TOWN OF MORAGA
TOWN COUNCIL

WEDNESDAY, DECEMBER 10, 2025

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

Executive Team

Scott Mitnick, Town Manager	Denise Bazzano, Assistant Town Attorney
Katie Bruner, Admin. Services Director	Jon King, Police Chief
Sonia Urzua, Planning Director	Shawn Knapp, Public Works Director
Amy Heavener, Town Clerk	Mackenzie Brady, Parks & Recreation Director

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Town of Moraga Mission Statement

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

AGENDA ACCESS: The meeting agenda is posted on the following notice board locations: 329 Rheem Blvd.; Moraga Library located at 1500 St. Marys Rd.; The Hacienda located at 2100 Donald Drive; and Online at: https://www.moraga.ca.us/AgendaCenter

VIEWING OPTIONS: The Moraga Town Council meeting is scheduled to take place on the 2nd and 4th Wednesday of each month. The meeting may be attended in person at 335 Rheem Blvd, Moraga, on Community Access Television (CATV) Comcast Channel 26; or by viewing the Town's YouTube Live channel at: https://www.youtube.com/@TownofMoraga335

PUBLIC INPUT: To provide input to the Town Council please submit comments via the following email address: publiccomment@moraga.ca.us up to two hours prior to the start of the meeting. Written comment cards will also be available for submission at the meeting. Individuals addressing the Town Council are requested to state their name and community of residence for the record. If further assistance is needed, please email the Town Clerk at aheavener@moraga.ca.us or call (925) 888-7021.

It is the policy of the Town of Moraga that Councilmembers, Town employees and meeting participants are to be treated with respect and dignity. Actual or perceived discrimination and/or harassment of a Councilmember, Town employee or others on the basis of age, ancestry, color, disability, gender identity, marital status, medical condition, national origin, race, religious creed, sex or sexual orientation will not be tolerated.

CEQA STATEMENT: Unless stated otherwise on the agenda, every item on the agenda is exempt from CEQA Guidelines Sections 15060(C), 15061(B)(3), 15273, 15378, 15301, 15323 and/or Public Resources Code Section 21065.

NOTICE: If you challenge a Town's zoning, planning, or other decision in court, you may be limited to raising only those issues raised at the public hearing described in this notice, or in written correspondence delivered to the Town Council at, or prior to, the public hearing. Judging review of any Town administrative decision may be had only if petition is filed with the court not later than the 90th day following the date upon which the decision becomes final. Judicial review of environment determination may be subject to a shorter time period for litigation, in certain cases 30 days following the date of final decision. The Town of Moraga will provide special assistance for disabled citizens upon at least 72 hours advance notice to the Town Manager's office (925- 888-7021). If sign assistance is needed or written material printed in a larger font or taped, advance notice is necessary. All meeting rooms are accessible to the disabled.

TOWN OF MORAGA
TOWN COUNCIL

REGULAR MEETING
WEDNESDAY, DECEMBER 10, 2025
5:30 PM

AMENDED
TOWN COUNCIL CHAMBER
335 RHEEM BOULEVARD
MORAGA, CA

1. CALL TO ORDER / ROLL CALL

2. PLEDGE OF ALLEGIANCE

3. PRESENTATIONS

A. Commendation in Honor of the Retirement of Shawn Knapp

4. PUBLIC COMMUNICATION

Time reserved for those in the audience who wish to address the Town Council on items which are not on the agenda. The Council cannot discuss details or vote on items not on the agenda. Your concerns may be referred to the Town Manager for a brief comment or for further review. Note: Public input pertaining to a specific item on the agenda may be made during consideration of that item.

5. ADOPTION OF MEETING AGENDA

6. CONSENT CALENDAR

A. Consideration of Consent Items Removed for Discussion

B. Acceptance of Consent Items

6.1 Receive Accounts Payable Claims for: October 31, 2025 – November 25, 2025 ($604,176.30).

6.2 Approval of Minutes for the October 15, 2025 Regular and Special meetings and the November 12, 2025 Regular meeting of the Moraga Town Council.

6.3 Approval of a Proclamation in Honor of the 2025 Don Jenkins Service Award Recipient, Barbara Papini.

6.4 Waive the second reading and adopt an Ordinance amending Title 8 of the Moraga Municipal Code to implement Program 32 of the 2023-2031Moraga Housing Element and Action CD-C1 of the Moraga General Plan Community Design Element Regarding Scenic Corridors.

6.5 Adopt a Resolution:

1. Authorizing the Town Manger to execute a Consultant Services Contract to NCE for preliminary engineering design and environmental services for the Canyon Road Sinkhole Repair and Culvert Replacement Project (CIP 23-201 and ER-15J9) in the amount not to exceed $384,198, subject to approval as to form by the Town Attorney.

2. Authorizing a twenty percent (20%) contingency for preliminary engineering in the amount of $76,840, for a total not-to-exceed contract amount of $461,038, and authorized the Town Engineer to execute change orders within this contingency as necessary

3. Appropriating $17,000 of Gas Tax (Fund 205) funds and $408,000 of FHWA funds in CIP 23-201 for a total project budget of $1,286,000;

4. Finding that the recommended design and study work is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines section §15306.

6.6 Adopt a Resolution to accept and file the Development Impact Fee Annual Report for the fiscal year ended June 30, 2025, in conformance with Government Code Sections 66000-66008 and make findings regarding funds collected but not expended.

6.7 Review and accept the Annual Comprehensive Financial Report, Memorandum on Internal Control, Required Communications, and Annual Gann Act Budget Appropriations Limit Calculation reports for the year ending June 30, 2025.

6.8 Adopt a Resolution approving the Employee Salary Schedule dated and effective January 1, 2026.

7. ANNOUNCEMENTS AND REPORTS ON ACTIVITIES

8. PUBLIC HEARING

9. DEPARTMENT REPORTS

9A. The Year in Review by Mayor Steve Woehleke

9B. Reorganize the Town Council and elect a Mayor and Vice Mayor for the ensuing twelve (12) month period.

10. COUNCILMEMBER REQUESTS FOR FUTURE AGENDA ITEMS

11. INFORMATIONAL ITEMS

12. TOWN MANAGER FOLLOW-UP AND ANNOUNCEMENTS

13. ADJOURNMENT

Accounts Payable

Checks by Date - Detail by Check Date

User: sthomason@moraga.ca.us
Printed: 12/2/2025 10:36 AM

Signed by:
Katie Brunner
8C066257ADE040A...

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
6063	FIA	Business Card	10/31/2025	
	2025.10	Credit Card Payment: 2025.10		1,210.07
			Total for Check Number 6063:	1,210.07
6064	CALCARD	U.S. Bank Corporate Payment Systems	10/31/2025	
	2025.10	Credit Card Payment: 2025.10		26,737.28
			Total for Check Number 6064:	26,737.28
			Total for 10/31/2025:	27,947.35
65735	CASDU	California State Disbursement Unit	11/07/2025	
	PR Batch 00007.11.2025 Child Support		PR Batch 00007.11.2025 Chil	410.76
			Total for Check Number 65735:	410.76
			Total for 11/7/2025:	410.76
6065	BAYAL	Balco Holdings, Inc.	11/13/2025	
	22565110	Camera System: Town Hall 329 Rheem		364.98
	22566491	Elevator Monitoring: Town Hall 329 Rheem		109.14
	22569840	Monitoring Fee: Fire Council Chambers 335 Rhe		289.48
	22577398	Monitoring Fee: Fire Town Hall 329 Rheem		1,035.87
	22577398	Sprinkler Inspection Svcs: Town Hall 329 Rheen		243.33
	22578755	Sec. Alm Monit. Svcs: Council Chambers 335 R		105.50
	22583114	Monitoring Fee: Fire Hacienda 2100 Donald		114.00
	22590226	Monitoring Fee Fire: Library 1500 St Marys		385.55
			Total for Check Number 6065:	2,647.85
6066	CALCHOIC	California Choice Benefit Administrators	11/13/2025	
	4968371	Medical Insurance: Admin Fee 2025.12		40.00
	4968371	Medical Insurance: ER 2025.12		47,074.73
	4968371	Medical Insurance: EE 2025.12		4,048.40
			Total for Check Number 6066:	51,163.13
6067	DELAGELA	De Lage Landen Financial Services, Inc.	11/13/2025	
	50407071	Copier Lease: PL		371.80
	50470361	Copier Lease: PW		137.01
			Total for Check Number 6067:	508.81
6068	OFF	Office Depot	11/13/2025	
	443867354001	Office Supplies		59.91
	444441122001	Office Supplies		264.90
	446447522001	Office Supplies		261.83

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	446816327001	Office Supplies Refund		-25.73
	446828644001	Office Supplies		8.05
	446828644001	Office Supplies		8.05
	446828644001	Office Supplies		53.13
			Total for Check Number 6068:	630.14
6069	UNUM	Unum Life Insurance Co.	11/13/2025	
	2025-12	AD&D Insurance: 2025.12		234.00
	2025-12	STD Insurance: 2025.12		566.98
	2025-12	LTD Insurance: 2025.12		2,052.25
	2025-12	Life Insurance: 2025.12		1,417.00
			Total for Check Number 6069:	4,270.23
6070	USBANK	U.S. Bank Equipment Finance	11/13/2025	
	500-0670316	Copier Lease: PD		244.54
			Total for Check Number 6070:	244.54
6071	VISION	Small Business Benefit Plan Trust	11/13/2025	
	2025-12	Vision Insurance: COBRA 2025.12		16.90
	2025-12	Vision Insurance: ER 2025.12		717.20
			Total for Check Number 6071:	734.10
65737	1ON1PREM	1on1 Premier Sports Academy	11/13/2025	
	10242025	Fall 2025 LP + Rheem ASEP Session #1		3,567.20
			Total for Check Number 65737:	3,567.20
65738	ABAG PWR	Association of Bay Area Governments	11/13/2025	
	T00171	Natural Gas Pooled Power		1,895.07
			Total for Check Number 65738:	1,895.07
65739	ABCONSTR	AB Construction, Inc.	11/13/2025	
	1214	Forklift Rental		250.00
			Total for Check Number 65739:	250.00
65740	ALLCITY	All City Management Services, Inc.	11/13/2025	
	10/29/2025	School Crossing Guard Svcs: 2025.10.12-10.25		1,309.46
			Total for Check Number 65740:	1,309.46
65741	ARCO	G&K Petroleum, Inc.	11/13/2025	
	11052025	Parks Gas: 2025.10.29-11.05		400.32
	11052025	PD Gas: 2025.10.29-11.05		962.48
	11052025	PD Carwash: 2025.10.29-11.05		110.00
	11052025	Streets Gas: 2025.10.29-11.05		302.51
			Total for Check Number 65741:	1,775.31
65742	AT&T	AT&T	11/13/2025	
	9391020642	Sprinkler Alarm: Town Hall 329 Rheem		31.41
			Total for Check Number 65742:	31.41
65743	ATCOPEST	ATCO Pest Control, Inc.	11/13/2025	
	203568	Pest Treatment		400.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 65743:	400.00
65744	AUTOHMOI	Autohaus Moraga	11/13/2025	
	22595	Veh. Maint Oil Svc		166.34
			Total for Check Number 65744:	166.34
65745	AZCREAT	Keriann Armusewicz	11/13/2025	
	10242025	Fall 2025 LP ASEP Session #1		1,890.00
			Total for Check Number 65745:	1,890.00
65746	BLAISDEL	BLAISDELL & SOGNEY, INC.	11/13/2025	
	1996410-0	Office Supplies		45.43
			Total for Check Number 65746:	45.43
65747	BOWEN	Timothy Bowen	11/13/2025	
	DB27562	Fall 2025 ASEP LP Session #1		2,112.88
			Total for Check Number 65747:	2,112.88
65748	BWS	Burke, Williams & Sorensen	11/13/2025	
	352512	Legal Fees: Gen 05655-0180 2025.09		1,574.52
	352514	Legal Fees: Gen 05655-0191 2025.09		1,684.80
	352515	D25-013 Legal Fees: 05655-0200.002 2025.09		3,739.84
			Total for Check Number 65748:	6,999.16
65749	CCCFSC	Fiscal Unit	11/13/2025	
	MOPD-2509	Forensic Services		3,325.00
			Total for Check Number 65749:	3,325.00
65750	CCCPWD	Contra Costa County Public Works Dept.	11/13/2025	
	708897	Signal Maint: 2025.08		5,598.12
	708928	Signal Maint: 2025.09		2,505.89
			Total for Check Number 65750:	8,104.01
65751	CCCSC	Contra Costa County Sheriff-Coroner	11/13/2025	
	25-26 Q1	FY26 Dispatching Svcs Q1		49,770.79
			Total for Check Number 65751:	49,770.79
65752	CHOUPANG	Pang Yen Chou	11/13/2025	
	10242025	Fall 2025 LP ASEP Session #1		2,592.60
			Total for Check Number 65752:	2,592.60
65753	COMCAST	Comcast Cable Communications, LLC	11/13/2025	
	0199957	Internet Svcs: Town Hall 329 Rheem		621.17
			Total for Check Number 65753:	621.17
65754	DELTADEN	Health Care Dental Trust	11/13/2025	
	371229	Dental Insurance: ER 2025.12		3,501.45
	371229	Dental Insurance: COBRA 2025.12		81.90
			Total for Check Number 65754:	3,583.35
65755	DOJ2	Department of Justice	11/13/2025	

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	2996	LiveScan: 2025.10		531.00
	2996	LiveScan Emp: 2025.10		64.00
			Total for Check Number 65755:	595.00
65756	EBMUD	East Bay Muni. Utility Dist.	11/13/2025	
	11448800001	Water Svcs: 99 Devin Dr		5,115.44
			Total for Check Number 65756:	5,115.44
65757	EBMUD	East Bay Muni. Utility Dist.	11/13/2025	
	11316700001	Water Svcs: Town Hall 329 Rheem		179.58
			Total for Check Number 65757:	179.58
65758	EBMUD	East Bay Muni. Utility Dist.	11/13/2025	
	11316600001	Water Svcs: Council Chambers 331 Rheem Bl		473.81
			Total for Check Number 65758:	473.81
65759	EBMUD	East Bay Muni. Utility Dist.	11/13/2025	
	53401400001	Water Svcs: Town Hall 329 Rheem		766.86
			Total for Check Number 65759:	766.86
65760	EBMUD	East Bay Muni. Utility Dist.	11/13/2025	
	11316400001	Water Svcs: 390 Moraga Rd		268.64
			Total for Check Number 65760:	268.64
65761	GARDENIN	Yaron Shoshan	11/13/2025	
	11012025	Landscape Maint: Library		600.00
	11012025	Landscape Maint: 329 Rheem		400.00
			Total for Check Number 65761:	1,000.00
65762	GUNNJOR	Jordan Gunn	11/13/2025	
	11042025	Fall 2025 LP ASEP Session #1		1,132.80
			Total for Check Number 65762:	1,132.80
65763	HORNB	Brian J. Horn	11/13/2025	
	10232025	Per Diem for APA Conf		222.45
	10232025	Mileage Reimburse for APA Conf		162.40
			Total for Check Number 65763:	384.85
65764	IMPEC	Impec Group Inc.	11/13/2025	
	2510137	Janitorial Services - 329 Rheem Town Offices		1,271.71
	2510137	Janitorial Services - 2100 Donald Hacienda		1,271.71
	2510137	Janitorial Services - 1500 St Marys Library		1,271.71
	2510137	Janitorial Services - 335 Rheem Council Chamb		423.91
			Total for Check Number 65764:	4,239.04
65765	JCBC	JC BC Enterprises	11/13/2025	
	1891	Fall 2025 ASEP		2,217.60
			Total for Check Number 65765:	2,217.60
65766	MITNICK	Scott Mitnick	11/13/2025	
	10302025	Reimburse for Transportation to ICMA Conf		523.32
	10302025	Per Diem for ICMA Conf		128.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	10302025	Reimburse for Lodging for ICMA Conf		1,551.40
			Total for Check Number 65766:	2,202.72
65767	MORAH	Benali Inc.	11/13/2025	
	39848	Maint Supplies		4,261.13
			Total for Check Number 65767:	4,261.13
65768	MPA	Municipal Pooling Authority	11/13/2025	
	INV004780	Unmet Liability Deductible: 2025.10		57.99
			Total for Check Number 65768:	57.99
65769	MUNISVC	Avenu MuniServices, LLC	11/13/2025	
	INV06-021958	Clearview/STARS Svc: 2025 Q2		782.26
			Total for Check Number 65769:	782.26
65770	NATTRENC	National Trench Safety, Inc	11/13/2025	
	1168502	Trench Plate Rental		517.34
			Total for Check Number 65770:	517.34
65771	NORSEMAN	Norseman Electric, Inc	11/13/2025	
	1686	Electric work for Light Installation		1,325.00
			Total for Check Number 65771:	1,325.00
65772	PLACEWRK	PlaceWorks, Inc.	11/13/2025	
	TNMO-06.0-8	P90-039 Prof Svcs: 2025.09		663.00
			Total for Check Number 65772:	663.00
65773	ROADSAFE	RoadSafe Traffic Systems, Inc.	11/13/2025	
	255613	Traffic Signage		628.70
	CA015630	25-401 Water Barriers for Pipe Removal		1,557.85
			Total for Check Number 65773:	2,186.55
65774	SHARPBUS	Sharp Electronics Corp.	11/13/2025	
	8000605745	Copy Chrg: PD		364.16
			Total for Check Number 65774:	364.16
65775	SMITHSTE	Steve Smith	11/13/2025	
	10142025	Owl Box Supplies		101.46
			Total for Check Number 65775:	101.46
65776	SWRCB	State Water Resources Control Board	11/13/2025	
	SW-0322409	Fac. ID: 2 07M1000037 Index No. 660166 Annu		10,920.00
			Total for Check Number 65776:	10,920.00
65777	TPA	Townsend Public Affairs, Inc	11/13/2025	
	24283	Lamorinda Legislative Coalition Consultant Svc		1,500.00
			Total for Check Number 65777:	1,500.00
65778	TRAFFICL	Traffic Logix Corporation	11/13/2025	
	SIN34599	Radar Signs Annual Fee		1,800.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 65778:	1,800.00
65779	TRANSUNI	TransUnion Risk & Alternative Data Soluti	11/13/2025	
	811153	Police Search Engine		100.00
			Total for Check Number 65779:	100.00
65780	URZUASO	Sonia Urzua	11/13/2025	
	10312025	Per Diem for APA Conf		209.00
			Total for Check Number 65780:	209.00
65781	VERIZON	Verizon Wireless	11/13/2025	
	471243537-2	Code Enforcement Cell Phones		39.36
	471243537-2	PD Cell Phones		75.39
			Total for Check Number 65781:	114.75
65782	VERIZON	Verizon Wireless	11/13/2025	
	471243537-5	PD Data Cards		240.06
			Total for Check Number 65782:	240.06
			Total for 11/13/2025:	192,357.02
6093	MYEVE	Myeve Capozzi	11/17/2025	
	9	Fall 2025 ASEP LP Session #1		2,205.00
			Total for Check Number 6093:	2,205.00
			Total for 11/17/2025:	2,205.00
65783	CASDU	California State Disbursement Unit	11/21/2025	
		PR Batch 40021.11.2025 Child Support	PR Batch 40021.11.2025 Chil	410.76
			Total for Check Number 65783:	410.76
			Total for 11/21/2025:	410.76
6072	BASIC	BASIC Benefits LLC	11/25/2025	
	IN3612669	Bundled CDA Svcs Client ID 4622-9602-0279: 2		75.00
	IN3612669	Annual Fee Bundled CDA Svcs Client ID 4622-9		500.00
			Total for Check Number 6072:	575.00
6073	CALCARD	U.S. Bank Corporate Payment Systems	11/25/2025	
	2025.11	Credit Card Payment: 2025.11		20,955.74
			Total for Check Number 6073:	20,955.74
6074	CALTRON	J.J.R. Enterprises Inc.	11/25/2025	
	CN31118-01	Copy Charges: PW Town Hall 329 Rheem		89.53
	CN31118-01	Copy Charges: ASD Town Hall 329 Rheem		100.16
	CN31118-01	Copy Charges: CL Town Hall 329 Rheem		83.45
	CN31119-01	Copy Chrgs: P&R		121.56
	CN31120-01	Copy Chrgs: Planning		46.54
	CN31791-01	Copy Chrg: PW		203.02

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 6074:	644.26
6075	COMCAST	Comcast Cable Communications, LLC	11/25/2025	
	0218278	Internet/Phone: Council Chambers 335 Rheem		385.70
			Total for Check Number 6075:	385.70
6076	COMCAST	Comcast Cable Communications, LLC	11/25/2025	
	0319803	Internet Svcs: Electronic Street Sign		137.58
			Total for Check Number 6076:	137.58
6077	DELAGELA	De Lage Landen Financial Services, Inc.	11/25/2025	
	50407083	Copier Lease: PR		234.41
	50407087	Copier Lease: CL Town Hall 329 Rheem		136.63
	50407087	Copier Lease: ASD Town Hall 329 Rheem		136.63
	50407087	Copier Lease: PW Town Hall 329 Rheem		136.64
	50421959	Plotter Lease: PW		157.98
	50421959	Plotter Lease: PL		157.97
			Total for Check Number 6077:	960.26
6078	FIA	Business Card	11/25/2025	
	2025.11	Credit Card Payment: 2025.11		107.20
			Total for Check Number 6078:	107.20
6079	OFF	Office Depot	11/25/2025	
	447232439001	Office Supplies		14.26
			Total for Check Number 6079:	14.26
6080	PGE	Pacific Gas & Electric	11/25/2025	
	1463449238-4	Electricity: Parks		1,273.45
	1463449238-4	Electricity: Hacienda 2100 Donald		10.51
	1463449238-4	Electricity: Street/Signals		850.31
			Total for Check Number 6080:	2,134.27
6081	PGE	Pacific Gas & Electric	11/25/2025	
	0190988489-0	Electricity: Bundled Street		14,484.40
			Total for Check Number 6081:	14,484.40
6082	PGE	Pacific Gas & Electric	11/25/2025	
	0751460593-5	Electricity: Library 1500 St Marys		2,590.32
			Total for Check Number 6082:	2,590.32
6083	PGE	Pacific Gas & Electric	11/25/2025	
	3675757343-5	Electricity: St/Sig		142.71
			Total for Check Number 6083:	142.71
6084	PGE	Pacific Gas & Electric	11/25/2025	
	5255041609-4	Electricity: Hacienda Pavilion 2100 Donald		123.76
			Total for Check Number 6084:	123.76
6085	PGE	Pacific Gas & Electric	11/25/2025	
	6440793656-2	Electricity: Streets/Signals		199.57

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 6085:	199.57
6086	PGE	Pacific Gas & Electric	11/25/2025	
	6504888173-7	Electricity: Town Hall 329 Rheem		5,116.18
			Total for Check Number 6086:	5,116.18
6087	PGE	Pacific Gas & Electric	11/25/2025	
	6905501381-2	Electricity: St/Sig		21.80
			Total for Check Number 6087:	21.80
6088	PGE	Pacific Gas & Electric	11/25/2025	
	7234145569-8	Electricity: Hacienda LaSala 2100 Donald		126.33
			Total for Check Number 6088:	126.33
6089	PGE	Pacific Gas & Electric	11/25/2025	
	8367275694-3	Electricity: Council Chambers 335 Rheem		570.77
			Total for Check Number 6089:	570.77
6090	PGE	Pacific Gas & Electric	11/25/2025	
	8650812145-5	Electricity: Hacienda Casita 2100 Donald		103.18
			Total for Check Number 6090:	103.18
6091	PGE	Pacific Gas & Electric	11/25/2025	
	8749324693-5	Electricity: Hacienda 2100 Donald		2,385.26
			Total for Check Number 6091:	2,385.26
6092	PGE	Pacific Gas & Electric	11/25/2025	
	9622927397-2	Electricity: Parks		195.59
			Total for Check Number 6092:	195.59
65784	ALLCITY	All City Management Services, Inc.	11/25/2025	
	104824	School Crossing Guard Svcs: 2025.10.26-11.08		1,454.95
			Total for Check Number 65784:	1,454.95
65785	ALPHAGR	Enradiance Business Solutions LLC	11/25/2025	
	79903	Tabs for FY26 & FY27 Budget Books		1,439.37
			Total for Check Number 65785:	1,439.37
65786	AMAZON	Amazon Capital Services, Inc	11/25/2025	
	14PF-TKT4-PKQ3	Office Supplies		44.02
	1PJT-FDD1-GVHP	Office Supplies		38.22
	1XNH-WJXD-9LFF	Office Supplies		109.01
			Total for Check Number 65786:	191.25
65787	ARCO	G&K Petroleum, Inc.	11/25/2025	
	11142025	Streets Gas: 2025.11.05-11.14		128.55
	11142025	Parks Gas: 2025.11.05-11.14		189.35
	11142025	PD Gas: 2025.11.05-11.14		1,088.21
	11142025	PD Carwash: 2025.11.05-11.14		48.00
			Total for Check Number 65787:	1,454.11

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
65788	AT&T	AT&T	11/25/2025	
	9391020639	T1 Line		14.13
	9391020639	T1 Line		9.18
	9391020639	T1 Line		51.80
	9391020639	T1 Line		4.94
	9391020639	T1 Line		23.55
	9391020639	T1 Line		28.25
	9391020639	T1 Line		9.42
	9391020639	T1 Line		14.13
			Total for Check Number 65788:	155.40
65789	AT&T	AT&T	11/25/2025	
	9391019310	Fax Line		32.42
	9391019310	Elevator Alarm		32.42
	9391019310	Fax Line		32.42
	9391019310	Fax Line		32.93
	9391019310	Fax Line		32.42
	9391019310	Fax Line		32.42
			Total for Check Number 65789:	195.03
65790	AT&T	AT&T	11/25/2025	
	9391019309	Alarm: Council Chambers 335 Rheem		155.88
			Total for Check Number 65790:	155.88
65791	AT&T	AT&T	11/25/2025	
	9391020640	Fax: Hacienda 2100 Donald		33.68
			Total for Check Number 65791:	33.68
65792	AT&T	AT&T	11/25/2025	
	9391020641	Fax: PL Town Hall 329 Rheem		8.11
	9391020641	Fax: CL Town Hall 329 Rheem		8.11
	9391020641	Fax: PW Town Hall 329 Rheem		8.11
	9391020641	Fax: ASD Town Hall 329 Rheem		8.10
			Total for Check Number 65792:	32.43
65793	AT&T	AT&T	11/25/2025	
	9391063436	Emergency Phone: Town Hall 329 Rheem		32.43
			Total for Check Number 65793:	32.43
65794	BANG	MNG PARTNERSHIP HOLDINGS LLC	11/25/2025	
	1458472	Legal Advertising		1,041.30
			Total for Check Number 65794:	1,041.30
65795	BKFENG	BKF Engineers	11/25/2025	
	25110390	25-401 Prof Svcs: through 2025.10.26		7,520.05
			Total for Check Number 65795:	7,520.05
65796	CLEMENSS	Stefan Clemens	11/25/2025	
	11182025	ASEP-LP Fall Session #1		5,465.60
			Total for Check Number 65796:	5,465.60
65797	COL	City of Lafayette	11/25/2025	
	2025.10	LFFA DIF 536 Moraga Rd		53,674.50

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 65797:	53,674.50
65798	DINGRUI	Rui Ding	11/25/2025	
	11142025	Fall Session #1		1,440.00
			Total for Check Number 65798:	1,440.00
65799	EBMUD	East Bay Muni. Utility Dist.	11/25/2025	
	54515995165	Water Svcs: 213 Willobrook LN #IRR		249.10
			Total for Check Number 65799:	249.10
65800	EBTS	East Bay Tree Service, Inc.	11/25/2025	
	598841	Tree Removal		900.00
			Total for Check Number 65800:	900.00
65801	FIA	Business Card	11/25/2025	
	2025.11 SK	Credit Card Payment: 2025.11		1,827.84
			Total for Check Number 65801:	1,827.84
65802	FIA	Business Card	11/25/2025	
	2025.11 DS	Credit Card Payment: 2025.11		436.91
			Total for Check Number 65802:	436.91
65803	GOPHERTE	Gopher Team	11/25/2025	
	860600	Pest Control - Commons Park		599.00
			Total for Check Number 65803:	599.00
65804	HORIZON	Horizon Distributors, Inc.	11/25/2025	
	1R355625	Maint Supplies		142.61
			Total for Check Number 65804:	142.61
65805	KENNEDY	F.J. Kennedy and Associates	11/25/2025	
	25-190	I25-005 On-Call Eng Prof Svcs: 2025.10.01		256.30
	25-191	I21-009 On-Call Eng Prof Svcs: 2025.10.06-10.(		269.50
	25-192	NPDES Permit Implem Assist Prof Svcs: 2025.1		1,549.60
	25-193	I21-009 On-Call Eng Prof Svcs: 2025.10.07		441.00
			Total for Check Number 65805:	2,516.40
65806	LAFCW	Lafayette Car Wash	11/25/2025	
	OCTOBER 2025	Carwash: 2025.10.03		86.85
			Total for Check Number 65806:	86.85
65807	LAMWATER	Lamorinda Water Polo, Inc.	11/25/2025	
	FA2025-01S	Fall Splashball		7,665.00
			Total for Check Number 65807:	7,665.00
65808	LETC	Contra Costa County Sheriff's Office, LETC	11/25/2025	
	25-27297	Traffic Collision Investig Course - Odell		239.00
			Total for Check Number 65808:	239.00
65809	MILLERBA	Barry Miller	11/25/2025	
	2025-28 #25	20-501 Prof Svcs: 2025.10		2,400.00

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 65809:	2,400.00
65810	MONTESNI	Nicholas Robert Montes	11/25/2025	
	11202025	Senior Holiday Tea		200.00
			Total for Check Number 65810:	200.00
65811	MORAH	Benali Inc.	11/25/2025	
	39816	Maint Supplies		50.44
	39836	Maint Supplies		41.69
	39869	Maint Supplies		16.44
			Total for Check Number 65811:	108.57
65812	MRG-LLC	Municipal Resource Group, LLC	11/25/2025	
	251122	Intake and Advising Meetings		550.00
			Total for Check Number 65812:	550.00
65813	MUNISVC	Avenu MuniServices, LLC	11/25/2025	
	INV06-022044	SUTA Svcs for Tax Quarter ending 2025.06.30		32.03
			Total for Check Number 65813:	32.03
65814	PLACEWRK	PlaceWorks, Inc.	11/25/2025	
	TNMO-03.0-6	On-Call GIS Prof Svcs: 2025.10		765.00
	TNMO-06.0-9	P90-039 Prof Svcs: 2025.10		663.00
			Total for Check Number 65814:	1,428.00
65815	RADAR	The Radar Shop, Inc.	11/25/2025	
	26574	Radar Recertification add'l units		188.00
			Total for Check Number 65815:	188.00
65816	ROADSAFE	RoadSafe Traffic Systems, Inc.	11/25/2025	
	254658	Disc Golf Course Signs		499.36
	256709	25-413 Crosswalk Signage		235.96
			Total for Check Number 65816:	735.32
65817	RUNCKEL	Jennifer Runckel	11/25/2025	
	11172025	Yoga Workshop		225.00
			Total for Check Number 65817:	225.00
65818	Scully	Donald Scully	11/25/2025	
	11182025	Tuition Reimbursement: Summer 2025		1,861.62
			Total for Check Number 65818:	1,861.62
65819	SILICON	Silicon Connections, LLC	11/25/2025	
	26354	IT Svcs: 2025.11		8,287.90
			Total for Check Number 65819:	8,287.90
65820	SOFSURFA	Sof Surfaces Inc.	11/25/2025	
	INV15957	25-303 Commons Park All Access Playground R		81,406.79
	INV15966	25-303 Commons Park All Access Playground R		24,956.27
	INV16165	25-303 Commons Park All Access Playground R		98,579.58

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 65820:	204,942.64
65821	TYLERTEC	Tyler Technologies, Inc	11/25/2025	
	025-535333	Tyler ERP Pro Cloud Impl 2025.11.03-11.08		1,232.50
	025-535872	Tyler ERP Pro Cloud Impl 2025.11.12		108.75
			Total for Check Number 65821:	1,341.25
65822	WALLACER	Wallace Roberts & Todd INC	11/25/2025	
	3	Parks, Rec, Open Space Master Plan Prof Svcs: t		17,622.25
			Total for Check Number 65822:	17,622.25
			Total for 11/25/2025:	380,845.41
			Report Total (118 checks):	604,176.30

TOWN OF MORAGA
REGULAR MEETING
TOWN COUNCIL

WEDNESDAY, OCTOBER 15, 2025
MINUTES

5:30 PM

The following are minutes of the actions taken by the Town of Moraga Town Council. A full video recording of the meeting is available on the Town's website at: https://livestream.com/moraga

TOWN COUNCIL CHAMBER
335 RHEEM BOULEVARD
MORAGA, CA

1. CALL TO ORDER

The regular meeting was called to order at **5:30 PM** by Mayor, Steve Woehleke.

ROLL CALL

Councilmembers Present: Mayor Steve Woehleke, Vice Mayor Kerry Hillis, Councilmember Lisa Maglio

Councilmembers Absent: Councilmembers Brian Dolan and Graham Thiel

2. PLEDGE OF ALLEGIANCE

3. PRESENTATIONS

3a. Arbor Day Proclamation

Council read the proclamation aloud.

There were no public comments.

3b. Update to the Moraga and Orinda Fire Safe Program

Moraga Orinda Fire Safe Network Board member Marc Evans presented the item; Board member, Steve Hoyt provided additional information.

Councilmembers and the Town Manager provided comments.

There were no public comments.

4. PUBLIC COMMUNICATION

There were no public comments.

5. ADOPTION OF MEETING AGENDA

ACTION:
Motion: **Hillis**/ Second: **Maglio**
Vote: (3-0-2)

There were no public comments.

6. CONSENT CALENDAR

ACTION:
Motion: **Hillis**/ Second: **Maglio**
Vote: (3-0-2)

There were no public comments.

6.1 Receive Accounts Payable Claims for: September 2, 2025 – September 26, 2025 ($433,596.34).

6.2 Approval of Minutes for the September 24, 2025 Special and Regular meetings of the Moraga Town Council.

6.3 Adopt a Resolution authorizing the Town Manager to purchase a new 2024 Dodge Durango police vehicle for $52,919.23 from Elk Grove Auto Group in Elk Grove, California pursuant to the Town of Moraga Purchasing Policy.

6.4 Authorize the cancellation of the regular Town Council meeting on October 22, 2025.

7. ANNOUNCEMENTS AND REPORTS ON ACTIVITIES

Councilmember Maglio had nothing to report.

Vice Mayor Hillis attended the Cal Cities conference in Long Beach, CA along with the Town Manager and Mayor. While at the conference, Vice Mayor Hillis completed his AB 1234 Ethics training and attended several informational seminars as well as the Cal Cities East Bay Commission meeting. Vice Mayor Hillis also attended the Mayor's State of the Town presentation at the Moraga School Board.

Mayor Woehleke attended several meetings including: Recyclesmart Board meeting, Cal Cities East Bay Division meeting, the Mayor participated in dedicating artwork at the West Commons Park, assisted with stakeholder input for the Parks and Recreation Master Plan as well as attending the monthly Mayors Conference in Martinez, CA.

During the weekend of October 4th the Mayor attended the celebration of the Chalda crossing grand opening and following that, attended community service day. The Mayor read aloud the highlighted activities that occurred on that day.

Mayor Woehleke attended the annual Cal Cities conference in Long Beach. The Mayor also attended the MOFD pancake breakfast as well as assisted with the Parks and Recreation

Master Plan public outreach while at the event. The Mayor met with Townsend to discuss the draft Lamorinda legislative platform. Mayor Woehleke announced his remaining state of Moraga presentations. The Mayor expanded upon the sessions he attended at the annual Cal Cities conference.

Town Manager Mitnick announced a Contra Costa Transit Authority (CCTA) was meeting to discuss the Countywide Evacuation Study. Announced the dates and topics for upcoming Council meetings.

8. PUBLIC HEARING

None.

9. DEPARTMENT REPORTS

None.

10. Councilmember requests for future agenda items

None.

11. INFORMATIONAL ITEMS

None.

12. TOWN MANAGER FOLLOW-UP AND ANNOUNCEMENTS

Town Manager Mitnick had nothing to report.

13. ADJOURNMENT

Mayor Woehleke adjourned the Town Council Regular meeting to closed session at **6:26 PM**.

Respectfully submitted by:

_____

Amy Heavener, CMC
Town Clerk

Approved by the Town Council:

_____

Steve Woehleke, Mayor

DRAFT

TOWN OF MORAGA
SPECIAL MEETING, CLOSED SESSION
TOWN COUNCIL

Wednesday, October 15, 2025
MINUTES

IMMEDIATELY FOLLOWING THE REGULAR SESSION

Conference Room Adjacent to the Town Council Chamber
335 Rheem Boulevard Moraga, CA

1. CALL TO ORDER

The special closed session meeting was called to order at **6:26 PM** by Mayor, Steve Woehleke.

ROLL CALL

Councilmembers present: Mayor, Steve Woehleke, Vice Mayor Kerry Hillis
Lisa Maglio

Councilmembers absent: Brian Dolan and Graham Thiel

2. PUBLIC COMMUNICATION

There were no public comments.

3. SPECIAL MEETING – CLOSED SESSION

A. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Pursuant to Paragraph (1) of subdivision (d) of Section 54956.9 of the Government Code:
SAFE Moraga v. Town of Moraga, Outdo Country Club Drive LLC, Contra Costa County Superior Court Case No. N25-0416

There were no reportable actions.

9. ADJOURNMENT

Respectfully submitted by:

_____
Amy Heavener, CMC
Town Clerk

Approved by the Town Council:

_____
Steve Woehleke, Mayor

TOWN OF MORAGA
REGULAR MEETING
TOWN COUNCIL

WEDNESDAY, NOVEMBER 12, 2025
MINUTES

5:30 PM

The following are minutes of the actions taken by the Town of Moraga Town Council. A full video recording of the meeting is available on the Town's website at:
https://livestream.com/moraga

TOWN COUNCIL CHAMBER
335 RHEEM BOULEVARD
MORAGA, CA

1. CALL TO ORDER

The regular meeting was called to order at **5:30 PM** by Mayor, Steve Woehleke.

ROLL CALL

Councilmembers Present: Mayor Steve Woehleke,
Councilmembers Lisa Maglio and Graham Thiel

Councilmembers Absent: Councilmembers Brian Dolan and Kerry Hillis

2. PLEDGE OF ALLEGIANCE

3. PRESENTATIONS

3a. Proclamation - 70th Anniversary of Rosa Parks' Refusal to Give Up Her Seat on a Bus in Montgomery, Alabama "Illuminating Our Path to Civil Rights"

Council read the proclamation aloud and presented the Proclamation.

Trudy Barron from the Acalanes chapter of the Daughters of the American Revolution (DAR) provided comment.

There were no additional public comments.

3b. MOFD Station 42 Firewise Landscaping Demo Garden

MOFD District 3 Board member, Steve Danziger presented the item.

Councilmembers asked clarifying questions and provided comments.

There were no additional public comments.

DRAFT

4. PUBLIC COMMUNICATION

There were no public comments.

5. ADOPTION OF MEETING AGENDA

ACTION:
Motion: **Thiel** / Second: **Maglio**
Adoption of the meeting agenda as presented.
Vote: (3-0-2)

There were no public comments.

6. CONSENT CALENDAR

Mayor Woehleke pulled item 6.2 for further clarification and feedback.

ACTION:
Motion: **Woehleke** / Second: **Maglio**
Approve Consent item 6.2 with a modification to the policy to specify that special meetings for interviews will not typically be video recorded, however the Board/Committee/Commission appointments will take place at a subsequent regular public meeting.
Vote: (3-0-2)

There were no public comments.

ACTION:
Motion: **Maglio** / Second: **Thiel**
Approve Consent items 6.1, 6.3 and 6.4 as presented.
Vote: (3-0-2)

There were no public comments.

6.1 - Receive Accounts Payable Claims for: October 2, 2025 – October 30, 2025 ($518,360.55).

6.2 - Adopt by minute order, an Interview and Appointment Policy for Town of Moraga Boards, Committees and Commissions.

6.3 - Adopt a Resolution:

1. Authorizing the Town Manager to execute the construction contract with FJ&I Engineering, Inc. for Augusta Drive Storm Drain Repairs, for the 2025 Street Rehabilitation Project (CIP 25-401) in the amount of $135,000 and authorizing a 15% ($20,250) contingency for a total not-to-exceed amount of $155,250;

2. Authorizing the Town Engineer to issue Construction Contract Change Orders up to the total amount not to exceed $20,250, if necessary; and

DRAFT

3. Finding that the construction work is exempt from review under the California Environmental Quality Act (CEQA) pursuant to 14 Cal. Code Regs. 15301 (Class 1-Existing Facilities).

6.4 - Adopt a Resolution amending the Art in Public Spaces Committee (APSC) Charter to:

1. Update the membership composition to include five (5) voting community members who live or work in Moraga and one (1) non-voting Town Council Liaison;

2. Remove designated positions for the Park and Recreation Commission and Planning Commission; and

3. Approve the Art in Public Spaces Committee Mission Statement.

7. ANNOUNCEMENTS AND REPORTS ON ACTIVITIES

Councilmember Maglio attended a meeting of the Chamber of Commerce as a Council liaison. Councilmember Maglio provided an update regarding the Moraga Chamber's annual turkey trot which will be held at Moraga Country Club. Councilmember Maglio reported there is an also an opportunity to donate to families and individuals in need of food this season using the Moraga Chamber's website.

Councilmember Thiel – attended the first home SMC basketball game of the season as well as October's Art in Public Spaces meeting as the Council liaison. Councilmember Thiel also attended Campolindo's Girls Varsity Volleyball game.

Mayor Woehleke attended the Lions Club, Kiwanis Club, Moraga Country Club, Moraga Garden Club, Firewise Community and Lamorinda Movers where he presented the State of the Town address. Mayor Woehleke plans to present to the Moraga Youth Involvement Committee as well as the Moraga Citizens Network. Mayor Woehleke is working on the Lamorinda Wildfire Marketing Plan update alongside the other Mayors in Lamorinda. The Mayor thanked the Town for keeping Corliss safe during Halloween. Mayor Woehleke attended the Veterans Day celebration at the Commons park.

Town Manager Mitnick commented on his attendance at the Cal Cities conference in Long Beach and his attendance at the ICMA conference in Tampa, FL. He noticed AI and technology were recurring themes throughout both conferences.

8. PUBLIC HEARING

8a - It is recommended that the Town Council take the following actions:

1. Waive the first reading and introduce by title only an ordinance repealing and replacing MMC Chapter 15.04 "Building Codes" of Title 15 and adopting by reference certain sections of Contra Costa County Ordinance No. 2025-19, which adopts the 2025 California Building Code, the 2025 California Residential Code, the 2025 California Electrical Code, the 2025 California Mechanical Code, the 2025 California Plumbing Code, the 2025 California Energy Code, the 2025 California Historical Building Code, the 2025 California Existing Building Code and

the 2025 California Green Building Standards Code with changes, additions and deletions, with adoption of findings to justify stricter construction standards to address local climatic, geological, or topographical conditions as authorized by Health and Safety Code sections 17958.5 and 18941.5.

2. Find the ordinance exempt from review pursuant to sections 15061(b)(3) and 15378(b) (5) of the California Environmental Quality Act; and

3. Set a public hearing date of January 14, 2026, for the adoption of the ordinance.

Planning Director, Sonia Urzua presented the item.

Council provided final comments on the item and read aloud the Public Hearing details for the vote.

There were no public comments.

ACTION:
Motion: **Woehleke** / Second: **Maglio**
Approve item 8a as presented.
Vote: (3-0-2)

8b - Waive the first reading and introduce by title only an Ordinance amending Title 8 of the Moraga Municipal Code (MMC). The Ordinance implements Program 32 of the 2023-2031 Moraga Housing Element.

Consultant Barry Miller, Barry Miller Consulting presented the item.

Council asked clarifying questions and provided initial feedback.

The Town Manager provided further clarification and comments on the item.

Mayor Woehleke read Vice Mayor Hillis' comments into the record and provided his own final comments on the item.

Councilmember Maglio provided final comments on the item.

Councilmember Thiel provided final comments on the item.

Mayor Woehleke summarized the Council comments and lead a discussion on each decision point of the item.

There were no public comments.

ACTION:
Motion: **Woehleke** / Second: **Thiel**
With the additional language proposed by staff to amend section 8.132.060
Vote: (3-0-2)

DRAFT

9. DEPARTMENT REPORTS

None.

10. COUNCILMEMBER REQUESTS FOR FUTURE AGENDA ITEMS

None.

11. INFORMATIONAL ITEMS

None.

12. TOWN MANAGER FOLLOW-UP AND ANNOUNCEMENTS

Town Manager Mitnick announced a project moving forward for senior affordable housing and the ground breaking for Grocery Outlet. The GHAD meeting will be held on November 19, 2025. The next Regular Council meeting will occur on December 10, 2025. Finally, the Town Manager announced that Public Works Director, Shawn Knapp is planning to retire.

Public Works Director, Shawn Knapp provided comments regarding the announcement of his retirement.

Council provided additional comments regarding Director Knapp's retirement.

13. ADJOURNMENT

Mayor Woehleke adjourned the Town Council Regular meeting to closed session at **8:01 PM**.

Respectfully submitted by:

_____
Amy Heavener, CMC
Town Clerk

Approved by the Town Council:

_____
Steve Woehleke, Mayor

DRAFT

A PROCLAMATION HONORING

Barbara Papini
2025 Don Jenkins Service Award Recipient

WHEREAS, Lamorinda Village is a nonprofit organization dedicated to helping older adults remain active, connected, and independent in the Lamorinda community; and

WHEREAS, the Don Jenkins Service Award honors individuals who demonstrate exceptional dedication to serving older adults through meaningful volunteerism, leadership and compassion; and

WHEREAS, Barbara Papini has served as Lamorinda Village's Chair Yoga instructor since March 13, 2017, generously sharing her time, expertise, and encouragement with older adults in our community for more than eight years; and

WHEREAS, during that time, Barbara has led 322 Chair Yoga classes, helping hundreds of participants improve their strength, balance, and well-being, while also fostering social connection and emotional wellness; and

WHEREAS, Barbara's steadfast commitment and warm presence have made her classes a treasured part of Lamorinda Village's programming and an important source of support and joy for many Moraga residents; and

WHEREAS, her service reflects the spirit of volunteerism and community care that strengthens Moraga and enriches the lives of its residents.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Moraga hereby recognizes and congratulates **Barbara Papini** as the 2025 recipient of the Don Jenkins Service Award and expresses its sincere appreciation for her outstanding service to older adults and the community.

BE IT FURTHER RESOLVED that the Town of Moraga extends its gratitude to Barbara Papini for her dedication, compassion, and invaluable contributions, and offers best wishes for her continued success in serving our community.

_____
Steve Woehleke, Mayor

CONSENT CALENDAR: 6.4

Meeting Date: December 10, 2025

TOWN OF MORAGA **STAFF REPORT**

To: **Honorable Mayor and Councilmembers**

From: **Sonia Urzua, Planning Director, Barry Miller, Consultant**

Subject: **Amendments to Title 8 of the Moraga Municipal Code (Zoning) related to Scenic Corridors**

RECOMMENDATION

Waive the second reading and adopt an Ordinance amending Title 8 of the Moraga Municipal Code to implement Program 32 of the 2023-2031Moraga Housing Element and Action CD-C1 of the Moraga General Plan Community Design Element Regarding Scenic Corridors.

BACKGROUND

On November 12, 2025, the Town Council held a public hearing to consider a proposed Ordinance to amend the Moraga Municipal Code to modify provisions and standards for Scenic Corridors. The proposed Ordinance implements Program 32 of the 2023-2031 Moraga Housing Element and Action CD-C1 of the Moraga 2040 General Plan.

After opening the November 12 hearing for public comment and deliberation, the Town Council voted 3-0, with two members absent, to waive the first reading and adopt the proposed Ordinance by title only, including specific modifications discussed below. Before the meeting, one of the absent members submitted comments expressing support for the proposed Ordinance. These comments were read into the record during the meeting.

The Housing Element identified a potential constraint to housing development in the Moraga Center Specific Plan (MCSP) area related to building setback and upper story stepback requirements. MCSP is a designated Priority Development Area and contains a majority of Moraga's higher-density housing opportunity sites. Since 2020, development along scenic corridors in MCSP has been subject to a 40' setback an 8' upper story stepback requirement. These requirements are unique to MCSP; all other areas in Moraga zoned for urban/ suburban uses, including the Rheem Center and single-family neighborhoods, are subject only to a 25' setback and no stepback requirement.

In addition, the Ordinance is intended to address a procedural issue identified by the Moraga

Planning Commission during the General Plan Update process. Minor projects (fences, small additions, etc.) that would typically be reviewed at the staff level are automatically referred to the Planning Commission if they are located in Scenic Corridors. This results in a relatively large number of Commission agenda items relating to small projects. It also creates extra costs and time delays for applicants. One objective of the proposed Ordinance is to reduce the volume of applications requiring Commission review and simplify the process for homeowners. The revision would allow staff to review minor projects in Scenic Corridors, as defined in the draft Ordinance.

The proposed Ordinance was previously considered by the Moraga Planning Commission, which recommended adoption by the Town Council in a resolution adopted at the Commission's October 21, 2025, meeting. The staff report for the Town Council's first reading of the Ordinance includes additional detail and context on this item and may be reviewed here.

DISCUSSION

The Town Council discussed the proposed ordinance at the November 12, 2025, meeting. These discussions resulted in amendments to the proposed Ordinance, namely section 8.200.050 and 8.132.060. (See Attachment B, pages 5 and 7.)

The Council favored a strong, voluntary stepback guideline while allowing other design options to reduce visual bulk and mass. The Council requested that this provision be included in the Ordinance in lieu of simply eliminating the stepback entirely. Revisions have been made to Section 7 of the draft Ordinance (Amendments to Section 8.200.050: MCSP Design Requirements) to reflect this direction.

The Council also agreed to add a provision to the ordinance that would inform both the Planning Commission and Town Council of all staff-level decisions on applications in scenic corridors. Under Chapter 8.12.0240 of the Moraga Municipal Code, a Planning Commissioner or member of the Town Council has the authority to appeal an administrative (e.g., staff) decision and call up the matter for Commission or Council consideration.

This provision was added to the Ordinance during the November 12, 2025, meeting and was included in the motion to introduce the ordinance. The amendment can be found in Section 6 of the Ordinance, within the edits to Section 8.132.060.

Staff is now recommending that the Council adopt the ordinance.

FISCAL IMPACT

No direct fiscal impacts are associated with this agenda item. Indirect costs associated with staff and consultant time have been incorporated into the Town's adopted budget for the current fiscal year.

CEQA COMPLIANCE

The proposed ordinance is exempt from the California Environmental Quality Act (CEQA). As noted earlier in this staff report, the Town prepared a program-level Environmental Impact Report (EIR) for the Comprehensive Advanced Planning Initiative, including the Housing

Element and related rezoning and General Plan amendments, as required by CEQA. The FEIR was certified on January 25, 2023. The proposed zoning amendments are part of the "project" described in that EIR and are not subject to further environmental review. The adoption of this Ordinance by the Town Council would not increase the number of housing units that could be built in Moraga. Furthermore, the Ordinance does not require the preparation of a new, subsequent, or supplemental EIR under CEQA Guidelines Sections 15162 and 15163, because there is no involvement of new significant impacts or a substantial increase in the severity of previously identified significant effects. Additionally, the proposed amendments are exempt from the provisions of CEQA Public Resources Code Section 21000, et seq.) pursuant to Section 15378 because adoption and implementation of the proposed ordinance does not constitute a "project" as defined by CEQA since there is no potential to result in either a direct physical change to the environment or a reasonably foreseeable indirect physical change to the environment.

ALTERNATIVES

1. Do not waive the second reading and do not adopt the proposed Ordinance.
2. Provide alternative direction to staff.

NEXT STEPS

Once the proposed ordinance is adopted, it will go into effect in thirty (30) days (January 9, 2026).

ATTACHMENTS

Attachment A - Proposed Ordinance Adopting Scenic Corridors Related Amendments
Attachment B - Redline Changes to Scenic Corridors Related Amendments
Addendum - 6.4 - Attachment A - Proposed Ordinance Adopting Scenic Corridors

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

ORDINANCE NO. XX- 2025

An Ordinance Amending Title 8 of the Moraga Municipal Code (Zoning) to implement Program 32 of the 2023-2031 Moraga Housing Element and Action CD-C1 of the Moraga General Plan Community Design Element regarding Scenic Corridors

WHEREAS, all cities and towns in California are required to adopt and periodically update a Housing Element, including programs to remove potential constraints to housing construction and ensure housing opportunities for persons of all incomes and abilities; and

WHEREAS, the Town adopted the 2023-2031 Moraga Housing Element in January 2023, which was certified by the State of California in September 2023; and

WHEREAS, the Housing Element identified specific zoning text amendments to be made by the Town to address potential constraints; and

WHEREAS, the Town is committed to meeting the housing needs of all Moraga residents, successfully implementing its Housing Element, and retaining the compliant status of its Housing Element; and

WHEREAS, the Housing Element includes Program 32, which indicates that the scenic corridor requirements in the Moraga Municipal Code (MMC) should be reviewed to consider modified setback and upper story stepback requirements in the Moraga Center Specific Plan area; and

WHEREAS, the Town of Moraga adopted General Plan 2040, including the Community Design Element, following its adoption of the Housing Element; and

WHEREAS, the Community Design Element includes Action CD-C1, which affirms the Town's commitment to revising the scenic corridor regulations, ensuring that stepback and setback requirements do not constrain development, and ensuring that regulations support walkability and pedestrian activity; and

WHEREAS, the Moraga Planning Commission and Town Council have requested that development review requirements in scenic corridors be evaluated to streamline processes;

WHEREAS, the Town completed a Draft Environmental Impact Report (Draft EIR) for the Comprehensive Advanced Planning Initiative, which includes implementation of Housing Element Program 32; and

WHEREAS, the Draft EIR was published on October 27, 2022, circulated for a 45-day period ending on December 12, 2022, and followed by a Final EIR published on January 6, 2023 that included responses to all comments received on the Draft EIR; and

WHEREAS, the Final EIR was certified by the Moraga Town Council on January 25, 2023; and

WHEREAS, an Addendum to the EIR for the Comprehensive Advanced Planning Initiative was prepared to consider additional impacts resulting from the adoption of the remaining elements of the General Plan, including the Community Design (CD) Element, and this Addendum was approved by the Town Council on November 13, 2024,

WHEREAS, approval of the proposed zoning code amendments would not increase the number of dwelling units that may be constructed in the town and would result in a development product and quantity of units consistent with what was assumed in the EIR for the Housing Element and the Addendum for the General Plan; and

WHEREAS, the Moraga Planning Commission conducted a duly noticed public hearing on the proposed amendments on September 2, 2025, and considered public testimony on the proposed amendments; and

WHEREAS, the Moraga Planning Commission directed that certain changes be made to the September 2 Draft, and those changes were subsequently incorporated in a new Draft; and

WHEREAS, the Moraga Planning Commission continued its hearing to October 21, 2025, and considered the new Draft, as well as the original Draft recommended by staff and presented on September 2, at that hearing; and

WHEREAS, the Moraga Planning Commission voted at its regular meeting on October 21 to support a Resolution recommending Town Council approval of the original September 2 draft, inclusive of the modifications related to portable signs included in the October 21 draft; and

WHEREAS, all required public notices for the November 12, 2025 Town Council public hearing on the proposed Scenic Corridor amendments were provided in the East Bay Times in accordance with California Government Code Section 65091; and

WHEREAS, the Town Council approved specific modifications to this Draft Ordinance at their November 12, 2025 related to upper story stepbacks in the MCSP area, and addition of a requirement to notify the Planning Commission and Town Council of administrative decisions made pursuant to Chapter 8.132 (Scenic Corridors), and those modications have been incorporated.

NOW THEREFORE BE IT RESOLVED by the Town Council of the Town of Moraga that:

SECTION 1. Pursuant to the California Environmental Quality Act (CEQA), the Town prepared an Environmental Impact Report (EIR) to address the potentially significant adverse environmental impacts associated with adoption of the Comprehensive Advanced Planning Initiative, including implementation of Housing Element Program 32. The Town subsequently adopted an Addendum to the EIR to address the potential for additional impacts associated with the General Plan, which was adopted in November 2024. The EIR identifies appropriate and feasible mitigation measures and alternatives that may be adopted to significantly reduce or avoid the impacts identified in the EIR. The proposed zoning code amendments are part of the "project" evaluated and would allow for development consistent with what has been analyzed in the EIR. The adoption of this Ordinance would not increase the number of housing units that could be built in Moraga. Further, the Ordinance does not require preparation of a new subsequent or supplemental EIR under CEQA Guidelines Section 15162 and 15163, because there is no involvement of new significant impacts or a substantial increase in the severity of previously identified significant effects. Additionally, the proposed amendments are exempt from the provisions of the California

Environmental Quality Act (Public Resources Code Section 21000, et seq.) (CEQA) pursuant to Section 15378 because adoption and implementation of the proposed Ordinance does not constitute a "project" as defined by CEQA since there is no potential to result in either a direct physical change to the environment or a reasonably foreseeable indirect physical change to the environment.

SECTION 2. Pursuant to MMC Section 8.12.100, the Town Council makes the following findings to support the rezoning:

(a) The proposed Amendments to the Municipal Code are consistent with the objectives, policies, general land uses and programs specified in the General Plan. The proposed code amendments are consistent with the General Plan in that they support the production of a diverse range of housing types in Moraga, as well as General Plan directives to remove potential constraints to development on infill sites. Moreover, the General Plan Housing Element and the General Plan Community Design Element expressly direct the Town to amend the Municipal Code to implement changes to scenic corridor regulations.

(b) In the case of a *general* land use regulation, the change proposed is compatible with the uses authorized in, and the regulations prescribed for, the land use district for which it is proposed. The scenic corridor regulations do not address permitted or conditionally permitted uses, and the proposed changes would have no effect on the uses authorized within corridor areas. While some projects currently requiring review by the Design Review Board could be reviewed by the Planning Director in the future, the changes would not affect the compatibility of uses.

(c) A community need is demonstrated for the proposed change. The zoning code amendments would facilitate the production of housing, which is urgently needed at the local and regional level. The amendments also would support Moraga's small businesses by streamlining the design review process along scenic corridors. By allowing for staff-level design review of certain types of improvements in scenic corridors, rather than mandating review by the Planning Commission/ Design Review Board, the changes would reduce the cost and time for applicants. The changes continue to support economic development in Moraga Center and Rheem Center, and create opportunities for shopping, dining, and services that respond to community needs.

(d) Its adoption will be in conformity with public convenience, general welfare and good zoning practice. Adoption of the amendments will support public convenience and general welfare by removing a potential development constraint on properties that the Town has specifically designated for housing and economic development. Amending the zoning ordinance to implement specific actions listed in the General Plan is considered good zoning practice. In addition, proactive implementation of a Housing Element program helps Moraga retain a compliant Housing Element, which in turn supports continued local control over planning and building approvals.

SECTION 3: AMENDMENTS TO CHAPTER 8.34 (TWENTY/TWENTY-FOUR DWELLING UNIT PER ACRE RESIDENTIAL DISTRICT)

(a) In Section 8.34.060(B) (Development Standards), the development standard in the table for "Private outdoor area for each dwelling unit" is amended to read:

"100 square feet attached or immediately adjacent to each unit with a minimum dimension of 6 feet in each direction; provided however that any such private outdoor area within a Major Scenic Corridor, as defined in Section 8.132.020, and visible from a scenic corridor roadway, shall be screened by landscaping and/or an opaque fencing or railing."

(b) Section 8.34.070 (Design Requirements), Clause (6) relating to scenic corridors is deleted in its entirety, and Clauses (7) and (8) are renumbered as (6) and (7).

SECTION 4: AMENDMENTS TO CHAPTER 8.88 (SIGNS)
Section 8.88.090(B)(8)(vii)(1) (Specific Sign Standards, Portable Signs Placement and Removal) is deleted in its entirety.

SECTION 5: AMENDMENTS TO CHAPTER 8.128 (RIDGELINE PROTECTION)
Section 8.128.050 (Visual Separation – Scenic Corridor) is amended to change references to "scenic corridors" to "view corridors" to maintain internal consistency with other text in this Section as follows:

(a) The title of Section 8.128.050 is amended to read "Visual Separation – View Corridor"

(b) Section 8.128.050(A)(1) is amended to read: "'Affected view corridor' means the corridor segments described in Table 8.128-2 and shown in Figure 8-128-1."

(c) Section 8.128.050(B)(3) is amended to read:

"3. If the town determines that compliance with the standard when viewed from the full length of the affected view corridor renders any reasonable development project infeasible, the town may alternatively require the project to comply with the thirty-five (35) percent visual separation standard as viewed from one or more individual vantage points along the affected view corridor. In such a case, the town shall select vantage points from which the project would be most visible and/or result in the greatest potential visual impact to the hillside and ridgeline as viewed from the view corridor."

SECTION 6: AMENDMENT OF CHAPTER 8.132 (SCENIC CORRIDORS)
To implement Program 32 of the Moraga 2023-2031 Housing Element and Action CD-C1 of the General Plan Community Design Element, Chapter 8.132 is deleted in its entirety and replaced with the following text:

"8.32.010 – Purpose.
The purpose of this chapter is to provide guidelines that maintain and enhance the aesthetic qualities of designated scenic corridors in a manner that is consistent with the Moraga General Plan. In addition, this chapter sets forth approval procedures for the development and improvement of land located within major scenic corridors.

8.132.020 - Area subject to regulations.
These regulations apply to any area designated as a scenic corridor roadway and all areas located a distance of 200 feet or less from the edge of each side of the right-of-way of a scenic corridor roadway. Such areas are collectively defined as a "major scenic corridor." The following routes are designated as "scenic corridor roadways":

A. St. Mary's Road;
B. Canyon Road;
C. Moraga Way;
D. Moraga Road;
E. Rheem Boulevard;
F. Camino Pablo; and
G. Bollinger Canyon Road.

8.132.030 - Structures and features subject to regulation.

Except as provided in State law, the following structures and features are subject to the provisions of this chapter when they are located in a major scenic corridor and will be visible from a scenic corridor roadway:

A. New buildings, including accessory structures but excluding accessory dwelling units;
B. Additions to an existing building that raise the building height or enlarge the building by 500 square feet or more;
C. A wall, fence or tower three feet or more in height above existing ground or above finish grade after grading and located within 25 feet of the property line abutting the scenic route;
D. Any permanent sign that the design review administrator determines does not conform to the design guidelines adopted by the planning commission and/ or does need meet the findings required by MMC Section 8.88.060.E.;
E. Public utility installations as described in Section 8.72.180;
F. Landscaping which covers an area of two acres or more or landscaping as referred by the town planner; and
G. Any other prominent objects such as sculptures and sculptural elements.

8.132.040 - Development guidelines.

Structures and features subject to regulation under Section 8.132.030 shall comply with the following guidelines:

A. The design and location of each building and landscaping shall create a compatible visual relationship with surrounding development and with the natural terrain and vegetation. Road widths, road configurations, site conditions, and adjacent land uses should be considered in project design.
B. Buildings and landscaping shall be so located to avoid creating a walled effect or long uninterrupted walls, fences, and building masses that block scenic views along the scenic corridor. The positioning of buildings shall be varied in order to create a complementary relationship between mass and void.
C. Buildings shall be located and designed to maintain views of distant hillsides and ridgelines while allowing for an appropriate intensity of development consistent with the intent of the applicable zoning district and general plan designation.
D. To the extent appropriate and feasible, development shall comply with guidelines in Section SC2: Scenic Vistas in the town design guidelines and standards.
E. Each structure or feature reviewable under this chapter shall be scaled and sited to reduce visual dominance or obstruction of existing landforms (particularly hillside areas and ridgelines), vegetation, water bodies and adjoining structures.
F. Existing topography, vegetation and scenic features of the site shall be retained and incorporated into the proposed development wherever possible. In multi-family districts, structures should contribute to the vibrancy of the streetscape and add visual interest that complements the natural landscape and adjacent buildings and

public spaces. In open space districts, structures should be secondary in importance to the natural landscape.

G. Structures and landscaping shall be designed and maintained to enhance scenic views and the natural landscape.

H. Conflicting aesthetic elements such as utility wires and telecommunications infrastructure shall be minimized to the extent feasible and consistent with safety requirements (for example, retain street lighting, but place wiring underground). Where it is not possible to locate such features out of view, visibility should be minimized by planting, fence wall or berm. Where the screen consists of a fence, wall or berm, it may not be higher than six feet. Screening shall consist of primarily natural materials rather than solid fencing. Preference shall be given to vegetation in conjunction with a low earth berm.

I. Lighting shall be compatible in type, style and intensity to the surrounding elements and not cause undue or aggravating disruption, glare and brightness.

J. Grading or earth-moving shall be planned and executed in such a manner that final contours appear consistent with a natural appearing terrain. Finished contours shall be planted with plant materials native to the area so that minimum care is required and the material is visually compatible with the existing ground cover.

K. The number of motor vehicle access points (e.g., curb cuts and driveways) to and from the scenic corridor shall be minimized consistent with safety and circulation needs.

L. Off-street surface parking lots facing scenic corridor roadways should be minimized, with parking located to the rear or side of buildings wherever feasible.

M. Removal of healthy, mature trees in the scenic corridor should be minimized and shall comply with all applicable provisions of the tree preservation ordinance at Chapter 12.12 of the Moraga Municipal Code.

N. In applying these guidelines, consideration shall be given to protecting the privacy and security requirements of individual property owners who seek approval for improvements under this chapter.

8.132.050 - Adoption of specific standards.

The town council may adopt specific standards applicable to scenic corridors.

8.132.060 – Review and Approval Procedures

Structures and features subject to this Chapter must obtain approval of compliance with the provisions of this Chapter prior to any grading, construction, or installation. Applications for approval shall follow the application submittal, review, and approval procedures outlined in Chapter 8.72 (Design Review), including hearing and appeal procedures, except as provided in this Chapter. Applications shall be considered concurrently with any other land use application or approval required by the structure or feature. The design review administrator shall review applications for all projects not otherwise requiring review by the design review board, the planning commission, or town council in accordance with the procedures established by Chapter 8.72. The planning commission and town council shall be notified of all administrative decisions for those features regulated by Section 8.132.030. Decisions of the design review administrator may be appealed by a planning commissioner or town council member pursuant to the procedures in Chapter 8.12.240. At their discretion, the design review administrator may ~~refer the~~ also refer an application to the design review board and the board shall act upon the application.

A. In addition to the design review standards established by Chapter 8.72, a supplemental finding that the proposed structure or feature is consistent with the Development Guidelines in this Chapter and the Moraga Design Guidelines shall be required for approval.
B. Applications that require Planned Development District approval shall follow the application submittal, review and approval procedures outlined in Chapters 8.48 and 8.50 as applicable."

SECTION 7: AMENDMENT OF CHAPTER 200 (MORAGA CENTER SPECIFIC PLAN AREA REGULATIONS)
Section A(10) of Chapter 8.200.050 (Moraga Center Design Requirements) is deleted in its entirety and replaced with the text below:

"10. Development fronting along a major scenic corridor as defined in Chapter 8.132.020 shall have building setbacks from the scenic corridor that are landscaped and varied in order to avoid creation of a walled effect and that are a minimum of twenty-five (25) feet from the property line abutting the scenic corridor right-of-way. Architectural design measures that reduce visual bulk and maintain vistas along facades facing scenic corridors shall be included. Upper story stepbacks shall be strongly encouraged. Other measures that reduce the real or perceived mass of upper floors may be considered, including but not limited to façade articulation, variations in material character and texture, varied rooflines and window patterns, and modulation of building volumes. Building façades facing the major scenic corridor shall be treated to have architectural features that act like a primary façade. Development compliant with this chapter is exempt from the Scenic Corridor requirements under Chapter 8.132."

SECTION 8: AMENDMENT OF CHAPTER 8.210 (RHEEM CENTER OBJECTIVE DESIGN STANDARDS)
Section B(2) of Chapter 8.210.050 (Rheem Center Objective Design Standards – Building Orientation and Setbacks) is deleted in its entirety and replaced with the text below:

"2. Scenic Corridors. Commercial and multi-family residential development fronting along a major scenic corridor as defined in Chapter 8.132.020 shall have building setbacks from the scenic corridor that are landscaped and varied in order to avoid creation of a walled effect and that are a minimum of twenty-five (25) feet from the property line abutting the scenic corridor right-of-way. Building façades facing the scenic corridor shall be treated to have architectural features that act like a primary façade. Development compliant with this chapter is exempt from the Scenic Corridor requirements under Chapter 8.132."

SECTION 9: EFFECTIVE DATE
These amendments become effective thirty (30) days after the final passage and adoption of this Ordinance.

SECTION 10: SEVERABILITY
If any provision of the Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provisions or applications of the Ordinance. To this

end, the provisions of this Ordinance are severable. This Town Council hereby declares that it would have adopted this Ordinance irrespective of the invalidity of any particular portion thereof.

SECTION 11: PUBLICATION
The Town Clerk shall cause this Ordinance to be published in accordance with State law.

The foregoing Ordinance was introduced at a regular meeting of the Town Council of the Town of Moraga, California, held on November 12, 2025 and was adopted and ordered published at a regular meeting of the Town Council held on December 10, ~~[MONTH, DATE, 2025]~~ by the following vote:

Ayes:
Noes:
Abstain:
Absent:
Recused:

_____
Steve Woehleke, Mayor

_____
Attest: Amy Heavener, Town Clerk

SECTION 3: AMENDMENT OF R-20/R-24 DESIGN REQUIREMENTS

Chapter 8.34 (TWENTY/TWENTY-FOUR DWELLING UNIT PER ACRE RESIDENTIAL DISTRICT) is amended as indicated below. Deletions are marked below with ~~strikethrough~~ text, and new language is indicated below in underlined text.

(a) In Section 8.34.060(B) (Development Standards), the development standard in the table for "Private outdoor area for each dwelling unit" is amended as follows:

100 square feet attached or immediately adjacent to each unit with a minimum dimension of 6 feet in each direction; provided however that any such private outdoor area ~~visible~~ within ~~500 feet of~~ a Major Scenic Corridor, as defined in Section 8.132.020, and visible from a scenic corridor roadway, as defined in Section 8.132.020, shall be screened by landscaping and/or an opaque fencing or railing.

(b) In Section 8.34.070 (Design Requirements), Clause (6) is deleted as follows:

~~6. If development is proposed within five hundred (500) feet of a major *scenic corridor* as defined in Chapter 8.132:~~

~~a. Building setbacks from the *scenic corridor* shall be varied in order to avoid creation of a walled effect, with the setback for third floor elements increased by fifty (50) percent above the minimum otherwise applicable in this district.~~

~~b. Grading or earth-moving shall be designed and executed in such manner that final contours transition smoothly with the adjoining natural grade. Exposed finished slopes shall be planted with materials selected to minimize the potential for erosion and to provide for visual compatibility with adjoining ground covers.~~

~~c. The number of access points to and from the *scenic corridor* shall be minimized consistent with traffic safety and project access and circulation needs.~~

~~d. All parking required under Sections 8.34.060(A)(12)-(13) shall be provided onsite. Parking on the *scenic corridor* roadways shall be minimized.~~

~~e. All existing trees shall be identified on the plans submitted by a licensed arborist, including the condition, size and species of the trees. Plans shall include measures to protect trees in good condition identified on the plans for preservation and mitigation measures, including but not limited to replacement. Placement of temporary construction fencing around the drip line of such trees shall be a condition.~~

SECTION 4: AMENDMENT OF SIGN REQUIREMENTS

Section 8.88.090(B)(8)(vii)(1) (Specific Sign Standards, Portable Signs Placement and Removal) is deleted as shown below.

~~(1) Portable signs shall be placed a minimum of twenty (20) feet from the curb of a scenic corridor roadway. Scenic corridor roadways are: St. Mary's Road, Canyon Road, Moraga Way, Moraga Road, Rheem Boulevard, Camino Pablo, Bollinger Canyon Road, and Donald Drive (along the ridgeline of Mulholland Hill).~~

SECTION 5: AMENDMENT OF RIDGELINE PROTECTION REQUIREMENTS

Section 8.128.050 (Visual Separation – Scenic Corridor) is amended to change references to "scenic corridors" to "view corridors" to maintain internal consistency with other text in this Section. Deletions are marked below with ~~strikethrough~~ text, and new language is indicated below in underlined text.

(a) The title of Section 8.128.050 is changed as follows:

Visual Separation – ~~Scenic~~ View Corridor

(b) Section 8.128.050(A)(1) is changed as follows:

1. "Affected view corridor" means the ~~scenic~~ corridor segments described in Table 8.128-2 and shown in Figure 8-128-1.

(c) Section 8.128.050(B)(3), last sentence is changed as follows:

In such a case, the town shall select vantage points from which the project would be most visible and/or result in the greatest potential visual impact to the hillside and ridgeline as viewed from the view ~~scenic~~ corridor.

SECTION 6: AMENDMENT OF SCENIC CORRIDOR REQUIREMENTS

To implement Program 32 of the Moraga 2023-2031 Housing Element and Action CD-C1 of the General Plan Community Design Element, the following amendments are made to MMC Chapter 8.132 (SCENIC CORRIDORS). Deletions are marked below with ~~strikethrough~~ text, and new language is indicated below in underlined text.

8.32.010 – Purpose.

The purpose of this chapter is to provide guidelines that maintain and enhance the aesthetic qualities of designated scenic corridors in a manner that is consistent with the Moraga General Plan. In addition, this chapter sets forth approval procedures for the development and improvement of land located within major scenic corridors ~~designated by the scenic highways element of the general plan~~

8.132.020 - Area subject to regulations.

~~A. Land located within five hundred (500) feet of a major scenic corridor as designated in the general plan is subject to the regulations set forth in this chapter.~~

These regulations apply to any area designated as a scenic corridor roadway and all areas located a distance of 200 feet from the edge of each side of the right-of-way of a scenic corridor roadway. Such areas are collectively defined as a "major scenic corridor." The following routes ~~and corridors~~ are designated ~~in the general plan~~ as ~~a~~ "scenic corridor roadways":

A. St. Mary's Road;
B. Canyon Road;
C. Moraga Way;
D. Moraga Road;
E. Rheem Boulevard;
F. Camino Pablo;
G. Bollinger Canyon Road;

~~H. Donald Drive (along the ridgeline along Mulholland Hill).~~

~~**8.132.030 - Additional requirements.**~~

~~The requirements of this chapter are imposed in addition to other rules and regulations of the municipal code.~~

8.132.~~040~~030 - Structures and features subject to regulation.

A. Except as provided in State law, ~~T~~the following structures and features are subject to the provisions of this chapter when they are located in a major scenic corridor and will be visible from a scenic corridor roadway~~are subject to regulation under this chapter by the design review board::~~

1. ~~A~~ New buildings, including accessory structures but excluding accessory dwelling units;
2. ~~Exterior addition~~ Additions to an existing building that raise the building height or enlarge the building by 500 square feet or more;
3. A wall, fence or tower three feet or more in height above existing ground or above finish grade after grading and located within 25 feet of the property line abutting the scenic corridor roadway;
4. Any permanent sign that the design review administrator determines does not conform to the design guidelines adopted by the planning commission and/ or does need meet the findings required by MMC Section 8.88.060.E.;

~~5. Traffic signs and signals;~~

5. ~~6.~~ Public utility installations as described in Section 8.72.180;
6. ~~7.~~ Landscaping which covers an area of two acres or more or landscaping as referred by the town planner; and
7. ~~8.~~ Any other prominent objects such as sculptures and sculptural elements.

~~B. Exceptions to the requirements of subsection A of this section may be granted by the zoning administrator for the following:~~

~~1. A real estate sign which conforms to the town sign regulations and which is installed temporarily for the sale or lease of a property;~~

~~2. A building, exterior addition, wall fence or sign which is not visible from the roadway of a scenic corridor;~~

~~3. Temporary special event or promotional signs as may be permitted under Section 8.88.240;~~

~~4. A sign defined as an exempt sign under Moraga Municipal Code Section 8.88.160;~~

~~5. A sign that is determined by the design review administrator to conform to the design guidelines adopted by the planning commission.~~

8.132.~~050~~040 - Development guidelines.

~~A. The objective of this chapter is to develop corridor aesthetics in keeping with those of a residential community.~~

~~B. Development or improvements within a major scenic corridor and~~ Structures and features subject to regulation under Section 8.132.030 shall comply with the following guidelines, as applicable:

~~1.~~ A. The design and location of each building and landscaping shall create a compatible visual relationship with surrounding development and with the natural

terrain and vegetation. Road widths, ~~and~~ road configurations, site conditions, and adjacent land uses should be considered in project design. ~~as part of the design element.~~

~~2.~~ B. Buildings and landscaping shall be so located ~~that each does not create~~ to avoid creating a walled effect or long uninterrupted walls, fences, and building masses that block scenic views along the scenic corridor along the scenic corridor. ~~Setbacks and building heights may be made more restrictive than otherwise permitted by the applicable zoning regulations. In general, the greater the mass or bulk, the greater the setback should be.~~ The positioning of buildings shall be varied in order to create a complementary relationship between mass and void.

~~3.~~ C. Buildings shall be located and designed to maintain views of distant hillsides and ridgelines while allowing for an appropriate intensity of development consistent with the intent of the applicable zoning district and general plan designation.

~~4.~~ D. To the extent appropriate and feasible, development shall comply with guidelines in Section SC2: Scenic Vistas in the town design guidelines and standards.

~~5.~~ E. Each structure or feature reviewable under this chapter shall be scaled and sited ~~limited in scale and siting~~ to reduce visual dominance or obstruction of existing landforms (particularly hillside areas and ridgelines), vegetation, water bodies and adjoining structures.

~~6.~~ F. Existing topography, vegetation and scenic features of the site shall be retained and incorporated into the proposed development wherever possible. In ~~commercial, mixed use, and~~ multi-family districts, structures should contribute to the vibrancy of the streetscape and add visual interest that complements the natural landscape and adjacent buildings and public spaces. In open space districts, structures should be secondary in importance to the natural landscape. ~~Manmade structures, as a visual element in the scenic corridor, should be secondary in importance to natural growth.~~

~~7. Each structure or feature reviewable under this chapter shall be limited to scale and siting to reduce visual dominance or obstruction of existing landforms, vegetation, water bodies and adjoining structures.~~

~~8.~~ ~~7.~~G. ~~Each structure shall be constructed, painted and maintained and all planted material shall be planted and maintained to complement and~~ Structures and landscaping shall be designed and maintained to enhance scenic views and the natural landscape.

~~9.~~ ~~8.~~H. ~~Unnatural and c~~Conflicting aesthetic elements such as utility wires and telecommunications infrastructure shall be minimized ~~eliminated~~ to the extent feasible and consistent with safety requirements (for example, retain street lighting, but place wiring underground). Where it is not possible to locate such features ~~a feature~~ out of view, visibility should be minimized ~~it must be located in an area so as to minimize visibility from a scenic corridor or screened from view~~ by planting, fence wall or berm. Where the screen consists of a fence, wall or berm, it may not be higher than six feet. Screening shall consist of primarily natural materials rather than solid fencing. Preference shall be given to vegetation in conjunction with a low earth berm.

~~10.~~ ~~9~~I. : Lighting shall be compatible in type, style and intensity to the surrounding elements and not cause undue or aggravating disruption, glare and brightness.

~~11.~~ ~~10~~J. : Grading or earth-moving shall be planned and executed in such a manner that final contours appear consistent with a natural appearing terrain. Finished contours

shall be planted with plant materials native to the area so that minimum care is required and the material is visually compatible with the existing ground cover.

~~12.~~11~~K~~. The number of motor vehicle access points (e.g., curb cuts and driveways) to and from the scenic corridor shall be minimized consistent with safety and circulation needs.

~~13.~~12~~L~~. Off-street surface parking lots facing ~~Parking on the~~ scenic corridor roadways should be minimized, with parking located to the rear or side of buildings wherever feasible.

~~13.~~M. Removal of healthy, mature trees in the scenic corridor should be minimized and shall comply with all applicable provisions of the tree preservation ordinance at Chapter 12.12 of the Moraga Municipal Code.

~~14. Each specimen tree and each grove of trees may be approved for removal only if the tree or grove of trees is unsafe or diseased or to provide the smallest cleared area necessary to locate an approved road or structure on the site under guidelines of the tree preservation ordinance. Selective clearing of vegetation may be permitted upon review and approval by the design review board.~~

~~15.~~14~~N~~. In applying these guidelines, consideration shall be given to protecting the privacy and security requirements of individual property owners who seek approval for improvements under this chapter.

8.132.050 - Adoption of specific standards.

The ~~design review board~~ town council may adopt specific standards applicable to scenic corridors.

8.132.060 – Review and Approval Procedures ~~for property less than ten acres~~.

A. Structures and features subject to this Chapter must obtain approval of compliance with the provisions of this Chapter prior to any grading, construction, or installation. Applications for approval shall follow the application submittal, review, and approval procedures outlined in Chapter 8.72 (Design Review), including hearing and appeal procedures, except as provided in this Chapter. Applications shall be considered concurrently with any other land use application or approval required by the structure or feature. The design review administrator shall review applications for all projects not otherwise requiring review by the design review board, the planning commission, or town council in accordance with the procedures established by Chapter 8.72. The planning commission and town council shall be notified of all administrative decisions for those features regulated by Section 8.132.030. Decisions of the design review administrator may be appealed by a planning commissioner or town council member pursuant to the procedures in Chapter 8.12.240. At their discretion, the design review administrator also may refer an ~~the~~ application to the design review board and the board shall act upon the application.

B. In addition to the design review standards established by Chapter 8.72, a supplemental finding that the proposed structure or feature is consistent with the Development Guidelines in this Chapter and the Moraga Design Guidelines shall be required for approval.

C. Applications that require Planned Development District approval shall follow the application submittal, review and approval procedures outlined in Chapters 8.48 and 8.50 as applicable.

~~The procedures in this section apply to owners or developers of property less than ten (10) acres in size.~~

~~Before a structure or feature under subsection 8.132.040(A) is constructed or installed, the applicant shall submit a plan or detailed description of the proposed structure or feature to the design review board. The design review board shall review the proposed improvement and shall: (1) approve; (2) disapprove; or (3) approve with conditions. The applicant may proceed with the improvements, subject to complying with all other permit requirements, obtaining approval or by complying with conditions of approval.~~

~~**8.132.080 - Approval procedure for property ten acres or more.**~~
~~The procedures in this section apply to owners or developers of property which is ten (10) acres or more in size.~~

~~An applicant proposing to develop property within a major scenic corridor shall file and receive approval of a conceptual development plan in accordance with the procedure set forth in Sections 8.48.080 and 8.48.090.~~

~~The approval process under this chapter may be undertaken concurrently with approval under Chapter 8.48.~~

~~**8.132.090 - Findings and appeal.**~~
~~A. Findings. If the board denies approval under this chapter, it shall make written findings and a copy to the applicant within ten days of the decision.~~

~~B. Right to Appeal. A decision of the design review board may be appealed to the town council.~~

~~C. Time and Place for Filing Appeal. A person desiring to appeal an action taken under this chapter shall do so by filing written notice of appeal with the town within ten days after the decision. If no appeal is filed, the decision on the application is final.~~

SECTION 7: AMENDMENT OF MORAGA CENTER DESIGN REQUIREMENTS
Section A(10) of Chapter 8.200.050 (MORAGA CENTER DESIGN REQUIREMENTS) is amended as indicated below. Deletions are marked with ~~strikethrough~~ text, and new language is indicated in underlined text.

A(10) Development fronting along a major scenic corridor as defined in Chapter 8.132.020 shall have building setbacks from the scenic corridor that are landscaped and varied in order to avoid creation of a walled effect and that are a minimum of twenty-five (25) feet from the property line abutting the scenic corridor right-of-way. ~~forty (40) feet deep, with an additional stepback for elements above the first floor of at least eight feet.~~ Architectural design measures that reduce visual bulk and maintain vistas along facades facing scenic

corridors shall be included. Upper story stepbacks shall be strongly encouraged. Other measures that reduce the real or perceived mass of upper floors may be considered, including but not limited to façade articulation, variations in material character and texture, varied rooflines and window patterns, and modulation of building volumes. Building façades facing the major scenic corridor shall be treated to have architectural features that act like a primary façade. Development compliant with this chapter is exempt from the Scenic Corridor requirements under Chapter 8.132.

SECTION 8: AMENDMENT OF RHEEM CENTER OBJECTIVE DESIGN STANDARDS

Section B(2) of Chapter 8.210.50 (RHEEM CENTER OBJECTIVE DESIGN STANDARDS-Building Orientation and Setbacks) is amended as indicated below. Deletions are marked with ~~strikethrough~~ text, and new language is indicated in underlined text.

B(2) *Scenic Corridors*. Commercial and multi-family residential development fronting along a major scenic corridor as defined in Chapter 8.132.020 shall have building setbacks from the scenic corridor that are landscaped and varied in order to avoid creation of a walled effect and that are a minimum of twenty-five (25) feet from the property line abutting the scenic corridor right-of-way~~deep~~. Building façades facing the scenic corridor shall be treated to have architectural features that act like a primary façade. Development compliant with this chapter is exempt from the Scenic Corridor requirements ~~Design Review~~ under Chapter 8.132.

TOWN OF MORAGA

TOWN COUNCIL MEETING

December 10, 2025

Addendum(s) to Published Agenda

6: Consent Calendar

6.4: Waive the second reading and adopt an Ordinance amending Title 8 of the Moraga Municipal Code to implement Program 32 of the 2023-2031Moraga Housing Element and Action CD-C1 of the Moraga General Plan Community Design Element Regarding Scenic Corridors

Updates Include:

- Correcting a typo in the numbering in Section 6: Amendment of Chapter 8.132 (Scenic Corridors). **8.32.010 – Purpose** was corrected to **8.132.010 - Purpose**

BEFORE THE TOWN COUNCIL OF THE TOWN OF MORAGA

ORDINANCE NO. XX- 2025

An Ordinance Amending Title 8 of the Moraga Municipal Code (Zoning) to implement Program 32 of the 2023-2031 Moraga Housing Element and Action CD-C1 of the Moraga General Plan Community Design Element regarding Scenic Corridors

WHEREAS, all cities and towns in California are required to adopt and periodically update a Housing Element, including programs to remove potential constraints to housing construction and ensure housing opportunities for persons of all incomes and abilities; and

WHEREAS, the Town adopted the 2023-2031 Moraga Housing Element in January 2023, which was certified by the State of California in September 2023; and

WHEREAS, the Housing Element identified specific zoning text amendments to be made by the Town to address potential constraints; and

WHEREAS, the Town is committed to meeting the housing needs of all Moraga residents, successfully implementing its Housing Element, and retaining the compliant status of its Housing Element; and

WHEREAS, the Housing Element includes Program 32, which indicates that the scenic corridor requirements in the Moraga Municipal Code (MMC) should be reviewed to consider modified setback and upper story stepback requirements in the Moraga Center Specific Plan area; and

WHEREAS, the Town of Moraga adopted General Plan 2040, including the Community Design Element, following its adoption of the Housing Element; and

WHEREAS, the Community Design Element includes Action CD-C1, which affirms the Town's commitment to revising the scenic corridor regulations, ensuring that stepback and setback requirements do not constrain development, and ensuring that regulations support walkability and pedestrian activity; and

WHEREAS, the Moraga Planning Commission and Town Council have requested that development review requirements in scenic corridors be evaluated to streamline processes;

WHEREAS, the Town completed a Draft Environmental Impact Report (Draft EIR) for the Comprehensive Advanced Planning Initiative, which includes implementation of Housing Element Program 32; and

WHEREAS, the Draft EIR was published on October 27, 2022, circulated for a 45-day period ending on December 12, 2022, and followed by a Final EIR published on January 6, 2023 that included responses to all comments received on the Draft EIR; and

WHEREAS, the Final EIR was certified by the Moraga Town Council on January 25, 2023; and

WHEREAS, an Addendum to the EIR for the Comprehensive Advanced Planning Initiative was prepared to consider additional impacts resulting from the adoption of the remaining elements of the General Plan, including the Community Design (CD) Element, and this Addendum was approved by the Town Council on November 13, 2024,

WHEREAS, approval of the proposed zoning code amendments would not increase the number of dwelling units that may be constructed in the town and would result in a development product and quantity of units consistent with what was assumed in the EIR for the Housing Element and the Addendum for the General Plan; and

WHEREAS, the Moraga Planning Commission conducted a duly noticed public hearing on the proposed amendments on September 2, 2025, and considered public testimony on the proposed amendments; and

WHEREAS, the Moraga Planning Commission directed that certain changes be made to the September 2 Draft, and those changes were subsequently incorporated in a new Draft; and

WHEREAS, the Moraga Planning Commission continued its hearing to October 21, 2025, and considered the new Draft, as well as the original Draft recommended by staff and presented on September 2, at that hearing; and

WHEREAS, the Moraga Planning Commission voted at its regular meeting on October 21 to support a Resolution recommending Town Council approval of the original September 2 draft, inclusive of the modifications related to portable signs included in the October 21 draft; and

WHEREAS, all required public notices for the November 12, 2025 Town Council public hearing on the proposed Scenic Corridor amendments were provided in the East Bay Times in accordance with California Government Code Section 65091; and

WHEREAS, the Town Council approved specific modifications to this Draft Ordinance at their November 12, 2025 related to upper story stepbacks in the MCSP area, and addition of a requirement to notify the Planning Commission and Town Council of administrative decisions made pursuant to Chapter 8.132 (Scenic Corridors), and those modications have been incorporated.

NOW THEREFORE BE IT RESOLVED by the Town Council of the Town of Moraga that:

SECTION 1. Pursuant to the California Environmental Quality Act (CEQA), the Town prepared an Environmental Impact Report (EIR) to address the potentially significant adverse environmental impacts associated with adoption of the Comprehensive Advanced Planning Initiative, including implementation of Housing Element Program 32. The Town subsequently adopted an Addendum to the EIR to address the potential for additional impacts associated with the General Plan, which was adopted in November 2024. The EIR identifies appropriate and feasible mitigation measures and alternatives that may be adopted to significantly reduce or avoid the impacts identified in the EIR. The proposed zoning code amendments are part of the "project" evaluated and would allow for development consistent with what has been analyzed in the EIR. The adoption of this Ordinance would not increase the number of housing units that could be built in Moraga. Further, the Ordinance does not require preparation of a new subsequent or supplemental EIR under CEQA Guidelines Section 15162 and 15163, because there is no involvement of new significant impacts or a substantial increase in the severity of previously identified significant effects. Additionally, the proposed amendments are exempt from the provisions of the California

Environmental Quality Act (Public Resources Code Section 21000, et seq.) (CEQA) pursuant to Section 15378 because adoption and implementation of the proposed Ordinance does not constitute a "project" as defined by CEQA since there is no potential to result in either a direct physical change to the environment or a reasonably foreseeable indirect physical change to the environment.

SECTION 2. Pursuant to MMC Section 8.12.100, the Town Council makes the following findings to support the rezoning:

(a) The proposed Amendments to the Municipal Code are consistent with the objectives, policies, general land uses and programs specified in the General Plan. The proposed code amendments are consistent with the General Plan in that they support the production of a diverse range of housing types in Moraga, as well as General Plan directives to remove potential constraints to development on infill sites. Moreover, the General Plan Housing Element and the General Plan Community Design Element expressly direct the Town to amend the Municipal Code to implement changes to scenic corridor regulations.

(b) In the case of a *general* land use regulation, the change proposed is compatible with the uses authorized in, and the regulations prescribed for, the land use district for which it is proposed. The scenic corridor regulations do not address permitted or conditionally permitted uses, and the proposed changes would have no effect on the uses authorized within corridor areas. While some projects currently requiring review by the Design Review Board could be reviewed by the Planning Director in the future, the changes would not affect the compatibility of uses.

(c) A community need is demonstrated for the proposed change. The zoning code amendments would facilitate the production of housing, which is urgently needed at the local and regional level. The amendments also would support Moraga's small businesses by streamlining the design review process along scenic corridors. By allowing for staff-level design review of certain types of improvements in scenic corridors, rather than mandating review by the Planning Commission/ Design Review Board, the changes would reduce the cost and time for applicants. The changes continue to support economic development in Moraga Center and Rheem Center, and create opportunities for shopping, dining, and services that respond to community needs.

(d) Its adoption will be in conformity with public convenience, general welfare and good zoning practice. Adoption of the amendments will support public convenience and general welfare by removing a potential development constraint on properties that the Town has specifically designated for housing and economic development. Amending the zoning ordinance to implement specific actions listed in the General Plan is considered good zoning practice. In addition, proactive implementation of a Housing Element program helps Moraga retain a compliant Housing Element, which in turn supports continued local control over planning and building approvals.

SECTION 3: AMENDMENTS TO CHAPTER 8.34 (TWENTY/TWENTY-FOUR DWELLING UNIT PER ACRE RESIDENTIAL DISTRICT)

(a) In Section 8.34.060(B) (Development Standards), the development standard in the table for "Private outdoor area for each dwelling unit" is amended to read:

"100 square feet attached or immediately adjacent to each unit with a minimum dimension of 6 feet in each direction; provided however that any such private outdoor area within a Major Scenic Corridor, as defined in Section 8.132.020, and visible from a scenic corridor roadway, shall be screened by landscaping and/or an opaque fencing or railing."

(b) Section 8.34.070 (Design Requirements), Clause (6) relating to scenic corridors is deleted in its entirety, and Clauses (7) and (8) are renumbered as (6) and (7).

SECTION 4: AMENDMENTS TO CHAPTER 8.88 (SIGNS)
Section 8.88.090(B)(8)(vii)(1) (Specific Sign Standards, Portable Signs Placement and Removal) is deleted in its entirety.

SECTION 5: AMENDMENTS TO CHAPTER 8.128 (RIDGELINE PROTECTION)
Section 8.128.050 (Visual Separation – Scenic Corridor) is amended to change references to "scenic corridors" to "view corridors" to maintain internal consistency with other text in this Section as follows:

(a) The title of Section 8.128.050 is amended to read "Visual Separation – View Corridor"

(b) Section 8.128.050(A)(1) is amended to read: "'Affected view corridor' means the corridor segments described in Table 8.128-2 and shown in Figure 8-128-1."

(c) Section 8.128.050(B)(3) is amended to read:

"3. If the town determines that compliance with the standard when viewed from the full length of the affected view corridor renders any reasonable development project infeasible, the town may alternatively require the project to comply with the thirty-five (35) percent visual separation standard as viewed from one or more individual vantage points along the affected view corridor. In such a case, the town shall select vantage points from which the project would be most visible and/or result in the greatest potential visual impact to the hillside and ridgeline as viewed from the view corridor."

SECTION 6: AMENDMENT OF CHAPTER 8.132 (SCENIC CORRIDORS)
To implement Program 32 of the Moraga 2023-2031 Housing Element and Action CD-C1 of the General Plan Community Design Element, Chapter 8.132 is deleted in its entirety and replaced with the following text:

"8.132.010 – Purpose.
The purpose of this chapter is to provide guidelines that maintain and enhance the aesthetic qualities of designated scenic corridors in a manner that is consistent with the Moraga General Plan. In addition, this chapter sets forth approval procedures for the development and improvement of land located within major scenic corridors.

8.132.020 - Area subject to regulations.
These regulations apply to any area designated as a scenic corridor roadway and all areas located a distance of 200 feet or less from the edge of each side of the right-of-way of a scenic corridor roadway. Such areas are collectively defined as a "major scenic corridor." The following routes are designated as "scenic corridor roadways":

A. St. Mary's Road;
B. Canyon Road;
C. Moraga Way;
D. Moraga Road;
E. Rheem Boulevard;
F. Camino Pablo; and
G. Bollinger Canyon Road.

8.132.030 - Structures and features subject to regulation.

Except as provided in State law, the following structures and features are subject to the provisions of this chapter when they are located in a major scenic corridor and will be visible from a scenic corridor roadway:

A. New buildings, including accessory structures but excluding accessory dwelling units;
B. Additions to an existing building that raise the building height or enlarge the building by 500 square feet or more;
C. A wall, fence or tower three feet or more in height above existing ground or above finish grade after grading and located within 25 feet of the property line abutting the scenic route;
D. Any permanent sign that the design review administrator determines does not conform to the design guidelines adopted by the planning commission and/ or does need meet the findings required by MMC Section 8.88.060.E.;
E. Public utility installations as described in Section 8.72.180;
F. Landscaping which covers an area of two acres or more or landscaping as referred by the town planner; and
G. Any other prominent objects such as sculptures and sculptural elements.

8.132.040 - Development guidelines.

Structures and features subject to regulation under Section 8.132.030 shall comply with the following guidelines:

A. The design and location of each building and landscaping shall create a compatible visual relationship with surrounding development and with the natural terrain and vegetation. Road widths, road configurations, site conditions, and adjacent land uses should be considered in project design.
B. Buildings and landscaping shall be so located to avoid creating a walled effect or long uninterrupted walls, fences, and building masses that block scenic views along the scenic corridor. The positioning of buildings shall be varied in order to create a complementary relationship between mass and void.
C. Buildings shall be located and designed to maintain views of distant hillsides and ridgelines while allowing for an appropriate intensity of development consistent with the intent of the applicable zoning district and general plan designation.
D. To the extent appropriate and feasible, development shall comply with guidelines in Section SC2: Scenic Vistas in the town design guidelines and standards.
E. Each structure or feature reviewable under this chapter shall be scaled and sited to reduce visual dominance or obstruction of existing landforms (particularly hillside areas and ridgelines), vegetation, water bodies and adjoining structures.
F. Existing topography, vegetation and scenic features of the site shall be retained and incorporated into the proposed development wherever possible. In multi-family districts, structures should contribute to the vibrancy of the streetscape and add visual interest that complements the natural landscape and adjacent buildings and

public spaces. In open space districts, structures should be secondary in importance to the natural landscape.

G. Structures and landscaping shall be designed and maintained to enhance scenic views and the natural landscape.

H. Conflicting aesthetic elements such as utility wires and telecommunications infrastructure shall be minimized to the extent feasible and consistent with safety requirements (for example, retain street lighting, but place wiring underground). Where it is not possible to locate such features out of view, visibility should be minimized by planting, fence wall or berm. Where the screen consists of a fence, wall or berm, it may not be higher than six feet. Screening shall consist of primarily natural materials rather than solid fencing. Preference shall be given to vegetation in conjunction with a low earth berm.

I. Lighting shall be compatible in type, style and intensity to the surrounding elements and not cause undue or aggravating disruption, glare and brightness.

J. Grading or earth-moving shall be planned and executed in such a manner that final contours appear consistent with a natural appearing terrain. Finished contours shall be planted with plant materials native to the area so that minimum care is required and the material is visually compatible with the existing ground cover.

K. The number of motor vehicle access points (e.g., curb cuts and driveways) to and from the scenic corridor shall be minimized consistent with safety and circulation needs.

L. Off-street surface parking lots facing scenic corridor roadways should be minimized, with parking located to the rear or side of buildings wherever feasible.

M. Removal of healthy, mature trees in the scenic corridor should be minimized and shall comply with all applicable provisions of the tree preservation ordinance at Chapter 12.12 of the Moraga Municipal Code.

N. In applying these guidelines, consideration shall be given to protecting the privacy and security requirements of individual property owners who seek approval for improvements under this chapter.

8.132.050 - Adoption of specific standards.

The town council may adopt specific standards applicable to scenic corridors.

8.132.060 – Review and Approval Procedures

Structures and features subject to this Chapter must obtain approval of compliance with the provisions of this Chapter prior to any grading, construction, or installation. Applications for approval shall follow the application submittal, review, and approval procedures outlined in Chapter 8.72 (Design Review), including hearing and appeal procedures, except as provided in this Chapter. Applications shall be considered concurrently with any other land use application or approval required by the structure or feature. The design review administrator shall review applications for all projects not otherwise requiring review by the design review board, the planning commission, or town council in accordance with the procedures established by Chapter 8.72. The planning commission and town council shall be notified of all administrative decisions for those features regulated by Section 8.132.030. Decisions of the design review administrator may be appealed by a planning commissioner or town council member pursuant to the procedures in Chapter 8.12.240. At their discretion, the design review administrator may ~~refer the~~ also refer an application to the design review board and the board shall act upon the application.

A. In addition to the design review standards established by Chapter 8.72, a supplemental finding that the proposed structure or feature is consistent with the Development Guidelines in this Chapter and the Moraga Design Guidelines shall be required for approval.
B. Applications that require Planned Development District approval shall follow the application submittal, review and approval procedures outlined in Chapters 8.48 and 8.50 as applicable."

SECTION 7: AMENDMENT OF CHAPTER 200 (MORAGA CENTER SPECIFIC PLAN AREA REGULATIONS)
Section A(10) of Chapter 8.200.050 (Moraga Center Design Requirements) is deleted in its entirety and replaced with the text below:

"10. Development fronting along a major scenic corridor as defined in Chapter 8.132.020 shall have building setbacks from the scenic corridor that are landscaped and varied in order to avoid creation of a walled effect and that are a minimum of twenty-five (25) feet from the property line abutting the scenic corridor right-of-way. Architectural design measures that reduce visual bulk and maintain vistas along facades facing scenic corridors shall be included. Upper story stepbacks shall be strongly encouraged. Other measures that reduce the real or perceived mass of upper floors may be considered, including but not limited to façade articulation, variations in material character and texture, varied rooflines and window patterns, and modulation of building volumes. Building façades facing the major scenic corridor shall be treated to have architectural features that act like a primary façade. Development compliant with this chapter is exempt from the Scenic Corridor requirements under Chapter 8.132."

SECTION 8: AMENDMENT OF CHAPTER 8.210 (RHEEM CENTER OBJECTIVE DESIGN STANDARDS)
Section B(2) of Chapter 8.210.050 (Rheem Center Objective Design Standards – Building Orientation and Setbacks) is deleted in its entirety and replaced with the text below:

"2. Scenic Corridors. Commercial and multi-family residential development fronting along a major scenic corridor as defined in Chapter 8.132.020 shall have building setbacks from the scenic corridor that are landscaped and varied in order to avoid creation of a walled effect and that are a minimum of twenty-five (25) feet from the property line abutting the scenic corridor right-of-way. Building façades facing the scenic corridor shall be treated to have architectural features that act like a primary façade. Development compliant with this chapter is exempt from the Scenic Corridor requirements under Chapter 8.132."

SECTION 9: EFFECTIVE DATE
These amendments become effective thirty (30) days after the final passage and adoption of this Ordinance.

SECTION 10: SEVERABILITY
If any provision of the Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provisions or applications of the Ordinance. To this

end, the provisions of this Ordinance are severable. This Town Council hereby declares that it would have adopted this Ordinance irrespective of the invalidity of any particular portion thereof.

SECTION 11: PUBLICATION
The Town Clerk shall cause this Ordinance to be published in accordance with State law.

The foregoing Ordinance was introduced at a regular meeting of the Town Council of the Town of Moraga, California, held on November 12, 2025 and was adopted and ordered published at a regular meeting of the Town Council held on December 10, ~~[MONTH, DATE, 2025]~~ by the following vote:

Ayes:
Noes:
Abstain:
Absent:
Recused:

_____
Steve Woehleke, Mayor

_____
Attest: Amy Heavener, Town Clerk

CONSENT CALENDAR: 6.5

Meeting Date: December 10, 2025

TOWN OF MORAGA **STAFF REPORT**

To: **Honorable Mayor and Councilmembers**

From: **Shawn Knapp, Public Works Director/Town Engineer**

Subject: **Awarding a Consultant Services Contract to NCE for the Canyon Road Sinkhole Repair and Culvert Replacement Project and Appropriating Funds and Associated Approvals for the project**

RECOMMENDATION

Adopt a Resolution:

1. Authorizing the Town Manger to execute a Consultant Services Contract to NCE for preliminary engineering design and environmental services for the Canyon Road Sinkhole Repair and Culvert Replacement Project (CIP 23-201 and ER-15J9) in the amount not to exceed $384,198, subject to approval as to form by the Town Attorney.

2. Authorizing a twenty percent (20%) contingency for preliminary engineering in the amount of $76,840, for a total not-to-exceed contract amount of $461,038, and authorized the Town Engineer to execute change orders within this contingency as necessary

3. Appropriating $17,000 of Gas Tax (Fund 205) funds and $408,000 of FHWA funds in CIP 23-201 for a total project budget of $1,286,000;

4. Finding that the recommended design and study work is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines section §15306.

BACKGROUND

During the 2023 rainy season, heavy storm damage to the 60- inch diameter culvert beneath Canyon Road resulted in a large sinkhole and partial roadway collapse. Contra Costa County Public Works Department (County) crews initially responded under the assumption that the facility was in unincorporated County territory and installed temporary steel road plates to maintain public access. Subsequent investigation confirmed the culvert and roadway are within Town boundaries (Attachment B).

Staff is recommending Town Council appropriate certain funding to the project to align with updated cost estimates and federal funding eligibility and authorize a contract with NCE for preliminary engineering design and environmental compliance.

DISCUSSION

Project Budget & Additional Funding Requests

The County secured $831,538 in Federal Highway Administration (FHWA) funding for the project, of which $15,000 was for emergency opening to stabilize and protect traffic, and $816,038 was for permanent replacement to replace the culvert and restore the roadway. FHWA and CalTrans approved the transfer of the permanent restoration funds to the Town in the amount of $821,788. This amount includes a Town match of $94,259.

Temporary steel plates have remained in place longer than anticipated, and staff has observed ongoing creek washout and material loss at the culvert. To prevent further collapse, reduce sediment transport, and maintain safe access until permanent replacement construction, the following emergency stabilization interim measures are needed:

- Sealing culvert pipe dislocation and limiting further inflow;
- Backfilling the culvert trench and armoring with rip -rap;
- Removing deposited sinkhole material around the headwalls.
  Filing emergency environmental documentation with permitting agencies; and
- Covering continued temporary plate rental costs.

To address extended emergency opening and permanent restoration work, staff submitted a time extension and revised Damage Assessment Form to FHWA/CalTrans, requesting $70,872 in emergency opening funds and $72,577 in permanent replacement funds. These additional requested amounts include required Town matching funds.

The revised project budget aligns with updated cost estimates and federal eligibility requirements. The proposed phase budgets are reflected in the CIP 23-201 Revised Budget Sheet (Attachment F).

Design Consultant Selection Process

Consistent with FHWA/Caltrans requirements and federal-aid procurement standards, the Town issued an RFP for permanent replacement preliminary engineering and environmental services. The RFP sought firms with ER/federal-aid experience, culvert/roadway design capability, hydrology/hydraulics, geotechnical evaluation, and CEQA/NEPA documentation expertise.

Four responsive proposals were received and evaluated using federal qualifications-based criteria. NCE was ranked the most qualified proposer.

NCE's cost proposal (Attachment C) was reviewed for allowability and reasonableness under FHWA/Caltrans cost principles. The proposed fee of $384,198 is consistent with the anticipated level of effort, reflecting the required environmental analysis and permitting for a rural creek corridor adjacent to sensitive habitat areas.

Staff recommends awarding the contract to NCE for preliminary engineering design and environmental services in the amount of $384,198. Staff also recommends authorizing a 20%

contingency in the amount of $76,840, if necessary, for additional change orders, for a total not to exceed amount of $461,038.

FISCAL IMPACT

CIP 23-201 is included in the FY 2025-26 and FY 2026-27 CIP Budget, with a total project budget of $861,000. The project was originally programmed with $428,000 in RMRA (Gas Tax) for required federal match and related costs and $433,000 in FHWA funds.

Staff is recommending an additional appropriation of $425,000, for a total project budget of $1,286,000, with $17,000 funded by Gas Tax (Fund 205), and the remaining $408,000 funded by FHWA funds. There are sufficient funds in Fund 205 to support the additional appropriation. Attachment F is the updated project worksheet for CIP 23-201, which details the revised project budget and funding.

There is sufficient funding available in the project budget to award the contract to NCE for preliminary engineering design and environmental compliance.

CEQA COMPLIANCE

The recommended action approves only design, technical studies, and environmental analysis. Such activities are categorically exempt under CEQA Guidelines section 15306 (Information Collection). Environmental review for the construction phase will be completed as part of the preliminary engineering scope and brought to the Town Council for consideration prior to construction authorization.

ALTERNATIVES

1. Adopt the attached Resolution with modifications; or

2. Do not adopt the attached Resolution and provide direction to staff.

NEXT STEPS

If NCE is awarded a Consultant Services Contract, staff will notify Caltrans and FHWA of the contract award and request federal authorization for preliminary engineering. Staff will then conduct a preliminary engineering kickoff meeting with NCE to confirm scope, ER documentation requirements, schedule, and deliverables, and direct NCE to begin work as appropriate.

ATTACHMENTS

Attachment A - Draft Resolution - NCE Award of Contract CIP 23-201.docx
Attachment B - Vicinity and Site Map
Attachment C - NCE Technical and Cost Proposals
Attachment D - Draft Consultant Services Contract
Attachment E - Submitted Damage Assessment Form DAF and Request for Additional FHWA ER Funding
Attachment F - Proposed Project Budget Sheet - CIP 23-201

TOWN OF MORAGA
TOWN COUNCIL

RESOLUTION NO. ___-2025

Awarding a Consultant Services Contract to NCE for the Canyon Road Sinkhole Repair and Culvert Replacement Project and Amending the Project Budget

WHEREAS, during the 2023 rainy season, heavy storm events damaged a 60-inch diameter culvert beneath Canyon Road, resulting in a sinkhole and partial roadway collapse requiring emergency stabilization and subsequent repair;

WHEREAS, the Federal Highway Administration (FHWA) Emergency Relief (ER) Program authorized emergency relief funding for emergency opening and permanent restoration of the Canyon Road culvert and roadway, and FHWA and Caltrans approved transfer of the permanent restoration phase to the Town of Moraga for delivery and administration;

WHEREAS, the Town, acting as the lead agency for the permanent restoration phase, issued a Request for Proposals in accordance with FHWA and Caltrans federal-aid procurement requirements to obtain preliminary engineering design, environmental analysis, and permitting services for the Project;

WHEREAS, four responsive proposals were received and evaluated, and NCE (Richmond, California) was determined to be the most qualified firm based on technical merit, relevant FHWA ER project experience, team qualifications, and ability to meet federal documentation and design standards;

WHEREAS, the Town Council finds NCE's proposed scope of services and fee to be reasonable and in the public interest, and further finds that a contingency of twenty percent (20%) is appropriate to address potential scope refinements and federal-aid coordination requirements during design and environmental clearance;

WHEREAS, continued washout and sedimentation risks at the site necessitate additional emergency opening stabilization work before permanent restoration construction, and the Town has submitted a revised Damage Assessment Form and time extension requesting supplemental FHWA ER funding for both emergency opening and permanent restoration phases; and

WHEREAS, the Project is included in the Town's adopted FY 2025-26 and FY 2026-27 Capital Improvement Program (CIP) Budget, and it is necessary to amend the CIP Budget to reflect the updated Project budget and contingent federal funding request; and

WHEREAS, the recommended action authorizes only design, study, and information-gathering activities, which are categorically exempt from CEQA under CEQA Guidelines section 15306.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Moraga, hereby as follows:

1. Authorizes the Town Manger to execute a Consultant Services Contract to NCE for preliminary engineering design and environmental services for the Canyon Road Sinkhole Repair and Culvert Replacement Project (CIP 23-201 and ER-15J9) in the amount not to exceed $384,198, subject to approval as to form by the Town Attorney

2. Authorizes a twenty percent (20%) contingency for preliminary engineering in the amount of $76,840, for a total not-to-exceed contract amount of $461,038, and authorized the Town Engineer to execute change orders within this contingency as necessary.

3. Appropriates $17,000 of Gas Tax (Fund 205) funds and $408,000 of FHWA funds in CIP 23-201 for a total project budget of $1,286,000, as shown in Exhibit A to this resolution.

4. Finds that the recommended design and study work is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines section 15306 (Information Collection).

BE IT FURTHER RESOLVED that the Town Manager is hereby authorized to execute a Contract with minor revisions that may be approved by the Town Manager and the Town Attorney, and to execute any other necessary documents to effectuate the purpose of this Resolution.

BE IT FURTHER RESOLVED that the Town Manager is hereby authorized to execute any other documents and take such other actions as may be necessary to carry out the intent and purpose of this Resolution, including coordination with Caltrans and FHWA for ER Program authorizations and reimbursements.

DRAFT

Exhibit A

Canyon Road Culvert Replacement

Project No: 23-201

Category Creeks & Drainage

Project Location: Canyon Road

Responsible Department: Public Works



Account Number & Status: 700-722-XXX-22 - 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: During the 2023 rainy season, heavy storm damage to the 60-inch diameter culvert beneath the Canyon Road resulted in a large sinkhole and partial roadway collapse. The Town was approved for $727,528 FHWA Permanent Restoration (PR) funds for design/environmental permitting services. Town is requesting additional FHWA funding for Emergency Opening (EO) and PR work.

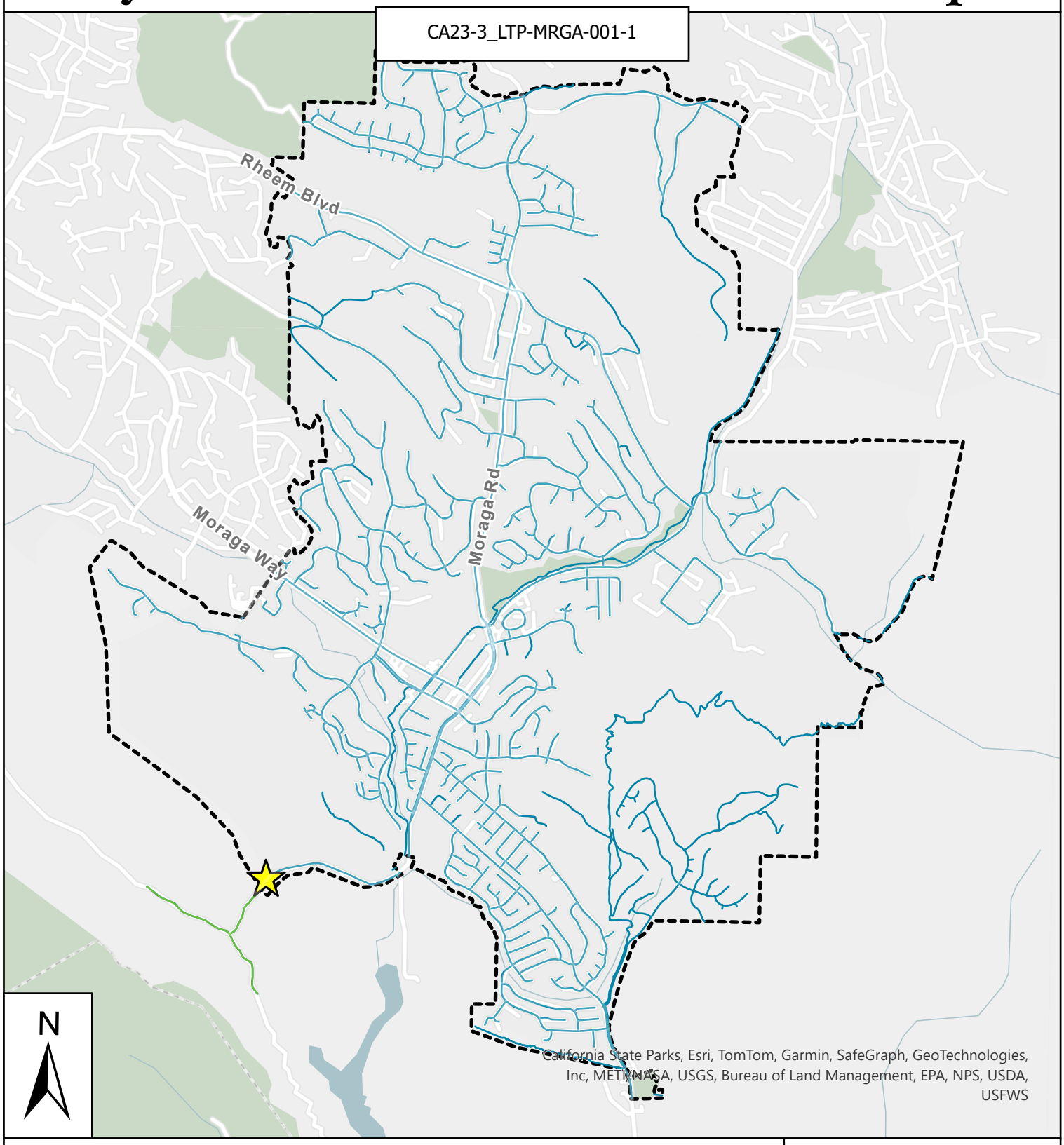
Basis for Schedule: Pending project extension and funding increases, FHWA approvals, the project would complete Environmental Permit approvals in December 2026: Final Engineering Design in February 2027; Construction award in June 2027; Construction in August 2027; and project closeout in December 2027.

Basis for Cost: Revised project cost based on the project update outlined in the December 10, 2025, Town Council Staff Report, pending FHWA project cost increase requests.

Project Balance Note:

	(Thousands of Dollars)								
EXPENDITURES	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration				45	51				96
072 - Construction				41	311				352
073 - Const Mgmt/Inspection				7	47				54
074 - Contingency					31				31
075 - Design				446	23				469
076 - Engineering				36	41				77
077 - Environmental				17					17
079 - Permits				50					50
082 - Other					140				140
EXPENDITURE TOTALS				642	644				1,286
FUNDING SOURCES									
-FHWA ER Grant				127	68				195
-FHWA ER Grant				357	289				646
205-RMRA (Gas Tax)					140				140
205-RMRA (Gas Tax)				158	147				305
FUNDING TOTALS				642	644				1,286

Canyon Road Culvert & Sinkhole Repair



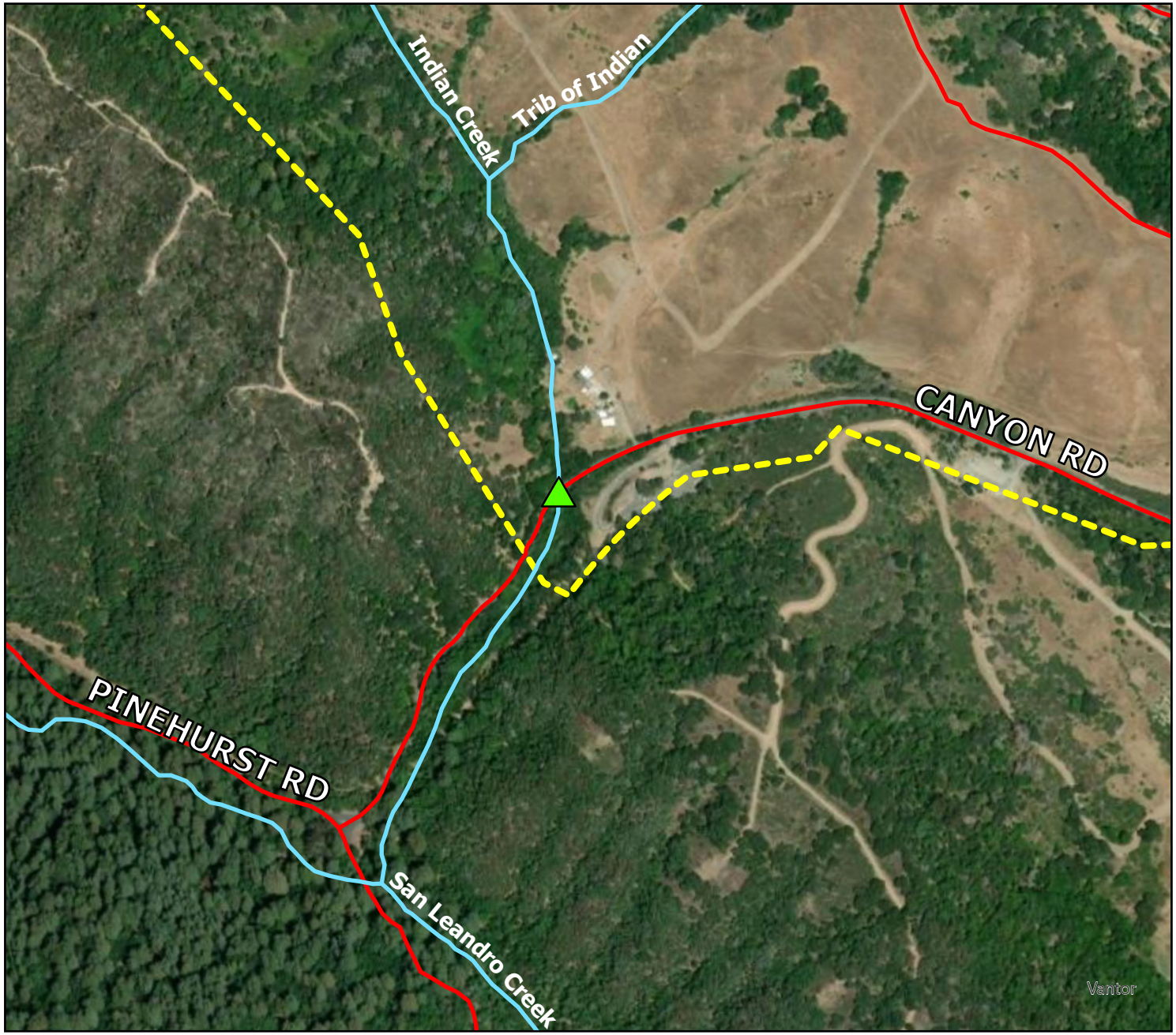
Legend

- Project Location
- Town-Owned Roads
- County-Owned Roads
- Town Limits

0 0.25 0.5 1 1.5 2 Miles

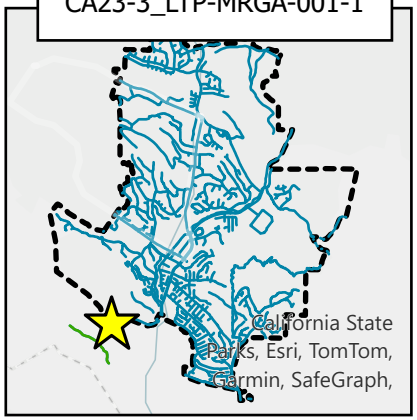
Map created on 11/14/2025 by Justin Jerome, Town of Moraga

Canyon Road Culvert & Sinkhole Repair



0 250 500 1,000 Feet

CA23-3_LTP-MRGA-001-1



N

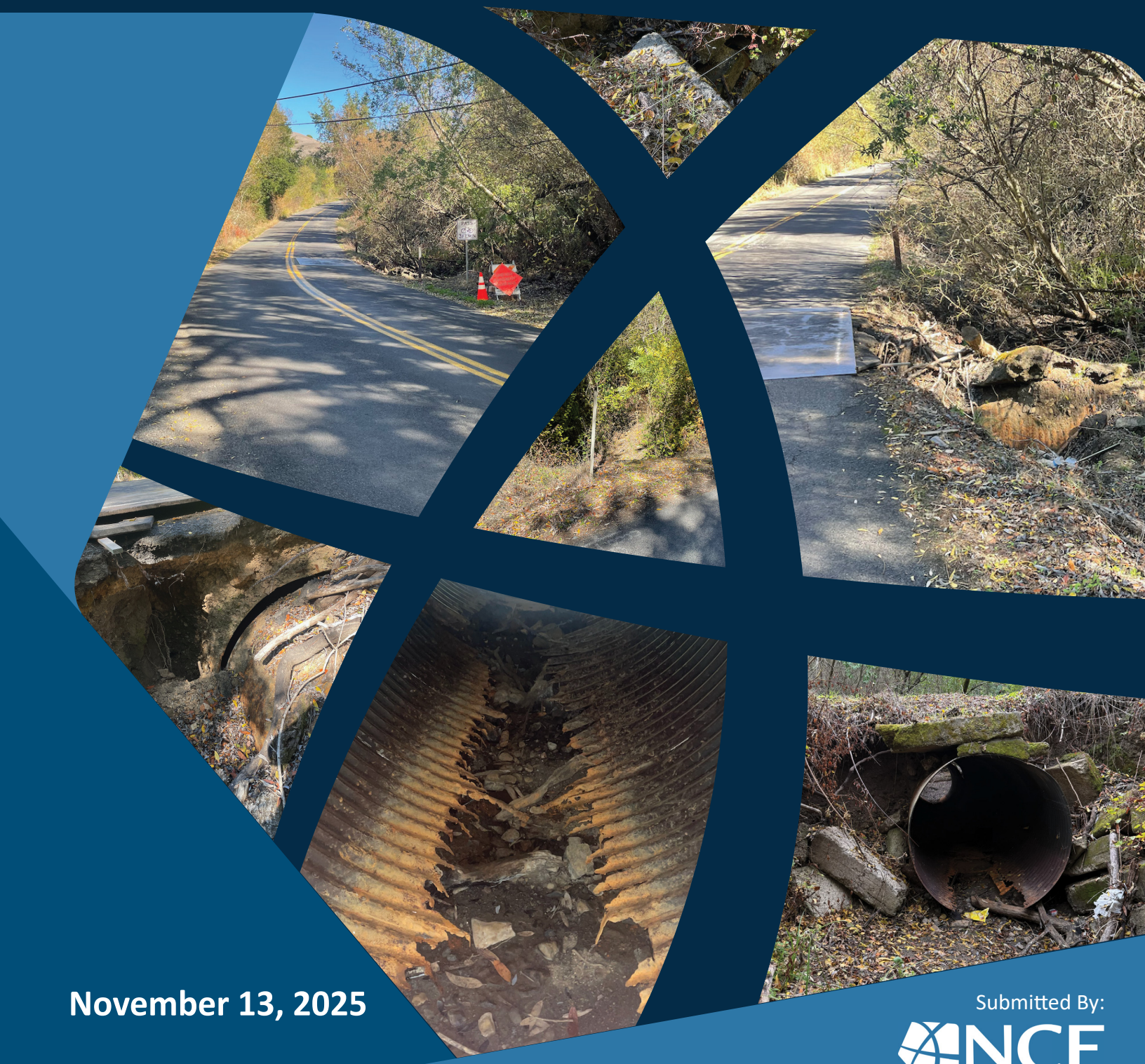
Repair Location
Creeks
Roadway
Town Limits

Map created on 11/14/2025 by
Justin Jerome, Town of Moraga

Town of Moraga, Public Works Department/Engineering Division

PROPOSAL
Canyon Road Culvert Replacement Project (CIP 23-201 & ER–15J9(193)) – Engineering Design Services

Attachment C



November 13, 2025

Submitted By:

NCE

1003 West Cutting Blvd., Suite 110
Richmond, CA 94804
(510) 215-3620

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Appendices

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1. Transmittal Letter

November 13, 2025

Shawn Knapp, PE, CFM, QSP/QSD, Director of Public Works/Town Engineer
Town of Moraga
Public Works Department/Engineering Division
329 Rheem Boulevard, 2nd Floor
Moraga, CA 94556

RE: Proposal – Engineering Design Services, Canyon Road Culvert Replacement Project (CIP 23-201 & ER – 15J9(193))

Dear Mr. Knapp and Members of the Selection Committee:

NCE understands that the **Town of Moraga (Town)** is seeking support from a qualified consulting firm to serve as the Town's partner for the Canyon Road Culvert Replacement Project. This important storm drainage infrastructure was damaged by recent storms and is to be replaced using a combination of Federal Highway Administration (FHWA), Emergency Relief (ER) funding, and local funds provided by the State Road Maintenance and Rehabilitation Account (RMRA). Due to the stringent environmental and project management process requirements of these funding sources, the selected consultant needs to have a strong understanding of the National Environmental Protection Act (NEPA), California Environmental Protection Act (CEQA), regulatory agency permitting, and the California Department of Transportation (Caltrans) Local Assistance Procedures Manual (LAPM). NCE has assembled a proven team with extensive experience in all of these areas.

NCE has a long history of working with the Town through the successful delivery of drainage, stormwater management, and roadway infrastructure projects. Our previous work includes inventorying and mapping storm drain systems, developing master plans, multi-year paving plans, roadway and drainage maintenance and repair, and supporting data-driven decision-making for the Town's municipal infrastructure. NCE is proud of this history and remains committed to advancing the Town's priorities through reliable, high-quality deliverables.

Projects like this require a multidisciplinary team with flexibility, creativity, and a depth of resources. Familiarity with regulatory requirements and procedures is also crucial to a successful collaboration between agencies and their consultants. We believe the addition of **Scott De Leon, PE, as Project Manager/Engineer of Record** differentiates us from other firms. As the retired Director of Public Works and Water Resources Departments for Lake County, Scott is recognized for his background in public sector infrastructure projects, including emergency response and natural disaster recovery. His expertise is particularly notable in the context of natural disasters, where he has played key roles in both technical and leadership capacities.

We have assembled a talented team of NCE professionals, led by Scott, many of whom have significant experience working together on similar projects. NCE has included selected and trusted teaming partners that complement our scope of work for the Town, and include:

- **MGE Engineering, Inc. (MGE)** – Oversight, Geotechnical, Caltrans LAPM Assistance (MGE is a California *Disadvantaged Business Enterprise [DBE] firm*)
- **Mountain Pacific Surveys (MPS)** – Topographic Surveying

As a Principal with NCE that has a longstanding history and working relationship with the Town, **J. Ryan Shafer, PE, GE**, is authorized to sign contracts on behalf of NCE and will serve as the point of contact for this proposal. This proposal is valid through June 30, 2026. NCE's has reviewed the Town's sample agreement and would respectfully request the minor modifications listed in section 9.4 of our proposal.

NCE appreciates your consideration of our proposal and looks forward to the opportunity to collaborate with the Town on this important project.

Sincerely,

NCE

J. Ryan Shafer, PE, GE
Principal and CA Infrastructure Lead

Scott De Leon, PE
Project Manager

2. Executive Summary







The **Canyon Road Culvert Replacement Project** is a critical infrastructure initiative prompted by extensive damage to a 60-inch corrugated metal pipe (CMP) culvert beneath Canyon Road during the 2023 rainy season, which resulted in partial roadway failure and impaired drainage capacity. The Town of Moraga seeks to restore full roadway functionality, improve stormwater conveyance, and safeguard adjacent embankments through permanent restoration. The project is funded by the FHWA ER Program and Road Maintenance and Rehabilitation Account (RMRA) funds, requiring strict adherence to federal, state, and local standards.

The project faces several significant challenges, foremost being strict compliance with a comprehensive suite of Federal and State regulatory requirements. Funding is contingent on following specific process standards and can be jeopardized if tasks are missed. An accelerated completion schedule further increases complexity, as timely delivery is vital for maintaining eligibility for federal relief funds. The project also requires expert navigation of environmental permitting under NEPA and CEQA.

Our proposed methodology ensures that every step adheres to the requirements of the FHWA ER Program and the RMRA, incorporating applicable federal and state regulations, including 23 CFR 172, 2 CFR 200, and Caltrans LAPM guidelines.

NCE, **MGE**, and **MPS** have established a longstanding partnership, offering an integrated approach to complex civil engineering, environmental, and infrastructure projects. As the prime consultant, NCE will provide engineering design, hydrologic and hydraulic analyses, environmental review, permitting, and overall project management, ensuring transparent communication and stringent quality control throughout all phases of the project. MGE will contribute specialized expertise in geotechnical engineering and Caltrans LAPM assistance, ensuring all work and processes meet the requirements of Caltrans, FHWA, and local agencies. MPS, serving as the survey subconsultant, will provide accurate and reliable topographic and boundary surveying services to support project success.

3. Project Understanding and Technical Approach

3.1 Project Understanding

NCE understands that in 2023, a 60-inch CMP crossing Canyon Road was damaged during high stormwater flows, which resulted in partial roadway failure and reduced drainage capacity. Following the storm event, Contra Costa County secured funding through the FHWA ER Program. Subsequent to the approval of that funding, it was determined that the project site was the responsibility of the Town of Moraga, and revised Damage Assessment Forms were created to transfer the Permanent Repair funding to the Town.

The Town is seeking an experienced consultant to provide engineering and environmental services to replace the existing culvert with a similar-sized reinforced concrete pipe (RCP) and restore the roadway structure and surface, including the construction of a concrete headwall at the entrance of the culvert and placement of rock slope protection at the culvert outfall to prevent future erosion. All design elements and environmental clearances need to be in accordance with the FHWA ER Manual and the Caltrans LAPM. The scope of services anticipated by the Town includes:

- Engineering Design, to include topographic mapping, right-of-way determination, geotechnical investigations, hydrologic and hydraulic analyses, utility coordination (if any), and preparation of a complete plans, specifications, and estimates (PS&E) package
- Environmental analysis and documentation for compliance with Federal NEPA and CEQA requirements
- Regulatory agency permitting
- Assistance to the Town during the Bidding Phase of the project, and
- Construction Engineering Support

NCE further understands that the Town anticipates construction to begin in May 2027 with project closeout by December 2027.

3.2 Technical Approach

The **NCE team** is highly experienced in projects similar to the Canyon Road Culvert Replacement Project. NCE maintains an excellent working relationship with Caltrans District 4 Local Assistance Office, which has led to the successful completion of several local projects in the Bay Area Cities of Newark, Alameda, Pacifica, and Richmond. A key assumption for the defined level of effort for this work is that the baseline scope of work will involve the removal and replacement of the existing culvert pipe with an RCP of similar size. If, after regulatory consultation, additional alternatives are required, such as an open-bottom culvert with a naturalized substrate channel, we can advise the Town of the additional scope and fee. NCE's approach to completing this project includes the following tasks, as identified in the Town's RFP:

Task 3.1 Project Management

As the primary consultant for the Town, NCE understands the importance of communication throughout the entire development of this project. Upon issuance of a Notice to Proceed, **NCE's Project Manager, Scott De Leon, PE**, will arrange a virtual Kick-Off Meeting with the Town, Caltrans Local Assistance Office, identified utilities, and other stakeholders (per the Town's request) to initiate work on the project. The objectives of the Kick-Off Meeting will be:

- Review of the Scope of Work

- Establish Lines of Communication
- Confirm Deadlines
- Establish Project Schedule and Milestones
- Define Design and Operation Criteria

Throughout the project, NCE staff will be available to attend regularly scheduled virtual progress meetings with the Town to maintain good communications. The purpose of the progress meetings will be to identify and resolve design or funding issues that may surface in a timely manner, present design alternatives and recommendations to Town staff, and continue coordination with project stakeholders as necessary. As the Project Manager on behalf of the Town, NCE understands the project management responsibilities.

Deliverables from this task include, but are not limited to:

- Project Work Plan
- Regular Monthly Progress Meetings
- Managing the project schedule (updated monthly)
- Assistance with Caltrans and FHWA ER Program compliance
- Overall project coordination, communication, and public outreach

Task 3.2 Preliminary Engineering

NCE will begin preliminary engineering with comprehensive site reconnaissance and field data collection. Our subconsultant, MPS, will perform detailed topographic and control surveys covering the project limits to collect all relevant surface features for the development of the design base maps. Right-of-way work – described in Task 3.4 below – will also be initiated at this time. Concurrently, our geotechnical subconsultant, MGE, will perform a geotechnical investigation that includes a single boring to a depth of 25 feet to evaluate subgrade soil characteristics. Laboratory testing of the soil samples collected from the boring will be performed with a letter report prepared that summarizes the results and geotechnical recommendations for the improvements. It should be noted that no geotechnical work will be performed until the required environmental clearances for the test site have been obtained. Using the project base maps, current computer modeling tools, and local rainfall/runoff data, NCE's engineers will complete hydrologic and hydraulic analyses to determine optimal culvert sizing, which forms the basis of support for the selected drainage improvements. Finally, during this task, NCE will confirm the final selection of the RCP that will consider cost, constructability, right-of-way, and environmental impacts, resulting in the development of the Preliminary Engineering Report. This step ensures that selected improvements are both feasible and sustainable within FHWA ER and Caltrans requirements. If, after consultation with regulatory agencies and evaluation of impacts, it is determined that regulatory agencies would like consideration of additional culvert repair alternatives, such as an open-bottom culvert with naturalized channel substrate, NCE can evaluate and design this for additional scope and fee.

Deliverables from this task include, but are not limited to:

- Base Maps and Topographic Survey Data
- Preliminary Engineering Technical Memorandum with Costing
- Preliminary Right-of-Way needs, if any

Task 3.3 Environmental Documentation

Based on NCE's evaluation of the culvert and statements made in the RFP, NCE anticipates that the project qualifies as an Emergency Project under CEQA and would be statutorily exempt. Specifically, Section 15269 of the State CEQA Guidelines states that CEQA does not apply to:

- Emergency repairs to publicly or privately owned service facilities are necessary to maintain service essential to public health, safety, or welfare. Emergency repairs include those that require a reasonable amount of planning to address an anticipated emergency.

As such, NCE will prepare a statutory exemption (draft and final) for use by the Town as lead agency under CEQA. NCE understands that for similar, prior efforts, the Town has elected to prepare larger CEQA documents (e.g., Bollinger Canyon Road Culvert Repair Project Initial Study/Mitigated Negative Declaration [IS/MND]; however, the CEQA Guidelines were amended in 2018 to allow for expanded use of the emergency projects statutory exemption for projects like this. Although not required by CEQA Guidelines, NCE recommends the Town file the Notice of Exemption (NOE) form with the Town Clerk and the Office of Planning and Research. The benefit of filing an NOE is that it reduces the statute of limitations for filing a legal challenge to the project from 180 days after project approval to 35 days after filing of the NOE. Thus, filing a NOE reduces the timeframe within which a project is susceptible to legal challenge.

Caltrans (as delegated by FHWA) and the U.S. Army Corps of Engineers (USACE) each have NEPA responsibilities that they are responsible for implementing. In NCE's experience, both agencies will rely on the Town to provide biological, aquatic, and cultural resources documentation to support their NEPA reviews. Based on the scope of the project, both federal agency actions are anticipated to qualify for Categorical Exclusions. However, as Caltrans has delegated authority, NCE will prepare additional technical information in support of Caltrans's processes and permitting requirements.

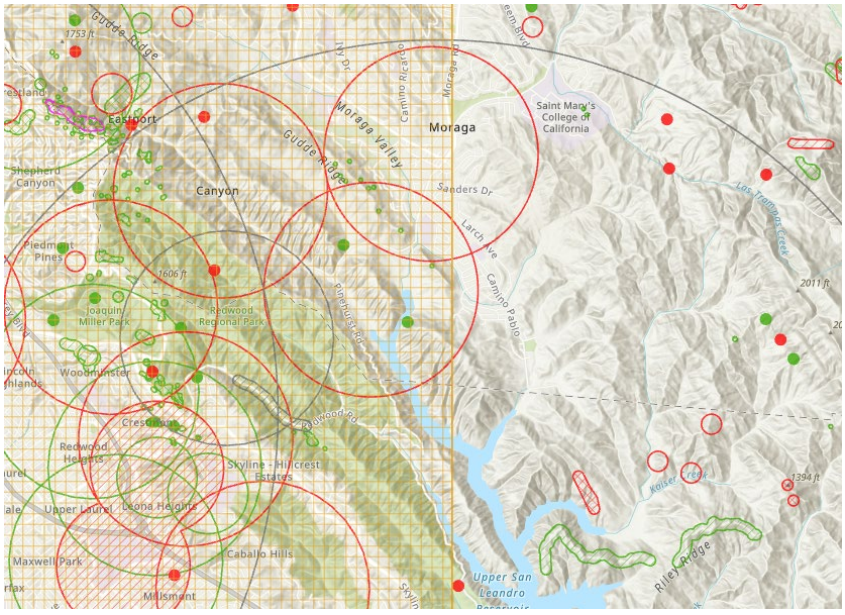
NCE will prepare a Preliminary Environmental Study (PES) form, as supported by technical reports (as identified below) and publicly available data. It is assumed that NCE will prepare a preliminary draft (for Town review prior to submittal to Caltrans), a submittal draft PES for Caltrans review, and a final PES that addresses Caltrans comments on the submittal draft. It is assumed that up to two meetings and an additional 64 hours of technical staff time (not including the technical reports identified below) will be required to complete the PES form and address Caltrans comments. If additional studies or Caltrans exhibits are required beyond what is defined herein, we will advise the Town and complete for additional scope and fee.

Cultural Resources. NCE will complete a cultural resources assessment of the Canyon Road Culvert project to comply with both Section 106 of the National Historic Preservation Act and CEQA. Archival research will be carried out to identify previously recorded cultural resources in the vicinity of the Area of Potential Effect (APE), which is assumed to include a quarter-mile buffer. NCE will assist the Town in conducting Native American consultation consistent with CEQA requirements, and if requested, NCE can assist Caltrans with coordination efforts under Section 106. NCE will perform a field survey of the APE to determine the presence or absence of cultural resources. The results of the cultural resources assessment will be presented within a Caltrans Archaeological Survey Report and associated Historic Properties Survey Report.

Aquatic Resources Delineation. NCE's aquatic resource specialists will visit the project site and conduct a formal USACE aquatic resources delineation. Based on the results of the field work, NCE will prepare a Draft aquatic resources delineation report for review and comment by the Town. NCE will respond to comments and prepare a Final Aquatic Resource Delineation Report. The final Aquatic Resources Delineation Report will be submitted to the USACE, Regional Water Quality Control Board (RWQCB), and California Department of Fish and Wildlife (CDFW) as a required component of the federal and state permit applications.

Natural Environment Study – Minimal Impact (NES-MI). Based on the PES, NCE will prepare a Natural Environment Study – Minimal Impact (NES-MI). The NES-MI will describe the existing biological environments at the project site and how the project may affect those environments. NCE will complete an assessment of special-status plant and wildlife species and prepare each NES-MI in accordance with Caltrans requirements using the Natural Environment Study Template (August 2022 Caltrans Division of Environmental Analysis, Office of Biological Studies) and guidelines outlined in the LAPM, Chapter 6, and Volume 3: Biological Resources in the Standard Environmental Reference Manual.

The NES-MI will include a map depicting the Biological Study Area (BSA), which includes the direct APE and an indirect effect buffer. The buffer limit is defined by an area where project effects might extend. The NES-MI will include a description of the project, a characterization of the vegetation communities or habitats in the BSA based on field work, a summary of the aquatic resources, a discussion of special-status species with potential to occur in the BSA, and an analysis of impacts on sensitive biological resources, including identification of appropriate avoidance, minimization, or mitigation measures. At this project location, we anticipate the California red-legged frog, Alameda whipsnake, and fish species, particularly the rainbow trout, will be of particular concern.



The NES-MI will provide the technical documentation necessary to support statements made within the CEQA and NEPA documents. NCE will prepare each draft NES-MI and submit it to the Town. NCE will incorporate Town comments and revise the draft NES-MIs and resubmit them to the Town, which will submit them to Caltrans. Based on comments received from Caltrans, a final NES-MI may be prepared and submitted to the Town for each project to secure Caltrans approval.

Deliverables from this task include, but are not limited to:

- Draft NES-MI
- Revised Draft NES-MI
- Final NES-MI

Permitting. Upon completion of the project's technical studies, NCE will begin work on the regulatory agency permit applications. This task will begin with agency consultations to discuss the proposed project, scheduling, and special considerations for the project. Early agency consultations help streamline the permitting process by allowing potential issues to be addressed upfront and early in the process. For this project permitting agencies may require additional justification or consideration of other design solutions such as an open bottom culvert with naturalized channel. NCE staff will proactively engage agency staff during the permit submittal and review process to ensure timely permit delivery.

Because the project is located on Indian Creek and it will result in both temporary and/or permanent impacts to Waters of the State and U.S, a Section 401 Water Quality Certification is required from the RWQCB, A Section 404 Nationwide Permit (NWP) from the USACE, and a Lake or Streambed Alteration Agreement is required from CDFW.

NCE will prepare a Water Board Discharges of Dredged or Fill Material to Waters of the State application (also known as a Water Quality Certification application) and request and attend a pre-filing meeting with the RWQCB. The application will quantify project impacts and will include all necessary information and attachments to provide a complete application per RWQCB requirements.

NCE will prepare a USACE NWP permit application for the use of NWP 14 for linear transportation projects. The application will be prepared and submitted using USACE's online Regulatory Request System and will include all necessary information and attachments. NCE will prepare and submit a CDFW Notification of Lake or Streambed Alteration application using CDFW's online Environmental Permit Information Management System. The application package will include all necessary information, including avoidance and/or minimization measures to protect fish, wildlife, and plant resources, and it will quantify impacts to Waters of the State.

Deliverables from this task include, but are not limited to:

- Draft and Final Notification of Water Quality Certification application (electronic, PDF format)
- Draft and Final USACE Section 404 permit application (electronic, PDF format)
- Draft and Final Notification of Lake or Streambed Alteration application (electronic, PDF format)

Assumptions:

- The Town will provide payment of the permit application fees
- A dewatering or temporary water diversion plan will not be required as construction will be scheduled when the channel is dry
- A water quality monitoring plan will not be required
- Permit condition compliance, mitigation plan, monitoring, and reporting are not a part of this scope of work because the project-specific permit requirements are currently unknown
- USACE is the lead federal agency and, if required, will initiate Section 7 consultation with the U.S. Fish and Wildlife Service (USFWS)
- The project will meet Nationwide Permit 14 requirements
- No Hydrological Study will be required as part of the Streambed Alteration permit through CDFW, nor will a Location Hydraulic Study or Floodplain Encroachment Permit be required.

Task 3.4 Right-of-Way and Utility Coordination

As previously discussed, MPS will perform the necessary ground control surveys to collect all relevant data for the determination of existing right-of-way mapping. It is assumed that the project lies within existing right of way – either dedicated or prescriptive – and that no additional right of way will be required. Should the acquisition of land be necessary, a detailed scope and fee for that additional task will be determined and presented to the Town.

It appears that no underground (UG) utilities are present within the project limits; however, NCE will contact the various utility providers (i.e., PG&E, AT&T, Central Contra Costa County Sanitary District, EBMUD etc.) by sending notification letters (A-Letters) with a preliminary project boundary and project construction schedule for the purpose of notifying the utilities of the project and obtaining information on potential conflicts. If UG utilities exist, the utility companies will be requested to provide their utility as-builts and record drawings. NCE will document the utility coordination notifications, conversations, and meetings with utility contacts and information in a matrix format with dates of contacts and mailing details in this matrix. Follow-up calls will be made for each of the above notifications to confirm receipt. NCE will also keep the Town informed of project delays related to utilities.

Deliverables from this task include, but are not limited to:

- Right-of-Way Mapping
- Documentation needed for Caltrans Right-of-Way Certification
- Utility Coordination Summary and “A-Letters”

Task 3.5 PS&E

The preliminary design will begin once there is agreement by the agencies on the selected alternative developed in Task 3.2. Preliminary engineered plans, specifications, and estimates will be prepared to a 30% percent level and submitted to the Town and FHWA/Caltrans, USACE, CDFW, and RWQCB for concurrence of the design. The preliminary design will incorporate any input received from early contacts with the agencies, as well as recommendations provided by technical or investigative reports, and will address all design elements needed for successful construction of the project.

Subsequent PS&E packages will be developed for the 60%, 90% and 100% submittals, with each submittal addressing and incorporating comments from the previous version. Plan sheets will generally include the following:

- Cover Sheet and General Notes
- Demolition Plan
- Plan and Profile Improvement Plans
- Headwall and Endwall Structural Plans
- Restoration and BMP Plans
- Detail Plans

Special Provisions based on Caltrans’ 2025 Standard Special Provisions and 2025 Standard Specifications will be prepared. These will be modified, where appropriate, to comply with Town standards and requirements. It is anticipated that the Town will provide electronic files of “boilerplate” bidding documents and a sample Contract to be incorporated in the project Specifications. Additionally, all federally required contract forms and documents will be included as required. Internal quality

assurance/quality control (QA/QC) will be performed beginning with the 60% PS&E, with a QA/QC Checklist developed in accordance with Caltrans' LAPM. A Hydraulic Modeling Report on the final design will also be prepared during this process.

NCE will prepare the Request for Authorization to Proceed with Construction (Caltrans E-76 package) for submission to Caltrans. NEPA and ROW Clearance from Caltrans are required before submitting the final Request for Authorization to Proceed with Construction. NCE will complete the following documents for the E-76 package to be submitted to Caltrans:

- Copy of FTIP/FSTIP Project Detail Report
- Finalized PES Form (Exhibit 6-A)
- Civil Rights and Disadvantaged Business Enterprise Agreements (Exhibit 9A-9D)
- PS&E Checklist (Exhibit 12-D)
- Local Agency Construction Contract Checklist (Exhibit 15-A)
- Project Authorization/Adjustment Request (Exhibit 3-A)
- DBE Contract Goal Methodology (Exhibit 9-D, if still required)

Deliverables from this task include, but are not limited to:

- PS&E Submittals at 30%, 60%, 90%, and 100%
- Hydraulic Modeling Report on Final Design
- Comment Response Log
- E-76 Request for Authorization Package containing the above documentation.

Task 3.6 Bidding Support

Once a project is advertised for bidding, NCE provides comprehensive support throughout the bidding phase to ensure a smooth and transparent process. This includes participating in pre-bid meetings, preparing pre-bid agendas and meeting summaries, and responding to Requests for Information (RFIs) from contractors to clarify design intent. NCE's design staff are available to issue addenda as needed, ensuring that all prospective bidders have the most current and accurate project information. For complicated or unique projects, NCE often recommends hosting a mandatory pre-bid meeting to further facilitate clear communication and understanding among all parties.

Deliverables from this task include, but are not limited to:

- Responses to bidder inquiries
- Draft and Final Addenda (as required)
- Final Conformed PS&E set

Task 3.7 Construction Support

NCE provides comprehensive construction support services designed to ensure successful project delivery from groundbreaking through closeout. Our team of experienced construction managers and inspectors offers a full suite of services, including attendance at pre-construction conferences, review of contractor submittals, and prompt responses to contractor RFIs. We provide recommendations for necessary construction changes due to unforeseen field conditions, assist with the review and preparation of contract change orders, and prepare record drawings based on as-built information. NCE's proactive approach emphasizes clear communication, effective team building, and anticipation of potential issues to mitigate delays and claims, ensuring that projects remain on schedule and within budget.

Deliverables from this task include, but are not limited to:

- Construction Meeting attendance and notes
- Submittal and RFI Log and reviews
- Record Drawings (PDF and AutoCAD formats)

Task 3.8 Quality Assurance/Quality Control (QA/QC)

NCE provides QA/QC services through a formal Quality Assurance Management Program (QAMP) that is integrated into every phase of project delivery. The QAMP is built on four core principles: client satisfaction, employee participation, problem prevention, and continuous quality improvement. Every NCE employee participates in in-house quality assurance training and must pass a certification exam, ensuring a company-wide commitment to quality. The QAMP includes detailed reviews of all planning documents, technical reports, engineering specifications, drawings, calculations, and design documents before submittal to the client. This process is supported by meticulous record keeping and high standards of field documentation, with QA/QC conducted at every step—from proposal preparation and fieldwork to final deliverables.

NCE's QA/QC process begins with self-checks by staff, followed by task and project manager reviews, and concludes with a dedicated QA/QC manager review. The program also incorporates lessons learned, technical expertise, and past performance into daily quality management. Special reviews, such as constructability reviews, are scheduled as needed, and review processes may include advisors who are not involved in day-to-day activities to provide independent oversight. Deliverables from subconsultants are held to the same rigorous standards, requiring a Subconsultant QA/QC Plan or adherence to NCE's procedures, with all reviews thoroughly documented. This structured and comprehensive approach ensures that all project work meets the highest quality standards, minimizes regulatory scrutiny, and reduces the risk of contractor claims or change orders.

Deliverables from this task include, but are not limited to:

- QA/QC Plan (draft and final)
- Review the checklist and resolution
- Final Conformed PS&E set

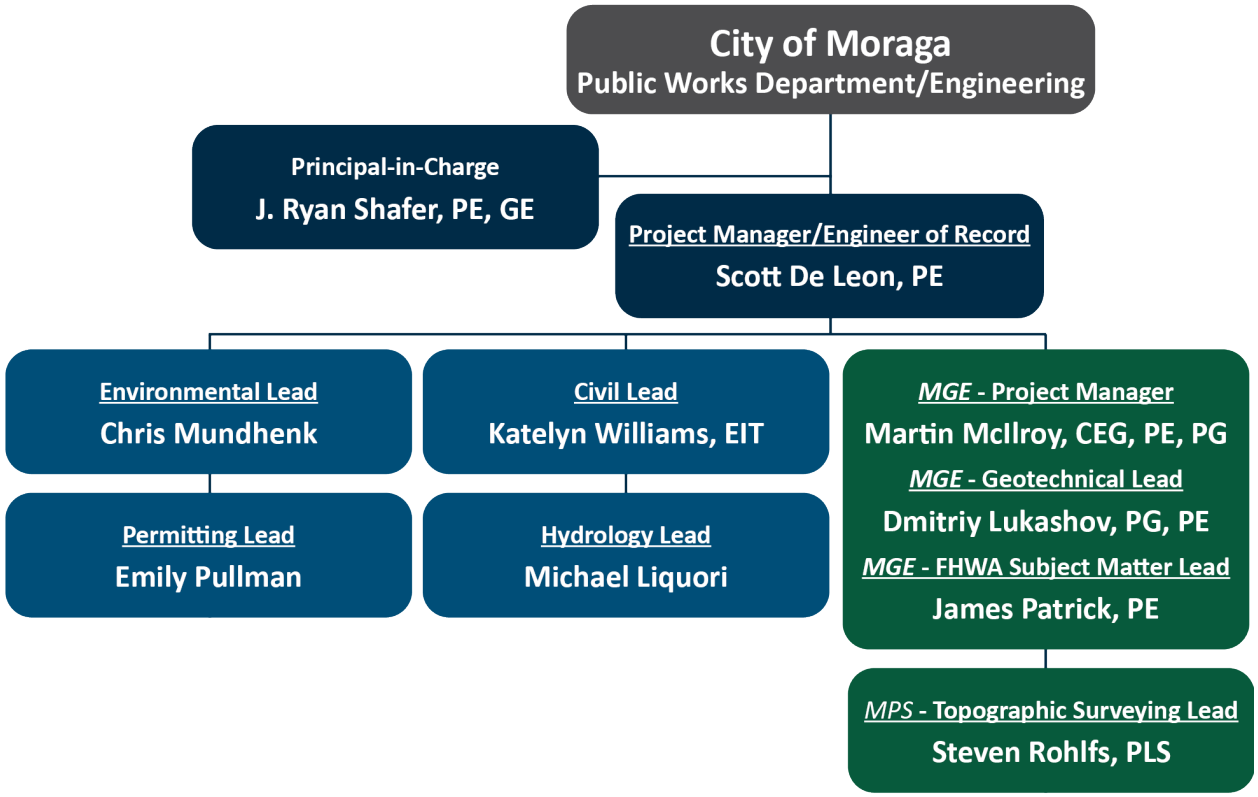
4. Project Management and Team Organization

4.1 Project Manager and Engineer of Record

Scott De Leon, **PE**, will serve as the Project Manager and Engineer of Record for this project. He is a licensed Civil Engineer in California with 36 years of experience, focusing on public infrastructure, emergency response, and natural disaster recovery. From 2010 to 2024, he held the position of Public Works and Water Resources Director for Lake County, where he managed emergency operations during nine declared disasters, including flood and wildfire recovery efforts such as the 2015 Valley Fire. His responsibilities also included overseeing floodplain management, stormwater programs, and participation in the National Flood Insurance Program. Scott has led technical and administrative teams, coordinated with various agencies and community stakeholders, managed emergency project changes, and provided structural design for infrastructure upgrades. His extensive expertise in disaster response, project management, and infrastructure restoration has been instrumental in supporting community recovery and resilience. Scott will utilize his background and experience to ensure the project's deliverables and progress are on track. In addition, Scott will facilitate frequent interactions with task leads to discuss progress, questions, and note challenges. Scott will work hard to ensure the Town's expectations are met.

4.2 Organizational Chart

NCE will serve as the primary consultant, and we have carefully and strategically selected our teaming partners to meet the specific requirements of this contract. We have established ongoing working relationships with these firms and have completed numerous projects together. Specifically, we have collaborated with **MGE** for more than 10 years to deliver project oversight, geotechnical, Caltrans LAPM assistance, and with **MPS** for over 16 years to provide topographic surveys.



4.3 References for Similar FHWA/Caltrans Projects

NCE

Recent representative projects include federally funded culvert replacements where **NCE** managed multidisciplinary teams, conducted environmental studies per Caltrans NEPA and CEQA procedures, and prepared technical documentation that achieved timely approvals. Our work on county and municipal ER-funded roadway restoration has required proactive coordination among local agencies, Caltrans District staff, and federal partners, successfully navigating funding stipulations and complex compliance situations. These projects required project management and a track record of delivering on accelerated timelines, mirroring the expectations for the Canyon Road Culvert Replacement Project.

City of Richmond

VIA VERDI SLOPE STABILIZATION PROJECT



Client
Tawfic Halaby, PE, Deputy Director of Public Works – Operations and Maintenance
City of Richmond
p: (510) 620-5482
e: tawfic_halaby@ci.richmond.ca.us

Project Dates: 2017 to 2022

The City of Richmond retained NCE to provide engineering, regulatory permitting, and environmental documents to respond to a significant landslide at Via Verdi. It had immediate and potentially serious impacts on public access, utilities, street infrastructure, and the conveyance of creek waters and upstream dam releases. The landslide was large and deep and had an impact on the entire Via Verdi roadway. The ongoing movement was of concern to the City for maintaining safe access for the local community (Via Verdi served as the only point of access), frequent maintenance and monitoring by City crews, and disruption to sewer, gas, water, telecom, and electrical utilities. The City declared this an emergency and obtained FEMA funding. NCE expedited plan delivery to allow for the design and construction of an emergency access road at Via Verdi, allowing full closure of Via Verdi within approximately a week, and with careful coordination with affected utilities, allowing bypass of utilities within and along the new emergency access road. The strong partnering and collaboration with the City on this project resulted in expedited delivery and turnaround on design documents, allowing for the construction of necessary repairs and temporary measures to minimize impacts to the local community. NCE maintained a quickened pace on Via Verdi and completed alternatives analysis, permitting, and completion of construction and environmental documents. To stabilize the landslide, the project constructed a 350-linear-foot concrete box culvert within San Pablo Creek below the landslide area. The culvert is quite large, 17.5 feet high and 24 feet wide, to convey San Pablo Creek and release waters from the upstream San Pablo Dam Reservoir. Approximately 20,000 cubic yards of engineered fill (rock/soil) were placed around and over the culvert to buttress the landslide. Affected roadway and utilities were also reconstructed. Creek slopes, including areas above the culvert, were revegetated, and steeper slopes received bioengineered slope protection with brush mattress and rip rap, and pole plantings. NCE also prepared the CEQA document (MND and noticing) and permits, including the San Francisco Regional Water Quality Control Board 401 Permit, USACE 404 Individual Permit (including an alternatives analysis), CDFW Streambed Alteration Agreement, USFWS 7 Consultation, and local agency permits.

San Joaquin County

FEMA HAZARD MITIGATION GRANT PROGRAM/KENNEFICK ROAD FLOOD CONTROL PROJECT



Client
Max Serikov, EIT, Engineer II
San Joaquin County Public Works
p: (209) 468-3020
e: mserikov@sjgov.org

Project Dates: 11/2019 to 5/2024

This section of Kennefick Road in rural San Joaquin County was heavily damaged by flooding in 2017. NCE completed planning, design, and environmental compliance for the project with funding provided by the Federal Emergency Management Agency (FEMA). The design included a permanent road and culvert repair with an updated hydrological design to prevent any future road damage from flooding. The culvert repair consisted of three reinforced concrete box culverts installed at the reconstructed roadway, including six modular sections, a cutoff wall, headwalls at both ends, and four wingwalls. The culverts were placed at the streambed depth of the water course with minimal impact to the water surface elevation level at the design storm event. In support of environmental compliance, NCE conducted biological and archeological field studies, developed technical studies, and coordinated communication with regulatory agencies, including the USACE, CDFW, and the Central Valley Regional Water Quality Control Board. Permit applications were prepared and submitted for Section 404 of the Clean Water Act, 401 Water Quality Certification, and Section 1600 Streambed Alteration Agreement. The permit closeout occurred after construction. MGE was NCE's subconsultant on this project.

Sonoma County Transportation/Public Works

STEWART'S POINT SKAGGS SPRINGS ROAD PROJECT



Client
Cindy Rader, PE, Project Manager
Sonoma County Transportation/PW
p: (707) 565-2554
e: Cindy.Rader@sonoma-county.org

Project Dates: 7/2020 to 3/2025

A February 2019 storm event caused significant damage to roads, culverts, and bridges in Sonoma County. Landslides, slip-outs, exposure of footings, and failure of drainage infrastructure all resulted from the storm event. Multiple locations along Stewart's Point Skaggs Springs Road were identified for repair under the FHWA ER Program administered by Caltrans. Proposed improvements include erosion control, slope stabilization, retaining walls, and culvert replacements. Some of the sites are located adjacent to sensitive riparian habitat and streams that support salmonids. The Project is being delivered under the Caltrans Local Assistance Program overseen by District 4. Following our initial site investigations and database searches, NCE worked closely with County Public Works staff and Caltrans District 4 staff to confirm the PES and to develop an Environmental Considerations Memo for each site. The memo is intended to inform and guide design to avoid or minimize impacts. Our resource specialists then completed field surveys and technical studies as appropriate at the four sites. These efforts primarily focused on biological, aquatic, and cultural resources. NCE is currently developing Natural Environment Study Minimal Impact documentation to support CEQA and NEPA. MGE was the prime consultant on this project.

MGE

Sierra County Department of Public Works and Transportation

STORM DAMAGE ROADWAY REPAIR PROJECTS (6 SITES) FHWA ER PROJECT



Client
Bryan Davey, Public Works Director
Sonoma County PW/Transportation
p: (530) 289-3201
e: bdavey@sierracounty.ca.gov

Project Dates: 2018 to 2022

MGE provided engineering design services for the permanent repair of storm-damaged roadways at six sites. MGE staff completed field reviews to identify the cause of failure and an appropriate permanent repair. Upon completion of the site visits and identification of the appropriate permanent repair work, a report for each location was prepared. Reports included details of the proposed permanent repair, preliminary costs, potential easement and right-of-way needs (if any), CEQA/NEPA environmental requirements, and needed regulatory permits. In addition, where possible, mitigation improvements were identified that could be undertaken to reduce the potential for similar damage to occur during future storm events. This project was funded through FHWA/ER. Based on findings from the field reviews, MGE grouped the sites into two categories. The first group contains sites where storm flow, slope failures, and debris overwhelmed existing culverts and caused overtopping and erosion of the roadway and culvert support material. The second group contains sites that have outboard roadway slope failures or have debris accumulated on the road from the failure of the inboard cut slope. MGE prepared geotechnical evaluation reports for each site and final design and PS&E, environmental clearance and regulatory permits, and engineering support during construction for all sites.

Tuolumne County Community Resources Agency

RED HILLS ROAD AT SIX BIT GULCH CULVERT REPLACEMENT PROJECT



Client
Denise Zitnik, Engineer III
Tuolumne County Community Resources Agency
p: (209) 533-5849
e: dzitnik@co.tuolumne.ca.us

Project Dates: 2021 to 2025

The project involves mitigation of flood and scour hazards at the existing vented low water crossing. Hazard mitigation consists of replacing the low water crossing with a four-span, cast-in-place reinforced concrete slab bridge capable of passing a 100-year flood. Red Hills Road is a rural two-lane road and is partially located within the Bureau of Land Management Red Hills Recreation Management Area, where sensitive species and plants are present. The low water crossing has two 18-inch diameter culverts encased in concrete to provide protective cover and a surface for vehicles to cross Six Bit Gulch. The concrete roadway surface at the low water crossing was ~95-feet long and 12-feet wide and was cracked and settled. Hard rock is present in the channel and in the surrounding area. As the prime consultant, MGE provided design for the mitigation that involved removing the existing culverts and concrete low water crossing, regarding the upstream aggraded channel near the crossing, and constructing a bridge to replace the low water crossing.

5. Experience and Qualifications

5.1 Relevant Firm and Key Personnel Experience

Founded in 1990, **NCE** is a client-focused engineering, planning, landscape architecture, and environmental firm specializing in innovative and creative design of infrastructure projects primarily for public agencies. Our goal is to create value to our clients and employees by building lasting relationships while making a difference in the communities that we serve and live in. Our brand promise extends to our clients' confidence in our work, our collaborative style of working, open, honest communication, and our commitment to meeting the needs of our clients and partners.

NCE has 140 professionals across seven offices across California, Nevada, and Arizona; therefore, our team has an excellent understanding and awareness of the priorities and challenges facing our local communities. Working with both public and private sector clients, NCE provides innovative thinking and delivers accurate technical solutions through the following practice areas:


Civil Engineering


Landscape Architecture


Environmental


Pavement and Materials


Water Resources


Asset Management

Collaboration. Commitment. Confidence.℠

35
YEARS STRONG

140
EMPLOYEES

7
OFFICES

Project Office:
1003 West Cutting Blvd., Suite 110
Pt. Richmond, CA 94804
P: (510) 215-3620

Additional Office Locations:
Oakland, CA
Sacramento, CA
Anaheim, CA
Reno, NV
Lake Tahoe, NV
Scottsdale, AZ

Licenses, Specialties, and Trainings

NCE staff holds all relevant licenses and certifications required to perform engineering and environmental work in California, including:

- Registered California Professional Engineers (PE) - Civil, Geotechnical, Environmental
- Registered Professional Geologists (PG)
- Certified Engineering Geologist (CEG)
- Professional Landscape Architects (PLA)
- Registered Professional Archeologists (RPAs)
- Certified Project Management Professionals
- Qualified Stormwater Pollution Prevention Plans (SWPPP) Developers/Practitioners (QSD/QSP)
- Certified Professional Erosion and Sediment Control (CPESC)
- Certified Geographic Information Systems (GIS) Professionals

NCE's staff regularly participate in ongoing technical training, regulatory compliance courses, and specialized software proficiency, including pavement management systems, GIS, environmental compliance, and advanced design applications.

Professional Services and Capabilities

Civil Engineering



NCE's Civil Engineering team has extensive experience developing plans, specifications, and construction cost estimates for municipal facilities and amenities, as well as local and state transportation projects. It is a fundamental goal of NCE to produce high-quality work deliverables by following rigorous quality control procedures and standard design guidelines and requirements, while maintaining a reputation for timely service. The company has earned the confidence of many California cities and counties as a provider of superior civil engineering services. Projects include multi-year paving capital improvement project plans, pavement management updates, bicycle and pedestrian enhancements, trails, parks, complete streets, pavement rehabilitation and reconstruction, road widening and intersection design, roadway geometrics, emergency response, hydrologic and hydraulic modeling, hydraulic engineering, erosion control projects, utility coordination, design, and relocation for domestic water and sanitary sewer systems, storm drain system design, storm water quality improvements, wetlands and creek restorations, redevelopment, urban infill projects, and have expertise in the latest guidelines from Caltrans, FHWA, and the National Association of City Transportation Officials. These projects involve stakeholder coordination, public outreach, and strict adherence to CEQA and NEPA environmental regulations.

Environmental



NCE staff have been intimately involved in the environmental and natural resource field for more than 35 years and through this experience we have developed strong working relationships with federal, state, and local agencies and organizations including the U.S. Forest Service (USFS), USFWS, USACE, National Marine Fisheries Service, RWQCB, CDFW, Caltrans, California Coastal Commission, various reclamation districts and flood protection agencies, and numerous research institutions. NCE offers a variety of environmental engineering services, including, but not limited to:

- Environmental documents for CEQA and NEPA
- Water quality sampling and analysis plans
- Water quality and erosion control design
- Aquatic resources delineations
- Biological/botanical/archaeological/historical studies
- Mitigation monitoring and reporting program
- Regulatory compliance and permitting
- Storm drainage design
- Native American consultation
- Community outreach/education
- Stakeholder facilitation
- GIS and database management
- Air quality and noise studies and reports
- Stormwater Pollution Prevention Plans
- Stormwater management and MS4 permitting
- Engineering services during construction
- Riparian/stream/geomorphic assessments
- Hydrology and hydraulic analysis
- Hazardous materials/waste testing and management, regulatory liaison, site characterization, remedial alternatives evaluation and design, construction oversight, and operations and maintenance

Permitting



NCE's multidisciplinary team of resource specialists is skilled at identifying required permits and preparing comprehensive permit applications for client projects. The team has a strong understanding of regulations and maintains established communication with key agencies at the federal, state, and local levels. Early consultations with regulatory agencies help clarify points of contact, address important issues, and define specific application requirements. NCE tracks the outcomes of these consultations, as well as ongoing communications and permit conditions, using its Environmental Tracker. The team has successfully obtained a wide range of permits, including Section 404 and 401 permits, Section 7 consultations, state aquatic resource permits, special use permits, encroachment permits, and various local site improvement permits.

Hydrologic and Hydraulic Analysis



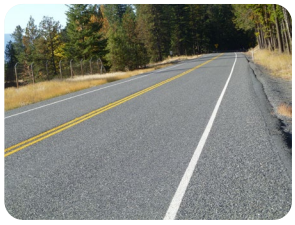
NCE's hydrologists and hydraulic engineers are skilled in the latest methodologies and modeling software, supporting clients with water modeling, drainage planning, watershed evaluations, and restoration design. Their technical staff integrates hydrologic and hydraulic analyses to identify conditions and impacts, ensuring practical solutions for flood, drainage, and watershed projects. NCE has extensive experience in hydrologic, hydraulic, and sediment transport modeling for storm drain and flood control systems, as well as infrastructure like roadways, bridges, and culverts. The team is proficient with a wide range of modeling tools and excels at developing cost-effective solutions, including the preparation of stormwater and storm drain master plans.

Construction Monitoring



The NCE team regularly delivers cultural resources and biological monitoring services during the construction phase of our client's projects. Our cultural resources staff meet the Secretary of the Interior Professional Qualification Standards for Archaeology and are Registered Professional Archaeologists. Our biological staff includes qualified biologists, biological monitors, and 10(a) permitted staff. Our team has delivered services including environmental and cultural resources awareness training, pre-construction surveys for a variety of species, protocol-level surveys, and focused habitat surveys. We have experience working with regulatory and permitting agencies during project construction if cultural resources or special status species are identified within the project area.

Caltrans Permitting and E-76 Documentation



NCE has a depth of experience in complying and completing required documents with the LAPM on over 20 federally funded projects (E-76 documents), including recent projects that including recently completed rehabilitation and complete street projects in San Pablo, South San Francisco, Alameda, Pittsburg, Pacifica, and Richmond. We are currently working with Caltrans District 4 Local Assistance to obtain authorization to proceed on federally funded projects. We have also completed many PES documents and have secured Caltrans approvals. We have completed the E-76 process as the civil engineering and design consultant and as the environmental consultant. Additionally,

NCE has extensive experience with encroachment permits for improvements within Caltrans right-of-way, as well as when projects will require traffic control devices within or have an impact to Caltrans right-of-way. We have recently obtained encroachment permits with Caltrans District 4 for Alameda, South San Francisco, San Leandro, and Sunnyvale for traffic control within Caltrans right-of-way.

Subconsultants

MGE – Oversight, Geotechnical, Caltrans LAPM Assistance

MGE, founded in 1990, provides civil, structural, and geotechnical engineering, as well as construction management services to federal, state, and local agencies throughout California. MGE is certified by the California Unified Certification Program as a DBE. MGE is headquartered in Sacramento with offices in Oakland and Los Angeles, California. MGE has a staff of 35 professional, technical, and administrative personnel. MGE has the expertise and resources available to assist NCE in delivering projects funded through FEMA, the California Governor's Office of Emergency Services, FHWA, the Highway Bridge Program, Local Highway Safety Improvement Program, the Congestion Mitigation and Air Quality program, and the Senate Bill 1 Road Maintenance and Rehabilitation Account, grants, settlements, and other sources. MGE has a long-standing successful working relationship with NCE on projects such as the Kennefick Road at Liberty Road FEMA Hazard Mitigation Grant Program grant-funded project (San Joaquin County), the Road Maintenance and Rehabilitation Mitigation-Funded Road Repair project (Tuolumne County), the Foresta Road Bridges Project, and the Town of Mariposa Complete Streets Rehabilitation project (Mariposa County), FEMA–funded Phase I and II slide repair projects (Sierra County), the Stewart's Point Skaggs Road Slide Project (Sonoma County), and the Santa Cruz County FEMA and FHWA storm damage emergency response projects. **MGE has collaborated with NCE in both prime and subconsultant capacities, successfully delivering over $1 million in design and environmental services.**

Contact: Martin McIlroy, PE, PG, CEG | 7415 Greenhaven Drive, Suite 100, Sacramento, CA 95831
p: (916) 421-1000 | **e:** mmcilroy@mgeeng.com | **w:** mgeeng.com

MPS – Topographic Surveying

MPS specializes in design-level topographic surveying and right-of-way mapping for many types of civil improvement projects, including streets, parks, urban trails, and site surveys. These projects, performed for numerous public agencies throughout the Bay Area (including Moraga), demonstrate the experience and capacity that will be applied directly to the work contemplated by the City. Established in 1992, with 6 professionals, MPS offers its clients state-of-the-art field equipment and office facilities. To this end, they have fully automated our work processes to provide seamless integration from initial fieldwork through final product delivery. **NCE has partnered with MPS on more than 130 projects over the past 16 years.**

Contact: Steven Rohlfs, PLS, Project Manager | 1735 Enterprise Drive, Suite 109, Fairfield, CA 94533
p: (707) 425-6234 | **e:** steve@mtpacsur.com | **w:** mtpacsur.com

5.2 Key Personnel Resumes

Resumes for key personnel are provided in Appendix A.

6. Task Summary and Level of Effort

Town of Moraga Canyon Road Culvert Replacement Project		Principal	Principal - Project Manager	Senior	Project	CADD Technician	Clerical	NCE Totals
Task 3.1	**Project Management**	**12**	**42**	**12**	**40**	**8**	**15**	**129**
3.1.1	Meetings, Consultations, and Project Management	12	42	12	40	8	15	129
Task 3.2	**Preliminary Engineering**	**22**	**21**	**108**	**54**	**12**	**3**	**214**
3.2.1	Data Collection/Review and Field Reconnaissance	10	8	28	8			54
3.2.2	Topographic Survey				2	4		6
3.2.3	Preliminary H&H Analysis	4	1	64	10		2	81
3.2.4	Preliminary Engineering Concept and Costing	8	8	16	32	8	1	73
3.2.5	Geotechnical Investigation		4		2			
Task 3.3	**3.3.1 Environmental Documentation**	**39**		**108**	**16**	**284**	**16**	**463**
3.3.1.1	Notice of Exemption	2				4		6
3.3.1.2	PES/Categorical Exclusion	10		14		40	4	68
3.3.1.3	Natural Environmental Study	4		16	4	40	2	66
3.3.1.4	Section 106 Cultural Report	1		10		40	2	53
3.3.1.5	Aquatic Resources Delineation	4		20	6	40	2	72
	3.3.2 Regulatory Agency Coordination							
3.3.2.1	CVRWQCB Section 401 Water Quality Certification	6		16	2	36	2	62
3.3.2.2	CDFW 1600 Application	6		16	2	44	2	70
3.3.2.3	USACE Section 404 Nationwide Permit Application	6		16	2	40	2	66
Task 3.4	**Right of Way and Utility Coordination**	**2**	**20**		**24**	**28**	**2**	**76**
3.4.1	Right of Way Determination		4					4
3.4.2	Plats and Legal Descriptions							0
3.4.3	Right of Way Summary Report		4			20		24
3.4.4	Right of Way Certification	2	8		24			34
3.4.5	Utility Coordination		4			8	2	14
Task 3.5	**Plans, Specifications & Estimate**	**32**	**46**	**64**	**140**	**142**	**10**	**388**
3.5.1	Plan-set (30% Plans)	4	8	4	18	30	2	66
3.5.2	Plan-set (60% Plans)	8	16	4	32	48	2	110
3.5.3	Plan-set (90% Plans)	8	12	2	24	40	2	88
3.5.4	100% Plans, Specification and Estimate	4	4	2	16	24	2	52
3.5.5	Final Hydraulic Design and Reporting	6	2	52	10		2	72
3.5.6	E-76 for Construction	2	4		40			
Task 3.6	**Bidding Support**	**2**	**8**		**16**			**26**
3.6.1	Bidding Support Services	2	8		16			26
Task 3.7	**Construction Support**	**4**	**20**		**32**			**56**
3.7.1	Construction Support Services	4	20		32			56
Task 3.8	**QA/QC**	**2**	**8**					**10**
3.8.1	QA/QC for PS&E and FHWA/Caltrans compliance	2	8					10
	Total	**115**	**165**	**292**	**322**	**474**	**46**	**1,362**

7. Schedule

Notice to Proceed and Project Kickoff

	PROJECT TASKS	DELIVERABLES
Ongoing throughout Project	**Project Management** Kickoff Meeting Monthly Progress Meetings Managing Project Schedule Overall Project Coordination	*Project Work Plan* *Monthly Progress Reports*
2-4 months	**Preliminary Engineering** Compile Technical Information Update Survey Hydrology & Hydraulic Analysis Geotechnical Investigation	*Topographic Survey Mapping and Design Base Map* *Draft Hydrology Report* *Preliminary Technical Memorandum*
10-12 months	**Environmental Documentation** Notice of Exemption and PES Form Technical Studies Regulatory Agency Coordination Aquatic Resources Delineation Cultural Resources Assessment Regulatory Agency Permit Applications	*Biological Resources Assessment* *Aquatic Resources Delineation Report* *Cultural Resources Report* *Technical Reports* *CVRWQCB 401 Application* *CDFW Section 1600 Streambed Alteration Application* *USACE Section 404 Nationwide Permit Application*
1-2 months	**Right of Way and Utility Coordination** Field and Office work to determine existing R/W Contact Utilities with Notification Letters	*Right of Way Mapping* *Documentation for Right of Way Certification* *Utility Coordination Summary*
Ongoing throughout Project 2-4 months for 100% Plans	**PS&E** Concept Plan (30% Design) 60% Plans 90% Plans 100% Plans, Specifications and Estimate E-76 Request for Authorization	*Concept Plan (30% Design) 60% Plans* *90% Plans* *100% Plans, Specifications and Estimate* *E-76 Request for Authorization Package*
4 months-assumes 30 day advertisement and 90 days for construction	**Bidding and Construction Support** Bidding Support Construction Support	*Attend Pre-bid meeting* *Prepare Bid addenda as necessary Attend Pre-Construction Meeting Assist with review of Submittals/RFI's* *Provide recommendation for construction changes as needed Assist with review of Contract Change Orders*
Ongoing throughout Project	**QA/QC**	*QA/QC Log and resolution checklist* *Final Conformed PS&E Set*

Tasks 3.1 through 3.8

It should be noted that the schedule shown above is preliminary and the Tasks listed are not sequential - with many occurring simultaneously. Typically, environmental and permitting timelines control and dictate the schedule, which is subject to Regulatory Agency processing and interest group challenges. NCE estimates the environmental process to require 10 to 12 months and the final PS&E package and approved regulatory agency permits to require 2 to 4 months once the repair method has been approved, for a total of 12 to 16 months to complete the environmental and design process. NCE is aware the Town intends to construct the project in the Summer of 2027, and we are confident our proposed project approach can accomplish that timeframe.

8. Cost Proposal (submitted in a separate sealed envelope)

NCE has submitted the cost proposal in a separate sealed envelope per the RFP requirements.

9. Required Statements

9.1 Non-Collusion Statement

The Consultant declares, by signing and submitting a proposal, that the proposal is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the proposal is genuine and not collusive or sham; that the Consultant has not directly or indirectly induced or solicited any other Consultant to put in a false or sham proposal, and has not directly or indirectly colluded, conspired, connived, or agreed with any Consultant or anyone else to put in a sham proposal, or that anyone shall refrain from proposing; that the Consultant has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the proposal price of the Consultant or any other Consultant, or to fix any overhead, profit, or cost element of the proposal price, or of that of any other Consultant, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the proposal are true; and, further, that the Consultant has not, directly or indirectly, submitted his or her proposal price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, proposal depository, or to any member or agent thereof to effectuate a collusive or sham proposal.

J. Ryan Shafer, PE, GE
Principal and CA Infrastructure Lead

9.2 Title VI acknowledgment

NCE acknowledges and will comply with Title VI of the Civil Rights Act of 1964 and associated laws, ensuring nondiscrimination based on race, color, national origin, sex, age, or disability for all project participants and subconsultants. NCE understands these certifications are vital for RFP compliance, aligning with regulatory standards for federally and state-funded projects.

NCE Collaboration. Commitment. Confidence.℠

November 13, 2025

Shawn Knapp, PE, CFM, QSP/QSD, Director of Public Works/Town Engineer
Town of Moraga
Public Works Department/Engineering Division
329 Rheem Boulevard, 2nd Floor
Moraga, CA 94556

RE: Certification of Insurance Requirements for Engineering Design Services, Canyon Road Culvert Replacement Project (CIP 23-201 & ER – 15J9(193))

Dear Mr. Knapp and Members of the Selection Committee:

We, Nichols Consulting Engineers, CHTD, have thoroughly reviewed the referenced RFP along with all associated documentation. We understand the contract form, conflicts of interest provisions, and insurance requirements.

Sincerely,

NCE

J. Ryan Shafer. PE. GE

IOA INSURANCE SERVICES

November 11, 2025

Shawn Knapp, Public Works Director/Town Engineer
Town of Moraga Public Works Department
329 Rheem Boulevard
Moraga, CA 94556

Project: Town of Moraga Road Canyon Proposal

Re: Nichols Consulting Group

To Whom It May Concern:

This is to confirm that Nichols Consulting Group will have the ability to meet all insurance limit requirements at the time of the contract award.

Please let me know if you need anything further.

Respectfully,



T. Kelly Howell, CIC

IOA Insurance Services

3636 Nobel Drive, Suite 410 ▪ San Diego, CA 92122
(858) 336-3406 Mobile ▪ (619) 574-6220 Office ▪ (619) 574-6288 Fax

9.4 Requested Contract Modifications

NCE respectfully submits the following requested changes to the Town's contract.

ARTICLE I. INTRODUCTION

A. This contract is between the following named, hereinafter referred to as, CONSULTANT and the following named, hereinafter referred to as, TOWN:

The name of the "CONSULTANT" is as follows: _____

Incorporated in the State of ~~California~~ Nevada

C. To the fullest extent permitted by law (including, without limitation, California Civil Code §§2782 and 2872.8), CONSULTANT agrees to indemnify, defend (except for professional liability claims), and hold harmless TOWN, its officers, ~~agents,~~ and employees from ~~any and all~~ pure economic claims, demands, costs, or liability ~~arising out of, pertaining to, or relating to the services provided hereunder due~~ to the extent caused by the grossly negligent acts, errors, or omissions of CONSULTANT during performance of these services. CONSULTANT will reimburse TOWN for any apportioned expenditure, including reasonable attorney fees and expert consultant costs, incurred by TOWN in defending against claims ultimately determined to be due to grossly negligent acts, errors, or omissions of CONSULTANT, provided, however, that in no event shall the cost to defend charged to CONSULTANT exceed CONSULTANT'S proportionate percentage of fault. In the event that CONSULTANT executes any subconsulting agreements in connection with the services performed under this contract, CONSULTANT shall place in all such subconsulting agreements, and require its subconsultants to be bound to, CONSULTANT's indemnity and insurance obligations under this contract, in the form and substance of those contained in this contract.

Add to contract: CONSULTANT shall not be liable for any claims of loss of profits or any other indirect, special, incidental or consequential damages of any nature whatsoever.

G. CONSULTANT represents and warrants that it has the qualifications, experience and facilities necessary to properly perform the services required under this contract in a thorough, competent and professional manner. ~~CONSULTANT shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all services described herein. In meeting its obligations under this contract, CONSULTANT shall employ, at a minimum, generally accepted standards and practices utilized by persons in the same or similar geographical area engaged in providing services similar to those required of CONSULTANT under this contract.~~ CONSULTANT shall perform its Services consistent with and limited to that level of care and skill ordinarily exercised by members of the engineering and consulting profession practicing under similar conditions, and at the same time and locality where the Services are performed.

Dispute Resolution. ~~Disputes are handled internally by them.~~ TOWN and CONSULTANT agree that they shall first submit any and all unsettled claims, counterclaims, disputes, and other matters in question between them arising out of or relating to this Agreement to mediation in accordance with the Construction Industry Mediation Rules of the American Arbitration Association, effective as of the date of this agreement.

Appendix A

Resumes of Key Personnel

J. Ryan Shafer, PG, PE

Principal-in-Charge

Ryan is an experienced Principal and Project Manager who is highly skilled in managing interdisciplinary teams of engineers, scientists, and planners for complex projects requiring civil engineering, geotechnical engineering, pavement engineering, structural engineering, transportation and traffic engineering, hydrology and hydraulics, coastal engineering, regulatory permits, technical studies and resource assessments, and environmental documents. In addition, he has managed and provided civil and geotechnical engineering on a wide range of public and private projects, including vertical development, municipal roads, trails, drainage infrastructure, landfills, public transit, recreation areas and parks, industrial facilities, including refineries, and waterfront structures, giving him an understanding of how to work with diverse project types. His clients provide feedback that NCE is an effective partner and steward, understanding what is important to each community. Additionally, having worked for many municipal clients throughout California, Ryan adds value by helping cities and counties manage and maintain their streets, roads, bicycle and pedestrian facilities, and recreation parks and trails. He applies his expertise in geotechnical and pavement engineering to infrastructure projects and paving programs from the early stages of condition surveys to providing support during construction. Ryan has worked in the Town of Moraga, providing a variety of pavement-related services for its Civil Design and Measure K Paving Program.

Representative Projects

Via Verdi Slope Stabilization Project

City of Richmond, CA

Project Manager. NCE responded to a significant landslide at Via Verdi and was retained by the City to provide emergency response, civil engineering, pavement engineering, hydrology and hydraulics, environmental permitting, evaluation of cultural and biological resources, and environmental documents (California Environmental Quality Act and National Environmental Policy Act). The landslide had immediate and potentially serious impacts on public access, utilities, street infrastructure, and the conveyance of creek waters and upstream dam releases. NCE expedited plan delivery to allow for the design and construction of an emergency access road to safely provide access for the local community and provide a bypass area for utilities. The strong partnering and collaboration with the City on this project



Education

MS, Geotechnical Engineering, University of California, Berkeley, 1998

BS, Geological Engineering, Colorado School of Mines, 1996

Registrations

Professional Engineer – Civil, CA #62349

Professional Engineer – Geotechnical, CA #2713

Affiliations

American Society of Civil Engineers

American Public Works Association

Years with NCE

20

Years of Experience

27

resulted in expedited delivery and turnaround on design documents, allowing for the construction of necessary repairs and temporary measures to minimize impacts to the local community. NCE has maintained a quickened pace on Via Verdi and completed alternatives analysis, permitting, and is nearing completion of construction and environmental documents. To stabilize the landslide, the project will construct a 350-linear-foot concrete box culvert within San Pablo Creek below the landslide area. The culvert will be quite large, 17.5 feet high and 24 feet wide, to convey San Pablo Creek and release waters from the upstream San Pablo Dam Reservoir. Once the concrete structure is constructed, approximately 18,000 to 20,000 cubic yards of engineered fill (rock/soil) would be placed around and over the culvert to buttress the landslide. When the culvert is in place, 650 feet of affected roadway and utilities will be reconstructed. Creek slopes, including areas above the culvert, will be revegetated, and steeper slopes will receive bioengineered slope protection that may include brush mattress, rip rap, and pole plantings

Grand Street OBAG 2 Rehabilitation

City of Alameda, CA

Project Manager. NCE has partnered with the City of Alameda to deliver pavement and civil design, as well as Caltrans E-76 documents, for the Grand Street Rehabilitation Project. Grand Street, from Encinal Avenue to Shoreline Drive, is a key collector street connecting neighborhoods, schools, recreational areas, and shopping centers. The project expanded into a comprehensive complete streets initiative, featuring parking-protected separated bike lanes, two-way cycle tracks, ADA-compliant curb ramps, new lighted pedestrian crossings, drainage improvements, transit islands, and curb and gutter repairs. NCE collaborated closely with City staff to present safety improvements to the community, the Transportation Commission, and City Council. As part of outreach, NCE created renderings and roll plot graphics to help City staff communicate project details to the public. The two-way cycle track was specifically designed to provide a safe route to schools while accommodating traffic, transit, parking, and pedestrian needs.

Pavement Rehabilitation 2025 SB1

City of Sunnyvale, CA

Principal. NCE provided pavement and civil engineering design for the rehabilitation of various residential, collector, and arterial street sections within the City for the 2016 and 2019 Street Rehabilitation Projects, and the City recently retained NCE for the 2025 contract. The projects include utility and outside agency coordination, pavement and curb/gutter condition survey, pavement coring, pavement design recommendations, traffic engineering for traffic signal modification, plans, specifications, estimates, bidding, and construction support services, and Caltrans encroachment permitting. Typical design considerations included ADA-compliant curb ramps, striping and markers, spot milling and base repairs, milling, wedge grinds, crack sealing, existing utilities, and traffic loops.

Scott De Leon, PE

Project Manager/Engineer of Record

Scott has 36 years of experience specializing in transportation, civil, and structural engineering, with a strong focus on public sector infrastructure and natural disaster recovery. He served as the Public Works and Water Resources Director for Lake County, California, from 2010 to 2024, where he also acted as the County's Floodplain Manager and Operations Section Chief during nine declared emergencies. In these roles, Scott coordinated emergency response, flood-fight operations, and recovery efforts following major disasters such as wildfires and floods, including leading recovery after the 2015 Valley Fire by streamlining permitting and supporting the rebuilding of critical infrastructure.

Throughout his career, Scott has led technical and administrative teams for disaster response, managed project scope, cost, and schedule changes, and overseen flood zone operations and stormwater pollution prevention. He has coordinated with multiple agencies and the public during disaster events, provided structural design for replacing damaged infrastructure, and served as the primary point of contact for counties during emergency projects. Additionally, Scott's expertise includes reviewing and preparing plans and specifications for public works, project inspection, contract administration, and technical report preparation. His leadership has been vital in restoring infrastructure and building community resilience in the aftermath of natural disasters.

Representative Projects

5-Mile Basin Emergency Flood Control Project

Butte County, CA

Project Manager. The 5-Mile Basin is a critical flood control facility protecting the City of Chico. It was designed in the 1960s and maintained through 2001, when a cease-and-desist order was issued by the CDFW related to concerns for impacts to endangered salmonids. The 2024 Park Fire intensively burned much of the upper watershed, and the winter of 2024/5 saw two of the largest storms on record. One of these storms peaked at only 10,500 cubic feet per second (cfs) and came dangerously close to overtopping the facility, even as the facility was designed to contain over 20,000 cfs. This event triggered widespread public and political pressure to lower the risk. Following recommendations by State agencies to address the risk, Butte County engaged NCE to address the flood risk in the basin. The original vision involved removing up to 70,000 cubic yards of accumulated sediment at a cost of roughly $2.5-4 million. However, NCE's detailed analysis



Education

BS, Civil Engineering, California State University, Chico, 1987

Registrations

Professional Engineer – Civil, CA #46574

Professional Engineer – Civil, NV #033545

Affiliations

County Engineer's Association of California, Life Member

American Society of Civil Engineers

Years with NCE

1

Years of Experience

36

demonstrated that such removals would have minimal benefits and identified other hydraulic and geomorphic factors responsible for the observed flood risk. NCE's alternative approach saved the County millions while reducing the flood risk by over 60% relative to existing conditions. NCE's plan deployed "surgical" treatments that lowered the threshold for permitting approvals while delivering solid flood risk reduction.

Various Programs

Lake County Department of Public Works, CA

Director. Scott was responsible for the operation of the various programs supported by the Department of Public Works for Lake County. His significant programs and scope of responsibility included oversight and direction of the Department of Public Works Administration, Road Maintenance Division, Engineering and Inspection, Internal Service Funds for Fleet Services and Heavy Equipment Maintenance, and Lampson General Aviation Airport. Scott was responsible for the development of the annual department budget.

Planning Division and Building/Inspection Division Projects

Lake County Community Development Department, City of Lakeport, CA

Interim Director. Scott was appointed twice as the Interim Director of the Community Development Department following the unexpected resignations of the Directors. He maintained the Planning Division and Building and Inspection Division functions and provided direction for the recovery efforts following the 2015 Valley Fire. His efforts included streamlining the permitting process through temporary Board of Supervisors resolutions that addressed various building and planning code issues.

Program Development

Lake County Department of Water Resources, CA

Director. Scott was responsible for the development of the Department of Water Resources for Lake County. Significant programs and the scope of responsibility included the development and oversight of the Aquatic Invasive Species Prevention Program, water quality monitoring and improvement, multiple flood zone operations, groundwater monitoring, stormwater pollution, the National Flood Insurance Program, and flood-fight operations. Scott was responsible for the development of the annual Department Budget.

Lakeridge Sanitation

Butte County, CA

Senior Engineer. Scott is working with County staff to develop design wastewater flows and is coordinating aerial mapping and geotechnical investigations that will be used in the design of the project. NCE is assisting the County with planning, permitting, and designing a new wastewater system for the Upper Ridge Community Plan in Magalia, CA, which includes the Magalia Center for commercial and residential development. NCE's scope includes system sizing, preparing and submitting permitting documents to the RWQCB, designing the STEP system, distribution lines, and leach field, providing operation and maintenance cost estimates to help establish a Community Service Area, and supporting CEQA reviews and submittals. The system is expected to discharge between 10,000 and 100,000 gallons per day, requiring permitting under State Water Resources Control Board Order WQ 2014-0153-DWQ, with the Central Valley RWQCB as the permitting agency.

Chris Mundhenk

Environmental Lead

As NCE's Environmental Practice Lead for California, Chris is proficient in the performance of technical environmental analysis, regulatory permitting, and management of CEQA and NEPA compliance projects. Over the past 25 years, he has led air quality, greenhouse gas, and noise modeling efforts, in addition to multiple biological analyses (including protocol- and reconnaissance-level survey efforts) for both linear and development projects. Chris has managed a diverse array of projects, ranging from programmatic/large-scale projects like campus plans and larger specific plans to smaller development/infrastructure projects for both public and private clients.

Representative Projects

Effluent Spray Field Enhancement Measures at Mule Creek State Prison

California Department of Corrections and Rehabilitation, CA

Project Manager. Chris managed the preparation of an Environmental Impact Report (EIR) and EIR addendum, as well as assisting the California Department of Corrections and Rehabilitation with permit acquisition and implementation and monitoring of the mitigation commitments and permit conditions related to the spray fields. The California Department of Corrections and Rehabilitation proposed the addition of approximately 60 acres of spray fields to the wastewater treatment and disposal system at Mule Creek State Prison in Ione in Amador County. The effluent that would be sprayed onto the project site would be disinfected secondary effluent and would meet RWQCB requirements for spray field operations. Chris assisted the California Department of Corrections and Rehabilitation with implementing several measures related to on-site monitoring and other measures to prevent/minimize potential impacts to biological and cultural resources that may occur in the area, as well as regulatory permitting (including management of existing drainages in the area to prevent cross-contamination with treated effluent). Key issues included water quality, biological resources, cultural resources, and tribal cultural resources.

Slack and Grand Faculty Staff Housing EIR Addendum and Permitting

Cal Poly San Luis Obispo, CA

Principal/Project Manager. Chris served as Project Manager and principal-in-charge for the preparation of an EIR addendum to the Cal Poly San Luis Obispo campus master plan EIR and associated permitting. Cal Poly sought to provide additional faculty/staff housing



Education
BA, Biology and Public Policy Analysis, Pomona College, 1999

Years with NCE
<1

Years of Experience
27

within its campus. Originally envisioned as more than 400 condominium units in the campus master plan, Cal Poly modified the development to include 34 townhouses and recreational improvements. The proposed development also required permitting under the Clean Water Act (Sections 404 and 401) and the CDFW. Due to potential concerns associated with the California red-legged frog, Chris also assisted in permit negotiations and consultation with the USFWS, focused on whether the project site provided suitable habitat for the special status species.

Lower American River Flow Management Standard (FMS) Update: Technical Assistance and Environmental Analysis

Water Forum

Project Manager. In 2013, Chris began preparation of a supplemental EIR that would tier off the program EIR prepared in 2000 for the Water Forum Agreement, which included several water purveyors and wholesalers in the Sacramento Valley. The modified flow management standard (FMS) is intended to improve conditions for fisheries, especially steelhead trout and Chinook salmon, during the summer and fall along the lower American River. However, due to drought conditions, the initial EIR effort was halted. Chris assisted the Water Forum in providing supplemental documentation and analysis of the modified FMS to the State Water Resources Control Board for its consideration as part of the Bay Delta Program updates to the Sacramento Water Quality Plan. Key issues included water supply, flooding, water-related recreation, and fisheries.

Suisun Force Main Reliability Project EIR

Fairfield-Suisun Sewer District, CA

Principal. Chris oversaw preparation of an Initial Study/MND for the proposed project; the Initial Study/MND also addressed CEQA-Plus requirements. In addition, Chris assisted in the preparation of federal and state permitting packages, including Section 401, Section 404, and Notification of Lake or Streambed Alteration. The Fairfield-Suisun Sewer District (FSSD) is proposing to construct two new parallel force mains to operate instead of the existing Suisun Force Main to ensure service reliability. The project would also include the installation of appurtenant infrastructure necessary for the operation and maintenance of the force mains and green stormwater improvements. FSSD is pursuing State Revolving Fund financing in support of this effort.

West Sacramento Water System and Sanitary Sewer Master Plan Updates, CEQA Analysis

City of West Sacramento, CA

Senior Technical Specialist. Chris prepared a technical memorandum to evaluate the potential environmental impacts associated with the implementation of the proposed Water System and Sanitary Sewer Master Plan updates and to assess whether the potential impacts were within the scope of analysis of the certified West Sacramento General Plan 2035 EIR. Based on the analysis, the proposed Water System and Sanitary Sewer Master Plans were determined within the scope of the EIR.

Katelyn Williams, EIT

Civil Lead

Katelyn is experienced in the preparation of design drawings, project specifications, and cost estimates for trail, roadway, and park design projects. She has experience with field data collection, design in AutoCAD, permitting support, and government agency coordination. She has worked closely on funding applications, permitting, and design for FEMA-funded projects in response to declared disasters, and on Stormwater Pollution Prevention Plan writing, grant writing, and report writing for environmental remediation projects.

Representative Projects

Via Verdi Slope Stabilization Project

City of Richmond, CA

Staff Engineer. Katelyn aided in the creation and editing of a Stormwater Pollution Prevention Plan that has been implemented for the Via Verdi project. A major culvert collapse at Via Verdi led the City to declare a local state of emergency. NCE responded within 12 hours, providing emergency design, utility coordination, regulatory notifications, and implementing an access bridge and erosion control to restore site access. After the immediate response, NCE focused on designing and permitting an interim solution to ensure public safety and restore San Pablo Creek flows. In under a week, NCE produced a full design and bid-ready documents for a new asphalt road, pedestrian pathway, ADA ramps, street lighting, fencing, and a staging area. Within 30 days, the team completed a forensic analysis, design, CEQA documentation, and permitting for the interim creek flow solution, including channel shoring, a temporary headwall, bank stabilization, and utility rerouting. Emergency permitting required rapid coordination with multiple agencies, including the USACE, Water Quality Control Board, CDFW, USFWS, and the City of Richmond. NCE's expedited permitting enabled repairs to proceed within the construction season. The forensic analysis revealed the need for full culvert replacement, prompting NCE to collaborate with stakeholders and agencies on a permanent solution. In just 12 months, NCE completed all civil, structural, traffic, restoration, and hydraulic designs, environmental documents, and secured all necessary permits, including a Section 404 Individual Permit. NCE supported construction with engineering reviews, inspections, and compliance tracking, acting as the main contact for regulatory agencies. The project's greatest challenge was the aggressive schedule in a sensitive habitat, which NCE



Education
BSE, Civil & Environmental Engineering, Princeton University, 2015

Registration
Engineer-in-Training #159521

Affiliations
American Society of Civil Engineers

Years with NCE
9

Years of Experience
9

overcame through organized design, proactive compliance, and effective communication, resulting in on-time completion with no shutdowns or permit violations.

FEMA Hazard Mitigation Grant Program/Kennefick Road Flood Control Project

San Joaquin County, CA

Staff Engineer. Katelyn aided every step of the way, beginning with the robust application for FEMA funding, coordination with NCE team members on permitting and hydrology and hydraulics for parameters to design the culvert system, providing information for the permitting team, and creating the design plans and specifications. This section of Kennefick Road in rural San Joaquin County was heavily damaged by flooding in 2017. NCE completed planning, design, and environmental compliance for the project with funding provided by FEMA. The design included a permanent road and culvert repair with an updated hydrological design to prevent any future road damage from flooding. The culvert repair consisted of three reinforced concrete box culverts installed at the reconstructed roadway, including six modular sections, a cutoff wall, headwalls at both ends, and four wingwalls. The culverts were placed at the streambed depth of the water course with minimal impact to the water surface elevation level at the design storm event. In support of environmental compliance, NCE conducted biological and archeological field studies, developed technical studies, and coordinated communication with regulatory agencies, including the USACE, CDFW, and the Central Valley Regional Water Quality Control Board. Permit applications were prepared and submitted for Section 404 of the Clean Water Act, 401 Water Quality Certification, and Section 1600 Streambed Alteration Agreement. The permit closeout occurred after construction.

Iron Horse Nature Park and Open Space

City of Dublin, CA

Project Engineer. Katelyn aided in the design of the trail alignment, section details, wayside areas, grading, crossings over channelized waterways, frontage road improvements, and connections to existing trails and local parks, and assisted the hazard mitigation team with the removal plans, coordinated with regulatory agencies, and coordinated with various agencies and companies including the owners of critical utilities (Kinder Morgan), Alameda County, and the East Bay Regional Park District. NCE's multi-disciplinary team of landscape architects, civil engineers, hydrologists, biologists, and environmental scientists led the design, permitting, and construction process for the conversion of an abandoned and contaminated railroad right-of-way into an innovative and transformative 1.5-mile linear nature park (currently under construction). Located adjacent to an existing channelized creek and delineated wetlands, key features include a multi-modal trail, waysides, and interpretative features with educational information about the natural and cultural history of the site, shaded seating areas, native restoration plantings, stormwater infrastructure including culverts and an aluminum arch bridge, removal and remediation of all contaminated soils and pedestrian connections to an adjacent park, with additional connections to schools, existing trails, and neighborhoods intended in future phases.

Emily Pullman

Permitting Lead

Emily is experienced in environmental permitting, permit management, biological surveys, biological monitoring, habitat restoration, and project management. She assists clients from the project design and feasibility phase through permitting and construction, and into post-construction. Her expertise includes biological assessments, project permitting, wetland and aquatic resource delineations, wetland mitigation, aquatic and terrestrial ecological surveys, endangered species surveys, environmental oversight/monitoring of construction projects, and state and federal Endangered Species Act consultations. Emily has provided services to both the private and public sectors. She has managed and prepared innumerable environmental documents required to satisfy local, state, and federal agencies. Emily has also successfully negotiated, secured, and managed project permits from a variety of agencies, including the USACE, USFWS, National Oceanic and Atmospheric Administration Fisheries, CDFW, and California Regional Water Quality Control Boards.

Representative Projects

Via Verdi Slope Stabilization Project

City of Richmond, CA

Permit Compliance Manager. Emily coordinated a team of biologists in the post-construction permit compliance effort, including annual monitoring and compliance documentation submittals. A major culvert collapse at Via Verdi led the City to declare a local state of emergency. NCE responded within 12 hours, providing emergency design, utility coordination, regulatory notifications, and implementing an access bridge and erosion control to restore site access. After the immediate response, NCE focused on designing and permitting an interim solution to ensure public safety and restore San Pablo Creek flows. In under a week, NCE produced full design and bid-ready documents for a new asphalt road, pedestrian pathway, ADA ramps, street lighting, fencing, and a staging area. Within 30 days, the team completed a forensic analysis, design, CEQA documentation, and permitting for the interim creek flow solution, including channel shoring, a temporary headwall, bank stabilization, and utility rerouting. Emergency permitting required rapid coordination with multiple agencies, including the USACE, Water Quality Control Board, CDFW, USFWS, and the City of Richmond. NCE's expedited permitting enabled repairs to proceed within the construction season. The forensic analysis revealed the need for full culvert replacement, prompting NCE to collaborate with



Education

BS, Marine Biology, University of California, Santa Cruz, 2012

Years with NCE

<1

Years of Experience

13

stakeholders and agencies on a permanent solution. In just 12 months, NCE completed all civil, structural, traffic, restoration, and hydraulic designs, environmental documents, and secured all necessary permits, including a Section 404 Individual Permit. NCE supported construction with engineering reviews, inspections, and compliance tracking, acting as the main contact for regulatory agencies. The project's greatest challenge was the aggressive schedule in a sensitive habitat, which NCE overcame through organized design, proactive compliance, and effective communication, resulting in on-time completion with no shutdowns or permit violations.

5-Mile Basin Emergency Flood Control Project

Butte County, CA

Permitting Manager. Emily managed biological technical studies and permitting efforts to obtain permits and maintain permit compliance on an expedited and emergency basis. The 5-Mile Basin is a critical flood control facility protecting the City of Chico. It was designed in the 1960s and maintained through 2001, when a cease-and-desist order was issued by the CDFW related to concerns for impacts to endangered salmonids. The 2024 Park Fire intensively burned much of the upper watershed, and the winter of 2024/5 saw two of the largest storms on record. One of these storms peaked at only 10,500 cfs and came dangerously close to overtopping the facility, even as the facility was designed to contain over 20,000 cfs. This event triggered widespread public and political pressure to lower the risk. Following recommendations by State agencies to address the risk, Butte County engaged NCE to address the flood risk in the basin. The original vision involved removing up to 70,000 cubic yards of accumulated sediment at a cost of roughly $2.5-4 million. However, NCE's detailed analysis demonstrated that such removals would have minimal benefits and identified other hydraulic and geomorphic factors responsible for the observed flood risk. NCE's alternative approach saved the County millions while reducing the flood risk by over 60% relative to existing conditions. NCE's plan deployed "surgical" treatments that lowered the threshold for permitting approvals while delivering solid flood risk reduction.

Norris Canyon Road Slide Repairs and Safety Improvements

Contra Costa County, CA

Project Manager. Emily managed a team of biologists and scientists to complete technical studies, define potential project impacts, and prepare regulatory permit applications. The purpose of this project is to repair approximately 350 linear feet of the eastbound lane to its pre-project condition, to widen the shoulders, and to add a guardrail on the creek side of the road. Biological Resource Studies are required for the project, as it is federally funded, which requires environmental technical studies for NEPA compliance based on the Preliminary Environmental Study Forms signed by Caltrans, District 4 Office of Local Assistance. Compliance consists of the preparation of a Natural Environment Study – Minimal Impact and potential preparation of Biological Assessments and Jurisdictional Delineations. NCE's approach is based on our extensive experience working within roadway corridors in Contra Costa County, especially along roads that are adjacent to creeks and other potentially sensitive habitats. The need for slope protection and repair can extend to the toes of slopes adjacent to creeks, and typically, these areas are productive habitats supporting special status species.

Michael Liquori

Hydrology Lead

Michael has led innovations in complex stream maintenance planning throughout the Bay Area and western United States, including urban, agricultural, and forestry land uses. His integration of watershed-based management principles into urban stream and stormwater operations and maintenance has demonstrated value for municipal agencies seeking more cost-effective outcomes, reduced regulatory burden, and elevated ecological performance. He guided the Alameda County Flood Control District's desilting program along four major bayside creeks using an innovative lateral levee approach with statistical precision based on surveyed vegetation elevations and habitat requirements for critical species found along those channels. His technical strengths include fluvial and terrestrial eco-geomorphology, hydrology, ecosystem restoration, geospatial modeling, ecosystem monitoring and remote sensing, and water quality. He is experienced with aquatic resource permitting and has developed CEQA environmental documents and resource permit applications with federal and state agencies.

Representative Projects

Via Verdi Slope Stabilization Project

City of Richmond, CA

Geomorphic Designer. Michael developed a technical basis for design and supported the engineering team on hydraulics, hydrology, geomorphology, and riparian ecology for Rheem Creek. A major culvert collapse at Via Verdi led the City to declare a local state of emergency. NCE responded within 12 hours, providing emergency design, utility coordination, regulatory notifications, and implementing an access bridge and erosion control to restore site access. After the immediate response, NCE focused on designing and permitting an interim solution to ensure public safety and restore San Pablo Creek flows. In under a week, NCE produced full design and bid-ready documents for a new asphalt road, pedestrian pathway, ADA ramps, street lighting, fencing, and a staging area. Within 30 days, the team completed a forensic analysis, design, CEQA documentation, and permitting for the interim creek flow solution, including channel shoring, a temporary headwall, bank stabilization, and utility rerouting. Emergency permitting required rapid coordination with multiple agencies, including the USACE, Water Quality Control Board, CDFW, USFWS, and the City of Richmond. NCE's expedited permitting enabled repairs to proceed within the construction season. The forensic analysis revealed the need



Education

MS, Earth Sciences, Colorado State University, Fort Collins, 1995

BS, Earth Sciences, University of California, Santa Cruz, 1993

Years with NCE

2

Years of Experience

30

for full culvert replacement, prompting NCE to collaborate with stakeholders and agencies on a permanent solution. In just 12 months, NCE completed all civil, structural, traffic, restoration, and hydraulic designs, environmental documents, and secured all necessary permits, including a Section 404 Individual Permit. NCE supported construction with engineering reviews, inspections, and compliance tracking, acting as the main contact for regulatory agencies. The project's greatest challenge was the aggressive schedule in a sensitive habitat, which NCE overcame through organized design, proactive compliance, and effective communication, resulting in on-time completion with no shutdowns or permit violations.

5-Mile Basin Emergency Flood Control Project

Butte County, CA

Technical Design Lead. Michael led technical analysis and design for this emergency project. The 5-Mile Basin is a critical flood control facility protecting the City of Chico. It was designed in the 1960s and maintained through 2001, when a cease-and-desist order was issued by the CDFW related to concerns for impacts to endangered salmonids. The 2024 Park Fire intensively burned much of the upper watershed, and the winter of 2024/5 saw two of the largest storms on record. One of these storms peaked at only 10,500 cfs and came dangerously close to overtopping the facility, even as the facility was designed to contain over 20,000 cfs. This event triggered widespread public and political pressure to lower the risk. Following recommendations by State agencies to address the risk, Butte County engaged NCE to address the flood risk in the basin. The original vision involved removing up to 70,000 cubic yards of accumulated sediment at a cost of roughly $2.5-4 million. However, NCE's detailed analysis demonstrated that such removals would have minimal benefits and identified other hydraulic and geomorphic factors responsible for the observed flood risk. NCE's alternative approach saved the County millions while reducing the flood risk by over 60% relative to existing conditions. NCE's plan deployed "surgical" treatments that lowered the threshold for permitting approvals while delivering solid flood risk reduction.

Desilting Environmental Documents

Alameda County Flood Control & Water Conservation District, CA

Project Manager. Michael led a project team that developed Biological Assessments, Mitigation Monitoring Plans, and Wetland Delineation documents in support of three desilting projects at Bockman Canal (Zone 2 Line N), San Leandro Creek (Zone 12 Line P), and Damon Slough (Zone 12 Line K).

Hydrologic Data Acquisition

Alameda County Flood Control & Water Conservation District, CA

Project Director. As part of a long-term monitoring contract, Michael directed a team that designed, deployed, and managed 71 remote rain and streamflow gauging stations throughout the southern and central counties to support various engineering and hydraulic analysis projects. Activities include storm chasing to measure peak flows during large runoff events, maintenance of instruments and sensors, and collection/analysis of hydrologic calibration and validation data.

MGE | Martin McIlroy, CEG, PE, PG

Project Manager

Martin has provided geologic, engineering geologic, and geotechnical engineering services in California since 1994. Martin's experience includes Infrastructure projects for private and public agencies. Project delivery methods on Martin's projects include design-build and design-bid-build. His work includes identification and recommendations for mitigation of geologic hazards (e.g., liquefaction, landslides, and soft soils), bridge foundations (shallow and deep foundations per Caltrans and UPRR standards), retaining walls (e.g., gravity, cantilever, solider pile, soil nail, and MSE), and earthwork (excavations, embankments, and subgrade). Martin has also completed the design with Caltrans oversight.

Representative Projects

Marshes Flat Road Storm Damage at First Creek and Second Creek

Tuolumne County, CA

Project Manager. The project involved emergency repairs at two vented low water crossings on Marshes Flat Road, where the culverts were overwhelmed and subsequently damaged during a storm event in 2018. Responsible for providing a foundation report for replacement culvert and gabion wall foundations and lateral earth pressures for the replacement structures. The gabions were needed to restore the roadway embankments that were damaged downstream from the existing culvert crossings.

Storm Damage Sites (15)

Yuba County, CA

Geotechnical Lead. Responsible for the preparation of geotechnical reports and design for repair alternatives for FEMA-funded landslides and culvert washouts. Martin assisted the County in acquiring a CalRecycle tire-derived aggregate lightweight fill grant in addition to disaster recovery funding. Landslide repair designs included: soldier pile walls, geosynthetically reinforced soil slopes, reconstructed embankments with lightweight tire-derived aggregate, and gabion walls.

FEMA Slide Repair Projects

Napa County, CA

Project Manager. The project involves the repair of storm-damaged roadways along Wall Road and Oakville Grade. The Wall Road sites involve roadway, roadway shoulder, and outboard lane damaged (approximately 75 to 90 feet wide at 534 Wall Road and approximately



Education

BS, Geology, University of California at Davis, 1994

Registrations

Professional Geologist, CA #7435

Professional Engineer – Civil, CA #78846

Professional Engineer – Civil, NV #029203

Certified Engineering Geologist, CA #2322

Years with MGE

8

Years of Experience

31

MGE Engineering, Inc.

370-feet long, 50-feet wide, and 20-feet deep at 55 Wall Rd. The Oakville Grade Slide is approximately 155 feet measured along the roadway edge, and the slide downslope is greater than 40 feet. Responsible for assisting in obtaining permits.

Stewart's Point Slide Repair

Sonoma County, CA

Project Manager. Stewart's Point Skaggs Springs Road suffered significant slides at four locations during the 2019 February Flood Disaster. These landslide repairs will be designed and constructed using FHWA ER funding, and Caltrans will be the delegated NEPA lead agency and the County the CEQA lead agency. This road is a critical inland evacuation route from Stewarts Point that also serves other nearby coastal towns in case of emergencies. MGE provides civil, structural, and geotechnical engineering services, environmental consultation, utility coordination, surveying and right-of-way mapping, and post-construction engineering services to support the bidding and award phase.

Winter Storm Damage Repair Projects, FEMA Disasters 4301 and 4308

Sierra County, CA

Project Manager. Provided QA/QC and geotechnical services for the permanent repair of 9 sites damaged by the 2017 winter storms. Sites include roadway slipouts, culvert repair, and the Sierraville Division Dam Repair.

Armstrong Woods Road Landslide, PM 14.99

Sonoma County, CA

Project Manager. Geotechnical investigation of a 140-foot-long landslide along Armstrong Woods Road leading to a State Park. Slope distress was found to be related to widespread shallow earth flows that extended up and down most of the slope with the roadway landslide comprising a smaller landslide within the overall landslide mass. Repair recommendations included drainage improvements and geosynthetic-reinforced earth embankment to reopen the roadway and provide a flexible repair that could accommodate future movement.

River Road Viaduct

Sonoma County, CA

Principal Engineering Geologist. Project repairs due to slope failure, including supporting the outside lane on a viaduct and the inner road area with vertical "back-walls." Provided oversight of construction observation of pile and footing excavations, and responses to RFIs and modifications to pile placement

Bear Creek Road PM 5.05

Santa Cruz County, CA

Geotechnical Lead. Performed geotechnical investigation for the repair of an approximately 50-foot-long section of roadway resulting from storm damage events. Services included field exploration and testing program, review of aerial photos and geologic mapping, developing cross-sections, and providing recommendations for a 75-foot-long tie-back soldier pile wall, improved drainage, and new pavement sections.

MGE | Dmitriy Lukashov, PG, PE

Geotechnical Lead

Dimitry has 10 years of experience in the construction and engineering industry, serving as a Geologist, Geotechnical Engineer, Civil Engineer, and field inspector for transportation and flood infrastructure design, public works. He has conducted various geotechnical studies throughout the West Coast of the United States, oversaw and managed projects during construction, as well as developed plans, specifications, and cost estimates.

Representative Projects

Geotechnical Investigations Pisgah National Forest

USFS Region 8, NC

Task Order Manager. The project encompasses existing road-stream crossings at six sites and one road bridge site. Many of the sites were damaged by Hurricane Helene in 2024 or Tropical Storm Fred in 2021. Existing damaged road-stream crossings or bridges will be replaced with an improved crossing (or bridge at NFSR 2074) to allow for aquatic organism passage (AOP) and to increase flood resiliency for future disasters/storm events. An analysis of subsurface geotechnical properties will aid in the design of a bridge or AOP structure foundation. Responsible for performing geotechnical investigations for the improvement of existing road-stream crossings at six sites and for one road bridge site.

Storm Damaged Embankment System and Roadway Shoulder Repair at Brandy City Road, FEMA

Sierra County, CA

Civil Engineer. The project involves repair of the embankment system and roadway shoulder at 1 location along County Road 490, Brandy City Road. The existing road was narrowed by approximately 4 feet due to the storm damage. The storm damage area is approximately 40 feet wide (measured along the shoulder) and includes affected areas slightly past the 20-foot-wide undermined pavement area. Responsible for leading civil design and preparation of plans.

River Road Bank Stabilization Project

Sonoma County, Geyserville, CA

Civil Engineer. The project involves bank improvements on a 1,700-foot-long section of River Road along the Russian River that experiences ongoing bank erosion. The selected repair includes a buttressed and stabilized bank slope using natural systems designs (bendway weirs, soil-filled riprap, planting benches, instream woody



Education

BS, Geology, University of California at Davis, 2016

Registrations

Professional Geologist, CA #9925

Engineer-in-Training, CA #178408

Years with MGE

1

Years of Experience

10

MGE Engineering, Inc.

material barbs, vegetated reinforced soil slopes, Rock/Rootwad revetments, turf reinforcement mats, willow plantings, and wood jams). Responsible for civil design and preparation of plans.

Shake Ridge Road Landslide
Amador County, CA

Geologist. The project involved developing a field exploration plan as well as supervising explorations and testing on-site for a landslide along Shake Ridge Road in Amador County, CA. Field explorations included cone penetration testing as well as drilled borings. After field work, Dimitry assigned a laboratory test schedule and prepared a geotechnical study report for the project.

Lakeside Heights Subdivision Landslide
Lake County, CA

Geologist. The project involved drilling borings and installing inclinometers to further monitor the displacement of the site soils in a residential area. Additional field explorations included cone penetration testing. After field work, Dimitry assigned a laboratory test schedule and prepared a geotechnical study report summarizing the conditions at the site.

Starkes Grade Road Landslide Repair
City of Pollock Pines, CA

Geologist. The project involved supervising explorations and testing on-site for a landslide along Shake Ridge Road in El Dorado County, CA. Field explorations included cone penetration testing as well as drilled borings to determine the location of the landslide slip plane. After field work, Dimitry assigned a laboratory test schedule and prepared a geotechnical report with recommendations for the project.

Newtown Road Storm Damage Repair
City of Placerville, CA

Geologist. The project involved supervising explorations and testing on-site for a landslide along Newtown Road in El Dorado County, CA. Field explorations included cone penetration testing as well as drilled borings to determine the location of the landslide slip plane. After field work, Dimitry assigned a laboratory test schedule and prepared a geotechnical report with recommendations for the project.

Mount Aukum Road Storm Damage Repair
City of Placerville, CA

Geologist. The project involved emergency response drilling explorations along Mount Aukum Road in El Dorado County, CA, to provide the county with recommendations for the emergency repair operations. After field work, Dimitry prepared a geotechnical memo for the project.

Fort Jim Road Culvert Replacement
City of Placerville, CA

Geologist. The project involved developing a field exploration plan as well as supervising explorations and testing on-site for a storm damage culvert replacement project in El Dorado County, CA. Upon completion of field work, Dimitry developed a laboratory test schedule and prepared a geotechnical engineering study report.

MGE | James Patrick, PE

FHWA Subject Matter Lead

James is experienced in projects within the private and public sectors involving hydrology studies, hydraulic calculations and reports, FEMA submittals and flood studies, storm drain system design, and water quality treatment. Domestic and reclaimed water systems, well and distribution systems, lift station and force main design, water collection systems and septic systems, mass grading and earthwork volume calculations, as well as grading for earth dams and basins, disturbed land and environmental reclamation. In addition, he has experience in developing designs for public roads and highways, pavement evaluation and rehabilitation, Class I, II, and III bicycle facilities, and bus and light rail facilities. James has experience managing technicians, subconsultants, clients, budgets, and agency interaction, as well as preparing public and private improvement plans, project specifications for design-build projects, and engineers' estimates. James also has experience in AutoCAD Civil 3D, Hydraflow, HEC-HMS, HEC-RAS, GDS-Flo2D, PCASE, SpecsIntact, and the MS Office suite.

Representative Projects

Stewarts Point Skaggs Springs Road Landslide Repair (4 sites), Sonoma County Department of Public Works

Sonoma County, CA

Civil Designer. The landslides are located at Post Miles (PM) 13.61, 13.97, 19.67, and 21.01. These landslide repairs will be designed and constructed using FHWA ER funding. This road is a critical inland evacuation route from Stewarts Point that also serves other nearby coastal towns in case of emergency. Active logging occurs in the area, and logging trucks use this on-system route. The roadway also provides access to Stewarts Point Rancheria, residential areas, timber resources, ranches, and the Camp Liahona Redwoods retreat, among other things. PM 13.61 is 150-feet wide and extends 25 feet below the roadway, PM 13.97, the road is damaged along 135-feet of the eastbound lane for the entire lane-width, PM 19.67 involves a landslide that originated 250-feet above the roadway surface, that buried the roadway, and that temporarily dammed the Wheatfield Fork of the Gualala River, and PM 21.01 was a result of a dip-slip landslide plane within the rock mass (approx. 20- to 25-feet deep). Responsible for initial civil assessment of repair limits, drainage, earthwork, road alignment, plan, and profile development.



Education
NEC-AAI, Architecture, 1989

Registrations
Professional Engineer – Civil, AZ #64896

Professional Engineer – Civil, WA #24010730

Years with MGE
6

Years of Experience
35

MGE Engineering, Inc.

FEMA Slide Repair Projects

Napa County, CA

Civil Designer. This project involves the repair of storm-damaged roadways along Oakville Grade Road. The width of the slide is approximately 155 feet measured along the roadway edge. Responsible for initial civil assessment of repair limits, drainage, earthwork, road alignment, plan, and profile development.

Graeagle-Johnsville Road Rehabilitation

Plumas County, CA

Senior Engineer. The road exhibits mainly block shrinkage cracking with areas of alligator cracking. A large amount of alligator cracking is occurring at the roadway edge. Roadside drainage consists of roadside drainage ditches or runoff down the hillside. Alternatives for rehabilitating the pavements being considered include recommendations for overlaying with HMA and Rubberized Hot-Mix Asphalt, milling and replacement, partial depth recycling, full depth reclamation (FDR), and reconstruction with Full Depth Hot-Mix Asphalt (HMA) and HMA over aggregate base. Responsible for the design and preparation of plans.

Stonyford-Lodoga Road, Pavement Distress Evaluation

City of Stonyford, CA

Civil Designer. The project involved engineering design services for the FDR repair of 11,150 linear feet of roadway. Improvements included 48 conforms at driveways, ranch/farmland entrances, and the main entrance to a subdivision. Plans included necessary details to reconstruct the pavement section using FDR and asphalt surfacing, corrections to roadway cross-slopes, and drainage improvements. Responsible for the design and preparation of civil plans.

Los Angeles River Bicycle Path Repairs at Ferraro Athletic Field

City of Los Angeles, CA

Lead Civil Engineer. The project involves the temporary repair of a distressed portion of the Los Angeles River Bike Path. The project is located on the right bank (south bank) of the Los Angeles River (LAR), from the John Ferraro Athletic Fields and extending 3,000 feet. The right bank of the LAR is a Federal Levee that was constructed by USACE in 1939 as part of the Los Angeles County Drainage Area project and is identified as the LAR 3 Levee. Since there is no cooperation agreement with a local maintenance agency, the USACE Los Angeles District is responsible for the operation and maintenance of the levee. During a site visit by the City of Los Angeles and the USACE, evidence of abundant ground squirrel infestation and erosion was observed. The severity of the slope instability and voids was such that it was determined that temporary repairs would be needed while the permanent repair solution was being designed. The temporary repairs are a combination of the placement of slurry cement to fill the voids and sealing of the cracks in the bike path pavement. MGE's scope of work for this project was limited to the preparation of PS&E for the temporary repairs, including site investigation, identification of utilities, 75% and 100% design plans, specifications, and cost estimate (75% and 100% PS&E). Responsible for civil engineering design and preparation of plans.

MPS | Steven Rohlfs, PLS

Topographic Surveying Lead

Steven is a lead project manager on many boundary, topographic mapping, construction staking, and similar projects undertaken by our office, performing office research, survey calculations, drafting, easement preparation, boundary resolution, and other similar survey office tasks. He is CAD-trained and highly proficient with all applicable survey fields and office technology.

Registration
Professional Surveyor, CA #9260

Union Certified Chief Party

Years with MPS
20

Years of Experience
20

Representative Projects

Street and Pavement Rehabilitation Projects
Over 20 jurisdictions, including the Cities of Moraga, Berkeley, Orinda, San Leandro, Capitola, and others throughout the Bay Area, CA

Project Manager and Field Supervisor. Steven has performed as a project manager, field surveyor, and survey technician on numerous street topographic and utility surveys, ADA ramp surveys, and right-of-way determination projects, totaling over 100 miles of streets and 2000 ramps in support of these various jurisdictions' ongoing pavement maintenance programs. A majority of these projects included working with our team partners at NCE, and he was a primary contributor to all projects between 2019 to 2023.

Pavement Rehabilitation/Maintenance, and Bikeway Improvements
Presidio Trust of San Francisco, CA

Surveyor. Steven evaluated and extended the client-provided survey control network, directed all field crew operations, oversaw the compilation of mapping utilizing both conventional field survey and aerial mapping techniques, and provided oversight and quality control analysis during the preparation of the final design-level mapping. This work has occurred in multiple phases between 2020 and 2025 and included approximately 5 miles of roadway mapping.

Alameda Grand Avenue Street OBAG2 Street Project
City of Alameda, CA

Surveyor. Steven performed control research, field crew planning, scheduling, oversight, office calculations related to GPS control, field data reduction, right-of-way analysis and calculations, and directed the preparation of the final design-level mapping products. Completed in two phases between 2022 to 2025, this project totaled approximately 3/4 of a mile in length.

MOUNTAIN PACIFIC SURVEYS

Appendix B

Forms

B-1

EXHIBIT 10-Q DISCLOSURE OF LOBBYING ACTIVITIES

COMPLETE THIS FORM TO DISCLOSE LOBBYING ACTIVITIES PURSUANT TO 31 U.S.C. 1352

Not applicable to NCE.

1. Type of Federal Action:

- ☐ a. contract
- ☐ b. grant
- ☐ c. cooperative agreement
- ☐ d. loan
- ☐ e. loan guarantee
- ☐ f. loan insurance

2. Status of Federal Action:

- ☐ a. bid/offer/application
- ☐ b. initial award
- ☐ c. post-award

3. Report Type:

- ☐ a. initial
- ☐ b. material change

For Material Change Only:
year ____ quarter _____
date of last report _____

4. Name and Address of Reporting Entity

☐ Prime ☐ Subawardee
Tier _____, if known

Congressional District, if known

5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime:

Congressional District, if known

6. Federal Department/Agency:

7. Federal Program Name/Description:

CFDA Number, if applicable _____

8. Federal Action Number, if known:

9. Award Amount, if known:

10. Name and Address of Lobby Entity
(If individual, last name, first name, MI)

11. Individuals Performing Services
(including address if different from No. 10)
(last name, first name, MI)

(attach Continuation Sheet(s) if necessary)

12. Amount of Payment (check all that apply)

$ _____ ☐ actual ☐ planned

13. Form of Payment (check all that apply):

- ☐ a. cash
- ☐ b. in-kind; specify: nature _____
  Value _____

14. Type of Payment (check all that apply)

- ☐ a. retainer
- ☐ b. one-time fee
- ☐ c. commission
- ☐ d. contingent fee
- ☐ e deferred
- ☐ f. other, specify _____

15. Brief Description of Services Performed or to be performed and Date(s) of Service, including officer(s), employee(s), or member(s) contacted, for Payment Indicated in Item 12:

(attach Continuation Sheet(s) if necessary)

16. Continuation Sheet(s) attached: **Yes** ☐ **No** ☐

17. Information requested through this form is authorized by Title 31 U.S.C. Section 1352. This disclosure of lobbying reliance was placed by the tier above when his transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to Congress semiannually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Signature: J. Ryan Shafer

Print Name: J. Ryan Shafer, PE, GE

Title: Principal and CA Infrastructure Lead

Telephone No.: (510) 215-3620 Date: 11/13/25

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Standard Form - LLL

Federal Use Only:

Standard Form LLL Rev. 04-28-06

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B-2

EXHIBIT 10-Q DISCLOSURE OF LOBBYING ACTIVITIES

COMPLETE THIS FORM TO DISCLOSE LOBBYING ACTIVITIES PURSUANT TO 31 U.S.C. 1352

1. Type of Federal Action:

☐ a. contract
b. grant
c. cooperative agreement
d. loan
e. loan guarantee
f. loan insurance

2. Status of Federal Action:

☐ a. bid/offer/application
b. initial award
c. post-award

3. Report Type:

☐ a. initial
b. material change

For Material Change Only:
year ____ quarter _____
date of last report_____

4. Name and Address of Reporting Entity

☐ Prime ☐ Subawardee
Tier _____, if known

Congressional District, if known

5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime:

Congressional District, if known

6. Federal Department/Agency:

7. Federal Program Name/Description:

CFDA Number, if applicable _____

8. Federal Action Number, if known:

9. Award Amount, if known:

10. Name and Address of Lobby Entity
(If individual, last name, first name, MI)

11. Individuals Performing Services
(including address if different from No. 10)
(last name, first name, MI)

(attach Continuation Sheet(s) if necessary)

12. Amount of Payment (check all that apply)

$ _____ ☐ actual ☐ planned

13. Form of Payment (check all that apply):

☐ a. cash
☐ b. in-kind; specify: nature _____
Value _____

14. Type of Payment (check all that apply)

☐ a. retainer
☐ b. one-time fee
☐ c. commission
☐ d. contingent fee
☐ e deferred
☐ f. other, specify_____

15. Brief Description of Services Performed or to be performed and Date(s) of Service, including officer(s), employee(s), or member(s) contacted, for Payment Indicated in Item 12:

(attach Continuation Sheet(s) if necessary)

16. Continuation Sheet(s) attached: **Yes** ☐ **No** ☐

17. Information requested through this form is authorized by Title 31 U.S.C. Section 1352. This disclosure of lobbying reliance was placed by the tier above when his transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to Congress semiannually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Signature: H F Huang

Print Name: H. Fred Huang, PE

Title: President - MGE Engineering, Inc.

Telephone No.: (916) 421-1000 Date: 11-13-2025

Authorized for Local Reproduction

Standard Form - LLL

Federal Use Only:

Standard Form LLL Rev. 04-28-06

NOT APPLICABLE

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B-3

EXHIBIT 10-Q DISCLOSURE OF LOBBYING ACTIVITIES

COMPLETE THIS FORM TO DISCLOSE LOBBYING ACTIVITIES PURSUANT TO 31 U.S.C. 1352
NOT APPLICABLE TO MOUNTAIN PACIFIC SURVEYS

1. Type of Federal Action:

- ☐ a. contract
- ☐ b. grant
- ☐ c. cooperative agreement
- ☐ d. loan
- ☐ e. loan guarantee
- ☐ f. loan insurance

2. Status of Federal Action:

- ☐ a. bid/offer/application
- ☐ b. initial award
- ☐ c. post-award

3. Report Type:

- ☐ a. initial
- ☐ b. material change

For Material Change Only:
year ____ quarter _____
date of last report _____

4. Name and Address of Reporting Entity

☐ Prime ☐ Subawardee
Tier _____, if known

Congressional District, if known

5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime:

Congressional District, if known

6. Federal Department/Agency:

7. Federal Program Name/Description:

CFDA Number, if applicable _____

8. Federal Action Number, if known:

9. Award Amount, if known:

10. Name and Address of Lobby Entity
(If individual, last name, first name, MI)

11. Individuals Performing Services
(including address if different from No. 10)
(last name, first name, MI)

(attach Continuation Sheet(s) if necessary)

12. Amount of Payment (check all that apply)

$ _____ ☐ actual ☐ planned

13. Form of Payment (check all that apply):

- ☐ a. cash
- ☐ b. in-kind; specify: nature _____
  Value _____

14. Type of Payment (check all that apply)

- ☐ a. retainer
- ☐ b. one-time fee
- ☐ c. commission
- ☐ d. contingent fee
- ☐ e deferred
- ☐ f. other, specify _____

15. Brief Description of Services Performed or to be performed and Date(s) of Service, including officer(s), employee(s), or member(s) contacted, for Payment Indicated in Item 12:

(attach Continuation Sheet(s) if necessary)

16. Continuation Sheet(s) attached: **Yes** ☐ **No** ☐

17. Information requested through this form is authorized by Title 31 U.S.C. Section 1352. This disclosure of lobbying reliance was placed by the tier above when his transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to Congress semiannually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Signature: Charles Weakley Digitally signed by Charles Weakley Date: 2025.11.09 08:22:36 -08'00'

Print Name: Charles Weakley

Title: President

Telephone No.: 707-425-6234 Date: 11/9/25

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B-4

EXHIBIT 10-U CONSULTANT IN MANAGEMENT SUPPORT ROLE CONFLICT OF INTEREST AND CONFIDENTIALITY STATEMENT[1]

RFP/RFQ PROCUREMENT NUMBERS (if applicable): CIP 23-201 & ER-15J9(193)

PROJECT NAME (and FPN, if applicable)[2]: Engineering Design Services, Canyon Road Culvert Replacement Project (CIP 23-201 & ER – 15J9(193))

APPLICABILITY: To be filled out by local agency consultants in management support role.

☑ I am an employee of a consultant under contract to the local agency that is responsible for the procuring and administering of one or more consultant contracts containing either Federal or State funds.

☐ I am in a management position with the local agency, my title is listed below and I have attached my duty statement and scope of work.

☑ I hereby certify as follows:

1. I recuse myself from all potential conflicts of interest.
2. I will not directly or indirectly participate in, manage, or oversee any consultant selection procurement process in which the consulting firm of which I am employed is competing as a consultant or subconsultant.
3. I will not directly or indirectly influence any employee, staff member, or other individual participating in any consultant selection procurement process in which the consulting firm of which I am employed is as a consultant or subconsultant.
4. I will not directly or indirectly participate in, manage, or oversee any local agency contract that is with the consulting firm of which I am employed, regardless of whether the involvement of my employer in the contract is as a consultant or subconsultant. Among other things, this includes my not being involved in approving changes in the schedule, scope, deliverables or invoices.
5. I understand that if I am involved in any local agency contract that is with the consulting firm of which I am employed, in violation of 1. or 2. above, that local agency contract will no longer be eligible for Federal or State reimbursement because of my involvement.

☑ I certify that I have read and understand my responsibilities per **23 CFR 172.7(b)(5)**

☑ I fully understand that it is unlawful for a person to utilize any organization name (i.e. local agency) or auxiliary organization information, which is not a matter of public record, for personal gain.

[1] Each consultant staff working in a management support role shall complete a separate form.
[2] For on-call contracts or contracts for multiple projects, indicate accordingly.

☑ I have read and fully understand all of the above.

Date: 11/13/2025 Signature: J. Ryan Shafer

Name: J. Ryan Shafer, PE, GE

Title: Principal and CA Infrastructure Lead

Consultant Firm/Sole Proprietor: NCE

REVIEWED BY PUBLIC WORKS DIRECTOR OR AUTHORIZED LOCAL AGENCY REPRESENTATIVE

I have reviewed the foregoing "Conflict of Interest and Confidentiality Statement" and will ensure:

☐ That the foregoing named local agency consultant who is under contract and in a management support role with our local agency, abides by the foregoing terms and conditions;

☐ That should the foregoing named local agency consultant, who is under contract and in a management support role with our local agency, violate any of the foregoing terms and conditions, the Caltrans DLAE will be notified and such violation will be considered a breach of ethics and could be a basis for ineligibility of State or Federal project funds.

☐ The procedures followed to procure and execute the contract, between the local agency and the consulting firm of which I am employed, comply with all federal and state requirements. Also this contract has a specific date from _____ to _____ .

Date: _____ Signature: _____

Name: _____

Title: _____

Department/Local Agency: _____

REVIEWED/CONCURRENCE BY FEDERAL HIGHWAYS

I have reviewed the foregoing "Conflict of Interest and Confidentiality Statement" and supervisor's statement.

☐ I concur that the consultant, who is under contract and in a management support role with the local agency, does not appear to present a conflict of interest. The local agency and the consultant should be considered eligible for federal reimbursement.

☐ I do not concur as I believe that the consultant, who is under contract and in a management support role with the local agency, does appear to present a conflict of interest.

Date: _____ Signature: _____

Name: _____

Position: _____

Distribution: 1) Copy to: DLAE for each Federal/State funded project
2) Copy to be returned to Local Agency by DLAE with FHWA approval

B-7

EXHIBIT 10-U CONSULTANT IN MANAGEMENT SUPPORT ROLE CONFLICT OF INTEREST AND CONFIDENTIALITY STATEMENT[1]

RFP/RFQ PROCUREMENT NUMBERS (if applicable): CIP 23-201 & ER-15J9(193)

PROJECT NAME (and FPN, if applicable)[2]: Engineering Design Services, Canyon Road Culvert Replacement Project (CIP 23-201 & ER – 15J9(193))

APPLICABILITY: To be filled out by local agency consultants in management support role.

☑ I am an employee of a consultant under contract to the local agency that is responsible for the procuring and administering of one or more consultant contracts containing either Federal or State funds.

☐ I am in a management position with the local agency, my title is listed below and I have attached my duty statement and scope of work.

☑ I hereby certify as follows:

1. I recuse myself from all potential conflicts of interest.
2. I will not directly or indirectly participate in, manage, or oversee any consultant selection procurement process in which the consulting firm of which I am employed is competing as a consultant or subconsultant.
3. I will not directly or indirectly influence any employee, staff member, or other individual participating in any consultant selection procurement process in which the consulting firm of which I am employed is as a consultant or subconsultant.
4. I will not directly or indirectly participate in, manage, or oversee any local agency contract that is with the consulting firm of which I am employed, regardless of whether the involvement of my employer in the contract is as a consultant or subconsultant. Among other things, this includes my not being involved in approving changes in the schedule, scope, deliverables or invoices.
5. I understand that if I am involved in any local agency contract that is with the consulting firm of which I am employed, in violation of 1. or 2. above, that local agency contract will no longer be eligible for Federal or State reimbursement because of my involvement.

☑ I certify that I have read and understand my responsibilities per **23 CFR 172.7(b)(5)**

☑ I fully understand that it is unlawful for a person to utilize any organization name (i.e. local agency) or auxiliary organization information, which is not a matter of public record, for personal gain.

[1] Each consultant staff working in a management support role shall complete a separate form.
[2] For on-call contracts or contracts for multiple projects, indicate accordingly.

☑ I have read and fully understand all of the above.

Date: 11/13/2025 Signature: H F Huang

Name: H. Fred Huang, PE

Title: President

Consultant Firm/Sole Proprietor: MGE Engineering, Inc.

REVIEWED BY PUBLIC WORKS DIRECTOR OR AUTHORIZED LOCAL AGENCY REPRESENTATIVE

I have reviewed the foregoing "Conflict of Interest and Confidentiality Statement" and will ensure:

☐ That the foregoing named local agency consultant who is under contract and in a management support role with our local agency, abides by the foregoing terms and conditions;

☐ That should the foregoing named local agency consultant, who is under contract and in a management support role with our local agency, violate any of the foregoing terms and conditions, the Caltrans DLAE will be notified and such violation will be considered a breach of ethics and could be a basis for ineligibility of State or Federal project funds.

☐ The procedures followed to procure and execute the contract, between the local agency and the consulting firm of which I am employed, comply with all federal and state requirements. Also this contract has a specific date from _____ to _____ .

Date: _____ Signature: _____

Name: _____

Title: _____

Department/Local Agency: _____

REVIEWED/CONCURRENCE BY FEDERAL HIGHWAYS

I have reviewed the foregoing "Conflict of Interest and Confidentiality Statement" and supervisor's statement.

☐ I concur that the consultant, who is under contract and in a management support role with the local agency, does not appear to present a conflict of interest. The local agency and the consultant should be considered eligible for federal reimbursement.

☐ I do not concur as I believe that the consultant, who is under contract and in a management support role with the local agency, does appear to present a conflict of interest.

Date: _____ Signature: _____

Name: _____

Position: _____

Distribution: 1) Copy to: DLAE for each Federal/State funded project
2) Copy to be returned to Local Agency by DLAE with FHWA approval

B-10

EXHIBIT 10-U CONSULTANT IN MANAGEMENT SUPPORT ROLE CONFLICT OF INTEREST AND CONFIDENTIALITY STATEMENT[1]

RFP/RFQ PROCUREMENT NUMBERS (if applicable): CIP 23-201 & ER-15J9(193)

PROJECT NAME (and FPN, if applicable)[2]: Canyon Road Culvert Replacement Project

APPLICABILITY: To be filled out by local agency consultants in management support role.

☑ I am an employee of a consultant under contract to the local agency that is responsible for the procuring and administering of one or more consultant contracts containing either Federal or State funds.

☐ I am in a management position with the local agency, my title is listed below and I have attached my duty statement and scope of work.

☑ I hereby certify as follows:

1. I recuse myself from all potential conflicts of interest.
2. I will not directly or indirectly participate in, manage, or oversee any consultant selection procurement process in which the consulting firm of which I am employed is competing as a consultant or subconsultant.
3. I will not directly or indirectly influence any employee, staff member, or other individual participating in any consultant selection procurement process in which the consulting firm of which I am employed is as a consultant or subconsultant.
4. I will not directly or indirectly participate in, manage, or oversee any local agency contract that is with the consulting firm of which I am employed, regardless of whether the involvement of my employer in the contract is as a consultant or subconsultant. Among other things, this includes my not being involved in approving changes in the schedule, scope, deliverables or invoices.
5. I understand that if I am involved in any local agency contract that is with the consulting firm of which I am employed, in violation of 1. or 2. above, that local agency contract will no longer be eligible for Federal or State reimbursement because of my involvement.

☑ I certify that I have read and understand my responsibilities per **23 CFR 172.7(b)(5)**

☑ I fully understand that it is unlawful for a person to utilize any organization name (i.e. local agency) or auxiliary organization information, which is not a matter of public record, for personal gain.

[1] Each consultant staff working in a management support role shall complete a separate form.
[2] For on-call contracts or contracts for multiple projects, indicate accordingly.

B-11

☑ I have read and fully understand all of the above.

Date: 11/09/2025 Signature: Charles Weakley Digitally signed by Charles Weakley Date: 2025.11.09 08:18:40 -08'00'

Name: Charles Weakley

Title: President

Consultant Firm/Sole Proprietor: Mountain Pacific Surveys

REVIEWED BY PUBLIC WORKS DIRECTOR OR AUTHORIZED LOCAL AGENCY REPRESENTATIVE

I have reviewed the foregoing "Conflict of Interest and Confidentiality Statement" and will ensure:

☐ That the foregoing named local agency consultant who is under contract and in a management support role with our local agency, abides by the foregoing terms and conditions;

☐ That should the foregoing named local agency consultant, who is under contract and in a management support role with our local agency, violate any of the foregoing terms and conditions, the Caltrans DLAE will be notified and such violation will be considered a breach of ethics and could be a basis for ineligibility of State or Federal project funds.

☐ The procedures followed to procure and execute the contract, between the local agency and the consulting firm of which I am employed, comply with all federal and state requirements. Also this contract has a specific date from _____ to _____ .

Date: _____ Signature: _____

Name: _____

Title: _____

Department/Local Agency: _____

REVIEWED/CONCURRENCE BY FEDERAL HIGHWAYS

I have reviewed the foregoing "Conflict of Interest and Confidentiality Statement" and supervisor's statement.

☐ I concur that the consultant, who is under contract and in a management support role with the local agency, does not appear to present a conflict of interest. The local agency and the consultant should be considered eligible for federal reimbursement.

☐ I do not concur as I believe that the consultant, who is under contract and in a management support role with the local agency, does appear to present a conflict of interest.

Date: _____ Signature: _____

Name: _____

Position: _____

Distribution: 1) Copy to: DLAE for each Federal/State funded project
2) Copy to be returned to Local Agency by DLAE with FHWA approval

Town of Moraga Public Works Department/Engineering Division

Engineering Design Services, Canyon Road Culvert Replacement Project (CIP 23-201 & ER – 15J9(193))

Fee Estimate

November 13, 2025

Town of Moraga Canyon Road Culvert Replacement Project		Principal	Principal - Project Manager	Senior	Project	CADD Technician	Clerical	NCE Totals		Expenses	Subconsultants		Total Subconsultant Fee	Total Fee & Expenses Estimate
		# Hrs @ $350	# Hrs @ $350	# Hrs @ $235	# Hrs @ $215	# Hrs @ $160	# Hrs @ $120	Hours	Fee		MPS	MGE		
Task 3.1	**Project Management**	**12**	**42**	**12**	**40**	**8**	**15**	**129**	**$ 33,400**	**$ 200**				**$ 33,600**
3.1.1	Meetings, Consultations, and Project Management	12	42	12	40	8	15	129	$ 33,400	$ 200				$ 33,600
Task 3.2	**Preliminary Engineering**	**22**	**21**	**108**	**54**	**12**	**3**	**214**	**$ 54,320**	**$ 800**	**$ 11,000**	**$ 44,638**	**$ 55,638**	**$ 110,758**
3.2.1	Data Collection/Review and Field Reconnaissance	10	8	28	8			54	$ 14,600	$ 400				$ 15,000
3.2.2	Topographic Survey				2	4		6	$ 1,070	$ 50	$ 11,000		$ 11,000	$ 12,120
3.2.3	Preliminary H&H Analysis	4	1	64	10		2	81	$ 19,180	$ 200				$ 19,380
3.2.4	Preliminary Engineering Concept and Costing	8	8	16	32	8	1	73	$ 17,640	$ 100				$ 17,740
3.2.5	Geotechnical Investigation		4		2				$ 1,830	$ 50		$ 44,638	$ 44,638	$ 46,518
Task 3.3	**3.3.1 Environmental Documentation**	**39**		**108**	**16**	**284**	**16**	**463**	**$ 89,830**	**$ 4,900**				**$ 94,730**
3.3.1.1	Notice of Exemption	2				4		6	$ 1,340	$ 750				$ 2,090
3.3.1.2	PES/Categorical Exclusion	10		14		40	4	68	$ 13,670	$ 750				$ 14,420
3.3.1.3	Natural Environmental Study	4		16	4	40	2	66	$ 12,660	$ 2,500				$ 15,160
3.3.1.4	Section 106 Cultural Report	1		10		40	2	53	$ 9,340	$ 400				$ 9,740
3.3.1.5	Aquatic Resources Delineation	4		20	6	40	2	72	$ 14,030	$ 200				$ 14,230
	3.3.2 Regulatory Agency Coordination													
3.3.2.1	CVRWQCB Section 401 Water Quality Certification	6		16	2	36	2	62	$ 12,290	$ 100				$ 12,390
3.3.2.2	CDFW 1600 Application	6		16	2	44	2	70	$ 13,570	$ 100				$ 13,670
3.3.2.3	USACE Section 404 Nationwide Permit Application	6		16	2	40	2	66	$ 12,930	$ 100				$ 13,030
Task 3.4	**Right of Way and Utility Coordination**	**2**	**20**		**24**	**28**	**2**	**76**	**$ 17,580**	**$ 250**				**$ 17,830**
3.4.1	Right of Way Determination		4					4	$ 1,400	$ 50				$ 1,450
3.4.2	Plats and Legal Descriptions							0	$ -					$ -
3.4.3	Right of Way Summary Report		4			20		24	$ 4,600	$ 100				$ 4,700
3.4.4	Right of Way Certification	2	8		24			34	$ 8,660	$ 50				$ 8,710
3.4.5	Utility Coordination		4			8	2	14	$ 2,920	$ 50				$ 2,970
Task 3.5	**Plans, Specifications & Estimate**	**32**	**46**	**64**	**140**	**142**	**10**	**388**	**$ 96,360**	**$ 500**				**$ 96,860**
3.5.1	Plan-set (30% Plans)	4	8	4	18	30	2	66	$ 14,050	$ 100				$ 14,150
3.5.2	Plan-set (60% Plans)	8	16	4	32	48	2	110	$ 24,140	$ 100				$ 24,240
3.5.3	Plan-set (90% Plans)	8	12	2	24	40	2	88	$ 19,270	$ 100				$ 19,370
3.5.4	100% Plans, Specification and Estimate	4	4	2	16	24	2	52	$ 10,790	$ 100				$ 10,890
3.5.5	Final Hydraulic Design and Reporting	6	2	52	10		2	72	$ 17,410	$ 50				$ 17,460
3.5.6	E-76 for Construction	2	4		40				$ 10,700	$ 50				$ 10,750
Task 3.6	**Bidding Support**	**2**	**8**		**16**			**26**	**$ 6,940**	**$ 100**				**$ 7,040**
3.6.1	Bidding Support Services	2	8		16			26	$ 6,940	$ 100				$ 7,040
Task 3.7	**Construction Support**	**4**	**20**		**32**			**56**	**$ 15,280**	**$ 200**				**$ 15,480**
3.7.1	Construction Support Services	4	20		32			56	$ 15,280	$ 200				$ 15,480
Task 3.8	**QA/QC**	**2**	**8**					**10**	**$ 3,500**			**$ 4,400**	**$ 4,400**	**$ 7,900**
3.8.1	QA/QC for PS&E and FHWA/Caltrans compliance	2	8					10	$ 3,500			**$ 4,400**	$ 4,400	$ 7,900
	Total	**115**	**165**	**292**	**322**	**474**	**46**	**1,362**	**$ 317,210**	**$ 6,950**	**$ 11,000**	**$ 49,038**	**$ 60,038**	**$ 384,198**

CONSULTANT SERVICES CONTRACT
(For Local Assistance Federal-aid Projects)

Project: Canyon Road Sinkhole Repair and Culvert Replacement Project (CIP 23-201 and ER-15J9)

THIS CONSULTANT SERVICES CONTRACT (the "contract") is entered into as of the 10 day of December 2025 by and between the TOWN OF MORAGA, herein called the "TOWN", and NCE, herein called the "CONSULTANT".

Recitals

A. TOWN desires to obtain professional consultant services in connection with the Canyon Road Sinkhole Repair and Culvert Replacement Project (CIP 23-201 and ER-15J9).

B. CONSULTANT hereby warrants to the TOWN that CONSULTANT is skilled and able to provide such services described in this contract.

C. TOWN desires to retain CONSULTANT pursuant to this contract to provide the services described herein.

Agreement

NOW, THEREFORE, THE PARTIES HERETO AGREE AS FOLLOWS:

ARTICLE I.
INTRODUCTION

A. This contract is between the following named, hereinafter referred to as, CONSULTANT and the following named, hereinafter referred to as, TOWN:

The name of the "CONSULTANT" is as follows: NCE, Incorporated in the State of California

The Project Manager for the "CONSULTANT" will be *J. Ryan Shafer, Principal in Charge*

The name of the "TOWN" is as follows:
Town of Moraga, a California municipal corporation

The Contract Administrator for TOWN will be *Nate Levine, Interim Public Works Director/Town Engineer or their designee.*

The work to be performed under this contract is described in Article II entitled Statement of Work and the approved CONSULTANT's Cost Proposal dated *November*

13, 2025. The approved CONSULTANT's Cost Proposal is attached hereto (Attachment I) and incorporated by reference. If there is any conflict between the approved Cost Proposal and this contract, this contract shall take precedence.

B. To the fullest extent permitted by law (including, without limitation, California Civil Code §§2782 and 2872.8), CONSULTANT agrees to the fullest extent permitted by law, to indemnify, protect, defend, and hold harmless TOWN, its officers, officials, agents, employees and volunteers from and against any and all claims, damages, demands, liability, costs, losses and expenses, including without limitation, court costs and reasonable attorneys' and expert witness fees, arising out of any failure to comply with applicable law, any injury to or death of any person(s), damage to property, loss of use of property, economic loss or otherwise arising out of the performance of the work described herein, to the extent caused by a negligent act or negligent failure to act, errors, omissions, recklessness or willful misconduct incident to the performance of this contract on the part of CONSULTANT, except such loss or damage which was caused by the sole negligence, or willful misconduct of TOWN, as determined by a Court of competent jurisdiction. The provisions of this section shall survive termination or suspension of this contract. In the event that CONSULTANT executes any subconsulting agreements in connection with the services performed under this contract, CONSULTANT shall place in all such subconsulting agreements, and require its subconsultants to be bound to, CONSULTANT's indemnity and insurance obligations under this contract, in the form and substance of those contained in this contract.

C. CONSULTANT shall at all times be deemed an independent contractor wholly responsible for the manner in which it performs the work and services under this contract, and fully liable for the acts and omissions of its employees, subconsultants and agents. Under no circumstances shall this contract be construed as creating an employment, agency, joint venture, or partnership relationship between TOWN and CONSULTANT, and no such relationship shall be implied from performance of this contract. Terms in this contract referring to direction from TOWN shall be construed as providing for direction as to policy and the result of services only, and not as to means and methods by which such a result is obtained. CONSULTANT shall pay all taxes (including California sales and use taxes) levied upon this contract, the transaction, or the services performed without additional compensation, regardless of which party has liability for such tax under applicable law, and any deficiency, interest or penalty asserted with respect thereto. Without the written consent of TOWN, this contract is not assignable by CONSULTANT either in whole or in part.

D. TOWN is not required to make any deductions or withholdings from the compensation payable to CONSULTANT under the provisions of the contract, and is not required to issue W-2 Forms for income and employment tax purposes for any of CONSULTANT's assigned personnel. CONSULTANT, in the

performance of its obligation hereunder, is only subject to the control or direction of the TOWN as to the designation of tasks to be performed and the results to be accomplished.

E. Any third party person(s) employed by CONSULTANT shall be entirely and exclusively under the direction, supervision, and control of CONSULTANT. CONSULTANT hereby indemnifies and holds TOWN harmless from any and all claims that may be made against City based upon any contention by any third party that an employer-employee relationship exists by reason of this contract.

F. Except as expressly authorized herein, CONSULTANT's obligations under this contract are not assignable or transferable, and CONSULTANT shall not subcontract any work, without the prior written approval of the TOWN. However, claims for money due or which become due to CONSULTANT from City under this contract may be assigned to a financial institution or to a trustee in bankruptcy, without such approval. Notice of any assignment or transfer whether voluntary or involuntary shall be furnished promptly to the TOWN.

G. CONSULTANT shall be as fully responsible to the TOWN for the negligent acts and omissions of its contractors and subcontractors or subconsultants, and of persons either directly or indirectly employed by them, in the same manner as persons directly employed by CONSULTANT.

H. No alteration or variation of the terms of this contract shall be valid, unless made in writing and signed by the parties hereto; and no oral understanding or agreement not incorporated herein, shall be binding on any of the parties hereto.

I. The consideration to be paid to CONSULTANT as provided herein, shall be in compensation for all of CONSULTANT's expenses incurred in the performance hereof, including travel and per diem, unless otherwise expressly so provided.

J. CONSULTANT represents and warrants that it has the qualifications, experience and facilities necessary to properly perform the services required under this contract in a thorough, competent and professional manner. CONSULTANT shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all services described herein. In meeting its obligations under this contract, CONSULTANT shall employ, at a minimum, generally accepted standards and practices utilized by persons in the same or similar geographical area engaged in providing services similar to those required of CONSULTANT under this contract

K. CONSULTANT shall keep itself informed of and comply with all applicable federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this contract. CONSULTANT shall obtain any and all licenses, permits and authorizations necessary to perform the services set forth in this contract. Neither TOWN, nor any elected or appointed boards, officers, officials, employees or agents of TOWN, shall be liable, at law or in equity, as a

result of any failure of CONSULTANT to comply with these requirements.

ARTICLE II.
STATEMENT OF WORK

A. Consultant Services

3. Project Understanding and Technical Approach

3.1 Project Understanding

NCE understands that in 2023, a 60-inch CMP crossing Canyon Road was damaged during high stormwater flows, which resulted in partial roadway failure and reduced drainage capacity. Following the storm event, Contra Costa County secured funding through the FHWA ER Program. Subsequent to the approval of that funding, it was determined that the project site was the responsibility of the Town of Moraga, and revised Damage Assessment Forms were created to transfer the Permanent Repair funding to the Town.

The Town is seeking an experienced consultant to provide engineering and environmental services to replace the existing culvert with a similar-sized reinforced concrete pipe (RCP) and restore the roadway structure and surface, including the construction of a concrete headwall at the entrance of the culvert and placement of rock slope protection at the culvert outfall to prevent future erosion. All design elements and environmental clearances need to be in accordance with the FHWA ER Manual and the Caltrans LAPM.

The scope of services anticipated by the Town includes:

- Engineering Design, to include topographic mapping, right-of-way determination, geotechnical investigations, hydrologic and hydraulic analyses, utility coordination (if any), and preparation of a complete plans, specifications, and estimates (PS&E) package
- Environmental analysis and documentation for compliance with Federal NEPA and CEQA requirements
- Regulatory agency permitting
- Assistance to the Town during the Bidding Phase of the project, and
- Construction Engineering Support NCE further understands that the Town anticipates construction to begin in May 2027 with project closeout by December 2027.

3.2 Technical Approach

The NCE team is highly experienced in projects similar to the Canyon Road Culvert Replacement Project. NCE maintains an excellent working relationship with Caltrans District 4 Local Assistance Office, which has led to the successful completion of several local projects in the Bay Area Cities of Newark, Alameda, Pacifica, and Richmond. A key assumption for the defined level of effort for this work is that the baseline scope of

work will involve the removal and replacement of the existing culvert pipe with an RCP of similar size. If, after regulatory consultation, additional alternatives are required, such as an open-bottom culvert with a naturalized substrate channel, we can advise the Town of the additional scope and fee. NCE's approach to completing this project includes the following tasks, as identified in the Town's RFP:

Task 3.1 Project Management

As the primary consultant for the Town, NCE understands the importance of communication throughout the entire development of this project. Upon issuance of a Notice to Proceed, NCE's Project Manager, Scott De Leon, PE, will arrange a virtual Kick-Off Meeting with the Town, Caltrans Local Assistance Office, identified utilities, and other stakeholders (per the Town's request) to initiate work on the project. The objectives of the Kick-Off Meeting will be:

- Review of the Scope of Work
- Establish Lines of Communication
- Confirm Deadlines
- Establish Project Schedule and Milestones
- Define Design and Operation Criteria

Throughout the project, NCE staff will be available to attend regularly scheduled virtual progress meetings with the Town to maintain good communications. The purpose of the progress meetings will be to identify and resolve design or funding issues that may surface in a timely manner, present design alternatives and recommendations to Town staff, and continue coordination with project stakeholders as necessary. As the Project Manager on behalf of the Town, NCE understands the project management responsibilities.

Deliverables from this task include, but are not limited to:

- Project Work Plan
- Regular Monthly Progress Meetings
- Managing the project schedule (updated monthly)
- Assistance with Caltrans and FHWA ER Program compliance
- Overall project coordination, communication, and public outreach

Task 3.2 Preliminary Engineering

NCE will begin preliminary engineering with comprehensive site reconnaissance and field data collection. Our subconsultant, MPS, will perform detailed topographic and control surveys covering the project limits to collect all relevant surface features for the development of the design base maps. Right-of-way work – described in Task 3.4 below – will also be initiated at this time. Concurrently, our geotechnical subconsultant, MGE, will perform a geotechnical investigation that includes a single boring to a depth of 25 feet to evaluate subgrade soil characteristics. Laboratory testing of the soil samples collected from the boring will be performed with a letter report prepared that summarizes the results and geotechnical recommendations for the improvements. It should be noted that no geotechnical work will be performed until the required environmental clearances for the test site have been obtained. Using the project base

maps, current computer modeling tools, and local rainfall/runoff data, NCE's engineers will complete hydrologic and hydraulic analyses to determine optimal culvert sizing, which forms the basis of support for the selected drainage improvements. Finally, during this task, NCE will confirm the final selection of the RCP that will consider cost, constructability, right-of-way, and environmental impacts, resulting in the development of the Preliminary Engineering Report. This step ensures that selected improvements are both feasible and sustainable within FHWA ER and Caltrans requirements. If, after consultation with regulatory agencies and evaluation of impacts, it is determined that regulatory agencies would like consideration of additional culvert repair alternatives, such as an open-bottom culvert with naturalized channel substrate, NCE can evaluate and design this for additional scope and fee.

Deliverables from this task include, but are not limited to:

- Base Maps and Topographic Survey Data
- Preliminary Engineering Technical Memorandum with Costing
- Preliminary Right-of-Way needs, if any

Task 3.3 Environmental Documentation

Based on NCE's evaluation of the culvert and statements made in the RFP, NCE anticipates that the project qualifies as an Emergency Project under CEQA and would be statutorily exempt. Specifically, Section 15269 of the State CEQA Guidelines states that CEQA does not apply to:

• Emergency repairs to publicly or privately owned service facilities are necessary to maintain service essential to public health, safety, or welfare. Emergency repairs include those that require a reasonable amount of planning to address an anticipated emergency.

As such, NCE will prepare a statutory exemption (draft and final) for use by the Town as lead agency under CEQA. NCE understands that for similar, prior efforts, the Town has elected to prepare larger CEQA documents (e.g., Bollinger Canyon Road Culvert Repair Project Initial Study/Mitigated Negative Declaration [IS/MND]; however, the CEQA Guidelines were amended in 2018 to allow for expanded use of the emergency projects statutory exemption for projects like this. Although not required by CEQA Guidelines, NCE recommends the Town file the Notice of Exemption (NOE) form with the Town Clerk and the Office of Planning and Research. The benefit of filing an NOE is that it reduces the statute of limitations for filing a legal challenge to the project from 180 days after project approval to 35 days after filing of the NOE. Thus, filing a NOE reduces the timeframe within which a project is susceptible to legal challenge.

Caltrans (as delegated by FHWA) and the U.S. Army Corps of Engineers (USACE) each have NEPA responsibilities that they are responsible for implementing. In NCE's experience, both agencies will rely on the Town to provide biological, aquatic, and cultural resources documentation to support their NEPA reviews. Based on the scope of the project, both federal agency actions are anticipated to qualify for Categorical Exclusions. However, as Caltrans has delegated authority, NCE will prepare additional technical information in support of Caltrans's processes and permitting requirements.

NCE will prepare a Preliminary Environmental Study (PES) form, as supported by technical reports (as identified below) and publicly available data. It is assumed that NCE will prepare a preliminary draft (for Town review prior to submittal to Caltrans), a submittal draft PES for Caltrans review, and a final PES that addresses Caltrans comments on the submittal draft. It is assumed that up to two meetings and an additional 64 hours of technical staff time (not including the technical reports identified below) will be required to complete the PES form and address Caltrans comments. If additional studies or Caltrans exhibits are required beyond what is defined herein, we will advise the Town and complete for additional scope and fee.

Cultural Resources. NCE will complete a cultural resources assessment of the Canyon Road Culvert project to comply with both Section 106 of the National Historic Preservation Act and CEQA. Archival research will be carried out to identify previously recorded cultural resources in the vicinity of the Area of Potential Effect (APE), which is assumed to include a quarter-mile buffer. NCE will assist the Town in conducting Native American consultation consistent with CEQA requirements, and if requested, NCE can assist Caltrans with coordination efforts under Section 106. NCE will perform a field survey of the APE to determine the presence or absence of cultural resources. The results of the cultural resources assessment will be presented within a Caltrans Archaeological Survey Report and associated Historic Properties Survey Report.

Aquatic Resources Delineation. NCE's aquatic resource specialists will visit the project site and conduct a formal USACE aquatic resources delineation. Based on the results of the field work, NCE will prepare a Draft aquatic resources delineation report for review and comment by the Town. NCE will respond to comments and prepare a Final Aquatic Resource Delineation Report. The final Aquatic Resources Delineation Report will be submitted to the USACE, Regional Water Quality Control Board (RWQCB), and California Department of Fish and Wildlife (CDFW) as a required component of the federal and state permit applications.

Natural Environment Study – Minimal Impact (NES-MI). Based on the PES, NCE will prepare a Natural Environment Study – Minimal Impact (NES-MI). The NES-MI will describe the existing biological environments at the project site and how the project may affect those environments. NCE will complete an assessment of special-status plant and wildlife species and prepare each NES-MI in accordance with Caltrans requirements using the Natural Environment Study Template (August 2022 Caltrans Division of Environmental Analysis, Office of Biological Studies) and guidelines outlined in the LAPM, Chapter 6, and Volume 3: Biological Resources in the Standard Environmental Reference Manual.

The NES-MI will include a map depicting the Biological Study Area (BSA), which includes the direct APE and an indirect effect buffer. The buffer limit is defined by an area where project effects might extend. The NES-MI will include a description of the project, a characterization of the vegetation communities or habitats in the BSA based on field work, a summary of the aquatic resources, a discussion of special status species with potential to occur in the BSA, and an analysis of impacts on sensitive biological resources, including identification of appropriate avoidance, minimization, or

mitigation measures. At this project location, we anticipate the California red-legged frog, Alameda whipsnake, and fish species, particularly the rainbow trout, will be of particular concern.

The NES-MI will provide the technical documentation necessary to support statements made within the CEQA and NEPA documents. NCE will prepare each draft NES-MI and submit it to the Town. NCE will incorporate Town comments and revise the draft NES-MIs and resubmit them to the Town, which will submit them to Caltrans. Based on comments received from Caltrans, a final NES-MI may be prepared and submitted to the Town for each project to secure Caltrans approval. Deliverables from this task include, but are not limited to:

- Draft NES-MI
- Revised Draft NES-MI
- Final NES-MI

Permitting. Upon completion of the project's technical studies, NCE will begin work on the regulatory agency permit applications. This task will begin with agency consultations to discuss the proposed project, scheduling, and special considerations for the project. Early agency consultations help streamline the permitting process by allowing potential issues to be addressed upfront and early in the process. For this project permitting agencies may require additional justification or consideration of other design solutions such as an open bottom culvert with naturalized channel. NCE staff will proactively engage agency staff during the permit submittal and review process to ensure timely permit delivery.

Because the project is located on Indian Creek and it will result in both temporary and/or permanent impacts to Waters of the State and U.S, a Section 401 Water Quality Certification is required from the RWQCB, A Section 404 Nationwide Permit (NWP) from the USACE, and a Lake or Streambed Alteration Agreement is required from CDFW.

NCE will prepare a Water Board Discharges of Dredged or Fill Material to Waters of the State application (also known as a Water Quality Certification application) and request and attend a pre-filing meeting with the RWQCB. The application will quantify project impacts and will include all necessary information and attachments to provide a complete application per RWQCB requirements.

NCE will prepare a USACE NWP permit application for the use of NWP 14 for linear transportation projects. The application will be prepared and submitted using USACE's online Regulatory Request System and will include all necessary information and attachments. NCE will prepare and submit a CDFW Notification of Lake or Streambed Alteration application using CDFW's online Environmental Permit Information Management System. The application package will include all necessary information, including avoidance and/or minimization measures to protect fish, wildlife, and plant resources, and it will quantify impacts to Waters of the State.

Deliverables from this task include, but are not limited to:

- Draft and Final Notification of Water Quality Certification application (electronic, PDF format)
- Draft and Final USACE Section 404 permit application (electronic, PDF format)

- Draft and Final Notification of Lake or Streambed Alteration application (electronic, PDF format)

Assumptions:

- The Town will provide payment of the permit application fees
- A dewatering or temporary water diversion plan will not be required as construction will be scheduled when the channel is dry
- A water quality monitoring plan will not be required
- Permit condition compliance, mitigation plan, monitoring, and reporting are not a part of this scope of work because the project-specific permit requirements are currently unknown
- USACE is the lead federal agency and, if required, will initiate Section 7 consultation with the U.S. Fish and Wildlife Service (USFWS)
- The project will meet Nationwide Permit 14 requirements
- No Hydrological Study will be required as part of the Streambed Alteration permit through CDFW, nor will a Location Hydraulic Study or Floodplain Encroachment Permit be required.

Task 3.4 Right-of-Way and Utility Coordination

As previously discussed, MPS will perform the necessary ground control surveys to collect all relevant data for the determination of existing right-of-way mapping. It is assumed that the project lies within existing right of way – either dedicated or prescriptive – and that no additional right of way will be required. Should the acquisition of land be necessary, a detailed scope and fee for that additional task will be determined and presented to the Town.

It appears that no underground (UG) utilities are present within the project limits; however, NCE will contact the various utility providers (i.e., PG&E, AT&T, Central Contra Costa County Sanitary District, EBMUD etc.) by sending notification letters (A-Letters) with a preliminary project boundary and project construction schedule for the purpose of notifying the utilities of the project and obtaining information on potential conflicts. If UG utilities exist, the utility companies will be requested to provide their utility as-builts and record drawings. NCE will document the utility coordination notifications, conversations, and meetings with utility contacts and information in a matrix format with dates of contacts and mailing details in this matrix. Follow-up calls will be made for each of the above notifications to confirm receipt. NCE will also keep the Town informed of project delays related to utilities.

Deliverables from this task include, but are not limited to:

- Right-of-Way Mapping
- Documentation needed for Caltrans Right-of-Way Certification
- Utility Coordination Summary and “A-Letters”

Task 3.5 PS&E

The preliminary design will begin once there is agreement by the agencies on the selected alternative developed in Task 3.2. Preliminary engineered plans,

specifications, and estimates will be prepared to a 30% percent level and submitted to the Town and FHWA/Caltrans, USACE, CDFW, and RWQCB for concurrence of the design. The preliminary design will incorporate any input received from early contacts with the agencies, as well as recommendations provided by technical or investigative reports, and will address all design elements needed for successful construction of the project.

Subsequent PS&E packages will be developed for the 60%, 90% and 100% submittals, with each submittal addressing and incorporating comments from the previous version. Plan sheets will generally include the following:

- Cover Sheet and General Notes
- Demolition Plan
- Plan and Profile Improvement Plans
- Headwall and Endwall Structural Plans
- Restoration and BMP Plans
- Detail Plans

Special Provisions based on Caltrans' 2025 Standard Special Provisions and 2025 Standard Specifications will be prepared. These will be modified, where appropriate, to comply with Town standards and requirements. It is anticipated that the Town will provide electronic files of "boilerplate" bidding documents and a sample Contract to be incorporated in the project Specifications. Additionally, all federally required contract forms and documents will be included as required. Internal quality assurance/quality control (QA/QC) will be performed beginning with the 60% PS&E, with a QA/QC Checklist developed in accordance with Caltrans' LAPM. A Hydraulic Modeling Report on the final design will also be prepared during this process.

NCE will prepare the Request for Authorization to Proceed with Construction (Caltrans E-76 package) for submission to Caltrans. NEPA and ROW Clearance from Caltrans are required before submitting the final Request for Authorization to Proceed with Construction. NCE will complete the following documents for the E-76 package to be submitted to Caltrans:

- Copy of FTIP/FSTIP Project Detail Report
- Finalized PES Form (Exhibit 6-A)
- Civil Rights and Disadvantaged Business Enterprise Agreements (Exhibit 9A-9D)
- PS&E Checklist (Exhibit 12-D)
- Local Agency Construction Contract Checklist (Exhibit 15-A)
- Project Authorization/Adjustment Request (Exhibit 3-A)
- DBE Contract Goal Methodology (Exhibit 9-D, if still required)

Deliverables from this task include, but are not limited to:

- PS&E Submittals at 30%, 60%, 90%, and 100%
- Hydraulic Modeling Report on Final Design
- Comment Response Log

- E-76 Request for Authorization Package containing the above documentation.

Task 3.6 Bidding Support

Once a project is advertised for bidding, NCE provides comprehensive support throughout the bidding phase to ensure a smooth and transparent process. This includes participating in pre-bid meetings, preparing pre-bid agendas and meeting summaries, and responding to Requests for Information (RFIs) from contractors to clarify design intent. NCE's design staff are available to issue addenda as needed, ensuring that all prospective bidders have the most current and accurate project information. For complicated or unique projects, NCE often recommends hosting a mandatory pre-bid meeting to further facilitate clear communication and understanding among all parties.

Deliverables from this task include, but are not limited to:

- Responses to bidder inquiries
- Draft and Final Addenda (as required)
- Final Conformed PS&E set

Task 3.7 Construction Support

NCE provides comprehensive construction support services designed to ensure successful project delivery from groundbreaking through closeout. Our team of experienced construction managers and inspectors offers a full suite of services, including attendance at pre-construction conferences, review of contractor submittals, and prompt responses to contractor RFIs. We provide recommendations for necessary construction changes due to unforeseen field conditions, assist with the review and preparation of contract change orders, and prepare record drawings based on as-built information. NCE's proactive approach emphasizes clear communication, effective team building, and anticipation of potential issues to mitigate delays and claims, ensuring that projects remain on schedule and within budget.

Deliverables from this task include, but are not limited to:

- Construction Meeting attendance and notes
- Submittal and RFI Log and reviews
- Record Drawings (PDF and AutoCAD formats)

Task 3.8 Quality Assurance/Quality Control (QA/QC)

NCE provides QA/QC services through a formal Quality Assurance Management Program (QAMP) that is integrated into every phase of project delivery. The QAMP is built on four core principles: client satisfaction, employee participation, problem prevention, and continuous quality improvement. Every NCE employee participates in in-house quality assurance training and must pass a certification exam, ensuring a company-wide commitment to quality. The QAMP includes detailed reviews of all planning documents, technical reports, engineering specifications, drawings, calculations, and design documents before submittal to the client. This process is supported by meticulous record keeping and high standards of field documentation, with

QA/QC conducted at every step—from proposal preparation and fieldwork to final deliverables.

NCE's QA/QC process begins with self-checks by staff, followed by task and project manager reviews, and concludes with a dedicated QA/QC manager review. The program also incorporates lessons learned, technical expertise, and past performance into daily quality management. Special reviews, such as constructability reviews, are scheduled as needed, and review processes may include advisors who are not involved in day-to-day activities to provide independent oversight. Deliverables from subconsultants are held to the same rigorous standards, requiring a Subconsultant QA/QC Plan or adherence to NCE's procedures, with all reviews thoroughly documented. This structured and comprehensive approach ensures that all project work meets the highest quality standards, minimizes regulatory scrutiny, and reduces the risk of contractor claims or change orders.

Deliverables from this task include, but are not limited to:

- QA/QC Plan (draft and final)
- Review the checklist and resolution

B. Subsurface Investigations

If borings or other specialized services are to be made by others under the supervision of CONSULTANT, appropriate provisions are to be incorporated.

C. TOWN Obligations

All data applicable to the project and in possession of TOWN or another agency, or government that are to be made available to CONSULTANT are referred to in the contract.

D. Conferences, Visits to Site, Inspection of Work

The contract provides for conferences as needed, visits to the site, and inspection of the work by representatives of the state, or FHWA. Costs incurred by CONSULTANT for meetings, subsequent to the initial meeting shall be included in the fee.

E. Checking Shop Drawings

Payment for checking shop drawings by CONSULTANT may be included in the contract fee, or provision may be made for separate payment.

F. Consultant Services During Construction

The extent, if any, of CONSULTANT's services during the course of construction as material testing, construction surveys. etc., are specified in the contract together with the method of payment for such services.

G. Documentation and Schedules

Contracts where appropriate, shall provide that CONSULTANT document the results of the work to the satisfaction of TOWN, and if applicable, the State and FHWA. This may include preparation of progress and final reports, plans, specifications and estimates, or similar evidence of attainment of the contract objectives.

Title to all final documents, including but not limited to drawings, specifications, data, reports, summaries, correspondences, photographs, computer software (if purchased on the Town's behalf), video and audio recordings, software output, and any other materials with respect to work performed shall be provided to Town upon completion of the work. Any information obtained by the Consultant as a result of performing the services shall become the property of the Town and shall not be released to others without prior written consent from the Town.

H. Deliverables and Number of Copies

Consultant shall furnish 3 copies of papers or documents to be furnished, such as submittals, updates, reports, brochures, sets of plans, specifications, or Right of Way plots is specified.

ARTICLE III.
CONSULTANT'S REPORTS OR MEETINGS

A. CONSULTANT shall submit progress reports at least once a month regarding the status of services performed under this contract. The report should be sufficiently detailed for the Contract Administrator to determine, if CONSULTANT is performing to expectations, or is on schedule; to provide communication of interim findings, and to sufficiently address any difficulties or special problems encountered, so remedies can be developed.

B. CONSULTANT's Project Manager shall meet with TOWN's Contract Administrator, as needed, to discuss progress on the contract.

ARTICLE IV.
PERFORMANCE PERIOD

A. This contract shall go into effect on December 10, 2025, contingent upon approval by TOWN, and CONSULTANT shall commence work after notification to proceed by TOWN'S Contract Administrator. The contract shall end on June 30, 2028, unless extended by contract amendment. TOWN and CONSULTANT expressly agree that time is of the essence in the performance of all obligations under this contract.

B. CONSULTANT is advised that any recommendation for contract award is not binding on TOWN until the contract is fully executed and approved by TOWN.

ARTICLE V.

ALLOWABLE COSTS AND PAYMENTS

A. The method of payment for this contract will be based on actual cost plus a fixed fee. TOWN will reimburse CONSULTANT for actual costs (including labor costs, employee benefits, travel, equipment rental costs, overhead and other direct costs) incurred by CONSULTANT in performance of the work. CONSULTANT will not be reimbursed for actual costs that exceed the estimated wage rates, employee benefits, travel, equipment rental, overhead, and other estimated costs set forth in the approved CONSULTANT'S Cost Proposal, unless additional reimbursement is provided for by contract amendment. In no event, will CONSULTANT be reimbursed for overhead costs at a rate that exceeds TOWN's approved overhead rate set forth in the Cost Proposal. In the event, that TOWN determines that a change to the work from that specified in the Cost Proposal and contract is required, the contract time or actual costs reimbursable by TOWN shall be adjusted by contract amendment to accommodate the changed work. The maximum total cost as specified in Paragraph "H" shall not be exceeded, unless authorized by contract amendment.

B. In addition to the allowable incurred costs, TOWN will pay CONSULTANT a fixed fee of $384,198. The fixed fee is non-adjustable for the term of the contract, except in the event of a significant change in the scope of work and such adjustment is made by contract amendment.

C. Reimbursement for transportation and subsistence costs shall not exceed the rates specified in the approved Cost Proposal.

D. When milestone cost estimates are included in the approved Cost Proposal, CONSULTANT shall obtain prior written approval for a revised milestone cost estimate from the Contract Administrator before exceeding such cost estimate.

E. Progress payments will be made monthly in arrears based on services provided and allowable incurred costs. A pro rata portion of CONSULTANT's fixed fee will be included in the monthly progress payments. If CONSULTANT fails to submit the required deliverable items according to the schedule set forth in the Statement of Work, TOWN shall have the right to delay payment or terminate this Contract in accordance with the provisions of Article VI Termination.

F. No payment will be made prior to approval of any work, nor for any work performed prior to approval of this contract.

G. CONSULTANT will be reimbursed, as promptly as fiscal procedures will permit upon receipt by TOWN's Contract Administrator of itemized invoices in triplicate. Invoices shall be submitted no later than 45 calendar days after the performance of work for which CONSULTANT is billing. Invoices shall detail the work performed on each milestone and each project as applicable. Invoices shall follow the format stipulated for the approved Cost Proposal and shall reference this contract number and project title. Final invoice must contain the final cost

and all credits due TOWN including any equipment purchased under the provisions of Article XI Equipment Purchase of this contract. The final invoice should be submitted within 60 calendar days after completion of CONSULTANT's work. Invoices shall be mailed to TOWN's Contract Administrator at the following address:

Nate Levine, Interim Public Works Director/Town Engineer

Town of Moraga Public Works Department
329 Rheem Boulevard
Moraga, California 94556

H. The total amount payable by TOWN including the fixed fee shall not exceed $384,198.

I. Salary increases will be reimbursable if the new salary is within the salary range identified in the approved Cost Proposal and is approved by TOWN's Contract Administrator.

For personnel subject to prevailing wage rates as described in the California Labor Code, all salary increases, which are the direct result of changes in the prevailing wage rates are reimbursable.

J. All subcontracts in excess of $25,000 shall contain the above provisions.

ARTICLE VI.
TERMINATION

A. This contract may be terminated by TOWN, provided that TOWN gives not less than thirty (30) calendar days' written notice (delivered by certified mail, return receipt requested) of intent to terminate. Upon termination, TOWN shall be entitled to all work, including but not limited to, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not.

B. TOWN may temporarily suspend this contract, at no additional cost to TOWN, provided that CONSULTANT is given written notice (delivered by certified mail, return receipt requested) of temporary suspension. If TOWN gives such notice of temporary suspension, CONSULTANT shall immediately suspend its activities under this contract. A temporary suspension may be issued concurrent with the notice of termination.

C. Notwithstanding any provisions of this contract, CONSULTANT shall not be relieved of liability to TOWN for damages sustained by City by virtue of any breach of this contract by CONSULTANT, and City may withhold any payments due to CONSULTANT until such time as the exact amount of damages, if any, due City from CONSULTANT is determined.

D. In the event of termination, CONSULTANT shall be compensated as provided for in this contract. Upon termination, TOWN shall be entitled to all work, including but not limited to, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates performed to that date, whether completed or not.

ARTICLE VII.

COST PRINCIPLES AND ADMINISTRATIVE REQUIREMENTS

A. CONSULTANT agrees that 48 CFR Part 31, Contract Cost Principles and Procedures, shall be used to determine the allowability of individual terms of cost.

B. CONSULTANT also agrees to comply with Federal procedures in accordance with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

C. Any costs for which payment has been made to the CONSULTANT that are determined by subsequent audit to be unallowable under 48 CFR Part 31 or 2 CFR Part 200 are subject to repayment by the CONSULTANT to TOWN.

D. When a CONSULTANT or Subconsultant is a Non-Profit Organization or an Institution of Higher Education, the Cost Principles for Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards shall apply.

E. All subcontracts in excess of $25,000 shall contain the above provisions.

ARTICLE VIII.
RETENTION OF RECORDS/AUDIT

A. For the purpose of determining compliance with Gov. Code § 8546.7, the CONSULTANT, Subconsultants, and TOWN shall maintain all books, documents, papers, accounting records, Independent CPA Audited Indirect Cost Rate workpapers, and other evidence pertaining to the performance of the contract including, but not limited to, the costs of administering the contract. All parties, including the CONSULTANT's Independent CPA, shall make such workpapers and materials available at their respective offices at all reasonable times during the contract period and for three (3) years from the date of final payment under the contract. TOWN, Caltrans Auditor, FHWA, or any duly authorized representative of the Federal government having jurisdiction under Federal laws or regulations (including the basis of Federal funding in whole or in part) shall have access to any books, records, and documents of the CONSULTANT, Subconsultants, and the CONSULTANT's Independent CPA, that are pertinent to the contract for audits, examinations, workpaper review, excerpts, and transactions, and copies thereof shall be furnished if requested

without limitation. Subcontracts in excess of $25,000 shall contain this provision.

B. CONSULTANT shall maintain all documents and records prepared by or furnished to CONSULTANT during the course of performing the services for at least three (3) years following completion of the services. Such records include, but are not limited to, correspondence, internal memoranda, technical reports and investigations, calculations, books and accounts, accounting records documenting its work under its Agreement, and invoices, payrolls, records and all other data related to matters covered by this contract. CONSULTANT shall permit TOWN to audit, examine and make copies, excerpts and transcripts from such records, and CONSULTANT shall in no event dispose of, destroy, alter, or mutilate said books, records, accounts, and data in any matter whatsoever for three (3) years after TOWN makes the final or last payment or within three (3) years after any pending issues between TOWN and CONSULTANT with respect to this contract are closed, whichever is later.

ARTICLE IX.
AUDIT REVIEW PROCEDURES

A. Any dispute concerning a question of fact arising under an interim or post audit of this contract that is not disposed of by agreement, shall be reviewed by TOWN'S Chief Financial Officer.

B. Not later than 30 days after issuance of the final audit report, CONSULTANT may request a review by TOWN'S Chief Financial Officer of unresolved audit issues. The request for review will be submitted in writing.

C. Neither the pendency of a dispute nor its consideration by TOWN will excuse CONSULTANT from full and timely performance, in accordance with the terms of this contract.

D. CONSULTANT and subconsultant contracts, including cost proposals and ICR, are subject to audits or reviews such as, but not limited to, a contract audit, an incurred cost audit, an ICR Audit, or a CPA ICR audit work paper review. If selected for audit or review, the contract, cost proposal and ICR and related work papers, if applicable, will be reviewed to verify compliance with 48 CFR, Part 31 and other related laws and regulations. In the instances of a CPA ICR audit work paper review it is CONSULTANT's responsibility to ensure federal, state, or local government officials are allowed full access to the CPA's work papers including making copies as necessary. The contract, cost proposal, and ICR shall be adjusted by CONSULTANT and approved by TOWN contract manager to conform to the audit or review recommendations. CONSULTANT agrees that individual terms of costs identified in the audit report shall be incorporated into the contract by this reference if directed by TOWN at its sole discretion. Refusal by CONSULTANT to incorporate audit or review recommendations, or to ensure that the federal, state or local governments have access to CPA work papers, will be considered a breach of contract terms and cause for termination of the

contract and disallowance of prior reimbursed costs.

E. CONSULTANT's Cost Proposal may be subject to a CPA ICR Audit Work Paper Review and/or audit by the Independent Office of Audits and Investigations (IOAI). IOAI, at its sole discretion, may review and/or audit and approve the CPA ICR documentation. The Cost Proposal shall be adjusted by the CONSULTANT and approved by the TOWN Contract Administrator to conform to the Work Paper Review recommendations included in the management letter or audit recommendations included in the audit report. Refusal by the CONSULTANT to incorporate the Work Paper Review recommendations included in the management letter or audit recommendations included in the audit report will be considered a breach of the contract terms and cause for termination of the contract and disallowance of prior reimbursed costs.

1. During IOAI's review of the ICR audit work papers created by the CONSULTANT's independent CPA, IOAI will work with the CPA and/or CONSULTANT toward a resolution of issues that arise during the review. Each party agrees to use its best efforts to resolve any audit disputes in a timely manner. If IOAI identifies significant issues during the review and is unable to issue a cognizant approval letter, TOWN will reimburse the CONSULTANT at an accepted ICR until a FAR (Federal Acquisition Regulation) compliant ICR {e.g. 48 CFR Part 31; GAGAS (Generally Accepted Auditing Standards); CAS (Cost Accounting Standards), if applicable; in accordance with procedures and guidelines of the American Association of State Highways and Transportation Officials (AASHTO) Audit Guide; and other applicable procedures and guidelines}is received and approved by IOAI.

Accepted rates will be as follows:

a. If the proposed rate is less than one hundred fifty percent (150%) - the accepted rate reimbursed will be ninety percent (90%) of the proposed rate.

b. If the proposed rate is between one hundred fifty percent (150%) and two hundred percent (200%) - the accepted rate will be eighty-five percent (85%) of the proposed rate.

c. If the proposed rate is greater than two hundred percent (200%) - the accepted rate will be seventy-five percent (75%) of the proposed rate.

2. If IOAI is unable to issue a cognizant letter per paragraph E.1. above, IOAI may require CONSULTANT to submit a revised independent CPA-audited ICR and audit report within three (3) months of the effective date of the management letter. IOAI will then have up to six (6) months to review the CONSULTANT's and/or the independent CPA's revisions.

3. If the CONSULTANT fails to comply with the provisions of this paragraph E, or if IOAI is still unable to issue a cognizant approval letter after the revised independent CPA audited ICR is submitted, overhead cost reimbursement will be limited to the accepted ICR that was established upon initial rejection of the ICR and set forth in paragraph E.1. above for all rendered services. In this event, this accepted ICR will become the actual and final ICR for reimbursement purposes under this contract.

4. CONSULTANT may submit to TOWN final invoice only when all of the following items have occurred: (1) IOAI accepts or adjusts the original or revised independent CPA audited ICR; (2) all work under this contract has been completed to the satisfaction of TOWN; and, (3) IOAI has issued its final ICR review letter. The CONSULTANT MUST SUBMIT ITS FINAL INVOICE TO TOWN no later than sixty (60) calendar days after occurrence of the last of these items. The accepted ICR will apply to this contract and all other agreements executed between TOWN and the CONSULTANT, either as a prime or subconsultant, with the same fiscal period ICR.

ARTICLE X.
SUBCONTRACTING

A. Nothing contained in this contract or otherwise, shall create any contractual relation between TOWN and any subconsultant(s), and no subcontract shall relieve CONSULTANT of its responsibilities and obligations hereunder. CONSULTANT agrees to be as fully responsible to TOWN for the acts and omissions of its subconsultant(s) and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by CONSULTANT. CONSULTANT's obligation to pay its subconsultant(s) is an independent obligation from TOWN'S obligation to make payments to the CONSULTANT.

B. CONSULTANT shall perform the work contemplated with resources available within its own organization and no portion of the work pertinent to this contract shall be subcontracted without written authorization by TOWN's Contract Administrator, except that, which is expressly identified in the approved Cost Proposal.

C. CONSULTANT shall pay its subconsultants within ten (10) calendar days from receipt of each payment made to CONSULTANT by TOWN.

D. Any subcontract in excess of $25,000 entered into as a result of this contract shall contain all the provisions stipulated in this contract to be applicable to subconsultants.

E. Any substitution of subconsultant(s) must be approved in writing by TOWN's Contract Administrator prior to the start of work by the subconsultant(s).

F. Prompt Progress Payment

CONSULTANT or subconsultant shall pay to any subconsultant, not later than fifteen (15) days after receipt of each progress payment, unless otherwise agreed to in writing, the respective amounts allowed CONSULTANT on account of the work performed by the subconsultants, to the extent of each subconsultant's interest therein. In the event that there is a good faith dispute over all or any portion of the amount due on a progress payment from CONSULTANT or subconsultant to a subconsultant, CONSULTANT or subconsultant may withhold no more than 150 percent of the disputed amount. Any violation of this requirement shall constitute a cause for disciplinary action and shall subject the licensee to a penalty, payable to the subconsultant, of 2 percent of the amount due per month for every month that payment is not made.

In any action for the collection of funds wrongfully withheld, the prevailing party shall be entitled to his or her attorney's fees and costs. The sanctions authorized under this requirement shall be separate from, and in addition to, all other remedies, either civil, administrative, or criminal. This clause applies to both DBE and non-DBE subconsultants.

G. Prompt Payment of Withheld Funds to Subconsultants

The TOWN may hold retainage from CONSULTANT and shall make prompt and regular incremental acceptances of portions, as determined by the TOWN, of the contract work, and pay retainage to CONSULTANT based on these acceptances.

For this Contract, no retainage will be held by the TOWN from progress payments due to CONSULTANT. CONSULTANTS and subconsultants are prohibited from holding retainage from subconsultants. Any delay or postponement of payment may take place only for good cause and with the TOWN's prior written approval. Any violation of these provisions shall subject the violating CONSULTANT or subconsultant to the penalties, sanctions, and other remedies specified in Section 3321 of the California Civil Code. This requirement shall not be construed to limit or impair any contractual, administrative or judicial remedies, otherwise available to CONSULTANT or subconsultant in the event of a dispute involving late payment or nonpayment by CONSULTANT, deficient subconsultant performance and/or noncompliance by a subconsultant. This clause applies to both DBE and non-DBE subconsultants.

Any violation of these provisions shall subject the violating CONSULTANT or subconsultant to the penalties, sanctions and other remedies specified therein. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies otherwise available to CONSULTANT or subconsultant in the event of a dispute involving late payment or nonpayment by CONSULTANT, deficient subcontract performance, or noncompliance by a subconsultant.

ARTICLE XI.

EQUIPMENT PURCHASE AND OTHER CAPITAL EXPENDITURES

A. Prior authorization in writing, by TOWN's Contract Administrator shall be required before CONSULTANT enters into any unbudgeted purchase order, or subcontract exceeding $5,000 for supplies, equipment, or CONSULTANT services. CONSULTANT shall provide an evaluation of the necessity or desirability of incurring such costs.

B. For purchase of any item, service or consulting work not covered in CONSULTANT's Cost Proposal and exceeding $5,000 prior authorization by TOWN's Contract Administrator; three competitive quotations must be submitted with the request, or the absence of proposal must be adequately justified.

C. Any equipment purchased as a result of this contract is subject to the following: "CONSULTANT shall maintain an inventory of all nonexpendable property. Nonexpendable property is defined as having a useful life of at least two years and an acquisition cost of $5,000 or more. If the purchased equipment needs replacement and is sold or traded in, TOWN shall receive a proper refund or credit at the conclusion of the contract, or if the contract is terminated, CONSULTANT may either keep the equipment and credit TOWN in an amount equal to its fair market value, or sell such equipment at the best price obtainable at a public or private sale, in accordance with established TOWN procedures; and credit TOWN in an amount equal to the sales price. If CONSULTANT elects to keep the equipment, fair market value shall be determined at CONSULTANT's expense, on the basis of a competent independent appraisal of such equipment. Appraisals shall be obtained from an appraiser mutually agreeable to by TOWN and CONSULTANT, if it is determined to sell the equipment, the terms and conditions of such sale must be approved in advance by TOWN." Regulation 2 CFR Part 200 requires a credit to Federal funds when participating equipment with a fair market value greater than five thousand dollars ($5,000) is credited to the project.

D. All subcontracts in excess $25,000 shall contain the above provisions.

ARTICLE XII.
STATE PREVAILING WAGE RATES

A. The State of California's General Prevailing Wage Rates are not applicable to this contract.

B. No CONSULTANT or Subconsultant may be awarded an contract containing public work elements unless registered with the Department of Industrial Relations (DIR) pursuant to Labor Code §1725.5. Registration with DIR must be maintained throughout the entire term of this contract, including any subsequent amendments.

C. The CONSULTANT shall comply with all of the applicable provisions of the

California Labor Code requiring the payment of prevailing wages. The General Prevailing Wage Rate Determinations applicable to work under this contract are available and on file with the Department of Transportation's Regional/District Labor Compliance Officer (https://dot.ca.gov/programs/construction/labor-compliance). These wage rates are made a specific part of this contract by reference pursuant to Labor Code §1773.2 and will be applicable to work performed at a construction project site. Prevailing wages will be applicable to all inspection work performed at TOWN construction sites, at TOWN facilities and at off-site locations that are set up by the construction contractor or one of its subcontractors solely and specifically to serve TOWN projects. Prevailing wage requirements do not apply to inspection work performed at the facilities of vendors and commercial materials suppliers that provide goods and services to the general public.

D. General Prevailing Wage Rate Determinations applicable to this project may also be obtained from the Department of Industrial Relations website at http://www.dir.ca.gov**.**

E. Payroll Records

1. Each CONSULTANT and Subconsultant shall keep accurate certified payroll records and supporting documents as mandated by Labor Code §1776 and as defined in 8 CCR §16000 showing the name, address, social security number, work classification, straight time and overtime hours worked each day and week, and the actual per diem wages paid to each journeyman, apprentice, worker, or other employee employed by the CONSULTANT or Subconsultant in connection with the public work. Each payroll record shall contain or be verified by a written declaration that it is made under penalty of perjury, stating both of the following:

   a. The information contained in the payroll record is true and correct.

   b. The employer has complied with the requirements of Labor Code §1771, §1811, and §1815 for any work performed by his or her employees on the public works project.

2. The payroll records enumerated under paragraph (1) above shall be certified as correct by the CONSULTANT under penalty of perjury. The payroll records and all supporting documents shall be made available for inspection and copying by TOWN representatives at all reasonable hours at the principal office of the CONSULTANT. The CONSULTANT shall provide copies of certified payrolls or permit inspection of its records as follows:

   a. A certified copy of an employee's payroll record shall be made available for inspection or furnished to the employee or the employee's authorized representative on request.

b. A certified copy of all payroll records enumerated in paragraph (1) above, shall be made available for inspection or furnished upon request to a representative of TOWN, the Division of Labor Standards Enforcement and the Division of Apprenticeship Standards of the Department of Industrial Relations. Certified payrolls submitted to TOWN, the Division of Labor Standards Enforcement and the Division of Apprenticeship Standards shall not be altered or obliterated by the CONSULTANT.

c. The public shall not be given access to certified payroll records by the CONSULTANT. The CONSULTANT is required to forward any requests for certified payrolls to the TOWN Contract Administrator by both email and regular mail on the business day following receipt of the request.

3. Each CONSULTANT shall submit a certified copy of the records enumerated in paragraph (1) above, to the entity that requested the records within ten (10) calendar days after receipt of a written request.

4. Any copy of records made available for inspection as copies and furnished upon request to the public or any public agency by TOWN shall be marked or obliterated in such a manner as to prevent disclosure of each individual's name, address, and social security number. The name and address of the CONSULTANT or Subconsultant performing the work shall not be marked or obliterated.

5. The CONSULTANT shall inform TOWN of the location of the records enumerated under paragraph (1) above, including the street address, city and county, and shall, within five (5) working days, provide a notice of a change of location and address.

6. The CONSULTANT or Subconsultant shall have ten (10) calendar days in which to comply subsequent to receipt of written notice requesting the records enumerated in paragraph (1) above. In the event the CONSULTANT or Subconsultant fails to comply within the ten (10) day period, he or she shall, as a penalty to TOWN, forfeit one hundred dollars ($100) for each calendar day, or portion thereof, for each worker, until strict compliance is effectuated. Such penalties shall be withheld by TOWN from payments then due. CONSULTANT is not subject to a penalty assessment pursuant to this section due to the failure of a Subconsultant to comply with this section.

F. When prevailing wage rates apply, the CONSULTANT is responsible for verifying compliance with certified payroll requirements. Invoice payment will not be made until the invoice is approved by the TOWN Contract Administrator.

G. Penalty

1. The CONSULTANT and any of its Subconsultants shall comply with Labor Code §1774 and §1775. Pursuant to Labor Code §1775, the CONSULTANT and any Subconsultant shall forfeit to the TOWN a penalty of not more than two hundred dollars ($200) for each calendar day, or portion thereof, for each worker paid less than the prevailing rates as determined by the Director of DIR for the work or craft in which the worker is employed for any public work done under the contract by the CONSULTANT or by its Subconsultant in violation of the requirements of the Labor Code and in particular, Labor Code §§1770 to 1780, inclusive.

2. The amount of this forfeiture shall be determined by the Labor Commissioner and shall be based on consideration of mistake, inadvertence, or neglect of the CONSULTANT or Subconsultant in failing to pay the correct rate of prevailing wages, or the previous record of the CONSULTANT or Subconsultant in meeting their respective prevailing wage obligations, or the willful failure by the CONSULTANT or Subconsultant to pay the correct rates of prevailing wages. A mistake, inadvertence, or neglect in failing to pay the correct rates of prevailing wages is not excusable if the CONSULTANT or Subconsultant had knowledge of the obligations under the Labor Code. The CONSULTANT is responsible for paying the appropriate rate, including any escalations that take place during the term of the contract.

3. In addition to the penalty and pursuant to Labor Code §1775, the difference between the prevailing wage rates and the amount paid to each worker for each calendar day or portion thereof for which each worker was paid less than the prevailing wage rate shall be paid to each worker by the CONSULTANT or Subconsultant.

4. If a worker employed by a Subconsultant on a public works project is not paid the general prevailing per diem wages by the Subconsultant, the prime CONSULTANT of the project is not liable for the penalties described above unless the prime CONSULTANT had knowledge of that failure of the Subconsultant to pay the specified prevailing rate of wages to those workers or unless the prime CONSULTANT fails to comply with all of the following requirements:

    a. The contract executed between the CONSULTANT and the Subconsultant for the performance of work on public works projects shall include a copy of the requirements in Labor Code §§ 1771, 1775, 1776, 1777.5, 1813, and 1815.

    b. The CONSULTANT shall monitor the payment of the specified general prevailing rate of per diem wages by the Subconsultant to the employees by periodic review of the certified payroll records of the Subconsultant.

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c. Upon becoming aware of the Subconsultant's failure to pay the specified prevailing rate of wages to the Subconsultant's workers, the CONSULTANT shall diligently take corrective action to halt or rectify the failure, including but not limited to, retaining sufficient funds due the Subconsultant for work performed on the public works project.

d. Prior to making final payment to the Subconsultant for work performed on the public works project, the CONSULTANT shall obtain an affidavit signed under penalty of perjury from the Subconsultant that the Subconsultant had paid the specified general prevailing rate of per diem wages to the Subconsultant's employees on the public works project and any amounts due pursuant to Labor Code §1813.

5. Pursuant to Labor Code §1775, TOWN shall notify the CONSULTANT on a public works project within fifteen (15) calendar days of receipt of a complaint that a Subconsultant has failed to pay workers the general prevailing rate of per diem wages.

6. If TOWN determines that employees of a Subconsultant were not paid the general prevailing rate of per diem wages and if TOWN did not retain sufficient money under the contract to pay those employees the balance of wages owed under the general prevailing rate of per diem wages, the CONSULTANT shall withhold an amount of moneys due the Subconsultant sufficient to pay those employees the general prevailing rate of per diem wages if requested by TOWN.

H. Hours of Labor

Eight (8) hours labor constitutes a legal day's work. The CONSULTANT shall forfeit, as a penalty to the TOWN, twenty-five dollars ($25) for each worker employed in the execution of the contract by the CONSULTANT or any of its Subconsultants for each calendar day during which such worker is required or permitted to work more than eight (8) hours in any one calendar day and forty (40) hours in any one calendar week in violation of the provisions of the Labor Code, and in particular §§1810 to 1815 thereof, inclusive, except that work performed by employees in excess of eight (8) hours per day, and forty (40) hours during any one week, shall be permitted upon compensation for all hours worked in excess of eight (8) hours per day and forty (40) hours in any week, at not less than one and one-half (1.5) times the basic rate of pay, as provided in §1815.

I. Employment of Apprentices

1. Where either the prime contract or the subagreement exceeds thirty thousand dollars ($30,000), the CONSULTANT and any subconsultants under him or her shall comply with all applicable requirements of Labor

Code §§ 1777.5, 1777.6 and 1777.7 in the employment of apprentices.

2. CONSULTANTs and subconsultants are required to comply with all Labor Code requirements regarding the employment of apprentices, including mandatory ratios of journey level to apprentice workers. Prior to commencement of work, CONSULTANT and subconsultants are advised to contact the DIR Division of Apprenticeship Standards website at https://www.dir.ca.gov/das/, for additional information regarding the employment of apprentices and for the specific journey-to- apprentice ratios for the contract work. The CONSULTANT is responsible for all subconsultants' compliance with these requirements. Penalties are specified in Labor Code §1777.7.

ARTICLE XIII.
CONFLICT OF INTEREST

A. CONSULTANT shall disclose any financial, business, or other relationship with TOWN that may have an impact upon the outcome of this contract, or any ensuing TOWN construction project. CONSULTANT shall also list current clients who may have a financial interest in the outcome of this contract, or any ensuing TOWN construction project, which will follow.

B. CONSULTANT hereby certifies that it does not now have, nor shall it acquire any financial or business interest that would conflict with the performance of services under this contract.

C. Any subcontract in excess of $25,000 entered into as a result of this contract, shall contain all of the provisions of this Article.

D. CONSULTANT hereby certifies that neither CONSULTANT, its employees, nor any firm affiliated with CONSULTANT providing services on this project prepared the Plans, Specifications, and Estimate for any construction project included within this contract. An affiliated firm is one, which is subject to the control of the same persons through joint- ownership, or otherwise.

E. CONSULTANT further certifies that neither CONSULTANT, nor any firm affiliated with CONSULTANT, will bid on any construction subcontracts included within the construction contract. Additionally, CONSULTANT certifies that no person working under this contract is also employed by the construction contractor for any project included within this contract.

F. Except for subconsultants whose services are limited to materials testing, no subconsultant who is providing service on this contract shall have provided services on the design of any project included within this contract.

ARTICLE XIV.
REBATES, KICKBACKS OR OTHER UNLAWFUL CONSIDERATION

CONSULTANT warrants that this contract was not obtained or secured through rebates kickbacks or other unlawful consideration, either promised or paid to any TOWN employee. For breach or violation of this warranty, TOWN shall have the right in its discretion; to terminate the contract without liability; to pay only for the value of the work actually performed; or to deduct from the contract price; or otherwise recover the full amount of such rebate, kickback or other unlawful consideration.

ARTICLE XV.
PROHIBITION OF EXPENDING TOWN STATE OR FEDERAL FUNDS FOR LOBBYING

A. CONSULTANT certifies to the best of his or her knowledge and belief that:

1. No state, federal or TOWN appropriated funds have been paid, or will be paid by-or-on behalf of CONSULTANT to any person for influencing or attempting to influence an officer or employee of any state or federal agency; a Member of the State Legislature or United States Congress; an officer or employee of the Legislature or Congress; or any employee of a Member of the Legislature or Congress, in connection with the awarding of any state or federal contract; the making of any state or federal grant; the making of any state or federal loan; the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any state or federal contract, grant, loan, or cooperative agreement.

2. If any funds other than federal appropriated funds have been paid, or will be paid to any person for influencing or attempting to influence an officer or employee of any federal agency; a Member of Congress; an officer or employee of Congress, or an employee of a Member of Congress; in connection with this federal contract, grant, loan, or cooperative agreement; CONSULTANT shall complete and submit Standard Form-LLL, “Disclosure Form to Report Lobbying”, in accordance with its instructions.

B. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

C. CONSULTANT also agrees by signing this document that he or she shall require that the language of this certification be included in all lower-tier subcontracts, which exceed $100,000 and that all such sub recipients shall certify and disclose

accordingly.

ARTICLE XVI.
NON-DISCRIMINATION CLAUSE AND STATEMENT OF COMPLIANCE

A. The CONSULTANT's signature affixed herein and dated shall constitute a certification under penalty of perjury under the laws of the State of California that the CONSULTANT has, unless exempt, complied with the nondiscrimination program requirements of Gov. Code §12990 and 2 CCR § 8103.

B. During the performance of this contract, CONSULTANT and its subconsultants shall not deny the contract's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall they unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. CONSULTANT and subconsultants shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment.

C. CONSULTANT and subconsultants shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 et seq.), the applicable regulations promulgated there under (2 CCR §11000 et seq.), the provisions of Gov. Code §§11135-11139.5, and the regulations or standards adopted by TOWN to implement such article. The applicable regulations of the Fair Employment and Housing Commission implementing Gov. Code §12990 (a-f), set forth 2 CCR §§8100-8504, are incorporated into this contract by reference and made a part hereof as if set forth in full.

D. CONSULTANT shall permit access by representatives of the Department of Fair Employment and Housing and the TOWN upon reasonable notice at any time during the normal business hours, but in no case less than twenty-four (24) hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or TOWN shall require to ascertain compliance with this clause.

E. CONSULTANT and its subconsultants shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.

F. CONSULTANT shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under this contract.

G. The CONSULTANT, with regard to the work performed under this contract, shall act in accordance with Title VI of the Civil Rights Act of 1964 (42 U.S.C. §2000d et seq.). Title VI provides that the recipients of federal assistance will implement and maintain a policy of nondiscrimination in which no person in the United States shall, on the basis of race, color, national origin, religion, sex, age, disability, be excluded from participation in, denied the benefits of or subject to discrimination under any program or activity by the recipients of federal assistance or their assignees and successors in interest.

H. The CONSULTANT shall comply with regulations relative to non-discrimination in federally-assisted programs of the U.S. Department of Transportation (49 CFR Part 21 - Effectuation of Title VI of the Civil Rights Act of 1964). Specifically, the CONSULTANT shall not participate either directly or indirectly in the discrimination prohibited by 49 CFR §21.5, including employment practices and the selection and retention of Subconsultants.

I. CONSULTANT, subrecipient or subconsultant will never exclude any person from participation in, deny any person the benefits of, or otherwise discriminate against anyone in connection with the award and performance of any contract covered by 49 CFR 26 on the basis of race, color, sex, or national origin. In administering the TOWN components of the DBE Program Plan, CONSULTANT, subrecipient or subconsultant will not, directly, or through contractual or other arrangements, use criteria or methods of administration that have the effect of defeating or substantially impairing accomplishment of the objectives of the DBE Program Plan with respect to individuals of a particular race, color, sex, or national origin.

ARTICLE XVII.
DEBARMENT AND SUSPENSION CERTIFICATION

A. The CONSULTANT's signature affixed herein shall constitute a certification under penalty of perjury under the laws of the State of California, that the CONSULTANT or any person associated therewith in the capacity of owner, partner, director, officer or manager:

1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;

2. Has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three (3) years;

3. Does not have a proposed debarment pending; and

4. Has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

B. Any exceptions to this certification must be disclosed to TOWN. Exceptions will not necessarily result in denial of recommendation for award, but will be considered in determining responsibility. Disclosures must indicate the party to whom the exceptions apply, the initiating agency, and the dates of agency action.

C. Exceptions to the Federal Government Excluded Parties List System maintained by the U.S. General Services Administration are to be determined by FHWA.

ARTICLE XVIII.
FUNDING REQUIREMENTS

A. It is mutually understood between the parties that this contract may have been written before ascertaining the availability of funds or appropriation of funds, for the mutual benefit of both parties, in order to avoid program and fiscal delays that would occur if the contract were executed after that determination was made.

B. This contract is valid and enforceable only, if sufficient funds are made available to TOWN for the purpose of this contract. In addition, this contract is subject to any additional restrictions, limitations, conditions, or any statute enacted by the Congress, State Legislature, or TOWN governing board that may affect the provisions, terms, or funding of this contract in any manner.

C. It is mutually agreed that if sufficient funds are not appropriated, this contract may be amended to reflect any reduction in funds.

D. TOWN has the option to void the contract under the 30-day termination clause pursuant to Article VI, or by mutual agreement to amend the contract to reflect any reduction of funds.

ARTICLE XIX.
CHANGE IN TERMS

A. This contract may be amended or modified only by mutual written agreement of the parties.

B. CONSULTANT shall only commence work covered by an amendment after the amendment is executed and notification to proceed has been provided by TOWN's Contract Administrator.

C. There shall be no change in CONSULTANT's Project Manager or members of the project team, as listed in the approved Cost Proposal, which is a part of this contract without prior written approval by TOWN's Contract Administrator.

ARTICLE XX.
DISADVANTAGED BUSINESS ENTERPRISES

A. A Disadvantaged Business Enterprise ("DBE") as defined under 49 CFR, Part 26 may be terminated only with prior written approval from TOWN and only for the

reasons specified in 49 CFR 26.53(f). Prior to requesting TOWN consent for the termination, CONSULTANT must meet the procedural requirements specified in 49 CFR 26.53(f).

ARTICLE XXI.
CONTINGENT FEE

CONSULTANT warrants, by execution of this contract that no person or selling agency has been employed, or retained, to solicit or secure this contract upon an agreement or understanding, for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees, or bona fide established commercial or selling agencies maintained by CONSULTANT for the purpose of securing business. For breach or violation of this warranty, TOWN has the right to annul this contract without liability; pay only for the value of the work actually performed, or in its discretion to deduct from the contract price or consideration, or otherwise recover the full amount of such commission, percentage, brokerage, or contingent fee.

ARTICLE XXII.
DISPUTES

A. Prior to either party commencing any legal action under this contract, the parties agree to try in good faith, to settle any dispute amicably between them. If a dispute has not been settled after forty-five (45) days of good-faith negotiations and as may be otherwise provided herein, then either party may commence legal action against the other.

B. Any dispute, other than audit, concerning a question of fact arising under this contract that is not disposed of by agreement shall be decided by a committee consisting of TOWN's Contract Administrator and Nate Levine, Interim Public Works Director/Town Engineer, who may consider written or verbal information submitted by CONSULTANT.

C. Not later than 30 days after completion of all work under the contract, CONSULTANT may request review by TOWN Governing Board of unresolved claims or disputes, other than audit. The request for review will be submitted in writing.

D. Neither the pendency of a dispute, nor its consideration by the committee will excuse CONSULTANT from full and timely performance in accordance with the terms of this contract.

ARTICLE XXIII.
INSPECTION OF WORK

CONSULTANT and any subconsultant shall permit TOWN, the state, and the FHWA if federal participating funds are used in this contract; to review and inspect the

project activities and files at all reasonable times during the performance period of this contract including review and inspection on a daily basis.

ARTICLE XXIV.
SAFETY

A. CONSULTANT shall comply with OSHA regulations applicable to CONSULTANT regarding necessary safety equipment or procedures. CONSULTANT shall comply with safety instructions issued by TOWN Safety Officer and other TOWN representatives. CONSULTANT personnel shall wear hard hats and safety vests at all times while working on the construction project site.

B. Pursuant to the authority contained in Section 591 of the Vehicle Code, TOWN has determined that such areas are within the limits of the project and are open to public traffic. CONSULTANT shall comply with all of the requirements set forth in Divisions 11, 12, 13, 14, and 15 of the Vehicle Code. CONSULTANT shall take all reasonably necessary precautions for safe operation of its vehicles and the protection of the traveling public from injury and damage from such vehicles.

C. Any subcontract entered into as a result of this contract, shall contain all of the provisions of this Article.

D. CONSULTANT must have a Division of Occupational Safety and Health (CAL-OSHA) permit(s), as outlined in California Labor Code Sections 6500 and 6705, prior to the initiation of any practices, work, method, operation, or process related to the construction or excavation of trenches which are five feet or deeper.

ARTICLE XXV.
INSURANCE

A. Prior to commencement of the work described herein, CONSULTANT shall furnish TOWN Certificates of Insurance stating that there is general comprehensive liability insurance presently in effect for CONSULTANT with a combined single limit (CSL) of not less than one million dollars ($1,000,000) per occurrence, automobile liability insurance presently in effect for CONSULANT with a CSL of not less than one million ($1,000,000) per occurrence, professional liability insurance in effect for CONSULTANT with a CSL not less than two million ($2,000,000) per occurrence, and workers compensation insurance in effect for CONSULTANT as required by state and federal law. If CONSULTANT maintains higher limits than the minimums shown above, TOWN requires, and shall be entitled to, coverage at the higher limits maintained by CONSULTANT and any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to TOWN.

B. The Certificate of Insurance will provide:

1. That the insurer will not cancel the insured's coverage without 30 days

prior written notice to TOWN.

2. That TOWN, its officers, agents, employees, and servants are included as additional insureds, but only insofar as the operations under this contract are concerned.

3. That TOWN will not be responsible for any premiums or assessments on the policy.

4. This policy shall be considered primary insurance as respects any other valid and collectible insurance the TOWN may possess, including any self-insured retention the TOWN may have, and any other insurance the TOWN does possess shall be considered excess insurance only and shall not contribute with it.

5. This insurance shall act for each insured and additional insured as though a separate policy had been written for each. This, however, will not act to increase the limit of liability of the insuring company.

6. CONSULTANT's commercial general liability, automobile liability, and workers' compensation policies shall be endorsed with a waiver of subrogation against TOWN, its agents, officers, officials, employees and volunteers for losses paid under the terms of CONSULTANT's insurance policies arising out of the services performed under this contract.

C. CONSULTANT agrees that the liability insurance coverage herein provided for shall be in effect at all times during the term of this contract. In the event said insurance coverage expires at any time or times during the term of this contract, CONSULTANT agrees to provide at least thirty (30) days prior notice to said expiration date, as noted above; and a new Certificate of Insurance evidencing insurance coverage as provided for herein, for not less than either the remainder of the term of the contract, or for a period of not less than one (1) year. New Certificates of Insurance are subject to the approval of TOWN. In the event CONSULTANT fails to keep in effect at all times insurance coverage as herein provided, TOWN may, in addition to any other remedies it may have, terminate this contract upon occurrence of such event.

D. Insurance is to be placed with insurers A Best's rating of no less than A:VII.

ARTICLE XXVI.
OWNERSHIP OF DATA

A. It is mutually agreed that all materials prepared by CONSULTANT under this contract shall become the property of City, and CONSULTANT shall have no property right therein whatsoever. Immediately upon termination, City shall be entitled to, and CONSULTANT shall deliver to City, reports, investigations, appraisals, inventories, studies, analyses, drawings and data estimates

performed to that date, whether completed or not, and other such materials as may have been prepared or accumulated to date by CONSULTANT in performing this contract which is not CONSULTANT's privileged information, as defined by law, or CONSULTANT's personnel information, along with all other property belonging exclusively to City which is in CONSULTANT's possession. Publication of the information derived from work performed or data obtained in connection with services rendered under this contract must be approved in writing by City.

B. Additionally, it is agreed that the Parties intend this to be an contract for services and each considers the products and results of the services to be rendered by CONSULTANT hereunder to be work made for hire. CONSULTANT acknowledges and agrees that the work (and all rights therein, including, without limitation, copyright) belongs to and shall be the sole and exclusive property of City without restriction or limitation upon its use or dissemination by City.

C. Nothing herein shall constitute or be construed to be any representation by CONSULTANT that the work product is suitable in any way for any other project except the one detailed in this Contract. Any reuse by City for another project or project location shall be at City's sole risk.

D. Applicable patent rights provisions regarding rights to inventions shall be included in the contracts as appropriate (48 CFR 27 Subpart 27.3 - Patent Rights under Government Contracts for federal-aid contracts).

E. TOWN may permit copyrighting reports or other agreement products. If copyrights are permitted; the contract shall provide that the FHWA shall have the royalty-free nonexclusive and irrevocable right to reproduce, publish, or otherwise use; and to authorize others to use, the work for government purposes.

F. Any subcontract in excess of $25,000 entered into as a result of this contract, shall contain all of the provisions of this Article.

ARTICLE XXVII.
CLAIMS FILED BY TOWN'S CONSTRUCTION CONTRACTOR

A. If claims are filed by TOWN's construction contractor relating to work performed by CONSULTANT's personnel, and additional information or assistance from CONSULTANT's personnel is required in order to evaluate or defend against such claims; CONSULTANT agrees to make its personnel available for consultation with TOWN'S construction contract administration and legal staff and for testimony, if necessary, at depositions and at trial or arbitration proceedings.

B. CONSULTANT's personnel that TOWN considers essential to assist in defending against construction contractor claims will be made available on reasonable notice from TOWN. Consultation or testimony will be reimbursed at the same

rates, including travel costs that are being paid for CONSULTANT's personnel services under this contract.

C. Services of CONSULTANT's personnel in connection with TOWN's construction contractor claims will be performed pursuant to a written contract amendment, if necessary, extending the termination date of this contract in order to resolve the construction claims.

D. Any subcontract in excess of $25,000 entered into as a result of this contract, shall contain all of the provisions of this Article.

ARTICLE XXVIII.
CONFIDENTIALITY OF DATA

A. All financial, statistical, personal, technical, or other data and information relative to TOWN's operations, which are designated confidential by TOWN and made available to CONSULTANT in order to carry out this contract, shall be protected by CONSULTANT from unauthorized use and disclosure.

B. Permission to disclose information on one occasion, or public hearing held by TOWN relating to the contract, shall not authorize CONSULTANT to further disclose such information, or disseminate the same on any other occasion.

C. CONSULTANT shall not comment publicly to the press or any other media regarding the contract or TOWN's actions on the same, except to TOWN's staff, CONSULTANT's own personnel involved in the performance of this contract, at public hearings or in response to questions from a Legislative committee.

D. CONSULTANT shall not issue any news release or public relations item of any nature, whatsoever, regarding work performed or to be performed under this contract without prior review of the contents thereof by TOWN, and receipt of TOWN'S written permission.

E. Any subcontract entered into as a result of this contract shall contain all of the provisions of this Article.

ARTICLE XXIX.
NATIONAL LABOR RELATIONS BOARD CERTIFICATION

In accordance with Public Contract Code Section 10296, CONSULTANT hereby states under penalty of perjury that no more than one final unappealable finding of contempt of court by a federal court has been issued against CONSULTANT within the immediately preceding two-year period, because of CONSULTANT's failure to comply with an order of a federal court that orders CONSULTANT to comply with an order of the National Labor Relations Board.

ARTICLE XXX.

EVALUATION OF CONSULTANT

CONSULTANT's performance will be evaluated by TOWN. A copy of the evaluation will be sent to CONSULTANT for comments. The evaluation together with the comments shall be retained as part of the contract record.

ARTICLE XXXI.
PROMPT PAYMENT FROM THE TOWN TO CONSULTANT

A. The TOWN shall make any progress payment within 30 days after receipt of an undisputed and properly submitted payment request from CONSULTANT on a professional service contract. If the TOWN fails to pay promptly, the TOWN shall pay interest to the contractor, which accrues at the rate of 10 percent per annum on the principal amount of a money judgment remaining unsatisfied. Upon receipt of a payment request, the TOWN shall act in accordance with both of the following:

1. Each payment request shall be reviewed by the TOWN as soon as practicable after receipt for the purpose of determining that the payment request is a proper payment request.

2. Any payment request determined not to be a proper payment request suitable for payment shall be returned to CONSULTANT as soon as practicable, but not later than seven (7) days, after receipt. A request returned pursuant to this paragraph shall be accompanied by a document setting forth in writing the reasons why the payment request is not proper.

ARTICLE XXXII.
NOTIFICATION

All notices hereunder and communications regarding interpretation of the terms of this contract and changes thereto, shall be effected by the mailing thereof by registered or certified mail, return receipt requested, postage prepaid, and addressed as follows:

CONSULTANT:

_____
_____
_____
_____

TOWN:

TOWN OF MORAGA
Nate Levine, Contract Administrator
329 Rheem Boulevard

Moraga, California 94556

ARTICLE XXXIII.
CONTRACT

The two parties to this contract, who are the before named CONSULTANT and the before named TOWN, hereby agree that this contract constitutes the entire agreement which is made and concluded in duplicate between the two parties. Both of these parties for and in consideration of the payments to be made, conditions mentioned, and work to be performed; each agree to diligently perform in accordance with the terms and conditions of this contract as evidenced by the signatures below. If any term, condition or covenant of this contract is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this contract shall not be affected thereby and the contract shall be read and construed without the invalid, void or unenforceable provision(s).

Waiver by any party to this contract of any term, condition, or covenant contained herein shall not constitute a waiver of any other term, condition, or covenant. Waiver by any party of any breach of the provisions of this contract shall not constitute a waiver of any other provision, nor a waiver of any subsequent breach or violation of any provision of this contract. Neither TOWN's acceptance of any work or services performed by CONSULTANT nor TOWN's payment to CONSULTANT for any such work or services shall not constitute a waiver of any of the provisions of this contract.

ARTICLE XXXIV.
NEWS RELEASES / INTERVIEWS

All CONSULTANT and subconsultant news releases, media interviews, testimony at hearings and public comment shall be prohibited unless expressly authorized by the TOWN.

ARTICLE XXXV.
VENUE

In the event that suit shall be brought by either party hereunder, the parties agree that trial of such action shall be held exclusively in a state court in the County of Contra Costa, California, without reference to choice of laws principles.

ARTICLE XXXVI.
THIRD PARTY BENEFICIARIES

CONSULTANT's subconsultants, if any, shall agree to be bound to the terms of the contract to the extent of their scope of services, including but not limited to, terms regarding indemnity, insurance, and dispute resolution, and shall agree that TOWN is deemed an express, intended third party beneficiary of their subconsultant agreements. Nothing contained in this contract, however, shall operate to confer any such or similar rights or benefits on persons or entities not party to this contract.

IN WITNESS WHEREOF, the Town and Consultant have executed this Agreement as of the date first above written.

TOWN OF MORAGA:

By: _____
Scott Mitnick,
Town Manager

CONSULTANT:

By:
Title: _____

APPROVED AS TO FORM:

By: _____
Michelle Marchetta Kenyon,
Town Attorney

FUNDING:

By: _____
Katie Bruner,
Administrative Services Director

DRAFT

U.S. Department of Transportation
Federal Highway Administration-
California Division- Title 23
Damage Assessment Form (DAF)

DAF No. LTP - MRGA - 0 0 1 - 1
Sheet # 1 of 1 Federal Project # EO ER - 15J9 (193)
Disaster No. CA 2 3 - 3 PR ER - ( )

Applicant	County	Incident Date (mm/dd/yyyy)	Inspection
Town of Moraga	Congressional districts	02/27/2023	03/10/2023

Location of Damage: Per Site ☑ or ☐ Per Mile

Federal-aid Highway?

Name of Road/Bridge: Canyon Road

Y for yes, if no, ineligible for ER funds: Y

PM Begin: 37°49'19.6"N 122°08'37.7"W PM Length: 110.00 (in feet)

PM End: 1.5 miles west of Moraga Way

Map No: I5L24

Functional Classification Type: Minor Arterial

Road/Bridge Data: Bridge No N/A Type: N/A Route #

Traveled Way: Width 20-22 ft Type: PCC ☐ AC ☐ Gravel ☑ Forest Hwy? Y/N N Interstate? Y/N N

Shoulder: Width 1-2 ft Type: PCC ☐ AC ☐ Gravel ☑ Existing ADT: 2,600

Description of Damage: The existing culvert, a corrugated metal pipe (CMP), has separated on the downstream side of Canyon Road and has caused damage to the roadway by formation of sinkhole. The culvert headwalls have been undermined by the storm damage and culvert structural debris has been deposited in the creek.

COST ESTIMATE

	Type of Repair	Description of Work	Cost Summary	
Emergency Opening (EO)	EO- AGENCY FORCES CT Work Order #(s): EA(s):	Town assumes responsibility for EO phase. Need to stabilize pipe sinkhole and winterized roadway. PE admin. $7,800; CE inspections $6,500 by Town forces and trench plate rental cost $14,487 to 6/1/2026.	PE	7,800
			CE	6,500
			Construction	14,487
	EO- CONTRACT EO EA(s):	EO contractor to remove culvert debris, temporary seal dislocated culvert, backfill sinkhole areas, place rip-rap rock around culvert and winterize roadway to remain open at $25,952. PE/Environmental $16,133.	PE	16,133
			CE	
			Construction	25,952
	NOTE: Environmental documentation for EO is required. It is generally started after work has begun.		R/W	0
		Subtotal Emergency Opening		$70,872
Permanent Restoration (PR)	PR- CONSTRUCTION FA requires an approved PIF ☑ Contract ☐ FA PR EAs	Replace a 60" culvert and repair a sinkhole beneath Canyon Road that were heavily damaged during the 2023 rainy season. The repairs are needed in order to return the road to satisfactory condition and restore proper drainage conveyance in the creek.	PE	537,576
			CE	46,538
			Construction	310,250
	NOTE:PRIOR AUTHORIZATION (APPROVED E-76) IS REQUIRED TO PROCEED WITH PERMANENT RESTORATION R/W & CONSTRUCTION		R/W	0
	NOTE: Environmental clearance for permanent restoration is conducted through normal Federal-aid procedures	**Subtotal Permanent Restoration**		$894,364

Eligible		Signature	Date		
☑ Yes	☐ No	Local Agency (if applicable):	11/24/25	PE Total	$561,509
☐ Yes	☐ No	Caltrans:		CE Total	$53,038
☐ Yes	☐ No	FHWA*:		R/W Total	$0
				Construction Total	$350,689
				TOTAL ESTIMATE	**$965,236**

Agency sig. Name (print): Shawn Knapp, Town Eng./PWD Dir. FHWA Sig. Name (print):

CT signature Name (print): DAF Prepared by (print):

Original: Caltrans District **Copies**: FHWA, Division of Local Assistance(local roads), Federal Resources (state hwy), HQ Major Damage Engineer (state hwy)
*Write "N/A" in FHWA signature block if the project has no Federal ER funding or Federal ER funding delegated to the State.
FHWA Signature: REQUIRED for all Federal Funded State projects. REQUIRED for any Local Agency projects with 1) any BETTERMENT, 2) more than 2 ROW takes or 3) when paving is more than 50% of the Total Estimated Cost. **Reminder: This DAF must be accompanied by photos of the damage.**

Canyon Road Culvert Replacement

Project No: 23-201

Category Creeks & Drainage

Project Location: Canyon Road

Responsible Department: Public Works



Account Number & Status: 700-722-XXX-22 - 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: During the 2023 rainy season, heavy storm damage to the 60-inch diameter culvert beneath the Canyon Road resulted in a large sinkhole and partial roadway collapse. The Town was approved for $727,528 FHWA Permanent Restoration (PR) funds for design/environmental permitting services. Town is requesting additional FHWA funding for Emergency Opening (EO) and PR work.

Basis for Schedule: Pending project extension and funding increases, FHWA approvals, the project would complete Environmental Permit approvals in December 2026: Final Engineering Design in February 2027; Construction award in June 2027; Construction in August 2027; and project closeout in December 2027.

Basis for Cost: Revised project cost based on the project update outlined in the December 10, 2025, Town Council Staff Report, pending FHWA project cost increase requests.

Project Balance Note:

	(Thousands of Dollars)								
EXPENDITURES	Prior FY Actuals	FY2024 - FY2025 Expenses	FY 24/25 Carryover	2025-26	2026-27	2027-28	2028-29	2029-30	PROJECT TOTAL
071 - Administration				45	51				96
072 - Construction				41	311				352
073 - Const Mgmt/Inspection				7	47				54
074 - Contingency					31				31
075 - Design				446	23				469
076 - Engineering				36	41				77
077 - Environmental				17					17
079 - Permits				50					50
082 - Other					140				140
EXPENDITURE TOTALS				642	644				1,286
FUNDING SOURCES									
-FHWA ER Grant				127	68				195
-FHWA ER Grant				357	289				646
205-RMRA (Gas Tax)					140				140
205-RMRA (Gas Tax)				158	147				305
FUNDING TOTALS				642	644				1,286

CONSENT CALENDAR: 6.6

Meeting Date: December 10, 2025

TOWN OF MORAGA **STAFF REPORT**

To: **Honorable Mayor and Councilmembers**

From: **Katie Bruner, Administrative Services Director**

Subject: **FY 2024-25 Development Impact Fee Annual Report**

RECOMMENDATION

Adopt a Resolution to accept and file the Development Impact Fee Annual Report for the fiscal year ended June 30, 2025, in conformance with Government Code Sections 66000-66008 and make findings regarding funds collected but not expended.

BACKGROUND

Many cities and towns charge fees on new development in order to fund public improvements and services necessary to serve those development projects such as streets, park facilities, water distribution system, wastewater system, and storm drains. These fees are commonly known as “Development Impact Fees" (also called AB 1600 fees). Development Impact fees are defined by Government Code section 66000(b) to include fees imposed in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project.

To ensure that these fees are spent in a timely manner and on projects for which they are being collected, the State Legislature passed AB 1600, the Mitigation Fee Act. This bill applies to developer fees that were increased or imposed on or after January 1, 1989. AB 1600 includes Sections 66000-66008 of the Government Code, which contain the following four requirements:

1. A local jurisdiction must follow the process outlined in the Mitigation Fee Act, make certain determinations regarding the purpose and use of the fees, and establish a nexus between a development project or class of projects and public improvement.

2. The fee revenues must be segregated from other funds, including the general fund, to avoid blending development impact fees and other revenues.

3. Every five years, the local jurisdiction shall make findings regarding any revenues collected

that remain unexpended regarding the continuing need for those funds. In addition, an annual report must be made of fees collected, interest earned, projects on which fees were expended, and any transfers for loans from the fee account. This report is to be reviewed by the local agency assessing the fees.

4. If a local jurisdiction does not make the five-year findings required under paragraph 3, it must refund the fees collected.
The information presented in this report is required by Sections 66006-66008 of the California Government Code to be made available to the public 180 days after the last day of each fiscal year.

DISCUSSION

The Town generally collects development impact fees at the time of issuance of building permits for new construction. These fees are deposited into separate development impact fee funds. The pace of development activity affects the level of development fees. Consequently, this source of funding is subject to considerable variation and dependent upon the progress of development projects.

On May 11, 2016, Town Council adopted resolution 42-2016, which approved an updated Development Impact Fee Nexus Study, to better reflect current demographic data, land use assumptions, and revised cost estimates. This resolution also discontinued the Traffic Impact Fee. These fees became effective July 25, 2016.

State law requires the Town to review and report the status of the development fees collected to finance public improvements. This report covers activity that occurred in these funds during FY 2024-25 (July 1, 2024 through June 30, 2025).

Attachment A, Development Impact Fees Annual Report, provides details of last year's expenditures, a brief description of the Development Impact Fees, and the fee schedules applicable during FY 2024-25, as excerpted from the Town's Fee Schedule. Fees are adjusted annually based on the Engineering News-Record (ENR) Construction Cost Index as of April, as allowed in Moraga Municipal Code Section 17.04.030(A).

The Development Impact Fee Annual Report also includes a five-year collection and expenditure schedule, a list of scheduled projects, and a list of current-year expenditures by project.

The FY 2024-25 Development Impact Fee Annual Report was published on November 25, 2025, and notice of publication was mailed at least 15 days before this Town Council meeting to members of the public who requested notice, complying with Cal. Gov. Code § 66006(b)(2).

FISCAL IMPACT

There are no direct financial impacts, however, if the report is not adopted by Council in a timely manner the Town may be at risk for penalties or returning collected impact fees.

CEQA COMPLIANCE

Approval of the proposed Development Impact Fee Annual Report is not subject to review

under the California Environmental Quality Act (California Public Resources Code §§ 21000, et seq., "CEQA") and CEQA Guidelines (Title 14 California Code of Regulations §§ 15000, et seq.), because it constitutes an organizational or administrative activity that will not result in direct or indirect physical changes in the environment.

ALTERNATIVES

1. Adopt the resolution with changes, or

2. Do not adopt the resolution and provide direction to staff.

NEXT STEPS

The Development Impact Fee Annual Report is already posted on the Town's website. If Council requests changes to the report, the report will be re-posted with changes as adopted.

ATTACHMENTS

Attachment A - Reso AB 1600 Report FY25
Attachment B - AB 1600 Annual Report FY 2024-25

TOWN OF MORAGA
TOWN COUNCIL

RESOLUTION NO. xx-2025

RESOLUTION REVIEWING, ACCEPTING, AND FILING DEVELOPMENT IMPACT FEES ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2025 AND MAKING FINDINGS REGARDING FUNDS COLLECTED BUT NOT EXPENDED

WHEREAS, the Town of Moraga imposes development fees that are subject to the Mitigation Fee Act (Gov. Code §§ 66000 et seq.);

WHEREAS, pursuant to Government Code sections 66006 and 66013, the City is required to prepare an annual report regarding the collection and use of the Impact Fees within 180 days after the close of each fiscal year;

WHEREAS, pursuant to Government Code section 66001, the City is required to make findings with respect to any unexpended Impact Fee funds every fifth fiscal year following the first deposit into the Impact Fee accounts;

WHEREAS, staff has prepared the Town of Moraga's Development Impact Fee Annual Report ("Report");

WHEREAS, the Report satisfies the reporting requirements stated in Government Code sections 66001, 66006, and 66013;

WHEREAS, notice was provided to the extent required by Government Code section 66006; and

WHEREAS, pursuant to Government Code section 66006(b)(2), the Report has been made available to the public not less than fifteen (15) days from the date of the next regularly scheduled public meeting. The report has been available for public review at the Clerk's office and on the Town's website since November 25, 2025.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Moraga that the foregoing recitals are true and correct.

BE IT FURTHER RESOLVED that the Town Council has reviewed the Development Impact Fee Annual Report for the Fiscal Year Ended June 30, 2025 and finds and adopts as follows:

1. In accordance with Government Code Section 66000 et seq., the Town has conducted an annual and five-year review of its Impact Fees and capital infrastructure programs and the Council has reviewed the Development Impact Fee Annual Report for the Fiscal Year 2024-25 attached hereto ("Report"), which is hereby accepted and adopted as the report required pursuant to Government Code sections 66001, 66006, and 66013.

2. The Council makes the necessary findings set forth in Government Code section 66001 as set forth in the Report attached hereto and funds have been used for the purposes stated in said Report and are necessary to mitigate impacts resulting from development in the Town and there is a reasonable relationship between the use of the fees and the type of development project upon which the fee is imposed.

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon its adoption and the Clerk of the Town is directed to file the AB 1600 Report in the official records of the Town.

DRAFT

Town of Moraga
Development Impact Fees
AB 1600 Annual Report
Fiscal Year 2024-25

The Town of Moraga's Impact Fee Program, set forth in Moraga Municipal Code 17.04.030, 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.

Fund 720 -- Public Safety Impact Fee

Description of Fees

The Public Safety Impact Fee was established for the purpose of creating a fair and equitable method of securing some of the revenues necessary to fund public safety enhancements and/or facilities, vehicles or equipment to enable the police department to serve new development. Fund 720 is used to record revenues and expenditures of the Public Safety Impact Fee. There is a reasonable relationship between the amount of the fee and the purpose for which it is charged because the fee represents the Town's proportionate costs of constructing and acquiring public safety facilities and equipment to serve the new development and the fee revenues will be used for the purpose of constructing and acquiring public safety facilities and equipment to serve the new development.

Schedule of Fees

Category	Fee	Basis
Residential Development:		
Single Family Detached	$987	Per Dwelling Unit
Single Family Attached/Townhouse	$987	Per Dwelling Unit
Multi-Family/Mixed Use	$638	Per Dwelling Unit
Senior Housing	$493	Per Dwelling Unit
Miscellaneous (Residential)	$290	Per Resident
Non-Residential Development:		
Retail/Entertainment	$323	Per 1,000 Sq. Ft.
Office	$483	Per 1,000 Sq. Ft.
B&B/Hotel	$27	Per 1,000 Sq. Ft.
Miscellaneous (Non-Residential)	$145	Per Person

Five Year Collection and Expenditure Schedule	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Project Status
Beginning Balance 7/1	200,730	201,458	167,999	95,993	85,398	
Revenue						
Impact Fees (Includes Administrative Charge)	-	1,501		187	1,679	
Interest	728	505	2,610	4,300	3,575	
Total Revenue	728	2,005	2,610	4,487	5,254	
Expenditures						
Vehicle Replacement #153	-	35,464	-	-	-	Complete
Transfer Out - CIP 17-501 Central Video Surveillance System	-	-	33,000	-	-	Complete
Transfer Out - Fund 101 traffic equipment	-	-	18,000	-	-	Complete
Traffic Equipment	-	-	23,616	-	-	Complete
Mobile Radios	-	-	-	8,655	-	Complete
Transfer Out - CIP 23-414 Central Video Surveillance System	-	-	-	6,427	-	In Progress, Began FY 2023-24
Total Expenditures	-	35,464	74,616	15,082	-	
Ending Balance 6/30	**201,458**	**167,999**	**95,993**	**85,398**	**90,652**	

NOTE: There are no interfund loans, or refunds

Project Status

Project Name	Total Project Cost	FY 2024-25 Expenditures	% of Total Projects Funded with Development Fee
Vehicle Replacement	$85,000	$0	100%
23-414 Central Video Surveillance System	$58,000	$0	57%

Scheduled Projects

Project Name	Anticipated Project Start	Projected Project End	Estimated Project Costs	Total Impact Fees	Other Sources	Other Sources
23-414 Central Video Surveillance System	FY 2023-24	FY 2025-26	$58,000	$33,000	$25,000	Donations
Replace Expedition police vehicle with small 4x4 pickup	FY 2024-25	FY 2025-26	$85,000	$85,000	$0	
Crime Scene Investigation equipment	FY 2025-26	FY 2026-27	$3,000	$3,000	$0	
Radar trailer/mobile units (including cameras for trailer)	FY 2025-26	FY 2026-27	$20,000	$20,000	$0	

Town of Moraga
Development Impact Fees
AB 1600 Annual Report
Fiscal Year 2024-25

The Town of Moraga's Impact Fee Program, set forth in Moraga Municipal Code 17.04.030, 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.

Fund 770 -- Storm Drain Impact Fee

Description of Fees

Established for the purpose of creating a fair and equitable method of securing some of the revenue necessary to fund the construction and implementation of improvements to the Town's storm drainage system sufficient to accommodate storm drainage generated by new development. Fund 770 is used to record revenues and expenditures of Storm Drain Impact Fees. There is a reasonable relationship between the amount of the fee and the purpose for which it is charged because the fee represents the Town's proportionate costs of constructing and improving the Town's storm drainage system sufficient to accommodate storm drainage generated by new development and the fee revenues will be used for the purpose of constructing and improving the Town's storm drainage system sufficient to accommodate storm drainage generated by new development.

Schedule of Fees

Category	Fee	Basis
Residential Development:		
Single Family Detached	$486	Per 1,000 Sq. Ft. of Impervious Surface
Single Family Attached/Townhouse	$486	Per 1,000 Sq. Ft. of Impervious Surface
Multi-Family/Mixed Use	$486	Per 1,000 Sq. Ft. of Impervious Surface
Senior Housing	$486	Per 1,000 Sq. Ft. of Impervious Surface
Miscellaneous (Residential)	$486	Per 1,000 Sq. Ft. of Impervious Surface
Non-Residential Development:		
Retail/Entertainment	$486	Per 1,000 Sq. Ft. of Impervious Surface
Office	$486	Per 1,000 Sq. Ft. of Impervious Surface
B&B/Hotel	$486	Per 1,000 Sq. Ft. of Impervious Surface
Miscellaneous (Non-Residential)	$486	Per 1,000 Sq. Ft. of Impervious Surface

Five Year Collection and Expenditure Schedule	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Project Status
Beginning Balance 7/1	475,196	476,920	384,989	163,509	173,436	
Revenue						
Impact Fees (Includes Administrative Charge)	-	3,241		74	752	
Interest	1,724	1,328	7,520	9,853	7,191	
Total Revenue	1,724	4,569	7,520	9,927	7,943	
Expenditures						
Transfer Out - CIP 16-201 Laguna Creek Restoration	-	22,000	-	-	-	Complete
Transfer Out - CIP 21-207 Moraga Rd Roadway & Drainage	-	74,500	229,000	-	-	In progress, began FY 2021-22
Total Expenditures	-	96,500	229,000	-	-	
Ending Balance 6/30	**476,920**	**384,989**	**163,509**	**173,436**	**181,380**	

NOTE: There are no interfund loans, or refunds

Current Expenditure By Project

Project Name	Total Project Cost	FY 2024-25 Expenditures	% of Total Projects Funded with Development Fee

Scheduled Projects

Project Name	Anticipated Project Start	Projected Project End	Estimated 5-Year Project	Total Impact Fees	Other Sources	Other Sources
21-207 Moraga Rd Roadway & Drainage	FY 2021-22	FY 2025-26	$621,000	$476,000	$145,000	Measure K

Town of Moraga
Development Impact Fees
AB 1600 Annual Report
Fiscal Year 2024-25

The Town of Moraga's Impact Fee Program, set forth in Moraga Municipal Code 17.04.030, 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.

Fund 780 -- General Government Impact Fee

Description of Fees

Established for the purpose of creating a fair and equitable method of securing some of the revenues necessary to fund general government operations and equipment sufficient to enable the Town government to serve new development. Fund 780 is used to record revenues and expenditures of General Government Impact Fees. There is a reasonable relationship between the amount of the fee and the purpose for which it is charged because the fee represents the Town's proportionate costs of constructing and improving the Town's government facilities and equipment sufficient to accommodate new development and the fee revenues will be used for the purpose of constructing and improving the Town's government facilities and equipment sufficient to accommodate new development.

Schedule of Fees

Category	Fee	Basis
Residential Development:		
Single Family Detached	$8,945	Per Dwelling Unit
Single Family Attached/Townhouse	$8,945	Per Dwelling Unit
Multi-Family/Mixed Use	$5,788	Per Dwelling Unit
Senior Housing	$4,472	Per Dwelling Unit
Miscellaneous (Residential)	$2,631	Per Resident
Non-Residential Development:		
Retail/Entertainment	$1,382	Per 1,000 Sq. Ft.
Office	$2,071	Per 1,000 Sq. Ft.
B&B/Hotel	$115	Per 1,000 Sq. Ft.
Miscellaneous (Non-Residential)	$621	Per Person

Five Year Collection and Expenditure Schedule	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Project Status
Beginning Balance 7/1	578,680	527,668	375,766	332,840	340,951	
Revenue						
Transfer In	-	-		50,000		
Impact Fees (Includes Administrative Charge)	-	8,618		1,691	15,207	
Interest	2,099	1,479	7,073	9,843	14,499	
Total Revenue	2,099	10,097	7,073	61,534	29,706	
Expenditures						
Transfer Out - CIP 16-305 Minor Imp. Gov. Facilities	23,448	-	-	-	-	Complete
Transfer Out - CIP 19-103 Hacienda ADA Restroom	-	-	-	8,756	-	Complete
Transfer Out - CIP 19-104 Hacienda ADA Pathway Expansion	-	84,000	-	-	-	Complete
Transfer Out - CIP 20-103 Electric Vehicle Charging Stations	29,664	-	-	-	-	Complete
Transfer Out - CIP 21-109 Town Facility Energy Generation Study	-	78,000	-	10,556	-	Complete
Transfer Out - CIP 22-113 Back Generators/Solar	-	-	50,000			Project became CP 23-108
Transfer Out - CIP 23-107 329 Rheem Police Dept Floor	-	-	-	-	1,040	In Progress, Began FY 2024-25
Transfer Out - CIP 23-108 Town Facility Energy Reliablilty	-	-	-	-	33,309	In Progress, Began FY 2024-25
Transfer Out - CIP 23-304 Hacienda Creek Fence	-	-	-	34,112	-	Complete
Total Expenditures	53,111	162,000	50,000	53,423	34,349	
Ending Balance 6/30	**527,668**	**375,765**	**332,839**	**340,951**	**336,308**	

NOTE: There are no interfund loans or refunds.

Current Expenditure By Project

Project Name	Total Project Cost	FY 2024-25 Expenditures	% of Total Projects Funded with Development Fee
23-107 329 Rheem Police Dept Floor	$34,000	$1,040	53%
23-108 Town Facility Energy Reliablilty	$1,195,000	$33,309	20%

Scheduled Projects

Project Name	Anticipated Project Start	Projected Project End	Estimated 5-Year Project Costs	Total Impact Fees	Other Sources	Other Sources
23-107 329 Rheem Police Dept Floor	FY 2024-25	FY 2025-26	$34,000	$18,000	$16,000	Asset Replacement
23-108 Town Facilities Energy Reliability	FY 2024-25	FY 2026-27	$1,195,000	$236,000	$959,000	ARPA, Measure J, Measure K, PEG

Town of Moraga
Development Impact Fees
AB 1600 Annual Report
Fiscal Year 2024-25

The Town of Moraga's Impact Fee Program, set forth in Moraga Municipal Code 17.04.030, 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.

Fund 790 -- Park Development Impact Fee

Description of Fees

Established for the purpose of creating a fair and equitable method of securing some of the revenue necessary to fund the construction and implementation of improvements to the Town's park facilities sufficient to accommodate the demand generated by new development and preserve acceptable levels of service throughout the Town. Fund 790 is used to record revenues and expenditures of Park Development Fees. There is a reasonable relationship between the amount of the fee and the purpose for which it is charged because the fee represents the Town's proportionate costs of constructing and improving park facilities to serve the new development and the fee revenues will be used for the purpose of constructing and improving park facilities to serve the new development.

Schedule of Fees

Category	Fee	Basis
Residential Development:		
Single Family Detached	$11,115	Per Dwelling Unit
Single Family Attached/Townhouse	$11,115	Per Dwelling Unit
Multi-Family/Mixed Use	$7,193	Per Dwelling Unit
Senior Housing	$5,558	Per Dwelling Unit
Miscellaneous (Residential)	$3,269	Per Resident

Five Year Collection and Expenditure Schedule	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Project Status
Beginning Balance 7/1	194,731	195,437	201,026	63,463	74,114	
Revenue						
Impact Fees (Includes Administrative Charge)	-	5,039		2,102	18,898	
Interest	706	549	4,545	8,549	3,564	
Total Revenue	706	5,588	4,545	10,651	22,462	
Expenditures						
Transfer Out - 19-302 Commons Park Picnic Area Renovation	-	-	95,108	-	-	Complete
Transfer Out - 21-301 Commons Park Restroom Replacement	-	-	26,000	-	-	Complete
Transfer Out - Fund 101 for gopher abatement	-	-	16,000	-	-	Complete
Transfer Out - Fund 101 for playground mulch	-	-	5,000	-	-	Complete
Total Expenditures	-	-	142,108	-	-	
Ending Balance 6/30	**195,437**	**201,026**	**63,463**	**74,114**	**96,576**	

NOTE: There are no interfund loans or refunds

Current Expenditure By Project

Project Name	Total Project Cost	FY 2024-25 Expenditures	% of Total Projects Funded with Development Fee

Scheduled Projects

Project Name	Anticipated Project Start	Projected Project End	Year Project Costs	Total Impact Fees	Other Sources	Other Sources
23-305 Mulholland Ridge Slide Rehabilitiation	FY 2025-26	FY 2026-27	$2,523,000	$96,576	$2,426,424	Grants, Asset Replacement

CONSENT CALENDAR: 6.7

Meeting Date: December 10, 2025

TOWN OF MORAGA **STAFF REPORT**

To: **Honorable Mayor and Councilmembers**

From: **Katie Bruner, Administrative Services Director**

Subject: **FY 2024-25 Annual Comprehensive Financial Report**

RECOMMENDATION

Review and accept the Annual Comprehensive Financial Report, Memorandum on Internal Control, Required Communications, and Annual Gann Act Budget Appropriations Limit Calculation reports for the year ending June 30, 2025.

BACKGROUND

As required by government code, each year the Town of Moraga undergoes an independent audit of the Town's basic financial statements to ensure that the financial statements are in conformity with generally accepted accounting principles (GAAP), including the standards set forth by the Governmental Accounting Standards Board (GASB). GASB is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. GASB is recognized by governments, the accounting industry, and the capital markets as the official source of GAAP. The standards issued by GASB are used by auditors rendering opinions on the fairness of financial statement presentations in conformity with GAAP.

The independent audit of the Town's financial statements for the year ending June 30, 2025, was conducted by Maze & Associates Accountancy Corporation. Maze & Associates was selected as the Town's auditor following a Request for Proposals process in March 2025.

DISCUSSION

The FY 2024-25 ACFR was presented to and reviewed by the Audit and Finance Committee (AFC) on December 2, 2025. AFC voted 4-0 to recommend Town Council accept the FY 2024-25 ACFR.

Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025.

The Annual Comprehensive Financial Report (ACFR) is provided as Attachment A. Within the ACFR, the Letter of Transmittal, and the Management's Discussion and Analysis reports serve to provide an executive summary of the ACFR. The ACFR includes Maze & Associates' determination that the financial statements are presented fairly, in all material respects, and in conformity with generally accepted accounting principles.

The primary reason for preparing an ACFR is to include more comprehensive and detailed information about the Town's finances and provide a statistical section that shows current and historical information on financial trends, revenue capacity, debt capacity, economic and demographic information, and operating information. This information is required, under the Town's 2023 Certificates of Participation for Infrastructure Improvements, for compliance with the Securities and Exchange Commission (SEC) and specifically for annual continuing disclosure compliance.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Moraga for its ACFR since 2013. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The Town staff believes that the current ACFR continues to meet the Certificate of Achievement Program requirements and will submit the document to GFOA to determine eligibility for another certificate.

Financial Highlights

The financial statements present information on the financial health of the Town. Highlights for the year ended June 30, 2025, are noted as follows:

1. The Town's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of Fiscal Year (FY) 2024-25 with a Total Net Position of $95.26 million (Statement of Net Position, page 22). Of this amount, $7.61 million represents Unrestricted Net Position, which may be used to meet the government's ongoing obligations to citizens and creditors.

2. As of the close of the current fiscal year, the Town's Governmental Funds reported a combined ending fund balance of $19.17 million (Governmental Funds - Balance Sheet, pages 26-27), consisting of the following components:

Non-spendable	$ 0
Restricted	4,378,726
Committed	13,026,334
Assigned	1,392,386
Unassigned	367,873
Total Fund Balance at June 30, 2025	**$ 19,165,319**

3. The Town's General Fund has a combined Total Fund Balance of $10.33 million (General Fund Combining Balance Sheets, page 82), of which $7.53 million is General Purpose and $2.78 million is Palos Colorados Developer Fees Fund. The Palos Colorados fund was

established through a settlement agreement and classified as committed based on and subject to Town Council action on its use.

As a result of the annual independent audit of the Town's financial records and statements, the Auditor has rendered an unmodified opinion, the optimal opinion issued by independent auditors, on the Town's financial statements for the fiscal year ended June 30, 2025. In their opinion, "the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of June 30, 2025, and the respective changes in financial position and the respective budgetary comparisons listed in the table of contents as part of the basic financial statements for the year then ended in accordance with accounting principles generally accepted in the United States of America."

Memorandum on Internal Control and Required Communications (MOIC)

The Memorandum on Internal Control (MOIC) is provided as Attachment B, and the Required Communications is provided as Attachment C to this report. The Town's internal control over financial reporting (internal control) is considered as a basis for the design of the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented or detected and corrected on a timely basis.

The audit did not identify any deficiencies in internal control that are considered as material weaknesses.

Independent Accountant's Report on Appropriation Limit

Attachment D to this report is the Independent Accountant's Report on Applying Agreed Upon Procedures for Compliance with the Proposition 111, FY 2024-25 Appropriation Limit Increment. The independent auditor has opined that the Town's calculation of the FY 2024-25 appropriation limit meets the requirements of Article XIII B of the State Constitution, also referred to as the Gann Limit.

FISCAL IMPACT

There is no fiscal impact associated with the review of this report. However, several agencies with which the Town has financial associations require that the audited financial reports be completed and submitted by December 31 each year, including the State Controller's Office, Standard and Poor's Financial Services, Metropolitan Transportation Commission, and Wilmington Trust, the Trustee for the 2023 Certificates of Participation.

CEQA COMPLIANCE

Acceptance of the FY 2024-25 Annual Comprehensive Financial Report is not subject to review under the California Environmental Quality Act (California Public Resources Code §§ 21000, et seq., "CEQA") and CEQA Guidelines (Title 14 California Code of Regulations §§ 15000, et seq.), because it constitutes an organizational or administrative activity that will not result in direct or indirect physical changes in the environment.

ALTERNATIVES

1. Do not accept the audited financial reports for the year ending June 30, 2025, and provide direction to staff.

NEXT STEPS

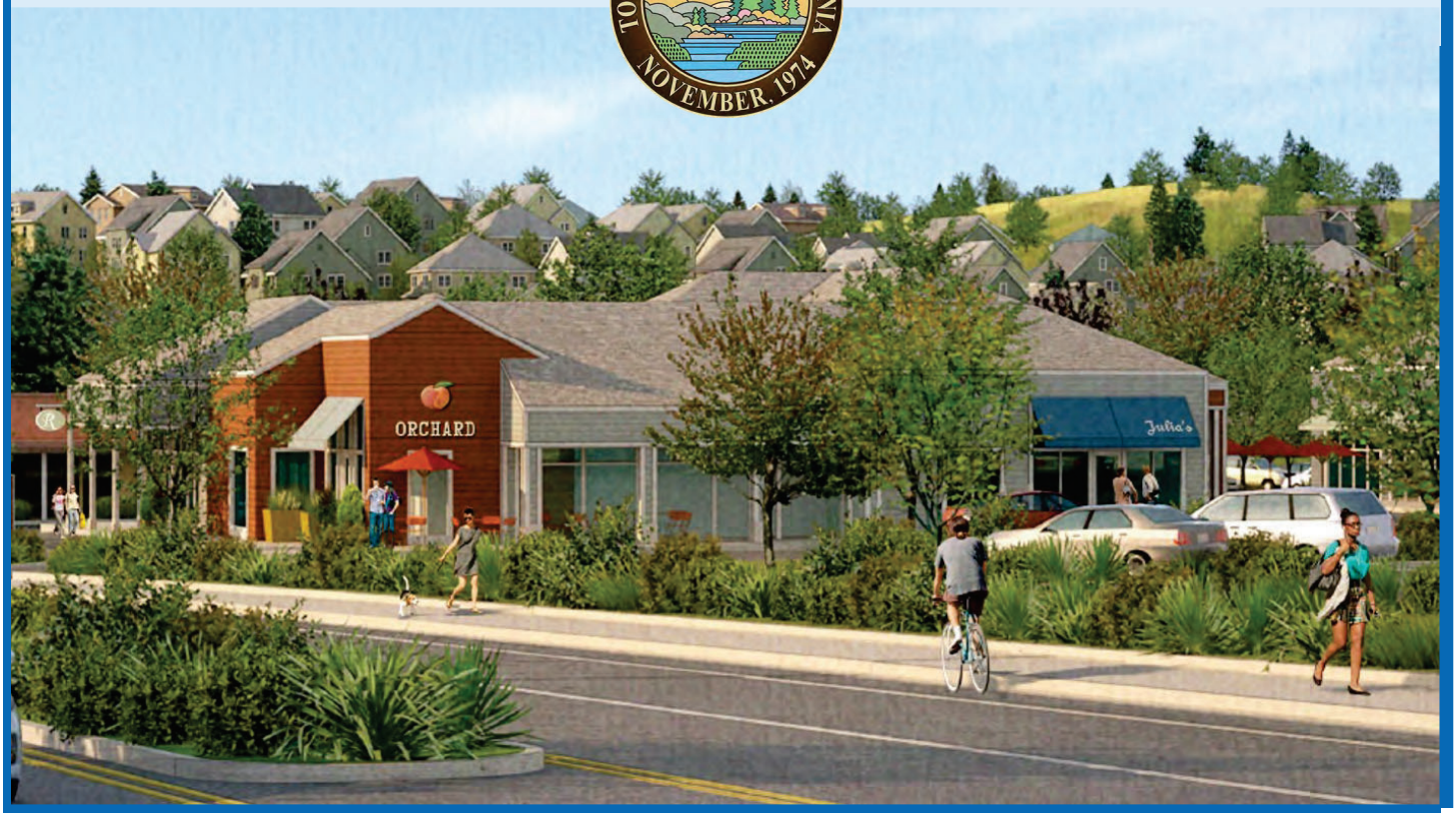
After acceptance of the ACFR, staff and Maze will finalize the ACFR and provide copies of the Town's ACFR to the necessary agencies by required deadlines.

ATTACHMENTS

Attachment A - Moraga ACFR FY2025 FINAL Draft
Attachment B - Moraga MOIC
Attachment C - Moraga RC
Attachment D - Moraga Gann Limit AUP FY2025



FY 2024-25
Annual Comprehensive Financial Report
Town of Moraga



Town of Moraga, California

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Prepared by the Administrative Services Department

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TOWN OF MORAGA
Annual Comprehensive Financial Report
For the Year Ended June 30, 2025

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Town of Moraga

November 26, 2025

Dear Honorable Mayor and Members of Town Council:

Re: Town of Moraga's Fiscal Year 2024-25 Annual Comprehensive Financial Report

On behalf of the Town organization, we are pleased to submit the Town of Moraga's Annual Comprehensive Financial Report (ACFR) for Fiscal Year (FY) 2024-25 (July 1, 2024 to June 30, 2025). This report aims to provide a full and transparent understanding of the Town's financial activities and satisfy the continuing disclosure requirement under the Securities and Exchange Commission (SEC) related to the Town's debt issuance. We are pleased to report that the Town's independent auditor issued a "clean" and unqualified opinion for this year's audit.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with Town management. To the best of staff's knowledge and belief, the data used throughout this report is accurate in all material respects and is reported in a manner designed to present fairly the Town's financial position and results of operations.

The Town's financial statements were audited by Maze & Associates, a full-service independent and certified public accounting firm based in Pleasant Hill, California. The purpose of the independent audit is to provide reasonable assurance that the Town's financial statements are free of material misstatement. This independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the adequacy of internal accounting controls, and evaluating the overall quality of financial reporting.

This letter of transmittal is intended to be read in conjunction with the Management's Discussion and Analysis and the Basic Financial Statements.

Town Profile

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 2025, Saint Mary's College of California ranked #7 in Regional Universities West by U.S. News and World Report. The Town's one public high school, Campolindo High School, is ranked #263 in the nation and #30 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 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 by the full Town Council to serve in that position for one year.

With each biennial budget cycle, Town Council establishes overall goals and objectives for the Town through the formal adoption of "Five Broad Goals" and "Top Ten Policies" aimed at enhancing the community and benefiting the public. The Town Council's work is further guided by the land use and planning 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 Town 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 Town Council-appointed citizens, one of whom serves as an informal 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 (including: construction and maintenance of streets, storm drains, public buildings, and other public infrastructure), parks and recreation (including: recreational programming, park acquisition and improvements, and maintenance of parks), planning and general administrative services. The Moraga-Orinda Fire District (MOFD) provides fire protection, fire suppression, and paramedic

service. The Central Contra Costa Sanitary District (Central San) provides wastewater collection and treatment services. Water treatment and distribution services are provided by the East Bay Municipal Utility District (EBMUD). RecyleSmart oversees solid waste and residential recycling services provided by Republic Services. Contra Costa County provides library services which are housed within the Town owned and maintained library building.

Economic Condition and Outlook

The Town continues to face financial and budget challenges, as the cost of providing services continues to rise faster than local revenues. 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. Town capital improvement projects 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 (Town dedicated 1% local sales tax), Measure J (Town's share of a dedicated County local sales tax), State Gas Tax, State and federal grants, and Developer Impact Fees). Over the next budget cycle, the Town will embark on implementing Town Council's Mission Statement, Five Broad Goals, and Top Ten Priorities, as adopted in February 2025.

Property Tax

Property tax revenue is the single largest source of revenue for the Town. Property taxes have remained relatively stable even during the historic upswings and downturns in the economy. Moraga is a desirable and financially well-off community with a stable assessed valuation of property. However, the growth of property tax is limited by certain economic trends and Proposition 13. Under Proposition 13, property tax increases on any given property are limited to no more than 2% of assessed value per year if a property is not sold. Property taxes continued to grow in FY 2024-25, with revenues coming in about 4% higher than the prior fiscal year.

The Town receives among the lowest proportional share of property tax dollars paid of any municipality in Contra Costa County, approximately 5.2% of every property tax dollar paid by its property owners. Moraga's proportional share with the County was established as part of the Town's incorporation process. To increase the Town's proportional share of property tax, the other agencies (including cities and towns) receiving a share of property tax revenue would need to agree to reduce their proportional shares. The State legislature would also need to approve the changes.

Sales Tax

Sales tax revenue is the second largest revenue source for the Town. The Town receives two different categories of sales tax revenues. The first source is the "Bradley-Burns" Local 1.0% Sales Tax share that flows into the General Fund. The second source is the "Measure K" local 1.0% Sales Tax that was approved by Moraga voters in November 2012. This general sales tax is

scheduled to sunset on March 31, 2033. To extend this revenue source will require a vote of Moraga residents.

In FY 2024-25, the Town's Bradley-Burns 1% Sales Tax receipts totaled just under $1.3 million, while Measure K receipts totaled approximately $2.7 million. The Town's Sales Tax revenues have remained relatively flat since 2022, with the trend continuing through FY2024-25 compared to prior years. This is in part due to the following factors:

- Price (inflation) becoming a growing concern for consumers Statewide
- Federal Fund's interest rate increases throughout 2023
- Supply chain issues continued to disrupt sales
- Business challenges include finding and retaining employees, with food service, hospitality, and retail trade most impacted
- Potential impacts of federal government tariffs (de-facto national taxes on consumers)

FY 2024-25 Year End Results

For FY 2024-25, the General Fund ended the year with a net decrease in fund balance of $811,993. This is primarily due to the transfer out of $1 million of General Fund to the Asset Replacement Fund, and the contribution of $500,000 from the General Fund to the Town's Section 115 Pension Trust. The unassigned fund balance (revenues in excess of expenditures, after transfers, encumbrances, and contributions to reserves) reflected in Note 9 totaled $367,873. Factors contributing to this are explained as follows:

- Revenues came in lower than budget by $100,469. While Public Works and Police Department revenues exceed budgeted amounts, other revenues such as Sales Tax, Parks & Recreation and Planning Department revenues, and Other Revenues came in under budget.
- Expenditures came in lower than budget by $999,351, with expenditure savings resulting from vacancies and operations and maintenance expenditure savings.

As of June 30, 2025, the Town's Emergency Reserve totaled $6,824,996, which equals 50% of FY 2026-27 adopted General Fund budget (adopted by Town Council on June 25, 2025). In March 2025, the Town Council updated the Town's reserve policy to establish the emergency reserve within the Town's committed fund balance designation and established that the reserve should be based on the General Fund adopted budget.

In summary, Town revenues continue to remain relatively flat. Inflationary costs continue to warrant a cautious balance of concern and optimism. Rising expenditures over time may begin to outpace revenues as pension and personnel costs continue to rise over the next several years.

Pension (CalPERS) Liability

Pension costs remain one of the Town's most significant cost drivers and financial challenges. Since 2012, CalPERS continued to adjust its funding methodology in an attempt to stabilize its pension portfolio, primarily around the assumed rate of return and demographic assumptions (including life expectancy). Changes to these assumptions have a direct impact on employer costs.

The Town's net pension liability increased in FY 2024-25 from $10 million to $10.1 million (Note 8 to the Financial Statements). While the Town makes all required contributions, including payments on the unfunded liability, assumption changes and investment returns on plan assets also impact the Town's liability.

In October 2022, the Town Council established an IRS Section 115 Irrevocable Pension Trust with an initial contribution of $1.5 million. Town Council authorized a contribution of $500,000 in March 2025. The market value of the Pension Trust was $2.4 million as of June 30, 2025. Investments in the Trust will be used by the Town in future years to help mitigate the impact of projected pension contribution increases.

Town Goals & Priorities

The Town Council establishes goals and priorities on an annual basis. On May 8, 2024, the Town Council adopted the following Top Priorities for FY 2024-25:

1. Work with local property owners, Chamber of Commerce, and the community to create a mix of housing, revitalize the Town's commercial areas, implement the Town's Housing Element, and continue the General Plan 2040 update effort.
2. Maintain a balanced Biennial Budget, 50% General Fund Reserve, AAA Credit Rating, and develop a Ten-Year Financial Strategic Plan to provide long-term fiscal sustainability and core municipal services.
3. Complete construction of the 2023-2025 Townwide "Worst Streets First" Street Reconstruction Projects, implement the revised Street Rehabilitation Cost Sharing Policy, and improve the Town's overall Pavement Condition Index.
4. Complete construction of the 2023-2025 Storm Drain Capital Improvement Projects and continue the Town's Storm Drain Operations and Maintenance Program.
5. Maintain high-quality public safety services by providing responsive law enforcement, continuing to coordinate with Moraga-Orinda Fire District, and completing the Lamorinda Evacuation Study.
6. Commence preparation of a Recreation and Open Space Master Plan.
7. Implement measures to improve pedestrian and bicycle safety along streets and roads, especially near schools, and address congestion.

8. Lessen the Town's impact on the environment by implementing environmental sustainability and resiliency initiatives; including those contained in the Town's Climate Action Plan and Facility Energy Generation Study.
9. Review the Town's Fee Schedule, development fees, and other potential fees that would benefit the community (such as a fee for the arts, landscaping, stormwater, drainage, Transient Occupancy Tax, etc.).
10. Continue to improve town-gown relationship with Saint Mary's College.
11. Update the Townwide Noise Ordinance.

Town Accomplishments

Over Fiscal Year 2024-25, the Town accomplished the following notable achievements:

- Completed the Town's first ten-year General Fund Financial Forecast and updated the Town's 50% General Fund Reserve Policy.
- Complied with AB2561, holding a Public Hearing regarding Townwide vacancies, recruitment, and employee retention.
- Successfully negotiated multi-year compensation resolutions and Memorandums of Understanding with the Town's four bargaining units.
- In November 2024, Town Council approved the 2040 General Plan Update.
- Applied for (and received) a Pro Housing Designation from the California Housing & Community Development Departments (HCD) in November 2024.
- Obtained Town Council approval of a comprehensive Street Rehabilitation Cost-Sharing Policy.
- Parks and Recreation staff coordinated with community groups, non-profits, and Saint Mary's College to complete community service projects.
- In partnership with the community, celebrated the Town's 50th Anniversary of incorporation, including a 2075 time capsule and parade.
- Facilitated review and approval of two multi-unit housing projects, including the 49-unit Park Street Affordable Apartment Project in March 2025.
- The Public Works Department made considerable progress completing the Town's "Worst-First" pavement management project, funded by Measure K, designed to rehabilitate all residential streets with a Pavement Condition Index of under 50.
- Upgraded the Police 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.

Financial Policies and Practices

Budgetary Policy and Control

The Town's biennial budget serves as the foundation for planning and controlling the Town's finances. The budget development process begins in January with the Town Council goal-setting meeting. Relative to the established Town Council goals, Town staff evaluates existing programs, services, and staffing levels; analyzes revenue sources; and prepares a balanced budget based on priorities that fit within the constraints of projected revenue assumptions. The Audit and Finance Committee reviews the budget proposal before submission to the Town Council. The Town Council deliberates on the proposed budget in May/June and adopts a balanced biennial budget before July 1 of each budget cycle.

As of July 1, 2023, the Town transitioned from an Annual Budget format to a Biennial Budget format. Advantages of moving to a two-year budget include a more thoughtful and deliberate approach to budgeting, creating greater staffing efficiencies and time savings that would add capacity to provide core services for the community, and dedicating more time to plan for and implement Town Council goals and priorities and other major initiatives.

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

The Town Manager has the authority to administratively adjust the budget if changes do not result in a significant policy impact, or the adjustment does not affect budgeted year-end fund balances. Further, the Town Manager's contract signing authority is capped at $25,000. All contracts over $25,000 require Town Council authorization. A mid-year budget status report and a long-term financial forecast for the next five years are presented to the Town Council as part of an ongoing assessment and evaluation of budgetary performance, with special attention to the General Fund and certain other major funds.

Internal Controls

The Town maintains an internal control structure designed to provide reasonable assurance that the Town's assets are protected from loss, theft, or misuse as well as to ensure that these objectives are consistently met. The concept of reasonable assurance recognizes that: (1) The cost of control should not exceed the benefits likely to be derived, and (2) The valuation of costs and benefits requires estimates and judgments by management.

Town management believes that the existing internal control systems are adequate to provide reasonable assurance the Town's assets are safeguarded against loss, theft, or misuse; and that the financial records are reliable for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP). This is supported by the independent auditor's "clean" and unqualified report of the Town's financial statements for the year ended June 30, 2025.

Long-Term Financial Planning

Long-term financial planning is an integral part of the Town's fiscal management. Each of the Town's operating funds, including the General Fund, maintains a long-term financial model. This model takes a strategic approach to ensure long-term financial health including a comprehensive analysis of the local, state, and federal economic conditions, short and long-term revenue, and expense trends as well as the challenges such as funding infrastructure needs and long-term pension liabilities. Long-term financial planning is a tool that allows policymakers an opportunity to prioritize funding needs over time and sets the tone for the budget development process.

As part of the budget process, the Town Council reviews and approves a Long-Term Financial Plan that serves as a strategic tool to manage the Town's financial resources. The Plan considers historical trends, known and projected economic factors, and the Town's fiscal management policies to determine the financial outlook in the coming years.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Town of Moraga for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. The Town has continued to receive this recognition since 2013. To be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy generally accepted accounting principles, applicable legal requirements, and standards established by GFOA.

A Certificate of Achievement is valid for one year only. Town staff believes that the current Annual Comprehensive Financial Report (ACFR) continues to meet the Certificate of Achievement Program requirements and will again submit its ACFR to the GFOA to determine eligibility for another certificate.

Acknowledgments

The preparation of this Annual Comprehensive Financial Report was made possible by the year-round and dedicated efforts of the entire Administrative Services Department working in conjunction with Maze & Associates, the Town's independent auditors. Special thanks are extended to Sylvia Wells, Senior Accountant, Beth Walker, Administrative Services Technician, and Steven Thomason, Accounting Technician, for their work on the preparation of this report. We are grateful to the Audit and Finance Committee for their contributions to this report and finally. In addition, the full support and cooperation of the Town's Executive Team (Department Directors) and a variety of employees from all the operating departments is greatly appreciated and valued. And finally, we would like to thank the Town Council for its continued political leadership, direction, and support in planning and conducting the financial operations of the Town responsibly and prudently.

Respectfully submitted,



Scott Mitnick
Town Manager

Katie Bruner

Katie Bruner
Administrative Services Director

LIST OF OFFICIALS, ADVISORY COMITTEE,AND ADMINISTRATION

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

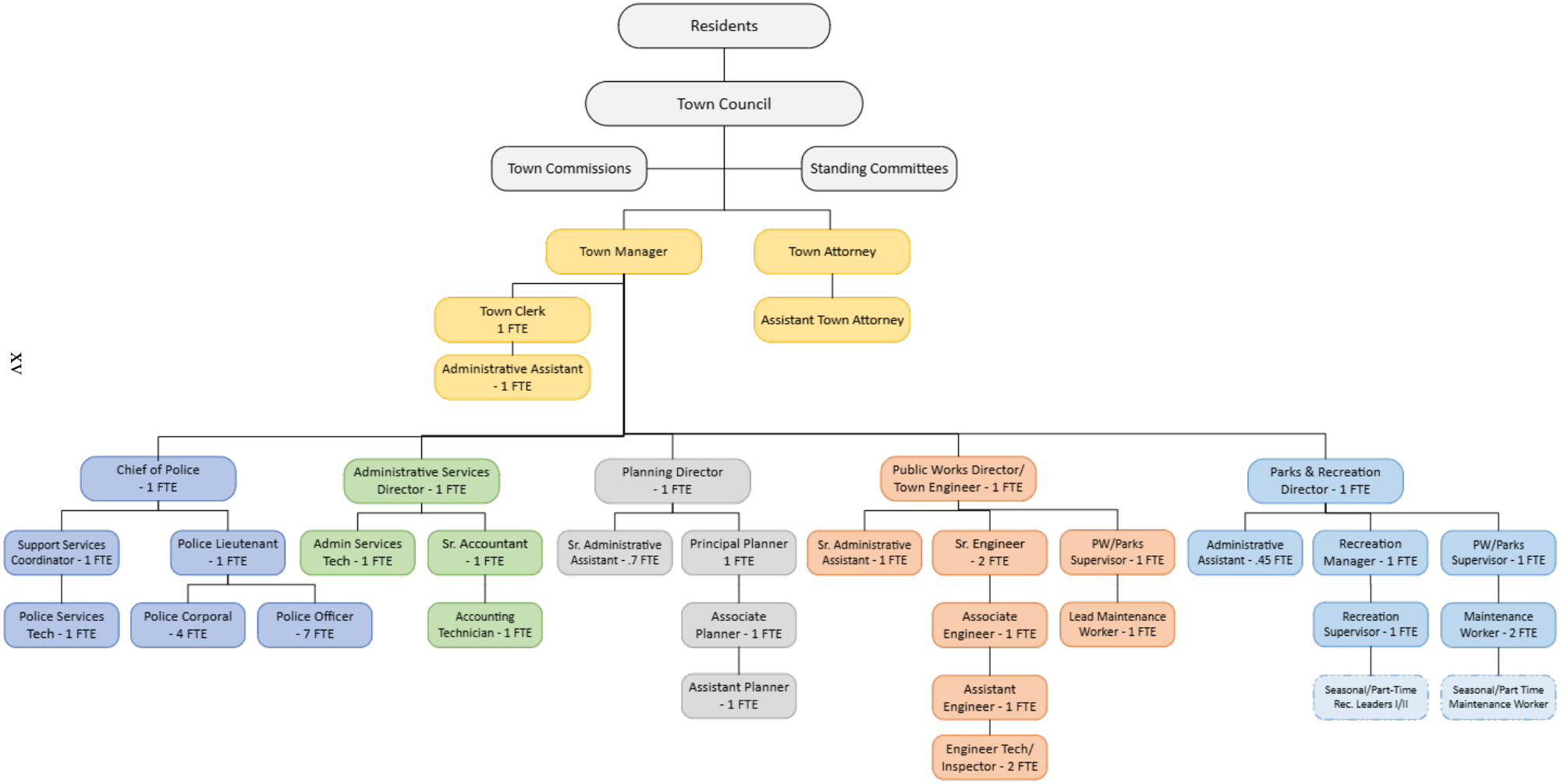
AUDIT & FINANCE COMMITTEE
Bob Kennedy, Town Treasurer/Chair
Amy McLellan, Committee Member
Minshu Liu, Committee Member
Steve Woehleke, Mayor
Kerry Hillis, Vice-Mayor

TOWN MANAGER
Scott Mitnick

TOWN ATTORNEY
Michelle Marchetta Kenyon

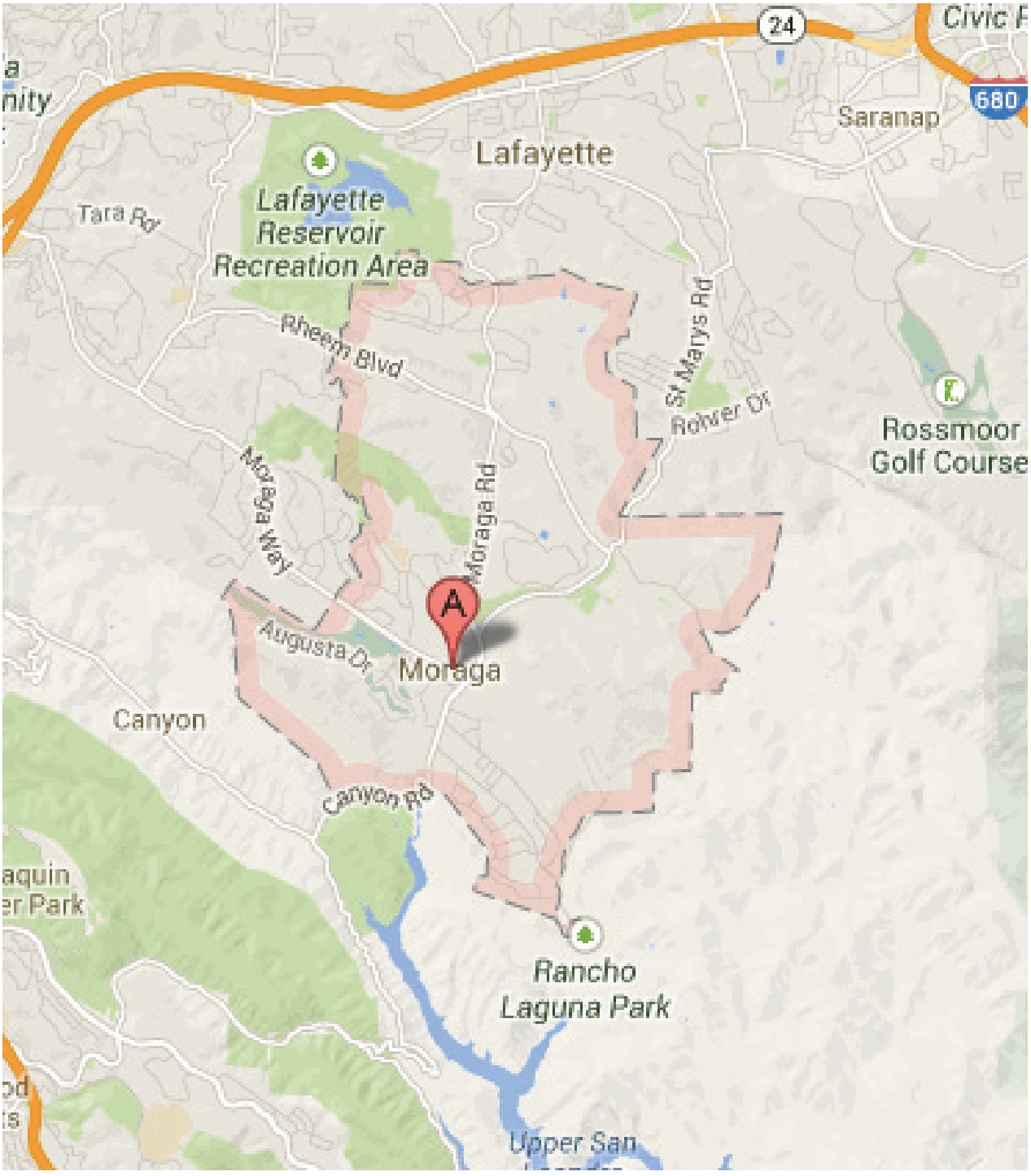
DEPARTMENT DIRECTORS
Katie Bruner, Administrative Services Director
Jon King, Chief of Police
Mackenzie Brady, Parks and Recreation Director
Sonia Urzua, Planning Director
Shawn Knapp, Public Works Director/Town Engineer
Amy Heavener, Town Clerk

TOWN OF MORAGA
Organization Chart
Fiscal Year 2024-25



XV

LOCATION MAP



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Town of Moraga
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the Town Council of the
Town of Moraga, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Moraga (Town)Town of Moraga, California, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons listed in the Table of Contents as part of the basic financial statements for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management's for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplemental Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated DATE, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Pleasant Hill, California
DATE

MANAGEMENT DISCUSSION AND ANALYSIS

Introduction

As management of the Town of Moraga (Town), we offer readers this narrative overview of the Town's financial statements for the fiscal year ended June 30, 2025. The accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures in this report, are the responsibility of the Town. In accordance with *Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, this Management's Discussion and Analysis are designed to:

- Highlight information readers may need to assess the Town's financial position,
- Make comparisons of current year to prior year financial activity,
- Explain any significant deviation in funds and budget variances,
- Describe capital assets and long-term debt activity during the year, and
- Describe currently known facts, decisions, or conditions that are expected to have a significant effect on financial position and the Town's ability to address future challenges.

The Town's financial statements serve the purpose of reporting all revenues and all costs of providing services each year, not just those received or paid in the current year. In addition, the financial statements report current and long-term assets and liabilities.

Overview of the Annual Comprehensive Financial Report

This Annual Comprehensive Financial Report consists of the following parts:

- Introductory section, which includes the Transmittal Letter and general information,
- Management's Discussion and Analysis,
- Basic Financial Statements,
- Required Supplementary Information, and
- Statistical information and other schedules.

Basic Financial Statements

The Basic Financial Statements are comprised of three components: (1) Government-wide Financial Statements, (2) Fund Financial Statements, and (3) Notes to the Financial Statements.

Government-Wide Financial Statements

The *Statement of Net Position* and the *Statement of Activities* report information about the Town's finances as a whole. These statements report consolidated financial information on the Town's *primary activities,* which include police, public works, parks and recreation, planning and general administration. While some of these activities are supported in part by charges for services and grants, the majority are financed by property taxes, sales taxes, franchise fees, and other governmental taxes and assessments such as the State Gas Tax, State Public Safety Sales Tax, and County-wide National Pollutant Discharge Elimination System (NPDES) Assessment.

These statements report all assets, liabilities, and deferred inflows/outflows of resources using the full accrual basis of accounting similar to the accounting model used by private sector firms. Under this accounting model, all assets and all liabilities, including revenues and expenses for providing services, are recognized within the reporting period or soon after (60 days).

The *Statement of Net Position* – the difference between assets and liabilities – is one way to measure the Town's financial health. Over time, increases or decreases in the Town's net position is one indicator of whether its financial health is improving or declining. However, other non-financial factors must also be considered, such as changes in the Town's property tax base, sales tax, and condition of the Town's physical assets, including roads, facilities, and other infrastructure.

The *Statement of Activities* presents the Town's revenue and expenses incurred for the year ended June 30, 2025. All financial activities of the Town are recorded here, including operational costs, capital project costs, depreciation, and accrued liabilities such as vacation, administrative leave, and comp time.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the Town's most significant funds, called major funds. The concept of major funds, and the determination of which are major funds, was established by Governmental Accounting Standards Board (GASB) Statement No. 34 and replaced the concept of combining like funds and presenting them in total. Therefore, each major fund is presented individually, with all non-major funds combined in a single column on each fund statement. Subordinate schedules display these non-major funds in more detail. Major funds present the major activities of the Town for the year. The General Fund is always considered a major fund, but other funds may change from year to year, due to the changes in the pattern of the Town's activities.

The Fund Financial Statements, which include Governmental, Proprietary, and Fiduciary Funds, display the Town's operations in more detail than the Government-wide Financial Statements and focus primarily on the short-term activities of the Town's General Fund and other major funds.

Notes to the Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the Government-wide and Fund Financial Statements. The Notes to the Financial Statements can be found on pages 43-72 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required and other supplementary information, such as the budgetary comparison information on the Town's General Fund and each of the Town's special revenue funds. The schedule of changes in the Town's proportion of net-pension liability, and schedules of the Town's pension contributions to each plan are also included in this section. This information is intended to provide additional details to support the basic financial statements.

Financial Highlights

Highlights for the fiscal year ended June 30, 2025 are noted as follows:

1. The Town's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of Fiscal Year (FY) 2024-25 with a Total Net Position of $95.26 million (*Statement of Net Position, page 22*). Of this amount, $7.61 million represents Unrestricted Net Position, which may be used to meet the government's ongoing obligations to citizens and creditors.
2. As of the close of the current fiscal year, the Town's Governmental Funds reported a combined ending fund balance of $19.17 million (*Governmental Funds - Balance Sheet, pages26-27*), consisting of the components detailed in Table 1:

Table 1.
Governmental Funds Balance FY2024-25

Non-spendable	$0
Restricted	4,378,726
Committed	13,026,334
Assigned	1,392,386
Unassigned (Reserve)	367,873
Total Fund Balance at June 30, 2025	**$19,165,319**

3. The Town's General Fund has a combined Total Fund Balance of $10.33 million *(General Fund Combining Balance Sheets, page 82),* of which $7.53 million is General Purpose and $2.78 million is Palos Colorados Developer Fees Fund. The Palos Colorados fund was established through a settlement agreement and classified as committed based on and subject to Town Council action on its use.

Government-Wide Activities

This section focuses on the Town's net position and changes in net position of its governmental activities for the fiscal year ending June 30, 2025. As noted earlier, the Town's total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by $95.26 million. This compares to a net position of $90.99 million in the prior year ended June 30, 2024, an increase of $4.29 million, or 4.7%. This increase is attributed primarily to capital projects.

Statement of Net Position

The detailed *Statement of Net Position* (Basic Financial Statements, page 22) is a snapshot of the Town's financial position at the end of the FY 2023-25. Table 2 provides a summary of the Town's net position at June 30, 2025 compared to the prior year.

Table 2.
Statement of Net Position, FY 2023-24 Compared to FY 2024-25

	FY 2023-24	FY 2024-25	% Change
Assets			
Capital Assets	$77,453,349	$84,931,163	9.65%
Other Assets	30,774,746	26,832,984	-12.81%
Total Assets	**108,228,095**	**111,764,147**	**3.27%**
Deferred Outflow of Resources			
Related to Pensions	4,201,842	3,284,930	-21.82%
Total Deferred Outflow	**4,201,842**	**3,284,930**	**-21.82%**
Liabilities			
Current Liabilities	2,666,489	1,979,481	-25.76%
Noncurrent Liabilities	14,481,985	14,349,466	-0.92%
Total Liabilities	**17,148,474**	**16,328,947**	**-4.78%**
Deferred Inflow of Resources			
Related to Leases	3,527,698	3,154,834	-10.57%
Related to Pensions	757,086	301,409	-60.19%
Total Deferred Inflow	**4,284,784**	**3,456,243**	**-19.34%**
Net Position			
Invested in Capital	72,922,208	80,859,614	10.88%
Restricted	6,822,097	6,808,095	-0.21%
Unrestricted	11,252,374	7,596,178	-32.49%
Total Net Position	**$90,996,679**	**$95,263,887**	**4.69%**

Of the Town's Total Net Position, 85% or $80.86 million is invested in capital assets (e.g., land, buildings, machinery, and equipment) and is reported net of related debt. Since these capital assets are used to provide services to the community, they may not be readily used to liquidate liabilities. An additional 7% or $6.79 million of the net position is restricted for future pension costs, capital projects, debt service and special revenue projects, and 8% or $7.61 million of the Town's net position is unrestricted.

The governmental activities total liabilities of $16.33 million represent outstanding obligations for operations, capital projects, deposits held for development projects, long-term debt and net pension liability. A portion of the governmental activities net position represents resources that are subject to restrictions on how they may be used. Total liabilities decreased by about $820,000 or less than 5% from FY 2023-24 compared to FY 2024-25.

At the end of the current fiscal year, the Town reported a positive and improved overall financial position.

Statement of Activities

The *Statement of Activities* demonstrates how much each activity is funded through special revenues and assessments, fees, and grants. It illustrates the relative expense supported by the Town's general discretionary revenues (i.e., property taxes, sales tax, and franchise fees). Table 3 is information from the *Statement of Activities* presented in an alternative format and comparing the Town's activities at the end of FY 2024-25 with that of prior year.

Table 3.
Statement of Activities FY 2023-24 Compared to FY 2024-25

	FY 2023-24	FY 2024-25	% Change
Program Revenues:			
Charges for Services	$2,896,454	$2,978,356	2.83%
Operating Grants and Contributions	2,210,181	2,081,706	-5.81%
Capital Grants and Contributions	975,495	2,492,007	155.46%
Total Program Revenues	6,082,130	7,552,069	24.17%
General Revenues:			
Property Taxes	6,504,022	6,735,840	3.56%
Sales Taxes	4,042,457	4,032,280	-0.25%
Franchise Fees	953,909	975,829	2.30%
Interest	1,096,121	1,159,144	5.75%
Other			
Total General Revenues	12,596,509	12,903,092	2.43%
Total Revenues	**18,678,639**	**20,455,161**	**9.51%**
Program Expenses:			
General Administration	3,536,993	3,971,341	12.28%
Planning	891,736	923,104	3.52%
Public Safety	3,677,948	3,781,249	2.81%
Public Works	4,686,815	5,076,784	8.32%
Parks and Recreation	2,154,818	2,289,775	6.26%
Interest on Long Term Debt	94,504	145,700	54.17%
Total Expenses	**15,042,814**	**16,187,953**	**7.61%**
Change in Net Position	**3,635,825**	**4,267,208**	**17.37%**
Net Position, Beginning of the Year	**87,360,854**	**90,996,679**	**4.16%**
Net Position, End of the Year	**$90,996,679**	**$95,263,887**	**4.69%**

Revenues

When compared to the previous year, overall total revenues increased by $1.78 million or approximately 9.5%. A significant portion of the increase is in Capital Grants and Contributions. One-time capital grants and grant revenue can fluctuate from year to year depending on the timing of grant funded projects. Total General Revenues increased by 2.5% from the prior year. Significant changes in General Revenues compared to prior years include:

- Property taxes increased by about $232,000 or 3.6%, due to increases in assessed property values, and
- Interest revenues increased by approximately $65,000 or 6%, due to favorable interest rates on the Town's bank accounts.

Expenditures

Overall expenses as shown in the Statement of Activities increased by $1.13 million or 7.5%. General Administration and Public Works had the largest increases in expenditures. Increases in expenditures are due to Departments being fully staffed during FY 2024-25, increases in insurance premiums and pension costs, and expenditures related to the update of the Town's General Plan. Additionally, interest on long term debt increased by $52,000 or 54.17% due to the refinancing of the Town's 2013 Certificates of Participation in December 2023.

Fund Financial Statements and Financial Analysis

Fund Financial Statements provide more information about the Town's finances by fund group. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental, proprietary, or fiduciary. When considering the relative health of the Town's finances, it is useful to look more closely at the fund balances for each group.

Governmental Funds

Governmental Funds include the General Fund group, which is comprised of the Town's discretionary resources (e.g., property taxes, sales and use taxes, franchise fees) and functions as the general operating fund. The General Fund group includes the General Purpose Fund, One-Time Developer Fee Fund (i.e., Palos Colorados funds) and Deposit Funds.

In addition to General Fund, Town of Moraga recognizes the following funds as Major Funds:

- **Measure K** – established to separately account for the use of the one-cent added local sales tax approved by the voters in 2012 for 20 years.
- **Construction in Progress Fund** – established to capture all capital project expenditures and corresponding revenues.
- **Debt Service Funds –** accounts for the proceeds from and the annual debt service payments for the 2013 and 2023 Certificates of Participation.

- **Other Governmental Funds** - include the COPS/SLESF (Citizens Option for Public Safety/Supplemental Law Enforcement Services Fund), Gas Tax, Measure J, Park Dedication, Lighting Assessment District, Traffic Safety, NPDES (Clean Water Act – National Pollutant Discharge Elimination System), Asset Forfeiture, Public Safety Sales Tax (Proposition 172), Street Lighting, Pavement Management Program, Refuse Vehicle Impact Fees, Public Safety Grants, Art in Public Spaces, Comcast PEG Restricted, ARPA, Grants, Advance Planning Fees, and Developer Impact Fees funds.

Fund Balance

Beginning with the fiscal year ended June 30, 2011, the Town implemented *GASB Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54's intent is to provide more clearly defined fund balance classifications to make the nature and extent of the constraints placed on a government's fund balances more transparent. Town Council adopted Resolution No. 24-2011 on June 22, 2011, adopting the GASB 54 fund balance classification definitions.

GASB 54 places fund balance under five possible classifications: *non-spendable, restricted, committed, assigned,* and *unassigned*. Only the fund balance in the General Fund can be classified as *unassigned* because all other funding sources come with restrictions for use by legislative action at the local, state or federal level.

As shown in the *Balance Sheet* on pages 26-27, as of the fiscal year ended June 30, 2025, the Town's Governmental Fund types included combined ending fund balance of $19.17 million. Of that total, 23% or $4.38 million is classified as restricted (i.e., Certificates of Participation, debt service, grants, or restricted by legislative action at the local, state or federal level), 68% or $13.03 million is committed (i.e., constrained by formal action of the Town Council and includes the required reserve), 7% or $1.39 million is classified as assigned, and 2% or $367,872 is classified as unassigned as of June 30, 2025.

The detailed *Statement of Revenues, Expenditures and Changes in Fund Balances* (Basic Financial Statements, pages 30-31) presents changes to fund balances resulting from the FY 2024-25 actual revenue and expenditure activity. A summary of net changes by fund group is shown in Table 4.

Table 4.
Summary of Net Changes to Fund Balance by Fund Group

Fund Balance	General Fund	Measure K Local Funding	Construction in Progress	Debt Service	Other Gov't Funds	Total Gov't Funds
Beginning Fund Balance	$ 11,142,019	$ 2,755,954	$ 3,084,297	$ 29,429	$ 5,747,736	$ 22,759,435
Ending Fund Balance	10,330,026	1,057,482	2,048,520	-	5,729,291	19,165.319
Net Change	**$ (811,993)**	**$ (1,698,472)**	**$ (1,035,777)**	**$ (29,429)**	**$ (18,445)**	**$ (3,594,116)**

The total fund balance of the Town decreased by $3.59 million or 16%. The decrease can be attributed in part to a decrease in all fund groups, but primarily due to Measure K and Construction in Progress funds, due to the completion of large capital projects in FY 2024-25.

The fund balance of the General Fund decreased by approximately $812,000 due to the transfer out of $1 million to the Asset Replacement Fund, and $500,000 to the Section 115 Pension Trust, which was offset by lower than budgeted operating expenditures.

The fund balance of the Debt Service Fund decreased by 100% or $29k due to the refinancing of the 2013 Certificates of Participation in December 2023.

The fund balance of the Other Government Funds decreased by less than 1% or about $18,000 due to decreases in Gas Tax, Refuse Vehicle Impact Fee, ARPA and LFFA Funds and offset by an increase in the Asset Replacement Fund.

Proprietary Funds

The Town's single Proprietary Fund is an Internal Service Fund used to account for funds deposited into an irrevocable trust for the purpose of funding pension costs. While the Town established its Section 115 Pension Trust in December 2022, this fund was established in FY 2023-24. As of June 30, 2025, this fund had an ending net position of $2,429,368. The entire net position is classified as restricted, as the funds can only be used for pension costs.

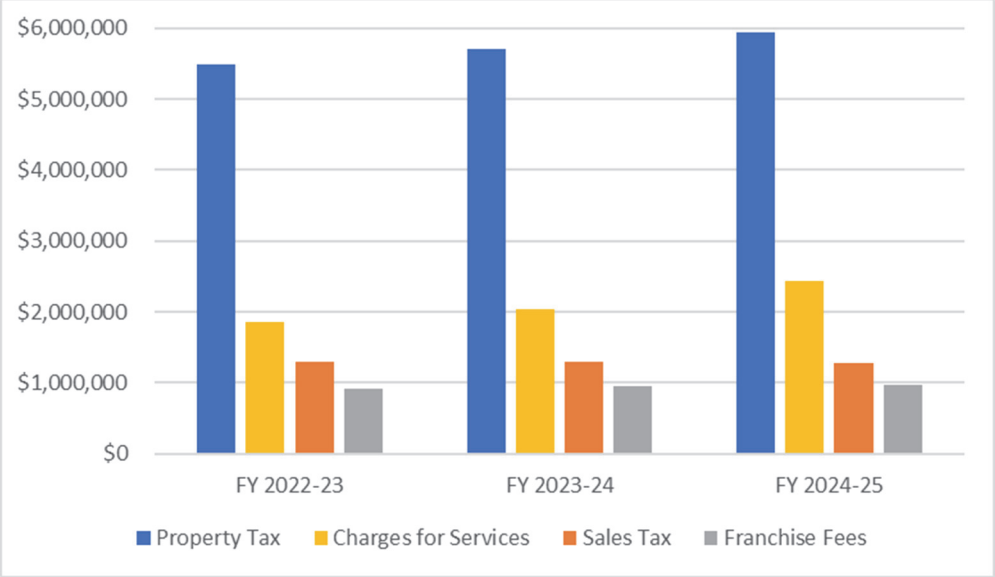
General Fund Budgetary Highlights

General Fund actual revenues were under budget when compared to the final amended budget by about $100,000 (less than 1%) primarily due to Sales Tax, Department Revenues, and Other revenues coming in lower than budgeted. General Fund expenditures were under budget when compared to the final amended budget by about $999,000 (7.76%) due primarily to savings in General Government, Public Works, Planning and Public Safety.

FY 2024-25 General Fund Revenues

The Town's general operations depend heavily on property taxes, department revenues (charges for services), and sales taxes. The chart below shows the history of Property Tax, Charges for Services, Sales Tax and Franchise Fees for the Town's General Fund.

Chart 1.
History of General Fund Revenues



Property Taxes

Historically, property tax revenues remain stable with a slight increase annually. Table 5 provides a three-year history of the Town's property tax revenue receipts. Property tax revenues include ad valorem, homeowner's property tax relief, and real property transfer taxes. For FY 2024-25, the 4% increase is attributed to an increase in property assessed valuations and real estate transfer taxes that are dependent upon real estate sales activity.

Table 5.
History of Property Tax Revenues

	FY 2022-23	FY 2023-24	% Change FY23 to FY24	FY 2024-25	% Change FY24 to FY25
Property Tax	$ 5,485,603	$ 5,712,517	4.14%	$ 5,951,804	4.19%

Charges for Services

Charges for Services comprise about 21% of General Fund Revenues and have continued to increase since FY 2022-23. Charges for services are revenues received by Town Departments to cover the cost of services provided. Planning & Public Works revenues include recovery for staff time related to the issuance of permits, development activities, and capital projects. Parks & Recreation revenues are related to special events and fees for classes and activities, and Police department revenues are from various fees and permits. In FY 2024-25, Police department revenues also included Tobacco Grant revenue which offset the cost of a police officer providing tobacco prevention education and related services. Table 6 provides a three year history of charges for services revenue by Department.

Table 6.
History of Charges for Services Revenues

	FY 2022-23	FY 2023-24	% Change FY23 to FY24	FY 2024-25	% Change FY24 to FY25
Planning	$ 525,967	$ 498,978	-5.13%	$ 561,408	12.5%
Public Safety	111,755	66,645	-40.37%	219,924	230.0%
Public Works	438,211	507,203	15.74%	667,546	31.6%
Parks and Recreation	778,405	969,184	24.51%	995,489	2.7%
Charges for Services	**$1,854,338**	**$2,042,010**	**10.12%**	**$2,444,367**	**19.7%**

Sales Taxes

Sales tax revenue makes up 11% of General Fund revenues. The Town receives two types of sales taxes: Bradley-Burns Uniform Local Sales and Use Tax, and a Local Transactions and Use Tax (add-on or locally controlled Measure K). The Bradley-Burns Uniform Local Sales and Use Tax is generated from the sales transactions located within the Town, and also includes a portion of sales from the County pool, and sales tax in-lieu. The Town's sales and use tax revenues have experienced modest changes during economic downturns and overall have remained relatively stable, declining just over 1.5% in FY 2024-25. Table 7 provides a three-year history of the Town's Bradly Burns sales tax revenue.

Table 7.
History of Sales Tax Revenues

	FY 2022-23	FY 2023-24	% Change FY23 to FY24	FY 2024-25	% Change FY24 to FY25
Bradley-Burns Sales Tax	$ 1,295,778	$ 1,300,382	0.36%	$ 1,279,510	-1.61%

The Town's Measure K one-cent transactions and use tax is accounted for in a separate fund, outside of the General Fund.

Franchise Fees

Franchise fees comprise about 9% of the Town's General Fund revenues. Franchise fees include those from Central Contra Costa Solid Waste Authority (also known as RecycleSmart), Pacific Gas & Electric (PG&E) and Comcast Cable. Table 8 provides a three-year history of the Town's franchise fees by source.

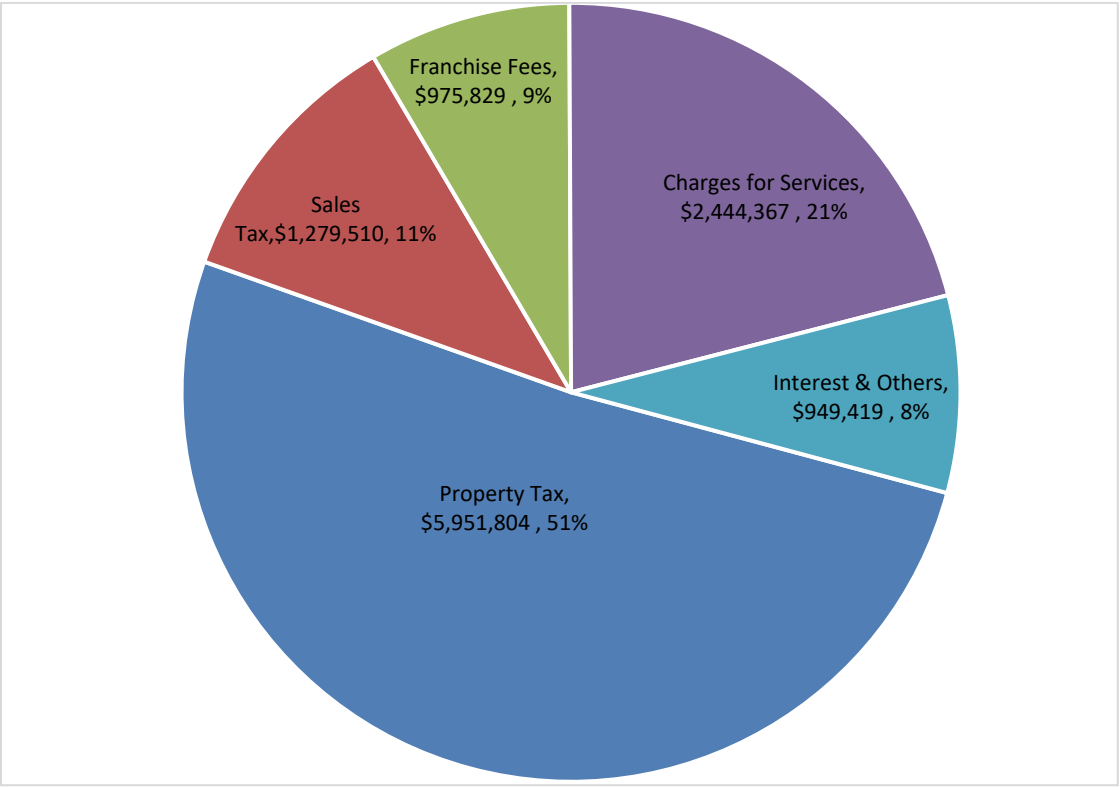
Table 8.
History of Franchise Fee Revenues

	FY 2022-23	FY 2023-24	% Change FY23 to FY24	FY 2024-25	% Change FY24 to FY25
RecycleSmart	$ 373,862	$ 396,583	6.08%	$ 426,724	7.60%
PG&E	251,137	273,475	8.89%	290,275	6.14%
Comcast	292,591	283,852	-2.99%	258,829	-8.82%
Franchise Fees	**$ 917,590**	**$ 953,910**	**3.96%**	**$ 975,829**	**2.30%**

Other revenues and sources used to support general operations include charges for services for planning and public works fees and projects, and user charges for parks and recreation programs. Transfers-in, based upon their respective restrictions include gas tax, and NPDES (Clean Water Act - National Pollutant Discharge Elimination System) funds.

Specific to the General Fund, Chart 2 illustrates the major revenues sources (using figures from the *Statement of Revenues, Expenditures and Changes in Fund Balances* on pages 30-31).

Chart 2.
FY 2024-25 General Fund Revenues ($11.60 million)

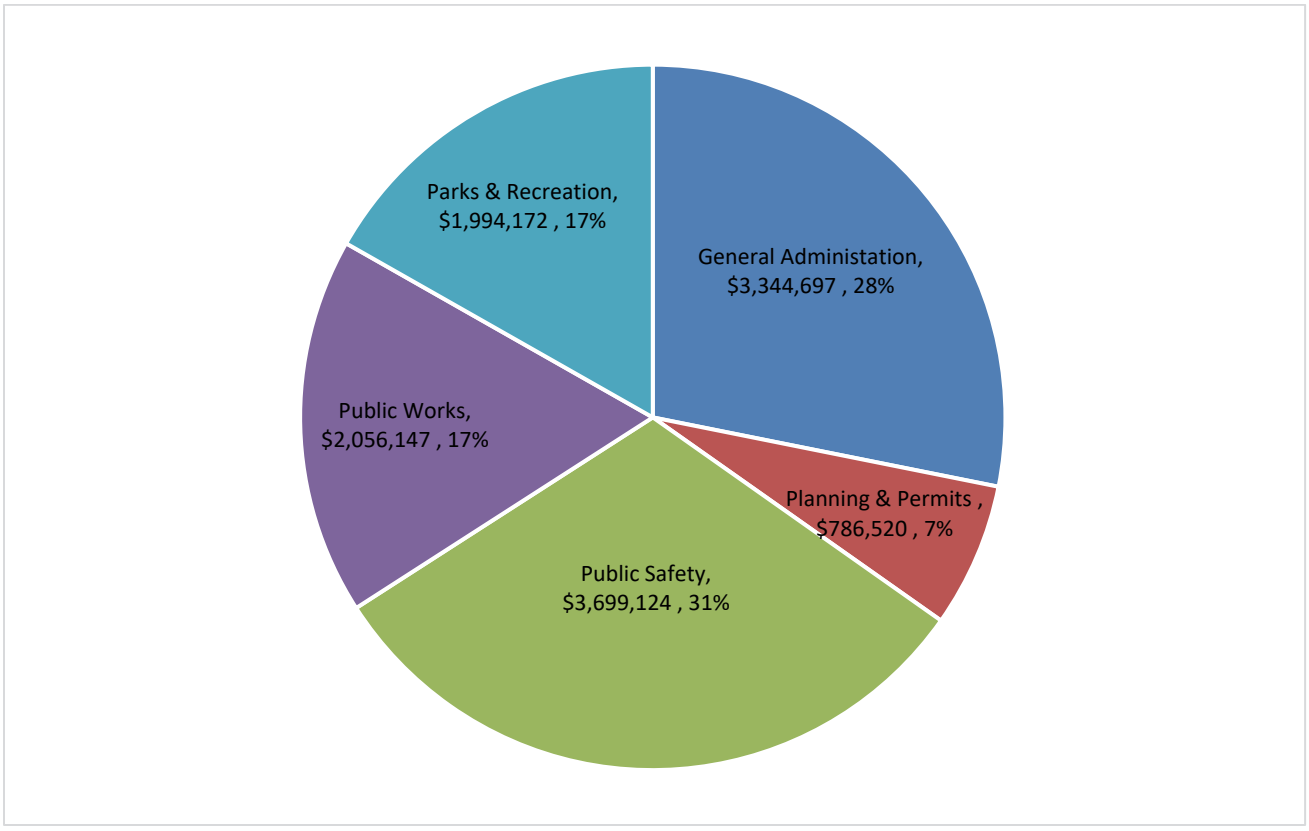


The Town proactively addresses issues that it has some measure of control over; however, external factors exist over which the Town has little or no control. While the Town relies heavily on property tax for ongoing operations, it receives a much lower portion of property tax as compared to other communities. Most homeowners may know that Proposition 13, passed by California voters in 1978, fixed the property tax rate at 1% of the assessed value of a home, plus any assessment bond approved by popular vote. Proposition 13 also froze how the property tax dollars are distributed among all the benefactors including the Town government, Moraga-Orinda Fire District, schools, Central Contra Costa Solid Waste Authority, East Bay Municipal Utility District, East Bay Regional Park District, BART and Contra Costa County. The distribution of property tax dollars set under Prop. 13 was based on what existed in 1976. At that time, the Town was a young "minimal government" jurisdiction, which meant that the Town government was not spending, or receiving, a lot of tax dollars. Based on these conditions the Town's proportion of the property tax was set at 5.2%.

FY 2024-25 General Fund Expenditures

The Town strives to keep its operating expenses low. Chart 3 illustrates the relative distribution of the Town's General Fund expenditures (using figures from the Statement of Revenues, Expenditures, and Changes in Fund Balances on pages 28-29). Expenditures under General Administration include the Town Council, Town Manager, Town Clerk, and Administrative Services departments. General Administration also includes the Town's insurance premiums, CalPERS unfunded accrued liability payments, and contracted services for legal and information technology.

Chart 3.
FY 2023-24 General Fund Expenditures ($11.88 million)



The Town contracts with Contra Costa County for a variety of services including animal control services, police dispatch, forensics, jail and booking services, Cal-ID, and ARIES maintenance. These contracted services are part of the Police Department expenditures. Expenditures for signal and streetlight maintenance services provided by the Contra Costa County are part of the Public Works Department. Table 9 shows the historical costs of services provided by Contra Costa County.

Table 9.
Cost of Services Provided by Contra Costa County

Service Type	FY 2022-23	FY 2023-24	% Change FY23 to FY24	FY 2024-25	% Change FY24 to FY25
Animal Services	$ 134,055	$ 151,250	12.8%	$ 184,464	22.0%
Police Dispatch	171,586	165,197	-3.7%	192,559	16.6%
Cal-ID	24,161	26,561	9.9%	29,044	9.3%
ARIES Maintenance	8,770	9,770	11.4%	8,770	-10.2%
Forensic Services	17,826	16,246	-8.9%	20,355	25.3%
Traffic Signal Maintenance	34,528	38,392	11.2%	97,370	153.6%
Total Expenditures	**$ 390,926**	**$ 407,416**	**4.2%**	**$ 532,562**	**30.7%**

Capital Assets & Long-Term Debt

Capital Assets

The Town had a total capital outlay of $10.29 million in the Governmental Funds (Statements of Revenues, Expenditures, and Changes in Fund Balances, pages 30-31). Table 10 details the major capital projects during FY 2024-25.

Table 10.
FY 2024-25 Major Capital Projects

Project Number	Project Name	Amount
023-401	2023 Pavement Rehabilitation	$ 6,742,242
021-205	Creeks & Drainage Design	715,968
023-411	Moraga and Canyon Road	511,402
023-415	Safety Improvements - HSIP	390,077
Total		**$ 8,359,688**

The Town's investment in capital assets as of June 30, 2025 totaled $84.93 million as compared to $77.45 million in FY 2023-24 (Basic Financial Statements, Note 5, page 57). This investment in capital assets includes land, buildings and improvements, roadways, storm drains, parks and recreation, and equipment and furniture.

Long-Term Debt

The Town's debt totals $4.07 million as of June 30, 2025, compared to $4.49 million in the prior year (Basic Financial Statements, Note 6, page 58). The debt is attributed to $3.97 million Certificates of Participation issued in 2023 for Infrastructure Improvements, including streets and related infrastructure.

Table 11.
Long Term Debt

Governmental Activities	Original Issue	Balance June 30, 2023	Retirements	Balance June 30, 2024	Current Portion
2023 Certificate of Participation	$ 3,970,000	$ 3,970,000	$ 360,000	$ 3,610,000	$ 380,000
Add: Unamortized Bond Premium	542,898	515,749	54,200	461,549	
Total Debt	**$4,512,898**	**$4,485,749**	**$414,200**	**$4,071,549**	**$380,000**

Request for Information

In this Management's Discussion and Analysis, we have attempted to provide the reader with a narrative overview and analysis of the Town's financial statements for the fiscal year ended June 30, 2025. Readers are encouraged to examine the Basic Financial Statements, Notes and Supplemental Information contained in this report for additional detail.

Questions concerning any information provided in this report or requests for additional financial information should be directed to:

Town of Moraga
Administrative Services Director
Administrative Services Department
329 Rheem Boulevard
Moraga, CA 94566

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities summarize the entire Town's financial activities and financial position. They are prepared on the same basis as is used by most businesses, which means they include all the Town's assets and all its liabilities, as well as all its revenues and expenses. This is known as the full accrual basis - the effect of all the Town's transactions is taken into account, regardless of whether or when cash changes hands, but all material internal transactions between Town funds have been eliminated.

The Statement of Net Position reports the difference between the Town's total assets and the Town's total liabilities, including all the Town's capital assets and all its long-term debt. The Statement of Net Position presents information in a way that focuses the reader on the composition of the Town's net position, by subtracting total liabilities from total assets.

The Statement of Net Position summarizes the financial position of all of the Town's Governmental Activities in a single column.

The Town's Governmental Activities include the activities of its General Fund, along with all its Special Revenue and Capital Projects Funds.

The Statement of Activities reports increases and decreases in the Town's net position. It is also prepared on the full accrual basis, which means it includes all the Town's revenues and all its expenses, regardless of when cash changes hands. This differs from the "modified accrual" basis used in the Fund financial statements, which reflect only current assets, current liabilities, available revenues and measurable expenditures.

The Statement of Activities presents the Town's expenses first, listed by program. Program revenues—that is, revenues which are generated directly by these programs—are then deducted from program expenses to arrive at the net expense of each governmental program. The Town's general revenues are then listed in the Governmental Activities and the Change in Net Position is computed and reconciled with the Statement of Net Position.

TOWN OF MORAGA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
ASSETS	
Current assets:	
Cash and investments (Note 3)	$16,711,191
Restricted cash and investments (Note 3)	3,368,018
Accounts receivable	3,556,172
Total current assets	23,635,381
Noncurrent assets:	
Leases receivable (Note 7)	3,197,603
Capital assets (Note 5)	
Capital assets, not being depreciated	22,924,115
Capital assets, being depreciated, net of accumulated depreciation	62,007,048
Total capital assets, net	84,931,163
Total noncurrent assets	88,128,766
Total Assets	111,764,147
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions (Note 8)	3,284,930
LIABILITIES	
Current liabilities:	
Accounts payable and accrued liabilities	502,428
Deposits payable	951,320
Unearned revenue	15,850
Accrued compensated absences - due within one year (Note 1G)	129,883
Certificates of participation - due within one year (Note 6)	380,000
Total current liabilities	1,979,481
Noncurrent liabilities:	
Accrued compensated absences - due in more than one year (Note 1G)	519,534
Certificates of participation - due in more than one year (Note 6)	3,691,549
Net pension liability (Note 8)	10,138,383
Total noncurrent liabilities	14,349,466
Total Liabilities	16,328,947
DEFERRED INFLOWS OF RESOURCES	
Related to leases (Note 7)	3,154,834
Related to pensions (Note 8)	301,409
Total Deferred Inflows of Resources	3,456,243
NET POSITION (Note 9)	
Net investment in capital assets	80,859,614
Restricted for:	
Pension costs	2,429,368
Capital projects	1,465,482
Special revenue projects:	
Streets and roads	2,639,068
Public safety	188,774
Other projects	68,882
Unrestricted	7,612,699
Total Net Position	$95,263,887

See accompanying notes to financial statements

TOWN OF MORAGA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
General administration	$3,971,341	$477,869	$915,098		($2,578,374)
Planning	923,104	601,267	503,465		181,628
Public safety	3,781,249	232,445	234,594		(3,314,210)
Public works	5,076,784	645,086	428,549	$2,492,007	(1,511,142)
Parks and recreation	2,289,775	1,021,689			(1,268,086)
Interest on long-term debt	145,700				(145,700)
Total	16,187,953	2,978,356	2,081,706	2,492,007	(8,635,884)
Total	$16,187,953	$2,978,356	$2,081,706	$2,492,007	(8,635,884)
General revenues:					
Taxes:					
Property tax					6,735,839
Sales tax					4,032,280
Franchise tax					975,829
Interest					1,159,144
Total General Revenues					12,903,092
Change in Net Position					4,267,208
Net Position - Beginning					90,996,679
Net Position - Ending					$95,263,887

See accompanying notes to financial statements

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FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS

Major funds are defined generally as having significant activities or balances in the current year.

The funds described below were determined to be Major Funds by the Town for fiscal year 2025. Individual Other Governmental Funds may be found in the Supplemental Section.

GENERAL FUND

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

MEASURE K LOCAL FUNDING SPECIAL REVENUE FUND

This fund was established to separately account for Measure K, the one-cent added local sales tax approved by the voters in 2012 for 20 years. The revenues have been earmarked for pavement management.

CONSTRUCTION IN PROGRESS

The Construction In Progress Fund is a fund used to capture all capital project expenditures and corresponding revenues.

DEBT SERVICE FUND

The Debt Service Fund was established to account for the proceeds from the issuance of long-term debt, as well as annual debt service payments.

TOWN OF MORAGA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2025

	General Fund	Measure K Local Funding	Construction In Progress	Debt Service Fund
ASSETS				
Cash and investments (Note 3)	$9,970,495	$575,291	$980,786	
Restricted cash and investments (Note 3)	938,650			
Accounts receivable	509,632	482,191	1,952,547	
Lease receivable (Note 7)	3,197,603			
Total Assets	$14,616,380	$1,057,482	$2,933,333	
LIABILITIES				
Accounts payable and accrued liabilities	$180,200		$255,098	
Deposits payable	951,320			
Unearned revenue			15,850	
Total Liabilities	1,131,520		270,948	
DEFERRED INFLOWS OF RESOURCES				
Related to leases (Note 7)	3,154,834			
Unavailable revenue			613,865	
Total Deferred Inflows of Resources	3,154,834		613,865	
FUND BALANCES (Note 9)				
Nonspendable				
Restricted	16,520			
Committed	9,610,729		2,048,520	
Assigned	334,904	$1,057,482		
Unassigned	367,873			
Total Fund Balances	10,330,026	1,057,482	2,048,520	
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$14,616,380	$1,057,482	$2,933,333	

See accompanying notes to financial statements

Other Governmental Funds	Total Governmental Funds
$5,184,619	$16,711,191
	938,650
611,802	3,556,172
	3,197,603
$5,796,421	$24,403,616
$67,130	$502,428
	951,320
	15,850
67,130	1,469,598
	3,154,834
	613,865
	3,768,699
4,362,206	4,378,726
1,367,085	13,026,334
	1,392,386
	367,873
5,729,291	19,165,319
$5,796,421	$24,403,616

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TOWN OF MORAGA
RECONCILIATION OF THE
GOVERNMENTAL FUNDS - BALANCE SHEET
WITH THE
STATEMENT OF NET POSITION
JUNE 30, 2025

Total fund balances - governmental funds	$19,165,319
Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:	
CAPITAL ASSETS TRANSACTIONS	
Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.	84,931,163
NON-CURRENT REVENUES	
Revenues which are unavailable on the Fund Balance Sheets because they are not available currently are taken into revenue in the Statement of Activities	613,865
LONG-TERM ASSETS, LIABILITIES AND DEFERRED OUTFLOWS/INFLOWS OF RESOURCES	
The assets, deferred outflows of resources, liabilities and deferred inflows of resources below are not due and payable in the current period and therefore are not reported in the Funds:	
Deferred outflows of resources related to pensions	3,284,930
Compensated absences	(649,417)
Net pension liability	(10,138,383)
Certificates of participation	(4,071,549)
Deferred inflows of resources related to pensions	(301,409)
Internal service funds are used by management to charge the costs of certain activities, such as equipment management, to individual funds. The assets and liabilities of the internal service funds must be added to the Statement of Net Position	2,429,368
NET POSITION OF GOVERNMENTAL ACTIVITIES	$95,263,887

See accompanying notes to financial statements

TOWN OF MORAGA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Measure K Local Funding	Construction In Progress	Debt Service Fund
REVENUES				
Property taxes and assessments	$3,342,459			
Property tax - in lieu	2,457,473			
Sales and use tax	1,279,510			
Sales tax - public safety				
Sales tax - 1% local add-on (Measure K)		$2,669,802		
Franchise fees	975,829			
Real property transfer fees	151,872			
Motor vehicle license fees	27,282			
Planning and permits	561,408			
Interest	484,929	78,106		($1)
Property rentals	120,256			
Parks and recreation	995,489			
Police services	219,924			
Public works services	667,546			
Intergovernmental	24,500		$2,392,396	
Fines, forfeitures and penalties				
Other revenues	292,452			
Total Revenues	11,600,929	2,747,908	2,392,396	(1)
EXPENDITURES				
Current operations:				
General administration	3,344,697			
Planning	786,520			
Public safety	3,699,124			
Public works	2,056,147	139,286		
Parks and recreation	1,994,172			
Debt service:				
Principal				360,000
Interest				199,900
Capital outlay			9,998,091	
Total Expenditures	11,880,660	139,286	9,998,091	559,900
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(279,731)	2,608,622	(7,605,695)	(559,901)
OTHER FINANCING SOURCES (USES)				
Debt issuance proceeds				
Transfers in (Note 4)	967,738	480,372	7,206,467	553,840
Transfers out (Note 4)	(1,500,000)	(4,787,466)	(636,549)	(23,368)
Total Other Financing Sources (Uses)	(532,262)	(4,307,094)	6,569,918	530,472
NET CHANGE IN FUND BALANCES	(811,993)	(1,698,472)	(1,035,777)	(29,429)
BEGINNING FUND BALANCES	11,142,019	2,755,954	3,084,297	29,429
ENDING FUND BALANCES	$10,330,026	$1,057,482	$2,048,520	

See accompanying notes to financial statements

Other Governmental Funds	Total Governmental Funds
$935,907	$4,278,366
	2,457,473
	1,279,510
82,968	82,968
	2,669,802
	975,829
	151,872
	27,282
	561,408
236,953	799,987
	120,256
	995,489
12,520	232,444
	667,546
2,049,319	4,466,215
39,931	39,931
$119,346	411,798
3,476,944	20,218,176
36,426	3,381,123
15,112	801,632
29,340	3,728,464
351,838	2,547,271
11,731	2,005,903
	360,000
	199,900
289,908	10,287,999
734,355	23,312,292
2,742,589	(3,094,116)
1,202,277	10,410,694
(3,963,311)	(10,910,694)
(2,761,034)	(500,000)
(18,445)	(3,594,116)
5,747,736	22,759,435
$5,729,291	$19,165,319

TOWN OF MORAGA
RECONCILIATION OF THE
NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS
WITH THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	($3,594,116)
Governmental funds report capital outlays as expenditures while governmental activities reports depreciation as expense to allocate those expenditures over the life of the assets:	
The capitalized expenditures are therefore added back to fund balance	10,406,188
Depreciation and amortization expense is deducted from fund balance	(2,928,374)
Long-Term Debt Proceeds and Payments:	
Amortization of bond premium is an expenditure in the governmental funds, but the amortization reduces long-term liabilities in the Statement of Net Position.	54,200
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	360,000
Some expenses reported in the Statement of Activities do not require the use of the current financial resources and therefore are not reported as expenditures in governmental funds:	
Change in accrued compensated absences	(238,418)
Change in subscription asset	45,392
Net pension liability and deferred outflows/inflows of resources related to pensions	(572,181)
Internal service funds are used by management to charge the costs of certain activities, such as equipment management, to individual funds. The assets and liabilities of the internal service funds must be added to the Statement of Net Position	734,517
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$4,267,208

See accompanying notes to financial statements

TOWN OF MORAGA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Adjusted	Actual Amounts	(Negative)
REVENUES				
Property taxes and assessments	$3,206,945	$3,397,420	$3,342,459	($54,961)
Property tax - in lieu	2,349,162	2,349,162	2,457,473	108,311
Sales and use tax	1,382,350	1,382,350	1,279,510	(102,840)
Franchise fees	979,338	979,338	975,829	(3,509)
Real property transfer fees	206,000	206,000	151,872	(54,128)
Motor vehicle license fees	20,200	20,020	27,282	7,262
Planning and permits	619,545	614,945	561,408	(53,537)
Interest	250,000	450,000	484,929	34,929
Property rentals	103,000	103,000	120,256	17,256
Parks and recreation	883,521	1,058,041	995,489	(62,552)
Police services	95,941	95,941	219,924	123,983
Public works services	450,400	585,400	667,546	82,146
Intergovernmental		5,000	24,500	19,500
Other revenues	391,181	454,781	292,452	(162,329)
Total Revenues	10,937,583	11,701,398	11,600,929	(100,469)
EXPENDITURES:				
Current operations:				
General government	3,472,864	3,705,812	3,344,697	361,115
Planning	908,475	915,388	786,520	128,868
Public safety	3,944,148	3,996,207	3,699,124	297,083
Public works	2,016,151	2,250,792	2,056,147	194,645
Parks and recreation	1,792,536	2,011,812	1,994,172	17,640
Total Expenditures	12,134,174	12,880,011	11,880,660	999,351
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,196,591)	(1,178,613)	(279,731)	898,882
OTHER FINANCING SOURCES (USES)				
Transfers in	1,377,903	1,494,122	967,738	(526,384)
Transfers out	(116,219)	(1,626,219)	(1,500,000)	126,219
Total Other Financing Sources (Uses)	1,261,684	(132,097)	(532,262)	(400,165)
NET CHANGE IN FUND BALANCE	$65,093	($1,310,710)	(811,993)	$498,717
BEGINNING FUND BALANCE			11,142,019	
ENDING FUND BALANCE			$10,330,026	

See accompanying notes to financial statements

TOWN OF MORAGA
MEASURE K LOCAL FUNDING
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Adjusted	Actual Amounts	(Negative)
REVENUES				
Sales tax - 1% local add-on (Measure K)	$2,653,000	$2,653,000	$2,669,802	$16,802
Interest			78,106	78,106
Total Revenues	2,653,000	2,653,000	2,747,908	94,908
EXPENDITURES:				
Current operations:				
Public Works		200,000	139,286	60,714
Total Expenditures		200,000	139,286	60,714
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,653,000	2,453,000	2,608,622	155,622
OTHER FINANCING SOURCES (USES)				
Transfers in			480,372	480,372
Transfers out *		(5,593,000)	(4,787,466)	805,534
Total Other Financing Sources (Uses)		(5,593,000)	(4,307,094)	1,285,906
NET CHANGE IN FUND BALANCE	$2,653,000	($3,140,000)	(1,698,472)	$1,441,528
BEGINNING FUND BALANCE			2,755,954	
ENDING FUND BALANCE			$1,057,482	

* Funds received by this fund are primarily transferred to other funds for capital projects eligible for Measure K funding. See Note 4.A. in the Notes to Basic Financial Statements for further details.

See accompanying notes to financial statements

PROPRIETARY FUNDS

Proprietary funds account for Town operations financed and operated in a manner similar to a private business enterprise. The Town only has one Internal Service Fund, used to account for funds deposited into an irrevocable trust for the purpose of funding pension costs.

TOWN OF MORAGA
PROPRIETARY FUND - INTERNAL SERVICE
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
	Internal Service Fund - PARS Section 115
ASSETS	
Restricted cash and investments (Note 3)	$2,429,368
Total Assets	2,429,368
NET POSITION	
Restricted for pension benefits	$2,429,368

See accompanying notes to financial statements

TOWN OF MORAGA
PROPRIETARY FUND - INTERNAL SERVICE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Governmental Activities
	Internal Service Fund - PARS Section 115
NONOPERATING REVENUES	
Interest	$238,901
Total Revenues	238,901
NONOPERATING EXPENSES	
Interest fees	4,384
Total Expenses	4,384
Transfers in from other funds	500,000
Total Other Financing Sources (Uses)	500,000
NET CHANGE IN FUND BALANCES	734,517
BEGINNING NET POSITION	1,694,851
ENDING NET POSITION	$2,429,368

See accompanying notes to financial statements

TOWN OF MORAGA
PROPRIETARY FUND - INTERNAL SERVICE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Interfund receipts	$500,000
Interest fees	(4,384)
Cash flows from noncapital financing activities	495,616
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	238,901
Cash flows from investing activities	238,901
Net increase in cash and cash equivalents	734,517
Cash and investments, beginning of year	1,694,851
Cash and investments, end of year	$2,429,368

See accompanying notes to financial statements

FUND FINANCIAL STATEMENTS
FIDUCIARY FUNDS

Custodial Funds report resources, not in a trust, that are held by the Town for other parties outside of the Town's reporting entity. Specific activities in the Custodial Funds include the contributions and expenses related to Commons Park and memorial benches, skatepark maintenance, and the Moraga Youth Involvement Committee.

TOWN OF MORAGA
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025

	Custodial Funds
ASSETS	
Cash and investments (Note 3)	$169,908
Accounts receivable	501
Total Assets	170,409
LIABILITIES	
Deposits payable	3,086
Total Liabilities	3,086
NET POSITION	
Restricted for:	
Held for community programs	$167,323

See accompanying notes to financial statements

TOWN OF MORAGA
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025

	Custodial Funds
ADDITIONS:	
Community donations	$14,636
Commons patio bricks	8,282
Other revenue	4,621
Total Additions	27,539
DEDUCTIONS:	
Contributions to others	100,000
Other expenses	2,333
Total Deductions	102,333
Change in Net Position	(74,794)
BEGINNING NET POSITION	242,117
ENDING NET POSITION	$167,323

See accompanying notes to financial statements

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NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Moraga was incorporated in November 1974. The Town operates under a Council-Manager form of government and provides the following services: public safety (police), highways and streets, culture-recreation, public improvements, planning and zoning, and general administrative services.

A. Reporting Entity

The Basic Financial Statements of the Town include only the financial activities of the Town, which has no component units.

B. Basis of Presentation

The Town's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These Statements require that the financial statements described below be presented.

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include the financial activities of the overall Town government, except for fiduciary activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds. Separate statements for each fund category — *governmental* and *fiduciary* — are presented. The emphasis of fund financial statements is on major individual governmental funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

C. Major Funds

The Town's major governmental funds are identified and presented separately in the fund financial statements. All other funds, called other governmental funds, are combined and reported in a single column, regardless of their fund-type.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Major Funds (Continued)

Major funds are defined as funds that have either assets, liabilities, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The Town may also select other funds it believes should be presented as major funds.

The Town reported the following major governmental funds in the accompanying financial statements:

The **General Fund** is the primary operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources of the general government, except those required to be accounted for in the other funds.

The **Measure K Local Funding Special Revenue 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.

The **Construction In Progress Fund** is a capital project fund used to capture all capital project expenditures and corresponding revenues.

The **Debt Service Fund** was established to account for the proceeds from the issuance of long-term debt, as well as annual debt service payments.

In addition, the Town reports the following funds:

Proprietary Fund Type - Internal Service Funds are used to account for the financing of goods or services provided by one department of the Town to other departments. The Town has one Internal Service Fund, the PARS Section 115 Fund, used to accumulate funding for future pension costs. This fund is to provide annual payments to PERS that are needed to offset the impact of smoothing or negative amortization of the City's Unfunded Pension Liability.

Fiduciary Funds – are used to report assets held in a custodial capacity for others and therefore are not available to support Town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds. Since these assets are being held for the benefit of a third party, these funds are not incorporated in the government-wide statements.

The Town reports the following fiduciary funds:

Custodial Funds is a clearing type funds for the collection of taxes or deposits held, on behalf of individuals, private organizations and other governments. Specific activities in the Custodial Funds include the contributions and expenses related to Commons Park and memorial benches, skatepark maintenance, and the Moraga Youth Involvement Committee. The financial activities of these funds are excluded from the Government-wide financial statements, and are presented in a separate Fiduciary Fund financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting

The government-wide, propriety fund and fiduciary fund financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under leases are reported as other financing sources.

Those revenues susceptible to accrual are property taxes, sales taxes, real property transfer taxes, interest revenue and charges for services. Licenses, use of property and permit revenues are not susceptible to accrual because they are not measurable until received in cash.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the Town may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The Town's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

Non-exchange transactions, in which the Town gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations.

Certain indirect costs are included in program expenses reported for individual functions and activities.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Capital Assets

Contributed capital assets are valued at their estimated fair market value on the date contributed. Donated capital assets, donated works of art and similar items, and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value rather than fair value. All other capital assets are valued at historical cost or estimated, if historical cost is not available.

Infrastructure, improvements and equipment purchased or acquired with an original cost of $100,000, $50,000, and $5,000 or more, respectively, are capitalized. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	50 Years
Equipment and furniture	3 - 25 Years
Infrastructure	7 - 100 Years

F. Property Taxes

Property tax revenue is recognized in the fiscal year for which the tax and assessment are levied. The County of Contra Costa levies, bills, and collects property taxes and special assessments for the Town. Under the County's "Teeter Plan," the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

Secured property tax is due in two installments, on November 1 and February 1, becomes a lien on those dates and becomes delinquent on December 10 and April 10, respectively. Unsecure property tax is due on July 1, and becomes delinquent on August 31.

The term "unsecured" refers to taxes on personal property other than real estate, land, and buildings. These taxes are secured by liens on the property being taxed.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Compensated Absences

Compensated absences are comprised of unused vacation leave, sick leave, and compensatory time off, which are accrued as earned. The Town's liability for compensated absences is determined annually. The liability for these compensated absences in the government-wide statements has been estimated by management to be 20% current and 80% non-current liabilities.

The activities of the compensated absences for the year ended June 30, 2025 were as follows:

Beginning balance	$410,999
Net Change	238,418
Ending Balance	$649,417
Current Portion	$129,883

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Cash and Investments

The Town maintains a cash and investments pool that is available for use by all funds. Each fund's portion of this pool is displayed on the Balance Sheets for the governmental funds and Statement of Fiduciary Net Position for the Agency Fund as cash and investments. Investments are stated at fair value. Fair value is estimated based on quoted market prices at year end.

J. Prepaids

The Town uses the consumption method to report prepaid items.

K. Leases

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. The Town records leases exceeding $25,000 at commencement of the lease.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net assets or fund balance that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Town has one item that qualifies for reporting in this category related to pensions as discussed in Note 8.

In addition to liabilities, the statement of net position or balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net assets or fund balance that applies to a future period(s) and so will *not* be recognized as an inflow or resources (revenue) until that time. The Town has two items that qualify for reporting in this category, unavailable revenue and leases, which arise under the modified accrual basis of accounting. Accordingly, unavailable revenue is reported only in the governmental funds balance sheet. The Construction in Progress Fund reports unavailable revenue related to amounts due from other governments for grants. The General Fund reports deferred inflows related to lease receivable. The Town also has deferred inflow of resources related to pensions on the statement of net position as discussed in Note 9. These amounts are deferred and recognized as an inflow of resources in the period that the amount becomes available.

M. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

N. Closed Funds

During fiscal year ended June 30, 2025, the Town closed two funds, the American Rescue Plan Act Special Revenue fund, the Public Safety Grants Special Revenue fund and the Pavement Management Program Special Revenue fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Subscription-Based Information Technology Arrangements (SBITAs) Accounting

A Subscription-Based Information Technology Arrangement (SBITA) is a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

At the commencement of a SBITA, the Town initially measures the subscription liability at the present value of payments expected to be made during the contract term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for payments made at or before the SBITA commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over shorter of the subscription term or the useful life of the underlying IT assets.

Key estimates and judgments related to SBITAs include how the Town determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments as follows:

- The Town uses the interest rate charged by the IT vendor as the discount rate. When the interest rate charged by the IT vendor is not provided, the Town uses its estimated incremental borrowing rate as the discount rate for subscription liabilities.

- The subscription term includes the noncancellable period of the subscription.

- Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option price that the Town is reasonably certain to exercise.

The Town monitors changes in circumstances that would require a remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with liabilities on the statement of net position. As of June 30, 2025, the Town has updated its policy requiring agreements to be 5 years or more or the dollar value greater than or equal to $250,000. The Town did not have any agreements that meet the requirements to be recorded as of June 30, 2025.

P. New Accounting Principles

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The Statement requires that liabilities for compensated absences be recognized for leave that has not been used but not yet paid in cash or settled through noncash means. The provision of this Statement were implemented during the fiscal year 2025. The implementation had no material effect on the financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. New Accounting Principles (Continued)

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures.* The primary objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. A *concentration* is defined as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. The requirements of this statement are effective for the Town's fiscal year ending June 30, 2025.

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING

A. Budgeting Procedures

The Town follows a biennial budget cycle, adopting a budget for two fiscal years at one time. The Town follows these procedures:

1. In May/June, the Town Manager submits to the Town Council a proposed budget for the fiscal year 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.
2. The Town Council conducts deliberations on the proposed budget, including receipt of public comment at an open meeting.
3. The Town Council formally adopts the budget by resolution before July 1. The proposed budget becomes the adopted budget.
4. The Town Council may amend the budget at any time during the fiscal year. Amendments to the adopted budget become the adjusted budget.

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.

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING (Continued)

B. 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. A budgetary comparison schedule is presented for the General Fund, including both the original adopted budget and the adjusted budget, and is presented in comparison to actual charges to appropriations.

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.

C. Excess of Expenditures over Appropriations

The following Special Revenue funds incurred expenditures in excess of appropriations:

Lighting District	$69,774
Art in Public Spaces	3,250

Sufficient resources were available in each fund to fund these excesses.

NOTE 3 – CASH AND INVESTMENTS

The Town pools cash from all sources and all funds except cash held with fiscal agents so that it can be invested at the maximum yield, consistent with safety and liquidity, while individual funds can make expenditures at any time.

A. Policies

The Town and its fiscal agents invest only in those instruments authorized by the California Government Code.

The Town and its fiscal agents invest in individual investments and in investment pools. Individual investments are evidenced by specific identifiable pieces of paper called *securities instruments,* or by an electronic entry registering the owner in the records of the institution issuing the security, called the *book entry* system.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – CASH AND INVESTMENTS (Continued)

A. Policies (Continued)

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the Town's cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California Law this collateral is held in a separate investment pool by another institution in the Town's name and places the Town ahead of general creditors of the institution.

The Town's investments are carried at fair value, as required by generally accepted accounting principles. The Town adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

B. Classifications

Cash and investments as of June 30, 2025 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	$16,711,191
Restricted cash and investments	3,368,018
Fiduciary Funds:	
Cash and investments	169,908
Total Cash and Investments	$20,249,117

Cash and investments as of June 30, 2025 consist of the following:

Cash on hand and in banks	$10,387,046
Investments with fiscal agents	2,429,368
California Local Agency Investment Fund	7,432,703
Total Cash and Investments	$20,249,117

C. Cash Deposits With Financial Institutions – Custodial Credit Risk-Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2025, the Town's bank balance was $1,914,160 and $1,664,160 of that amount was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution's trust department or agent, but not in the Town's name.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – CASH AND INVESTMENTS (Continued)

D. Investments Authorized by the California Government Code and the Town of Moraga's Investment Policy

The table below identifies the investment types that are authorized for the Town of Moraga by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the Town of Moraga, rather than the general provisions of the California Government Code.

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum in Portfolio	Maximum Investment In One Issuer
Bank Savings Accounts and Demand Deposits (collateralized or insured)	N/A	N/A	25%	10%
Certificate of Deposit (collateralized or insured)	2 years	N/A	25%	10%
U.S. Treasury Securities	5 years	N/A	None	None
Federal Agency Obligations	5 years	N/A	50%	20%
Local Agency Investment Fund (LAIF)	N/A	N/A	None	None
Banker's Acceptances	180 days	N/A	20%	10%
Commercial Paper (rated P1)	270 days	P-1, A-1	20%	10%
Negotiable Certificates of Deposit	2 years	N/A	25%	10%
Medium-Term Corporate Notes	5 years	Aa, AA	25%	10%

E. Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements of the Town which follows the California Government Code and the Town's investment policy.

F. Section 115 Pension Trust

In December 2022, the Town Council authorized the establishment of a Section 115 Pension Trust with the Public Agency Retirement Services (PARS). The trust is an irrevocable trust, and is used to set aside funds for future pension contributions. During the fiscal year ended June 30, 2024, the town transferred most of its assets from the PARs trust account to an irrevocable trust with Charles Schwab. As of June 30, 2025, the Charles Schwab trusts held $2,429,368.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – CASH AND INVESTMENTS (Continued)

G. Interest Rate Risk

Interest rate risk is the risk that changes in economic markets will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Town manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the Town's investments (including investments held with fiscal agents) to market interest rate fluctuations is provided by the following table that shows the distribution of the Town's investments by maturity:

Investment Type	12 months or less	Total
Cash and Investments in City Treasury:		
California Local Agency Investment Fund	$7,432,703	$7,432,703
Held by Fiscal Agents:		
Money Market Fund	2,429,368	2,429,368
Total Investments	$9,862,071	9,862,071
Cash deposits in banks and petty cash		10,387,046
Total Cash and Investments		$20,249,117

H. Fair Value Hierarchy

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Town's investments with the California Local Agency Investment Fund (LAIF) and Money Market Fund are classified as exempt in the fair value hierarchy, as they are valued at amortized cost, which is exempt from being classified under GASB 72.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – CASH AND INVESTMENTS (Continued)

I. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the Town of Moraga's actual Moody's rating as of June 30, 2025 for each investment type:

Investment Type	Not rated	Total
Not rated:		
Money Market Fund	$2,429,368	$2,429,368
California Local Agency Investment Fund	7,432,703	7,432,703
Total Investments	$9,862,071	9,862,071
Cash deposits in banks and petty cash		10,387,046
Total Cash and Investments		$20,249,117

J. Concentration of Credit Risk

The Town's investment policy regarding the amount that can be invested in any one issuer is stipulated by the California Government Code. However, the Town is required to disclose investments that represent a concentration of five percent or more of investments in any one issuer other than U.S. Treasury Securities, mutual funds and external investment pools.

At June 30, 2025, the Town only had investments in LAIF and money market funds.

K. Investment in State Investment Pool

The Town is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The Town reports its investment in LAIF at the amortized costs provided by LAIF, which is the same as the value of the pool share. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Each regular LAIF account is permitted to have up to 15 transactions per month, with a minimum transaction amount of $5,000, a maximum transaction amount of $75 million and at least 24 hours advance notice for withdrawals of $10 million or more. Bond proceeds accounts are subject to a one-time deposit with no cap and are set up with a monthly draw down schedule. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2025, these investments matured in an average of 248 days.

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – INTERFUND ACTIVITIES

A. Transfers Between Town Funds

With Council approval, resources may be transferred from one Town fund to another. Transfers are used to (1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

With respect to the Town's current operations, the General-Purpose Fund serves as the primary operating fund for the Town. Transfers of revenue from other funds occur throughout the year to cover operating expenses that meet statutory and/or budgetary requirements of each respective fund.

Transfers between funds also occur to support capital activities. Specific capital projects are typically supported by multiple funding sources. However, for improved transparency and efficiency, a capital project is budgeted and expensed in one fund. At the end of the year and at the completion of the project, transfers of revenue occur to cover the capital expenses, subject to statutory and/or budgetary requirements of the respective funds.

Transfers between Town funds during fiscal year 2024-25 were as follows:

Transfer From	Transfer To	Amount Transferred	
General Fund	Other Governmental Funds	$1,000,000	C
	Internal Service Fund	500,000	D
Debt Service Fund	Debt Service Fund	23,368	B
Measure K Local Funding	Debt Service Fund	530,472	B
	Construction in Progress Fund	4,256,994	A
Construction in Progress Fund	Other Governmental Funds	156,177	A
	Measure K Local Funding	480,372	E
Other Governmental Funds	General Fund	967,738	D
	Other Governmental Funds	46,100	D
	Construction in Progress Fund	2,949,473	A
	Total Interfund Transfers	$10,910,694	

A. To fund capital projects: labor and materials
B. To fund debt service payments
C. To fund asset replacement
D. To fund Police services, transportation and street related programs, pension and labor costs, purchase of equipment and storm drain maintenance
E. To return CIP project funds to source

NOTES TO FINANCIAL STATEMENTS

NOTE 5 – CAPITAL ASSETS

In accordance with GASB Statement No. 34, the Town has reported all capital assets including infrastructure in the Government-wide Statement of Net Position. The Town elected to use the basic approach as defined by GASB Statement No. 34 for all infrastructures reporting, whereby depreciation expense and accumulated depreciation has been recorded.

A. Capital Assets Activities

The following table presents the capital assets activity for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Retirements & Transfers	Balance June 30, 2025
Governmental Activities				
Capital assets not being depreciated:				
Land and easements	$10,680,212			$10,680,212
Construction in progress	20,420,366	$10,177,919	($18,354,382)	12,243,903
Total capital assets, not being depreciated	31,100,578	10,177,919	(18,354,382)	22,924,115
Depreciable capital assets:				
Building and improvements	8,932,047		6,650	8,938,697
Roadway and related	66,014,144		18,288,916	84,303,060
Storm drains	5,017,390			5,017,390
Parks and recreation	4,052,958		58,816	4,111,774
Equipment and furniture	2,004,051	228,269	(204,149)	2,028,171
Subscription based assets	126,679		(126,679)	
Total capital assets, being depreciated	86,147,269	228,269	18,023,554	104,399,092
Accumulated depreciation and Amortization:				
Building and improvements	(2,905,802)	(194,604)		(3,100,406)
Roadway and related	(29,790,183)	(2,342,397)		(32,132,580)
Storm drains	(2,937,829)	(71,185)		(3,009,014)
Parks and recreation	(2,271,341)	(129,983)		(2,401,324)
Equipment and furniture	(1,804,891)	(147,978)	204,149	(1,748,720)
Subscription based assets	(84,452)	(42,227)	126,679	
Total accumulated depreciation and amortization	(39,794,498)	(2,928,374)	330,828	(42,392,044)
Depreciable capital assets, net	46,352,771	(2,700,105)	18,354,382	62,007,048
Governmental capital assets, net	$77,453,349	$7,477,814		$84,931,163

B. Depreciation Allocation

Depreciation expense is charged to functions and programs based on their usage of the related assets. The amounts allocated to each function or program are as follows:

Governmental Activities:	
General Administration	$259,204
Planning	16,820
Public Safety	52,785
Public Works	2,446,008
Parks and Recreation	153,557
Total Governmental Activities	$2,928,374

NOTES TO FINANCIAL STATEMENTS

NOTE 6 – LONG-TERM DEBT

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

A. Current Year Transactions and Balances

	Original Issue Amount	Balance June 30, 2024	Retirements	Balance June 30, 2025	Current Portion
2023 Certificates of Participation	$3,970,000	$3,970,000	($360,000)	$3,610,000	$380,000
Add: Unamortized Bond Premium	542,898	515,749	(54,200)	461,549	
Total Governmental Activity		$4,485,749	($414,200)	$4,071,549	$380,000

B. 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.

C. Debt Service Requirements

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

Year ending June 30	Principal	Interest
2026	$380,000	$180,500
2027	395,000	161,500
2028	415,000	141,750
2029	440,000	121,000
2030	460,000	99,000
2031-2033	1,520,000	154,250
Total	3,610,000	$858,000
Unamortized Premium	461,549	
	$4,071,549	

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – LEASES

The Town is a party to three lease agreements as the lessor that require recognition. The Town recognizes a lease receivable and a deferred inflow of resources in the General Fund and Government-Wide financial statements, as was in the applicable funds.

At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Town determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts as follows:

- The Town uses its estimated incremental borrowing rate as the discount rate for leases, when an explicit rate is not available.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Town monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

A summary of lease activities for the year ended June 30, 2025 are as follows:

Governmental Activities:

Lessor	Original Lease Date	Expiration Date Including Options	Monthly Revenue as of June 30, 2025	Lease Receivable Balance at June 30, 2025	Deferred Inflow of Resources at June 30, 2025
Moraga Country Club	9/30/87	3/31/40	$7,231	$1,376,768	$1,368,642
Growing Light Montessori School of Moraga	7/1/80	6/30/26	2,776	34,280	32,906
Z Golf Food & Beverage Services	11/1/21	10/31/31	21,855	1,786,555	1,753,286
Totals Reported in General Fund				$3,197,603	$3,154,834

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – LEASES (Continued)

Moraga Country Club Homeowners' Association

In September 1987, the Town of Moraga agreed to sublease 60 acres of property adjacent to a golf course, that was leased from the State of California, to the Moraga Country Club Homeowners' Association (Association). The initial term of the lease was twenty years. The property was subsequently acquired by the Town from the State, and the lease agreement between the Town and the Association was amended three times in 1991, 1994 and 2014, respectively. The latest amendment dated December 10, 2014, extended the term of the land lease for an additional twenty-five years commencing April 1, 2015 and expiring March 31, 2040. Monthly rent as of June 30, 2025 is $7,231 and increases annually by CPI.

Growing Light Montessori School of Moraga

In September 1981, the Town entered into a ground lease with an individual operating a preschool for real property located at 1455 St. Mary's Road in Moraga. In October 2021, the lease was assigned to the Growing Light Montessori School of Moraga, who assumed the terms of the original lease and subsequent amendments. The current lease will expire on June 30, 2026. The monthly rent as of June 30, 2025 is $2,776, and increase annually by CPI.

Hacienda de Las Flores

In July 2021, the Town entered into a lease agreement with Z Golf Food & Beverage Services, LLC to lease real property and improvements commonly known as the Hacienda de Las Flores, commencing November 1, 2021, with an initial expiration date of October 31, 2031. The lessee has the right to extend two 5-year additional terms. Rent of $60,000 is to be paid to the Town quarterly, for a total of $240,000 in the first year, with 1.5% increases each subsequent year.

The future lease payments to be received as of June 30, 2025 are as follows:

Year ending June 30	Principal	Interest
2026	$362,194	$27,047
2027	341,569	24,002
2028	355,668	20,870
2029	370,225	17,610
2030	385,009	14,217
2031-2035	887,487	35,473
2036-2040	495,451	10,559
Total	$3,197,603	$149,778

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – PENSION PLAN

A. General Information

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the Town's Safety and Miscellaneous (all other) Employee Pension Rate Plans. The Town's Miscellaneous and Safety Rate Plans are part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees' Retirement System (CalPERS). PERF C consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. The Town sponsors four rate plans (two miscellaneous and two safety). Benefit provisions under the Plans are established by State statute and Town resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. The Town does not provide any post-retirement health benefits (OPEB).

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – PENSION PLAN (Continued)

A. General Information (Continued)

The Plans' provisions and benefits in effect at June 30, 2025, are summarized as follows:

	Miscellaneous	
Hire date	Prior to January 1, 2013	On of after January 1, 2013
Benefit formula	2.0% @ Age 55	2.0% @ Age 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.000% to 2.500%
Required employee contribution rates	7%	7.75%
Required employer contribution rates	11.880%	7.870%

	Safety	
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ Age 50	2.7% @ Age 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	50-57
Monthly benefits, as a % of eligible compensation	2.000% to 2.700%	2.000% to 2.700%
Required employee contribution rates	9%	13.75%
Required employer contribution rates	20.090%	13.760%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund. The dollar amounts are billed on a monthly basis. The Town's required contribution for the unfunded liability was $765,675 in fiscal year 2025.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Town is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

For the year ended June 30, 2025, the contributions recognized as part of pension expense for the Plan were as follows.

	Miscellaneous	Safety	Total
Contributions - employer	$691,062	$623,733	$1,314,795

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

As of June 30, 2025, the Town reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	$5,795,621
Safety	4,342,762
Total Net Pension Liability	$10,138,383

The Town's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2024, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Town's proportionate share of the net pension liability for the Plan as of June 30, 2023 and 2024 was as follows:

	Miscellaneous	Safety
Proportion - June 30, 2023	0.11259%	0.05883%
Proportion - June 30, 2024	0.11983%	0.05956%
Change - Increase (Decrease)	0.00724%	0.00073%

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2025, the Town recognized pension expense of $572,181. At June 30, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Miscellaneous

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$691,062	
Differences between actual and expected experience	501,085	($19,552)
Changes in assumptions	148,959	
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	95,284	(165,953)
Net differences between projected and actual earnings on plan investments	333,647	
Total Miscellaneous	$1,770,037	($185,505)

Safety

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$623,733	
Differences between actual and expected experience	354,408	($11,523)
Changes in assumptions	106,997	
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	219,846	(104,381)
Net differences between projected and actual earnings on plan investments	209,909	
Total Safety	$1,514,893	($115,904)
Grand Total	$3,284,930	($301,409)

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

$1,314,795 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2026	$502,051
2027	1,305,747
2028	47,085
2029	(186,157)
	$1,668,726

Actuarial Assumptions – For the measurement period ended June 30, 2024, the total pension liability was determined by rolling forward the June 30, 2023 total pension liability. The June 30, 2023 total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increase	Varies by entry age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds (2)
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

(1) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

(2) Net of Plan investment expenses, including inflation.

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate – The discount rate used to measure the total pension liability for each Plan was 6.90%. The projection of cash flows used to determine the discount rate for each Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, each Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability for each Plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points.

The expected real rates of return by Asset Class are as follows:

Asset Class (1)	Assumed asset allocation	Real return (1),(2)
Global Equity - Cap weighted	30.0%	4.54%
Global Equity - Non-Cap weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	100.0%	

(1) An expected inflation of 2.30% used for this period
(2) Figures are based on the 2021 Asset Liability Management study

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – PENSION PLAN (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Town's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety
1% Decrease	5.90%	5.90%
Net Pension Liability	$8,667,807	$6,567,979
Current Discount Rate	6.90%	6.90%
Net Pension Liability	$5,795,621	$4,342,762
1% Increase	7.90%	7.90%
Net Pension Liability	$3,431,389	$2,522,847

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Deferred Compensation Plan

Town employees may defer a portion of their compensation under a Town sponsored deferred compensation plan created in accordance with Internal Revenue Code Section 457. Under this plan, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination of employment, retirement, death or in an emergency as defined by the plan.

The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. The funds have been placed in a trust administered by Mission Square (formerly known as ICMA-RC) and are not available to the Town's general creditors. Accordingly, the Town does not report the assets in the financial statements.

As established by the plan, any Town employee can contribute to the plan. During fiscal year 2025, the employees contributed $254,107 to the plan.

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – PENSION PLAN (Continued)

D. Defined Contribution Plan

The Town sponsors a defined contribution plan created in accordance with Internal Revenue Code Section 401(a). Under this plan, the Town may make discretionary contributions to the plan each year on behalf of designated employees up to the maximum allowed by law. Town employees are fully vested in amounts contributed to the plan. Town employees may also contribute to the plan on an after-tax basis as long as the combined employer and employee contributions do not exceed the maximum allowed by law. During fiscal year 2025, the Town and its employees made $59,467 contributions to the plan.

Contributions to the plan are held by a Trust, administered by Mission Square, for the exclusive benefit of plan participants and their beneficiaries. The assets are not available to the Town's general creditors and thus, the Town does not report the assets in the financial statements.

NOTE 9 – NET POSITION AND FUND BALANCES

Net Position is measured on the full accrual basis, while Fund Balance is measured on the modified accrual basis.

A. Net Position

Net Position is the excess of all the Town's assets and deferred outflows over all its liabilities and deferred inflows, regardless of fund. Net Position is divided into three captions. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

Net Investment in Capital Assets, describes the portion of net position which is represented by the current net book value of the Town's capital assets, less the outstanding balance of any debt issued to finance these assets. At June 30, 2025, the breakout of this calculation is reflected as follows:

Total Capital Assets at June 30, 2025	$84,931,163
Related Debt at June 30, 2025:	
Certificates of Participation (COP)	(4,071,549)
Net Investment in Capital Assets	$80,859,614

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the Town cannot unilaterally alter.

Unrestricted describes the portion of net position which is not restricted to use.

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – NET POSITION AND FUND BALANCES (Continued)

B. Fund Balance

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The Town's fund balances are classified based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the Town prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendables represents balances set aside to indicate items that are not available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Nonspendable amounts subject to restrictions are included along with spendable resources.

Committed fund balances are established, modified and rescinded by resolution of the Town Council. Nonspendable amounts subject to council commitments are included along with spendable resources.

Assigned fund balances are amounts constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. Intent is expressed by the Town Council or its designee and may be changed at the discretion of the Town Council or its designee. The Town Manager is authorized to assign amounts to a specific purpose in accordance with the Municipal Code, Chapter 3.04 – Purchasing System approved by the Town Council under Ordinance No. 231. This category includes unspent capital project balances for active projects; Nonspendables, when it is the Town's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue and Capital Projects Funds which have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – NET POSITION AND FUND BALANCES (Continued)

B. Fund Balance (Continued)

Detailed classifications of the Town's Fund Balances, as of June 30, 2025, are as follows:

	General Fund	Measure K Local Funding	Construction In Progress	Other Governmental Funds	Total
Restricted for:					
Streets and roads				$2,639,068	$2,639,068
Public safety				188,774	188,774
Future projects				191,798	191,798
Capital projects				1,273,684	1,273,684
Deposits	$16,520				16,520
Future projects				68,882	68,882
Total Restricted	16,520			4,362,206	4,378,726
Committed to:					
Future projects					
(Palos Developer Fees)	2,785,733				2,785,733
Emergency Reserves	6,824,996				6,824,996
Capital projects			$2,048,520		2,048,520
Asset replacements				1,367,085	1,367,085
Total Committed	9,610,729		2,048,520	1,367,085	13,026,334
Assigned					
Encumbrances	334,904				334,904
Capital projects		$1,057,482			1,057,482
Total Assigned	334,904	1,057,482			1,392,386
Unassigned					
Fund balance deficits					
Residual fund balance	367,873				367,873
Total Unassigned	367,873				367,873
Total fund balances	$10,330,026	$1,057,482	$2,048,520	$5,729,291	$19,165,319

C. General Purpose Fund Reserve Policy

In fiscal year 2015, the Town adopted resolution 5-2015 which establishes a Town Council policy of achieving and maintaining a fifty percent (50%) General Purpose Fund Reserve relative to General Purpose Fund operating expenditures of the most recent fiscal year end. In March 2025, the Town adopted resolution 12-2025, which allows Council to commit any excess fund balance to one-time uses.

D. Fund Deficit

As of June 30, 2025, the Town did not have any fund deficits to report.

NOTES TO FINANCIAL STATEMENTS

NOTE 10 – RISK MANAGEMENT

The Town is a member of the Municipal Pooling Authority (MPA) based in Walnut Creek, California. The MPA provides coverage against the following types of loss risks under the terms of a joint-powers agreement with the Town and several other cities and governmental agencies as follows:

	Participating Cities Total Coverage (Aggregate)	Deductible (Town Portion)
All risk fire and property	$1,000,000,000	$25,000
Flood	25,000,000	100,000
Cyber liability	2,000,000	50,000
Public entity pollution liability	25,000,000	250,000
Boiler and machinery	75,000,000	10,000
Government crime	5,000,000	2,500
General liability	29,000,000	100,000
Employment liability	2,000,000	50,000
Workers' compensation	50,000,000	500,000
Deadly weapons response	500,000	10,000
Vehicle physical damage		
All other police vehicles	250,000	2,000
Police department vehicles	250,000	3,000

The MPA is governed by a Board consisting of representatives from member municipalities. The Board controls the operations of the MPA, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board.

The Town's deposits with the MPA are in accordance with formulas established by the MPA. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating.

Audited financial statements for the Authority are available from MPA, 1911 San Miguel Drive, Suite 200, Walnut Creek, CA 94596.

The total coverage includes the Town's deductible, the portion underwritten by MPA, and the portion underwritten by other insurance companies. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years by any significant amount.

The Town did not record a liability for outstanding claims at fiscal year-end, as management believes that the claims were minimal.

NOTES TO FINANCIAL STATEMENTS

NOTE 11 – LAMORINDA FEE AND FINANCING AUTHORITY

The Lamorinda Fee and Financing Authority (LFFA) is the result of the Town of Moraga entering into a Joint Powers Agreement (JPA) with the cities of Lafayette and Orinda, to administer an adopted sub-regional transportation and traffic impact fee for the Lamorinda region under the authority of the Contra Costa County half cent sales tax measure adopted in 1988. The fees collected under the LFFA from new development are used to mitigate increased traffic in the region. Complete financial statements of the LFFA are available at the City of Lafayette, 3675 Mt. Diablo Blvd., #210, Lafayette, CA 94549.

NOTE 12 – COMMITMENT AND CONTINGENT LIABILITIES

The Town participates in several Federal and State grant programs. These programs have been subjected to audits by the Town's independent accountants in accordance with the provisions of the Federal Single Audit Act as amended and applicable State requirements. No cost disallowances were proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The Town expects such amounts, if any, to be immaterial.

The Town is subject to litigation arising in the normal course of business. In the opinion of the Town Attorney there is no pending litigation which is likely to have a material adverse effect on the financial position of the Town.

Encumbrances

The Town utilized an encumbrance system during fiscal year 2025 to assist in controlling expenditures. Under this system, governmental funds are encumbered when purchase orders, contracts or other commitments are signed or approved. The following are encumbrances at June 30, 2025, that will be carried over to fiscal year 2026:

General Fund	$51,904
Construction in Progress Fund	1,564,731
Non-major Governmental Funds	181,684
Total	$1,798,319

Developer Fees

In 2007, the Town was the recipient of a Golf Course Fee as part of the settlement agreement related to the Palos Colorados Project. The Town received the remaining principal of the Golf Course Fee of $2,250,000 in November 2021. The related Golf Course Fee interest receivable as of November 2021 was $1,541,563, which the Town expects to collect over the next few years. $14,500,000 of the remaining General Plan Fee portion of the settlement will be paid to the Town when and if development occurs.

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION

Town of Moraga Cost-Sharing Multiple-Employer Defined Pension Plan
Last 10 Years

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

Measurement Date as of June 30	2015	2016	2017
Plan's Proportion of the Net Pension Liability/(Asset)	0.04235%	0.06040%	0.06208%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	$3,840,323	$5,226,347	$6,156,875
Plan's Covered Payroll*	$3,044,571	$3,214,375	$3,467,455
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	126.14%	162.59%	177.56%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	82.25%	77.29%	76%

Notes to Schedule:

* Covered Payroll represented above is based on pensionable earnings provided by the employer. However, GASB 68 defines covered payroll as the total payroll of employees that are provided pensions through the pension plan.

REQUIRED SUPPLEMENTARY INFORMATION

2018	2019	2020	2021	2022	2023	2024
0.06367%	0.06884%	0.07162%	0.08821%	0.08008%	0.08038%	0.08360%
$6,135,349	$7,053,906	$7,792,118	$4,770,439	$9,249,452	$10,027,437	$10,138,383
$3,357,567	$3,924,854	$3,919,586	$4,167,504	$4,240,201	$4,926,959	$4,918,820
182.73%	179.72%	198.80%	114.47%	218.14%	203.52%	206.11%
77%	76%	74%	84%	72%	71%	78.08%

REQUIRED SUPPLEMENTARY INFORMATION

Town of Moraga Miscellaneous and Safety Rate Plans, a Cost-Sharing Multiple-Employer Defined Pension Plan
Last 10 Years
SCHEDULE OF CONTRIBUTIONS

For the Year Ended June 30	2016	2017	2018
Actuarially determined contribution	$314,989	$308,628	$274,211
Contributions in relation to the actuarially determined contributions	314,989	308,628	274,211
Contribution deficiency (excess)	$0	$0	$0
Covered payroll	$3,214,375	$3,467,455	$3,357,567
Contributions as a percentage of covered payroll	9.80%	8.90%	8.17%

2019	2020	2021	2022	2023	2024	2025
$280,636	$333,366	$849,609	$390,289	$1,087,337	$1,160,243	$1,314,795
280,636	333,366	849,609	390,289	1,087,337	1,160,243	1,314,795
$0	$0	$0	$0	$0	$0	$0
$3,924,854	$3,919,586	$4,167,504	$4,240,201	$4,926,959	$4,918,820	$5,369,877
7.15%	8.51%	20.39%	9.20%	22.07%	23.59%	24.48%

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SUPPLEMENTAL INFORMATION

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GENERAL FUND

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund is comprised of the following:

The **General Purpose Fund** is the general operating fund of the Town. It is used to account for most discretionary resources except those that require separate accounting for local, state or federal reporting and accountability purposes. Primary sources of General Purpose Fund revenue include property tax, sales tax, franchise fees, parks and recreation fees, as well as transfers in from other funds for eligible uses.

The **One Time Developer Fees Fund (Palos Colorados)** accounts for revenue as the result of a settlement agreement related to the Palos Colorados development project. Through action of the Town Council in approving the settlement agreement, the funds are committed for future projects. Since receipt of the initial deposits, the Town has used these funds for one-time expenditures such as payment of the CalPERS unfunded liability and promissory note due on the purchase of the 335 Rheem Boulevard property, and various capital improvement projects.

The **Deposits Fund** accounts for park facility rental deposits, planning deposits and public works performance bonds. Deposits are drawn upon if the Town provides services related to the deposits. Any remaining deposits are returned to the residents or contractors once events or projects are completed.

TOWN OF MORAGA
GENERAL FUND
COMBINING BALANCE SHEETS
JUNE 30, 2025

	General Purpose	Developer Fees	Deposits	Total
ASSETS				
Cash and investments	$7,184,762	$2,785,733		$9,970,495
Restricted cash			$938,650	938,650
Accounts receivable	509,632			509,632
Due from other funds				
Lease receivable	3,197,603			3,197,603
Total Assets	$10,891,997	$2,785,733	$938,650	$14,616,380
LIABILITIES				
Accounts payable and accrued expenses	$209,390		$23,759	$233,149
Deposits payable			898,371	898,371
Total Liabilities	209,390		922,130	1,131,520
DEFERRED INFLOWS OF RESOURCES				
Related to leases	3,154,834			3,154,834
FUND BALANCES				
Nonspendable				
Restricted			16,520	16,520
Committed	6,824,996	$2,785,733		9,610,729
Assigned	334,904			334,904
Unassigned	367,873			367,873
Total Fund Balances	7,527,773	2,785,733	16,520	10,330,026
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$10,891,997	$2,785,733	$938,650	$14,616,380

TOWN OF MORAGA
GENERAL FUND
COMBINING SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	General Purpose	Developer Fees	Deposits	Total
REVENUES				
Property taxes and assessments	$3,342,459			$3,342,459
Property tax - in lieu	2,457,473			2,457,473
Sales and use tax	1,279,510			1,279,510
Franchise fees	975,829			975,829
Real property transfer fees	151,872			151,872
Motor vehicle license fees	27,282			27,282
Planning and permits	561,408			561,408
Interest	484,929			484,929
Property rentals	120,256			120,256
Parks and recreation	995,489			995,489
Police services	219,924			219,924
Public works services	667,546			667,546
Intergovernmental	24,500			24,500
Other revenues	292,452			292,452
Total Revenues	11,600,929			11,600,929
EXPENDITURES				
Current operations:				
General administration	3,344,697			3,344,697
Planning	786,520			786,520
Public safety	3,699,124			3,699,124
Public works	2,056,147			2,056,147
Parks and recreation	1,994,172			1,994,172
Total Expenditures	11,880,660			11,880,660
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(279,731)			(279,731)
OTHER FINANCING SOURCES (USES)				
Transfers in	967,738			967,738
Transfers out	(1,500,000)			(1,500,000)
Total Other Financing Sources (Uses)	(532,262)			(532,262)
NET CHANGE IN FUND BALANCES	(811,993)			(811,993)
BEGINNING FUND BALANCES	8,339,766	$2,785,733	$16,520	11,142,019
ENDING FUND BALANCES	$7,527,773	$2,785,733	$16,520	$10,330,026

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OTHER GOVERNMENTAL FUNDS

The Town maintains the following Other Governmental Funds:

Special Revenue Funds

Gasoline Tax – This fund accounts for revenues and expenditures received from the State of California under Street and Highways Code Section 2105, 2106, 2107, 2107.5, and 7360. Revenue allocations are based on population. Eligible expenditures include the construction and maintenance of streets.

Transportation Measure J – This fund accounts the Town's share of the proceeds of a one-half cent sales tax increase approved by Contra Costa County voters in 2004. Funds can be used for transportation purposes including transportation planning and street construction and maintenance.

Park Dedication – This fund accounts for revenues and expenditures of fees in lieu of park dedication pursuant to State of California Government Code Section 66475-66478 also known as the Quimby Act. The Town's Ordinance No. 221 provides the requirement of three acres per one thousand persons.

Lighting Assessment District – This fund accounts for revenues and expenditures of the Moraga Street Lighting Assessment District 1979-1 in accordance with the Landscaping and Lighting Act of 1972 (California Streets & Highways Code Sections 22500-22509). The fund covers the costs to operate the district, which covers a significant portion of the Town, including utilities, repairs, engineering services, administrative cost, and capital improvements. The current annual assessment levied is $58 for a single detached family residence within the district.

COPS/AVA – This fund accounts for COPS funds from the state that are allocated among cities and counties and special districts that provide law enforcement services in proportion to population.

Traffic Safety – This fund accounts for restricted funds derived from traffic fines and forfeitures, and must be used to support police activities.

National Pollution Discharge Elimination System District (NPDES) – This fund accounts for revenues and expenditures associated with the annual assessment for the National Pollutant Discharge Elimination System created countywide in response to the 1972 Clean Water Act.

Asset Forfeiture – Section 309 of Public Law 98-473 (The Comprehensive Crime Control Act of 1984) as implemented by the Attorney General's Guidelines on Seized and Forfeited Property (July 1990) allows the Drug Enforcement Administration (DEA) to share federally forfeited property with participating law enforcement agencies. The Town's Asset Forfeiture Fund was set up to receive and expend these funds. Allowable uses include activities calculated to enhance future investigations, law enforcement training, and law enforcement equipment and operations.

Public Safety Sales Tax – This fund accounts for the revenues received from a statewide half-cent sales tax for public safety. Revenues in this special revenue fund must only be spent on public safety activities.

Street Lighting – This fund accounts for a special allocation of the Basic 1% Property Tax paid by Town property owners. The revenues are intended to cover street lighting activities not included in the Town of Moraga Lighting Assessment District.

Pavement Management Program - The Pavement Management Program Fund was established to account for all capital activities related to the rehabilitation of the Town's streets. This fund was closed in fiscal year 2025.

Refuse Vehicle Impact Fees – This Fund accounts for the Refuse Vehicle Impact Fee (through RecycleSmart). This revenue is restricted for repair and maintenance of local streets and roads.

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

American Rescue Plan Act – This fund was established in FY 2021-22 to separately account for federal grant funds received for specific purposes as designated under the American Rescue Plan Act. This fund was closed in fiscal year 2025.

Grants – This fund was established in FY 2023-24 to record the activity for various state, federal and other outside grant funds.

Advance Planning Fees – This fund was established in FY 2023-24 to accumulate the Advance Planning Surcharge on planning activity to be used for updating the Town's long term planning initiatives, such as the General Plan, Housing Element, and related activities.

Asset Replacement – This fund is used for the purchase of replacement vehicles, technology, and building and park improvements such as new roofs and replacement play structures.

Comcast PEG Restricted – This fund has limitations on how the Town may use these monies in accordance with the franchise agreement. Generally, Comcast funds are to be used for capital costs associated with Public, Educational and Governmental channel access.

Development Impact Fee Funds -

> **Public Safety Impact Fees**, **Storm Drain Impact Fees, General Government Facilities Impact Fees,** and **Park Development Impact Fee Funds** are all funds whose revenues derive from development and use of these funds is restricted.

Lamorinda Fee and Financing Authority (LFFA) – This fund is used to record activity of the LFFA which is a joint exercise of powers agreement comprised of the jurisdictions of Lafayette, Moraga and Orinda to establish a development mitigation fee program. The program assesses regional and local transportation fees and distributes them back to the member jurisdictions as governed by the Joint Exercise of Powers Agreement. This fund is established to account for both the LFFA regional and local set aside fees distributed to the Town. The use of the funds is also governed by the Joint Exercise of Powers Agreement.

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TOWN OF MORAGA
OTHER GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2025

	Gasoline Tax	Transportation Measure J	Park Dedication	Lighting Assessment District	COPS/AVA
ASSETS					
Cash and investments	$144,929	$947,158	$167,857	$573,890	$90,859
Accounts receivable	82,990	465,759	768	2,627	416
Total Assets	$227,919	$1,412,917	$168,625	$576,517	$91,275
LIABILITIES					
Accounts payable				$37,298	
Total Liabilities				37,298	
FUND BALANCE					
Restricted	$227,919	$1,412,917	$168,625	539,219	$91,275
Committed					
Unassigned					
Total Fund Balances (Deficits)	227,919	1,412,917	168,625	539,219	91,275
Total Liabilities and Fund Balances	$227,919	$1,412,917	$168,625	$576,517	$91,275

Traffic Safety	NPDES	Asset Forfeiture	Public Safety Sales Tax	Street Lighting	Pavement Management Program	Refuse Vehicle Impact Fee
$72,022	$11,433	$6,632	$3,404	$234,711		$140,151
18,815	809	30	15,800	1,074		2,792
$90,837	$12,242	$6,662	$19,204	$235,785		$142,943
	$12,241					
	12,241					
$90,837	1	$6,662	$19,204	$235,785		$142,943
90,837	1	6,662	19,204	235,785		142,943
$90,837	$12,242	$6,662	$19,204	$235,785		$142,943

(Continued)

TOWN OF MORAGA
OTHER GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2025

	Art in Public Spaces	ARPA	Grants	Advance Planning Fees	Asset Replacement
ASSETS					
Cash and investments	$23,067		$73,181	$60,803	$1,374,086
Accounts receivable	106			278	6,290
Total Assets	$23,173		$73,181	$61,081	$1,380,376
LIABILITIES					
Accounts payable			$4,300		$13,291
Total Liabilities			4,300		13,291
FUND BALANCE					
Restricted	$23,173		68,881	$61,081	
Committed					1,367,085
Unassigned					
Total Fund Balances (Deficits)	23,173		68,881	61,081	1,367,085
Total Liabilities and Fund Balances	$23,173		$73,181	$61,081	$1,380,376

Comcast PEG Restricted	Public Safety Impact Fees	Storm Drain Impact Fees	General Government Facilities Impact Fees	Park Development Impact Fees	LFFA	Total Nonmajor Governmental Funds
$510,848	$90,238	$180,553	$334,616	$96,137	$48,044	$5,184,619
7,872	413	826	1,689	440	2,008	611,802
$518,720	$90,651	$181,379	$336,305	$96,577	$50,052	$5,796,421
						$67,130
						67,130
$518,720	$90,651	$181,379	$336,305	$96,577	$50,052	4,362,206
						1,367,085
518,720	90,651	181,379	336,305	96,577	50,052	5,729,291
518,720	$90,651	$181,379	$336,305	$96,577	$50,052	$5,796,421

TOWN OF MORAGA
OTHER GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	Gasoline Tax	Transportation Measure J	Park Dedication	Lighting Assessment District	COPS/AVA
REVENUES					
Taxes and assessment	$488,787			$198,695	
Sales tax - public safety					
Intergovernmental	428,549	$465,394			$194,663
Interest	23,713	38,081	$6,869	21,531	6,743
Public safety					
Other revenue					
Fines, forfeitures and penalties					
Total Revenues	941,049	503,475	6,869	220,226	201,406
EXPENDITURES					
Current operations:					
General government					
Public safety					
Planning					
Public works				308,134	
Parks and recreation			7,981		
Capital outlay					
Total Expenditures			7,981	308,134	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	941,049	503,475	(1,112)	(87,908)	201,406
OTHER FINANCING SOURCES (USES)					
Transfers in		101,926		46,100	
Transfers (out)	(1,053,441)	(300,703)			(160,000)
Total Other Financing Sources (Uses)	(1,053,441)	(198,777)		46,100	(160,000)
NET CHANGE IN FUND BALANCES	(112,392)	304,698	(1,112)	(41,808)	41,406
BEGINNING FUND BALANCES (DEFICITS)	340,311	1,108,219	169,737	581,027	49,869
ENDING FUND BALANCES (DEFICITS)	$227,919	$1,412,917	$168,625	$539,219	$91,275

Traffic Safety	NPDES	Asset Forfeiture	Public Safety Sales Tax	Street Lighting	Pavement Management Program	Refuse Vehicle Impact Fees
	$202,325		$82,968	$46,100		
$2,734	1,679	$264	2,058	10,352		$915,098
12,520						22,534
39,931						
55,185	204,004	264	85,026	56,452		937,632
25,040						
	38,805					
25,040	38,805					
30,145	165,199	264	85,026	56,452		937,632
	(165,198)		(95,700)	(46,100)	($48,828)	(1,505,933)
	(165,198)		(95,700)	(46,100)	(48,828)	(1,505,933)
30,145	1	264	(10,674)	10,352	(48,828)	(568,301)
60,692		6,398	29,878	225,433	48,828	711,244
$90,837	$1	$6,662	$19,204	$235,785		$142,943

TOWN OF MORAGA
OTHER GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

	Art in Public Spaces	ARPA	Grants	Advance Planning Fees	Asset Replacement
REVENUES					
Taxes and assessment					
Sales tax - public safety					
Intergovernmental			$38,071		
Interest	$607				$35,752
Public safety					
Other revenue	26,200			$29,036	4,500
Fines, forfeitures and penalties					
Total Revenues	26,807		38,071	29,036	40,252
EXPENDITURES					
Current operations:					
General government		$9,391			
Public safety			4,300		
Planning			15,112		
Public works					4,899
Parks and recreation	3,750				
Capital outlay					289,908
Total Expenditures	3,750	9,391	19,412		294,807
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,057	(9,391)	18,659	29,036	(254,555)
OTHER FINANCING SOURCES (USES)					
Transfers in			54,251		1,000,000
Transfers (out)		(162,516)			
Total Other Financing Sources (Uses)		(162,516)	54,251		1,000,000
NET CHANGE IN FUND BALANCES	23,057	(171,907)	72,910	29,036	745,445
BEGINNING FUND BALANCES (DEFICITS)	116	171,907	(4,029)	32,045	621,640
ENDING FUND BALANCES (DEFICITS)	$23,173		$68,881	$61,081	$1,367,085

Comcast PEG Restricted	Public Safety Impact Fees	Storm Drain Impact Fees	General Government Facilities Impact Fees	Park Development Impact Fees	LFFA	Total Other Governmental Funds
						$935,907
						82,968
					$7,544	2,049,319
$17,645	$3,575	$7,190	$14,499	$3,564	17,563	236,953
						12,520
23,074	1,679	752	15,207	18,898		119,346
						39,931
40,719	5,254	7,942	29,706	22,462	25,107	3,476,944
7,035					20,000	36,426
						29,340
						15,112
						351,838
						11,731
						289,908
7,035					20,000	734,355
33,684	5,254	7,942	29,706	22,462	5,107	2,742,589
						1,202,277
			(34,349)		(390,543)	(3,963,311)
			(34,349)		(390,543)	(2,761,034)
33,684	5,254	7,942	(4,643)	22,462	(385,436)	(18,445)
485,036	85,397	173,437	340,948	74,115	435,488	5,747,736
$518,720	$90,651	$181,379	$336,305	$96,577	$50,052	$5,729,291

TOWN OF MORAGA
OTHER GOVERNMENTAL FUNDS
COMBINING SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Gasoline Tax			Transportation Measure J		
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES						
Taxes and assessment	$496,831	$488,787	($8,044)			
Sales tax - public safety						
Intergovernmental	426,968	428,549	1,581	$472,000	$465,394	($6,606)
Interest		23,713	23,713		38,081	38,081
Parks and recreation						
Police services						
Planning and permits						
Other revenue						
Fines, forfeitures and penalties						
Total Revenues	923,799	941,049	17,250	472,000	503,475	31,475
EXPENDITURES						
Current operations:						
General government						
Public safety						
Planning						
Public works						
Parks and recreation						
Capital outlay						
Total Expenditures						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	923,799	941,049	17,250	472,000	503,475	31,475
OTHER FINANCING SOURCES (USES)						
Transfers in					101,926	101,926
Transfers (out)	(1,053,441)	(1,053,441)		(1,584,125)	(300,703)	1,283,422
Total Other Financing Sources (Uses)	(1,053,441)	(1,053,441)		(1,584,125)	(198,777)	1,385,348
NET CHANGE IN FUND BALANCES	($129,642)	(112,392)	$17,250	($1,112,125)	304,698	$1,416,823
BEGINNING FUND BALANCES (DEFICITS)		340,311			1,108,219	
ENDING FUND BALANCES (DEFICITS)		$227,919			$1,412,917	

Park Dedication			Lighting Assessment District			COPS/AVA		
Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
			$200,000	$198,695	($1,305)			
						$160,000	$194,663	$34,663
	$6,869	$6,869		21,531	21,531		6,743	6,743
	6,869	6,869	200,000	220,226	20,226	160,000	201,406	41,406
	7,981	(7,981)	238,360	308,134	(69,774)			
	7,981	(7,981)	238,360	308,134	(69,774)			
	(1,112)	(1,112)	(38,360)	(87,908)	(49,548)	160,000	201,406	41,406
($19,106)		19,106	(49,100) (10,000)	46,100	95,200 10,000	(160,000)	(160,000)	
(19,106)		19,106	(59,100)	46,100	105,200	(160,000)	(160,000)	
($19,106)	(1,112)	$17,994	($97,460)	(41,808)	$55,652		41,406	$41,406
	169,737			581,027			49,869	
	$168,625			$539,219			$91,275	

(Continued)

TOWN OF MORAGA
OTHER GOVERNMENTAL FUNDS
COMBINING SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Traffic Safety			NPDES		
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Fiscal Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES						
Taxes and assessment				$256,800	$202,325	($54,475)
Sales tax - public safety						
Intergovernmental						
Interest		$2,734	$2,734		1,679	1,679
Parks and recreation						
Police services		12,520	12,520			
Planning and permits						
Other revenue						
Fines, forfeitures and penalties	$30,000	39,931	9,931			
Total Revenues	30,000	55,185	25,185	256,800	204,004	(52,796)
EXPENDITURES						
Current operations:						
General government						
Public safety		25,040	(25,040)			
Planning						
Public works					38,805	(38,805)
Parks and recreation						
Capital outlay						
Total Expenditures		25,040	(25,040)		38,805	(38,805)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	30,000	30,145	50,225	256,800	165,199	(13,991)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers (out)	(27,563)		27,563	(256,800)	(165,198)	91,602
Total Other Financing Sources (Uses)	(27,563)		27,563	(256,800)	(165,198)	91,602
NET CHANGE IN FUND BALANCES	$2,437	30,145	$77,788		1	$77,611
BEGINNING FUND BALANCES (DEFICITS)		60,692				
ENDING FUND BALANCES (DEFICITS)		$90,837			$1	

Asset Forfeiture			Public Safety Sales Tax			Street Lighting		
Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
						$46,100	$46,100	
			$95,700	$82,968	($12,732)			
	$264	$264		2,058	2,058		10,352	$10,352
	264	264	95,700	85,026	(10,674)	46,100	56,452	10,352
	264	264	95,700	85,026	(10,674)	46,100	56,452	10,352
			(95,700)	(95,700)		(46,100)	(46,100)	
			(95,700)	(95,700)		(46,100)	(46,100)	
	264	$264		(10,674)	($10,674)		10,352	$10,352
	6,398			29,878			225,433	
	$6,662			$19,204			$235,785	

(Continued)

TOWN OF MORAGA
OTHER GOVERNMENTAL FUNDS
COMBINING SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Pavement Management Program			Refuse Vehicle Impact Fees		
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES						
Taxes and assessment						
Sales tax - public safety						
Intergovernmental				$842,000	$915,098	$73,098
Interest					22,534	22,534
Parks and recreation						
Police services						
Planning and permits						
Other revenue						
Fines, forfeitures and penalties						
Total Revenues				842,000	937,632	95,632
EXPENDITURES						
Current operations:						
General government						
Public safety						
Planning						
Public works						
Parks and recreation						
Capital outlay						
Total Expenditures						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				842,000	937,632	95,632
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers (out)		($48,828)	($48,828)	(1,405,933)	(1,505,933)	(100,000)
Total Other Financing Sources (Uses)		(48,828)	(48,828)	(1,405,933)	(1,505,933)	
NET CHANGE IN FUND BALANCES		(48,828)	($48,828)	($563,933)	(568,301)	$95,632
BEGINNING FUND BALANCES (DEFICITS)		48,828			711,244	
ENDING FUND BALANCES (DEFICITS)					$142,943	

Art in Public Spaces			ARPA			Grants		
Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
							$38,071	$38,071
	$607	$607						
	26,200	26,200						
	26,807	26,807					38,071	38,071
			$10,000	$9,391	$609			
						54,251	4,300	49,951
							15,112	(15,112)
$500	3,750	(3,250)						
500	3,750	(3,250)	10,000	9,391	609	54,251	19,412	34,839
(500)	23,057	30,057	(10,000)	(9,391)	(609)	(54,251)	18,659	3,232
							54,251	54,251
			(162,516)	(162,516)				
			(162,516)	(162,516)			54,251	54,251
($500)	23,057	$30,057	($172,516)	(171,907)	($609)	($54,251)	72,910	$57,483
	116			171,907			(4,029)	
	$23,173						$68,881	

(Continued)

TOWN OF MORAGA
OTHER GOVERNMENTAL FUNDS
COMBINING SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	Advance Planning Fees			Asset Replacement		
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES						
Taxes and assessment						
Sales tax - public safety						
Intergovernmental						
Interest					$35,752	$35,752
Parks and recreation						
Police services						
Planning and permits						
Other revenue		$29,036	$29,036		4,500	4,500
Fines, forfeitures and penalties						
Total Revenues		29,036	29,036		40,252	40,252
EXPENDITURES						
Current operations:						
General government						
Public safety						
Planning						
Public works					4,899	(4,899)
Parks and recreation						
Capital outlay				$388,635	289,908	98,727
Total Expenditures				388,635	294,807	93,828
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		29,036	29,036	(388,635)	(254,555)	(53,576)
OTHER FINANCING SOURCES (USES)						
Transfers in				1,007,000	1,000,000	(7,000)
Transfers (out)				(199,906)		199,906
Total Other Financing Sources (Uses)					1,000,000	192,906
NET CHANGE IN FUND BALANCES		29,036	$29,036	($388,635)	745,445	$139,330
BEGINNING FUND BALANCES (DEFICITS)		32,045			621,640	
ENDING FUND BALANCES (DEFICITS)		$61,081			$1,367,085	

Comcast PEG Restricted			Public Safety Impact Fees			Storm Drain Impact Fees		
Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
	$17,645	$17,645		$3,575	$3,575		$7,190	$7,190
$44,558	23,074	(21,484)	$44,000	1,679	(42,321)	$42,000	752	(41,248)
44,558	40,719	(3,839)	44,000	5,254	(38,746)	42,000	7,942	(34,058)
	7,035	(7,035)	85,000		85,000			
	7,035	(7,035)	85,000		85,000			
44,558	33,684	3,196	(41,000)	5,254	(123,746)	42,000	7,942	(34,058)
(140,000)		140,000				(120,500)		120,500
(140,000)						(120,500)		120,500
($95,442)	33,684	$3,196	($41,000)	5,254	($123,746)	($78,500)	7,942	$86,442
	485,036			85,397			173,437	
	$518,720			$90,651			$181,379	

(Continued)

TOWN OF MORAGA
OTHER GOVERNMENTAL FUNDS
COMBINING SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	General Government Facilities Impact Fees			Park Development Impact Fees		
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES						
Taxes and assessment						
Sales tax - public safety						
Intergovernmental						
Interest		$14,499	$14,499		$3,564	$3,564
Parks and recreation						
Police services						
Planning and permits						
Other revenue	$402,000	15,207	(386,793)	$473,000	18,898	(454,102)
Fines, forfeitures and penalties						
Total Revenues	402,000	29,706	(372,294)	473,000	22,462	(450,538)
EXPENDITURES						
Current operations:						
General government						
Public safety						
Planning						
Public works						
Parks and recreation						
Capital outlay						
Total Expenditures						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	402,000	29,706	(372,294)	473,000	22,462	(450,538)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers (out)	(306,000)	(34,349)	271,651			
Total Other Financing Sources (Uses)	(306,000)	(34,349)	271,651			
NET CHANGE IN FUND BALANCES	$96,000	(4,643)	($100,643)	$473,000	22,462	($450,538)
BEGINNING FUND BALANCES (DEFICITS)		340,948			74,115	
ENDING FUND BALANCES (DEFICITS)		$336,305			$96,577	

LFFA		
Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
$266,000	$7,544	($258,456)
	17,563	17,563
266,000	25,107	(240,893)
20,000	20,000	
20,000	20,000	
246,000	5,107	(240,893)
(688,121)	(390,543)	297,578
(688,121)	(390,543)	297,578
($442,121)	(385,436)	$56,685
	435,488	
	$50,052	

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This part of the Town's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

Financial Trends
These schedules contain trend information to help the reader understand how the Town's financial performance and wellbeing have changed over time:

1. Net Position by Component - Last Ten Fiscal Years
2. Changes in Net Position - Last Ten Fiscal Years
3. Fund Balances of Governmental Funds - Last Ten Fiscal Years
4. Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years

Revenue Capacity
These schedules contain information to help the reader assess the Town's most significant local revenue sources, the property tax and sales tax:

1. Assessed Value and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years
2. Assessed Value of Property by Use Code, Townwide - Last Ten Fiscal Years
3. Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years
4. Principal Property Tax Payers - Last Fiscal Year and Ten Years Ago
5. General Fund Property Tax Levies and Collections - Last Ten Fiscal Years
6. Sales Tax Rates
7. Principal Sales Tax Producers - Last Fiscal Year and Nine Years Ago
8. Sales Tax Revenues - Last Ten Fiscal Years
9. Taxable Retail Sales

Debt Capacity
These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future:

1. Ratio of Outstanding Debt by Type - Last Ten Fiscal Years
2. Computation of Direct and Overlapping Debt
3. Computation of Legal Bonded Debt Margin

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place:

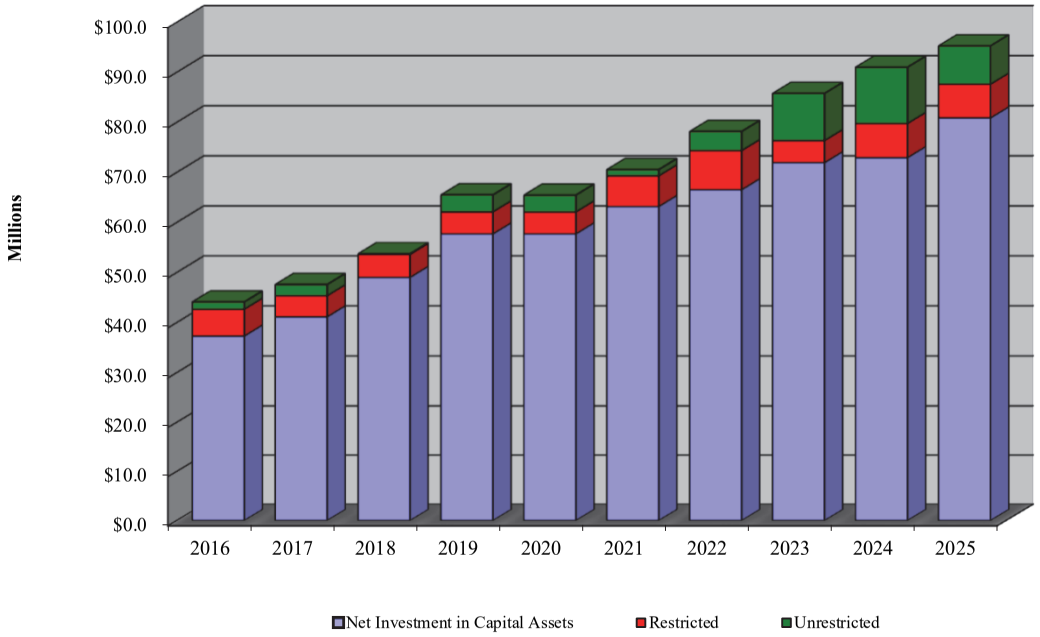
1. Demographic and Economic Statistics - Last Ten Fiscal Years
2. Principal Employers - Last Fiscal Year and Nine Years Ago

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs:

1. Full-Time Equivalent Town Employees by Function - Last Ten Fiscal Years
2. Operating Indicators by Function - Last Ten Fiscal Years
3. Capital Asset Statistics by Function - Last Ten Years

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TOWN OF MORAGA
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(Accrual Basis of Accounting)



	Fiscal Year Ended June 30,									
	2016	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Governmental activities:										
Net investment in capital assets	$37,271,687	$41,118,856	$49,000,379	$57,692,665	$57,692,665	$63,165,320	$66,515,433	$71,923,018	$72,922,208	$80,859,614
Restricted	5,358,218	4,209,026	4,582,338	4,395,963	4,379,364	6,123,811	7,819,983	4,405,314	6,822,097	6,739,212
Unrestricted	1,471,051	2,260,694	143,487	3,412,059	3,377,561	1,258,395	3,828,762	9,437,269	11,252,374	7,665,061
Total governmental activities net position	$44,100,956	$47,588,576	$53,726,204	$65,500,687	$65,449,590	$70,547,526	$78,164,178	$85,765,601	$90,996,679	$95,263,887

Source: Town of Moraga: Basic Financial Statements

TOWN OF MORAGA
CHANGES IN NET POSITION
Last Ten Fiscal Years
(Accrual Basis of Accounting)

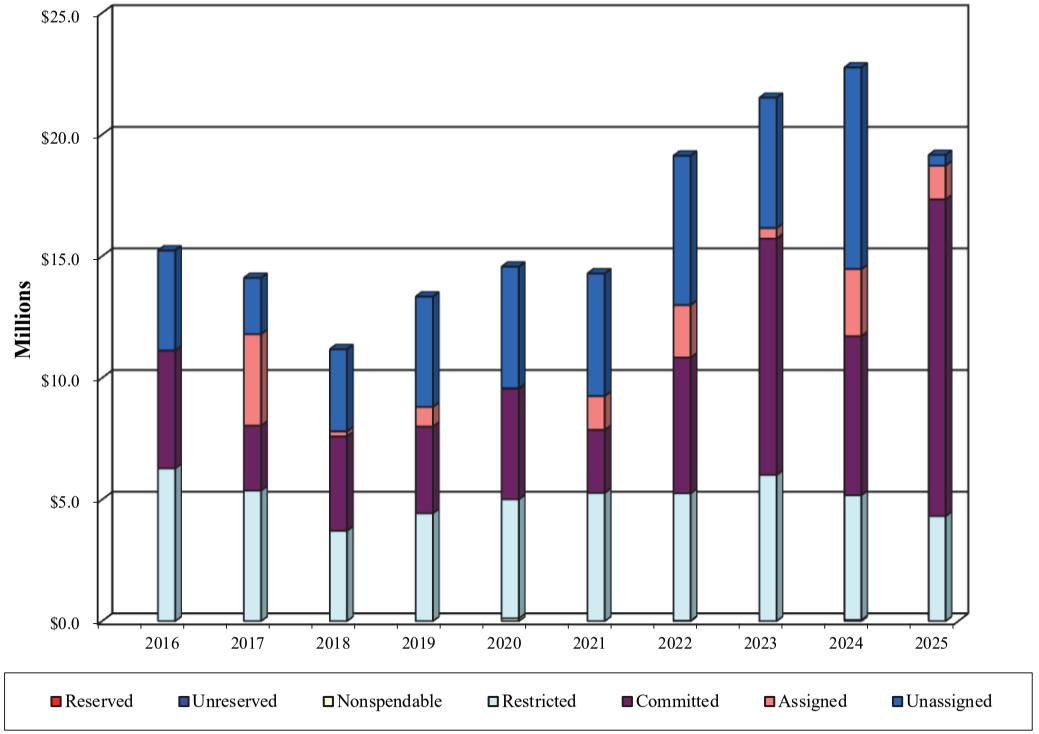
	Fiscal Year Ended June 30			
	2016	**2017**	**2018**	**2019**
Expenses				
Governmental activities:				
General administration	$2,026,707	$2,032,953	$2,297,903	$2,252,928
Planning	705,286	841,860	615,531	635,537
Public safety	3,329,382	2,976,211	2,902,846	2,871,971
Public works	2,273,923	2,481,231	2,459,023	2,846,105
Parks and recreation	1,545,628	1,517,572	1,360,153	1,451,004
Interest and long-term debt	360,963	349,969	338,241	323,272
Total Governmental activities expenses	10,241,889	10,199,796	9,973,697	10,380,817
Total Primary Government Expenses	$10,241,889	$10,199,796	$9,973,697	$10,380,817
Program Revenues				
Governmental activities:				
Charges for services:				
General administration	$243,025	$274,488	$221,143	$213,827
Planning	535,714	476,409	812,217	454,244
Public safety	83,766	69,027	71,631	88,024
Public works	253,065	584,804	570,987	382,365
Parks and recreation	287,884	436,948	381,256	362,251
Operating Grants and Contributions	3,569,566	1,173,070	5,457,409	5,442,037
Capital Grants and Contributions	1,050,101	2,978,412	503,124	136,933
Total Governmental activities program revenues	6,023,121	5,993,158	8,017,767	7,079,681
Net Revenues / (Expenses)				
Governmental activities	(4,218,768)	(4,206,638)	(1,955,930)	(3,301,136)
Total Primary Government Net Expense	($4,218,768)	($4,206,638)	($1,955,930)	($3,301,136)
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property tax	$3,673,444	$3,888,623	$4,130,507	$4,680,092
Sales tax	2,698,602	2,715,945	2,795,331	3,113,516
Franchise tax	1,007,135	1,023,529	1,079,525	1,252,102
Motor vehicle in-lieu				
Gas tax				
Assessment				
Interest and use of property	66,919	66,161	88,195	124,066
Other	343,695			
Total Governmental activities	7,789,795	7,694,258	8,093,558	9,169,776
Change in Net Position				
Governmental activities	3,571,027	3,487,620	6,137,628	5,868,640
Total Primary Government Change in Net Position	$3,571,027	$3,487,620	$6,137,628	$5,868,640

Source: Town of Moraga: Basic Financial Statements

Fiscal Year Ended June 30					
2020	2021	2022	2023	2024	2025
$2,817,369	$2,825,163	$3,030,241	$3,313,148	$3,536,993	$4,110,627
855,304	688,562	777,618	631,532	891,736	923,104
3,606,434	3,229,627	3,830,814	2,836,278	3,677,948	3,781,249
3,278,173	3,198,868	3,957,682	3,499,822	4,686,815	4,937,498
1,653,945	1,527,039	1,754,878	1,727,601	2,154,818	2,289,775
308,171	292,572	241,853	228,053	94,504	145,700
12,519,396	11,761,831	13,593,086	12,236,434	15,042,814	16,187,953
$12,519,396	$11,761,831	$13,593,086	$12,236,434	$15,042,814	$16,187,953
$306,087	$461,538	$482,986	$659,061	$368,286	$477,869
480,145	515,217	600,562	532,625	543,524	601,267
55,535	50,337	70,127	111,755	66,646	232,445
354,416	393,586	422,751	443,211	948,816	645,086
421,936	499,750	608,328	778,403	969,182	1,021,689
6,134,177	1,942,601	2,066,595	2,418,050	2,210,181	2,081,706
375,722	2,740,338	6,033,911	4,583,510	975,495	2,492,007
8,128,018	6,603,367	10,285,260	9,526,615	6,082,130	7,552,069
(4,391,378)	(5,158,464)	(3,307,826)	(2,709,819)	(8,960,684)	(8,635,884)
($4,391,378)	($5,158,464)	($3,307,826)	($2,709,819)	($8,960,684)	($8,635,884)
$5,350,049	$5,588,458	$5,827,476	$6,239,991	$6,504,022	$6,735,839
3,107,449	3,677,440	4,043,356	4,057,799	4,042,457	4,032,280
1,521,963	834,981	871,755	917,590	953,909	975,829
266,663	138,986	192,697	680,309	1,096,121	1,159,144
10,246,124	10,239,865	10,935,284	11,895,689	12,596,509	12,903,092
5,854,746	5,081,401	7,627,458	9,185,870	3,635,825	4,267,208
$5,854,746	$5,081,401	$7,627,458	$9,185,870	$3,635,825	$4,267,208

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TOWN OF MORAGA
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)



	Fiscal Year Ended June 30,									
	2016	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
General Fund										
Nonspendable	$327		$3,051	$1,719	$116,880	$242	$23,424	$3,150	$46,482	
Restricted						16,535	16,535	1,611,788	16,520	$16,520
Committed	3,193,822	$928,948	1,912,602	2,873,303	2,514,013	2,491,873	4,512,876	4,286,024	2,785,733	9,610,729
Assigned		3,763,132	212,668	809,668	24,380	165,000				334,904
Unassigned	4,116,870	2,309,276	3,375,320	4,530,170	4,992,784	5,040,079	6,135,614	5,353,029	8,293,284	367,873
Total General Fund	$7,311,019	$7,001,356	$5,503,641	$8,214,860	$7,648,057	$7,713,729	$10,688,449	$11,253,991	$11,142,019	$10,330,026
All Other Governmental Funds										
Restricted	$6,277,032	$5,364,954	$3,708,786	$4,427,999	$4,888,214	$5,268,386	$5,229,746	$4,388,779	$5,110,726	$4,293,325
Committed	1,649,665	1,742,264	1,963,992	695,928	2,033,363	98,586	1,069,968	5,432,465	3,754,765	3,415,605
Assigned						1,229,115	2,160,861	438,799	2,755,954	1,057,482
Unassigned			(1,020,094)	(541,440)	(1,530,987)	(472,276)			(4,029)	68,881
Total All Other Governmental Funds	$7,926,697	$7,107,218	$4,652,684	$4,582,487	$5,390,590	$6,123,811	$8,460,575	$10,260,043	$11,617,416	$8,835,293

(a) The General Fund balance includes monies derived from the Palos Colorado's development. The Town Council has committed these funds for future projects.

Source: Town of Moraga: Basic Financial Statements

TOWN OF MORAGA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30			
	2016	**2017**	**2018**	**2019**
Revenues				
Property taxes and assessments	$2,916,958	$3,001,995	$3,181,741	$3,285,156
Property taxes - in lieu (motor vehicle)	1,533,346	1,622,029	1,712,049	1,811,813
Sales taxes	930,860	1,072,512	1,098,280	1,220,022
Sales & use tax - in lieu	201,338			
Sales tax - 1% local add-on	1,629,441	1,709,325	1,766,158	1,965,304
Franchise fees	1,007,135	1,023,530	1,079,526	1,252,102
Real property transfer fees	157,140	155,746	191,523	145,553
Motor vehicle license fees	6,644	7,398	9,365	8,156
Planning and permits	535,714	476,409	812,218	427,719
Parks and recreation	561,284	457,350	613,817	362,254
Police services	83,766	69,026	71,631	88,023
Public works services	333,965	231,808	221,741	322,141
Intergovernmental	745,120	1,990,524	5,162,434	3,842,903
Fines, forfeitures and penalties	32,408	47,615	41,688	40,328
Interest	66,920	66,146	88,194	124,062
Property rentals	89,867	92,653	95,851	99,277
Other revenues	3,081,010	589,364	619,048	276,302
Total Revenues	13,912,916	12,613,430	16,765,264	15,271,115
Expenditures				
Current operations:				
General administration	1,610,798	1,676,824	2,191,396	2,044,802
Planning	550,689	686,417	554,658	617,689
Police	2,537,267	2,564,426	2,706,935	2,805,252
Public works	1,067,553	1,213,060	1,257,506	1,589,154
Parks and recreation	1,187,549	1,220,187	1,158,078	1,304,221
Debt service:				
Principal	355,375	365,842	381,321	375,000
Interest	373,960	362,966	351,238	336,269
Capital outlay	5,101,145	7,287,905	9,731,814	2,679,406
Total Expenditures	12,784,336	15,377,627	18,332,946	11,751,793
Revenues over (under) expenditures	1,128,580	(2,764,197)	(1,567,682)	3,519,322
Other Financing Sources (Uses)				
Transfers in	5,365,999	5,114,321	5,673,699	5,723,806
Transfers (out)	(5,365,999)	(5,114,321)	(5,673,699)	(5,723,806)
Proceeds from loan / debt issuance				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	$1,128,580	($2,764,197)	($1,567,682)	$3,519,322
Debt service as a percentage of noncapital expenditures	8.0%	9.3%	9.2%	7.9%

Source: Town of Moraga: Basic Financial Statements

Fiscal Year Ended June 30					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
$3,440,576	$3,582,193	$3,741,016	$4,004,094	$4,145,502	$4,278,366
1,909,473	2,006,265	2,086,460	2,235,897	2,358,520	2,457,473
1,108,728	1,237,112	1,379,392	1,387,894	1,390,457	1,362,478
1,998,721	2,440,328	2,663,964	2,669,905	2,652,000	2,669,802
1,521,963	834,981	871,755	917,590	953,909	975,829
159,559	283,269	302,425	158,215	133,681	151,872
13,406	12,429	19,431	17,704	21,335	27,282
418,252	514,939	599,684	525,967	531,023	561,408
557,868	499,750	608,327	778,405	969,184	995,489
72,973	50,337	70,128	111,755	66,645	232,444
354,417	393,586	364,298	438,211	507,203	667,546
4,867,848	6,438,549	5,953,009	6,941,931	3,580,969	4,466,215
32,475	21,998	25,374	36,029	33,783	39,931
166,535	39,880	73,639	559,496	977,463	799,987
100,130	99,106	119,058	120,813	121,770	120,256
490,374	209,290	2,467,402	518,398	249,004	411,798
17,213,298	18,664,012	21,345,362	21,422,304	18,692,448	20,218,176
2,521,018	2,542,246	2,748,297	3,201,897	3,191,868	3,520,409
760,404	653,360	676,692	740,576	836,848	801,632
3,016,816	3,030,934	3,231,081	3,603,086	3,636,363	3,728,464
1,622,055	1,637,962	1,784,367	1,834,810	1,943,436	2,407,985
1,421,420	1,357,792	1,530,762	1,734,210	1,972,489	2,005,903
390,000	1,245,000	345,000	355,000	4,650,000	360,000
321,168	305,569	254,850	241,050	251,630	199,900
8,738,446	6,097,565	5,462,829	7,473,344	3,782,460	10,287,999
18,791,327	16,870,428	16,033,878	19,183,973	20,265,094	23,312,292
(1,578,029)	1,793,584	5,311,484	2,238,331	(1,572,646)	(3,094,116)
5,415,525	6,041,418	7,138,461	11,625,458	4,576,663	10,410,694
(5,415,525)	(6,041,418)	(7,138,461)	(11,625,458)	(6,271,514)	(10,910,694)
				4,512,898	0
0	0	0	0	2,818,047	(500,000)
($1,578,029)	$1,793,584	$5,311,484	$2,238,331	$1,245,401	($3,594,116)
7.8%	7.0%	14.4%	5.6%	29.5%	4.3%

Town of Moraga

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

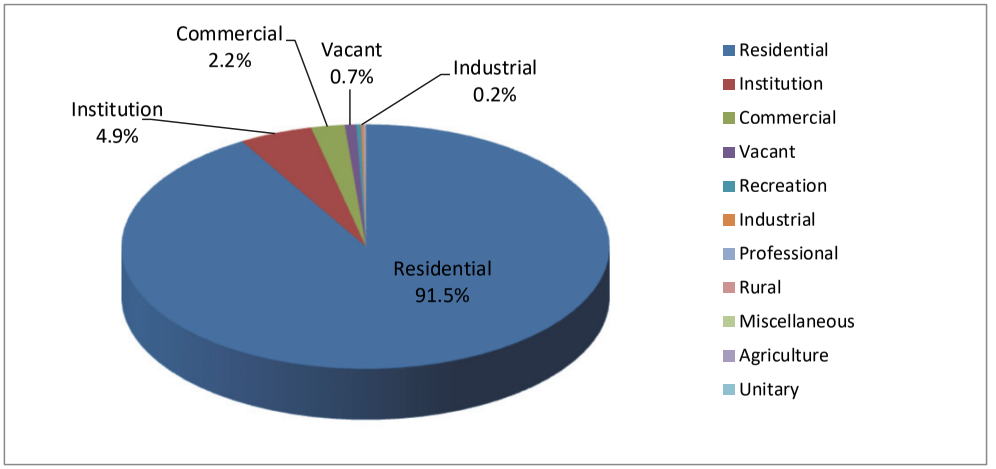
Fiscal Year End	Residential Property	Commercial Property	Industrial Property	Other Property*	Unsecured Property	Less Tax-Exempt Property	Taxable Assessed Value	Total Tax Rate (1)	Estimated Actual Taxable Value (2)	Factor of Taxable Assessed Value (2)
2015-16	$3,376,268,618	$101,893,597	$10,267,743	$315,176,410	$19,911,343	$242,201,114	$3,581,316,597	1.087400	$7,899,958,887	2.205881
2016-17	3,568,968,130	104,795,692	8,643,428	336,112,559	20,181,060	247,929,016	3,790,771,853	1.077900	9,010,566,135	2.376974
2017-18	3,770,046,544	105,160,237	8,800,562	275,390,226	20,247,588	176,617,350	4,003,027,807	1.102700	7,046,621,918	1.760323
2018-19	4,004,575,572	110,735,016	8,967,631	349,250,799	19,800,159	255,005,861	4,238,323,316	1.097200	8,928,229,131	2.106547
2019-20	4,250,814,732	112,829,167	9,136,909	341,567,058	19,568,271	265,511,717	4,468,404,420	1.118000	7,467,886,537	1.671265
2020-21	4,471,323,704	117,453,317	9,309,888	343,427,969	21,332,231	266,306,530	4,696,540,579	1.092200	6,722,163,499	1.431301
2021-22	4,667,510,410	119,323,796	9,396,051	340,730,586	21,012,256	272,412,354	4,885,560,745	1.097900	10,767,038,162	2.203849
2022-23	5,014,784,887	121,089,073	9,578,363	343,403,296	23,857,373	274,819,848	5,237,893,144	1.091800	13,693,237,873	2.614264
2023-24	5,286,469,483	132,047,072	9,769,795	361,452,522	27,292,843	290,152,967	5,526,878,748	1.088600	10,252,545,113	1.855033
2024-25	5,516,489,988	134,435,803	9,962,905	367,017,141	27,085,170	294,811,074	5,760,179,933	1.113900	11,501,781,212	1.996775

Source: Contra Costa County Assessor data, Neumo / MuniServices, LLC
*Other value includes unitary amount of $209,994
(1.) Total tax rate is represented by TRA 15-002.
(2.) Estimated Actual Value is derived from a series of calculations comparing median assessed values from 1940 to current median sale prices. Based on these calculations a multiplier value was extrapolated and applied to current assessed values.

Town of Moraga

Assessed Value of Property by Use Code, Townwide
Last Ten Fiscal Years

Category	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Residential	$3,376,268,618	$3,568,968,130	$3,770,046,544	$4,004,575,572	$4,250,814,732	$4,471,323,704	$4,667,510,410	$5,014,784,887	$5,286,469,483	$5,516,489,988
Institution	234,248,426	240,107,445	182,977,401	255,492,713	263,942,279	267,786,192	275,051,429	275,348,452	290,321,319	293,395,579
Commercial	101,893,597	104,795,692	105,160,237	110,735,016	112,829,167	117,453,317	119,323,796	121,089,073	132,047,072	134,435,803
Vacant	55,391,943	69,413,408	65,179,598	65,628,242	48,909,262	46,034,727	36,475,742	36,881,257	39,413,141	45,063,943
Recreation	16,725,492	17,647,225	17,938,305	18,203,687	18,482,002	19,115,198	18,558,386	18,900,656	19,264,318	18,336,708
Industrial	10,267,743	8,643,428	8,800,562	8,967,631	9,136,909	9,309,888	9,396,051	9,578,363	9,769,795	9,962,905
Professional	3,761,444	3,818,802	4,237,495	4,748,861	4,843,835	4,996,621	5,093,154	5,035,177	5,075,795	5,141,146
Rural	3,350,060	3,401,144	3,300,255	3,366,256	3,433,578	3,502,244	3,538,523	2,965,669	3,024,980	3,192,566
Miscellaneous	784,230	796,602	812,532	828,772	845,345	862,249	871,178	888,598	906,408	924,533
Agriculture	791,024	804,142	820,849	836,808	965,297	985,278	996,714	3,173,493	3,236,567	752,672
Unitary	123,791	123,791	123,791	145,460	145,460	145,460	145,460	209,994	209,994	209,994
Gross Secured Value	3,803,606,368	4,018,519,809	4,159,397,569	4,473,529,018	4,714,347,866	4,941,514,878	5,136,960,843	5,488,855,619	5,789,738,872	6,027,905,837
Unsecured	19,911,343	20,181,060	20,247,588	19,800,159	19,568,271	21,332,231	21,012,256	23,857,373	27,292,843	27,085,170
Less: All Exemptions	*242,201,114*	*247,929,016*	*176,617,350*	*255,005,861*	*265,511,717*	*266,306,530*	*272,412,354*	*274,819,848*	*290,152,967*	*294,811,074*
Net Assessed Value	$3,581,316,597	$3,790,771,853	$4,003,027,807	$4,238,323,316	$4,468,404,420	$4,696,540,579	$4,885,560,745	$5,237,893,144	$5,526,878,748	$5,760,179,933



Source: Contra Costa County Assessor data, Neumo / MuniServices, LLC
Use code categories are based on Contra Costa County Assessor's data

Town of Moraga

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Basic City and County Levy										
TOWN OF MORAGA	0.052732	0.052732	0.052732	0.052732	0.052732	0.052732	0.052732	0.052732	0.052732	0.052732
COUNTY OF CONTRA COSTA	0.947268	0.947268	0.947268	0.947268	0.947268	0.947268	0.947268	0.947268	0.947268	0.947268
TOTAL 1% BREAKOUT	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
Override Assessments										
BART	0.002600	0.008000	0.008400	0.007000	0.012000	0.013900	0.006000	0.014000	0.013400	0.014800
EAST BAY REG PK BD	0.006700	0.003200	0.002100	0.002100	0.009400	0.001400	0.002000	0.005800	0.005700	0.001300
ACALANES UNION	0.033200	0.032300	0.032500	0.032300	0.032600	0.032700	0.033600	0.032500	0.031500	0.031000
MORAGA ELEM BON	0.022900	0.022400	0.048300	0.044800	0.045200	0.028100	0.038700	0.023300	0.023400	0.052600
COMMUNITY COLLEGE	0.022000	0.012000	0.011400	0.011000	0.018800	0.016100	0.017600	0.016200	0.014600	0.014200
TOTAL OVERRIDE RATE	0.087400	0.077900	0.102700	0.097200	0.118000	0.092200	0.097900	0.091800	0.088600	0.113900
TOTAL TAX RATE	1.087400	1.077900	1.102700	1.097200	1.118000	1.092200	1.097900	1.091800	1.088600	1.113900

Source: County Auditor/Controller data, Neumo / MuniServices, LLC
Rates are not adjusted for ERAF.
TRA 15-002 is represented for this report.

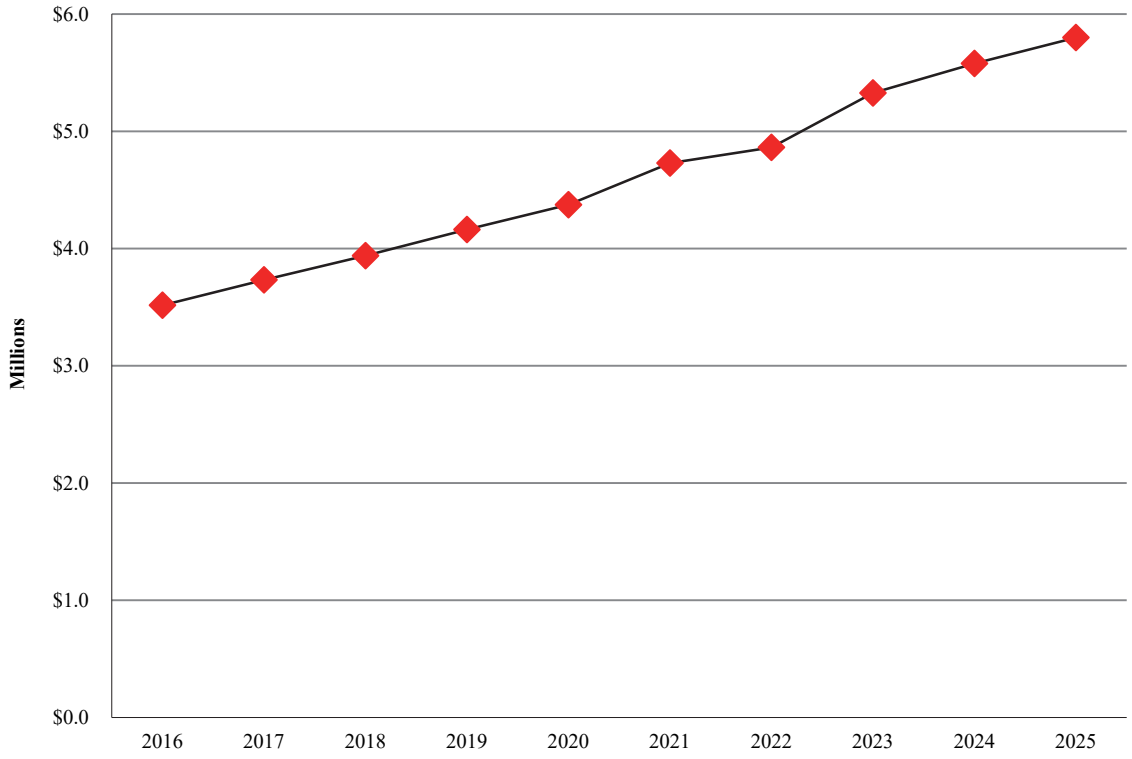
Town of Moraga

Principal Property Tax Payers
Last Fiscal Year and Nine Years Ago

	2024-25		2015-16	
Taxpayer	**Taxable Value ($)**	**Percent of Total City Taxable Value (%)**	**Taxable Value ($)**	**Percent of Total City Taxable Value (%)**
Rheem Valley Property Owner LP	$48,378,600	0.84%		
Russell J Bruzzone Inc	28,094,918	0.49%	$21,844,443	0.61%
ASC Moraga LLC	14,487,390	0.25%	12,295,328	0.34%
Vanguard Apartments LLC	13,099,907	0.23%	3,868,552	0.11%
S4 Nest LLC	11,071,140	0.19%		
Gage Investment Properties LLC	10,302,099	0.18%	8,743,318	0.24%
Luxor Moraga LLC	9,690,000	0.17%		
Markets Angelos	9,687,209	0.17%	6,705,000	0.19%
Bigbury Company N V	9,467,364	0.16%	8,035,275	0.22%
Moraga Country Club HOA	9,249,804	0.16%	17,073,314	0.48%
Moraga Royale LLC	8,625,627	0.15%		
Comcast Of California I Inc	8,356,709	0.15%		
NKS Property LLC	6,319,493	0.11%		
KN Productions Inc	6,095,072	0.11%	5,172,844	0.14%
Logos Property Investment W	5,806,721	0.10%		
Vrionis Michael G & Maria TRE	4,669,614	0.08%	3,963,067	0.11%
Outdo Country Club Drive LLC	4,441,506	0.08%		
Moraga Creekside LLC	4,435,673	0.08%	3,774,557	0.11%
348 Rheem Boulevard LLC	4,395,829	0.08%		
Gage Deborah S Tre	4,304,735	0.07%	3,653,397	0.10%
Zimring Dov & Jennifer TRE	4,131,710	0.07%		
Conn Robert Alan & Lauren J	4,073,000	0.07%		
2157 Donald Dr Assoc LLC	4,071,641	0.07%		
Kimball Andrew E & Rachel S	4,011,088	0.07%	3,404,183	0.10%
AAAAA Rent-A-Space & Moraga Ltd	3,995,561	0.07%	3,470,527	0.10%
PK I Rheem Valley LP			35,198,963	0.98%
Summerhill Rl LLC			16,310,000	0.46%
GKHB Royale Investments LP			7,644,992	0.21%
Jaber Philip J TRE			5,262,750	0.15%
Moraga Builders Corp			5,111,070	0.14%
CT Operating Partnership LP			3,608,905	0.10%
Puri Mahesh K Minoo			3,378,745	0.09%
Wang Judy			3,209,760	0.09%
Ansari Mohammadali TRE			3,053,000	0.09%
Doyle Patrick K TRE			3,050,349	0.09%
Beeri Giora			2,842,391	0.08%
Qi Xiaoxuan			2,813,343	0.08%
Total Top 25 Taxpayers	241,262,410	4.19%	193,488,073	5.40%
Total Taxable Value	$5,760,179,933	100.00%	$3,581,316,597	100.00%

Source: County Assessor data, Neumo / MuniServices, LLC

TOWN OF MORAGA
GENERAL FUND PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years



Fiscal Year	Property Tax Levied and Collected (a)	Percent of Total Tax Collections to Tax Levy (b)
2016	$3,516,304	100%
2017	3,732,878	100%
2018	3,939,215	100%
2019	4,162,058	100%
2020	4,374,049	100%
2021	4,729,061	100%
2022	4,862,942	100%
2023	5,327,388	100%
2024	5,578,836	100%
2025	5,799,932	100%

(a) Property tax levied and collected includes secured, unsecured and supplemental property tax revenue, as well as property tax in lieu, and homeowner's property tax relief revenue receipts.
(b) The Town participates in the County's Teeter Plan and thus receives 100% of secured property taxes levied in exchange for foregoing any interest and penalties collected on delinquent taxes.

Source: Town of Moraga: Basic Financial Statements, General Fund Statement of Revenues Expenditures and Changes in Fund Balance

TOWN OF MORAGA
SALES TAX RATES
Effective January 1, 2021

	Rate	
California State Tax	6.00%	
Contra Costa County Tax	0.25%	
Town of Moraga Tax	1.00%	(b)
Bay Area Rapid Transit (BART)	0.50%	
Contra Costa Transportation Authority (CCTA)	0.50%	
County of Contra Costa Transactions and Use Tax (CCTU)	0.50%	
Town of Moraga Local Transaction and Use Tax (a)	1.00%	
Total	9.75%	

(a) November 2012 Measure K voter-approved local add-on sales tax.

(b) Sales tax imposed within the Town are distributed by the State to various agencies, with the Town receiving 1.0% of the amount collected less 0.25% shifted to the State pursuant to a mechanism commonly known as "Triple Flip." The 0.25% reduction in local sales tax is used to pay State economic recovery bonds, but cities and counties are then provided with ad valorem property tax revenues in lieu of these revenues.

Source: State of California Board of Equalization

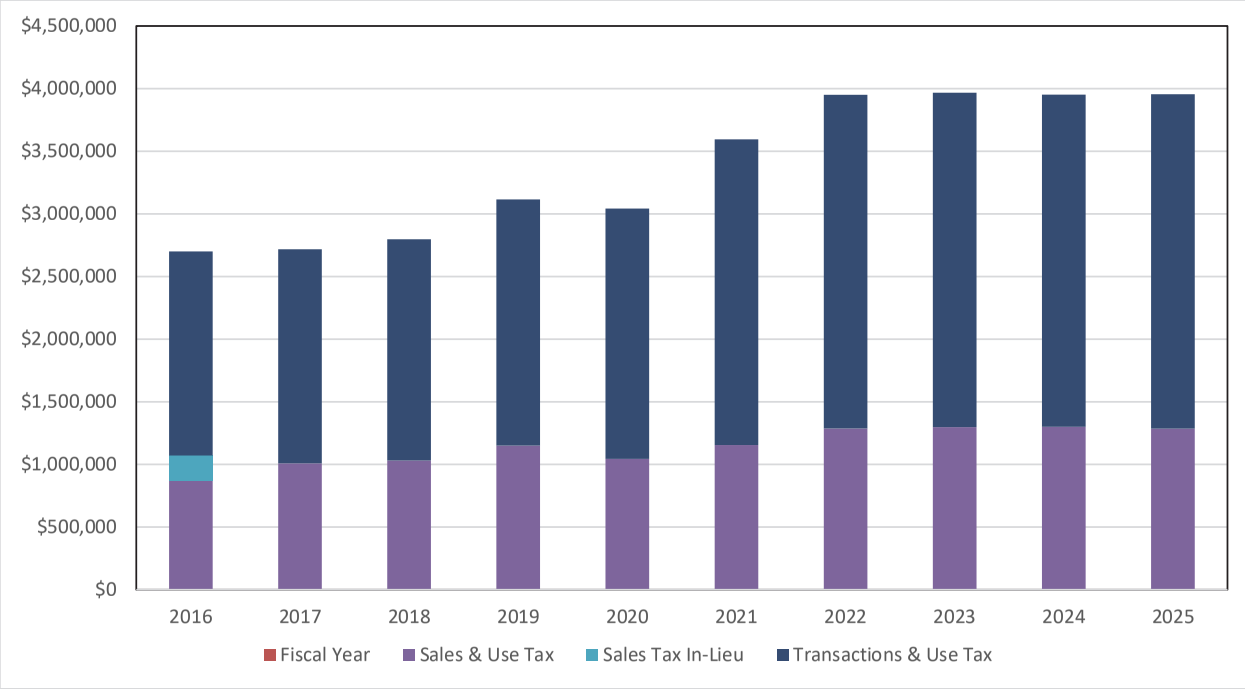
Town of Moraga

Principal Sales Tax Producers
Last Fiscal Year and Nine Years Ago

2024-25		2015-16	
Taxpayer	**Business Type**	**Taxpayer**	**Business Type**
7-Eleven Food Stores	Food Markets	7-Eleven Food Stores	Food Markets
Arco AM/PM Mini Marts	Service Stations	Arco AM/PM Mini Marts	Service Stations
Bay Area Drainage	Business Services	Argo Hospitality Services	Restaurants
Canyon Club Brewery	Food Processing Eqp	Barnes & Noble Bookstores	Miscellaneous Retail
Chevron Service Stations	Service Stations	Chevron Service Stations	Service Stations
CVS/Pharmacy	Drug Stores	CVS/Pharmacy	Drug Stores
Dollar Tree Stores	Department Stores	Dollar Tree Stores	Department Stores
Hacienda De Las Flores	Restaurants	Dover Saddlery	Recreation Products
Homegoods	Furniture/Appliance	Homegoods	Furniture/Appliance
La Penne Pizza Pub & Pizza	Restaurants	La Penne Pizza Pub & Pizza	Restaurants
Moraga Country Club	Miscellaneous Retail	Mccaulou Deparment Store	Department Stores
Moraga Gas And Mart	Service Stations	Moraga Auto Care & Service	Auto Parts/Repair
Moraga Hardware & Lumber	Bldg.Matls-Retail	Moraga Country Club	Miscellaneous Retail
Moraga Service Center	Service Stations	Moraga Hardware & Lumber	Bldg.Matls-Retail
Moraga Star Service Stations	Service Stations	Moraga Service Center	Service Stations
Moraga Wines & Spirits	Liquor Stores	Moraga Star Service Stations	Service Stations
Mountain Mike's Pizza	Restaurants	Moraga Wines & Spirits	Liquor Stores
Nations Giant Hamburgers	Restaurants	Nations Giant Hamburgers	Restaurants
Outdoor Supply Hardware	Bldg.Matls-Retail	Orchard Supply Hardware	Bldg.Matls-Retail
Safeway Stores	Food Markets	Proforma Element3	Business Services
Sodexo America	Restaurants	Ristorante Amoroma	Restaurants
Sushi Fighter	Miscellaneous Other	Safeway Stores	Food Markets
Taco Bell	Restaurants	Sodexo America	Restaurants
Tj Maxx	Apparel Stores	Tj Maxx	Apparel Stores
Town Bakery & Cafe	Restaurants	Valero Service Stations	Service Stations

Source: Neumo / MuniServices, LLC

TOWN OF MORAGA
SALES TAX REVENUES
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)



Fiscal Year	Sales & Use Tax (a)	Sales Tax In-Lieu (a)	Transactions & Use Tax (b)	All Sales Tax Total	Percent Change
2016	$867,823	$201,338	$1,629,441	$2,698,602	-2.1%
2017	1,006,620	0	1,709,325	2,715,945	0.6%
2018	1,029,173	0	1,766,158	2,795,331	2.9%
2019	1,148,212	0	1,965,304	3,113,516	11.4%
2020	1,042,050	0	1,998,721	3,040,771	-2.3%
2021	1,153,003	0	2,440,328	3,593,330	18.2%
2022	1,285,130	0	2,663,964	3,949,094	9.9%
2023	1,295,778	0	2,669,905	3,965,683	0.4%
2024	1,300,382	0	2,652,000	3,952,382	-0.3%
2025	1,285,510	0	2,669,802	3,955,312	0.1%

(a) The Town of Moraga's Sales Tax is comprised of 0.75% of the Bradley Burns 1% base share from Contra Costa County and 0.25% in Sales Tax In Lieu (e.g., the State "Triple Flip"). Excludes State Sales Tax for Public Safety (Proposition 172).
(b) In November 2012, the voters of Moraga approved the 1% Measure K Local Add-On Sales Tax, technically called a Transactions and Use Tax.

Source: Town of Moraga: Basic Financial Statements, Governmental Funds Statement of Revenues Expenditures and Changes in Fund Balance

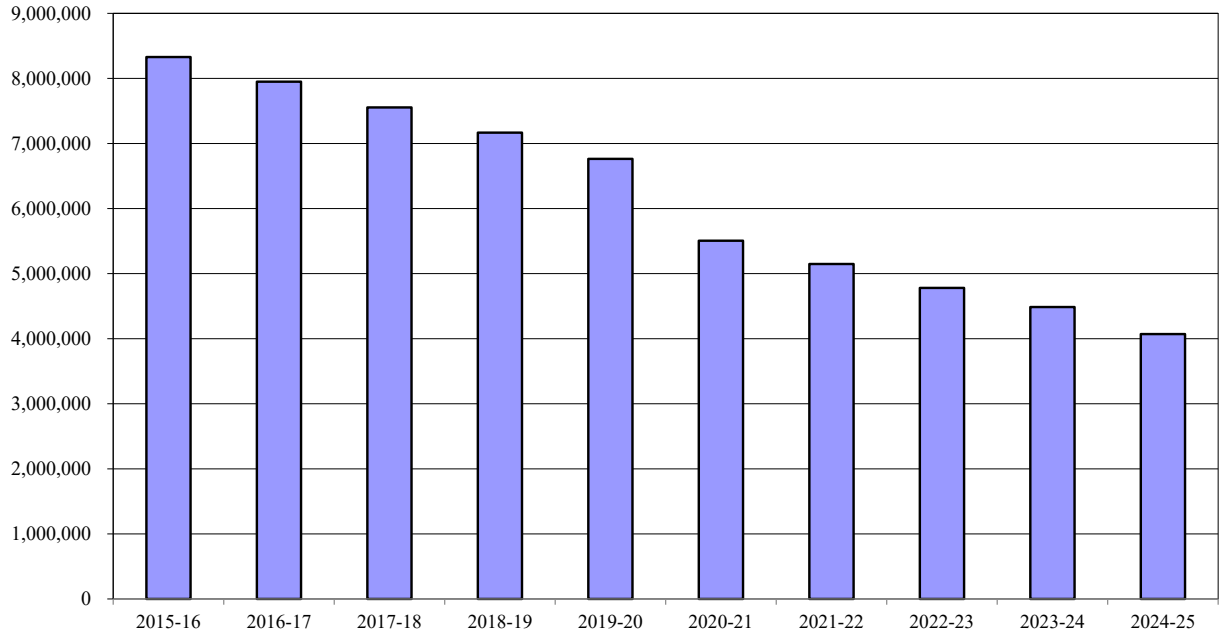
TOWN OF MORAGA
TAXABLE RETAIL SALES
(Dollars in Thousands)

Year		Retail Stores		Total All Outlets	
		Number of Permits	Taxable Transactions	Number of Permits	Taxable Transactions
2015	(a)	211	$80,531	335	$90,281
2016	(a)	210	78,532	340	88,058
2017	(a)	207	78,332	333	90,380
2018	(a)	202	82,664	347	97,946
2019	(a)	192	79,379	343	92,499
2020	(a)	188	69,443	343	80,657
2021	(a)	188	86,297	329	97,652
2022	(a)	199	95,575	349	107,939
2023	(a)	183	93,600	325	107,734
2024	(a)	178	92,306	321	105,174

(a) Data not comparable to years prior to 2009. "Retail" category now includes "Food Services."

Source: State of California Board of Equalization. Taxable Sales in California (Sales & Use Tax).

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



Fiscal Year	Governmental Activities: Certificates of Participation	Governmental Activities: Notes and Loans Payable	Governmental Activities: Total Governmental Activities	Percentage of Personal Income (a)	Per Capita (a)
2014-15	$8,648,952	$47,537	$8,696,489	0.91%	$528
2015-16	8,295,956	32,162	8,328,118	0.82%	504.34
2016-17	7,932,959	16,321	7,949,280	0.74%	476.69
2017-18	7,554,962	0	7,554,962	0.65%	444.64
2018-19	7,166,965	0	7,166,965	0.58%	423.18
2019-20	6,763,968	0	6,763,968	0.53%	399.15
2020-21	5,505,971	0	5,505,971	0.40%	327.35
2021-22	5,147,974	0	5,147,974	0.32%	300.96
2022-23	4,779,977	0	4,779,977	0.26%	282.96
2023-24	4,485,749	0	4,485,749	0.22%	265.90
2024-25	4,071,549	0	4,071,549	0.19%	244.73

(a) See Schedule "Demographic and Economic Statistics" for personal income and population data. 2013 was the Town of Moraga's first ACFR publication, certain prior year data is unavailable.

Source: *Town of Moraga: Basic Financial Statements*

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TOWN OF MORAGA

2024-25 Assessed Valuation: $5,783,083,939

OVERLAPPING TAX AND ASSESSMENT DEBT:	Total Debt 6/30/25	% Applicable (1)	Town's Share of Debt 6/30/25	
Bay Area Rapid Transit District	$2,391,260,000	0.552%	$13,199,755	
Contra Costa Community College District	591,875,000	2.076	12,287,325	
Acalanes Union High School District	144,764,229	11.794	17,073,493	
Moraga School District	45,510,000	97.858	44,535,176	
Orinda Union School District	79,455,000	0.252	200,227	
East Bay Regional Park District	145,930,000	0.861	1,256,457	
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			$88,552,433	
DIRECT AND OVERLAPPING GENERAL FUND DEBT:				
Contra Costa County General Fund Obligations	$150,845,000	2.070%	$ 3,122,492	
Moraga School District General Fund Obligations	6,483,234	97.858	6,344,363	
Orinda Union School District General Fund Obligations	2,095,000	0.252	5,279	
Town of Moraga Certificates of Participation	**4,071,459**	**100.**	**4,071,459**	**(2)**
Moraga-Orinda Fire Protection District General Fund Obligations	1,800,000	36.837	663,066	
Contra Costa Mosquito District General Fund Obligations	8,050,000	2.070	166,635	
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT			$14,373,294	
Less: Contra Costa County Obligations supported by revenue funds			716,941	
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			$13,656,353	
TOTAL DIRECT DEBT			**$4,071,459**	
TOTAL GROSS OVERLAPPING DEBT			$98,854,268	
TOTAL NET OVERLAPPING DEBT			$98,137,327	
GROSS COMBINED TOTAL DEBT			$102,925,727	(3)
NET COMBINED TOTAL DEBT			$102,208,786	

(1) The percentage of overlapping debt applicable to the town is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the town divided by the district's total taxable assessed value.
(2) Includes 6/30/25 unamortized premium of $461,459.
(3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to Assessed Valuation:

Total Overlapping Tax and Assessment Debt	1.53%
Total Direct Debt ($4,071,459)	**0.07%**
Gross Combined Total Debt	1.78%
Net Combined Total Debt	1.77%

Source: Avenu Insights & Analytics
California Municipal Statistics, Inc

TOWN OF MORAGA
COMPUTATION OF LEGAL BONDED DEBT MARGIN
JUNE 30, 2025

ASSESSED VALUATION:		
Secured property assessed value, net of exempt real property	$5,760,179,933	
BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)		$216,006,747
AMOUNT OF DEBT SUBJECT TO LIMIT:		
Total Bonded Debt	$0 (b)	
Amount of debt subject to limit		0
LEGAL BONDED DEBT MARGIN		$216,006,747

(a) California Government Code, Section 43605 sets the debt limit at 15%. The section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

(b) The Town of Moraga's debt under the 2010 and 2013 Certificates of Participation (COP) are not subject to the computation of bonded debt under the California Government Code, Section 43605.

Town of Moraga

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income	Per Capita Personal Income (2)	Median Age	Public School Enrollment (3)	County Unemployment Rate (%) (4)	City Unemployment Rate (%) (4)	County Population
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
2024-25	16,637	2,183,007,817	131,214	41.4	1,805	4.2	4.4	1,158,225

Source: Neumo / MuniServices, LLC

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 Elementary 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.

Town of Moraga

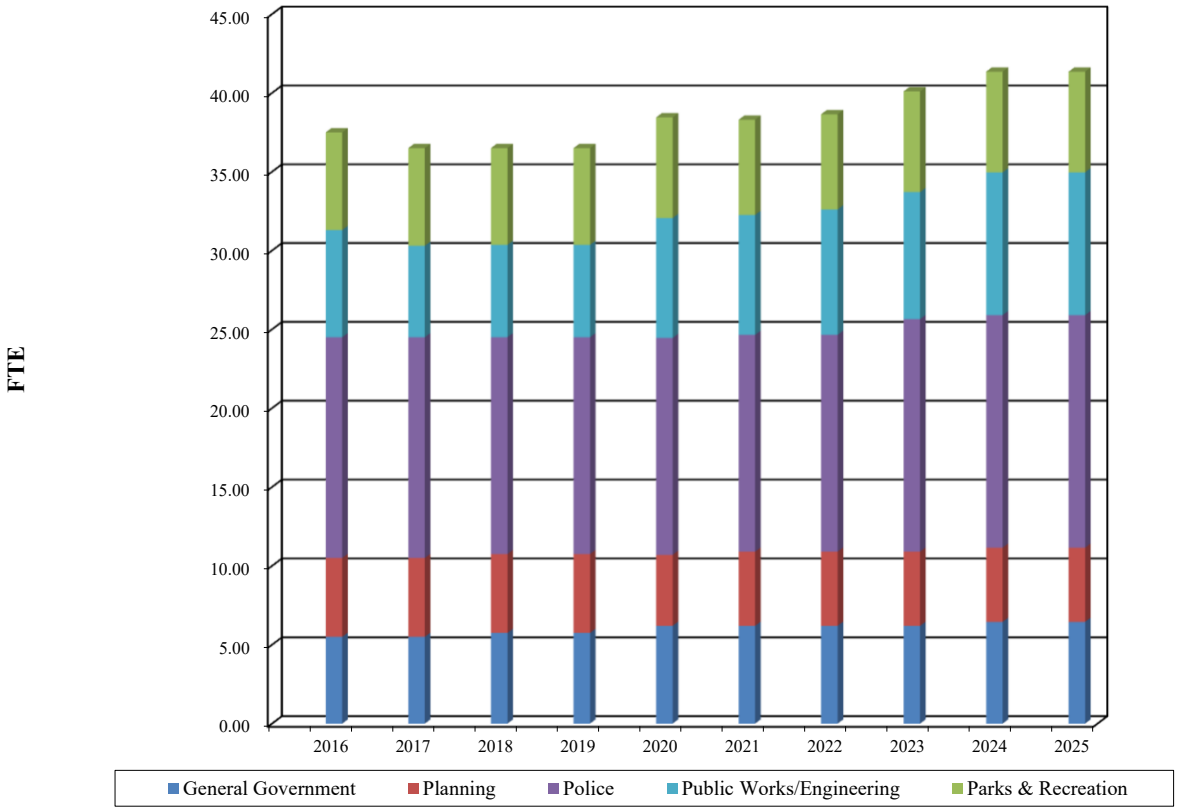
Principal Employers
Last Fiscal Year and Nine Years Ago

Business Name	2024-25 Number of Employees	2024-25 Percent of Total Employment (%)	2019-20 Number of Employees	2019-20 Percent of Total Employment (%)
Saint Mary's College of California	1,032	13.58%	824	11.61%
Moraga Unified School District*	318	4.18%		
Moraga Country Club	287	3.78%	67	0.94%
Bright Star Care Home Care	180	2.37%	170	2.39%
Safeway Grocery Store**	131	1.72%	118	1.66%
Campolindo High School*	101	1.33%	91	1.28%
Aegis Living Moraga	86	1.13%	63	0.89%
Moraga Post Acute	67	0.88%	59	0.83%
TJ Maxx**	61	0.80%	42	0.59%
Home Goods**	44	0.58%		
Moraga Gardens Farm			50	0.70%
Outdoor Supply Hardware			47	0.66%
Total Top Employers	2,307	30.36%	1,531	21.56%
Total Labor Force (1)	7,600		7,100	

Source: Neumo / MuniServices, LLC
Source: FY2019-20 Comprehensive Annual Financial Report (Historical data not available)
(1) Total City Labor Force provided by EDD Labor Force Data

Results based on direct correspondence with city's local businesses.
* Includes all classified, certificated, admin, full-time.
** Includes Full & Part Time Employees

TOWN OF MORAGA
FULL-TIME EQUIVALENT TOWN EMPLOYEES BY FUNCTION
Last Ten Fiscal Years



Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government	5.50	5.50	5.75	5.75	6.20	6.20	6.20	6.20	6.45	6.45
Planning	5.00	5.00	5.00	5.00	4.50	4.70	4.70	4.70	4.70	4.70
Police	14.00	14.00	13.75	13.75	13.75	13.75	13.75	14.75	14.75	14.75
Public Works/Engineering	6.80	5.80	5.86	5.86	7.61	7.61	7.96	8.06	9.06	9.06
Parks & Recreation	6.20	6.20	6.14	6.14	6.39	6.04	6.04	6.39	6.39	6.39
Total FTE	37.50	36.50	36.50	36.50	38.45	38.30	38.65	40.10	41.35	41.35

Source: Town of Moraga Adopted Budget Documents

TOWN OF MORAGA
OPERATING INDICATORS BY FUNCTION

FUNCTION		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police											
Crime by type:	(a)										
Homicide		0	0	1	0	0	0	0	0	1	0
Forcible Rape		1	1	2	0	0	2	1	2	2	1
Robbery		2	2	2	2	0	0	2	3	3	0
Assault		20	14	14	5	9	14	34	19	27	12
Burglary		41	24	12	19	10	17	38	37	37	18
Larceny		136	95	72	36	64	66	101	78	64	41
Motor Vehicle Theft		24	24	8	4	8	6	8	20	13	2
Total crime by type		**224**	**160**	**111**	**66**	**91**	**105**	**184**	**159**	**147**	**74**
Public Works											
Potholes repaired (square miles)		140	140	140	140	121	104	100	200	150	104
Street Sweeping (miles)		104	104	112	112	112	112	112	112	224	224
Volume of material removed (cubic yards)		75	75	80	80	90	80	80	70	120	120
Storm Drains:											
Catch basins cleaned		18	15	18	18	19	15	16	16	21	10
Volume of material removed (cubic yards)		10	10	11	11	12	9	10	10	12	6
Community Facilities											
Parks and recreation class offerings	(b)	165	165	119	137	166	102	166	226	351	374
Parks and recreation class participants	(b)	1,843	1,713	1,135	1,611	2,073	963	2,299	3,361	4,051	3,738

(a) Crime statistics as reported to the Department of Justice.
(a) Parks and recreation data is based on an "academic year" of Fall through Summer.

Source: Town Departments

TOWN OF MORAGA
CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Years

		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
FUNCTION											
Public Safety											
Police stations		1	1	1	1	1	1	1	1	1	1
Fire stations	(a)	2	2	2	2	2	2	2	2	2	2
Public Works											
Streets (miles of)		56	56	56	56	56	56	56	56	56	56
Street lights		1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054
Traffic signals	(b)	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5
Storm drains pipes (miles of)		45	45	45	45	45	45	45	45	45	45
Storm drainage inlets		2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350
High Visibility Crosswalks		2	2	2	2	2	2	2	2	2	2
Community Facilities											
Parks		3	3	3	3	3	3	3	4	4	4
Park acreage		57	57	57	57	57	57	57	60	60	60
Open space acreage		250	250	250	250	250	250	250	250	250	250
Libraries	(c)	1	1	1	1	1	1	1	1	1	1

(a) The Moraga-Orinda Fire District provides fire services.
(b) Moraga shares responsibility of one traffic signal located at Moraga Way @ Ivy Drive with the City of Orinda.
(c) Contra Costa County leases the Town's building and operates library services.

Source: Various Town documents, including Adopted Budgets, General Plan, Parks & Recreation Master Plan, Lighting Assessment District Engineer's Report, GASB 34 Implementation Study

TOWN OF MORAGA

MEMORANDUM ON INTERNAL CONTROL

FOR THE YEAR ENDED
JUNE 30, 2025

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TOWN OF MORAGA

MEMORANDUM ON INTERNAL CONTROL

For the Year Ended June 30, 2025

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MAZE & ASSOCIATES

MEMORANDUM ON INTERNAL CONTROL

To the Honorable Mayor and Members of the Town Council of
the Town of Moraga
Moraga, California

In planning and performing our audit of the basic financial statements of the Town of Moraga (Town), as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiencies.

This communication is intended solely for the information and use of management, Town Council, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards* and is not intended to be and should not be used by anyone other than these specified parties.

Pleasant Hill, California
DATE

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TOWN OF MORAGA
MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEAR 2025/26:

GASB 103 – Financial Reporting Model Improvements

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

Management's Discussion and Analysis - This Statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

GASB 103 – Financial Reporting Model Improvements (Continued)

Unusual or Infrequent Items - This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position - This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

TOWN OF MORAGA
MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 103 – Financial Reporting Model Improvements (Continued)

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as (1) resources received from another party or fund (a) for which the proprietary fund does not provide goods and services to the other party or fund and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund (a) for which the other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Major Component Unit Information - This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

Budgetary Comparison Information - This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

How the Changes in This Statement Will Improve Financial Reporting

The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A.

The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources.

The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position.

The requirement for presentation of major component unit information will improve comparability.

The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.

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TOWN OF MORAGA

REQUIRED COMMUNICATIONS

FOR THE YEAR ENDED
JUNE 30, 2025

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TOWN OF MORAGA

REQUIRED COMMUNICATIONS

For the Year Ended June 30, 2025

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MAZE & ASSOCIATES

REQUIRED COMMUNICATIONS

To the Honorable Mayor and Members of the Town Council of
the Town of Moraga
Moraga, California

We have audited the basic financial statements of the Town of Moraga, California, for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter and communications dated June 4, 2025. Professional standards also require that we communicate to you the following information related to our audit:

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies - Management is responsible for the selection and use of appropriated accounting policies. The significant accounting policies used by the Town of Moraga are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 100 – *Accounting for Changes and Error Corrections*

Unusual Transactions, Controversial or Emerging Areas – We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates – Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significances to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town's financial statements were:

Estimate Net Pension Liabilities (Assets) and Pension-Related Deferred Outflows and Inflows of Resource: Management's estimate of the net pension liabilities (assets) and deferred outflows/inflows of resources are disclosed in Note 8 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the Town. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

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Estimate of Depreciation: Management's estimate of depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1E. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimate of Compensated Absences: Accrued compensated absences which are comprised of accrued vacation, holiday, and certain other compensating time is estimated using accumulated unpaid leave hours and hourly pay rates in effect at the end of the fiscal year as disclosed in Note 1G to the financial statements. We evaluated the key factors and assumptions used to develop the accrued compensated absences and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Lease Receivable and Lease-Related Deferred Inflow of Resources: Management's estimate of lease related receivables and deferred inflows of resources are based on the net present value of lease receipts, using an estimated incremental borrowing rate, and amortized over the life of the lease. The factors have been disclosed in Note 7 to the financial statements. We evaluated the key factors and assumptions used to develop the lease-related estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Disclosures – The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Town Council.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated DATE.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

We were engaged to report on the supplementary information which accompany the financial statements, but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory and Statistical Sections which accompany the financial statements, but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

******

This information is intended solely for the information and use of the Audit and Finance Committee, Town Council, and management and is not intended to be and should not be used by anyone other than these specified parties.

Pleasant Hill, California
DATE

MAZE & ASSOCIATES

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES FOR COMPLIANCE WITH THE PROPOSITION 111 2024-2025 APPROPRIATIONS LIMIT INCREMENT

Honorable Mayor and Members of the Town Council
Town of Moraga, California

We have performed the procedures enumerated below on the Appropriations Limit Worksheet (Worksheet) of the Town of Moraga, California, for the year ended June 30, 2025. The Town's management is responsible for the Worksheet.

The Town has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of these procedures, which were suggested by the League of California Cities and presented in their Article XIIIB Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

A. We obtained the Worksheet and determined that the 2024-2025 Appropriations Limit of $19,813,373 and annual adjustment factors were adopted by Resolution of the Town Council. We also determined that the population and inflation options were selected by a recorded vote of the Town Council.

B. We recomputed the 2024-2025 Appropriations Limit by multiplying the 2023-2024 Prior Year Appropriations Limit by the Total Growth Factor. We recomputed the Total Growth Factor by multiplying the population option by the inflation option.

C. For the Worksheet, we agreed the Per Capita Income Factor, Town Population Factor and County Population Factor to California State Department of Finance Worksheets.

We were engaged by the Town to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Worksheet. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management and the Town Council and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

Maze + Associates

Pleasant Hill, California
June 23, 2025

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CONSENT CALENDAR: 6.8

Meeting Date: December 10, 2025

TOWN OF MORAGA **STAFF REPORT**

To: **Honorable Mayor and Councilmembers**

From: **Katie Bruner, Administrative Services Director**

Subject: **Updated Employee Salary Schedule (Effective January 1, 2026)**

RECOMMENDATION

Adopt a Resolution approving the Employee Salary Schedule dated and effective January 1, 2026.

BACKGROUND

The Town maintains a master pay schedule, salary schedule, which includes the pay rates for all positions in the Town's classification plan, including permanent and hourly and temporary employee classes. The salary schedule is revised and updated periodically based upon various Town Council actions and modifications of classes in the Town's classification plan and posted for public review on the Town's website. The Town's most recent salary schedule was dated and effective June 29, 2025, pursuant to Resolution 45-2025.

DISCUSSION

The proposed salary schedule (Attachment B), which will be effective January 1, 2026, incorporates updates to the pay rates for hourly classifications, based on updates to the State's minimum wage which will go into effect on January 1, 2026.

In 2016, California Senate Bill 3 was signed into law and raised the State minimum wage by set amounts annually. The minimum wage can be subsequently increased annually based on the Consumer Price Index (inflation) up to 3.5% per year. Effective on January 1, 2026, the hourly rate increase will be 2.49%, which will establish a minimum wage of $16.90 per hour.

To comply with the State's minimum wage rate law, the Town needs to amend the salary schedule to adjust the hourly wage for classifications with pay rates that fall below $16.50 per

hour. This change impacts the Recreation Leader I (PT), Facilities Attendant (PT), and Intern (PT) classifications. Additionally, because of the increase in Recreation Leader I, the salary schedule for Recreation Leader II (PT) is adjusted to maintain the salary difference between the top step of the Recreation Leader I classification and the lowest step of the Recreation II classification.

FISCAL IMPACT

No direct fiscal impacts are associated with this action. The proposed salary range adjustments have been incorporated into the adopted Fiscal Year 2025-26 budget.

CEQA COMPLIANCE

Approval of the proposed Salary Schedule effective January 1, 2026 is not subject to review under the California Environmental Quality Act (California Public Resources Code §§ 21000, et seq., "CEQA") and CEQA Guidelines (Title 14 California Code of Regulations §§ 15000, et seq.), because it constitutes an organizational or administrative activity that will not result in direct or indirect physical changes in the environment.

ALTERNATIVES

1. Adopt the proposed resolution with changes; or

2. Do not adopt the proposed resolution and provide direction to staff.

NEXT STEPS

If approved, the new minimum wages will go into effect on January 1, 2026.

ATTACHMENTS

Attachment A - DRAFT Salary Schedule Resolution - JAN 01 2026.docx
Attachment B - Salary Schedule FY26 Eff 01.01.2026 Min Wage.pdf

TOWN OF MORAGA
TOWN COUNCIL

RESOLUTION NO. xx-2025

APPROVING THE SALARY SCHEDULE DATED AND EFFECTIVE AS OF JANUARY 1, 2026

WHEREAS, the salary schedule establishes the salary ranges and steps for each classification within the Town's classification plan;

WHEREAS, the Town Council approves the salary schedule for Town of Moraga employees;

WHEREAS, the Salary Schedule is immediately accessible and available for public review and is posted on the Town of Moraga's website;

WHEREAS, in 2016, California Senate Bill 3 (SB3) raised the State minimum wage and set future minimum wage increases based on annual changes in the Consurmer Price Index (CPI);

WHEREAS, the California Department of Finance calculated the increase in CPI from July 1, 2024 to June 30, 2025 as 2.49%, raising the State minimum wage to $16,90 per hour;

WHEREAS, the Town's salaries for positions currently falling under the State minimum wage need to be adjusted to meet State minimum wage;

WHEREAS, staff is recommending that the Town Council consider and approve the updated Salary Schedule data and effective as of January 1, 2026; and

WHEREAS, adoption of the updated salary schedule does not require additional allocation of funds for Fiscal Year 2025-26.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Moraga does hereby approve the Town of Moraga Salary Schedule dated and effective as of January 1, 2026, included herein by reference.

DRAFT

TOWN OF MORAGA

SALARY SCHEDULE EFFECTIVE January 1, 2026

Classification	Employee Group		Step A	Step B	Step C	Step D	Step E
Accountant (Confidential)	MidMgmt/Prof	Hourly	46.12	48.43	50.86	53.40	56.06
		Monthly	7,995	8,395	8,815	9,255	9,718
		Annual	95,939	100,739	105,780	111,063	116,614
Accounting Technician (Confidential)	MEA	Hourly	35.98	37.78	39.66	41.65	43.73
		Monthly	6,237	6,549	6,875	7,220	7,580
		Annual	74,843	78,582	82,500	86,642	90,963
Administrative Assistant	MEA	Hourly	31.15	32.71	34.35	36.06	37.87
		Monthly	5,400	5,670	5,954	6,251	6,564
		Annual	64,799	68,044	71,444	75,013	78,763
Administrative Clerk	MEA	Hourly	23.17	24.32	25.54	26.82	28.16
		Monthly	4,016	4,216	4,427	4,649	4,881
		Annual	48,190	50,593	53,124	55,785	58,575
Administrative Services Director (Confidential)	Dept Dir	Hourly	87.71	92.09	96.69	101.53	106.61
		Monthly	15,203	15,963	16,760	17,599	18,479
		Annual	182,431	191,555	201,125	211,192	221,744
Administrative Services Technician	MEA	Hourly	40.35	42.37	44.49	46.71	49.04
		Monthly	6,994	7,344	7,711	8,096	8,501
		Annual	83,929	88,127	92,532	97,156	102,012
Assistant Engineer	MEA	Hourly	50.96	53.51	56.19	58.99	61.95
		Monthly	8,834	9,275	9,739	10,225	10,738
		Annual	106,003	111,299	116,866	122,704	128,852
Assistant Planner	MEA	Hourly	43.37	45.54	47.82	50.21	52.72
		Monthly	7,518	7,894	8,289	8,703	9,138
		Annual	90,220	94,727	99,468	104,440	109,659
Associate Engineer	MidMgmt/Prof	Hourly	55.24	58.00	60.91	63.95	67.15
		Monthly	9,576	10,054	10,557	11,085	11,639
		Annual	114,908	120,650	126,684	133,024	139,670
Associate Planner	MidMgmt/Prof	Hourly	49.69	52.18	54.78	57.52	60.40
		Monthly	8,613	9,044	9,496	9,970	10,469
		Annual	103,357	108,525	113,948	119,639	125,625
Community Services Officer	MEA	Hourly	33.27	34.93	36.67	38.51	40.44
		Monthly	5,766	6,054	6,357	6,676	7,009
		Annual	69,192	72,654	76,283	80,106	84,110
Engineering Technician/Inspector	MEA	Hourly	43.69	45.88	48.17	50.58	53.11
		Monthly	7,574	7,952	8,349	8,767	9,206
		Annual	90,882	95,430	100,194	105,201	110,466
Lead Maintenance Worker	MEA	Hourly	41.56	43.64	45.82	48.11	50.52
		Monthly	7,204	7,565	7,942	8,340	8,757
		Annual	86,448	90,775	95,309	100,075	105,086
Maintenance Worker	MEA	Hourly	31.01	32.56	34.19	35.90	37.69
		Monthly	5,375	5,644	5,926	6,222	6,533
		Annual	64,504	67,733	71,117	74,669	78,401

TOWN OF MORAGA

SALARY SCHEDULE EFFECTIVE January 1, 2026

Classification	Employee Group		Step A	Step B	Step C	Step D	Step E
		Hourly	79.38	83.35	87.52	91.89	96.49
Parks & Recreation Director	Dept Dir	Monthly	13,760	14,448	15,170	15,928	16,724
		Annual	165,119	173,373	182,042	191,140	200,692
		Hourly	85.61	89.89	94.39	99.11	104.06
Planning Director	Dept Dir	Monthly	14,839	15,581	16,361	17,179	18,038
		Annual	178,073	186,977	196,328	206,153	216,451
		Hourly	105.46	110.73	116.27	122.09	128.19
Police Chief	Dept Dir	Monthly	18,280	19,194	20,154	21,162	22,220
		Annual	219,365	230,328	241,844	253,938	266,638
		Hourly	55.05	57.80	60.69	63.73	66.91
Police Corporal	MPOA	Monthly	10,019	10,519	11,045	11,598	12,178
		Annual	120,226	126,232	132,545	139,179	146,135
		Hourly	57.79	60.68	63.71	66.91	70.25
Police Corporal, Advanced	MPOA	Monthly	10,518	11,044	11,596	12,177	12,785
		Annual	126,218	132,531	139,151	146,121	153,425
		Hourly	56.86	59.70	62.69	65.82	69.12
Police Corporal, Intermediate	MPOA	Monthly	10,348	10,866	11,410	11,980	12,579
		Annual	124,179	130,394	136,917	143,760	150,953
		Hourly	82.71	86.84	91.19	95.74	100.53
Police Lieutenant	MidMgmt/Prof	Monthly	14,336	15,053	15,806	16,596	17,425
		Annual	172,029	180,632	189,667	199,149	209,102
		Hourly	51.88	54.47	57.19	60.05	63.06
Police Patrol Officer	MPOA	Monthly	9,442	9,913	10,409	10,929	11,476
		Annual	113,299	118,955	124,905	131,148	137,713
		Hourly	54.47	57.18	60.04	63.05	66.20
Police Patrol Officer, Advanced	MPOA	Monthly	9,913	10,408	10,928	11,475	12,049
		Annual	118,955	124,891	131,134	137,699	144,584
		Hourly	53.58	56.26	59.07	62.03	65.13
Police Patrol Officer, Intermediate	MPOA	Monthly	9,752	10,240	10,751	11,289	11,853
		Annual	117,028	122,880	129,011	135,464	142,238
		Hourly	59.66	62.64	65.77	69.06	72.51
Police Sergeant	MPOA	Monthly	10,858	11,400	11,971	12,569	13,197
		Annual	130,296	136,805	143,649	150,827	158,370
		Hourly	62.63	65.76	69.05	72.50	76.13
Police Sergeant, Advanced	MPOA	Monthly	11,399	11,968	12,567	13,195	13,855
		Annual	136,791	143,621	150,800	158,342	166,261
		Hourly	61.45	64.52	67.75	71.14	74.69
Police Sergeant, Intermediate	MPOA	Monthly	11,184	11,743	12,330	12,947	13,594
		Annual	134,207	140,911	147,964	155,367	163,132
		Hourly	31.84	33.44	35.11	36.86	38.70
Police Services Technician	MEA	Monthly	5,519	5,796	6,085	6,389	6,709
		Annual	66,232	69,547	73,022	76,669	80,502

TOWN OF MORAGA

SALARY SCHEDULE EFFECTIVE January 1, 2026

Classification	Employee Group		Step A	Step B	Step C	Step D	Step E
Principal Planner	MidMgmt/Prof	Hourly	65.54	68.82	72.27	75.87	79.67
		Monthly	11,361	11,929	12,526	13,151	13,810
		Annual	136,328	143,154	150,313	157,818	165,721
Public Works Director/Town Engineer	Dept Dir	Hourly	90.60	95.12	99.88	104.88	110.12
		Monthly	15,704	16,488	17,313	18,178	19,088
		Annual	188,447	197,858	207,751	218,141	229,052
PW/Parks Maint Supervisor	MidMgmt/Prof	Hourly	52.28	54.89	57.63	60.51	63.54
		Monthly	9,061	9,514	9,989	10,489	11,013
		Annual	108,734	114,170	119,873	125,869	132,158
Recreation Coordinator	MEA	Hourly	35.99	37.79	39.67	41.65	43.74
		Monthly	6,237	6,550	6,877	7,220	7,582
		Annual	74,849	78,595	82,522	86,642	90,982
Recreation Manager	MidMgmt/Prof	Hourly	58.56	61.49	64.56	67.79	71.18
		Monthly	10,151	10,658	11,191	11,751	12,338
		Annual	121,808	127,898	134,293	141,008	148,058
Recreation Supervisor	MidMgmt/Prof	Hourly	44.08	46.28	48.60	51.03	53.58
		Monthly	7,641	8,023	8,424	8,845	9,287
		Annual	91,688	96,273	101,086	106,140	111,447
Senior Accountant (Confidential)	MidMgmt/Prof	Hourly	55.35	58.12	61.02	64.08	67.28
		Monthly	9,594	10,074	10,577	11,107	11,661
		Annual	115,125	120,892	126,926	133,279	139,937
Senior Administrative Assistant	MEA	Hourly	39.57	41.56	43.64	45.82	48.11
		Monthly	6,860	7,203	7,564	7,941	8,338
		Annual	82,315	86,435	90,762	95,296	100,062
Senior Engineer	MidMgmt/Prof	Hourly	66.94	70.29	73.81	77.50	81.37
		Monthly	11,603	12,184	12,793	13,433	14,104
		Annual	139,239	146,206	153,520	161,194	169,254
Senior Construction Inspector	MEA	Hourly	50.60	53.13	55.79	58.58	61.50
		Monthly	8,770	9,209	9,670	10,153	10,660
		Annual	105,241	110,511	116,039	121,839	127,922
Senior Maintenance Worker	MEA	Hourly	35.90	37.70	39.59	41.56	43.64
		Monthly	6,223	6,535	6,862	7,204	7,565
		Annual	74,681	78,414	82,341	86,448	90,775
Senior Planner	MidMgmt/Prof	Hourly	54.20	56.91	59.75	62.74	65.88
		Monthly	9,394	9,864	10,357	10,875	11,418
		Annual	112,731	118,371	124,278	130,503	137,022
Senior Planner/Econ Dev Coord	MidMgmt/Prof	Hourly	54.20	56.91	59.75	62.74	65.88
		Monthly	9,394	9,864	10,357	10,875	11,418
		Annual	112,731	118,371	124,278	130,503	137,022
Support Services Coordinator	MEA	Hourly	43.24	45.41	47.68	50.06	52.57
		Monthly	7,496	7,870	8,264	8,678	9,111
		Annual	89,948	94,443	99,171	104,130	109,336

TOWN OF MORAGA

SALARY SCHEDULE EFFECTIVE January 1, 2026

Classification	Employee Group		Step A	Step B	Step C	Step D	Step E
Town Clerk/ Assistant to Town Manager	Dept Dir	Hourly	71.29	74.85	78.59	82.52	86.65
		Monthly	12,356	12,974	13,622	14,304	15,019
		Annual	148,275	155,687	163,469	171,651	180,232
Town Manager	Contractual	Hourly	-	-	-	-	151.24
		Monthly	-	-	-	-	26,215
		Annual	-	-	-	-	314,579
Facilities Attendant (PT)	Unrepresented	Hourly	16.90	17.75	18.63	19.56	20.54
Intern (PT)	Unrepresented	Hourly	16.90	17.75	18.63	19.56	20.54
Maintenance Worker (PT)	Unrepresented	Hourly	31.01	32.56	34.19	35.90	37.69
Recreation Leader I (PT)	Unrepresented	Hourly	16.90	17.75	18.63	19.56	20.54
Recreation Leader II (PT)	Unrepresented	Hourly	21.46	22.53	23.66	24.84	26.08

Meeting Date: December 10, 2025

TOWN OF MORAGA **STAFF REPORT**

To: **Honorable Mayor and Councilmembers**

From: **Amy Heavener, Town Clerk**

Subject: **Reorganization of the Town Council - Nomination and Election of Mayor and Vice Mayor**

RECOMMENDATION

Reorganize the Town Council and elect a Mayor and Vice Mayor for the ensuing twelve (12) month period.

BACKGROUND

The Town of Moraga Town Council Protocols, most recently amended on October 9, 2024, established the procedures for the Council election of the Mayor and Vice Mayor. The relevant section follows:

3. COUNCIL OFFICERS

3.1 Election of Council Officers

"The election or removal of the Mayor or Vice Mayor requires at least three affirmative votes of the five members of Town Council. A Councilmember may not succeed themself in the office of Mayor or Vice Mayor. Historically, the Town Council rotates the offices of Mayor and Vice Mayor on an annual basis to facilitate organizational stability. Annually, the outgoing Mayor is typically succeeded by the Vice Mayor, subject to ratification by at least three affirmative votes of the Town Council.

In years when members of the Town Council are to be elected, or appointed, to their seats during a general election time frame, Town Council shall attend to the election of a Mayor and Vice Mayor for one year terms at the first regular meeting after certification of the general election results, or effective appointment dates, have been received by the Town, and only after newly elected or appointed Town Councilmembers have been installed. In years when no members of the Town Council are elected or appointed, Town Council shall consider the election of Mayor and Vice Mayor for one-year terms at the first regular meeting in December. An election of a Councilmember to fill a vacancy as Mayor or Vice Mayor occurring mid-term shall be for the remaining portion of the one-year term for that office.

All Councilmembers may vote for Mayor and Vice Mayor, and may consider seniority,

experience, leadership, willingness to collaborate, efficiency, the number of votes received when elected, or any other relevant and legal factor.
A Councilmember who does not wish to accept the position of Mayor or Vice Mayor may decline the position and Town Council will conduct nominations for the position among the other remaining Councilmembers."

DISCUSSION

To assist Town Council, the following outlines the Town's past practice for nominating and selecting presiding officers, which is consistent with Robert's Rules of Order for nominating and selecting presiding officers:

1. The nomination/election of the next Mayor is conducted by the current presiding Mayor or Vice Mayor.
In this case, this would be done by the current Mayor, Steve Woehleke.

2. Once the next Mayor has been elected by Town Council, the new Mayor will then preside over and conduct the remainder of the business items on the agenda, including the election of Vice Mayor.

3. The method of nomination is an open nomination solely by and from within the membership of the seated Town Council. Nominations cannot be accepted from members of the public.

4. No "second" is required for a nomination, although sometimes one or more Councilmembers may "second" a nomination to indicate endorsement.

5. When it appears no one else wishes to make a nomination, the presiding Mayor of the meeting asks one final time if there are additional nominations. If there is no response, the presiding officer then declares that "the nomination for (Mayor, Vice Mayor, as applicable) is closed."

6. It is unnecessary to have a motion to officially close the nominations. Yet, if such a motion is made, that motion requires at least three affirmative votes. After nominations are closed, a majority vote is required to re-open them.

7. Nominees are voted on in the order in which they are nominated. As soon as one of the nominees receives a majority vote (three or more votes), the presiding officer then declares that person elected to that respective office, and no vote is taken on the remaining nominee(s).

Staff recommends that Town Council proceed with the nominations and election for the position of Mayor first and then take a brief five minute recess to reorganize to allow the new Mayor to conduct the nomination and election of Vice Mayor. The new Mayor and Vice Mayor shall serve in those positions for the next 12 months.

FISCAL IMPACT

There is no direct fiscal impact to re-organizing and selecting the positions of Mayor and Vice Mayor.

CEQA COMPLIANCE

The selection of Town Council Officers is not subject to review under the California Environmental Quality Act (CEQA) pursuant to Public Resources Code Section 21000, et seq. and the CEQA Guidelines (14 Cal. Code Regs. §§ 15000 et. seq.), including without limitation, Public Resources Code section 21065 and California Code of Regulations 15378 as this is not a “project” that may cause a direct, or reasonably foreseeable indirect, physical change in the environment.

ALTERNATIVES

There are no alternatives as a Mayor and Vice Mayor must be appointed during the last meeting of 2025.

NEXT STEPS

Upon the election of Mayor and Vice Mayor, the reorganization of Town Council will be completed, and the new Council term will go into effect right away.

ATTACHMENTS

Attachment A - OCT 09 2024 - Council Protocols
Attachment B - 53-2024 Revise Town Council Protocols 3.1

TOWN OF MORAGA
TOWN COUNCIL PROTOCOLS

Adopted Effective October 23, 2019 (Resolution 72-2019)
Amended Effective July 8, 2020 (Resolution 42-2020)
Amended Effective March 10, 2021 (Resolution 13-2021)
Amended Effective August 25, 2021 (Resolution 43-2021)
Amended Effective September 27, 2023 (Resolution 62-2023)
Amended Effective June 26, 2024 (Resolution 39-2024)
Amended Effective October 9, 2024 (Resolution 53-2024)

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1. AUTHORITY

As the Town of Moraga's governing body, the Town Council established these protocols to provide for continuity of responsibility in its decision-making process, and to allow sufficient time and opportunity for full consideration and discussion of important public policy issues and matters that fall within the Town Council's jurisdiction. Adopting protocols which establish procedural rules for matters such as the election of the Town Council officers (Mayor and Vice Mayor) and the manner of conducting the Town Council meetings helps to facilitate these goals. The following provisions shall be in effect upon adoption by the Town Council and until such time as they are amended, or new provisions are adopted in the manner provided by these protocols.

2. ROLE OF TOWN COUNCIL

The Town Council serves as the elected governing body for the Town. In performing its duties, the Town Council represents all Moraga residents, local businesses, and interested parties.

In executing its duties, the Town Council shall take into account, among other considerations, needs and desires of the community, financial, legal, health, environment, and safety impacts. The Town Council will welcome new ideas and innovative approaches, as appropriate, and aim to provide a high level of communication and transparency in its activities and decision making. Furthermore, the Councilmembers will strive to treat each other, staff, and other parties with dignity and respect.

2.1 Responsibilities

The Town Council responsibilities include the following:

- Faithfully comply with applicable state laws, the Moraga Municipal Code, and Moraga General Plan, and make revisions to the Municipal Code and General Plan as needed;

- Perform due diligence prior to making decisions, including as identified in Section 2.2;

- Develop and approve policies, make decisions, and guide the Town Manager in their management of the Town organization, taking into consideration the promotion of efficiency and effectiveness in operations while maintaining sustainable service levels;

- Develop and approve the organization's annual goals; monitor progress of such goals during the year; and, receive an annual report from the Town Manager on the outcomes of the goals;

- Recruit, hire, and provide an annual performance review of the Town Manager, as set forth in Section 4.1;

- Recruit, hire, and provide an annual performance review of the Town Attorney, as set forth in Section 4.1;

- Review, revise, and approve ordinances, resolutions, planning decisions, meeting minutes, and related documents;

- Review, revise, and approve the biennial operating and capital improvement program budget, as prepared by the Town Manager, and conduct mid-year budget reviews as submitted by the Town Manager;

- Communicate with residents to receive input from, and provide information to, residents;

- Represent the Town on local, county, regional, state, and national boards and committees; and,

- Represent the Town at public functions.

2.2 Considerations

The Town Council may consider any matter it deems relevant, material, and/or helpful in performing its duties. Examples include:

- Perspectives of each Councilmember;

- Substantive materials related to the question, especially reports presented by staff;

- Consistency with the Municipal Code, General Plan, and applicable laws;

- Input provided by applicants, residents, staff, and other parties on each question;

- Availability of Town funds, if needed, and impact on Town's financial health;

- Availability of required Town resources, especially personnel;

- Consistency with Town Council's annual goals; and,

- Town's risk tolerance and potential impact of safety, environmental, commercial, and operational risks.

2.3 Fiscal/Negotiating Authority

The Town Council as a whole, in a duly noticed meeting, may provide direction to staff regarding the budget, authorize expenditures, and approve agreements and contracts. However, no individual Councilmember, subcommittee, or Ad Hoc committee shall have authority to do the following on behalf of the Town, unless expressly granted that authority by the Town Council: (i) expend (or authorize the expenditure of) funds; or, (ii) negotiate or approve the drafting or execution of agreements, contracts, memorandums of understanding, and/or related documents.

2.4 Civility

The Councilmembers will strive to conduct themselves in an appropriate professional manner when dealing with each other, staff, and all parties. Except as otherwise set forth in these protocols, the Town Council meetings will be governed by Robert's Rules of Order for the purpose of maintaining proper decorum and order.

To the extent feasible, the Councilmembers are encouraged to ask staff questions before a meeting and/or communicate with staff in advance as to what questions will be asked during the public meeting. (See also Section 10.3, Relations with Staff.)

2.5 Maintaining and Enhancing Functionality

Part of the role of the Town Council is to ensure that organizational functionality (as described by above Sections 2.1–2.4) is maintained and enhanced for the benefit of the Town. The Town Council is encouraged to hold periodic meetings that are focused on the functioning, productivity, and efficiency of the Town Council as a whole.

3. COUNCIL OFFICERS

3.1 Election of Council Officers

The election or removal of the Mayor or Vice Mayor requires at least three affirmative votes of the five members of Town Council. A Councilmember may not succeed themself in the office of Mayor or Vice Mayor. Historically, the Town Council rotates the offices of Mayor and Vice Mayor on an annual basis to facilitate organizational stability. Annually, the outgoing Mayor is typically succeeded by the Vice Mayor, subject to ratification by at least three affirmative votes of the Town Council.

In years when members of the Town Council are to be elected, or appointed, to their seats during a general election time frame, Town Council shall attend to the election of a Mayor and Vice Mayor for one year terms at the first regular meeting after certification of the general election results, or effective appointment dates, have been received by the Town, and only after newly elected or appointed Town Councilmembers have been installed. In years when no members of the Town Council are elected or appointed, Town Council shall consider the election of Mayor and Vice Mayor for one-year terms at the first regular meeting in December. An election of a Councilmember to fill a vacancy as Mayor or Vice Mayor occurring mid-term shall be for the remaining portion of the one-year term for that office.

All Councilmembers may vote for Mayor and Vice Mayor, and may consider seniority, experience, leadership, willingness to collaborate, efficiency, the number of votes received when elected, or any other relevant and legal factor.

A Councilmember who does not wish to accept the position of Mayor or Vice Mayor may decline the position and Town Council will conduct nominations for the position among the other remaining Councilmembers.

3.2 Role of Mayor and Vice Mayor

The Mayor shall be recognized as the official head of the Town Council, including representing the Town at all official and ceremonial events. The Mayor presides over Town Council meetings, and shall strive to ensure that there is sufficiently broad and in-depth communication on meeting agenda items. The Mayor shall sign all ordinances, resolutions, meeting minutes, and other documents adopted by the Town Council when the Mayor is presiding. The Vice Mayor shall serve all functions of the Mayor when the Mayor is unable or unavailable to fulfill those functions.

The Mayor and Vice Mayor will be provided annual media relations training to be able to effectively represent the Town during applicable emergencies and events which will require media interaction, noting that the Town Manager will continue to serve as the primary Town official for traditional and routine media relations and public communication purposes.

4. COUNCIL APPOINTMENTS

4.1 Town Manager and Town Attorney

The Town Council shall appoint the Town Manager in accordance with Municipal Code Section 2.08.010 and approve the employment contract and any amendments. The Town Council shall evaluate the Town Manager's performance annually, and in compliance with the Town Manager's employment agreement. The Town Council and the Town Manager will agree on performance expectations which will form the primary basis for measuring performance-related successes and opportunities at completion of each year of service.

The Town Manager's responsibilities are set forth in Municipal Code Section 2.08.070 and/or determined by the Town Council. Examples include: (i) managing the organization's day-to-day activities; (ii) developing and proposing the biennial budget; (iii) executing Town Council direction, goals, and priorities; (iv) serving as the principal spokesperson for the Town with the media and public; (v) managing and directing Town staff; and, (vi) managing other duties as assigned by the Town Council during duly noticed meetings.

The Town Manager will continue to manage routine media releases. However, the Town Manager will seek review of emergency and more substantial media releases by the Mayor or their designee before media releases are made public.

The Town Council shall appoint and approve the contract for the Town Attorney services, and any amendments, and shall review the Town Attorney's performance on an annual basis. Councilmembers may interface directly with the Town Attorney, as needed.

4.2 Councilmember Appointments

As soon as practicable following the annual reorganization meeting, the Mayor shall announce their nominations of Councilmembers to serve in various roles requiring a Town Council representative. These nominations are subject to the review and approval by the Town Council as a whole.

The Town Council may, by a majority vote: (i) expand the number of bodies to which it appoints Town representatives to additional regional boards and commissions; and (ii) create additional commissions, committees, and other groups to advise the Town Council. In such cases, at least three (3) affirmative votes of the Town Council are required to appoint each representative to a regional board or commission, and/or appoint each member to a new subordinate advisory body.

4.3 Ad Hoc Committees

From time to time, the Town Council may create Ad Hoc committees. These committees are temporary in nature, generally lasting up to 18 months or less and are established to address a specific issue and bring a recommendation to the Town Council as a whole. Ad Hoc committees generally dissolve once the assigned project/task has been completed. Membership of an Ad Hoc committee is at the discretion of the Town Council and must contain fewer than a quorum of Councilmembers.

The Town Council shall provide direction at the time of creation of an Ad Hoc committee to identify the committee's composition, scope of authority, duties, expected output, report-back schedule, term, staff liaison, and budget (if any). Councilmembers may also discuss methods for an Ad Hoc committee to report back to the Town Council on their progress. No Ad Hoc committee shall operate outside the original scope of authority granted, except upon a formal vote of approval by the Town Council during a duly noticed meeting.

5. MEETINGS

The Town Council is subject to compliance with the State of California Ralph M. Brown Act Open Meetings Law ("Brown Act") [Government Code Section 54950 et seq]. All meetings of the Town Council are open to the public, except for closed session meetings, which are authorized by the Brown Act to be held in private.

5.1 Meeting Dates and Times

5.1.1 Dates

Regular meetings will be held on the 2nd and 4th Wednesday of each month (unless canceled by majority vote of the Town Council or due to a lack of items for consideration or a quorum) or as set by calendar adopted by the Town Council in January of each calendar year. Adjourned regular, workshop, or special meetings may be called by the Mayor or by a majority of the Town Council. If the meeting date should fall on a legal holiday, the Town Council may cancel the meeting or reschedule for an alternate date and time designated by the Town Council. All meetings of the Town Council (except closed session meetings) shall be open to the public.

5.1.2 Starting Time and Location

All regular Town Council meetings shall begin at 5:30 p.m. Meetings will be held at the Council Chambers located at 335 Rheem Boulevard, Moraga, California 94556, unless stated otherwise in the meeting notice. Meetings may be preceded or followed by special meetings, including closed session meetings.

5.1.3 Ending Time

Unless otherwise adjourned, all Town Council meetings shall automatically be adjourned at 9:30 PM, except that a majority vote of the Town Council may extend the adjournment to 10:00 PM. Adjournment of the meeting may be further postponed after 10:00 PM after receiving unanimous consent of the Town Council to adjourn not later than a specified time. More than one such unanimous postponement of adjournment may be adopted.

5.2 Closed Session Meetings

A closed session meeting may be held before, during, or after any regular or special meeting for any purpose authorized by the Brown Act. Following the closed session meeting, the presiding officer shall report any actions taken in closed session that are subject to public disclosure under the Brown Act, and based on guidance provided by the Town Attorney, before moving on to the rest of the regular or special meeting agenda (if any). A closed session meeting, when held, will appear on the agenda as such, and will conform to the Brown Act. It is a violation of the Brown Act to disclose information obtained or presented in anticipation of or during a closed session meeting. All information provided and discussed in closed session shall be confidential. Public comment shall be received in open session prior to a closed session meeting.

5.3 Special Meetings

Special meetings may be called by the Mayor, a majority of Councilmembers, Town Attorney, or Town Manager. The call for a special meeting must specify the day, hour, location, and subject(s) to be considered. Twenty-four hours' notice must be given prior to holding a special meeting. The agenda must be made available to members

of the public consistent with the requirements of the Brown Act. Only matters specified in the meeting notice may be discussed at special meetings. The public shall be given an opportunity to address the Town Council before or during consideration of any matter described in the notice for the special meeting.

5.4 Quorum

A quorum must exist in order for the Town Council to conduct business. Three (3) members of the Town Council shall constitute a quorum. In the event a quorum is not achieved within 30 minutes after the time noticed for commencement of the meeting, no meeting shall be held on the noticed date, and the noticed meeting will adjourn to the next regular meeting or to a later set date, time, and location, if so declared by the Town Clerk.

5.5 Teleconferencing

Teleconferencing during the Town Council meetings shall be permitted in accordance with the procedures set out in State Government Code Section 54953, as amended.

5.6 Adjournment

The Town Council may adjourn any regular, adjourned regular, special or adjourned special meeting to a time and place specified in the order of adjournment. If all Councilmembers are absent from any regular or adjourned regular meeting, the Town lerk may declare the meeting adjourned to a stated date, time, and place. The Town Clerk shall post a copy of the order or notice of adjournment at the Town offices and other places designated by the Town Council, as required by law. Whenever a regular or adjourned regular meeting is adjourned, as provided in this section, the resulting adjourned meeting will be considered a regular meeting. When an “Order of Adjournment” of any meeting fails to state the hour at which the adjourned meeting shall be held, it shall be held at the hour specified for regular meetings.

5.7 Minutes of Proceedings

An account of all public proceedings of the Town Council shall be recorded by the Town Clerk and entered into Town records as official meeting minutes following approval by the Town Council, and shall thereafter be kept, published, and/or distributed in compliance with applicable Town policy.

5.8 Attendance

5.8.1 Councilmembers

Councilmembers are encouraged to inform the Town Clerk, Town Manager, and/or Mayor when they are unable to attend an upcoming meeting. The presiding officer shall announce absences and reasons for such absences (if publicly known) during the roll call at the beginning of a meeting.

5.8.2 Town Manager

The Town Manager shall attend all Town Council meetings, unless excused. The Town Manager's designee shall substitute for the Town Manager during a Town Council meeting for which the Town Manager is absent.

5.8.3 Town Attorney

The Town Attorney, or Assistant Town Attorney, shall attend all Town Council meetings, unless excused. The Town Attorney or Assistant Town Attorney, whichever is present, shall act as the Town Council parliamentarian.

5.8.4 Town Clerk

The Town Clerk shall attend all regular Town Council meetings, unless excused. The Town Clerk's designee shall substitute for the Town Clerk during a Town Council meeting for which the Town Clerk is absent. The Town Clerk (or his/her designee, as appropriate) shall record, prepare, and maintain the official record of each Town Council meeting, and perform other related duties as prescribed by the Town Council or directed by the Town Manager, or both.

5.8.5 Department Heads and Employees

Department heads and employees shall attend Town Council meetings, as directed by the Town Manager.

5.9 Recording of Meetings

All regular meetings of the Town Council shall, to the extent feasible, be recorded by an electronic recording device and streamed live during the course of the meeting. The recording shall be coordinated by the Town Clerk and retained in accordance with the Town's records retention schedule. The Town Clerk shall post electronic recordings of meetings, as available, on the Town's website.

The use of other recording, videotaping, or other electronic equipment/devices by members of the audience is permitted from the back row of the Council Chamber or side aisles, as designated by Town staff, in a manner so as not to block emergency exit paths, obstruct the view of the audience, create consistent noise, or illumination that would constitute a persistent disruption of the proceedings. The Town Council may further restrict or prohibit the recording of proceedings upon a finding by the Town Council that the recording cannot continue without noise, illumination, or obstruction of view that constitutes a persistent disruption of the proceedings.

5.10 Brown Act Compliance

Councilmembers, and staff, shall comply with the requirements of the Brown Act, including those in California State Government Code Section 54952.2, to avoid potential violations relating to attendance at meetings such as conferences; meetings conducted by the Town staff/consultants; meetings presented by organizations other than the Town; and meetings of other legislative bodies.

6. MEETING AGENDA

6.1 Order of Business

The business for a regular meeting shall generally be shown on the agenda in the following order:

6.1.1 Call to Order/Roll Call

6.1.2 Pledge of Allegiance

6.1.3 Presentations

6.1.4 Public Communication

This item is intended to permit the public an opportunity to share their views on items not on the meeting agenda and to advise the Town Council of items of interest in the community. The Town Council will listen to comments from the audience on items that are not listed on the meeting agenda. However, the Town Council cannot discuss details or vote on non-agendized items. Any concerns may be referred to staff or placed on a future agenda (as set forth in Section in 6.1.12).

6.1.5 Adoption of Meeting Agenda

The Town Council, by majority vote, shall adopt the meeting agenda as final before proceeding to the consideration of the first matter. Following adoption, agenda items may not be added or removed, or their order changed unless by consent of three (3) or more Councilmembers present at the time the agenda was adopted. An agenda item not considered or completed for lack of time shall become an agenda item at the following meeting, unless the item is expressly continued to another time.

6.1.6 Consent Calendar:

6.1.6a Consideration of Consent Item Removed for Discussion

Any member of the Town Council may remove a Consent Agenda item for consideration and discussion by the Town Council. The removed item shall be placed on the regular meeting agenda and recorded in the minutes under “Consideration of Consent Items Removed for Discussion.”

6.1.6b Acceptance of Consent Items

The Town Council may adopt a “Consent Agenda” as part of the regular meeting agenda. A Consent Agenda may consist of items of a non-controversial and routine nature submitted by the Town Manager. The Town Manager shall propose specific action on each Consent Agenda item and such recommendation will become the action of the Town Council upon adoption. Consent Agenda items are adopted in total and under one (1) motion by the Town Council and are not subject to

individual debate and discussion. Items typically placed on the Consent Agenda include, but are not limited to, the following:

Receive Warrants & Accounts Payable

The Town Manager may submit routine expenditures made by the Town during a specified period for Town Council review and approval. The Accounts Payable Claims Report will reflect all checks/electronic payments issued for regular payment. A request to receive and file the financial demands (warrants) of the Town Council are considered routine in nature and will be placed early on the Consent Agenda.

Approval of Minutes

The Town Council review and approval of previous Town Council meeting minutes will be placed next on the Consent Agenda. Once previous minutes are approved, they will stand as the official written record of the Town Council's actions.

6.1.7 Councilmember and Staff Announcements, Reports on Activities or Special Announcements

Councilmembers and the Town Manager shall use this section of the meeting agenda to provide brief verbal reports on activities undertaken in their official capacities since the last scheduled Town Council Meeting (e.g., attendance as a Town representative at committee or community meetings), and other items of significant interest to the Moraga community as a whole. Council member AB1234 Reports.

6.1.8 Public Hearing Items

This section of the agenda is for official public hearings required by law or for subjects that are in the public interest. See Section 8 for information about conducting a public hearing.

6.1.9 Department Reports

Ordinances, resolutions, and “Requests for Action” subject to Town Council approval will usually be placed in this section of the meeting agenda. Occasionally, resolutions and the first reading of ordinances will be placed under public hearings. When this is the case, the Town Council will consider these matters where appropriate.

6.1.10 Council Requests for Future Agenda Items

When an individual Councilmember desires to place an item on a future Town Council meeting agenda, they are encouraged to start by working with the Town Manager to see if it is possible to add the item to an upcoming agenda. The Town Manager will determine if the item should be placed on the agenda. If the Town Manager determines not to place the item on the agenda, the Councilmember may bring the item forward during the “*Council Requests for Future Agenda Items*”

portion of the meeting agenda for a determination by a majority vote by the Town Council.

Per CA Government Code Section 54954.2(a)(3), no discussion of the subject or merits of the proposed future agenda item may occur in connection with the motion, except to explain the general nature of the item. A successful motion (proposed, seconded and passed by a majority vote of the Council) shall be placed on a future agenda. If a motion passes to place the matter on a future agenda, the Town Council will then provide direction to staff to do one of the following:

1) Place the matter as a "Discussion Item" at a future meeting (thus allowing the Town Council to discuss whether the issue warrants further exploration with staff resources);
2) Place the matter as an agenda item at a future meeting with limited staff report and resources; or
3) Place the matter as an agenda item at a future meeting with full staff report and resources.

If a successful motion is silent regarding timing, the proposed item will be placed on a future meeting agenda at the earliest appropriate time, as determined by the Town Manager, working in consultation with the Mayor. If a motion provides specific direction regarding timing or any other parameter for the item, the proposed item will be placed on a future meeting agenda consistent with that direction, to the extent feasible (as determined by the Town Manager, working in consultation with the Mayor).

6.1.11 Communications

Communication submitted at least 24 hours in advance of a Town Council meeting will be considered by the Town Council, unless considered as part of a noticed agenda item earlier.

6.1.12 Town Manager Follow Up and Announcements

Town Manager follow-up announcements.

6.1.13 Adjournment

The Town Council meeting agenda shall note the next regular meeting date and specify if it is other than a regular meeting.

6.1.14 Closed Session (if applicable)

Town Council may move into closed session pursuant to applicable law, including the Brown Act (GC Section 54960, et seq.) for the purposes of conferring with the Town's Real Property negotiator; and/or conferring with the Town Attorney on potential and/or existing litigation; and/or discussing matters covered under GC Section 54957 (Personnel); and/or conferring with the City's Labor Negotiators.

6.2 Agenda Preparation

The Town Manager and Town Clerk, working with the Mayor, shall prepare the Town Council meeting agenda, sequence of agenda items, and other procedural matters. Except as set forth in Section 6.1.4, this provision does not empower a Mayor to add an item to the agenda without complying with the process described in Section 6.1.12.

6.3 Agenda Materials

A staff report shall be prepared for each Town Council meeting agenda item, except in unusual circumstances authorized by the Town Manager or directed by the Town Council. Attached to the staff report shall be necessary supporting documents received by or developed by staff that are pertinent to the subject matter. Members of the public and other interested parties (e.g., applicants/developers) may submit documents related to an agenda item to the Town Clerk and shall be included in the meeting agenda materials, if received in time for inclusion in the agenda packet.

Councilmembers shall refrain from attempting to submit documents (or have their spouse or children submit documents at the request of a Councilmember) to the Town Clerk or Town Manager for inclusion in the agenda packet. Rather, they may bring printed copies of such materials to the meeting for distribution during the discussion period for the relevant agenda item.

To facilitate the efficient progression of the Town Council through the meeting agenda, and to maintain a clear distinction between the staff presentation and recommendation versus individual Councilmember opinions, during the staff presentation, Councilmembers shall not be permitted to use the Town's technological infrastructure to broadcast printed materials on a display screen to the Town Council or public, except for responding during the discussion period for an agendized item. This prohibition also precludes Councilmembers from drafting and/or submitting communication regarding an agendized item to the Town Clerk or Town Manager for inclusion in the agenda packet for a meeting at which the Councilmember will be absent.

Correspondence pertaining to an agenda item received after the agenda packet has been distributed, but two hours prior to meeting time on a Town Council meeting day, will be copied and presented to the Town Council and the public at the meeting, to the extent possible.

Councilmembers shall refrain from circulating or causing to be circulated to more than one (1) other Councilmember, any written or recorded information relating to any agendized item before that item is publicly heard at a Town Council meeting, though such information may be distributed during the discussion period for such item. The only exception to this rule is for communication received by a Councilmember from residents not serving on the Town Council, which may be forwarded to the Town Clerk (without editorialization) for circulation to the rest of Town Council.

Copies of materials distributed by staff and others at the meeting shall be made available to members of the public as soon as possible. Changes and additions to staff reports and correspondence received will be provided to Councilmembers before the meeting and made available to the public at the meeting, when possible.

6.4 Agenda Posting

The Town Clerk shall post the Town Council meeting agenda, and supporting agenda materials, at least 72 hours before a regular meeting, and at least 24 hours before a special meeting via the following locations, which are freely accessible to members of the public: Moraga Town Offices, Moraga Library, Commons Park, and Hacienda de las Flores. The agenda will also be posted on the Town's website. At the meeting, a copy of the agenda will be available for public review.

The agenda packet will be delivered, no later than the Friday preceding each regular meeting, to the Mayor and Councilmembers, and made available to the public consistent with the requirements of the Brown Act. The agenda shall specify the time and location of the meeting and contain a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session.

7. PUBLIC PARTICIPATION

7.1 Safety and Order

When the Town Council is in session, all persons present must preserve safety and order, and should strive to conform their conduct civilly. Members of the public should sit in the audience seating area, unless addressing the Town Council or entering or leaving the Council Chamber, should not block the aisles with personal belongings, and should silence audible equipment (including all electronic devices). Members of the public may not, except when testifying on or participating in an agenda item, enter the open area directly in front of the dais or speak from the audience.

The audience should refrain from conduct which is disruptive to the meeting, including: clapping, booing, cheering, jeering, etc.

Any person who disrupts the meeting shall be called to order by the presiding officer. Disruption shall include, but not be limited to, speaking without being recognized by the presiding officer, clapping, booing, cheering, jeering, interrupting a speaker with the floor, yelling, physically assaulting another person (or threatening to do so), inciting others to disruptive conduct, and/or blocking the audience or camera view of the proceedings. If disruptive conduct continues, the presiding officer, may request:

1) Restraint and civil behavior from all members of the public;
2) a short break in the proceedings; or,
3) Remove a member of the public from the Council Chambers if the person continues to disrupt the proceedings, as defined in Government Code 54957.95 and after being warned, and after consulting with the Town

Attorney, the Sergeant at Arms will remove the person from the Council Chambers.

7.2 Addressing Town Council

No person may address the Town Council without the permission of the presiding officer or a majority of the quorum. A person addressing the Town Council will be asked, but not required, to complete a speaker card providing his/her name and community of residence in writing, as well as orally, for the record at the beginning of their comments. Each person addressing the Town Council shall do so from the podium, speaking into the microphone. Members of the public shall address only the Town Council, and not the audience or staff. A Councilmember, through and at the discretion of the presiding officer, may request staff to answer questions or address issues raised.

7.2.1 Public Comments

During the "Public Comments and Suggestions" portion of the meeting, any person may address the Town Council on an item that is not otherwise on the agenda.

7.2.2 Councilmember Questions

Following the remarks of each speaker on an agendized item, Councilmembers, through and at the discretion of the presiding officer, shall have the opportunity to question the speaker. However, Councilmembers shall not comment or question a speaker about an item that is not on the meeting agenda.

7.2.3 Speaking Time Limits

In general, public participants are encouraged to limit their comments to three (3) minutes. The presiding officer may impose strict time limits (including reduced time limits) on persons addressing the Town Council when appropriate and in the spirit of permitting all present an opportunity to address the Town Council.

7.3 Speakers' Conduct

Statements by a member of the public shall be related to the agenda item at hand, except during the "Public Comments and Suggestions" segment of the meeting. No person shall use loud, profane, threatening, or personally abusive language, or engage in any other disorderly conduct so as to disrupt, disturb, or otherwise impede the orderly conduct of any Town Council meeting. Persons who violate this rule may be barred from attendance for the remainder of the Town Council meeting, provided that the presiding officer has notified the person to conduct themselves in a manner consistent with this provision, and warned the person that they will be removed if they continue to disrupt the Town Council meeting. If after notification and warning the person persists in disrupting the meeting the presiding officer, after consulting with the Town Attorney, may order the person to leave the Town Council meeting. If the person does not remove themself, the presiding officer, after consulting with the Town Attorney, may request the Sergeant at Arms remove the person from the Council Chambers.

7.4 Written Communication

Town Council will consider any written communication submitted at least 24 hours prior to the Town Council meeting. Correspondence received sufficiently in advance of a meeting, including communications relating to a specific matter on the Town Council meeting agenda, will be handled as described in Section 6.3.

8. PUBLIC HEARINGS

8.1 Ex Parte Communication

When required by State law for land use and/or other applicable agenda items that involve a public hearing, the presiding officer shall first ask all Councilmembers to disclose on the record any material communication (e.g., email, other written correspondence, conversations, and site visits) that they had outside the public hearing that relate to the subject matter. Councilmembers shall identify with whom they had such communication, general nature of the communication, and if a site visit was conducted.

8.2 Procedures

Presentations at public hearings shall normally be in the following order:

8.2.1 Item Announced by Presiding Officer

The presiding officer will also request information with respect to possible Ex Parte Communications.

8.2.2 Presiding Officer Reviews Order of Procedure

8.2.3 Staff Summarizes Issue

8.2.4 Councilmembers Ask Questions of Staff

This is for the purpose of eliciting information relevant or useful to the Town Council's determination of the item at hand.

8.2.5 Presiding Officer Opens the Public Hearing

The purpose of this portion of the public hearing is to provide an opportunity for persons interested in the subject to share their views, ask questions, as well as testify in support of or opposition to the matter being heard. The order of testimony shall be as follows:

A. Applicant, and/or appellant, where appropriate, presents arguments in favor of application or appeal.

B. Statements from persons desiring to speak in support of or opposition to the application or appeal.

C. Applicant and/or appellant offers concluding remarks.

D. Questions from the Town Council to applicant and/or appellant, and (where appropriate) to the opponent(s) to the application or appeal.

E. Subject to the discretion of the presiding officer, Councilmembers may ask questions of speakers for clarification during the public testimony portion and during deliberations.

8.2.6 Presiding Officer Closes Public Hearing

Following the public portion of the hearing, the presiding officer shall declare the public portion of the meeting closed.

8.2.7 Council Deliberates

After the presiding officer has closed the public comment period, the matter shall be taken up by the Town Council. Each Councilmember shall be given an opportunity to speak to the subject. When Town Council discussion is concluded, the Town Council shall proceed to make a decision.

8.2.8 Council Action

The Town Council may, at this time, continue a matter to a specific future date to obtain additional information. Continuing a public hearing to a specific date does not require additional notice. When Town Council discussion is concluded, the Town Council shall make its decision and vote on the item making findings of fact as required by law.

8.3 Absence During Public Hearing

A Councilmember otherwise qualified to vote may not vote on a matter if the Councilmember was absent from all or part of the public hearing on the matter, unless the Councilmember both: (1) reviews the minutes and the staff report or views/listens to the taping of the entire portion of the hearing they missed, if the minutes are not available; and (2) reviews all physical and written evidence introduced at the hearing before the meeting at which the decision is to be rendered.

9. MEETING RULES OF CONDUCT

9.1 Presiding Officer

The Mayor, or Vice Mayor, if the Mayor is absent or unavailable, shall act as the presiding officer and shall preside and call the meeting to order at the hour appointed. In the absence of both, the meeting shall be called to order by the Town Clerk and those Councilmembers present shall proceed to elect a temporary presiding officer. The presiding officer may move, second, and debate from the chair, and shall not be deprived of any rights and privileges of a Councilmember. The presiding officer is responsible for maintaining order during the meeting and for facilitating efficient progression through the meeting agenda by avoiding unnecessarily cumulative or repetitive debate and the presentation of irrelevant matter.

9.2 Actions Limited to Posted Agenda

The Town Council shall not take action on any item not appearing on the posted meeting agenda except when there is an emergency, there is a need for immediate action, and/or the item was posted for a prior meeting less than five (5) days before and was continued, as prescribed more fully in State Government Code Section 54954.2.

9.3 Continuance of an Item

A meeting agenda item may be continued by the Town Council via receiving a majority vote.

9.4 Standards of Decorum

Procedurally, when a meeting agenda item is addressed, the presiding officer shall first ask for a staff presentation. The presiding officer shall then ask for clarifying questions from Councilmembers of staff for the purpose of eliciting information relevant or useful to the Town Council's determination of the item. After that, the Town Council shall receive public comment. After public comment, the presiding officer shall close the public comment portion and open the item for discussion by the Town Council.

The following additional standards of decorum shall apply during every meeting:

9.4.1 Town Council

While the Town Council is in session, Councilmembers will preserve order and decorum, and will not (by conversation or otherwise) delay or interrupt the proceedings or the peace of the Town Council meeting, nor disturb another Councilmember while speaking, or refuse to obey the requests and/or orders of the presiding officer.

9.4.2 Use of Electronic Devices

While the Town Council is in session, to satisfy due process requirements, Councilmembers shall give their full attention to the proceedings. Councilmembers are permitted to use laptop computers and other electronic devices, such as tablets/iPads, while the Town Council is in session. However, electronic devices may not be used while the Town Council is in session to communicate with other Councilmembers, staff, residents, and/or other interested parties regarding any item on the Town Council meeting agenda.

9.4.3 Staff Members

Staff members will observe the same rules of order and decorum applicable to the Town Council.

9.5 Debate

9.5.1 Right to the Floor

Each Councilmember desiring to speak on a meeting agenda item will refrain from doing so until they gain recognition by the presiding officer and is given the floor, at which time they will confine themselves to the question under debate. The presiding officer shall have the discretion, unless overruled by a majority vote of the Town Council present, to terminate a Councilmember's right to the floor, upon the presiding officer's determination that doing so is reasonably necessary to enforce the protocols set forth herein.

9.5.2 Interruptions

A Councilmember, once recognized, shall not be interrupted when speaking except to be called to order by the presiding officer, unless a point of order has been raised by another Councilmember or unless the speaker chooses to yield to a question by another Councilmember. If a Councilmember, while speaking, is called to order, the Councilmember shall cease speaking until the question of order is determined. If determined to be in order, the Councilmember shall be permitted to proceed.

9.5.3 Points of Order

The presiding officer will determine all points of order subject to the right of any Councilmember to appeal to the Town Council. If an appeal is taken, the question will be, "Will the decision of the presiding officer be sustained?" A majority vote of Town Council conclusively determines the question of order.

9.5.4 Result of a Vote

The presiding officer shall announce the result of the vote. A roll call vote shall be taken upon the request of any Councilmember or as legally required. No action shall be taken by secret ballot.

9.5.5 Appeals

Any ruling of the presiding officer may be appealed at the request of a Councilmember. The presiding officer shall call for a roll call vote to determine if the ruling is upheld.

9.5.6 Precedence of Motions

When a motion is before the Town Council, no other motion shall be entertained except:

a) Motion to Amend

A motion to amend, which modifies the original motion, is in order but is debatable only if it has been accepted by both the maker and seconder of the motion. Amendments are voted on first. The main motion vote is last. A motion may be amended more than once with each amendment being voted on

separately. There shall only be one (1) amending motion on the floor at any one time.

b) Substitute Motions

A substitute motion is for the purpose of taking out the main motion altogether and replacing it with a new and different motion. A substitute motion must be voted on before an amendment of the main motion. If the substitute motion is adopted the main motion dies, so does any amendment of the main motion.

c) Motion to Postpone

A motion to postpone to a definite time is subject to debate and amendment as it relates to propriety of the postponement and time set. A motion to postpone a public hearing must set a definite date for the hearing. If a motion to postpone indefinitely is adopted, the agenda item shall be carried forward by the Town Clerk.

d) Motion to Table

A motion to table is not debatable and not subject to amendment. The purpose of a motion to table is to suspend the item for an indefinite time. If the agenda has been adopted, the motion to table should include a motion to amend the meeting agenda. If a motion to table passes, consideration of the matter during the same meeting may be resumed only upon the motion of a member voting with the majority on the motion to table.

e) Motion to Close Debate

When a motion to close debate is made and seconded, there shall be no further debate except on whether to close debate. If the question carries, the presiding officer shall put pending amendments to a vote without debate in the inverse order.of their introduction before putting the main question. If the question is decided negatively, the main question and its amendments remain before the Town Council.

9.5.7 Motions Not Subject to Debate

All motions are debatable except for the following, which shall be put to an immediate vote:

A. Motion to adjourn, which requires a simple majority.

B. Motion to recess, which requires a simple majority.

C. Motion to table, which requires a simple majority.

D. Motion to limit debate (“I move the question” or “I move to limit debate of this item to __ minutes”).

9.5.8 Reconsideration

Providing that no intervening rights will be prejudiced, a Councilmember who voted with the majority on that question may move the reconsideration of that question at the same meeting in which the original decision was made or at the next following meeting. After a motion for reconsideration is acted upon, no other similar motion regarding the same matter at the same meeting may succeed without unanimous consent.

9.5.9 Conflict of Interest and Bias

A conflict of interest, or even the appearance of a conflict of interest, can diminish the public's confidence in the integrity of the governmental process. Therefore, a Councilmember who has a conflict of interest under the Political Reform Act or State Government Code §1090 et seq., may not participate in the meeting agenda item causing the conflict, unless an exception to the conflict exists which allows participation. Councilmembers should contact the Town Attorney for advice if a potential conflict of interest may exist, or if there is a question as to whether or not their participation in a particular agenda item is appropriate.

9.5.10 Protests

Following the success of a motion carried by the majority of the Town Council, a dissenting Councilmember shall have the right to enter into the public record any additional reasons for dissent or protests against the motion which the Councilmember was precluded from articulating during debate on the motion. The presiding officer has the discretion to limit a Councilmember's entry into the public record of reasons for dissent or protests against any motion carried by the majority when reasonably necessary to facilitate the efficient progression through the meeting agenda by avoiding unnecessarily cumulative or repetitive statements and the presentation of irrelevant matter.

9.5.11 Voting

At least three (3) affirmative votes are required to enact an ordinance, adopt a resolution, approve a motion granting a franchise or authorizing the payment or expenditure of money or incurring of a debt, amend these protocols, or place a new matter on a future agenda. Some actions, such as the passage of an urgency ordinance or adoption of a resolution of necessity, require an affirmative vote of a super-majority of the total Town Council (4/5).The majority of the quorum present at a meeting is required to adopt other motions, except as otherwise indicated herein. A "majority" refers to a majority of the quorum present.

Every ordinance shall be adopted by a roll call vote. All other matters may be referred to a voice vote, unless a roll call is requested by a councilmember or is required by law. On all matters for which a voice vote is authorized, the presiding officer may ask for "*all those in favor*?", or words of similar import. The presiding officer shall then request for "*all those opposed*?" The presiding officer shall report out the results of the vote, and the name of those Councilmembers who opposed

the item. If a Councilmember objects to the procedure, a roll call vote shall be called in the normal manner with the “ayes” and “noes” recorded in the minutes.

9.5.12 Division of the Question

If a matter properly put before the Town Council contains two (2) or more separable propositions, a Councilmember may, with the consent of one other Councilmember, divide the question into its separable parts for consideration. Separable propositions shall mean two separate questions or issues which if acted on together might create ambiguity as to the effect of the vote, and which if acted on separately, contain two or more separate issues or questions.

10. ADMINISTRATIVE MATTERS

10.1 Correspondence

10.1.1 Electronic Correspondence

Councilmembers shall use communication accounts issued to them by the Town for all email correspondence regarding Town business. Councilmembers shall not use accounts issued to them by the Town for personal correspondence. Councilmembers may elect to forward (without editorialization) copies of emails they receive from non-Councilmember residents to the Town Clerk, who will include such emails in the staff reports for relevant Agenda items as set forth in Section 6.3.

10.1.2 Other Correspondence

Written correspondence received by a Councilmember at the Town offices by postal service, personal delivery, and/or messenger service will be opened by staff and handled consistent with the Town Records Retention Program, which may require the Town to retain a copy. Councilmembers may elect to forward copies of written correspondence they receive to the Town Clerk, who will include such correspondence in Town Council meeting reports for relevant meeting agenda items.

10.2 Communication with the Public

Councilmembers shall be clear in all their communication with members of the public and media that the opinions and positions they convey are their own individual positions, and whether they have been authorized by the Town Council to speak for the Town Council as a whole on any topic of discussion.

The Town Council recognizes that there are inherent risks associated with the wide dissemination of information posted on social media platforms (e.g., Facebook, Nextdoor, Twitter, etc.) and the fact that Councilmembers do not have the ability to ensure their posts on social media platforms are understood by everyone in the manner in which they were originally intended to be understood. Given these risks, Councilmembers are encouraged to limit their posts on social media platforms

regarding issues that may come before the Town Council to providing relevant logistical or factual information pertaining to such issues.

10.3 Relations with Staff

In compliance with Municipal Code Section 2.08.080, the Town Council interfaces with staff only through the Town Manager, except for simple factual and logistical inquiries and routine communications which do not involve requesting action. These communications should normally be in written format, and the Councilmember shall copy the Town Manager or otherwise ensure the Town Manager is informed.

Neither the Town Council as a whole, nor individual Councilmembers, shall give orders or instructions to subordinates of the Town Manager. The Town Manager shall take orders and instructions from Town Council as a whole, and only when Town Council is sitting in a duly convened public meeting.

11. FAILURE TO OBSERVE PROTOCOLS

These protocols, along with state law and the Moraga Municipal Code, govern the conduct of Councilmembers in general, and their conduct at public meetings in particular. These protocols are intended to expedite the transaction of Town Council business in an orderly fashion and are deemed to be procedural only. Failure to strictly observe these protocols shall not affect the overall jurisdiction of the Town Council or invalidate any action taken at a meeting that otherwise conforms to law.

For the purpose of maintaining order of Town Council meetings, the Chief of Police, or such member or members of the Police Department as they may designate, shall serve as Sergeant at Arms of the Town Council, and shall carry out all orders given by the presiding officer through legal advice provided by the Town Attorney. Any Councilmember may move to require the presiding officer to enforce the protocols, and the affirmative vote of a majority of the Town Council shall require them to do so.

Each Councilmember is responsible for adhering to these protocols, and violations of these protocols should be addressed by the Town Council as a whole.

12. AMENDMENT OR SUSPENSION OF THESE PROTOCOLS

12.1 Amendment of Protocols

These protocols may be amended by an affirmative vote of at least three (3) Councilmembers, except as follows:

Where a provision of these protocols requires action by a specific affirmative vote which is greater than three (3) Town Councilmembers, then an amendment to that provision requires the same vote required for that provision.

12.2 Suspension of Protocols

Any provision of these protocols not required by California State law or the Moraga Municipal Code may be temporarily suspended by a vote of at least three (3) Councilmembers.

TOWN OF MORAGA
TOWN COUNCIL

RESOLUTION NO. 53-2024

AMENDING THE TOWN COUNCIL PROTOCOL 3.1

WHEREAS, the Town intends to provide for continuity of responsibility in the Town Council's decision-making process;

WHEREAS, the Town developed protocols to clarify the roles, responsibilities and powers of the Town Council and individual Town Councilmembers and clearly establish policies and procedures in the areas of: *(1) Authority; (2) Role of the Town Council; (3) Council Officers; (4) Council Appointments; (5) Meetings; (6) Agenda; (7) Public Participation; (8) Public Hearings; (9) Meeting Rules of Conduct; (10) Administrative Matters; (11) Failure to Observe Protocols; and (12) Amendment or Suspension of these Protocols*;

WHEREAS, the Town Council initially adopted the Town Council Protocols by Resolution 72-2019 on October 23, 2019;

WHEREAS, on July 8, 2020 the Town Council adopted Resolution 42-2020 to amend Section 4.1 of the Protocols and rescinded Resolution 72-2019;

WHEREAS, on March 10, 2021, the Town Council adopted Resolution 13-2021 to amend Sections 5.1.2 and 5.1.3 of the Protocols and rescinded Resolution 42-2020;

WHEREAS, on July 14, 2021 the Town Council adopted Resolution 43-2021 to amend Section 6.1 Agenda - Order of Business of the Protocols to reflect moving Discussion Items to before Council Requests for Future Agenda Items;

WHEREAS, June 16, 2023, the Town Council discussed the need to establish an Ad Hoc Town Council Protocols Review Committee to review the Town Council Protocols;

WHEREAS, on July 12, 2023, the Town Council adopted Resolution 45 -2023 to establish the Ad Hoc Town Council Protocols Review Committee consisting of Mayor Renata Sos and Councilmember Steve Woehleke;

WHEREAS, on September 27, 2023, the Town Council had a further discussion about the Town Council Protocols, specifically Town Council Protocol 3.1-Election of Council Officers and after discussion voted to adopt the proposed final version of the Town Council protocols;

WHEREAS, on September 11, 2024, the Town Council directed Staff to review the existing Town Council Protocol 3.1 and report back with suggested revisions to reflect the inclusion of appointed Councilmembers; and

WHEREAS, Town Staff reviewed the existing protocols and made a recommendation based on the statistics gathered from cities throughout Contra Costa County.

NOW THEREFORE BE IT RESOLVED by the Town Council of the Town of Moraga that Town Council Protocol 3.1, adopted via Resolution 39-2024, shall hereafter be replaced as follows:

"The election or removal of the Mayor or Vice Mayor requires at least three affirmative votes of the five members of Town Council. A Councilmember may not succeed themself in the office of Mayor or Vice Mayor. Historically, the Town Council rotates the offices of Mayor and Vice Mayor on an annual basis to facilitate organizational stability. Annually, the outgoing Mayor is typically succeeded by the Vice Mayor, subject to ratification by at least three affirmative votes of the Town Council.

In years when members of the Town Council are to be elected, or appointed, to their seats during a general election time frame, Town Council shall attend to the election of a Mayor and Vice Mayor for one year terms at the first regular meeting after certification of the general election results, or effective appointment dates, have been received by the Town, and only after newly elected or appointed Town Councilmembers have been installed. In years when no members of the Town Council are elected or appointed, Town Council shall consider the election of Mayor and Vice Mayor for one-year terms at the first regular meeting in December. An election of a Councilmember to fill a vacancy as Mayor or Vice Mayor occurring mid-term shall be for the remaining portion of the one-year term for that office.

All Councilmembers may vote for Mayor and Vice Mayor, and may consider seniority, experience, leadership, willingness to collaborate, efficiency, the number of votes received when elected, or any other relevant and legal factor.

A Councilmember who does not wish to accept the position of Mayor or Vice Mayor may decline the position and Town Council will conduct nominations for the position among the other remaining Councilmembers."

BE IT FURTHER RESOLVED, that the Town Clerk is directed to update the Town Council Protocols to incorporate the revisions to Town Council Protocol 3.1.

PASSED AND ADOPTED by the Town Council of the Town of Moraga at a regular meeting held on October 9, 2024 by the following vote:

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

Mayor:

Teresa Onoda,
Town of Moraga

Attest:

Amy Heavener, CMC
Town Clerk