

**CITY OF MERCED  
2021-2022 CITY COUNCIL APPROVED BUDGET**

**TAB 13**

| <b>SPECIAL ASSESSMENT FUNDS</b>         | <b>PAGE NO.</b> |
|---|-----------------|
| Downtown Fund                           | 13-1            |
| Maintenance Districts                   | 13-4            |
| Community Facilities District (several) | 13-13           |
| North Merced Sewer Refunding            | 13-18           |
| Liberty Park                            | 13-21           |
| 16th Street Assessment District         | 13-24           |
| Fahrens Park                            | 13-27           |
| Bellevue Ranch East Development         | 13-30           |
| Bellevue Ranch West Development         | 13-33           |
| Moraga Development Assessment District  | 13-36           |

**DOWNTOWN FUND  
FUND NO. 006  
ACCOUNT NO. 1801**

---

***DESCRIPTION***

The Downtown Fund provides financial support under California law for the promotion, capital improvements, and administration of the downtown area.

***MISSION***

Make Downtown Merced the vibrant urban center for the city and the region, a friendly place to live, work, shop, dine, and celebrate.

***GOALS***

- ◇ Pursue the delivery of Downtown Services through the formation of a Property Based Improvement District.

***OBJECTIVES***

***PERFORMANCE  
MEASUREMENTS/INDICATORS***

- |   |   |
|---|---|
| 1. Continue working towards the formation of a Property Based Improvement District.         | Serve as the coordinating agency between the consultants and stakeholders in forming a district by June 2022.                             |
| 2. Seek funding as grants are available for one-time projects centered on placemaking.      | Focus investment opportunities on projects such as the Bob Hart Square Expansion, Entry Way Improvements, and Traffic Flow Pilot & Study. |
| 3. Promote investment in Downtown Merced focusing on housing, entertainment, and nightlife. | Focus development and investment opportunities based upon UC Merced, High Speed Rail, Ace Train, and building renovation activities.      |

***2021-2022 BUDGET HIGHLIGHTS***

The Merced Main Street Association will continue to serve as the organization delivering services to and for the Downtown Business Improvement Area. While the focus of the Agreement with the MMSA will continue to center on cleanliness, safety, Main Street certification, promotion of Downtown Merced, and special events.

Downtown Fund

| EXPENSES              | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Dept. Head<br>Request<br>2021-22 | City Mgr.<br>Recom.<br>2021-22 | Council<br>Approval<br>2021-22 |
|-----------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| Personnel Expenses    | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| Supplies and Services | 98,918            | 78,603            | 81,931                     | 85,930                           | 85,930                         | 85,930                         |
| Debt Service          | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| Acquisitions          | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| Capital Improvements  | 0                 | 0                 | 6,800                      | 16,800                           | 16,800                         | 16,800                         |
| TOTAL                 | 98,918            | 78,603            | 88,731                     | 102,730                          | 102,730                        | 102,730                        |

XX

| FINANCING SOURCES         | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Estimated<br>2021-22 |
|---------------------------|-------------------|-------------------|----------------------------|----------------------|
| Business License          | 92,498            | 81,024            | 75,400                     | 75,000               |
| Investment Earnings       | 1,612             | 2,031             | 1,320                      | 1,420                |
| Contributions and Donatio | 2,600             | 3,100             | 3,100                      | 3,100                |
| Other Revenues            | 2,208             | 7,552-            | 8,911                      | 23,210               |
| TOTAL                     | 98,918            | 78,603            | 88,731                     | 102,730              |

XX

BUDGET DETAIL EXPENSES

| 006-1801  | Downtown Fund             |                   |                   |                            |                                  |                                |                                |
|-----------|---------------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION       | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 512.11-00 | Utilities                 | 0                 | 1,603             | 1,704                      | 1,738                            | 1,738                          | 1,738                          |
| 512.13-00 | Postage                   | 66                | 217               | 600                        | 600                              | 600                            | 600                            |
| 512.17-00 | Professional Services     | 72,935            | 48,750            | 50,970                     | 51,989                           | 51,989                         | 51,989                         |
| 512.24-00 | Memberships, Subscription | 1,446             | 247               | 2,000                      | 2,040                            | 2,040                          | 2,040                          |
| 512.29-00 | Other Materials Supplies  | 4,213             | 5,476             | 4,350                      | 6,824                            | 6,132                          | 6,132                          |
| 512.38-00 | Support Services          | 425               | 415               | 136                        | 118                              | 120                            | 120                            |
|           | Supplies and Services     | 79,085            | 56,708            | 59,760                     | 63,309                           | 62,619                         | 62,619                         |
| 514.91-01 | Adm Exp-City Manager      | 294               | 287               | 265                        | 229                              | 224                            | 224                            |
| 514.91-02 | Adm Exp-City Attorney     | 62                | 89                | 62                         | 67                               | 68                             | 68                             |
| 514.91-03 | Adm Exp-City Clerk        | 139               | 141               | 114                        | 103                              | 106                            | 106                            |
| 514.91-09 | Adm Exp-Finance           | 733               | 739               | 733                        | 703                              | 708                            | 708                            |
| 514.91-10 | Adm Exp-Purchasing        | 78                | 79                | 79                         | 71                               | 72                             | 72                             |
| 514.91-16 | Adm Exp-City Council      | 71                | 69                | 67                         | 72                               | 71                             | 71                             |
|           | Administrative            | 1,377             | 1,404             | 1,320                      | 1,245                            | 1,249                          | 1,249                          |
| 515.92-01 | Interdept DSC-General Fnd | 18,456            | 20,491            | 20,851                     | 21,376                           | 22,062                         | 22,062                         |
|           | Interdepartmental         | 18,456            | 20,491            | 20,851                     | 21,376                           | 22,062                         | 22,062                         |
| 617.65-00 | Capital Imp. Projects     | 0                 | 0                 | 6,800                      | 16,800                           | 16,800                         | 16,800                         |
|           | Capital Outlay            | 0                 | 0                 | 6,800                      | 16,800                           | 16,800                         | 16,800                         |
| **        | Downtown Fund             | 98,918            | 78,603            | 88,731                     | 102,730                          | 102,730                        | 102,730                        |

**MAINTENANCE DISTRICTS**  
**FUND NOS. 100-148, 151, 153, & 299**  
**ACCOUNT NO. 1165**

---

***DESCRIPTION***

Annual assessments within each district are to pay for maintaining and operating public improvements, including landscape, irrigation and/or storm drainage. Assessments are calculated and levied on parcels, units, acreage or other basis depending on the nature and configuration of the district. Annual assessments are reviewed and approved by the City Council.

**Campus North Maintenance District** (Fund 125) was formed by Resolution No. 92-116 to maintain storm drainage, landscaping, street trees, and irrigation in a subdivision located on the west side of G Street, north of Black Rascal Creek.

**Cypress Terrace Maintenance District** (Fund 132) was formed by Resolution No. 2003-13 to pay for the maintenance of storm drainage, street trees, landscaping, irrigation, and parks and open space systems in an area located north of Gerard Avenue, east of South "N" Street and west of South Highway 59.

**Davenport Ranch Maintenance District** (Fund 143) was formed by Resolution No. 2002-94 to maintain street lights, storm drainage, landscaping, street trees, and irrigation in an area located on the north side of Cottonwood Creek.

**Deer Park Storm Drainage Maintenance District** (Fund 116) was formed by Resolution No. 90-4 to maintain the storm drainage system and other public improvements located south of Yosemite Avenue and north of Donna Drive and adjacent to the Paulson Road frontage.

**Downtown Maintenance District** (Fund 120) was formed by Resolution No. 81-148 in which annual assessments are made by square footage to pay for maintaining public improvements within the City's downtown commercial area. The area is westerly from G Street to V Street, bounded on the north from 18th Street and on the south from 16th Street. M and Main Maintenance Service was formed to maintain the turf at the southeast corner of M and Main until the lot is developed. Funding comes from the Redevelopment Agency. Downtown General Maintenance Service was formed to track the costs to maintain public improvements to downtown parking lots, Bob Hart Square, and the Arbor Walkways. This function is funded from the General Fund.

**East College Homes Subdivision Storm Drainage Maintenance District** (Fund 107) was formed by Resolution No. 86-122 for maintenance of storm drain systems installed as part of the East College Homes Subdivision which is located on the westerly branch of Queens Circle along East Olive Avenue.



## MAINTENANCE DISTRICTS

**Fahrens Park Maintenance District** (Fund 122) was formed by Resolution No. 90-99 to pay for the maintenance of storm drainage, street trees, landscaping, irrigation, and parks and open space systems installed as part of the Fahrens Park Subdivision, located west of R Street and north of Buena Vista Drive.

**Fahrens Park #2 Maintenance District** (Fund 141) was formed by Resolution No. 2000-99 to pay for the maintenance of storm drainage, landscaping, irrigation, walls, flood channels, street trees, and parks and open space systems installed as part of the Fahrens Park Subdivision, located east of Highway 59 and south of Yosemite Avenue.

**Glenhaven Park Subdivision No. 1 and 2 Maintenance District** (Fund 109) was formed by Resolution No. 85-86 to pay for maintenance of storm drain systems and all other public improvements on the extension of G Street south from Childs Avenue to Cone Avenue.

**Hansen Park Maintenance District** (Fund 127) was formed by Resolution No. 93-111 to maintain storm drainage, landscaping, street trees, irrigation, park and open space along Hansen Avenue west of Nottingham Avenue. In 1996-97, Lot 49A was annexed to the District by Resolution No. 96-58.

**La Bella Vista Maintenance District** (Fund 142) was formed by Resolution No. 2002-78 to maintain street lights, storm drainage, landscaping, street trees, and irrigation in an area located on the south side of Gerard Avenue, east of State Highway 59.

**Landscape Maintenance District No. 1** (Fund 119) was formed by Resolution No. 76-98 as part of the Southern Industrial Park along Cooper Avenue.

**Las Brisas Maintenance District** (Fund 136) was formed by Resolution No. 98-90 to maintain storm drainage, street lights, landscaping, park and open space in the Las Brisas Subdivision between Cone Avenue and Gerard Avenue.

**Lowe's Maintenance District** (Fund 148) was formed by Resolution 2004-116 to maintain storm drainage, landscaping, street trees, irrigation, parks and open space in the Lowe's shopping area between Olive Avenue, Austin, Devonwood, and Loughborough.

**Mansionette Maintenance District** (Fund 126) was formed by Resolution No. 94-13 to maintain storm drainage, park and open space and landscaping along Mansionette Drive south of Cormorant.

## MAINTENANCE DISTRICTS

**Merced Auto Center Landscape and Storm Drain Maintenance District** (Fund 117) was formed by Resolution No. 89-3 to maintain landscaping and the storm drainage system located north of Highway 99, south of Southern Pacific Railroad, and bounded on the west by Bear Creek and on the east by V Street.

**Moss Landing Storm Drainage Maintenance District** (Fund 111) was formed by Resolution No. 88-24 to pay for maintenance of storm drainage systems and landscaping included in the Moss Landing Subdivision located south of Highway 140.

**Northwood Village Unit 1, Phase 2, Subdivision Landscape Maintenance District** (Fund 104) was formed by Resolution No. 86-19 to pay for public improvements, maintenance and operations at the southwest corner of Yosemite Avenue and G Street.

**Oakbrook Subdivision Storm Drainage Maintenance District** (Fund 110) was formed by Resolution 86-20 for maintenance of all public improvements north of Yosemite Avenue and east of Fahrens Creek.

**Oakmont Village No. 3 Landscape Maintenance District** (Fund 103) was formed by Resolution No. 90-98 to pay for the maintenance of storm drainage system, street trees, parks, and public landscaping included in the Oakmont Village No. 3 Subdivision.

**Oakmont Village Storm Drainage Maintenance District** (Fund 114) was formed by Resolution No. 87-88 to pay for maintenance of storm drainage system included in the Oakmont Village Subdivision.

**Olivewood Maintenance District** (Fund 124) was formed by Resolution No. 93-5 to maintain storm drainage, park and open space, and landscaping along Loughborough Drive and Olivewood Drive. Two commercial parcels were annexed to the district in 1994-95.

**Paulson Place Maintenance District** (Fund 139) was formed by Resolution No. 2000-72 to maintain storm drainage, park and open space, and landscaping in Paulson Place Subdivision along the south side of Yosemite Avenue and along the east side of Paulson Road.

**Pleasanton Park Landscape Maintenance District** (Fund 115) was formed by Resolution No. 83-61 to provide landscape and irrigation improvements installed along the south side of Childs Avenue from Canal Street to N Street and along M Street, south of Childs Avenue.



## MAINTENANCE DISTRICTS

**Quail Creek Landscape Maintenance District** (Fund 100) was formed by Resolution No. 92-53 to maintain parks, open space, landscaping, wall, irrigation and street trees north of Yosemite Avenue between Mansionette & Gardner. In 1995-96, the Cottonwood Unit #1 Subdivision was annexed to Quail Creek by Resolution No. 96-20.

**Quail Run Storm Drainage Maintenance District** (Fund 118) was formed by Resolution No. 89-14 to maintain the storm drainage system and other public improvements located north of Yosemite Avenue, west of Gardner Avenue, and east of Mansionette Drive. In 1995-96, the Cottonwood Unit #1 Subdivision was annexed to Quail Run by Resolution No. 96-19.

**Ridgeview Meadows Maintenance District** (Fund 121) was formed by Resolution No. 83-81 to maintain the storm drainage, landscaping and irrigation along the south side of Childs Avenue and east of Parsons Avenue. In 1994, Starlight Estates was annexed to the district.

**Ronnie Maintenance District** (Fund 140) was formed by Resolution No. 2001-09 to maintain the storm drainage, landscaping, walls, streetlights, and street trees within the Ronnie Subdivision south of Merced Avenue between Carol Avenue and Highway 99.

**Sequoia Hill Maintenance District** (Fund 144) was formed by Resolution No. 2003-17 to maintain street lights, storm drainage, landscaping, street trees, and irrigation in a subdivision located on the north side of Childs Avenue, east of Parsons Avenue.

**Silverado Maintenance District** (Fund 102) was formed by Resolution 91-69 to maintain storm drainage, landscaping, street trees, irrigation, parks and open space in subdivision located south of Yosemite Avenue, between Parsons and McKee.

**Skymoss Maintenance District** (Fund 145) was formed by Resolution 2004-25 to maintain storm drainage, landscaping, street trees, irrigation, parks and open space in subdivision located on Lopes Avenue east and west of Massasso Court.

**Sunset West Storm Drainage Maintenance District** (Fund 108) was formed by Resolution No. 84-30 for storm collection, pumping and discharge station location south and west of Bear Creek Drive, near the Santa Fe Railroad.

**Villa Santa Fe Maintenance District** (Fund 123) was formed by Resolution No. 90-88 to maintain landscaping and storm drainage system bounded by G Street on the west, Santa Fe Drive on the north and east, and by the Atchison, Topeka and Santa Fe Railroad on the south.



## MAINTENANCE DISTRICTS

**Village Landing Subdivision Landscape Maintenance District** (Fund 105) was formed by Resolution No. 86-100 to pay for maintenance of landscaped areas at the northeast corner of Yosemite Avenue and San Jose Avenue.

**Village West Subdivision Storm Drainage Maintenance District** (Fund 106) was formed by Resolution No. 86-3 to maintain the storm drainage systems and other public improvements west of West Avenue, south of Heritage Drive, and north of Lopes Avenue.

**Vista Del Sol Maintenance District** (Fund 153) was formed by Resolution 2004-81 to maintain storm drainage, landscaping, street trees, irrigation, parks and open space in a subdivision on the south side of Gerard and east of South M Street.

**West Creek Homes Maintenance District** (Fund 101) was formed by Resolution No. 91-58 to maintain storm drainage, parks and open space and landscaping north of Highway 140 and east of Massasso.

**Yosemite Gateway Maintenance District** (Fund 151) was formed by Resolution No. 2004-80 to pay for maintenance of storm drainage, parks and open space and landscaping in an area between Pacifica Drive, El Redondo and San Augustine.

**Yosemite Village Storm Drainage Maintenance District** (Fund 113) was formed by Resolution No. 87-47 to pay for maintenance of storm drainage system included in Yosemite Village Subdivision.







BUDGET DETAIL EXPENSES

| 100-1165              | Maintenance Districts     |                   |                   |                            |                                  |                                |                                |
|-----------------------|---------------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO.             | ACCOUNT DESCRIPTION       | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 531.01-00             | Regular Salaries          | 49,081            | 50,534            | 50,259                     | 50,259                           | 51,766                         | 51,766                         |
| 531.04-01             | Regular Overtime          | 311               | 211               | 1,740                      | 1,740                            | 1,792                          | 1,792                          |
| 531.04-04             | Call Back Time Worked     | 283               | 193               | 387                        | 387                              | 399                            | 399                            |
| 531.10-05             | Retirement PERS Classic   | 3,942             | 4,251             | 4,567                      | 4,462                            | 4,596                          | 4,596                          |
| 531.10-06             | Social Security-OASDI     | 2,975             | 3,107             | 3,188                      | 3,226                            | 3,325                          | 3,325                          |
| 531.10-07             | Social Security-Medicare  | 696               | 727               | 746                        | 755                              | 777                            | 777                            |
| 531.10-12             | Workers Compensation      | 6,357             | 2,703             | 3,143                      | 3,252                            | 3,252                          | 3,252                          |
| 531.10-17             | Stand By Pay              | 377               | 387               | 387                        | 387                              | 399                            | 399                            |
| 531.10-20             | Earned Benefit            | 0                 | 725               | 580                        | 580                              | 597                            | 597                            |
| 531.10-23             | Uniform Cleaning          | 209               | 202               | 252                        | 252                              | 252                            | 252                            |
| 531.10-33             | Core Allowance            | 18,553            | 14,267            | 14,409                     | 6,639                            | 6,639                          | 6,639                          |
| 531.10-35             | Post Employment Benefits  | 5,572             | 5,291             | 5,547                      | 5,204                            | 5,204                          | 5,204                          |
| 531.10-73             | Retirement UAL Misc       | 5,751             | 6,823             | 7,648                      | 8,979                            | 8,593                          | 8,593                          |
| Personnel Services    |                           | 94,107            | 89,421            | 92,853                     | 86,122                           | 87,591                         | 87,591                         |
| 532.11-00             | Utilities                 | 185,074           | 195,008           | 230,504                    | 233,868                          | 233,868                        | 233,868                        |
| 532.12-00             | Telephone                 | 343               | 347               | 351                        | 354                              | 354                            | 354                            |
| 532.17-00             | Professional Services     | 300,386           | 308,879           | 318,938                    | 560,046                          | 560,046                        | 560,046                        |
| 532.21-00             | Rents/Leases              | 4,081             | 4,081             | 4,810                      | 4,812                            | 4,812                          | 4,812                          |
| 532.23-00             | Vehicle Operations/Maint  | 0                 | 0                 | 0                          | 4,481                            | 4,481                          | 4,481                          |
| 532.24-00             | Memberships, Subscription | 317               | 314               | 309                        | 411                              | 411                            | 411                            |
| 532.25-00             | Maintenance Matls & Svcs  | 45,958            | 54,650            | 112,568                    | 105,327                          | 105,151                        | 105,151                        |
| 532.27-00             | Small Tools               | 0                 | 45                | 150                        | 153                              | 153                            | 153                            |
| 532.28-00             | Safety Supplies           | 185               | 32                | 600                        | 612                              | 612                            | 612                            |
| 532.30-01             | Dept Share of Insurance   | 1,290             | 1,290             | 1,290                      | 1,290                            | 1,290                          | 1,290                          |
| 532.38-00             | Support Services          | 15,436            | 15,905            | 16,347                     | 16,582                           | 16,582                         | 16,582                         |
| Supplies and Services |                           | 553,070           | 580,551           | 685,867                    | 927,936                          | 927,760                        | 927,760                        |
| 533.43-00             | Machinery/Equipment       | 2,468             | 0                 | 533,258                    | 552,306                          | 552,306                        | 552,306                        |
| 533.44-00             | Replacement Expense       | 11,965            | 12,865            | 11,065                     | 11,101                           | 11,101                         | 11,101                         |
| Property              |                           | 14,433            | 12,865            | 544,323                    | 563,407                          | 563,407                        | 563,407                        |
| 534.91-01             | Adm Exp-City Manager      | 8,391             | 8,646             | 8,887                      | 9,018                            | 9,018                          | 9,018                          |
| 534.91-02             | Adm Exp-City Attorney     | 1,943             | 2,001             | 2,057                      | 2,087                            | 2,087                          | 2,087                          |
| 534.91-03             | Adm Exp-City Clerk        | 3,386             | 3,491             | 3,587                      | 3,640                            | 3,640                          | 3,640                          |
| 534.91-09             | Adm Exp-Finance           | 28,692            | 29,570            | 30,392                     | 30,839                           | 30,839                         | 30,839                         |
| 534.91-10             | Adm Exp-Purchasing        | 3,298             | 3,406             | 3,500                      | 3,551                            | 3,551                          | 3,551                          |
| 534.91-11             | Adm Exp-Public Works      | 8,987             | 9,262             | 9,519                      | 9,659                            | 9,659                          | 9,659                          |
| 534.91-16             | Adm Exp-City Council      | 4,137             | 4,266             | 4,385                      | 4,450                            | 4,450                          | 4,450                          |
| Administrative        |                           | 58,834            | 60,642            | 62,327                     | 63,244                           | 63,244                         | 63,244                         |
| 535.92-01             | Interdept DSC-General Fnd | 4,760             | 6,725             | 4,574                      | 5,478                            | 64,244                         | 64,244                         |
| 535.92-15             | Interdept DSC-CFD-PW-Park | 1,333             | 1,627             | 2,595                      | 3,161                            | 3,257                          | 3,257                          |
| 535.92-22             | Interdept DSC-Streets     | 2,931             | 3,302             | 2,813                      | 3,494                            | 3,608                          | 3,608                          |
| 535.92-29             | Interdept DSC-Pub Works   | 36,398            | 39,352            | 39,984                     | 43,747                           | 44,530                         | 44,530                         |
| 535.92-53             | Interdept DSC-Wastewater  | 68,120            | 72,588            | 56,780                     | 50,530                           | 51,578                         | 51,578                         |
| 535.92-58             | Interdept DSC-Refuse      | 11,770            | 9,063             | 9,769                      | 14,927                           | 15,329                         | 15,329                         |
| Interdepartmental     |                           | 125,312           | 132,657           | 116,515                    | 121,337                          | 182,546                        | 182,546                        |
| 968.93-71             | Trsf-Facilities Main(671) | 31,783            | 32,918            | 34,099                     | 35,314                           | 35,314                         | 35,314                         |
| Other                 |                           | 31,783            | 32,918            | 34,099                     | 35,314                           | 35,314                         | 35,314                         |
| **                    | Maintenance Districts     | 877,539           | 909,054           | 1,535,984                  | 1,797,360                        | 1,859,862                      | 1,859,862                      |

## **MAINTENANCE DISTRICTS**

- 11-00 Electrical and irrigation services for landscaped areas, street lighting, and storm drain pumps.
- 12-00 Telephone alarm line to detect high/low water in basin and security intrusion at storm drain pump stations.
- 17-00 Contract services for landscape maintenance services and Merced County administrative fees.
- 25-00 Landscape Irrigation parts and supplies, replacement of plants/shrubs, herbicide materials, vandalism repair, basin weed abatement, and miscellaneous storm pump parts.
- 44-00 Storm pump motor replacement.

**COMMUNITY FACILITIES DISTRICT**  
**FUND NOS. 150, 155, 156, 157, 158 & 164-204**  
**ACCOUNT NOS. 0911, 1164, 1024, 1137, & 1166**

---

***PROGRAM***

In January 2004, the City Council adopted Resolution No. 2004-3, establishing Community Facilities District (CFD) 2003-2 (Services) and authorized levy of a Special Tax.

Fund 150 is used to account for the cost of annexing developments into the CFD, and Fund 155 is used to account for the costs to administer the districts. Funding comes from developers upon request to annex.

Funds 156, 157, 158 and 164-203 are used to account for certain authorized public services, including fire and police protection, parks maintenance, and landscape, storm drain, and flood control, that are likely to benefit the property. Funding comes from the annual special tax apportioned among the lots or parcels within the district.

Staffing details directly associated with Funds 156, 157 and 158 are displayed with Fire, Police and Parks Maintenance--the primary funding sources for those departments.



CFD Formation

---

| <u>EXPENSES</u>       | <u>Actual<br/>2018-19</u> | <u>Actual<br/>2019-20</u> | <u>Final<br/>Budget<br/>2020-21</u> | <u>Dept. Head<br/>Request<br/>2021-22</u> | <u>City Mgr.<br/>Recom.<br/>2021-22</u> | <u>Council<br/>Approval<br/>2021-22</u> |
|-----------------------|---------------------------|---------------------------|-------------------------------------|---|---|---|
| Personnel Expenses    | 0                         | 0                         | 0                                   | 0   | 0                                       | 0                                       |
| Supplies and Services | 0                         | 6,000                     | 284,173                             | 265,371                                   | 266,798                                 | 266,798                                 |
| Debt Service          | 0                         | 0                         | 0                                   | 0   | 0                                       | 0                                       |
| Acquisitions          | 0                         | 0                         | 0                                   | 0   | 0                                       | 0                                       |
| Capital Improvements  | 0                         | 0                         | 0                                   | 0   | 0                                       | 0                                       |
| <b>TOTAL</b>          | <b>0</b>                  | <b>6,000</b>              | <b>284,173</b>                      | <b>265,371</b>                            | <b>266,798</b>                          | <b>266,798</b>                          |

XX

---

| <u>FINANCING SOURCES</u> | <u>Actual<br/>2018-19</u> | <u>Actual<br/>2019-20</u> | <u>Final<br/>Budget<br/>2020-21</u> | <u>Estimated<br/>2021-22</u> |
|--------------------------|---------------------------|---------------------------|-------------------------------------|------------------------------|
| Other Revenue-Developers | 0                         | 90,000                    | 0                                   | 0                            |
| Other Revenues           | 0                         | 84,000-                   | 284,173                             | 266,798                      |
| <b>TOTAL</b>             | <b>0</b>                  | <b>6,000</b>              | <b>284,173</b>                      | <b>266,798</b>               |

XX

BUDGET DETAIL EXPENSES

| 150-1164  | CFD Formation         |                   |                   |                            |                                  |                                |                                |
|-----------|-----------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION   | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 532.17-00 | Professional Services | 0                 | 6,000             | 284,173                    | 265,371                          | 266,798                        | 266,798                        |
|           | Supplies and Services | 0                 | 6,000             | 284,173                    | 265,371                          | 266,798                        | 266,798                        |
| **        | CFD Formation         | 0                 | 6,000             | 284,173                    | 265,371                          | 266,798                        | 266,798                        |





BUDGET DETAIL EXPENSES

| 164-1166  | CFD Improvement Area      |                   |                   |                            |                                  |                                |                                |
|-----------|---------------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION       | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 532.11-00 | Utilities                 | 68,597            | 72,156            | 514,790                    | 182,798                          | 182,987                        | 182,987                        |
| 532.17-00 | Professional Services     | 211,279           | 188,541           | 262,153                    | 649,229                          | 648,231                        | 648,231                        |
| 532.21-00 | Rents/Leases              | 1,739             | 1,709             | 2,863                      | 3,549                            | 3,549                          | 3,549                          |
| 532.25-00 | Maintenance Matls & Svcs  | 146,861           | 176,349           | 481,319                    | 705,326                          | 730,521                        | 730,521                        |
|           | Supplies and Services     | 428,476           | 438,755           | 1,261,125                  | 1,540,902                        | 1,565,288                      | 1,565,288                      |
| 535.92-01 | Interdept DSC-General Fnd | 10,851            | 18,845            | 13,241                     | 14,641                           | 66,545                         | 66,545                         |
| 535.92-15 | Interdept DSC-CFD-PW-Park | 700               | 1,118             | 2,384                      | 2,817                            | 2,905                          | 2,905                          |
| 535.92-22 | Interdept DSC-Streets     | 1,596             | 2,284             | 1,946                      | 3,112                            | 3,217                          | 3,217                          |
| 535.92-29 | Interdept DSC-Pub Works   | 25,316            | 28,051            | 29,294                     | 33,518                           | 34,344                         | 34,344                         |
| 535.92-53 | Interdept DSC-Wastewater  | 26,013            | 41,590            | 30,099                     | 40,871                           | 41,588                         | 41,588                         |
| 535.92-58 | Interdept DSC-Refuse      | 6,335             | 6,096             | 6,616                      | 12,867                           | 13,213                         | 13,213                         |
|           | Interdepartmental         | 70,811            | 97,984            | 83,580                     | 107,826                          | 161,812                        | 161,812                        |
| 918.93-26 | Trsf-Mansionette (126)    | 6,740             | 5,268             | 5,277                      | 5,433                            | 5,433                          | 5,433                          |
| 918.93-58 | Trsf-CFD-PW-Parks Ma(158) | 113,590           | 152,381           | 201,365                    | 186,284                          | 186,284                        | 186,284                        |
|           | Other                     | 120,330           | 157,649           | 206,642                    | 191,717                          | 191,717                        | 191,717                        |
| 968.93-71 | Trsf-Facilities Main(671) | 52,488            | 54,363            | 56,306                     | 58,317                           | 58,317                         | 58,317                         |
|           | Other                     | 52,488            | 54,363            | 56,306                     | 58,317                           | 58,317                         | 58,317                         |
| **        | CFD Improvement Area      | 672,105           | 748,751           | 1,607,653                  | 1,898,762                        | 1,977,134                      | 1,977,134                      |

**NORTH MERCED SEWER REFUNDING**  
**FUND NO. 333**  
**ACCOUNT NO. 1111, 1130**

---

***PROGRAM***

Fund used for collection of assessments on parcel holders in the North Merced Sewer Improvement area and for disbursement of monies to trustee for payment of debt service to bond holders.



BUDGET DETAIL EXPENSES

| 333-1111 N. Merced Sewer Refunding |                           |                   |                   |                            |                                  |                                |                                |
|------------------------------------|---------------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO.                          | ACCOUNT DESCRIPTION       | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 532.17-00                          | Professional Services     | 0                 | 0                 | 39,555                     | 39,017                           | 39,238                         | 39,238                         |
| 532.38-00                          | Support Services          | 64                | 52                | 57                         | 57                               | 55                             | 55                             |
|                                    | Supplies and Services     | 64                | 52                | 39,612                     | 39,074                           | 39,293                         | 39,293                         |
| 534.91-01                          | Adm Exp-City Manager      | 37                | 90                | 105                        | 101                              | 94                             | 94                             |
| 534.91-02                          | Adm Exp-City Attorney     | 8                 | 28                | 24                         | 29                               | 29                             | 29                             |
| 534.91-03                          | Adm Exp-City Clerk        | 14                | 33                | 42                         | 40                               | 39                             | 39                             |
| 534.91-09                          | Adm Exp-Finance           | 92                | 232               | 291                        | 309                              | 299                            | 299                            |
| 534.91-10                          | Adm Exp-Purchasing        | 10                | 25                | 31                         | 31                               | 30                             | 30                             |
| 534.91-16                          | Adm Exp-City Council      | 9                 | 22                | 27                         | 32                               | 30                             | 30                             |
|                                    | Administrative            | 170               | 430               | 520                        | 542                              | 521                            | 521                            |
| **                                 | N. Merced Sewer Refunding | 234               | 482               | 40,132                     | 39,616                           | 39,814                         | 39,814                         |

**LIBERTY PARK**  
**FUND NO. 338**  
**ACCOUNT NO. 0701**

---

***PROGRAM***

This is the debt service fund for the Liberty Park subdivision. Assessments collected are for the payment of scheduled debt service.



Liberty Park

| E X P E N S E S       | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Dept.Head<br>Request<br>2021-22 | City Mgr.<br>Recom.<br>2021-22 | Council<br>Approval<br>2021-22 |
|-----------------------|-------------------|-------------------|----------------------------|---------------------------------|--------------------------------|--------------------------------|
| Personnel Expenses    | 0                 | 0                 | 0                          | 0                               | 0                              | 0                              |
| Supplies and Services | 463               | 333               | 25,476                     | 25,532                          | 25,532                         | 25,532                         |
| Debt Service          | 51,375            | 0                 | 0                          | 0                               | 0                              | 0                              |
| Acquisitions          | 0                 | 0                 | 0                          | 0                               | 0                              | 0                              |
| Capital Improvements  | 0                 | 0                 | 0                          | 0                               | 0                              | 0                              |
| <b>TOTAL</b>          | <b>51,838</b>     | <b>333</b>        | <b>25,476</b>              | <b>25,532</b>                   | <b>25,532</b>                  | <b>25,532</b>                  |

XX

| F I N A N C I N G   S O U R C E S | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Estimated<br>2021-22 |
|-----------------------------------|-------------------|-------------------|----------------------------|----------------------|
| Investment Earnings               | 717               | 658               | 580                        | 470                  |
| Other Revenues                    | 51,121            | 325-              | 24,896                     | 25,062               |
| <b>TOTAL</b>                      | <b>51,838</b>     | <b>333</b>        | <b>25,476</b>              | <b>25,532</b>        |

XX

BUDGET DETAIL EXPENSES

| 338-1104 Liberty Park |                        |                   |                   |                            |                                  |                                |                                |
|-----------------------|------------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO.             | ACCOUNT DESCRIPTION    | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 532.17-00             | Professional Services  | 0                 | 0                 | 25,105                     | 25,153                           | 25,162                         | 25,162                         |
| 532.38-00             | Support Services       | 100               | 34                | 36                         | 36                               | 36                             | 36                             |
|                       | Supplies and Services  | 100               | 34                | 25,141                     | 25,189                           | 25,198                         | 25,198                         |
| 534.91-01             | Adm Exp-City Manager   | 79                | 63                | 68                         | 64                               | 61                             | 61                             |
| 534.91-02             | Adm Exp-City Attorney  | 17                | 19                | 16                         | 19                               | 18                             | 18                             |
| 534.91-03             | Adm Exp-City Clerk     | 29                | 23                | 27                         | 25                               | 25                             | 25                             |
| 534.91-09             | Adm Exp-Finance        | 198               | 162               | 187                        | 195                              | 192                            | 192                            |
| 534.91-10             | Adm Exp-Purchasing     | 21                | 17                | 20                         | 20                               | 19                             | 19                             |
| 534.91-16             | Adm Exp-City Council   | 19                | 15                | 17                         | 20                               | 19                             | 19                             |
|                       | Administrative         | 363               | 299               | 335                        | 343                              | 334                            | 334                            |
| 706.71-01             | Principal-Bond Payment | 50,000            | 0                 | 0                          | 0                                | 0                              | 0                              |
| 706.72-01             | Interest Bond Payment  | 1,375             | 0                 | 0                          | 0                                | 0                              | 0                              |
|                       | Debt Services          | 51,375            | 0                 | 0                          | 0                                | 0                              | 0                              |
| **                    | Liberty Park           | 51,838            | 333               | 25,476                     | 25,532                           | 25,532                         | 25,532                         |

**16TH STREET ASSESSMENT DISTRICT FUND**  
**FUND NO. 340**  
**ACCOUNT NO. 0701**

---

***PROGRAM***

This is the debt service fund for the 16th Street Assessment District.  
Assessments collected are for the payment of scheduled debt service.

| EXPENSES              | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Dept. Head<br>Request<br>2021-22 | City Mgr.<br>Recom.<br>2021-22 | Council<br>Approval<br>2021-22 |
|-----------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| Personnel Expenses    | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| Supplies and Services | 220               | 186               | 14,814                     | 14,887                           | 14,980                         | 14,980                         |
| Debt Service          | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| Acquisitions          | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| Capital Improvements  | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| <b>TOTAL</b>          | <b>220</b>        | <b>186</b>        | <b>14,814</b>              | <b>14,887</b>                    | <b>14,980</b>                  | <b>14,980</b>                  |

XX

| FINANCING SOURCES   | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Estimated<br>2021-22 |
|---------------------|-------------------|-------------------|----------------------------|----------------------|
| Investment Earnings | 321               | 394               | 0                          | 0                    |
| Other Revenues      | 101-              | 208-              | 14,814                     | 14,980               |
| <b>TOTAL</b>        | <b>220</b>        | <b>186</b>        | <b>14,814</b>              | <b>14,980</b>        |

XX

BUDGET DETAIL EXPENSES

| 340-0701 16th St Assessment Dist. |                          |                   |                   |                            |                                  |                                |                                |
|-----------------------------------|--------------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO.                         | ACCOUNT DESCRIPTION      | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 532.17-00                         | Professional Services    | 0                 | 0                 | 14,601                     | 14,666                           | 14,764                         | 14,764                         |
| 532.38-00                         | Support Services         | 61                | 19                | 21                         | 21                               | 21                             | 21                             |
|                                   | Supplies and Services    | 61                | 19                | 14,622                     | 14,687                           | 14,785                         | 14,785                         |
| 534.91-01                         | Adm Exp-City Manager     | 35                | 35                | 39                         | 37                               | 35                             | 35                             |
| 534.91-02                         | Adm Exp-City Attorney    | 7                 | 11                | 9                          | 11                               | 11                             | 11                             |
| 534.91-03                         | Adm Exp-City Clerk       | 13                | 13                | 15                         | 15                               | 15                             | 15                             |
| 534.91-09                         | Adm Exp-Finance          | 87                | 90                | 107                        | 114                              | 112                            | 112                            |
| 534.91-10                         | Adm Exp-Purchasing       | 9                 | 10                | 12                         | 11                               | 11                             | 11                             |
| 534.91-16                         | Adm Exp-City Council     | 8                 | 8                 | 10                         | 12                               | 11                             | 11                             |
|                                   | Administrative           | 159               | 167               | 192                        | 200                              | 195                            | 195                            |
| **                                | 16th St Assessment Dist. | 220               | 186               | 14,814                     | 14,887                           | 14,980                         | 14,980                         |



**FAHRENS PARK**  
**FUND NOS. 342**  
**ACCOUNT NO. 1193**

---

***PROGRAM***

Fund 342 is the debt service fund for the Fahrens Park Assessment District. Assessments collected are for the payment of scheduled debt service.

Fahrens Park

| EXPENSES              | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Dept. Head<br>Request<br>2021-22 | City Mgr.<br>Recom.<br>2021-22 | Council<br>Approval<br>2021-22 |
|-----------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| Personnel Expenses    | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| Supplies and Services | 3,354             | 3,262             | 3,494                      | 3,556                            | 3,568                          | 3,568                          |
| Debt Service          | 329,761           | 326,670           | 333,230                    | 322,860                          | 322,860                        | 322,860                        |
| Acquisitions          | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| Capital Improvements  | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| <b>TOTAL</b>          | <b>333,115</b>    | <b>329,932</b>    | <b>336,724</b>             | <b>326,416</b>                   | <b>326,428</b>                 | <b>326,428</b>                 |

XX

| FINANCING SOURCES       | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Estimated<br>2021-22 |
|-------------------------|-------------------|-------------------|----------------------------|----------------------|
| Assessment Principal    | 329,937           | 336,519           | 326,145                    | 315,679              |
| Assessment-Payoff       | 0                 | 0                 | 11,000                     | 11,000               |
| Assess Admin Payoff Fee | 0                 | 0                 | 50                         | 50                   |
| Investment Earnings     | 6,202             | 6,258             | 0                          | 0                    |
| Interest Earnings       | 652               | 328               | 400                        | 400                  |
| Other Revenues          | 3,676-            | 13,173-           | 871-                       | 701-                 |
| <b>TOTAL</b>            | <b>333,115</b>    | <b>329,932</b>    | <b>336,724</b>             | <b>326,428</b>       |

XX

BUDGET DETAIL EXPENSES

| 342-1193 Fahrens Park |                         |                   |                   |                            |                                  |                                |                                |
|-----------------------|-------------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO.             | ACCOUNT DESCRIPTION     | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 532.17-00             | Professional Services   | 2,605             | 2,605             | 2,628                      | 2,680                            | 2,680                          | 2,680                          |
| 532.38-00             | Support Services        | 14                | 4                 | 5                          | 5                                | 5                              | 5                              |
|                       | Supplies and Services   | 2,619             | 2,609             | 2,633                      | 2,685                            | 2,685                          | 2,685                          |
| 534.91-01             | Adm Exp-City Manager    | 160               | 137               | 174                        | 162                              | 160                            | 160                            |
| 534.91-02             | Adm Exp-City Attorney   | 34                | 42                | 40                         | 47                               | 48                             | 48                             |
| 534.91-03             | Adm Exp-City Clerk      | 59                | 51                | 69                         | 64                               | 66                             | 66                             |
| 534.91-09             | Adm Exp-Finance         | 400               | 352               | 482                        | 497                              | 507                            | 507                            |
| 534.91-10             | Adm Exp-Purchasing      | 43                | 38                | 52                         | 50                               | 51                             | 51                             |
| 534.91-16             | Adm Exp-City Council    | 39                | 33                | 44                         | 51                               | 51                             | 51                             |
|                       | Administrative          | 735               | 653               | 861                        | 871                              | 883                            | 883                            |
| 706.71-01             | Principal-Bond Payment  | 285,000           | 290,000           | 305,000                    | 305,000                          | 305,000                        | 305,000                        |
| 706.72-01             | Interest Bond Payment   | 43,551            | 35,460            | 26,230                     | 15,860                           | 15,860                         | 15,860                         |
| 706.73-01             | Agent Fees-Bond Payment | 1,210             | 1,210             | 2,000                      | 2,000                            | 2,000                          | 2,000                          |
|                       | Debt Services           | 329,761           | 326,670           | 333,230                    | 322,860                          | 322,860                        | 322,860                        |
| **                    | Fahrens Park            | 333,115           | 329,932           | 336,724                    | 326,416                          | 326,428                        | 326,428                        |

**BELLEVUE RANCH EAST DEVELOPMENT ASSESSMENT  
DISTRICT  
FUND NOS. 343  
ACCOUNT NOS. 1134**

---

***PROGRAM***

Fund 343 is the debt service fund for the Bellevue Ranch East Development Assessment District. Assessments collected are for the payment of scheduled debt service.

Bellevue Ranch East Devel

| EXPENSES              | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Dept. Head<br>Request<br>2021-22 | City Mgr.<br>Recom.<br>2021-22 | Council<br>Approval<br>2021-22 |
|-----------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| Personnel Expenses    | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| Supplies and Services | 10,501            | 11,009            | 16,314                     | 16,791                           | 16,840                         | 16,840                         |
| Debt Service          | 599,318           | 601,388           | 604,263                    | 600,913                          | 600,913                        | 600,913                        |
| Acquisitions          | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| Capital Improvements  | 0                 | 0                 | 0                          | 0                                | 0                              | 0                              |
| <b>TOTAL</b>          | <b>609,819</b>    | <b>612,397</b>    | <b>620,577</b>             | <b>617,704</b>                   | <b>617,753</b>                 | <b>617,753</b>                 |

XX

| FINANCING SOURCES    | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Estimated<br>2021-22 |
|----------------------|-------------------|-------------------|----------------------------|----------------------|
| Assessment Principal | 618,014           | 619,445           | 615,921                    | 618,787              |
| Investment Earnings  | 3,185             | 2,811             | 0                          | 0                    |
| Interest Earnings    | 15,876            | 11,068            | 0                          | 0                    |
| Other Revenues       | 27,256-           | 20,927-           | 4,656                      | 1,034-               |
| <b>TOTAL</b>         | <b>609,819</b>    | <b>612,397</b>    | <b>620,577</b>             | <b>617,753</b>       |

XX



BUDGET DETAIL EXPENSES

| 343-1134  | Bellevue Ranch East Devel |                   |                   |                            |                                  |                                |                                |
|-----------|---------------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION       | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 532.17-00 | Professional Services     | 7,507             | 7,880             | 7,943                      | 8,365                            | 8,365                          | 8,365                          |
| 532.34-00 | Contingency Reserve       | 0                 | 0                 | 5,000                      | 5,000                            | 5,000                          | 5,000                          |
| 532.38-00 | Support Services          | 44                | 21                | 23                         | 24                               | 23                             | 23                             |
|           | Supplies and Services     | 7,551             | 7,901             | 12,966                     | 13,389                           | 13,388                         | 13,388                         |
| 534.91-01 | Adm Exp-City Manager      | 305               | 297               | 343                        | 319                              | 315                            | 315                            |
| 534.91-02 | Adm Exp-City Attorney     | 65                | 91                | 80                         | 93                               | 95                             | 95                             |
| 534.91-03 | Adm Exp-City Clerk        | 112               | 110               | 137                        | 126                              | 131                            | 131                            |
| 534.91-09 | Adm Exp-Finance           | 763               | 763               | 949                        | 981                              | 997                            | 997                            |
| 534.91-10 | Adm Exp-Purchasing        | 82                | 82                | 102                        | 99                               | 101                            | 101                            |
| 534.91-16 | Adm Exp-City Council      | 74                | 72                | 87                         | 101                              | 101                            | 101                            |
|           | Administrative            | 1,401             | 1,415             | 1,698                      | 1,719                            | 1,740                          | 1,740                          |
| 535.92-01 | Interdept DSC-General Fnd | 1,549             | 1,693             | 1,650                      | 1,683                            | 1,712                          | 1,712                          |
|           | Interdepartmental         | 1,549             | 1,693             | 1,650                      | 1,683                            | 1,712                          | 1,712                          |
| 706.71-01 | Principal-Bond Payment    | 395,000           | 405,000           | 415,000                    | 420,000                          | 420,000                        | 420,000                        |
| 706.72-01 | Interest Bond Payment     | 201,463           | 193,463           | 185,263                    | 176,913                          | 176,913                        | 176,913                        |
| 706.73-01 | Agent Fees-Bond Payment   | 2,855             | 2,925             | 4,000                      | 4,000                            | 4,000                          | 4,000                          |
|           | Debt Services             | 599,318           | 601,388           | 604,263                    | 600,913                          | 600,913                        | 600,913                        |
| **        | Bellevue Ranch East Devel | 609,819           | 612,397           | 620,577                    | 617,704                          | 617,753                        | 617,753                        |

**BELLEVUE RANCH WEST DEVELOPMENT ASSESSMENT  
DISTRICT  
FUND NO. 345  
ACCOUNT NO. 1140**

---

***PROGRAM***

Fund 345 is the debt service fund for the Bellevue Ranch West Development Assessment District. Assessments collected are for the payment of scheduled debt service.



BUDGET DETAIL EXPENSES

| 345-0701 Finance |                           |                   |                   |                            |                                  |                                |                                |
|------------------|---------------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO.        | ACCOUNT DESCRIPTION       | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 532.17-00        | Professional Services     | 7,401             | 7,799             | 7,837                      | 8,252                            | 8,252                          | 8,252                          |
| 532.34-00        | Contingency Reserve       | 0                 | 0                 | 5,000                      | 5,000                            | 5,000                          | 5,000                          |
| 532.38-00        | Support Services          | 45                | 21                | 23                         | 24                               | 23                             | 23                             |
|                  | Supplies and Services     | 7,446             | 7,820             | 12,860                     | 13,276                           | 13,275                         | 13,275                         |
| 534.91-01        | Adm Exp-City Manager      | 255               | 245               | 271                        | 249                              | 246                            | 246                            |
| 534.91-02        | Adm Exp-City Attorney     | 54                | 76                | 63                         | 73                               | 74                             | 74                             |
| 534.91-03        | Adm Exp-City Clerk        | 94                | 91                | 108                        | 98                               | 102                            | 102                            |
| 534.91-09        | Adm Exp-Finance           | 637               | 631               | 750                        | 767                              | 778                            | 778                            |
| 534.91-10        | Adm Exp-Purchasing        | 68                | 68                | 81                         | 77                               | 79                             | 79                             |
| 534.91-16        | Adm Exp-City Council      | 62                | 59                | 69                         | 79                               | 79                             | 79                             |
|                  | Administrative            | 1,170             | 1,170             | 1,342                      | 1,343                            | 1,358                          | 1,358                          |
| 535.92-01        | Interdept DSC-General Fnd | 2,030             | 2,218             | 2,163                      | 2,205                            | 2,244                          | 2,244                          |
|                  | Interdepartmental         | 2,030             | 2,218             | 2,163                      | 2,205                            | 2,244                          | 2,244                          |
| 706.71-01        | Principal-Bond Payment    | 355,000           | 260,000           | 270,000                    | 275,000                          | 275,000                        | 275,000                        |
| 706.72-01        | Interest Bond Payment     | 192,294           | 184,844           | 176,894                    | 168,719                          | 168,719                        | 168,719                        |
| 706.73-01        | Agent Fees-Bond Payment   | 3,240             | 2,890             | 4,000                      | 4,000                            | 4,000                          | 4,000                          |
|                  | Debt Services             | 550,534           | 447,734           | 450,894                    | 447,719                          | 447,719                        | 447,719                        |
| **               | Finance                   | 561,180           | 458,942           | 467,259                    | 464,543                          | 464,596                        | 464,596                        |

**MORAGA DEVELOPMENT ASSESSMENT DISTRICT**  
**FUND NO. 346**  
**ACCOUNT NO. 1142**

---

***PROGRAM***

Fund 346 is the debt service fund for the Moraga Development Assessment District. Assessments collected are for the payment of scheduled debt service.

Finance

| EXPENSES              | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Dept.Head<br>Request<br>2021-22 | City Mgr.<br>Recom.<br>2021-22 | Council<br>Approval<br>2021-22 |
|-----------------------|-------------------|-------------------|----------------------------|---------------------------------|--------------------------------|--------------------------------|
| Personnel Expenses    | 0                 | 0                 | 0                          | 0                               | 0                              | 0                              |
| Supplies and Services | 8,718             | 237,140           | 14,462                     | 14,910                          | 14,933                         | 14,933                         |
| Debt Service          | 359,803           | 4,288,538         | 391,020                    | 325,045                         | 325,045                        | 325,045                        |
| Acquisitions          | 0                 | 0                 | 0                          | 0                               | 0                              | 0                              |
| Capital Improvements  | 0                 | 0                 | 0                          | 0                               | 0                              | 0                              |
| <b>TOTAL</b>          | <b>368,521</b>    | <b>4,525,678</b>  | <b>405,482</b>             | <b>339,955</b>                  | <b>339,978</b>                 | <b>339,978</b>                 |

XX

| FINANCING SOURCES    | Actual<br>2018-19 | Actual<br>2019-20 | Final<br>Budget<br>2020-21 | Estimated<br>2021-22 |
|----------------------|-------------------|-------------------|----------------------------|----------------------|
| Assessment Principal | 352,936           | 375,278           | 337,530                    | 336,882              |
| Investment Earnings  | 1,610             | 2,091             | 0                          | 0                    |
| Interest Earnings    | 1,507             | 16,617            | 0                          | 0                    |
| Other Revenues       | 12,468            | 4,131,692         | 67,952                     | 3,096                |
| <b>TOTAL</b>         | <b>368,521</b>    | <b>4,525,678</b>  | <b>405,482</b>             | <b>339,978</b>       |

XX

BUDGET DETAIL EXPENSES

| 346-0701 Finance |                           |                   |                   |                            |                                  |                                |                                |
|------------------|---------------------------|-------------------|-------------------|----------------------------|----------------------------------|--------------------------------|--------------------------------|
| ACCT. NO.        | ACCOUNT DESCRIPTION       | ACTUAL<br>2018-19 | ACTUAL<br>2019-20 | FINAL<br>BUDGET<br>2020-21 | DEPT. HEAD<br>REQUEST<br>2021-22 | CITY MGR.<br>RECOM.<br>2021-22 | COUNCIL<br>APPROVAL<br>2021-22 |
| 532.13-00        | Postage                   | 0                 | 32                | 0                          | 0                                | 0                              | 0                              |
| 532.17-00        | Professional Services     | 7,253             | 235,498           | 7,690                      | 8,112                            | 8,112                          | 8,112                          |
| 532.34-00        | Contingency Reserve       | 0                 | 0                 | 5,000                      | 5,000                            | 5,000                          | 5,000                          |
| 532.38-00        | Support Services          | 36                | 19                | 21                         | 21                               | 21                             | 21                             |
|                  | Supplies and Services     | 7,289             | 235,549           | 12,711                     | 13,133                           | 13,133                         | 13,133                         |
| 534.91-01        | Adm Exp-City Manager      | 174               | 189               | 218                        | 203                              | 200                            | 200                            |
| 534.91-02        | Adm Exp-City Attorney     | 37                | 58                | 51                         | 59                               | 60                             | 60                             |
| 534.91-03        | Adm Exp-City Clerk        | 64                | 70                | 87                         | 80                               | 83                             | 83                             |
| 534.91-09        | Adm Exp-Finance           | 435               | 487               | 603                        | 623                              | 632                            | 632                            |
| 534.91-10        | Adm Exp-Purchasing        | 47                | 52                | 65                         | 63                               | 64                             | 64                             |
| 534.91-16        | Adm Exp-City Council      | 42                | 46                | 55                         | 64                               | 64                             | 64                             |
|                  | Administrative            | 799               | 902               | 1,079                      | 1,092                            | 1,103                          | 1,103                          |
| 535.92-01        | Interdept DSC-General Fnd | 630               | 689               | 672                        | 685                              | 697                            | 697                            |
|                  | Interdepartmental         | 630               | 689               | 672                        | 685                              | 697                            | 697                            |
| 706.71-01        | Principal-Bond Payment    | 155,000           | 4,065,000         | 275,000                    | 215,000                          | 215,000                        | 215,000                        |
| 706.72-01        | Interest Bond Payment     | 202,703           | 221,438           | 112,020                    | 106,045                          | 106,045                        | 106,045                        |
| 706.73-01        | Agent Fees-Bond Payment   | 2,100             | 2,100             | 4,000                      | 4,000                            | 4,000                          | 4,000                          |
|                  | Debt Services             | 359,803           | 4,288,538         | 391,020                    | 325,045                          | 325,045                        | 325,045                        |
| **               | Finance                   | 368,521           | 4,525,678         | 405,482                    | 339,955                          | 339,978                        | 339,978                        |