

# Town of Moraga

# Local Sales Tax Oversight Committee

MEETING AGENDA  
Monday, May 18, 2026  
5:00 P.M.

Council Chambers and Community Meeting Room  
335 Rheem Boulevard, Moraga, CA 94556

## 1. CALL TO ORDER

## 2. ROLL CALL

Chair, Scott Parker, Gian Panetta, Spencer Schilling, Dirk Sodestorm, Susan Wright

Town Staff: Nate Levine, Public Works Director, Katie Bruner, Finance Director, Jeanet Lara, Senior Administrative Assistant

## 3. PUBLIC COMMENTS

*This part of the agenda is to receive public comments on matters that are not on this agenda. Comments received will not be acted upon at this meeting and may be referred to a subcommittee for response. Comments should not exceed three minutes.*

## 4. ADOPTION OF MEETING AGENDA

## 5. REPORTS FROM COMMITTEE MEMBERS AND STAFF LIAISONS

A. Brown Act Overview Summary

B. FY2024-25 Measure K Pavement Presentation

C. Review the Measure K Revenue/Expense Table for FY2024-25

## 6. DISCUSSION AND ACTION ITEMS

A. [Approval of Minutes](#) for the May 13, 2025, Local Sales Tax Oversight Committee Meeting

B. Appoint a Committee Member as Vice Chair of the Committee

C. Appoint Local Sales Tax Oversight Subcommittee to Perform Local Sales Tax Oversight Committee Audit Report to Town Council

D. Establish Next Meeting Date

## 7. ADJOURNMENT

Notices of Local Sales Tax Oversight Committee meetings are posted at the Hacienda (2100 Donald Drive), the Moraga Commons, and the Moraga Public Library. Copies of the agenda packets can be viewed prior to the meeting at the Town Clerk's Office, 329 Rheem Blvd. The Town of Moraga will provide special assistance for disabled citizens upon at least 24 hours advance notice to the Town Clerk (925-888-7022). If you need sign language assistance or written material printed in a larger font or taped, advance notice is necessary. All meeting rooms are accessible to disabled.

## **Summary of the Brown Act**

### ***What is the Brown Act?***

The Brown Act is a set of California Government Code Sections governing the circumstances under which a legislative body of a local public agency must meet in public and may meet in private. The general rule of the Act requires that "all meetings of the legislative body of a local agency shall be open to all persons wishing to attend the meeting except as otherwise provided in the Act.

### ***The Definition of "Legislative Body":***

A legislative body includes

- a. The Town Council
- b. All commissions, all committees, all boards or other bodies, (permanent or temporary-decision making or advisory) created by ordinance, resolution, or formal action of the council.

### ***What is a quorum?***

A quorum is half of the committee plus one. Example, if there are 11 people on the committee, six of them would make a quorum.

Anytime a quorum of the committee meets, the meeting is considered official and is open to the public. (Therefore no more than half of the committee plus one of you can gather at a time outside of an official meeting to discuss topics of the MYIC).

### ***Agenda Statement***

The Act provides that at least 72 hours before a regular meeting, the legislative body must post an Agenda containing a brief general description of each item of business to be transacted or discussed at the meeting. Items not on the agenda cannot be talked about at the meeting.

The Agenda must specify the time and location of the regular meeting and be posted in a location that is freely accessible to members of the public.

**Measure K Fiscal Year 2024-2025**

<b>Beginning Audited Fund Balance (July 1, 2024)</b>	<b>\$2,755,954</b>
<b>Funding Sources - Pavement Management Program</b>	
Measure K Receipts	\$2,669,802
LAI Interest	\$78,106
Transfer In - CIP 22-401 Project Closeout	\$480,372
<b>Total</b>	<b>\$3,228,280</b>
<b>Transfer Out - Expenditures</b>	
<b>2023-24 Pavement Rehabilitation – CIP 23-401</b>	
Construction	\$4,143,309
<b>Total</b>	<b>\$4,143,309</b>
<b>2025 Pavement Rehabilitation – CIP 25-401</b>	
Project Management/Staff Time/Design	\$113,684
<b>Total</b>	<b>\$113,684.00</b>
<b>Annual Debt Service</b>	
Debt Service Transfer to 2013 COP	\$530,472
<b>Total</b>	<b>\$530,472</b>
<b>Operating Expenditures</b>	
Street Rehabilitation Cost Sharing Policy	\$139,286
<b>Total</b>	<b>\$139,286</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$4,926,751</b>
<b>Measure K Net Change in Fund Balance, FY 2024-25 (Beginning + Funding - Expenditures)</b>	<b>\$1,057,483</b>
<b>Ending Audited Fund Balance, June 30, 2025</b>	<b>\$1,057,483</b>

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Adjusted</u>		
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	<u>2,653,000</u>	<u>2,653,000</u>	<u>2,747,908</u>	<u>94,908</u>
EXPENDITURES:				
Current operations:				
Public Works		200,000	139,286	60,714
Total Expenditures		<u>200,000</u>	<u>139,286</u>	<u>60,714</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,653,000</u>	<u>2,453,000</u>	<u>2,608,622</u>	<u>155,622</u>
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)		<u>(5,593,000)</u>	<u>(4,307,094)</u>	<u>1,285,906</u>
NET CHANGE IN FUND BALANCE	<u>\$2,653,000</u>	<u>(\$3,140,000)</u>	<u>(1,698,472)</u>	<u>\$1,441,528</u>
BEGINNING FUND BALANCE			<u>2,755,954</u>	
ENDING FUND BALANCE			<u>\$1,057,482</u>	

\* 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



**Town of Moraga  
Local Sales Tax Oversight Committee**

**ACTION MINUTES  
Tuesday, May 13, 2025  
5:30 P.M.**

**Council Chambers and Community Meeting Room  
335 Rheem Boulevard, Moraga, CA 94556**

**1. CALL TO ORDER**

The meeting was called to order at 5:32 P.M.

**2. ROLL CALL**

Committee Present: Gian Panetta, Scott Parker, Spencer Schilling, and Tim Staines.  
Absent: Rachel Graham

Town Staff Present: Shawn Knapp, Public Works Director, Katie Bruner, Administrative Director, Nate Levine, Senior Engineer, and Jeanet Lara, Senior Administrative Assistant

**3. PUBLIC COMMENTS**

No public comments received

**4. ADOPTION OF MEETING AGENDA**

No changes to the meeting agenda were requested.

ACTION: It was M/S (Panetta/Spencer) to adopt the meeting agenda. (Vote 4 For/0 Against/1 Absent)

**5. REPORTS FROM COMMITTEE MEMBERS AND STAFF LIAISONS**

**A. Annual FY 2023-24 Measure K Audit Report - DRAFT**

Minor edits to the Annual Report were requested by staff

ACTION: It was M/S (Panetta/Staines) motion to approve the draft with minor edits to present to the Town Council at their next meeting on May 28, 2025. (Vote 4 For/0 Against/1 Absent)

**6. DISCUSSION AND ACTION ITEMS**

**A. Approval of Minutes for the March 18, 2025, Local Sales Tax Oversight Committee Meeting**

No changes to the March 18, 2025, Meeting Minutes were requested.

ACTION: It was M/S (Staines/Spencer) to approve the Meeting Minutes. (Vote 4 For/0 Against/1 Absent)

The committee's request for a second subcommittee to be established was not granted.

**B. Establish Next Meeting Date**

Next year's first meeting is tentatively scheduled for early February 2026

**7. ADJOURNMENT**

ACTION: It was M/S (Panetta/Spencer) (Vote 4 For/0 Against/1 Absent) meeting adjourned at 6:01 P.M.

DRAFT