

**CITY OF MERCED
2022-2023 CITY MANAGER APPROVED BUDGET**

TAB 13

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**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 2023. |
| 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. |
| 4. Enhance the streetscape focusing on blighted storefronts. | Explore ordinances dealing with blighted vacant building options. |

DOWNTOWN FUND

2022-2023 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.

BUDGET DETAIL EXPENSES

006-1801	Downtown Fund						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
512.11-00	Utilities	1,603	1,653	1,738	1,738	1,738	1,738
512.13-00	Postage	217	250	600	600	600	600
512.17-00	Professional Services	48,750	49,470	51,989	51,989	40,000	40,000
512.18-00	Travel and Meetings	0	1,863	0	0	0	0
512.24-00	Memberships, Subscription	247	0	2,040	2,040	2,040	2,040
512.29-00	Other Materials Supplies	5,476	1,571	6,132	47,225	60,784	60,784
512.38-00	Support Services	415	136	120	143	184	184
	Supplies and Services	56,708	54,943	62,619	103,735	105,346	105,346
514.91-01	Adm Exp-City Manager	287	265	224	231	297	297
514.91-02	Adm Exp-City Attorney	89	62	68	63	177	177
514.91-03	Adm Exp-City Clerk	141	114	106	112	135	135
514.91-09	Adm Exp-Finance	739	733	708	710	857	857
514.91-10	Adm Exp-Purchasing	79	79	72	70	91	91
514.91-16	Adm Exp-City Council	69	67	71	82	99	99
	Administrative	1,404	1,320	1,249	1,268	1,656	1,656
515.92-01	Interdept DSC-General Fnd	20,491	20,851	22,062	23,256	21,507	21,507
	Interdepartmental	20,491	20,851	22,062	23,256	21,507	21,507
617.65-00	Capital Imp. Projects	0	0	16,800	15,365	15,365	15,365
	Capital Outlay	0	0	16,800	15,365	15,365	15,365
**	Downtown Fund	78,603	77,114	102,730	143,624	143,874	143,874

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 streetlights, 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. 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.

Fahrens Park Maintenance District (Fund 122) was formed by Resolution No. 90-99 to pay for the maintenance of storm drainage, street trees, landscaping,

MAINTENANCE DISTRICTS

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 streetlights, 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, streetlights, 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.

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.

MAINTENANCE DISTRICTS

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.

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.

MAINTENANCE DISTRICTS

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 streetlights, 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.

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

MAINTENANCE DISTRICTS

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 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
531.01-00	Regular Salaries	50,534	48,399	51,766	48,384	48,384	48,384
531.04-01	Regular Overtime	211	388	1,792	1,882	1,882	1,882
531.04-04	Call Back Time Worked	193	242	399	419	419	419
531.10-05	Retirement PERS Classic	4,251	3,488	4,596	0	0	0
531.10-06	Social Security-OASDI	3,107	3,047	3,325	3,132	3,132	3,132
531.10-07	Social Security-Medicare	727	713	777	732	732	732
531.10-10	Retirement-PERS New Membr	0	906	0	4,214	4,214	4,214
531.10-12	Workers Compensation	2,703	3,143	3,252	14,650	14,650	14,650
531.10-17	Stand By Pay	387	145	399	419	419	419
531.10-20	Earned Benefit	725	1,471	597	628	628	628
531.10-23	Uniform Cleaning	202	232	252	252	252	252
531.10-33	Core Allowance	14,267	12,723	6,639	6,764	6,691	6,691
531.10-35	Post Employment Benefits	5,291	5,547	5,204	11,612	11,573	11,573
531.10-73	Retirement UAL Misc	6,823	7,648	8,593	8,186	8,214	8,214
Personnel Services		89,421	88,092	87,591	101,274	101,190	101,190
532.11-00	Utilities	195,008	192,781	233,868	242,394	242,394	242,394
532.12-00	Telephone	347	368	354	367	367	367
532.17-00	Professional Services	308,879	554,696	560,046	492,199	492,199	492,199
532.21-00	Rents/Leases	4,081	4,810	4,812	4,812	4,812	4,812
532.23-00	Vehicle Operations/Maint	0	0	4,481	4,249	4,249	4,249
532.24-00	Memberships, Subscription	314	309	411	393	393	393
532.25-00	Maintenance Matls & Svcs	54,650	56,497	105,151	97,669	99,295	296,757
532.27-00	Small Tools	45	1,496	153	153	153	153
532.28-00	Safety Supplies	32	131	612	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	15,905	16,347	16,582	17,752	17,752	17,752
Supplies and Services		580,551	828,725	927,760	861,890	863,516	1,060,978
533.43-00	Machinery/Equipment	0	0	552,306	574,222	574,222	574,222
533.44-00	Replacement Expense	12,865	11,065	11,101	11,101	11,101	11,101
Property		12,865	11,065	563,407	585,323	585,323	585,323
534.91-01	Adm Exp-City Manager	8,646	8,887	9,018	9,654	9,654	9,654
534.91-02	Adm Exp-City Attorney	2,001	2,057	2,087	2,274	2,255	2,234
534.91-03	Adm Exp-City Clerk	3,491	3,587	3,640	3,856	3,875	3,896
534.91-09	Adm Exp-Finance	29,570	30,392	30,839	33,014	33,014	33,014
534.91-10	Adm Exp-Purchasing	3,406	3,500	3,551	3,801	3,801	3,801
534.91-11	Adm Exp-Public Works	9,262	9,519	9,659	10,340	10,340	10,340
534.91-16	Adm Exp-City Council	4,266	4,385	4,450	4,764	4,764	4,764
Administrative		60,642	62,327	63,244	67,703	67,703	67,703
535.92-01	Interdept DSC-General Fnd	6,725	4,574	64,244	74,599	74,479	74,479
535.92-15	Interdept DSC-CFD-PW-Park	1,627	2,595	3,257	3,575	3,579	3,579
535.92-22	Interdept DSC-Streets	3,302	2,813	3,608	3,883	3,880	3,880
535.92-29	Interdept DSC-Pub Works	39,352	39,984	44,530	36,772	36,712	36,712
535.92-53	Interdept DSC-Wastewater	72,588	56,780	51,578	15,992	16,184	16,184
535.92-58	Interdept DSC-Refuse	9,063	9,769	15,329	14,925	14,906	14,906
Interdepartmental		132,657	116,515	182,546	149,746	149,740	149,740
968.93-71	Trsf-Facilities Main(671)	32,918	34,099	35,314	28,047	28,047	28,047
Other		32,918	34,099	35,314	28,047	28,047	28,047
**	Maintenance Districts	909,054	1,140,823	1,859,862	1,793,983	1,795,519	1,992,981

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 & 164-208
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 164-194 are used to account for certain authorized public services, including fire and police protection, parks maintenance, landscaping, 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.

BUDGET DETAIL EXPENSES

150-1164	CFD Formation						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
532.17-00	Professional Services	6.000	260	266.798	262.368	262.368	262.368
	Supplies and Services	6.000	260	266.798	262.368	262.368	262.368
**	CFD Formation	6.000	260	266.798	262.368	262.368	262.368

BUDGET DETAIL EXPENSES

155-1160	CFD-Administration						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
535.92-01	Interdept DSC-General Fnd	3.260	3.310	3.571	3.843	3.837	3.837
	Interdepartmental	3.260	3.310	3.571	3.843	3.837	3.837
908.93-01	Trsf-General Fund (001)	37.167	45.541	59.482	69.283	71.468	71.468
	Other	37.167	45.541	59.482	69.283	71.468	71.468
**	CFD-Administration	40.427	48.851	63.053	73.126	75.305	75.305

BUDGET DETAIL EXPENSES

164-1166	CFD Improvement Area						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
532.11-00	Utilities	72,156	78,374	182,987	206,159	149,446	149,446
532.17-00	Professional Services	188,541	346,187	648,231	664,354	664,457	664,457
532.21-00	Rents/Leases	1,709	2,015	3,549	4,669	4,669	4,669
532.25-00	Maintenance Matls & Svcs	176,349	161,864	730,521	1,006,676	626,090	986,678
	Supplies and Services	438,755	588,440	1,565,288	1,881,858	1,444,662	1,805,250
535.92-01	Interdept DSC-General Fnd	18,845	13,241	66,545	76,383	76,260	76,260
535.92-15	Interdept DSC-CFD-PW-Park	1,118	2,384	2,905	3,201	3,198	3,198
535.92-22	Interdept DSC-Streets	2,284	1,946	3,217	3,466	3,463	3,463
535.92-29	Interdept DSC-Pub Works	28,051	29,294	34,344	27,932	27,930	27,930
535.92-53	Interdept DSC-Wastewater	41,590	30,099	41,588	10,025	10,119	10,119
535.92-58	Interdept DSC-Refuse	6,096	6,616	13,213	12,727	12,711	12,711
	Interdepartmental	97,984	83,580	161,812	133,734	133,681	133,681
637.65-00	Capital Imp. Projects	0	0	0	62,537	62,537	62,537
	Capital Outlay	0	0	0	62,537	62,537	62,537
706.71-02	Principal-City Loans	0	0	0	20,332	20,332	20,332
706.72-02	Interest-City Loans	0	0	0	7,097	7,097	7,097
	Debt Services	0	0	0	27,429	27,429	27,429
918.93-26	Trsf-Mansionette (126)	5,268	5,277	5,433	5,433	7,487	7,487
918.93-58	Trsf-CFD-PW-Parks Ma(158)	152,381	201,365	186,284	178,295	165,093	165,093
	Other	157,649	206,642	191,717	183,728	172,580	172,580
968.93-71	Trsf-Facilities Main(671)	54,363	56,306	58,317	46,321	46,321	46,321
	Other	54,363	56,306	58,317	46,321	46,321	46,321
**	CFD Improvement Area	748,751	934,968	1,977,134	2,335,607	1,887,210	2,247,798

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.

N. Merced Sewer Refunding

EXPENSES	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Dept. Head Request 2022-23	City Mgr. Recom. 2022-23	Council Approval 2022-23
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	482	577	39,814	40,011	40,161	40,161
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	482	577	39,814	40,011	40,161	40,161

XX

FINANCING SOURCES	Actual 2019-20	Actual 2020-21	Final Budget 2021-22	Estimated 2022-23
Investment Earnings	1,050	923	0	0
Other Revenues	568-	346-	39,814	40,161
TOTAL	482	577	39,814	40,161

XX

BUDGET DETAIL EXPENSES

333-1111	N. Merced Sewer Refunding						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
532.17-00	Professional Services	0	0	39,238	39,387	39,500	39,500
532.38-00	Support Services	52	57	55	66	64	64
	Supplies and Services	52	57	39,293	39,453	39,564	39,564
534.91-01	Adm Exp-City Manager	90	105	94	102	107	107
534.91-02	Adm Exp-City Attorney	28	24	29	28	64	64
534.91-03	Adm Exp-City Clerk	33	42	39	49	49	49
534.91-09	Adm Exp-Finance	232	291	299	312	308	308
534.91-10	Adm Exp-Purchasing	25	31	30	31	33	33
534.91-16	Adm Exp-City Council	22	27	30	36	36	36
	Administrative	430	520	521	558	597	597
**	N. Merced Sewer Refunding	482	577	39,814	40,011	40,161	40,161

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.

BUDGET DETAIL EXPENSES

338-1104 Liberty Park							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
532.17-00	Professional Services	0	0	25.162	24,998	24,979	24,979
532.38-00	Support Services	34	36	36	43	41	41
	Supplies and Services	34	36	25.198	25,041	25,020	25,020
534.91-01	Adm Exp-City Manager	63	68	61	95	97	97
534.91-02	Adm Exp-City Attorney	19	16	18	26	58	58
534.91-03	Adm Exp-City Clerk	23	27	25	46	44	44
534.91-09	Adm Exp-Finance	162	187	192	290	280	280
534.91-10	Adm Exp-Purchasing	17	20	19	29	30	30
534.91-16	Adm Exp-City Council	15	17	19	34	32	32
	Administrative	299	335	334	520	541	541
**	Liberty Park	333	371	25.532	25.561	25.561	25.561

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.

BUDGET DETAIL EXPENSES

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
340-0701	16th St Assessment Dist.						
532.17-00	Professional Services	0	0	14.764	14.825	14.813	14.813
532.38-00	Support Services	19	21	21	25	24	24
	Supplies and Services	19	21	14.785	14.850	14.837	14.837
534.91-01	Adm Exp-City Manager	35	39	35	38	40	40
534.91-02	Adm Exp-City Attorney	11	9	11	10	24	24
534.91-03	Adm Exp-City Clerk	13	15	15	19	18	18
534.91-09	Adm Exp-Finance	90	107	112	117	116	116
534.91-10	Adm Exp-Purchasing	10	12	11	12	12	12
534.91-16	Adm Exp-City Council	8	10	11	14	13	13
	Administrative	167	192	195	210	223	223
**	16th St Assessment Dist.	186	213	14.980	15.060	15.060	15.060

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.

BUDGET DETAIL EXPENSES

342-1193 Fahrens Park							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
532.17-00	Professional Services	2,605	2,605	2,680	9,257	9,161	9,161
532.38-00	Support Services	4	5	5	4	16	16
	Supplies and Services	2,609	2,610	2,685	9,261	9,177	9,177
534.91-01	Adm Exp-City Manager	137	174	160	154	167	167
534.91-02	Adm Exp-City Attorney	42	40	48	42	99	99
534.91-03	Adm Exp-City Clerk	51	69	66	75	76	76
534.91-09	Adm Exp-Finance	352	482	507	473	481	481
534.91-10	Adm Exp-Purchasing	38	52	51	47	51	51
534.91-16	Adm Exp-City Council	33	44	51	55	56	56
	Administrative	653	861	883	846	930	930
706.71-01	Principal-Bond Payment	290,000	305,000	305,000	305,000	305,000	305,000
706.72-01	Interest Bond Payment	35,460	26,230	15,860	5,185	5,185	5,185
706.73-01	Agent Fees-Bond Payment	1,210	1,210	2,000	2,000	2,000	2,000
	Debt Services	326,670	332,440	322,860	312,185	312,185	312,185
**	Fahrens Park	329,932	335,911	326,428	322,292	322,292	322,292

**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.

BUDGET DETAIL EXPENSES

343-1134	Bellevue Ranch East Devel						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
532.17-00	Professional Services	7.880	8.147	8.365	8.604	8.604	8.604
532.34-00	Contingency Reserve	0	0	5.000	5.000	5.000	5.000
532.38-00	Support Services	21	23	23	29	28	28
	Supplies and Services	7.901	8.170	13.388	13.633	13.632	13.632
534.91-01	Adm Exp-City Manager	297	343	315	319	316	316
534.91-02	Adm Exp-City Attorney	91	80	95	88	188	188
534.91-03	Adm Exp-City Clerk	110	137	131	155	144	144
534.91-09	Adm Exp-Finance	763	949	997	980	911	911
534.91-10	Adm Exp-Purchasing	82	102	101	97	97	97
534.91-16	Adm Exp-City Council	72	87	101	113	106	106
	Administrative	1.415	1.698	1.740	1.752	1.762	1.762
535.92-01	Interdept DSC-General Fnd	1.693	1.650	1.712	1.853	1.850	1.850
	Interdepartmental	1.693	1.650	1.712	1.853	1.850	1.850
706.71-01	Principal-Bond Payment	405.000	415.000	420.000	430.000	430.000	430.000
706.72-01	Interest Bond Payment	193.463	185.263	176.913	168.414	168.414	168.414
706.73-01	Agent Fees-Bond Payment	2.925	2.890	4.000	4.000	4.000	4.000
	Debt Services	601.388	603.153	600.913	602.414	602.414	602.414
**	Bellevue Ranch East Devel	612.397	614.671	617.753	619.652	619.658	619.658

**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 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
532.17-00	Professional Services	7,799	8,024	8,252	8,498	8,498	8,498
532.34-00	Contingency Reserve	0	0	5,000	5,000	5,000	5,000
532.38-00	Support Services	21	23	23	29	28	28
	Supplies and Services	7,820	8,047	13,275	13,527	13,526	13,526
534.91-01	Adm Exp-City Manager	245	271	246	250	248	248
534.91-02	Adm Exp-City Attorney	76	63	74	69	148	148
534.91-03	Adm Exp-City Clerk	91	108	102	121	113	113
534.91-09	Adm Exp-Finance	631	750	778	767	715	715
534.91-10	Adm Exp-Purchasing	68	81	79	76	76	76
534.91-16	Adm Exp-City Council	59	69	79	89	83	83
	Administrative	1,170	1,342	1,358	1,372	1,383	1,383
535.92-01	Interdept DSC-General Fnd	2,218	2,163	2,244	2,428	2,424	2,424
	Interdepartmental	2,218	2,163	2,244	2,428	2,424	2,424
706.71-01	Principal-Bond Payment	260,000	270,000	275,000	285,000	285,000	285,000
706.72-01	Interest Bond Payment	184,844	176,894	168,719	161,744	161,744	161,744
706.73-01	Agent Fees-Bond Payment	2,890	2,820	4,000	4,000	4,000	4,000
	Debt Services	447,734	449,714	447,719	450,744	450,744	450,744
**	Finance	458,942	461,266	464,596	468,071	468,077	468,077

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.

BUDGET DETAIL EXPENSES

346-0701 Finance							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	DEPT. HEAD REQUEST 2022-23	CITY MGR. RECOM. 2022-23	COUNCIL APPROVAL 2022-23
532.13-00	Postage	32	0	0	0	0	0
532.17-00	Professional Services	235.498	7.957	8.112	8.430	8.430	8.430
532.34-00	Contingency Reserve	0	0	5.000	5.000	5.000	5.000
532.38-00	Support Services	19	21	21	26	24	24
	Supplies and Services	235.549	7.978	13.133	13.456	13.454	13.454
534.91-01	Adm Exp-City Manager	189	218	200	189	187	187
534.91-02	Adm Exp-City Attorney	58	51	60	52	112	112
534.91-03	Adm Exp-City Clerk	70	87	83	92	85	85
534.91-09	Adm Exp-Finance	487	603	632	578	540	540
534.91-10	Adm Exp-Purchasing	52	65	64	57	57	57
534.91-16	Adm Exp-City Council	46	55	64	67	63	63
	Administrative	902	1,079	1,103	1,035	1,044	1,044
535.92-01	Interdept DSC-General Fnd	689	672	697	754	753	753
	Interdepartmental	689	672	697	754	753	753
706.71-01	Principal-Bond Payment	4,065.000	275.000	215.000	220.000	220.000	220.000
706.72-01	Interest Bond Payment	221.438	112.019	106.045	100.620	100.620	100.620
706.73-01	Agent Fees-Bond Payment	2.100	3.170	4.000	4.000	4.000	4.000
	Debt Services	4,288.538	390.189	325.045	324.620	324.620	324.620
**	Finance	4,525.678	399.918	339.978	339.865	339.871	339.871