



Town of Moraga	Agenda Item
Audit and Finance Committee	5

Meeting Date: October 25, 2018

TOWN OF MORAGA

STAFF REPORT

To: Audit and Finance Committee

**From: Norm Veloso, Administrative Services Director
Yuliya Elbo, Accountant**

Subject: Review Fiscal Year 2017/18 4th Quarter Unaudited Revenue and Expenditure Report

Background

As a best practice in good government, regular financial reports are provided to the Town Manager, Audit and Finance Committee (AFC), and Town Council. This practice is also a standard recommendation of the Town's independent auditor. The purpose of the regular reporting is to provide additional internal controls and transparency on the financial management of taxpayer dollars.

Discussion

Attachment A provides a report of FY 2017/18 budget-to-actuals for unaudited revenues and expenditures through the fourth quarter of the fiscal year (July 1, 2017 through June 30, 2018). For comparative purposes, the data for the same four quarters in the prior year, FY 2016/17, is included in the attachment.

Revenues

General Purpose Fund receipts are approximately \$224k, or 2%, over the Final adjusted FY 2017/18 budget.

Variance Highlights:

General Fund -

- Property Tax (all accounts) – A 3% growth in property tax revenue was anticipated. Actual Property tax growth exceeded prior year actuals by \$206,336 or 6%.
- Sales Tax (all accounts) – Sales and Use tax (Bradley Burns) exceeded prior year actuals by \$22,553, or 2%. Measure K, the Local 1% Sales tax, exceeded prior year actuals by \$196,242, or 13%.

- 1 • Franchise Fees – At budget adoption, a conservative 1% increase in franchise fees
2 was projected. Actual revenue confirmed that this revenue category continues to
3 remain relatively flat with the exception of the Garbage Vehicle Impact Fee, which
4 increased by \$55,332, or 31%, compared to prior year actuals. All receipts of the
5 garbage vehicle impact fee are posted in the General Purpose Fund and then
6 transferred to the Town’s Street Pavement Management Program (Fund 711).
- 7 • Interest Earnings – Interest rates for the LAIF investment account continued to
8 grow through the course of FY 2017/18, revenue realized was \$6,266, or 14%,
9 above Final adjusted budget. The LAIF rate for the quarter ending June 30, 2017
10 was 1.90%.
- 11 • Overhead Recovery – This category is below target for the year. This is a result of
12 staffing vacancies in both Public Works and Planning Departments during FY
13 2017/18. However, the reduced revenue is offset to some extent by lower
14 personnel expenses.
- 15 • Parks and Recreation – Revenues in this category are slightly lower \$6,044, or
16 2%, than the Final adjusted budget due to the elimination of the Triathlon special
17 event, which is offset by a corresponding decrease in Expenditures (Zero effect on
18 bottom line).
- 19 • Planning – unanticipated increase in Planning revenue is due to higher than
20 anticipated Moraga Center Specific Plan Fee revenue, specifically a \$221,450
21 payment for the Chase bank project. The Town also recognized an increase in
22 Building permit Surcharge revenue, which is a portion of fees collected by the
23 County Building Department and remitted to the Town. This category was
24 consistently higher during FY 2017/18 due to several development projects moving
25 into construction phase (Via Moraga, Camino Ricardo Subdivision, Moraga Town
26 Center Homes).

27
28 *Other Funds –*

29 Receipts in the Other Funds categories varied depending on the funding source’s
30 distribution schedule (often quarterly or bi-annual); timing of development or construction
31 projects; or receipt of reimbursements.

- 32 • Fund 250: Park Dedication Fees – \$234,465 in revenue was received as the result
33 of the Moraga Town Center Homes project.
- 34 • Funds 720 to 799: Development Impact Fees– Approximately \$477,000 in impact
35 fees for public safety, storm drain, transportation and Parks was received as the
36 result of development activity.
- 37 • Fund 700 – \$7.3 million in Capital Improvement Project funding, including the
38 Rheem Boulevard Sinkhole reimbursement, was recognized in FY 2017/18. Two
39 major projects budgeted in FY 2017/18, the replacement Canyon Road Bridge and
40 the Moraga Way and Canyon Road/Camino Pablo projects, were carried over to
41 FY 2018/19.

42
43 *Expenditures*

44 Similar to Revenue, Expenses are recorded on a Modified Accrual Basis and many of the
45 categories vary significantly during the year. Overall, General Purpose Fund expenditures

1 are currently on or below target with adopted budget allocations. As of the end of FY
2 2017/18 operating expenditures were below budget by \$646K.

3
4 Variance Highlights:

5 General Fund -

- 6 • There were significant cost savings throughout all departments due to vacancies.
7 The savings by department follow: General Government \$133,911; Police
8 \$189,947; Public Works \$129,207; Parks and Recreation \$115,480 and Planning
9 \$236,052.
- 10 • Legal Services – Legal costs were \$158,915 over Final adjusted budget partially
11 due to costs associated with the stormwater fee measure, Canyon Road litigation,
12 Hillside and Ridgeline regulations and the Rheem theater MOU.

13
14 **Fiscal Impact**

15
16 There is no direct fiscal impact associated with the review and acceptance of this report.

17
18 **Alternatives**

- 19
20 1) Review Fiscal Year 2017/18 unaudited revenue and expenditure report for the
21 fourth quarter of the fiscal year, ending June 30, 2018.
- 22 2) Do not accept the report.

23
24 **Recommendation**

25
26 Review and accept Fiscal Year 2017/18 unaudited revenue and expenditure report
27 through the fourth quarter of the fiscal year (July 1, 2017 – June 30, 2018).

28
29
30 **Attachments:**

- 31 A. Fiscal Year 2017/18, Fourth Quarter, Unaudited Revenue and Expenditure
32 Report
- 33 B. Fiscal Year 2017/18, Unaudited Fund Balances: General Fund 101 and Fund
34 100
- 35 C. Fiscal Year 2017/18 Summary of Inter-Fund Transfers

ATTACHMENT A

Fiscal Year 2017/18, Fourth Quarter
Unaudited Revenue and Expenditure Report

1 **Town of Moraga**
 2 **Fiscal Year 2017-18, Unaudited, Revenue & Expenditure Report**
 3 **Revenue Report - As of June 30, 2018. Run 9-28-2018**

	A	B	C	D = B-A		E		F = C-B		G
				FY 16/17 vs FY 17/18 ACTUALS VARIANCE ANALYSIS		FY 17-18 ACTUAL vs BUDGET VARIANCE ANALYSIS				
	FY 16-17 ACTUALS	FY 17-18 ACTUALS	FY 17-18 FINAL BUDGET	DOLLAR CHANGE	PERCENT CHANGE	DOLLAR VARIANCE	PERCENT OF ACTUAL TO BUDGET			
6 FUND 101 - GENERAL FUND:										
7 Property Tax (1)	\$ 2,110,849	\$ 2,227,165	\$ 2,237,175	\$ 116,316	6%	\$ (10,010)	100%			
8 Property Tax In Lieu (2)	1,622,029	1,712,049	1,712,048	90,020	6%	1	100%			
9 Real Property Transfer Tax	155,746	191,293	168,000	35,547	23%	23,293	114%			
10 Sales & Use Tax (3)	1,006,620	1,029,173	998,109	22,553	2%	31,064	103%			
11 Sales & Use Tax In Lieu (3)						-				
12 Franchise Fees	844,456	845,120	835,977	664	0%	9,143	101%			
13 Garbage Vehicle Impact Fee (4)	179,074	234,406	234,333	55,332	31%	73	100%			
14 Motor Vehicle License Fees (5)	7,398	9,365		1,967	27%	9,365				
15 Interest Earnings	40,582	51,266	45,000	10,684	26%	6,266	114%			
16 Property Rents	92,653	95,851	95,000	3,198	3%	851	101%			
17 Overhead recovery	124,768	115,788	144,200	(8,980)	-7%	(28,412)	80%			
18 Planning and Permits	476,409	812,217	647,450	335,808	70%	164,767	125%			
19 Parks and Recreation	436,948	381,256	387,300	(55,692)	-13%	(6,044)	98%			
20 Police Services	69,027	71,631	57,407	2,604	4%	14,224	125%			
21 Public Works Services	231,808	221,741	211,500	(10,067)	-4%	10,241	105%			
22 Misc Fees, Fines and Revenue	43,745	139	1,000	(43,606)	-100%	(861)	14%			
23										
24 Total Revenues	7,442,112	7,998,460	7,774,499	556,348	7%	223,961	103%			
25										
26 Transfers IN	794,697	1,002,542	1,039,534	207,845	26%	(36,992)	96%			
27 GENERAL FUND TOTAL										
28 REVENUE/TRANSFERS IN	\$ 8,236,809	\$ 9,001,002	\$ 8,814,033	\$ 764,193	9%	\$ 186,969	102%			
29										
30 OTHER FUNDS:										
31 Fund 100 - One Time Developer Fee (Palos)	130,102	235,269	1,069,000	105,167	81%	(833,731)	22%			
32 Fund 103 - COPS/AVA	65,892	140,407	100,400	74,515	113%	40,007	140%			
33 Fund 109 - Public Safety Sales Tax (Prop 172)	703	69,107	62,915	68,404	9730%	6,192	110%			
34 Fund 134 - Art in Public Spaces	161,543	18	4,296	(161,525)	-100%	(4,279)	0%			
35 Fund 140 - Lighting Special District (Prop Ta (1)	323,313	157,660	153,524	(165,653)	-51%	4,136	103%			
36 Fund 205 - Gas Tax	358,287	423,270	466,578	64,983	18%	(43,308)	91%			
37 Fund 210 - Measure J	18,363	364,776	341,500	346,413	1886%	23,276	107%			
38 Fund 211 - Measure J - Program 28C	47,654	18,863	18,330	(28,791)	-60%	533	103%			
39 Fund 230 - Traffic Safety (Vehicle Code Fines)	21,493	41,771	37,675	20,278	94%	4,096	111%			
40 Fund 250 - Park Dedication Fees	53	234,465		234,412	442287%	234,465				
41 Fund 260 - Asset Forfeiture	282,423	73	25	(282,350)	-100%	48	294%			
42 Fund 500 - Lighting Assessment District (1)	215,380	240,157	238,925	24,777	12%	1,232	101%			
43 Fund 510 - NPDES	4,525,680	264,195	235,075	(4,261,485)	-94%	29,120	112%			
44 Fund 700 - Capital Improvement Projects	109,485	7,353,489	16,120,080	7,244,004	6616%	(8,766,591)	46%			
45 Fund 701 - 2010 COP Town Hall Improvements	598,289	116,815	117,620	(481,474)	-80%	(805)	99%			
46 Fund 702 - 2013 COP Infrastructure Improve	1,709,325	601,231	600,650	(1,108,094)	-65%	581	100%			
47 Fund 711 - Sales Tax, Local Add-On (Measure K)	1,569,916	1,766,158	1,749,674	196,242	13%	16,484	101%			
48 Fund 711 - Street Pavement Program	36,365	242,671	386,407	206,306	567%	(143,736)	63%			
49 Fund 716 - Comcast Capital Restricted (PEG)	5,924	36,429	35,500	30,505	515%	929	103%			
50 Fund 750 - Asset Replacement										
51 Development Impact Funds:										
52 Fund 720 - Public Safety	75,643	17,046	100	(58,597)	-77%	16,946	17046%			
53 Fund 760 - Local Transportation	613	222	50	(391)	-64%	172	444%			
54 Fund 770 - Storm Drain	39,490	183,698	600	144,208	365%	183,098	30616%			
55 Fund 780 - General Government	164,663	99,587	75	(65,076)	-40%	99,512	132782%			
56 Fund 790 - Park	7,932	76,781	75	68,849	868%	76,706	102375%			
57 Fund 799 - LFFA Reg Disburse/Local Fee	96,382	99,865	500	3,483	4%	99,365	19973%			
58										
59 OTHER FUNDS TOTAL										
60 REVENUE/TRANSFERS IN	10,564,913	12,784,023	21,739,575	2,219,110	21%	(8,955,552)	59%			

63 (1) Property taxes are primarily received in December and April.
 64 (2) Supplemental in lieu and triple flip property taxes are received in January and May.
 65 (3) Total Sales & Use Tax includes 0.75% of Bradley Burns 1% base share from Contra Costa County and 0.25% Sales Tax In Lieu (i.e., the State "Triple Flip")
 66 and excludes State sales tax for Public Safety, which is accounted for in separate Fund 103 - Public Safety Sales Tax (Prop 172).
 67 (4) Garbage vehicle impact fee provided through Central Contra Costa Solid Waste Authority effective March 1, 2014.
 68 (5) Effective July 1, 2011, the State eliminated motor vehicle license fees to cities and shifted revenues to cover COPS/SLESA public safety programs
 69 previously funded by the State general fund, except for a small portion of "vehicle license in excess" revenue distributed by County at the end of the year.

1 **Town of Moraga**
 2 **Fiscal Year 2017-18, Unaudited, Revenue & Expenditure Report**
 3 **Expenditures Report - As of June 30, 2018. Run 9-28-2018**

	A	B	C	D = A-B		E		F = C-B		G
				FY 16/17 vs FY 17/18		FY 17-18 ACTUAL vs BUDGET				
				ACTUALS VARIANCE ANALYSIS		VARIANCE ANALYSIS				
	FY 16-17	FY 17-18	FY 17-18 FINAL	DOLLAR	PERCENT	DOLLAR	PERCENT OF			
	ACTUALS	ACTUALS	BUDGET	CHANGE	CHANGE	VARIANCE	ACTUAL TO			BUDGET
FUND 101 - GENERAL FUND:										
Town Council	64,099	37,843	53,750	(26,256)	-41%	(15,907)	70%			
Town Manager	315,356	380,581	419,713	65,225	21%	(39,132)	91%			
Town Clerk	221,530	225,525	228,903	3,995	2%	(3,378)	99%			
Legal Services	180,427	467,915	309,000	287,488	159%	158,915	151%			
Administrative Services	471,011	499,146	551,463	28,135	6%	(52,317)	91%			
Non-Departmental - Insurance (2)	160,274	259,761	262,248	99,487	62%	(2,487)	99%			
Unfunded Liability - Misc. (3)	99,166	127,127	131,808	27,961	28%	(4,681)	96%			
Unfunded Liability - Safety (3)	86,401	109,905	113,952	23,504	27%	(4,047)	96%			
IT Services	77,851	82,593	94,555	4,742	6%	(11,962)	87%			
Total General Gov't	1,676,115	2,190,396	2,165,392	514,281	31%	25,004	101%			
Police Administration	731,914	802,148	883,339	70,234	10%	(81,191)	91%			
Police Patrol Services	1,710,560	1,752,331	1,857,383	41,771	2%	(105,052)	94%			
Police Support Services	121,950	152,457	156,161	30,507	25%	(3,704)	98%			
Total Police	2,564,424	2,706,936	2,896,883	142,512	6%	(189,947)	93%			
Public Works/Engr Admin	302,636	345,434	358,546	42,798	14%	(13,112)	96%			
Storm Drain Maintenance	214,640	201,461	205,707	(13,179)	-6%	(4,246)	98%			
Street Maintenance	390,208	362,689	443,505	(27,519)	-7%	(80,816)	82%			
Facilities Maintenance										
329 Rheem	91,079	87,945	102,560	(3,135)	-3%	(14,616)	86%			
335 Rheem	37,710	34,660	51,078	(3,049)	-8%	(16,418)	68%			
Total Public Works/Engineering	1,036,273	1,032,189	1,161,396	(4,084)	0%	(129,207)	89%			
Parks & Recreation	258,793	235,708	259,396	(23,085)	-9%	(23,688)	91%			
Hacienda Events & Rentals	315,587	297,946	326,523	(17,641)	-6%	(28,577)	91%			
Facilities Maintenance										
Hacienda Buildings and Grounds	175,752	169,223	198,983	(6,528)	-4%	(29,760)	85%			
Library	136,589	139,055	148,900	2,466	2%	(9,845)	93%			
Parks and Open Space	346,462	333,905	357,516	(12,557)	-4%	(23,611)	93%			
Total Parks & Recreation	1,233,183	1,175,838	1,291,318	(57,345)	-5%	(115,480)	91%			
Planning	686,416	554,655	790,707	(131,761)	-19%	(236,052)	70%			
Total Expenditures Before Transfers Out	7,196,411	7,660,013	8,305,696	463,602	6%	(645,684)	92%			
Transfers Out	771,549	2,136,292	3,561,453	1,364,743	177%	(1,425,161)	60%			
GENERAL FUND TOTAL	7,967,960	9,796,305	11,867,149	1,828,345	23%	(2,070,845)	83%			
EXPENDITURES/TRANSFERS OUT	7,967,960	9,796,305	11,867,149	1,828,345	23%	(2,070,845)	83%			
OTHER FUNDS:										
Fund 100 - One Time Developer Fee (Palos)	578,808	937,681	1,917,079	358,873	62%	(979,397)	49%			
Fund 103 - COPS	143,017	135,000	135,000	(8,017)	-6%	-	100%			
Fund 109 - Public Safety Sales Tax (Prop 172)	65,892	69,107	48,000	3,216	5%	21,107	144%			
Fund 134 - Art in Public Spaces (4)	620	18	4,296	(603)	-97%	(4,279)	0%			
Fund 140 - Lighting Special District (Prop Tax)	262,069	82,333	82,333	(179,736)	-69%	-	100%			
Fund 205 - Gas Tax	307,335	362,689	500,505	55,355	18%	(137,816)	72%			
Fund 210 - Measure J	363,814	305,696	672,952	(58,118)	-16%	(367,257)	45%			
Fund 211 - Measure J - Program 28C	23,989	1,313	60,000	(22,676)	-95%	(58,687)	2%			
Fund 230 - Traffic Safety (Vehicle Code Fines)	47,484	22,931	31,487	(24,553)	-52%	(8,556)	73%			
Fund 250 - Park Dedication Fees	30,128	181,873	181,672	151,744	504%	201	100%			
Fund 500 - Lighting Assessment District	307,181	225,075	341,468	(82,106)	-27%	(116,393)	66%			
Fund 510 - NPDES	301,646	204,163	258,886	(97,484)	-32%	(54,723)	79%			
Fund 700 - Capital Improvement Projects	4,925,585	7,544,887	16,877,799	2,619,302	53%	(9,332,913)	45%			
Fund 701 - 2010 COP Debt Service	114,919	118,143	118,144	3,224	3%	(1)	100%			
Fund 702 - 2013 COP Infrastructure Improve	1,898,200	599,650	600,650	(1,298,550)	-68%	(1,000)	100%			
Fund 711 - Street Pavement Program	3,016,676	3,257,097	3,136,908	240,420	8%	120,189	104%			
Fund 715 - Comcast Unrestricted Grant	-	-	-	-	-	-	-			
Fund 716 - Comcast Capital Restricted (PEG)	-	-	-	-	-	-	-			
Fund 740 - Community Fac/Open Space	1,000	1,000	1,000	-	0%	-	100%			
Fund 750 - Asset Replacement	45,761	18,796	18,889	(26,965)	-59%	(93)	100%			
Development Impact Funds:										
Fund 720 - Public Safety	5,742	11,440	53,250	5,699	99%	(41,810)	21%			
Fund 760 - Local Transportation	-	-	-	-	-	-	-			
Fund 770 - Storm Drain	29,856	90,705	128,000	60,849	204%	(37,295)	71%			
Fund 780 - General Government	14,624	3,091	176,312	(11,533)	-79%	(173,220)	2%			
Fund 790 - Park	39,930	35,000	35,000	(4,930)	-12%	-	100%			
Fund 799 - LFFA Reg Disburse/Local Fee	-	2,651	140,707	2,651	-	(138,056)	2%			
Other Funds	12,524,276	14,210,339	25,520,337	1,686,063	13%	(11,309,998)	56%			

79 (1) Adjusted Budget includes encumbrances, carryforwards (unspent funds from prior year) and approved budget adjustments.
 80 (2) Beginning FY2014-15 Non-Department code is separated from Administrative Services Expenses.
 81 Expenditures in this category relate to all Town's departments
 82 (3) FY2014-15 methodology had been changed in paying off Unfunded Liability: CalPERS Circular letter 200-016-15
 83 (4) New Fund established by Resolution 91-2015

ATTACHMENT B

Fiscal Year 2017/18, Unaudited Fund Balances
General Fund 101 and Fund 100

General Fund Summary

	FY 2017-18 Budget (Adjusted)	FY 2017-18 Actuals (Unaudited)	Variance with Budget, \$
Operating Sources (Uses)			
Operating Revenue	\$ 7,774,499	\$ 7,998,460	\$ 223,961
Operating Expenditures	<u>8,305,696</u>	<u>7,660,013</u>	<u>(645,684)</u>
Excess (Deficiency) of Revenue over Expenditures	<u>(531,197)</u>	<u>338,447</u>	<u>869,644</u>
Other Financial Sources (Uses)			
Transfers In	1,039,534	1,002,542	(36,992)
Transfers Out	<u>3,561,453</u>	<u>2,136,292</u>	<u>(1,425,161)</u>
Total Other Financial Sources (Uses)	<u>(2,521,919)</u>	<u>(1,133,750)</u>	<u>1,388,169</u>
Net Change in Fund Balance	<u>(3,053,116)</u>	<u>(795,303)</u>	<u>2,257,813</u>
Beginning Audited Fund Balance (July 1, 2017)		<u>4,386,342</u>	
Ending Unaudited Fund Balance (June 30, 2018)		\$ 3,591,039	
Adjustments to Fund balance			
Assigned Fund balance - CIP 17-701 Canyon Bridge Emergency		<u>212,668</u>	
Ending (Unassigned) Fund Balance - Unaudited		<u>\$ 3,378,371</u>	
General Fund reserve		44.10%	

FUND: 100 ONE TIME DEVELOPER FEES (Palos Colorado Settlement Funds)

Updated: October 10, 2018

Date/Year	Transaction	Amount	Comment
Revenue			
5/18/2007	Deposit	250,000.00	Initial Payment, The Golf Course Municipal Fund: Original Contract May 2007
9/4/2007	Deposit	3,500,000.00	VTM, First Installment - within 120 days of VTM Approval: Original Contract May 2007
March, 2016	Deposit	2,250,000.00	"Good Faith Deposit", Approval of Final Map: Agreement 2/10/2016
	Total Deposits	6,000,000.00	
FY 06/07	Interest	1,546.28	Beginning in FY 08/09 interest earned is now posted to General Fund
FY 07-08	Interest	93,392.52	
	Interest Earned	94,938.80	
TOTAL Funds Available - FY 2006/07 - FY 2017-18		6,094,938.80	
FY14-15	FY14-15 Property Tax Receipts Actual Vs. FY14-15 Original Budget	179,305.42	Resolution 67-2015
	TOTAL Other	179,305.42	
TOTAL Funds, Including Property Tax Excess through FY 2017-18		6,274,244.22	
Expenditures (Use of funds)			
6/30/2008	Payment of CalPERS side fund liability	1,454,202.00	Resolution 02-2008
3/10/2012	Payment of 331 Rheem Promissory Note	225,000.00	Resolution 09-2012
FY 13/14, 14-15, 15-16	14-302 Hacienda Improvement Program, Annual	70,000.00	Per Annual Budget Reimbursed per Actual Expenses
FY 15/16	14-302 Hacienda Improvement Program, Annual	16,000.00	Annual Budget
FY 13/14, 14-15	14-304 Commons Park Improvement Program, Annual - no CF to FY 15-16	68,660.01	\$35,000 Annual Budget, Reimbursed per Actual Expenses
FY 13/14, 14-15, 15-16	14-603 HillSides and Ridgelines Regulation Study	392,600.00	\$270,000: Resolution 18-2014; \$122,600: Resolution 38-2011
FY 2016-17	14-603 HillSides and Ridgelines Regulation Study	25,000.00	FY 16-17 Mid Year Adj, Resolution 16-2017
FY 2016-17	14-603 HillSides and Ridgelines Regulation Study	90,000.00	FY 16-17 Adjustment, Resolution 52-2017
FY 14/15, 15-16	15-301 Moraga Library restroom Improvements	230,249.45	Budget: 279,450. Tow Council report 2-11-2015, Item XI-A - Savings: 49,200.55
FY 2014/15	15-303 Turf Improvements (Hacienda, Pavilion)	16,316.51	\$20,920: Resolution 32-2015. Savings: 4,603.49
FY 14/15, 15-16	15-304 Commons Park ADA Pathway	51,438.16	\$18,000: Resolution 80-2014; \$40,000: Resolution 24-2015. Savings 6,561.84
FY 2014/15	15-305 Community Priorities/RevEnh Survey (Gould Evans, Inc.)	26,408.00	FY 15-16 Budget: 26,500; Actual Expense No CF
FY 14/15, 15-16	15-306 Hacienda Public/Private Project	150,943.59	Resolution 47-2015. Budget \$150,650. Overage 293.59
FY 14/15, 15-16	14-301 Hacienda ADA Improvements	40,000.00	FY 14-15 Budget
FY 15-16	16-301 Commons Park Master Plan Update	66,589.00	FY 15-16, FY 2016-17 Actuals
FY 15-16	16-302 Commons Park San Volleyball Court	107,000.00	FY 15-16 Budget
FY 15-16	16-302 Sand Volleyball Court	56,195.86	Resolution 96-2015 additional amount 67,635.30. Savings: 11,439.44
FY 15-16	16-303 Municipal Parking Lots & Pathways Resurfacing	35,054.53	FY 15-16 Budget 37,000. Savings 1,945.47
FY 15-16	16-306 Moraga Library HVAC replacements	285,041.00	FY 15-16 Budget=Actual
Assigned: Council Actions, FY15-16	Art in Public Spaces (Fund 134)	5,000.00	Resolution 91-2015
FY 2016-17	16-702, Rheem Sinkhole	1,400,000.00	FY 2016-17 Budget
FY 2016-17	16-702, Rheem Sinkhole, McGuire contract award	(331,000.00)	Resolution 56-2017
FY 2016-17	17-701, Canyon Bridge Emergency (Assigned Fund Balance)	1,000,000.00	Resolution 57-2017
FY 2017-18	17-301, All Access Playground	82,000.00	FY 2017-18 Budget
FY 2017-18	17-301, All Access Playground	(22,000.00)	FY 2017-18, Res. 78-2017, reduce allocation due to Additional funds received from Moraga Rotary Club
FY 2017-18	16-702 - Funds received from FHWA	(1,069,000.00)	
TOTAL Use of funds FY 2006/07 - FY 2017-18		4,471,698.11	
Ending Fund Balance Available: FY 2017/18		1,802,546.11	

ATTACHMENT C

Fiscal Year 2017/18
Summary of Inter-Fund Transfers

Transfers Between Town Funds: FY 2017-18, Quarter 1 through Quarter 4 - Unaudited

Transfer From	Transfer To	Description	Amount
General Purpose Funds			
Fund 100 - Developer fees	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	702,395
Fund 100 - Developer fees	Fund 134 - Art in Public Spaces	Pass Through to CIP: Labor and Materials	18
Fund 101 - General Fund	Fund 701 - 2010 COP/Town Hall Improvements	701 - COP 2010, Interest/Principal	116,219
Fund 101 - General Fund	Fund 711 - Street Pavement Management	Pass Through - Garbage Vehicle Impact Fees	234,406
Fund 101 - General Fund	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	<u>1,550,399</u>
Total Transfers From General Purpose Funds			<u>2,603,435</u>
Capital Projects Funds			
Fund 134 - Art in Public Spaces	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	18
Fund 711 - Street Pavement Management	Fund 702 - 2013 COP/Infrastructure Improvements	702: COP 2013 Interest/Principal	599,633
Fund 701 - 2010 COP/Town Hall Improvements	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	924
Fund 750 - Asset Replacement	Fund 101 -General Fund	Non-Capitalized Assets Replacement, P&R	1,308
	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	17,488
Fund 720 -Public Safety DIF	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	11,440
Fund 770- Storm Drain DIF	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	90,705
Fund 780 - General Government DIF	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	3,091
Fund 790 - Parks DIF	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	35,000
Fund 790 - LFFA Fees	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	<u>2,651</u>
Total Transfers From Capital Projects Funds			<u>762,258</u>
Non-Major Governmental Funds			
Fund 103 - COPS/AVA	Fund 101 -General Fund	Police Services	105,000
	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	30,000
Fund 109 - Public Safety Sales Tax	Fund 101 -General Fund	Police Services	69,107
Fund 140 - Street Light Special District	Fund 500 - Lighting Assessment District	LAD General Benefit	24,984
	Fund 500 - Lighting Assessment District	Traffic Signal Maintenance	18,150
	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	39,199
Fund 205 - Gasoline Tax	Fund 101 -General Fund	Transportation and Street-related programs	362,689
Fund 210 - Transportation Measure J	Fund 700 - Capital Projects/Reimbursements	Capital Projects - Labor and Materials	291,240
	Fund 101 -General Fund	Transportation	14,456
Fund 211 - Measure J, Program 28-C	Fund 700 - Capital Projects/Reimbursements	Capital Projects - Labor and Materials	1,313
Fund 230 - Traffic Safety	Fund 101 -General Fund	Crossing Guard	19,208
	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	3,723
Fund 250 - Park Dedication Fee	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	181,873
Fund 500 - LAD	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	825
Fund 510 - National Pollution Discharge Elimination System (NPDES)	Fund 101 -General Fund	Storm Drain Maintenance	9,989
	Fund 700 - Capital Improvement Projects/Grants	Capital Projects - Labor and Materials	194,174
Fund 740 - Community Facil/Open Space	Fund 101 -General Fund	Open Space	<u>1,000</u>
Total Transfers From Non-Major Governmental Funds			<u>1,366,930</u>
TOTAL Interfund Transfers			<u>4,732,624</u>