted Budget FY 26-27
205 Gas Tax	REVENUE	205-710-350-01	Interest Earnings	8,578	12,000	12,000	12,000
		205-710-360-02	Gas Tax Sect 2030 Road Maint & Rehab	445,722	426,968	477,665	488,651
		205-710-360-03	Gas Tax Section 2103	157,117	171,154	157,463	167,870
		205-710-360-05	Gas Tax Section 2105	104,780	113,339	110,148	112,681
		205-710-360-06	Gas Tax Section 2106	67,674	72,203	69,741	71,345
		205-710-360-07	Gas Tax Section 2107	141,829	136,135	150,327	153,785
		205-710-360-08	Gas Tax Section 2107.5	4,000	4,000	4,000	4,092
	REVENUE Sum			929,700	935,799	981,344	1,010,424
	EXPENDITURE	205-000-099-01	Transfer to General Fund	520,800	546,840	564,886	583,527
		22-403 Bollinger Canyon Road Tree Remediation			35,000		
		23-201 Canyon Road Culvert Replacement				133,000	285,000
		23-405 2023 Annual Street Repairs	78,399	286,601			
		23-401/24-401 2024 Pavement Rehab			220,000		
		25-401 2025 Pavement Rehabilitation				250,000	
		26-401 2026 Pavement Rehabilitation					320,000
	EXPENDITURE Sum			599,199	1,053,441	982,886	1,188,527
		Net change in Fund Balance	330,501	(117,642)	(1,542)	(178,103)	
		Beginning Fund Balance	9,810	340,311	222,669	221,127	
		Ending Fund Balance	340,311	222,669	221,127	43,024	
210 Measure J - 18% REVENUE	REVENUE	210-000-393-01	Transfer In	158,138			
		210-910-320-03	Measure J Revenue	457,788	472,000	472,000	472,000
		210-910-350-01	Interest Earnings	9,888	28,000	28,000	28,000
	REVENUE Sum			625,814	500,000	500,000	500,000
	EXPENDITURE	210-000-099-01	14-101 Canyon Road Bridge Replacement	7,538			
		21-410 Safety Improvements HSIP Cycle	3,142	163,598			
		22-402 Canyon Road Bridge Replacement - Riparian Remediation		8,000	2,000	2,000	
		22-403 Bollinger Canyon Road Tree Remediation		20,000		35,000	
		22-405 Ped&Bike Safety Imp Cam Pablo		545,000			
		23-108 Town Facilities Energy Reliability - Town Offices			150,000		
		23-108 Town Facility Energy Reliability			175,000		
		23-401/24-401 2024 Pavement Rehab			38,000		
		23-404 Minor Trafice Safety Program	50,000	50,000			
		23-411 Moraga and Canyon Road (St. Mary's - Sanders Drive) "Complete			140,000	70,000	
		23-415 HSIP Cycle 11	15,707	101,879			
		23-416 HSIP Cycle 11 SA	7,028	104,427			
		23-417 St. Mary's Road Multimodal Safety	25,000	25,000			
		23-501 Livable Moraga Road Corridor		79,000			
		24-407 Safety Traffic Striping Improvements		184,683			
		25-412 Safety Improvements - HSIP Cycle 12 - BCR			30,000	115,000	
		25-702 School St Complete Streets		45,000			
		26-401 2026 Pavement Rehabilitation			320,000	80,000	
		26-404 Minor Traffic Safety Program			28,000	29,000	
	EXPENDITURE Sum			100,877	1,547,125	520,000	481,000
		Net change in Fund Balance	524,937	(1,047,125)	(20,000)	19,000	
		Beginning Fund Balance	523,781	1,048,718	1,594	(18,407)	
		Ending Fund Balance	1,048,718	1,594	(18,407)	594	

Fund Description	Type	Account Code	Description	Actual FY 23-24	Amended Budget	Adopted Budget	Adopted Budget
					FY 24-25	FY 25-26	FY 26-27
211 Measure J - 28C 2.9%	REVENUE	211-910-320-01	Measure J - Program 28C	23,523	37,000	25,000	25,000
		211-910-350-01	Interest Earnings		1,000	1,000	1,000
		REVENUE Sum		23,523	38,000	26,000	26,000
	EXPENDITURE	211-000-099-01	23-108 Town Facilities Energy Reliability - Town Offices		56,000		
			23-413 Smart Signals - CCTA Countywide Project			13,000	
			23-401/24-401 2024 Pavement Rehab			37,000	
		EXPENDITURE Sum		0	37,000	69,000	0
			Net change in Fund Balance	23,523	1,000	(43,000)	26,000
			Beginning Fund Balance	35,978	59,501	60,501	17,501
			Ending Fund Balance	59,501	60,501	17,501	43,501
212 Refuse Veh Impact Fee	REVENUE	212-000-320-01	Refuse - Vehicle Impact Fees	879,003	879,003	879,003	879,003
		212-000-350-01	Interest Earnings	40,004	17,700	20,000	20,000
		212-000-393-01	Transfer In	309,932			
		REVENUE Sum		1,228,939	896,703	899,003	899,003
	EXPENDITURE	212-000-099-01	20-402 2020 Pavement Overlay	67,229			
			23-401/24-401 2024 Pavement Rehab	787,067	1,405,933		
			25-401 2025 Pavement Rehabilitation			765,000	
			26-401 2026 Pavement Rehabilitation				840,000
			Transfer to General Fund (Street Maintenance)			100,000	265,000
		EXPENDITURE Sum		854,296	1,405,933	865,000	1,105,000
			Net change in Fund Balance	374,642	(509,230)	34,003	(205,997)
			Beginning Fund Balance	336,601	711,243	202,014	236,017
			Ending Fund Balance	711,243	202,014	236,017	30,020
213 Measure K	REVENUE	213-000-320-01	Measure K Local Funding	2,652,000	2,653,000	2,468,219	2,474,510
		213-000-350-01	Interest Earnings	83,516	50,000	40,000	40,000
		REVENUE Sum		2,735,516	2,703,000	2,508,219	2,514,510
	EXPENDITURE	213-000-099-01	21-207 Moraga Road Roadway and Drainage		45,000		
			23-108 Town Facilities Energy Reliability - Town Offices		84,000	140,000	
			23-405 Annual Street Repairs		220,000		
			23-401/24-401 2024 Pavement Rehab		4,349,000		
			25-202 Corliss Drive Culvert Repair			200,000	840,000
			25-401 2025 Pavement Rehabilitation			424,000	380,000
			25-408 Rheem Blvd, at Chalda Wy Slide Repair			125,000	762,000
			26-401 2026 Pavement Rehabilitation				15,000
			26-403 2027 Pavement Rehabilitation				377,000
			26-404 Minor Traffic Safety Program			22,000	21,000
			26-405 Annual Street Repairs			285,000	298,000
			Annual Debt Service	177,164	600,000	560,500	556,500
		EXPENDITURE Sum		177,164	5,593,000	1,701,500	3,009,500
			Net change in Fund Balance	2,558,352	(2,890,000)	806,719	(494,990)
			Beginning Fund Balance	197,602	2,755,954	(134,046)	672,673
			Ending Fund Balance	2,755,954	(134,046)	672,673	177,683

Fund Description	Type	Account Code	Description	Actual FY 23-24	Amended Budget	Adopted Budget	Adopted Budget
					FY 24-25	FY 25-26	FY 26-27
230 Traffic Safety	REVENUE	230-610-340-01	Vehicle Code Fines	33,783	30,000	30,000	30,000
		230-610-350-01	Interest Earnings		1,500	1,500	1,500
		230-610-370-18	School Crossing Guards			12,500	12,500
		REVENUE Sum		33,783	31,500	44,000	44,000
	EXPENDITURE	230-000-099-01	School Crossing Guards (Fund 101)	9,728	27,563		
		230-610-026-01	School Crossing Guards			42,500	42,500
		EXPENDITURE Sum		9,728	27,563	42,500	42,500
			Net change in Fund Balance	24,055	3,937	1,500	1,500
			Beginning Fund Balance	36,637	60,692	64,629	66,129
			Ending Fund Balance	60,692	64,629	66,129	67,629
250 Park Dedication	REVENUE	250-810-350-01	Interest Earnings	9,823	4,000	4,000	0
		REVENUE Sum		9,823	4,000	4,000	0
	EXPENDITURE	250-000-099-01	21-301 Commons Park Restroom Replacement	118,064	19,106		
			25-303 All Access Playground Turf			150,000	
		250-853-026-01	Commons Park Fountain		13,809		
		EXPENDITURE Sum		131,873	19,106	150,000	0
			Net change in Fund Balance	(122,050)	(15,106)	(146,000)	0
			Beginning Fund Balance	291,786	169,736	154,630	8,630
			Ending Fund Balance	169,736	154,630	8,630	8,630
500 Light Assess Dist	REVENUE	500-000-390-02	Prop Tax Special Assess -Street Lighting 4285	201,013	200,000	200,000	200,000
		500-000-393-01	Transfer In from Fund 140	45,100	49,100	46,100	46,100
		500-000-350-00	Reimbursement for Damages		4,253		
		500-710-350-01	Interest Earnings	11,054	12,500	12,500	12,500
		REVENUE Sum		261,420	261,600	258,600	258,600
	EXPENDITURE	500-000-099-01	Transfer Out to GF for Staff Time/Labor Costs		10,000	5,000	5,000
		500-710-026-01	Contract Services - LAD Engineer	20,200	22,660	25,000	25,000
		500-740-020-01	Utilities	163,851	149,350	162,550	167,550
		500-740-026-01	Contract Services - Other		10,000	10,000	10,000
		500-740-033-04	Maintenance	38,392	55,000	55,000	55,000
		500-740-038-01	Advertising and Legal	327	350	400	400
		500-740-040-01	Memberships & Dues	1,364	1,000	1,000	1,000
		EXPENDITURE Sum		224,134	248,360	258,950	263,950
			Net change in Fund Balance	37,286	13,240	(350)	(5,350)
			Beginning Fund Balance	543,742	581,028	594,268	593,918
			Ending Fund Balance	581,028	594,268	593,918	588,568
510 NPDES	REVENUE	510-710-350-01	Interest Earnings				
		510-710-399-01	NPDES Fee Assessments	203,673	256,800	225,000	225,000
		REVENUE Sum		203,673	256,800	225,000	225,000
	EXPENDITURE	510-000-099-01	Storm Water / Drainage Op (Fund 101-Dept. 730)	142,857	256,800	164,445	161,417
		510-730-026-01	Contract Services	0	0	60,555	63,583
		EXPENDITURE Sum		142,857	256,800	225,000	225,000
			Net change in Fund Balance	60,816	0	0	0
			Beginning Fund Balance	(60,816)	0	0	0
			Ending Fund Balance	0	0	0	0

Fund Description	Type	Account Code	Description	Actual FY 23-24	Amended Budget	Adopted Budget	Adopted Budget
					FY 24-25	FY 25-26	FY 26-27
605 Pension Trust	REVENUE	605-710-350-01	Interest Earnings			10,000	10,000
		605-000-393-01	Transfer in from Fund 101	1,694,851	500,000		
	REVENUE Sum			1,694,851	500,000	10,000	10,000
703 2023 COP	EXPENDITURE	605-000-053-01	Investment Fees			10,000	10,000
		EXPENDITURE Sum		0	0	10,000	10,000
			Net change in Fund Balance	1,694,851	500,000	0	0
			Beginning Fund Balance	0	1,694,851	2,194,851	2,194,851
			Ending Fund Balance	1,694,851	2,194,851	2,194,851	2,194,851
703 2023 COP	REVENUE	703-000-393-01	2023 COP	4,512,898			
		703-000-393-01	Fund 213 Measure K - Local Funding	71,129	0	560,500	556,500
		REVENUE Sum		4,584,027	0	560,500	556,500
	EXPENDITURE	703-000-026-01	Contract Services	136,249			
		703-000-099-01	2023 COP	4,370,589			
		703-000-050-09	Principal Expense		380,000	395,000	
	EXPENDITURE	703-000-050-10	Interest Expense	71,129	180,500	161,500	
		EXPENDITURE Sum		4,577,967	0	560,500	556,500
			Net change in Fund Balance	6,060	0	0	0
716 Comcast PEG	REVENUE	716-000-320-08	Comcast PEG	25,923	44,558	20,000	20,000
		REVENUE Sum		25,923	44,558	20,000	20,000
	EXPENDITURE	716-540-061-03	Technology Replacement	492			
		716-000-099-01	23-108 Town Facilities Energy Reliability - Town Offices		130,000		
			24-112 Town Facilities Energy Reliability - Chambers		140,000		
	EXPENDITURE	EXPENDITURE Sum		492	140,000	130,000	0
			Net change in Fund Balance	25,431	(95,442)	(110,000)	20,000
			Beginning Fund Balance	459,605	485,036	389,594	279,594
			Ending Fund Balance	485,036	389,594	279,594	299,594

Fund Description	Type	Account Code	Description	Actual FY 23-24	Amended Budget	Adopted Budget	Adopted Budget
					FY 24-25	FY 25-26	FY 26-27
750 Asset Replacement	REVENUE	750-000-393-03	Fund 101 General Fund		1,000,000		
			Fund 700 Capital Projects	185,250			
			Fund 780 DIF General Govn		7,000	0	0
		750-000-350-01	Interest Earnings		13,000	13,000	13,000
			REVENUE Sum	185,250	1,020,000	13,000	13,000
	EXPENDITURE	750-000-099-01	20-104 329 Rheem Blvd. Flat Roof Rest	1,888			
			20-302 Commons Park Irrigation	207,534			
			21-303 Commons Park Swing Sets	20,502			
			22-306 Rancho Picnic Tables		60,350		
			22-314 Hacienda Metal Entrance Fence	24,444	20,556		
			23-305 Mulholland Ridge Slide Rehabilitation			55,000	
			23-405 Annual Street Repairs	6,650			
			24-111 Hacienda Parking Lot Retaining Wall		119,000		
			25-104 Hacienda Roof Replacement				391,000
			25-106 Pavilion Flagstone Staircase			315,000	
			25-303 All Access Playground Turf			125,000	
			26-102 Library Flat Roof				55,000
		750-525-061-03	Technology Replacement	36,282	38,000	33,000	33,000
		750-610-061-06	Police Vehicle Replacement		121,365	75,000	78,000
		750-710-061-06	Public Works Vehicle Repplement		99,270	40,000	
		750-810-062-01	Disc Golf Course	9,636.89			
			EXPENDITURE Sum	306,937	458,541	643,000	557,000
			Net change in Fund Balance	(121,687)	561,459	(630,000)	(544,000)
			Beginning Fund Balance	743,327	621,640	1,183,099	553,099
			Ending Fund Balance	621,640	1,183,099	553,099	9,099
770 DIF Storm Drain	REVENUE	770-710-350-01	Interest Earnings	9,853	4,000	4,000	4,000
		770-730-315-01	Development Impact Fees - Storm Drain	74	42,000		
			REVENUE Sum	9,927	46,000	4,000	4,000
	EXPENDITURE	770-000-099-01	21-207 Moraga Road Roadway and Drainage		120,500	52,000	
			EXPENDITURE Sum	0	120,500	52,000	0
			Net change in Fund Balance	9,927	(74,500)	(48,000)	4,000
			Beginning Fund Balance	163,510	173,437	98,937	50,937
			Ending Fund Balance	173,437	98,937	50,937	54,937

Fund Description	Type	Account Code	Description	Actual FY 23-24	Amended Budget FY 24-25	Adopted Budget FY 25-26	Adopted Budget FY 26-27
780 DIF Gen Gov	REVENUE	780-510-315-01	Development Impact Fees - General Govern	1,691	402,000		
		780-000-393-01	22-113 Town Facilities Energy Reliability	50,000			
		780-710-350-01	Interest Earnings	9,843	8,400	8,400	8,400
		REVENUE Sum		61,534	410,400	8,400	8,400
	EXPENDITURE	780-000-099-01	19-103 Hacienda ADA Restroom	8,756			
			21-109 Town Facility Energy Generation	10,556			
			23-107 329 Rheem Police Department Floor	18,000			
			23-108 Town Facility Energy Reliability	236,000			
			23-304 Hacienda Creek Fence	34,112			
			Evacuation Study (Fund 101)	52,000			
		EXPENDITURE Sum		53,423	306,000	0	0
			Net change in Fund Balance	8,111	104,400	8,400	8,400
			Beginning Fund Balance	332,837	340,948	445,348	453,748
			Ending Fund Balance	340,948	445,348	453,748	462,148
790 DIF Park	REVENUE	790-710-350-01	Interest Earnings	8,549			
		790-810-315-01	Development Impact Fees - Park	2,102	473,000		
		REVENUE Sum		10,651	473,000	0	0
	EXPENDITURE	790-000-099-01	23-305 Mulholland Ridge Slide Rehabilitation		95,000		
		EXPENDITURE Sum		0	0	95,000	0
			Net change in Fund Balance	10,651	473,000	(95,000)	0
			Beginning Fund Balance	63,463	74,114	547,114	452,114
			Ending Fund Balance	74,114	547,114	452,114	452,114
799 LFFA	REVENUE	799-510-315-02	LFFA Local Set Aside Impact Fee	1,690	266,000	53,675	53,818
		799-510-315-03	LFFA Regional Fee Disbursement	249,845		20,000	
		799-510-350-01	Interest	12,355	10,000	10,000	10,000
		REVENUE Sum		263,890	276,000	83,675	63,818
	EXPENDITURE	799-000-026-01	Lamorinda Spirit Van	20,000	20,000	20,000	20,000
		799-000-099-01	22-405 Ped&Bike Safety Imp Cam Pablo		258,000		
			23-411 Moraga and Canyon Road (St. Mary's - Sanders Drive) "Complete	59,879	99,121	73,000	
			23-412 Smart Signals - Community	160,284	170,000	20,000	
			23-413 Smart Signals - CCTA Countywide Project	77,258	89,000	7,000	
			Evacuation Study (Fund 101)	72,000			
		EXPENDITURE Sum		317,421	708,121	120,000	20,000
			Net change in Fund Balance	(53,531)	(432,121)	(36,325)	43,818
			Beginning Fund Balance	489,019	435,488	3,367	(32,958)
			Ending Fund Balance	435,488	3,367	(32,958)	10,860

The following funds do not have budgeted activity in FY2025-26 or FY2026-27

Fund 134 - Art in Public Spaces

Fund 141 - Grants Fund

Fund 201 - Advanced Planning Fees

Fund 720 - Public Safety Development Impact Fee



# **Capital Improvement Program**

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**Town of Moraga FY 2025-26 to FY 2029-30**

	Total Budget	FY29/30 Budget (Forecast)	FY28/29 Budget (Forecast)	FY27/28 Budget (Forecast)
		FY26/27 Budget (Allocation)	FY25/26 Budget (Allocations)	FY24/25 Carryover
<b>Buildings &amp; Facilities (Municipal)</b>				
Town Facility Energy Reliability	23-108	57	578	270
Hacienda Parking Lot Retaining Wall Repairs	24-111			290
Municipal Facilities Painting	25-101			127
Hacienda Trash Enclosure	25-103			54
Hacienda Roof Replacement	25-104			225
Pavilion Flagstone Staircase	25-106		391	
Library Flat Roof	26-102		315	
335 Rheem Blvd Restroom Refurbish	26-103		55	
Hacienda HVAC	27-101			32
<b>Buildings &amp; Facilities (Municipal) - New Projects</b>				
None				
<b>Buildings &amp; Facilities (Municipal) - Sub Totals</b>		\$ -	\$ 57	\$ 578
			\$ 585	\$ 736
			\$ 612	\$ 54
			\$ 32	\$ 2,654

**Table of Contents**  
**Town of Moraga FY 2025-26 to FY 2029-30**

TABLE A Fiscal Year 2025-26 to 2029-30 Funded, Ongoing, and Recommended for Project List Current Capital Improvement Projects Funding Source Summary (in 1000's)										Total Budget
FY29/30 Budget (Forecast)										FY29/30 Budget (Forecast)
FY28/29 Budget (Forecast)										FY28/29 Budget (Forecast)
FY27/28 Budget (Forecast)										FY27/28 Budget (Forecast)
FY26/27 Budget (Allocation)										FY26/27 Budget (Allocation)
FY25/26 Budget (Allocations)										FY25/26 Budget (Allocations)
FY24/25 Carryover										FY24/25 Carryover
FY22/23 Expenses										FY22/23 Expenses
Prior FY Actuals										Prior FY Actuals
CIP Number										CIP Number
<b>Creeks &amp; Drainage (Storm Drain System)</b>										
2023 Annual Storm Drain Repairs	21-205	293	964	298						\$ 1,555
Moraga Road Roadway & Drainage	21-207	39	25	360	197					\$ 621
Laguna Creek Restoration at Hacienda de las Flores - Phase 2	22-202		133	2858						\$ 2,991
2027-28 Storm Drain Repairs	27-201						600			\$ 600
<b>Creeks &amp; Drainage (Storm Drain System) - New Projects</b>										
Canyon Road Culvert Replacement	23-201				566	285	10			\$ 861
Corliss Drive Culvert Repair	25-202				200	840				\$ 1,040
2028-29 Storm Drain Repairs	28-201						600			\$ 600
2029-30 Storm Drain Repairs	29-201							600		\$ 600
<b>Creeks &amp; Drainage (Storm Drain System) - Sub Totals</b>										\$ 8,868
<b>TABLE A</b> Fiscal Year 2025-26 to 2029-30 Funded, Ongoing, and Recommended for Project List Current Capital Improvement Projects Funding Source Summary (in 1000's)										Total Budget
<b>Parks &amp; Open Space</b>										
Mulholland Ridge Slide Rehabilitation	23-305		90	39	2394					\$ 2,523
Commons Park Spray Feature	25-302						100			\$ 100
Rancho Laguna Restroom	26-303							455		\$ 455
Mulholland Gate and Fence	27-301								31	\$ 31
<b>Parks &amp; Open Space - New Projects</b>										
Commons Park All Access Playground Turf	25-303				230					\$ 230
<b>Parks &amp; Open Space - Sub Totals</b>										\$ 3,339

TABLE A		Fiscal Year 2025-26 to 2029-30 Funded, Ongoing and Recommended for Project List										Total Budget				
Current Capital Improvement Projects Funding Source Summary (in 1000's)		CIP Number	Prior FY Actuals	FY22/23 Expenses	FY24/25 Carryover	FY25/26 Budget (Allocations)		FY26/27 Budget (Allocation)		FY27/28 Budget (Forecast)		FY29/30 Budget (Forecast)				
<b>Transportation</b>																
Safety Improvement - HSIP Cycle 10 Grant	21-410		17	238	146							\$ 401				
Canyon Road Bridge Replacement Riparian Remediation - HBP Grant	22-402			25	380	15	15	15	15	40	\$ 505					
Bollinger Canyon Road Tree Remediation	22-403				132	35	35	35	35	35	\$ 307					
Pedestrian and Bicycle Safety Improvements on Camino Pablo -TDA Grant	22-405		10	23	890						\$ 923					
Moraga and Canyon Road (St. Mary's - Sanders) "Complete Streets"	23-411			559	211	213	3074				\$ 4,057					
Smart Signals - Omnibus Bill Community Grant	23-412			168	700	20					\$ 888					
Smart Signals - CCTA Countywide Grant	23-413			91	590	20					\$ 701					
Central Video Surveillance System	23-414				58						\$ 58					
Town-wide Safety Improvements - HSIP Cycle 11 -BCR Grant	23-415			334	220						\$ 554					
Town-wide Safety Improvements - HSIP Cycle 11 -SA Grant	23-416			174	154						\$ 328					
St. Mary's Road Improvements at Rheem Blvd and Bollinger Canyon Road	23-417			15	35			86	1483	9719	\$ 11,338					
2025 Town-wide Safety Improvements - Town Funded	24-407			130	55						\$ 185					
2025 Street Rehabilitation	25-401			58	366	1395					\$ 1,819					
School Street (Moraga Way to St. Mary's) "Complete Streets"	25-402			10	616			3997			\$ 4,623					
Corliess Drive Safe Route to School (Phase 2 - Construction)	25-409							540			\$ 540					
2026 Street Rehabilitation	26-401					320	1255	491			\$ 2,066					
Rheem Blvd High Visibility Crosswalk	26-402							360			\$ 360					
2027 Street Rehabilitation	26-403						377	1905			\$ 2,282					
Minor Traffic Safety Program	26-404					50	50	50	50	50	\$ 250					
Annual Street Repairs	26-405					285	298	381	398	420	\$ 1,782					
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								84	4278	\$ 4,362					
Bollinger Canyon Road Hillside Stabilization	27-401							600			\$ 600					
<b>Transportation - New Projects</b>																
Rheem Blvd, at Chalda Wy Slide Repair	25-408					125	762				\$ 887					
Moraga Road HAWK Signal	25-411							565			\$ 565					
Safety Improvements - HSIP Cycle 12	25-412					128	961				\$ 1,089					
Rheem Blvd and Chalda Way RRFB Crosswalk	25-413					80					\$ 80					
Lamorinda Regional Trail and EVA Evacuation Lane - Phase 1	25-414							1000	2000	2000	\$ 5,000					
2028 Street Rehabilitation	28-401							377	1905		\$ 2,282					
2029 Street Rehabilitation	29-401								377	1905	\$ 2,282					
<b>Transportation - Sub Totals</b>			\$ 27	\$ 1,825	\$ 4,553	\$ 2,686	\$ 6,827	\$ 10,708	\$ 6,347	\$ 18,447	\$ 51,420					
<b>Capital Improvement Project Grant Totals</b>			\$ 359	\$ 3,094	\$ 8,786	\$ 6,758	\$ 8,688	\$ 12,030	\$ 7,456	\$ 19,110	\$ 66,281					

# Global Summary Report

## Town of Moraga      FY 2025-26 to FY 2029-30

(Thousands of Dollars)

PROJECT CATEGORY EXPENDITURES	Prior FY Actuals	FY2024 - FY2025	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	TOTALS
Buildings & Facilities (Municipal Facilities)		57	578	585	736	612	54	32	2,654
Creeks & Drainage	332	1,122	3,516	963	1,125	610	600	600	8,868
Parks & Open Space		90	39	2,624		100	455	31	3,339
Transportation	27	1,825	4,553	2,686	6,827	10,708	6,347	18,447	51,420
<b>TOTALS</b>	<b>359</b>	<b>3,094</b>	<b>8,686</b>	<b>6,858</b>	<b>8,688</b>	<b>12,030</b>	<b>7,456</b>	<b>19,110</b>	<b>66,281</b>
PROJECT FUNDING SOURCES									
Grant				433					433
Grant-HSIP	14	180	82	98	846				1,220
2023 SD Reimb. Fund		8	26						34
TDA Grant						210			210
STIP Grant							1,200	9,329	10,529
Undetermined						1,000	2,000	2,000	5,000
Cost Sharing						100			100
Funding to be Determined						5,872	2,477	6,183	14,532
Developer						360			360
Donations				80					80
MCF Donation			25						25
WW Urban Creeks			624						624
River Parkway Grant			400						400
SS4A Grant					3,004				3,004
362				635					635
Community (2022 Omnibus)									
362									
CTC SA Grant		149	112						261
363									
CTC BCR Grant		300	181						481
363									
MTC Grant OBAG3			551						551
362									
101 General Fund	10								10
102 ARPA	293	1,077	325	100					1,795
205 RMRA (Gas Tax)				418	605	229			1,252
210 Measure J	3	320	1,131	520	481	603	370	475	3,903
211 Measure J 28C				69					69
212 Garbage Vehicle Impact Fees		100		765	840	845			2,550
213 Measure K		58	366	1,141	2,453	2,313	998	1,020	8,349
250 Park Quimby Act				105					105
362 HBP Grant			358	13	13	13	13	40	450
362 MTC LS&R Grant			581						581
362 FEMA 406 Public Assistance		149	1,847	2,244					4,240
363 TDA Grant			100						100
711 Pavement Management Program		240							240
716 Comcast PEG			140	130					270
720 Public Safety Impact Fee			33						33
730 Storm Drain		10							10
750 Asset Replacement				495	446	485	398	63	1,887
770 Storm Drain Impact Fee	39	25	360	52					476

# Global Summary Report

## Town of Moraga      FY 2025-26 to FY 2029-30

(Thousands of Dollars)

	Prior FY Actuals	FY2024 - FY2025	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	TOTALS
780 Government Impact Fees			236						236
790 Park Impact Fee				95					95
799 LFFA		478	573	100					1,151
<b>TOTALS</b>	<b>359</b>	<b>3,094</b>	<b>8,686</b>	<b>6,858</b>	<b>8,688</b>	<b>12,030</b>	<b>7,456</b>	<b>19,110</b>	<b>66,281</b>

**Category Summary Report**  
**Town of Moraga FY 2025-26 to FY 2029-30**  
**1 - Buildings & Facilities (Municipal Facilities)**

(Thousands of Dollars)

PROJECT TITLE	Prior FY Actuals	FY2024 - FY2025	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	TOTALS
23-108 Town Facilities Energy Reliability		57	578	270	290				1,195
24-111 Hacienda Parking Lot Retaining Wall Repairs						127			127
25-101 Municipal Facilities Painting							54		54
25-103 Hacienda Trash Enclosure						225			225
25-104 Hacienda Roof Replacement					391				391
25-106 Pavilion Flagstone Staircase				315					315
26-102 Library Flat Roof					55				55
26-103 335 Rheem Blvd Restroom Refurbish							32		32
27-101 Hacienda HVAC						260			260
		57	578	585	736	612	54	32	2,654
PROJECT FUNDING SOURCES									
Cost Sharing						100			100
Funding to be Determined						127			127
102 ARPA		57	27						84
210 Measure J			175		150				325
211 Measure J 28C				56					56
213 Measure K				84	140				224
716 Comcast PEG			140	130					270
750 Asset Replacement				315	446	385	54	32	1,232
780 Government Impact Fees			236						236
		57	578	585	736	612	54	32	2,654

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 FY 25-26 and FY 26-27 Town Goal #3 and Priorities #3

**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 where 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 the Town Council's approved funding 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)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration		2	113	70	35				220
072 - Construction			150		150				300
073 - Const Mgmt/Inspection		20	120	75	85				300
076 - Engineering		35	115	85	20				255
078 - Legal			80	40					120
<b>EXPENDITURE TOTALS</b>		<b>57</b>	<b>578</b>	<b>270</b>	<b>290</b>				<b>1,195</b>
<b>FUNDING SOURCES</b>									
102-ARPA			57	27					84
210-Measure J				175		150			325
211-Measure J 28C					56				56
213-Measure K					84	140			224
716-Comcast PEG				140	130				270
780-Government Impact Fees				236					236
<b>FUNDING TOTALS</b>		<b>57</b>	<b>578</b>	<b>270</b>	<b>290</b>				<b>1,195</b>

**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 - Unfunded

**Project Objective:** Repair/Replace the failing structure before catastrophic failure impedes access and use of facilities. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration						11			11
072 - Construction						68			68
073 - Const Mgmt/Inspection						12			12
074 - Contingency						9			9
076 - Engineering						23			23
079 - Permits						4			4
<b>EXPENDITURE TOTALS</b>						127			127
<b>FUNDING SOURCES</b>									
-Funding to be Determined						127			127
<b>FUNDING TOTALS</b>						127			127

**Project No:** 25-101

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

**Project Location:** 2100 Donald Drive

**Responsible Department:** Public Works



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

**Project Objective:** Maintain proper asset utilization per Asset Replacement Program. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** The project consists of painting two public buildings at the Hacienda, as they are due or past due based on the Town's asset replacement schedule. In FY 28-29, \$51k in painting work is scheduled. The project includes painting the exterior of the Pavilion Building at the cost of \$26k and painting the interior of the main Hacienda Building at the Hacienda at the cost of \$25k. The projects should be evaluated by experts to ensure the buildings are painted with a commercial-grade product to ensure high quality and long service life.

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

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

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration								3	3
072 - Construction								51	51
<b>EXPENDITURE TOTALS</b>							54		54
<b>FUNDING SOURCES</b>									
750-Asset Replacement								54	54
<b>FUNDING TOTALS</b>							54		54

Project No: 25-103

Category Buildings &amp; Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Public Works, Parks &amp; Recreation

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

**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 FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** The project supports the existing and future use of the Hacienda de las Flores by establishing two (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 that two-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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
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>									
-Cost Sharing						100			100
750-Asset Replacement						125			125
<b>FUNDING TOTALS</b>						225			225

Project No: 25-104

Category Buildings &amp; Facilities (Municipal Facilities)

Project Location: 2100 Donald Drive

Responsible Department: Public Works

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

**Project Objective:** Maintain service to the public/vendors and proper asset utilization per Asset Replacement Program. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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 2026-27.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration					10				10
072 - Construction					346				346
074 - Contingency					35				35
<b>EXPENDITURE TOTALS</b>					<b>391</b>				<b>391</b>
<b>FUNDING SOURCES</b>									
750-Asset Replacement					391				391
<b>FUNDING TOTALS</b>					<b>391</b>				<b>391</b>

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 - Funded - Design

**Project Objective:** Replace the Flagstone Staircase at the Pavilion Building at the Hacienda. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration				25					25
072 - Construction				187					187
073 - Const Mgmt/Inspection				25					25
074 - Contingency				27					27
075 - Design				48					48
079 - Permits				3					3
<b>EXPENDITURE TOTALS</b>				<b>315</b>					<b>315</b>
<b>FUNDING SOURCES</b>									
750-Asset Replacement				315					315
<b>FUNDING TOTALS</b>				<b>315</b>					<b>315</b>

<b>Project No:</b>	<b>26-102</b>
<b>Category</b>	<b>Buildings &amp; Facilities (Municipal Facilities)</b>
<b>Project Location:</b>	<b>1501 St. Mary's Rd</b>
<b>Responsible Department:</b>	<b>Public Works</b>



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

**Project Objective:** Maintain proper asset utilization per the Asset Replacement Program. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
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

Project No: 26-103

Category Buildings &amp; Facilities (Municipal Facilities)

Project Location: 335 Rheem Blvd

Responsible Department: Public Works

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

**Project Objective:** Maintain service to the public and proper asset utilization per Asset Replacement Program. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
072 - Construction								30	30
074 - Contingency								2	2
<b>EXPENDITURE TOTALS</b>								32	32
<b>FUNDING SOURCES</b>									
750-Asset Replacement								32	32
<b>FUNDING TOTALS</b>								32	32

**Project No:** 27-101

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

**Project Location:** 2100 Donald Drive

**Responsible Department:** Public Works



**Account Number & Status:** 700-721-XXX-28 - Funded Forecasted

**Project Objective:** Maintain proper asset utilization per Asset Replacement Program. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
072 - Construction						260			260
<b>EXPENDITURE TOTALS</b>						260			260
<b>FUNDING SOURCES</b>									
750-Asset Replacement						260			260
<b>FUNDING TOTALS</b>						260			260

**Category Summary Report**  
**Town of Moraga FY 2025-26 to FY 2029-30**  
**2 - Creeks & Drainage**

(Thousands of Dollars)

PROJECT TITLE	Prior FY Actuals	FY2024 - FY2025	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	TOTALS
21-205 2023 Annual Storm Drain Repairs	293	964	298						1,555
21-207 Moraga Road Roadway and Drainage	39	25	360	197					621
22-202 Laguna Creek Restoration at Hacienda de Las Flores - Phase 2		133	2,858						2,991
23-201 Canyon Road Culvert Replacement				566	285	10			861
25-202 Corliss Drive Culvert Repair				200	840				1,040
27-201 2027-28 Storm Drain Repairs					600				600
28-201 2028-29 Storm Drain Repairs						600			600
29-201 2029-30 Storm Drain Repairs							600		600
	332	1,122	3,516	963	1,125	610	600	600	8,868
<b>PROJECT FUNDING SOURCES</b>									
Grant				433					433
WW Urban Creeks			624						624
River Parkway Grant			400						400
102 ARPA	293	1,020	298	100					1,711
205 RMRA (Gas Tax)				133	285	10			428
213 Measure K				245	840	600	600	600	2,885
362 FEMA 406 Public Assistance		77	1,834						1,911
770 Storm Drain Impact Fee	39	25	360	52					476
	332	1,122	3,516	963	1,125	610	600	600	8,868

**Project No:** 21-205  
**Category:** Creeks & Drainage  
**Project Location:** Townwide  
**Responsible Department:** Public Works



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

**Project Objective:** Repair/Rehabilitate failing storm drainage infrastructure. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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 to 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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration	37	43							80
072 - Construction		721	130						851
073 - Const Mgmt/Inspection		144	46						190
074 - Contingency			90						90
075 - Design	256	56	32						344
<b>EXPENDITURE TOTALS</b>	<b>293</b>	<b>964</b>	<b>298</b>						<b>1,555</b>
<b>FUNDING SOURCES</b>									
102-ARPA	293	964	298						1,555
<b>FUNDING TOTALS</b>	<b>293</b>	<b>964</b>	<b>298</b>						<b>1,555</b>

Project No: 21-207

Category Creeks &amp; Drainage

Project Location: Moraga Road

Responsible Department: Public Works

**Account Number & Status:** 700-722-XXX-21 - 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 FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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 2026.

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

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration	1	15	47	16					79
072 - Construction			204	100					304
073 - Const Mgmt/Inspection			71						71
074 - Contingency			20						20
075 - Design	38	10	18	52					118
077 - Environmental				24					24
079 - Permits				5					5
<b>EXPENDITURE TOTALS</b>	<b>39</b>	<b>25</b>	<b>360</b>	<b>197</b>					<b>621</b>
<b>FUNDING SOURCES</b>									
102-ARPA				100					100
213-Measure K				45					45
770-Storm Drain Impact Fee	39	25	360	52					476
<b>FUNDING TOTALS</b>	<b>39</b>	<b>25</b>	<b>360</b>	<b>197</b>					<b>621</b>

**Project No:** 22-202  
**Category:** Creeks & Drainage  
**Project Location:** 2100 Donald Drive  
**Responsible Department:** Public Works



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

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

**Project Description:** This project addresses one of the high-priority projects identified in the Storm Drain Master Plan. The concept to daylight the creek, removing the existing storm drainpipe, was approved by Town Council on April 23, 2014. The construction scope of work is to remove the undersized culvert and restore 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 approved by FEMA and Town Council.

**Basis for Schedule:** On October 28, 2020, Town Council awarded a contract to BKF to perform the Phase 1 and 2 design. The Phase 1 design was completed in September 2021 and reviewed by FEMA, which determined to 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 utilized. The Town will request that FEMA re-evaluate BCR to include additional grant funds to cover costs and project beneficial elements. FEMA and Town Council approved the Phase 2 Design Plans.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration		53	64						117
072 - Construction			2,040						2,040
073 - Const Mgmt/Inspection			407						407
074 - Contingency			204						204
075 - Design		80	143						223
<b>EXPENDITURE TOTALS</b>		<b>133</b>	<b>2,858</b>						<b>2,991</b>
<b>FUNDING SOURCES</b>									
-DWR FMPRA Grant			400						400
-FEMA HMGP Grant		77	1,834						1,911
-WW Urban Creeks			624						624
102-ARPA		56							56
<b>FUNDING TOTALS</b>		<b>133</b>	<b>2,858</b>						<b>2,991</b>

**Project No:** 27-201  
**Category:** Creeks & Drainage  
**Project Location:** Townwide  
**Responsible Department:** Public Works



**Account Number & Status:** 700-722-XXX-27 - Funded Forecasted

**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 Basis of Design report, 2019 Storm Drain Addendum, and other Storm Drain Assessments.

**Basis for Cost:** Estimates are provided in the SDMP and Basis of Design report.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
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

**Project No:** 23-201  
**Category:** Creeks & Drainage  
**Project Location:** Canyon Road  
**Responsible Department:** Public Works



**Account Number & Status:** 700-722-XXX-23 - New

**Project Objective:** Repair and rehabilitate failing storm drainage infrastructure. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** Heavy storms during the 2023 rainy season caused damage to a 60-inch diameter culvert beneath Canyon Rd. near the southern border of Moraga, which resulted in structural failure of the roadway. There was initial confusion about whether the culvert was located in the County or Town. Contra Costa County Public Works Department made emergency repairs through an FHWA Emergency Relief grant and transferred the FHWA Emergency Relief Permanent Restoration grant to the Town.

**Basis for Schedule:** FHWA approved Permanent Restoration funds on March 1, 2024. Allocation for design funds has been requested and approved as Advanced Construction. Construction is anticipated to occur during the 2026 dry season.

**Basis for Cost:** Contra Costa County Public Works Department estimate. The federal share is 88.54% and the local match is 11.46%.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration				75	25	10			110
072 - Construction				102	208				310
073 - Const Mgmt/Inspection				25	12				37
074 - Contingency				40	40				80
075 - Design				200					200
077 - Environmental				114					114
079 - Permits				10					10
<b>EXPENDITURE TOTALS</b>				566	285	10			861
<b>FUNDING SOURCES</b>									
-FHWA ER Grant				433					433
205-RMRA (Gas Tax)				133	285	10			428
<b>FUNDING TOTALS</b>				566	285	10			861

**Project No:** 25-202  
**Category:** Creeks & Drainage  
**Project Location:** 299 Corliss Drive  
**Responsible Department:** Public Works



**Account Number & Status:** 700-722-XXX-25 - Funded

**Project Objective:** Repair and rehabilitate the deteriorating storm drainage infrastructure. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** Rehabilitate the existing 144-inch diameter corrugated metal pipe located beneath Corliss Drive, near the intersection of Corliss Drive and Moraga Road, at Laguna Creek. The bottom of the pipe has rusted out, creating voids in the exposed soil. In addition, cracks have formed at the top of the concrete endwall.

**Basis for Schedule:** A lengthy environmental permitting process pushes construction to the 2026 dry season.

**Basis for Cost:** The budgeted costs are based on available revenue sources.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration				50					50
072 - Construction					700				700
073 - Const Mgmt/Inspection					70				70
074 - Contingency					70				70
075 - Design				63					63
076 - Engineering					80				80
079 - Permits					7				7
<b>EXPENDITURE TOTALS</b>				200	840				1,040
<b>FUNDING SOURCES</b>									
213-Measure K				200	840				1,040
<b>FUNDING TOTALS</b>				200	840				1,040

**Project No:** 28-201  
**Category:** Creeks & Drainage  
**Project Location:** Townwide  
**Responsible Department:** Public Works



**Account Number & Status:** 700-722-XXX-29 - Funded Forecasted

**Project Objective:** Repair/Rehabilitate failing storm drainage infrastructure. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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 Basis of Design report, 2019 Storm Drain Addendum, and other Storm Drain Assessments.

**Basis for Cost:** Estimates are provided in the SDMP and Basis of Design report.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
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

**Project No:** 29-201  
**Category:** Creeks & Drainage  
**Project Location:** Townwide  
**Responsible Department:** Public Works



**Account Number & Status:** 700-722-XXX-30 - Funding Forecasted

**Project Objective:** Repair/Rehabilitate failing storm drainage infrastructure. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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 Basis of Design report, 2019 Storm Drain Addendum, and other Storm Drain Assessments.

**Basis for Cost:** Estimates are provided in the SDMP and Basis of Design report.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
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 2025-26 to FY 2029-30**  
**3 - Parks & Open Space**

(Thousands of Dollars)

PROJECT TITLE	Prior FY Actuals	FY2024 - FY2025	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	TOTALS
23-305 Mulholland Ridge Slide Rehabilitation		90	39	2,394					2,523
25-302 Commons Park Spray Feature					100				100
25-303 Commons Park All Access Playground Turf				230					230
26-303 Rancho Laguna Restrooms						455			455
27-301 Mulholland Gate and Fence							31		31
		90	39	2,624		100	455	31	3,339
PROJECT FUNDING SOURCES									
2023 SD Reimb. Fund		8	26						34
Funding to be Determined						111			111
250 Park Quimby Act				105					105
362 FEMA 406 Public Assistance		72	13	2,244					2,329
730 Storm Drain		10							10
750 Asset Replacement				180		100	344	31	655
790 Park Impact Fee				95					95
		90	39	2,624		100	455	31	3,339

Project No: 23-305

Category Parks &amp; Open Space

Project Location: Mulholland Ridge Open Space - Donald Drive

Responsible Department: Public Works, Parks &amp; Recreation

**Account Number & Status:** 700-723-XXX-23 - Funded

**Project Objective:** Rehabilitate the landslide damage at three Mulholland Drive locations. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** Severe weather storms that occurred in December 2022 through February 2023 caused landslide damage within Mulholland Ridge Open Space Park. The storm damage qualified for FEMA Section 406 Public Assistance Program funding. Temporary stabilization repairs at the three landslide locations on Mulholland Ridge have been completed.

**Basis for Schedule:** The project schedule proposes to complete engineering design, public construction bidding, and construction award in 2025. Construction is anticipated to be completed in 2025.

**Basis for Cost:** FEMA reimburses local agencies for up to 100% of eligible emergency response and clean-up activities. This work has been completed. Additionally, the project costs for engineering design, staff administration, construction management, and construction are eligible for reimbursement ratio up to 75%. Project costs are based on BKF Engineer's Cost Estimate dated November 30, 2023.

#### Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration		3	11	100					114
072 - Construction				1,908					1,908
073 - Const Mgmt/Inspection				153					153
074 - Contingency			10	200					210
075 - Design		77	18	33					128
076 - Engineering		10							10
<b>EXPENDITURE TOTALS</b>		90	39	2,394					2,523
<b>FUNDING SOURCES</b>									
-2023 SD Reimb. Fund		8	26						34
362-FEMA 406 Public Assistance		72	13	2,244					2,329
730-Storm Drain		10							10
750-Asset Replacement				55					55
790-Park Impact Fee				95					95
<b>FUNDING TOTALS</b>		90	39	2,394					2,523

Project No: 25-302

Category Parks &amp; Open Space

Project 1425 St. Marys Road  
Location:Responsible Parks & Recreation  
Department:**Account Number & Status:** 700-723-XXX-28 - Funding Forecasted**Project Objective:** Maintain recreational amenities within Moraga's public spaces and proper asset utilization per Asset Replacement Program. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.**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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration						10			10
072 - Construction						50			50
074 - Contingency						10			10
077 - Environmental						10			10
079 - Permits						15			15
082 - Other						5			5
<b>EXPENDITURE TOTALS</b>						100			100
<b>FUNDING SOURCES</b>									
750-Asset Replacement						100			100
<b>FUNDING TOTALS</b>						100			100

Project No: 26-303

Category Parks &amp; Open Space

Project 2101 Camino Pablo  
Location:Responsible Public Works, Parks & Recreation  
Department:**Account Number & Status:** 700-723-XXX-29**Project Objective:** Maintain service to the public and proper asset utilization per the Asset Replacement Program. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.**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 2028/29 costs.**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration							15		15
072 - Construction							400		400
074 - Contingency							40		40
<b>EXPENDITURE TOTALS</b>							455		455
<b>FUNDING SOURCES</b>									
-Funding to be Determined							111		111
750-Asset Replacement							344		344
<b>FUNDING TOTALS</b>							455		455

Project No: 27-301

Category Parks &amp; Open Space

Project Location: Mulholland Open Space

Responsible Department: Public Works, Parks &amp; Recreation

**Account Number & Status:** 700-723-XXX-30 - Funding Forecasted

**Project Objective:** Maintain service to the public and proper asset utilization per Asset Replacement Program. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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 cost estimate for FY29/30 is \$31K.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
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

Project No: 25-303

Category Parks &amp; Open Space

Project 1425 St. Mary's Road  
Location:Responsible Public Works, Parks & Recreation  
Department:**Account Number & Status:** 700-723-XXX-25 - Funded

**Project Objective:** Replace the deteriorating poured-in-place rubber surface at the All Access Playground in Moraga Commons Park with new interlocking safety surfacing to improve fall protection, accessibility, and long-term durability. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** This project will remove and dispose of the existing rubber surface and install a new DuraSAFE Premium Series tile system, designed to meet an 8-foot fall height requirement and comply with ADA standards. Work includes subbase preparation, concrete curbing, sod remediation, installation of rubber sheeting and tiles, and security fencing during construction. The surfacing system comes with a limited lifetime warranty and is designed for long-term performance in public park environments.

**Basis for Schedule:** Project is scheduled for FY 2025-26 to align with funding availability and to complete installation during optimal weather conditions to minimize community disruption.

**Basis for Cost:** Cost estimate is based on a quote from SofSurfaces, Inc., dated April 30, 2025, which includes all materials, labor, subbase work, shipping, and prevailing wages.

**Project Balance Note:** Fully funded through the Park Quimby Act and Asset Replacement Funds. No additional funding is anticipated or required. The labor for the removal of the surfacing will be provided by volunteers

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration				6					6
072 - Construction				203					203
073 - Const Mgmt/Inspection				11					11
074 - Contingency				10					10
<b>EXPENDITURE TOTALS</b>				<b>230</b>					<b>230</b>
<b>FUNDING SOURCES</b>									
250-Park Quimby Act				105					105
750-Asset Replacement				125					125
<b>FUNDING TOTALS</b>				<b>230</b>					<b>230</b>

**Category Summary Report**  
**Town of Moraga FY 2025-26 to FY 2029-30**  
**4 - Transportation**

(Thousands of Dollars)

PROJECT TITLE	Prior FY Actuals	FY2024 - FY2025	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	TOTALS
21-410 Townwide Safety Improvements - HSIP Cycle 10	17	238	146						401
22-402 Canyon Road Bridge Replacement - Riparian Remediation		25	380	15	15	15	15	40	505
22-403 Bollinger Canyon Road Tree Remediation			132	35	35	35	35	35	307
22-405 Camino Pablo Pedestrian and Bicycle Safety Improvements	10	23	890						923
23-411 Moraga and Canyon Road (St. Mary's - Sanders Drive) "Complete Streets"		559	211	213	3,074				4,057
23-412 Smart Signals - Community		168	700	20					888
23-413 Smart Signals - CCTA Countywide		91	590	20					701
23-414 Central Video Surveillance System			58						58
23-415 Townwide Safety Improvements - HSIP Cycle 11 - BCR		334	220						554
23-416 Townwide Safety Improvements - HSIP Cycle 11 - SA		174	154						328
23-417 St. Mary's Road Intersection Improvements at Rheem Blvd and Bollinger Canyon Road		15	35			86	1,483	9,719	11,338
24-407 Townwide Traffic Safety Improvements		130	55						185
25-401 2025-26 Street Rehabilitation		58	366	1,395					1,819
25-402 School Street (Moraga Way to St. Mary's) "Complete Streets"		10	616			3,997			4,623
25-408 Rheem Blvd, at Chalda Wy Slide Repair				125	762				887
25-409 Corliss Drive Safe Route to School (Phase 2 - Construction)						540			540
25-411 Moraga Road HAWK Signal						565			565
25-412 Townwide Safety Improvements - HSIP Cycle 12 - BCR				128	961				1,089
25-413 Rheem Blvd and Chalda Way RRFB Crosswalk				80					80
25-414 Lamorinda Regional Trail and EVA Evacuation Lane - Phase 1						1,000	2,000	2,000	5,000
26-401 2026-27 Street Rehabilitation				320	1,255	491			2,066
26-402 Rheem Boulevard High Visibility Crosswalk						360			360
26-403 2027-28 Street Rehabilitation					377	1,905			2,282
26-404 Minor Traffic Safety Program				50	50	50	50	50	250
26-405 Annual Street Repairs				285	298	381	398	420	1,782

**Category Summary Report**  
**Town of Moraga FY 2025-26 to FY 2029-30**  
**4 - Transportation**

(Thousands of Dollars)

	Prior FY Actuals	FY2024 - FY2025	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	TOTALS
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"					84	4,278		4,362
27-401	Bollinger Canyon Road Hillside Stabilization					600			600
28-401	2028-29 Street Rehabilitation					377	1,905		2,282
29-401	2029-30 Street Rehabilitation					377	1,905		2,282
		27	1,825	4,553	2,686	6,827	10,708	6,347	18,447
									51,420
<b>PROJECT FUNDING SOURCES</b>									
	Grant-HSIP	14	180	82	98	846			1,220
	STIP Grant						1,200	9,329	10,529
	TDA Grant					210			210
	Undetermined					1,000	2,000	2,000	5,000
	Funding to be Determined					5,745	2,366	6,183	14,294
	Developer					360			360
	Donations				80				80
	MCF Donation			25					25
362	Community (2022 Omnibus)			635					635
362	SS4A Grant				3,004				3,004
362	CTC SA Grant		149	112					261
363	CTC BCR Grant		300	181					481
363	362 MTC Grant OBAG3			551					551
101	General Fund	10							10
205	RMRA (Gas Tax)				285	320	219		824
210	Measure J	3	320	956	520	331	603	370	475
211	Measure J 28C				13				13
212	Garbage Vehicle Impact Fees		100		765	840	845		2,550
213	Measure K		58	366	812	1,473	1,713	398	420
362	HBP Grant			358	13	13	13	13	450
362	MTC LS&R Grant			581					581
363	TDA Grant			100					100
711	Pavement Management Program		240						240
720	Public Safety Impact Fee			33					33
799	LFFA		478	573	100				1,151
		27	1,825	4,553	2,686	6,827	10,708	6,347	18,447
									51,420

Project No:	21-410
Category	Transportation
Project Location:	Townwide
Responsible Department:	Public Works



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

**Project Objective:** Achieve a significant reduction in traffic fatalities and serious injuries on all public roads. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration	17	13	4						34
072 - Construction		180	120						300
073 - Const Mgmt/Inspection		30	12						42
074 - Contingency			10						10
075 - Design		15							15
<b>EXPENDITURE TOTALS</b>	<b>17</b>	<b>238</b>	<b>146</b>						<b>401</b>
<b>FUNDING SOURCES</b>									
-Grant-HSIP	14	180	82						276
210-Measure J	3	58	64						125
<b>FUNDING TOTALS</b>	<b>17</b>	<b>238</b>	<b>146</b>						<b>401</b>

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 - Funded

**Project Objective:** Install the required riparian remediation for the Canyon Road Bridge Project. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** The Canyon Road Bridge is one of five critical access points to Moraga. Previous Caltrans inspections of the original bridge determined that it qualified for replacement funding through the Caltrans Highway Bridge Program (HBP). The Town is near completion of the bridge construction. As required by the Fish & Game and Regional Water Quality Board mitigation, the Town is required to remediate the disturbed riparian areas.

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

**Basis for Cost:**

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration		3	47						50
072 - Construction			200						200
073 - Const Mgmt/Inspection			65	15	15	15	15	40	165
074 - Contingency			20						20
075 - Design		22	48						70
<b>EXPENDITURE TOTALS</b>		<b>25</b>	<b>380</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>40</b>	<b>505</b>
<b>FUNDING SOURCES</b>									
210-Measure J		25	22	2	2	2	2		55
362-HBP Grant			358	13	13	13	13	40	450
<b>FUNDING TOTALS</b>		<b>25</b>	<b>380</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>40</b>	<b>505</b>

Project No: 22-403

Category Transportation

Project Location: Bollinger Canyon Road

Responsible Department: Public Works

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

**Project Objective:** Replace/Replant previously planted trees and associated groundcover that were required by environmental permits as mitigation for removed trees as part of the Bollinger Canyon Road embankment/culvert outfall repair work performed in 2016. Mitigation trees and groundcover must achieve 80% survivorship after 5 years. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** Replant trees and groundcover at various locations along Bollinger Canyon Road. Includes costs for initial planting, watering, and maintenance by a landscape firm and inspection and annual reporting to environmental permitting agencies between 2024 and 2028.

**Basis for Schedule:** Required five-year monitoring and reporting period according to environmental permits.

**Basis for Cost:** The budgeted costs are based on consultant proposals and estimated landscape installation and maintenance costs. Increase in previous total budget amount from \$100,000 to \$225,000 based on consultant proposals for monitoring report and increasing initial tree planting costs for preparing bid documents and irrigation costs.

#### Project Balance Note:

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration			17	10	10	10	10	10	67
072 - Construction			61	13	13	13	13	13	126
075 - Design			30						30
077 - Environmental			24	12	12	12	12	12	84
<b>EXPENDITURE TOTALS</b>			<b>132</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>307</b>
<b>FUNDING SOURCES</b>									
205-RMRA (Gas Tax)					35				35
210-Measure J				132		35	35	35	272
<b>FUNDING TOTALS</b>			<b>132</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>307</b>

Project No: 22-405

Category Transportation

Project Camino Pablo  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-XXX-22 - 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 FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration		3	80						83
072 - Construction			592						592
073 - Const Mgmt/Inspection			89						89
074 - Contingency			56						56
075 - Design	10	20	73						103
<b>EXPENDITURE TOTALS</b>	<b>10</b>	<b>23</b>	<b>890</b>						<b>923</b>
<b>FUNDING SOURCES</b>									
101-General Fund		10							10
210-Measure J			23	532					555
363-TDA Grant				100					100
799-LFFA				258					258
<b>FUNDING TOTALS</b>	<b>10</b>	<b>23</b>	<b>890</b>						<b>923</b>

Project No: 23-411

Category Transportation

Project Moraga Road and Canyon Road  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-XXX-23 - Funded

**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 FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** The Town created a conceptual plan for this corridor and was awarded a Department of Transportation Safe Streets and Roads for All (SS4A) 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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration - CCTA			50	198					248
071 - Administration - Moraga		39	51	15	70				175
072 - Construction					2,360				2,360
073 - Const Mgmt/Inspection					384				384
074 - Contingency					260				260
075 - Design		520	110						630
<b>EXPENDITURE TOTALS</b>		<b>559</b>	<b>211</b>	<b>213</b>	<b>3,074</b>				<b>4,057</b>
<b>FUNDING SOURCES</b>									
362-SS4A Grant					3,004				3,004
210-Measure J				140	70				210
212-Garbage Vehicle Impact Fees		100							100
711-Pavement Management Program		240							240
799-LFFA		219	211	73					503
<b>FUNDING TOTALS</b>		<b>559</b>	<b>211</b>	<b>213</b>	<b>3,074</b>				<b>4,057</b>

Project No: 23-412

Category Transportation

Project Location: Townwide

Responsible Department: Public Works

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

**Project Objective:** The Smart Signal Goals include: Improving Safety for all Modes of Transportation, Minimizing Crashes, Eliminating Injuries / Fatalities, Optimizing Mobility + Relieving Congestion + Managing Evacuation Routes, and Advancing the Smart City System integration. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** Lamorinda Smart Signal System Project: Focuses on 56 traffic signals in Lamorinda, and 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)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration		14	36	20					70
072 - Construction			511						511
073 - Const Mgmt/Inspection			102						102
074 - Contingency			51						51
075 - Design		154							154
<b>EXPENDITURE TOTALS</b>		<b>168</b>	<b>700</b>	<b>20</b>					<b>888</b>
<b>FUNDING SOURCES</b>									
362-Community (2022 Omnibus)			635						635
799-LFFA		168	65	20					253
<b>FUNDING TOTALS</b>		<b>168</b>	<b>700</b>	<b>20</b>					<b>888</b>

Project No: 23-413

Category Transportation

Project Townwide  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-XXX-23 - Funded

**Project Objective:** The Smart Signal Goals include: Improving Safety for all Modes of Transportation, Minimizing Crashes, Eliminating Injuries / Fatalities, Optimizing Mobility + Relieving Congestion + Managing Evacuation Routes, and Advancing the Smart City System integration. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration		19	41	20					80
072 - Construction			401						401
073 - Const Mgmt/Inspection			80						80
074 - Contingency			40						40
075 - Design		72	28						100
<b>EXPENDITURE TOTALS</b>		<b>91</b>	<b>590</b>	<b>20</b>					<b>701</b>
<b>FUNDING SOURCES</b>									
362 -MTC Grant OBAG3			551						551
211-Measure J 28C				13					13
799-LFFA		91	39	7					137
<b>FUNDING TOTALS</b>		<b>91</b>	<b>590</b>	<b>20</b>					<b>701</b>

Project No: 23-414

Category Transportation

Project Location: Townwide

Responsible Department: Police

**Account Number & Status:** 700-724-XXX-23 - Ongoing 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 FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** The Central Video Surveillance system consists of cameras installed at strategic locations at or near all entrances to the Town and other locations within the Town. Each installation includes a license plate recognition camera and high-definition color overview cameras. The license plate recognition cameras are directed at vehicles leaving or entering Moraga and can recognize and record license plate numbers. The overview cameras provide an overall view of the roadway area so that the color, make, and model of a vehicle, as well as other activities, can be identified. The cameras are now connected by a secure wireless network and transmit the recorded images to a secure server located at MPD. Additionally, some of the cameras are connected to a system shared with Lafayette Police that provides warnings when stolen or felony vehicles pass by the location. The cameras are not routinely monitored, but past recordings can be viewed from MPD only during the course of investigations. Portable cameras can be deployed at additional locations as needed.

**Basis for Schedule:** Initial installation occurred in 2018.

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

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
072 - Construction			58						58
<b>EXPENDITURE TOTALS</b>			<b>58</b>						<b>58</b>
<b>FUNDING SOURCES</b>									
-MCF Donation			25						25
720-Public Safety Impact Fee			33						33
<b>FUNDING TOTALS</b>			<b>58</b>						<b>58</b>

Project No: 23-415

Category Transportation

Project Various Intersection  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-XXX-23 - Funded

**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 FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration			9						9
072 - Construction		263	142						405
073 - Const Mgmt/Inspection		25	15						40
074 - Contingency			40						40
075 - Design		46	14						60
<b>EXPENDITURE TOTALS</b>		<b>334</b>	<b>220</b>						<b>554</b>
<b>FUNDING SOURCES</b>									
363-CTC BCR Grant		300	181						481
210-Measure J		34	39						73
<b>FUNDING TOTALS</b>		<b>334</b>	<b>220</b>						<b>554</b>

Project No: 23-416

Category Transportation

Project Various Intersections  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-XXX-23 - Funded

**Project Objective:** Connecting Moraga with adjacent communities and highways (Moraga Rd, Moraga Way, and Rheem Blvd) and two non-signalized intersections. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration			10						10
072 - Construction		143	77						220
073 - Const Mgmt/Inspection		10	28						38
074 - Contingency			25						25
075 - Design		21	14						35
<b>EXPENDITURE TOTALS</b>		<b>174</b>	<b>154</b>						<b>328</b>
<b>FUNDING SOURCES</b>									
363-CTC SA Grant		149	112						261
210-Measure J		25	42						67
<b>FUNDING TOTALS</b>		<b>174</b>	<b>154</b>						<b>328</b>

**Project No:** 23-417

## Category Transportation

**Project** St. Mary's Road (Rheem Blvd and  
**Location:** Bollinger Canyon Rd)

## Responsible Public Works Department:



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

**Project Objective:** Construct multimodal safety improvements along St. Mary's Road between Rheem Boulevard and Bollinger Canyon Road intersections.

**Project Description:** The St. Mary's Road at Rheem Boulevard and Bollinger Canyon Road intersections have been safety priorities for the community since 2007. Both intersections present physical constraints, such as an S curve on St. Mary's Road, sightline obstructions, and grade changes on all three streets. The St. Mary's Road project proposes to install a traffic signal at the Rheem Blvd intersection and widen the roadway to add a dedicated left turn at Bollinger Canyon Rd. intersection. Other safety improvements include a wide pedestrian and cyclist trail to link two intersections, crossing safety improvements at intersections, and analysis for optional traffic signals or stop sign controls at the Bollinger Canyon Rd intersection.

**Basis for Schedule:** The Town has been awarded State Transportation Improvement Program (STIP) grant funds. The STIP funds will be available starting FY 2027. Additional information can be found in Town Council staff reports on project funding.

**Basis for Cost:** Administrative services costs are based on similar grant projects supporting the grant application process.

**Project Balance Note:** N/A

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration		15	35						50
072 - Construction								9,329	9,329
073 - Const Mgmt/Inspection								390	390
075 - Design							1,368		1,368
077 - Environmental						86			86
080 - Right-of-Way							115		115
<b>EXPENDITURE TOTALS</b>		15	35			86	1,483	9,719	11,338
<b>FUNDING SOURCES</b>									
-STIP Grant							1,200	9,329	10,529
210-Measure J		15	35			86	283	390	809
<b>FUNDING TOTALS</b>		15	35			86	1,483	9,719	11,338

Project No: 24-407

Category Transportation

Project Location: Townwide

Responsible Department: Public Works

Retroreflectivity deteriorates over the years

**Account Number & Status:** 700-724-072-24 - Funded

**Project Objective:** Connecting Moraga with adjacent communities and highways (Moraga Rd, Moraga Way, and Rheem Blvd) and two non-signalized intersections. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

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

**Basis for Schedule:** Construction will be completed by 2026.

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

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
072 - Construction		130	55						185
<b>EXPENDITURE TOTALS</b>		<b>130</b>	<b>55</b>						<b>185</b>
<b>FUNDING SOURCES</b>									
210-Measure J		130	55						185
<b>FUNDING TOTALS</b>		<b>130</b>	<b>55</b>						<b>185</b>

Project No: 25-401

Category Transportation

Project Location: Townwide

Responsible Department: Public Works

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

**Project Objective:** Annually review the Street Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** 2025-26 Street Rehabilitation Projects will use StreetSaver to identify the 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)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration		8	133	95					236
072 - Construction				1,000					1,000
073 - Const Mgmt/Inspection				200					200
074 - Contingency				100					100
075 - Design		50	233						283
<b>EXPENDITURE TOTALS</b>		<b>58</b>	<b>366</b>	<b>1,395</b>					<b>1,819</b>
<b>FUNDING SOURCES</b>									
205-RMRA (Gas Tax)				250					250
210-Measure J									0
212-Garbage Vehicle Impact Fees				765					765
213-Measure K		58	366	380					804
<b>FUNDING TOTALS</b>		<b>58</b>	<b>366</b>	<b>1,395</b>					<b>1,819</b>

Project No: 25-402

Category Transportation

Project School Street  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-xxx-24 - Partially Funded

**Project Objective:** Complete streets are streets designed and operated to enable usage and support mobility for all users. Those include people of all ages and abilities, regardless of whether they are traveling as drivers, pedestrians, bicyclists, or public transportation riders. Complete Streets encompasses many approaches to planning, designing, and operating roadways and right-of-ways with all users in mind to make the transportation network safer and more efficient. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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 and Design will commence when funding becomes available.

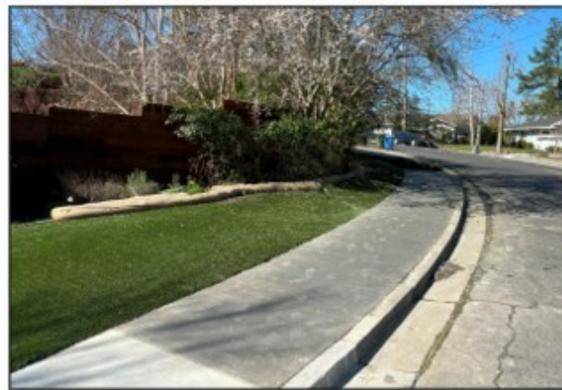
**Basis for Cost:** This is for preliminary future design to look at conceptual layouts for the roadway.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration			45			200			245
072 - Construction						2,854			2,854
073 - Const Mgmt/Inspection						429			429
074 - Contingency						285			285
075 - Design		10	571						581
077 - Environmental						86			86
080 - Right-of-Way						86			86
084 - Grant Application						57			57
<b>EXPENDITURE TOTALS</b>		10	616			3,997			4,623
<b>FUNDING SOURCES</b>									
-Funding to be Determined						3,997			3,997
210-Measure J		10	35						45
362-MTC LS&R Grant			581						581
<b>FUNDING TOTALS</b>		10	616			3,997			4,623

Project No: 25-409

Category Transportation

Project Corliss Drive  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-XXX-25 - 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 FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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:** Half of the gap closure was completed as part of the 23/24 paving project. The Town has received partial construction funding through a TDA grant for the remaining gap.

**Basis for Cost:****Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration						30			30
072 - Construction						400			400
073 - Const Mgmt/Inspection						40			40
074 - Contingency						40			40
075 - Design						30			30
<b>EXPENDITURE TOTALS</b>						540			540
<b>FUNDING SOURCES</b>									
-TDA Grant						110			110
210-Measure J						430			430
<b>FUNDING TOTALS</b>						540			540

Project No: 26-401

Category Transportation

Project Townwide  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-XXX-26 - Funded

**Project Objective:** Annually review Street Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** 2026-27 Street Rehabilitation Projects will use StreetSaver to identify the 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:**

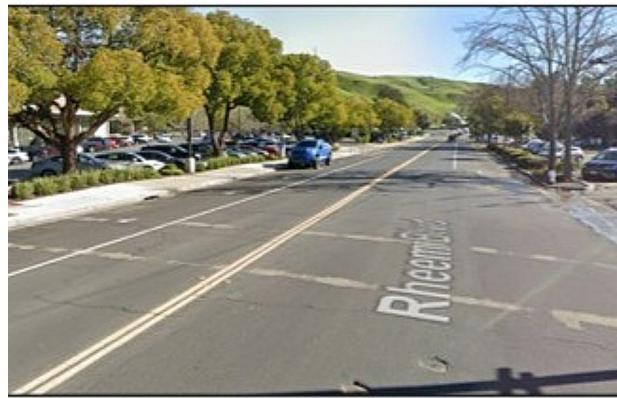
EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration				70	65	19			154
072 - Construction					950	377			1,327
073 - Const Mgmt/Inspection					145	57			202
074 - Contingency					95	38			133
075 - Design				250					250
<b>EXPENDITURE TOTALS</b>				320	1,255	491			2,066
<b>FUNDING SOURCES</b>									
205-RMRA (Gas Tax)					320				320
210-Measure J				320	80				400
212-Garbage Vehicle Impact Fees					840	427			1,267
213-Measure K					15	64			79
<b>FUNDING TOTALS</b>				320	1,255	491			2,066

Project No: 26-402

Category Transportation

Project Location: Rheem Blvd

Responsible Department: Public Works

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

**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 FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration						40			40
072 - Construction						200			200
073 - Const Mgmt/Inspection						40			40
074 - Contingency						20			20
075 - Design						60			60
081 - Study									0
<b>EXPENDITURE TOTALS</b>						360			360
<b>FUNDING SOURCES</b>									
-Developer						360			360
<b>FUNDING TOTALS</b>						360			360

Project No: 26-403

Category Transportation

Project Location: Townwide

Responsible Department: Public Works

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

**Project Objective:** Annually review the Street Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** 2027-28 Street 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)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
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

Project No: 26-404

Category Transportation

Project Location: Townwide

Responsible Department: Public Works

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

**Project Objective:** This program is intended to provide traffic engineering services to complete minor traffic safety improvements. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

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

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

**Basis for Cost:****Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration				5	5	5	5	5	25
072 - Construction				25	25	25	25	25	125
075 - Design				20	20	20	20	20	100
<b>EXPENDITURE TOTALS</b>				50	50	50	50	50	250
<b>FUNDING SOURCES</b>									
210-Measure J				28	29	50	50	50	207
213-Measure K				22	21				43
<b>FUNDING TOTALS</b>				50	50	50	50	50	250

Project No: 26-405

Category Transportation

Project Location: Townwide

Responsible Department: Public Works

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

**Project Objective:** Annually review Street Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** The purpose of the Annual Street Repairs Project is to address existing failures, defects, or deficiencies in pavements, curb & gutters, 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.

**Basis for Schedule:** The streets will be assessed 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 have 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.

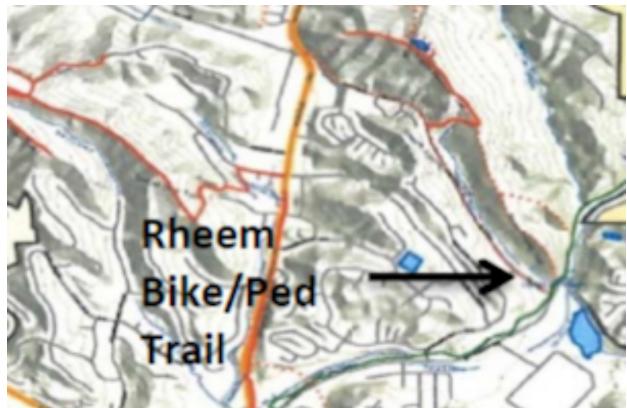
EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration				28	29	31	32	34	154
072 - Construction				185	194	204	214	225	1,022
073 - Const Mgmt/Inspection				27	28	30	31	33	149
074 - Contingency				19	20	21	22	23	105
075 - Design				26	27	29	30	32	144
083 - Maintenance					66	69	73		208
<b>EXPENDITURE TOTALS</b>				285	298	381	398	420	1,782
<b>FUNDING SOURCES</b>									
213-Measure K				285	298	381	398	420	1,782
<b>FUNDING TOTALS</b>				285	298	381	398	420	1,782

Project No: 26-406

Category Transportation

Project Location: Rheem Bike Ped/Trail

Responsible Department: Public Works

**Account Number & Status:** 700-724-XXX-28 - Unfunded

**Project Objective:** Implement recommendations from the adopted 2004 Moraga Bicycle and Pedestrian Plan - Develop bicycle and pedestrian improvements west of St. Mary's Rd. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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 a 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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
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>									
-Funding to be Determined						306			306
<b>FUNDING TOTALS</b>						306			306

Project No: 26-409

Category Transportation

Project Canyon Road  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-xxx-26 - 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 rights-of-way with all users in mind to make the transportation network safer and more efficient. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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 Livable 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:**

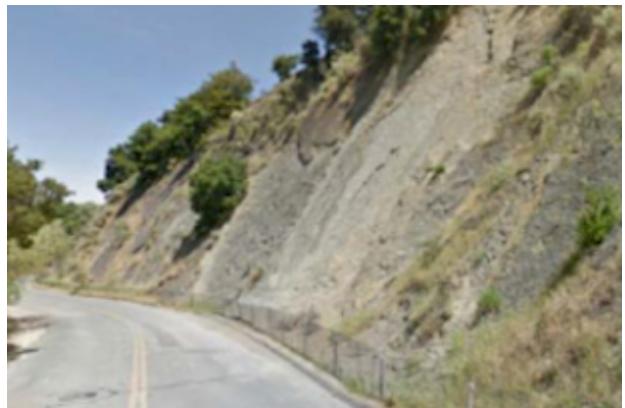
EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration							15	124	139
072 - Construction								2,759	2,759
073 - Const Mgmt/Inspection								414	414
074 - Contingency								276	276
075 - Design								663	663
077 - Environmental								28	28
084 - Grant Application							69	14	83
<b>EXPENDITURE TOTALS</b>							84	4,278	4,362
<b>FUNDING SOURCES</b>									
-Funding to be Determined								84	4,278
<b>FUNDING TOTALS</b>							84	4,278	4,362

Project No: 27-401

Category Transportation

Project Location: Bollinger Canyon Road

Responsible Department: Public Works

**Account Number & Status:** 700-724-XXX-28 - Unfunded

**Project Objective:** Stabilize the hillside on Bollinger Canyon Road. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** Complete assessment of Bollinger Canyon Road hillside. Implement stabilization of the 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 a 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)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
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>									
-Funding to be Determined						600			600
<b>FUNDING TOTALS</b>						600			600

Project No: 25-408

Category Transportation

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

Responsible Department: Public Works

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

**Project Objective:** Address failures that are posing a risk to public safety and infrastructure. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**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 the underlying causes of failures posing a risk to public safety and determine appropriate mitigation measures and costs.

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

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

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration				25	25				50
072 - Construction					565				565
073 - Const Mgmt/Inspection					115				115
074 - Contingency					57				57
075 - Design				100					100
<b>EXPENDITURE TOTALS</b>				125	762				887
<b>FUNDING SOURCES</b>									
213-Measure K				125	762				887
<b>FUNDING TOTALS</b>				125	762				887

Project No: 25-411

Category Transportation

Project Location: Moraga Rd and Woodford Drive

Responsible Department: Public Works

**Account Number & Status:** 700-724-XXX-25 - Partially funded

**Project Objective:** Improve safety, comfort, and roadway operations for students and residents accessing Campolindo High School from Woodford Drive. This HAWK project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** Provide a Pedestrian Hybrid Beacon (PHB) at the existing crosswalk at Moraga Road and Woodford Drive (crossing Moraga Road). The Signal will be coordinated with the traffic signal at Campolindo Drive to help reduce congestion and queueing during AM and PM pick-up and drop-off times.

**Basis for Schedule:** Schedule will be determined once additional funding is secured or determined.

**Basis for Cost:** Project cost is based on an engineer's estimate

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration						40			40
072 - Construction						365			365
073 - Const Mgmt/Inspection						65			65
074 - Contingency						55			55
075 - Design						40			40
<b>EXPENDITURE TOTALS</b>						565			565
<b>FUNDING SOURCES</b>									
-Funding to be Determined						465			465
-TDA Grant						100			100
<b>FUNDING TOTALS</b>						565			565

Project No: 25-412

Category Transportation

Project Location: Worldwide  
Location:

Responsible Department: Public Works

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

**Project Objective:** Improving the primary corridors connecting Moraga with adjacent communities and two non-signalized intersections: Moraga Wy, Canyon Rd, Rheem Blvd, St. Mary's Rd, Moraga Rd at Lucas Dr (intersection), and Moraga Way at Moraga Valley Ln (intersection). This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** Improve pavement friction (High Friction Surface Treatments) at the intersections. Install intersection lighting. Install/upgrade signs with new fluorescent sheeting (regulatory or warning). Install delineators, reflectors, and/or object markers.

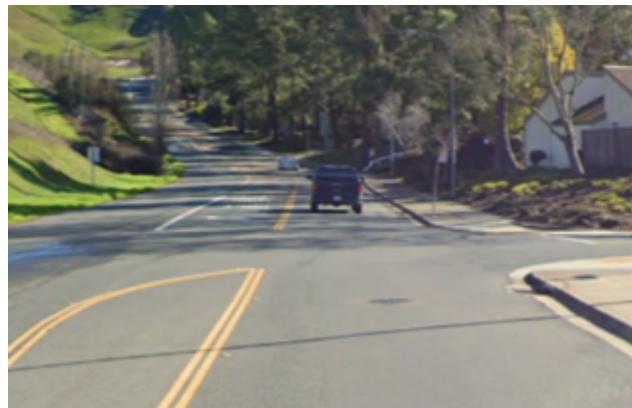
**Basis for Schedule:** A Highway Safety Improvement Program (HSIP) Cycle 12 grant has been awarded. Key milestones: Request for Authorization to Proceed with Preliminary Engineering within nine months of receiving the grant and Request for Authorization to Proceed with Construction within three years.

**Basis for Cost:****Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration - CCTA				20	20				40
072 - Construction					856				856
073 - Const Mgmt/Inspection					85				85
075 - Design				108					108
<b>EXPENDITURE TOTALS</b>				128	961				1,089
<b>FUNDING SOURCES</b>									
-Grant-HSIP					98	846			944
210-Measure J					30	115			145
<b>FUNDING TOTALS</b>				128	961				1,089

Project No: 25-413

Category Transportation

Project Rheem Blvd and Chalda Way  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-XXX-25 - Funded**Project Objective:** Provide a safe crossing location to access Painted Rock from the Chalda Neighborhood across Rheem Blvd. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.**Project Description:** Provide an enhanced crossing of Rectangular Rapid Flashing Beacons (RRFB) at Rheem Blvd. and Chalda-Wyoraga Road.**Basis for Schedule:** The schedule will be determined once additional funding is secured or determined.**Basis for Cost:** The project cost is based on an engineers estimate**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration				5					5
072 - Construction				48					48
073 - Const Mgmt/Inspection				10					10
074 - Contingency				7					7
075 - Design				10					10
<b>EXPENDITURE TOTALS</b>				<b>80</b>					<b>80</b>
<b>FUNDING SOURCES</b>									
-Donations				80					80
<b>FUNDING TOTALS</b>				<b>80</b>					<b>80</b>

Project No: 25-414

Category Transportation

Project Lamorinda Regional Trail  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-XXX-25 - Unfunded

**Project Objective:** The project will improve bicycle, pedestrian, and transit connectivity and emergency evacuation by developing a 1-mile Class I multi-use trail that also functions as an auxiliary emergency lane. As part of the MTC Regional Active Transportation Network, the trail aligns with multiple regional and county plans, including the MTC Active Transportation Plan, Contra Costa Countywide Bicycle and Pedestrian Plan, and the Lamorinda Action Plan. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** The project plans to construct a separate trail/auxiliary emergency lane parallel to Moraga Way. This facility will provide safe access to pedestrians and bicyclists who travel along Moraga Way and can be used as an emergency auxiliary lane for first responders in emergency and evacuation conditions.

**Basis for Schedule:** Schedule is dependent on grant awards and may be separated into further phases.

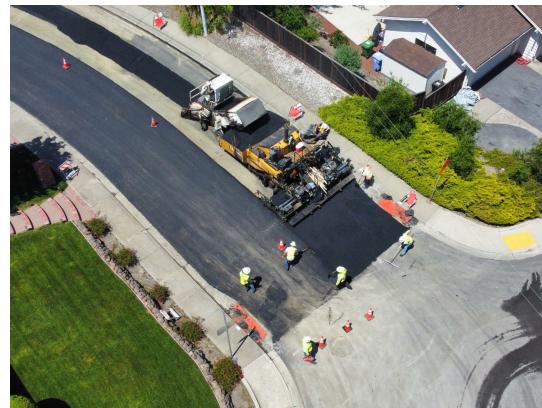
**Basis for Cost:** Cost is based on a preliminary engineer's estimate.

**Project Balance Note:**

EXPENDITURES	(Thousands of Dollars)								PROJECT TOTAL
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
071 - Administration						200	50	50	300
072 - Construction							1,500	1,700	3,200
073 - Const Mgmt/Inspection						250	250	500	
075 - Design					800	200			1,000
<b>EXPENDITURE TOTALS</b>						1,000	2,000	2,000	<b>5,000</b>
<b>FUNDING SOURCES</b>									
-Undetermined						1,000	2,000	2,000	5,000
<b>FUNDING TOTALS</b>						1,000	2,000	2,000	<b>5,000</b>

Project No: 28-401

Category Transportation

Project Townwide  
Location:Responsible Public Works  
Department:**Account Number & Status:** 700-724-XXX-28 - Unfunded

**Project Objective:** Annually review Street Management System analysis, assess current needs, and allocate appropriate funds to provide cost-effective pavement maintenance. This project addresses FY 25-26 and FY 26-27 Town Goal #3 and Priority #3.

**Project Description:** 2028-29 Street Rehabilitation Projects will use StreetSaver to identify the 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:**

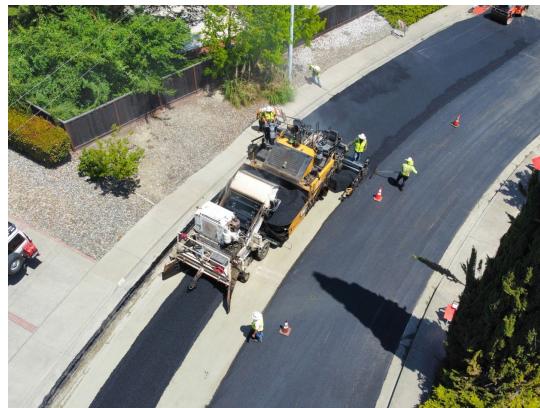
EXPENDITURES	(Thousands of Dollars)								
	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration						94	110		204
072 - Construction							1,435		1,435
073 - Const Mgmt/Inspection							215		215
074 - Contingency							145		145
075 - Design						283			283
<b>EXPENDITURE TOTALS</b>						377	1,905		2,282
<b>FUNDING SOURCES</b>									
-Funding to be Determined						377	1,905		2,282
<b>FUNDING TOTALS</b>						377	1,905		2,282

Project No: 29-401

Category Transportation

Project Location: Townwide

Responsible Department: Public Works

**Account Number & Status:** 700-724-XXX-29 - Unfunded

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

**Project Description:** 2029-30 Street Rehabilitation Projects will use StreetSaver to identify the 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	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	
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>									
-Funding to be Determined							377	1,905	2,282
<b>FUNDING TOTALS</b>							377	1,905	2,282



# Debt Overview

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## Long-Term Debt

The Town's debt totals \$4.49 million as of June 30, 2024. The debt is attributed to \$3.97 million Certificates of Participation issued in 2023 for Infrastructure Improvements, including streets and related infrastructure.

### 2023 Certificates of Participation - Infrastructure Improvements

Certificates of Participation were issued and delivered pursuant to a trust agreement dated December 1, 2023 by and among the Town, the Public Property Financing Corporation of California, and Wilmington Trust, North America (the Trustee) for the purposes of financing improvements to the Town's infrastructure including streets and storm drains and to pay off the 2013 Certificates of Participation. Principal is payable annually on May 1. Interest is payable semiannually on May 1 and November 1. Interest on the Certificates of Participation is 5.0% with a final maturity in 2033.

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

Year Ending June 30	Principal	Interest
2025	\$ 360,000	\$ 198,500
2026	380,000	180,500
2027	395,000	161,500
2028	415,000	141,750
2029	440,000	121,000
2030-2033	1,980,000	253,250
	<b>\$ 3,970,000</b>	<b>\$ 1,056,500</b>
Unamortized Premium	515,749	
<b>Total</b>	<b>\$ 4,485,749</b>	



# **Financial Management Policies**

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**TOWN OF MORAGA  
TOWN COUNCIL**

**RESOLUTION NO. 37-2025**

**ADOPTING THE FISCAL YEAR 2025-26 AND 2026-27 BIENNIAL OPERATING  
BUDGET FOR THE HACIENDA DE LAS FLORES**

**WHEREAS**, the Town Council's adoption of the Fiscal Year (FY) biennial budgets is part of a continuous financial management process with fiscal accountability and transparency in mind;

**WHEREAS**, the budget provides a working financial plan for each fiscal year based on estimated revenues and expenditures;

**WHEREAS**, between February and June 2025 several public meetings were held with Town Commissions and the Audit and Finance Committee to discuss development of the FY 2025-26 and 2026-27 operating and capital budgets;

**WHEREAS**, the Town's Audit and Finance Committee (AFC) reviewed the proposed FY 2025-26 and 2026-27 operating budget at its meeting held on May 7, 2025, and provided input on the proposed budget; and

**WHEREAS**, on June 25, 2025, the Town Council reviewed and considered the budget documents and received input from the public on the FY 2025-26 and 2026-27 Biennial Operating Budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Moraga that it hereby:

1. The Hacienda de las Flores Operating Budget for Fiscal Year 2025-26 and 2026-27 includes total expenditure (all funds, including transfers and capital expenditures) to be appropriated in the sum of \$3,522,550 in Fiscal Year 2025-26 and \$755,452 in Fiscal Year 2026-27.

A copy of said Operating Budget is on file with the Administrative Services Department and is hereby adopted and referred to, and by this reference expressly incorporated herein and made a part of this resolution as though fully set forth herein. The funds appropriated by this resolution are authorized to be expended as necessary and proper for municipal purposes.

2. The Town Manager shall be authorized to redistribute operating budget appropriations from one department to another provided the transfer is within the same fund, so long as there is no effect on the total expenditures appropriated for the fund. A separate resolution establishes Capital Budget expenditures for projects to maintain and enhance the City's public infrastructure.

3. The Town Manager or their designee is hereby authorized and directed to take all actions necessary and proper to implement this resolution, including minor reclassification of revenue and expenditure estimates, and is authorized to transfer funds within departmental budgets upon request of Department Directors.
4. The Town Manager or their designee is hereby authorized to increase appropriations associated with unanticipated grant revenues of up to \$100,000 per grant award where there is no net financial impact (awarded grant revenue matches grant expenditures).

**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on June 25, 2025 by the following vote:

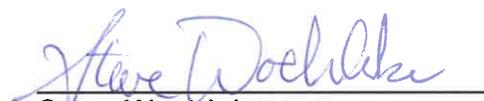
AYES: Mayor Woehleke, Councilmembers, Dolan, Maglio and Thiel

NOES: None

ABSTAIN: Hillis

ABSENT: None

Mayor:

  
\_\_\_\_\_  
Steve Woehleke,  
Town of Moraga

Attest:

  
\_\_\_\_\_  
Amy Heavener, CMC  
Town Clerk



**TOWN OF MORAGA  
TOWN COUNCIL**

**RESOLUTION NO. 38-2025**

**ADOPTING THE FISCAL YEAR 2025-26 AND 2026-27 BIENNIAL CAPITAL BUDGET  
AND FIVE-YEAR CAPITAL IMPROVEMENT PLAN FOR THE HACIENDA DE LAS  
FLORES**

**WHEREAS**, the Town Council's adoption of the Fiscal Year (FY) biennial budgets is part of a continuous financial management process with fiscal accountability and transparency in mind;

**WHEREAS**, the Capital Budget is an integral portion of the total Town budget;

**WHEREAS**, between February and June 2025 several public meetings were held with Town Commissions and the Audit and Finance Committee to discuss development of the FY 2025-26 and 2026-27 operating and capital budgets;

**WHEREAS**, the Town's Audit and Finance Committee (AFC) reviewed the proposed FY 2025-26 and 2026-27 capital budget and five-year capital improvement plan at its meeting held on May 7, 2025, and provided input on the proposed budget; and

**WHEREAS**, on June 25, 2025, the Town Council reviewed and considered the budget documents and received input from the public on the FY 2025-26 and 2026-27 Biennial Capital Budget and the Five-Year Capital Improvement Plan.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Moraga that it hereby:

1. The Capital Budget for the Hacienda de las Flores for Fiscal Year 2025-26 and 2026-27, included in the Town's Operating Budget for Fiscal Year 2025-26 and 2026-27, includes the total capital expenditures for projects to maintain and enhance the Town's public infrastructure to be appropriated for Fiscal Year 2025-26 and 2026-27, as reviewed by the Town Council at its June 25, 2025 meeting.

A copy of said Capital Budget is on file with the Administrative Services Department and is hereby adopted and referred to, and by this reference expressly incorporated herein and made a part of this resolution as though fully set forth herein. The funds appropriated by this resolution are authorized to be expended as necessary and proper for municipal purposes.

2. The Town Council hereby finds that the Capital Budget for Fiscal Year 2025-26 and 2026-27 consists of projects that are necessary to maintain and enhance the City's public infrastructure and conforms to the General Plan. This approval is not a determination that any individual project will be ultimately implemented; therefore, this action has no potential for resulting in physical change in the environment directly or indirectly and is not a project as defined

by the California Environmental Quality Act (CEQA). Because this action is not a project under CEQA, it is not subject to the requirement of prior environmental review. Before deciding to implement any individual project listed in the program, the project will be fully analyzed.

3. The Town Manager shall be authorized to redistribute budgeted appropriations between similar Capital Projects. The maximum fund transfer shall be \$200,000 per project. Funds may be transferred from projects in different Capital Budgets as long as they are between similar Projects. The Town Manager or their designee may transfer remaining budgets on closed projects back to the source Fund(s).
4. The Town Manager or their designee is hereby authorized and directed to take all actions necessary and proper to implement this resolution, including minor reclassification of revenue and expenditure estimates, and is authorized to transfer funds within departmental budgets upon request of Department Directors.

**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on June 25, 2025 by the following vote:

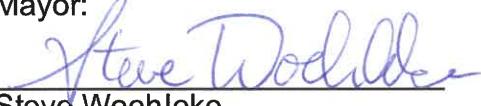
AYES: Mayor Woehleke, Councilmembers, Dolan, Maglio and Thiel

NOES: None

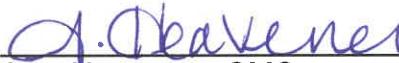
ABSTAIN: Hillis

ABSENT: None

Mayor:

  
Steve Woehleke,  
Town of Moraga

Attest:

  
Amy Heavener, CMC  
Town Clerk



**TOWN OF MORAGA  
TOWN COUNCIL**

**RESOLUTION NO. 39-2025**

**ADOPTING THE FISCAL YEAR 2025-26 AND 2026-27 BIENNIAL OPERATING BUDGET**

**WHEREAS**, the Town Council's adoption of the Fiscal Year (FY) biennial budgets is part of a continuous financial management process with fiscal accountability and transparency in mind;

**WHEREAS**, the budget provides a working financial plan for each fiscal year based on estimated revenues and expenditures;

**WHEREAS**, between February and June 2025 several public meetings were held with Town Commissions and the Audit and Finance Committee to discuss development of the FY 2025-26 and 2026-27 operating and capital budgets;

**WHEREAS**, the Town's Audit and Finance Committee (AFC) reviewed the proposed FY 2025-26 and 2026-27 operating budget at its meeting held on May 7, 2025, and provided input on the proposed budget; and

**WHEREAS**, on June 25, 2025, the Town Council reviewed and considered the budget documents and received input from the public on the FY 2025-26 and 2026-27 Biennial Operating Budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Moraga that it hereby:

1. The Town's Operating Budget for Fiscal Year 2025-26 and 2026-27 includes total expenditure (all funds, including transfers) to be appropriated in the sum of \$27,201,423 in Fiscal Year 2025-26 and \$30,266,538 in Fiscal Year 2026-27.

A copy of said Operating Budget is on file with the Administrative Services Department and is hereby adopted and referred to, and by this reference expressly incorporated herein and made a part of this resolution as though fully set forth herein. The funds appropriated by this resolution are authorized to be expended as necessary and proper for municipal purposes.

2. The Town Manager shall be authorized to redistribute operating budget appropriations from one department to another provided the transfer is within the same fund, so long as there is no effect on the total expenditures appropriated for the fund. A separate resolution establishes Capital Budget expenditures for projects to maintain and enhance the City's public infrastructure.

3. The Town Manager or their designee is hereby authorized and directed to take all actions necessary and proper to implement this resolution, including minor reclassification of revenue and expenditure estimates, and is authorized to transfer funds within departmental budgets upon request of Department Directors.
4. The Town Manager or their designee is hereby authorized to increase appropriations associated with unanticipated grant revenues of up to \$100,000 per grant award where there is no net financial impact (awarded grant revenue matches grant expenditures).

**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on June 25, 2025 by the following vote:

AYES: Mayor Woehleke, Councilmembers, Hillis, Dolan, Maglio and Thiel

NOES: None

ABSTAIN: None

ABSENT: None

Mayor:

Steve Woehleke  
Steve Woehleke,  
Town of Moraga

Attest:

A. Heavener  
Amy Heavener, CMC  
Town Clerk



**TOWN OF MORAGA  
TOWN COUNCIL**

**RESOLUTION NO. 40-2025**

**ADOPTING THE FISCAL YEAR 2025-26 AND 2026-27 BIENNIAL CAPITAL BUDGET  
AND FIVE-YEAR CAPITAL IMPROVEMENT PLAN**

**WHEREAS**, the Town Council's adoption of the Fiscal Year (FY) biennial budgets is part of a continuous financial management process with fiscal accountability and transparency in mind;

**WHEREAS**, the Capital Budget is an integral portion of the total Town budget;

**WHEREAS**, between February and June 2025 several public meetings were held with Town Commissions and the Audit and Finance Committee to discuss development of the FY 2025-26 and 2026-27 operating and capital budgets;

**WHEREAS**, the Town's Audit and Finance Committee (AFC) reviewed the proposed FY 2025-26 and 2026-27 capital budget and five-year capital improvement plan at its meeting held on May 7, 2025, and provided input on the proposed budget; and

**WHEREAS**, on June 25, 2025, the Town Council reviewed and considered the budget documents and received input from the public on the FY 2025-26 and 2026-27 Biennial Capital Budget and the Five-Year Capital Improvement Plan; and

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Moraga that it hereby:

1. The Town's Capital Budget for Fiscal Year 2025-26 and 2026-27, included in the Town's Operating Budget for Fiscal Year 2025-26 and 2026-27, includes the total capital expenditures for projects to maintain and enhance the Town's public infrastructure to be appropriated for Fiscal Year 2025-26 and 2026-27, as reviewed by the Town Council at its June 25, 2025 meeting.

A copy of said Capital Budget is on file with the Administrative Services Department and is hereby adopted and referred to, and by this reference expressly incorporated herein and made a part of this resolution as though fully set forth herein. The funds appropriated by this resolution are authorized to be expended as necessary and proper for municipal purposes.

2. The Town Council hereby finds that the Capital Budget for Fiscal Year 2025-26 and 2026-27 consists of projects that are necessary to maintain and enhance the City's public infrastructure and conforms to the General Plan. This approval is not a determination that any individual project will be ultimately implemented; therefore, this action has no potential for resulting in physical change in the environment directly or indirectly and is not a project as defined by the California Environmental Quality Act (CEQA). Because this action is not a project under CEQA, it is not subject to the requirement of prior environmental

review. Before deciding to implement any individual project listed in the program, the project will be fully analyzed.

3. The Town Manager shall be authorized to redistribute budgeted appropriations between similar Capital Projects. The maximum fund transfer shall be \$200,000 per project. Funds may be transferred from projects in different Capital Budgets as long as they are between similar Projects. The Town Manager or their designee may transfer remaining budgets on closed projects back to the source Fund(s).
4. The Town Manager or their designee is hereby authorized and directed to take all actions necessary and proper to implement this resolution, including minor reclassification of revenue and expenditure estimates, and is authorized to transfer funds within departmental budgets upon request of Department Directors.

**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on June 25, 2025 by the following vote:

AYES: Mayor Woehleke, Councilmembers, Hillis, Dolan, Maglio and Thiel

NOES: None

ABSTAIN: None

ABSENT: None

Mayor:

  
Steve Woehleke,  
Town of Moraga

Attest:

  
Amy Heavener, CMC  
Town Clerk



**TOWN OF MORAGA  
TOWN COUNCIL**

**RESOLUTION NO. 41-2025**

**ESTABLISHING THE ANNUAL GANN APPROPRIATIONS LIMIT FOR THE  
FISCAL YEAR 2025-26**

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

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

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

**WHEREAS**, the Fiscal Year 2025-26 appropriations subject to the limit is \$10,076,122 and the calculated Fiscal Year 2025-26 appropriations limit is \$20,556,161.

**NOW THEREFORE, BE IT RESOLVED THAT THE TOWN COUNCIL OF THE TOWN OF MORAGA, IN ACCORDANCE WITH ARTICLE XIIIIB OF THE CALIFORNIA CONSTITUTION, HEREBY** adopts the price factor as the California per capita personal income change of 6.44 percent and the Town of Moraga population percent change of -1.98 percent to calculate the appropriations limit of \$20,556,161, as reflected in Exhibit A for the Fiscal Year 2025-26.

**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on June 25, 2025 by the following vote:

AYES: Mayor Woehleke, Councilmembers, Hillis, Dolan, Maglio and Thiel  
NOES: None  
ABSTAIN: None  
ABSENT: None

Mayor:



Steve Woehleke,  
Town of Moraga

Attest:



Amy Heavener, CMC  
Town Clerk



## Exhibit A

**TOWN OF MORAGA  
GANN APPROPRIATION LIMIT CALCULATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

	<u>Amount</u>	<u>Sources</u>
A. 2024-2025 Appropriations Limit	<u>\$19,702,551</u>	
B. Adjustment Factors		
1. Population	0.9802	*State of California, Department of Finance
2. Per Capita Personal Income	1.0644	*State of California, Department of Finance
Total Adjustment Factors	1.0433	*B1xB2
C. Annual Adjustment	<u>853,611</u>	Ax(B-1)
D. 2025-2026 Appropriations Limit	<u>\$20,556,161</u>	A+C

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

Fund 101 Tax Appropriations Subject to Tax Limit	
Fund 101 Property Tax	\$ 6,001,903
Fund 101 Property Transfer Tax	\$ 206,000
Fund 101 Sales Tax-Bradley Burns	\$ 1,400,000
Fund 213 Sales Tax-Measure K	\$ 2,468,219
TOTAL APPROPRIATIONS SUBJECT TO LIMIT	<u>\$ 10,076,122</u>
APPROPRIATIONS SUBJECT TO LIMIT	\$ 10,076,122
2025-2026 Appropriations Limit	\$ 20,556,161
<b>Over/(under) Appropriations Limit</b>	<b>\$ (10,480,039)</b>
<b>Percentage Over/(Under) Limit</b>	<b>-51%</b>

**TOWN OF MORAGA  
TOWN COUNCIL**

**RESOLUTION NO. 12-2025**

**UPDATING THE TOWN'S GENERAL FUND RESERVE POLICY AND THE  
ALLOCATION OF FISCAL YEAR 2023-24 GENERAL FUND UNASSIGNED FUND  
BALANCE**

**WHEREAS**, the Town Council established the Town's General Purpose Fund Reserve Policy of Fifty Percent (50%) of General Fund expenditures in 2009;

**WHEREAS**, the Town Council amended such policy to transfer any additional net surplus at each fiscal year end to the Town's Asset Replacement Fund via Resolution 5-2015;

**WHEREAS**, the Town desires to achieve and maintain a General Fund Reserve equal to fifty percent (50%) of operating expenditures (50% Reserve Policy);

**WHEREAS**, Resolution 83-2014 resolved that the General Fund Reserve may be used in the event of an economic hardship and/or natural disaster to temporarily support ongoing operating expenditures in order for the Town to continue providing services;

**WHEREAS**, Resolution 24-2011 adopted Fund Balance Reporting and Governmental Fund Type Definitions as required under the Governmental Accounting Standards Board (GASB) Statement No.54;

**WHEREAS**, the Town desires to allocate year-end surpluses to one-time funding needs;

**WHEREAS**, the Town projects a required 50% reserve requirement of \$6.44 million at the end of Fiscal Year (FY) 2024-25;

**WHEREAS**, the Town projects an available unassigned fund balance in excess of the Town's 50% Reserve Policy of \$1.9 million at the end of FY 2024-25;

**WHEREAS**, the Town's Audit and Finance Committee (AFC) recommended at its meeting held on March 3, 2025, changes to the Town's 50% Reserve Policy; and

**WHEREAS**, The Town's AFC recommended, at its meeting held on March 3, 2025, allocation of General Fund unassigned fund balance exceeding the Town's 50% Reserve Policy to the Town's Asset Replacement Fund and the Town's Section 115 Pension Trust;

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Moraga that the General Fund Reserve shall be equal to fifty percent (50%) of General Purpose Fund operating expenditures of the current budget year.

**BE IT FURTHER RESOLVED**, that the General Fund Reserve shall be designated as a "Committed Fund Balance" designation, as established and defined under Resolution 24-2011;

**BE IT FURTHER RESOLVED**, that the General Fund Reserve may be used in the event of an economic hardship and/or natural disaster to temporarily support ongoing operating expenditures in order for the Town to continue providing services;

**BE IT FURTHER RESOLVED**, that any additional net revenues at each fiscal year end above the amount needed to satisfy the General Fund Reserve target of 50% may be allocated to one-time uses upon recommendation of the Town Manager, or designee, and approval of the Town Council;

**BE IT FURTHER RESOLVED**, that the Town Council authorizes the transfer of one million dollars (\$1,000,000) of the Fiscal Year (FY) 2023-24 General Fund unassigned fund balance to the Asset Replacement Fund (Fund 750); and

**BE IT FURTHER RESOLVED**, that the Town Council authorizes the transfer of five hundred thousand dollars (\$500,000) of the Fiscal Year (FY) 2023-24 General Fund unassigned fund balance to the Section 115 Pension Trust (Fund 605).

**PASSED AND ADOPTED** by the Town Council of the Town of Moraga at a regular meeting held on March 12, 2025 by the following vote:

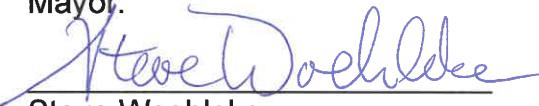
AYES: Mayor Woehleke, Councilmembers, Hillis, Dolan, Maglio and Thiel

NOES: None

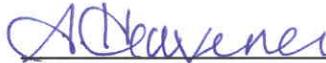
ABSTAIN: None

ABSENT: None

Mayor:

  
Steve Woehleke,  
Town of Moraga

Attest:

  
Amy Heavener, CMC  
Town Clerk

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

Classifying Measure K Sales Tax )  
Revenue as a Major Fund as Defined in )  
Governmental Accounting Standards )  
Board Statement No. 54 )

Resolution No. 98 - 2015

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

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

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

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

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

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

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

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

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

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

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

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

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

Attest:

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

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

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

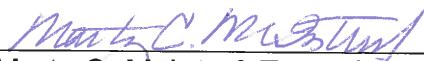
**ABSTAIN:** None

**ABSENT:** None



Ken Chew, Mayor

Attest:



Marty C. McInturf, Town Clerk

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

In the Matter of:

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:

Accepting the Modifications to the Investment Policy and Accepting the Investment Recommendations of the Audit and Finance Committee ) ) ) ) ) Resolution No. 44 - 2010

---

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

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

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

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

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

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

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

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

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

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

**NOES:** None

**ABSTAIN:** None

**ABSENT:** Councilmember Metcalf



Ken Chew, Mayor

Attest:



Marty C. McInturf, Town Clerk

## TOWN OF MORAGA INVESTMENT POLICY

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

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

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

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

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

4. **Investment Strategies.**

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

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

## TOWN OF MORAGA INVESTMENT POLICY

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

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

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

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

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

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

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

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

## **TOWN OF MORAGA INVESTMENT POLICY**

Collateralized or insured bank savings accounts and demand deposits.

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

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

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

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

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

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

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

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

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

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

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

Commercial paper.

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

## TOWN OF MORAGA INVESTMENT POLICY

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

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

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

### Medium term corporate notes.

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

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

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

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

## **TOWN OF MORAGA INVESTMENT POLICY**

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

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

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

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

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

## **TOWN OF MORAGA INVESTMENT POLICY**

- A narrative discussion of the performance of the investment portfolio, with comparisons to appropriate benchmarks.
- Detailed information for each investment, including information such as: description, par amount, maturity date, interest rate, yield to maturity, current market value and percentage of total portfolio.
- A statement that projected cash flow is adequate to meet expected obligations over the next six months or the circumstances under which projected cash flow will not be adequate to meet expected obligations.
- A statement that the portfolio is in compliance with this policy or how it deviates, if not in compliance.

14. **Investment Policy Review.** As required under Government Code Sections 16481.2 and 53646, the Council will review the Investment Policy annually. This investment policy shall be reviewed first by the Audit and Finance Committee (AFC) to ensure its consistency with the overall objectives of safety, liquidity and return, as well as its relevance to current law and financial/economic trends. The committee will send any recommended changes to the Town Council for approval.

## TOWN OF MORAGA INVESTMENT POLICY

### GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

## **TOWN OF MORAGA INVESTMENT POLICY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **TOWN OF MORAGA INVESTMENT POLICY**

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

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

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

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

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

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

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

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

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

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

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

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

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

**NOES:** None

**ABSTAIN:** None

**ABSENT:** None



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Dave Trotter, Mayor

Attest:



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Marty C. McInturf, Town Clerk

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

**ASSET VALUATION THRESHHOLDS**

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

**INFRASTRUCTURE**

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

Assets to be included:

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

**BETTERMENTS**

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

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

## **EQUIPMENT**

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

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

## **TOWN COUNCIL AUTHORITY**

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

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

**FIXED ASSETS USEFUL LIVES**

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

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

**Equipment**

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

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

**FORMS**

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

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



## **Glossary**

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## 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.