

**CITY OF MERCED
2023-2024 CITY MANAGER RECOMMENDED BUDGET**

TAB 13

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**DOWNTOWN FUND
FUND NO. 006 / 2000
ACCOUNT NO. 1801 / 2540**

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***

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|---|--|
| 1. Continue working towards the formation of a Property Based Improvement District and Tourism Business Improvement District. | Serve as the coordinating agency between the consultants and stakeholders in forming the districts. |
| 2. Provide support for one-time projects centered on placemaking. | Focus projects such as Bob Hart Square Expansion, Entry Way Improvements, CalTrans Public Art, and Traffic Flow Pilot & Study. |
| 3. Promote investment in Downtown Merced focusing on housing, entertainment, and nightlife. | Center on development and investment opportunities based upon High Speed Rail, Ace Train, renovation activities, and UC Merced and Merced College. |
| 4. Enhance the streetscape focusing on blighted storefronts. | Explore ordinances dealing with blighted vacant building options. |

DOWNTOWN FUND

2023-2024 BUDGET HIGHLIGHTS

The Merced Main Street Association will continue to serve as the organization delivering services to and for the Downtown Business Improvement Area. 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 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
512.11-00	Utilities	1,653	1,633	1,738	1,738	1,738	0
512.13-00	Postage	250	295	600	600	600	0
512.17-00	Professional Services	49,470	37,878	40,000	65,000	65,845	0
512.18-00	Travel and Meetings	1,863	0	0	0	0	0
512.24-00	Memberships, Subscription	0	0	2,040	4,040	4,040	0
512.29-00	Other Materials Supplies	1,571	1,669	60,784	42,257	42,257	0
512.38-00	Support Services	136	120	184	154	215	0
	Supplies and Services	54,943	41,595	105,346	113,789	114,695	0
514.91-01	Adm Exp-City Manager	265	224	297	301	379	0
514.91-02	Adm Exp-City Attorney	62	68	177	49	159	0
514.91-03	Adm Exp-City Clerk	114	106	135	139	171	0
514.91-09	Adm Exp-Finance	733	708	857	878	1,103	0
514.91-10	Adm Exp-Purchasing	79	72	91	97	120	0
514.91-16	Adm Exp-City Council	67	71	99	119	147	0
	Administrative	1,320	1,249	1,656	1,583	2,079	0
515.92-01	Interdept DSC-General Fnd	20,851	22,062	21,507	22,623	22,563	0
	Interdepartmental	20,851	22,062	21,507	22,623	22,563	0
617.65-00	Capital Imp. Projects	0	1,435	15,365	8,565	8,565	0
	Capital Outlay	0	1,435	15,365	8,565	8,565	0
**	Downtown Fund	77,114	66,341	143,874	146,560	147,902	0

MAINTENANCE DISTRICTS

FUND NOS. 100-148, 151, 153, & 299 / 4000-4039 & 4499

ACCOUNT NO. 1165 / 6100

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.

Maintenance Districts

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EXPENSES	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Dept.Head Request 2023-24	City Mgr. Recom. 2023-24	Council Approval 2023-24
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Personnel Expenses	88,092	76,070	101,190	118,086	95,129	0
Supplies and Services	1,007,567	922,480	1,278,421	1,260,815	1,261,059	0
Debt Service	0	0	0	0	0	0
Acquisitions	11,065	11,101	585,323	593,751	593,751	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	34,099	35,314	28,047	29,054	29,054	0
TOTAL	1,140,823	1,044,965	1,992,981	2,001,706	1,978,993	0

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FINANCING SOURCES	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Estimated 2023-24
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Pump Replacement Fee	11,065	11,101	11,101	11,101
Maint Assmt-Village West	5,191	5,191	5,191	5,191
Maint Assmt-E College Hm	3,262	3,262	3,262	3,262
Maint Assmt-Sunset West	21,832	44,401	47,608	25,026
Maint Assmt-Glenhaven	758	3,792	3,792	3,792
Maint Assmt-Oakbrook	8,298	8,298	8,299	7,638
Maint Assmt-Moss Landing	8,300	8,501	7,057	7,638
Maint Assmt-Yosemite Vlg	4,505	4,505	4,505	4,505
Maint Assmt-Oakmont Main	9,830	9,958	8,024	8,024
Maint Assmt-Deer Park 1&2	4,023	4,023	4,023	4,023
Maint Assmt-Auto Center	3,855	3,855	3,855	3,855
Maint Assmt-Quail Run	6,090	11,233	9,527	9,489
Maint Assmt-District 1	990	990	991	991
Maint Assmt-Downtown	155,713	155,788	155,786	155,786
Maint Assmt-Ridgeview Mdw	11,465	11,465	11,464	11,464
Maint Assmt-Fahrens Park	5,400	5,400	5,400	5,400
Maint Assmt-Villa Santa F	427	427	427	427
Maint Assmt-Pleasanton Pk	4,843	4,843	4,843	4,843
Maint Assmt-Village Land	9,691	15,201	16,311	16,311
Maint Assmt-Northwood	6,629	6,629	6,629	6,629
Maint Assmt-Oakmont No 3	29,168	29,999	32,445	34,470
Maint Assmt-Silverado #1	56,668	72,409	78,770	84,581
Maint Assmt-Olivewood	1,532	1,532	1,532	1,532
Maint Assmt-Westcrk Homes	17,419	15,726	16,564	17,099
Maint Assmt-Campus North	12,403	12,403	13,480	14,325
Maint Assmt-Quail Creek	43,704	44,000	47,500	50,500
Maint Assmt-Hansen Park	4,177	4,177	4,177	4,177
Maint Assmt-Mansionette	21,117	22,932	23,238	22,452
Maint Assmt-LaBeila Vista	29,280	28,453	28,711	30,439
Maint Assmt-Las Brisas	48,359	48,512	50,047	50,662
Maint Assmt-Paulson Place	8,852	9,035	9,567	9,934
Maint Assmt-Ronie Mainten	7,009	6,340	5,517	4,399
Maint Assmt-Fahrens Prk#2	129,327	148,620	160,991	160,990
Maint Assmt-Cypress Terra	41,602	76,138	56,701	43,731
Maint Assmt-Davenport M-S	58,937	86,217	81,016	82,777
Maint-Assmt-Sequoia Hill	9,537	21,686	22,201	13,578
Maint Assmt - Sky Moss	8,967	26,797	18,869	17,469
Maint Assmt-Lowe's Distri	16,601	20,800	17,014	17,987
Maint Assmt-Yosemite Gate	40,585	62,082	67,789	61,726
Maint Assmt-Vista del Sol	17,375	42,505	28,346	27,672
Investment Earnings	40,840	34,665	9,160	9,530

Maintenance Districts

FINANCING SOURCES	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Estimated 2023-24
Trsf-General Fund (001)	42,523	61,410	56,726	46,219
Trsf-Water System Fu(557)	1,866	37	37	37
Trsf-Parking Auth (930)	17,770	17,770	17,770	17,770
Other Revenues	153,038	168,143-	826,718	859,542
TOTAL	1,140,823	1,044,965	1,992,981	1,978,993

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PERSONNEL Number of Positions

Classification	Funded In Budget 2022-23	Dept. Head Request 2023-24	City Mgr. Recom. 2023-24	Council Approval
Park Worker I/II	1.00	1.00	1.00	
TOTAL	1.00	1.00	1.00	

BUDGET DETAIL EXPENSES

100-1165	Maintenance Districts			FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOM.	APPROVAL
		2020-21	2021-22	2022-23	2023-24	2023-24	2023-24
531.01-00	Regular Salaries	48,399	44,220	48,384	56,534	46,237	0
531.04-01	Regular Overtime	388	280	1,882	1,957	1,957	0
531.04-04	Call Back Time Worked	242	0	419	435	435	0
531.10-05	Retirement PERS Classic	3,488	0	0	5,403	0	0
531.10-06	Social Security-OASDI	3,047	1,956	3,132	3,549	3,014	0
531.10-07	Social Security-Medicare	713	458	732	830	705	0
531.10-10	Retirement-PERS New Membr	906	2,753	4,214	0	4,406	0
531.10-12	Workers Compensation	3,143	3,252	14,650	10,596	10,596	0
531.10-17	Stand By Pay	145	0	419	435	435	0
531.10-20	Earned Benefit	1,471	1,327	628	653	653	0
531.10-23	Uniform Cleaning	232	271	252	276	276	0
531.10-33	Core Allowance	12,723	7,756	6,691	16,315	6,985	0
531.10-35	Post Employment Benefits	5,547	5,204	11,573	11,789	11,789	0
531.10-73	Retirement UAL Misc	7,648	8,593	8,214	9,314	7,641	0
Personnel Services		88,092	76,070	101,190	118,086	95,129	0
532.11-00	Utilities	192,781	187,485	242,394	250,871	250,871	0
532.12-00	Telephone	368	369	367	367	367	0
532.17-00	Professional Services	554,696	407,786	492,199	469,992	469,992	0
532.21-00	Rents/Leases	4,810	4,804	4,812	4,812	4,812	0
532.23-00	Vehicle Operations/Maint	0	5,263	4,249	9,502	9,502	0
532.24-00	Memberships, Subscription	309	411	393	429	429	0
532.25-00	Maintenance Matls & Svcs	56,497	52,183	296,757	340,921	341,172	0
532.27-00	Small Tools	1,496	0	153	903	903	0
532.28-00	Safety Supplies	131	200	612	612	612	0
532.30-01	Dept Share of Insurance	1,290	1,557	1,290	1,290	1,290	0
532.35-84	Retro Fee Expense	0	50	0	0	0	0
532.38-00	Support Services	16,347	16,582	17,752	18,860	18,860	0
Supplies and Services		828,725	676,690	1,060,978	1,098,559	1,098,810	0
533.43-00	Machinery/Equipment	0	0	574,222	582,650	582,650	0
533.44-00	Replacement Expense	11,065	11,101	11,101	11,101	11,101	0
Property		11,065	11,101	585,323	593,751	593,751	0
534.91-01	Adm Exp-City Manager	8,887	9,018	9,654	10,257	10,257	0
534.91-02	Adm Exp-City Attorney	2,057	2,087	2,234	2,373	2,373	0
534.91-03	Adm Exp-City Clerk	3,587	3,640	3,896	4,139	4,139	0
534.91-09	Adm Exp-Finance	30,392	30,839	33,014	35,076	35,076	0
534.91-10	Adm Exp-Purchasing	3,500	3,551	3,801	4,038	4,038	0
534.91-11	Adm Exp-Public Works	9,519	9,659	10,340	10,986	10,986	0
534.91-16	Adm Exp-City Council	4,385	4,450	4,764	5,062	5,062	0
Administrative		62,327	63,244	67,703	71,931	71,931	0
535.92-01	Interdept DSC-General Fnd	4,574	64,244	74,479	64,353	64,285	0
535.92-15	Interdept DSC-CFD-PW-Park	2,595	3,257	3,579	3,278	3,270	0
535.92-22	Interdept DSC-Streets	2,813	3,608	3,880	3,442	3,437	0
535.92-29	Interdept DSC-Pub Works	39,984	44,530	36,712	0	0	0
535.92-53	Interdept DSC-Wastewater	56,780	51,578	16,184	7,362	7,456	0
535.92-58	Interdept DSC-Refuse	9,769	15,329	14,906	11,890	11,870	0
Interdepartmental		116,515	182,546	149,740	90,325	90,318	0
968.93-71	Trnsf-Facilities Main(671)	34,099	35,314	28,047	29,054	29,054	0
Other		34,099	35,314	28,047	29,054	29,054	0
**	Maintenance Districts	1,140,823	1,044,965	1,992,981	2,001,706	1,978,993	0

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 & 164-195
ACCOUNT NOS. 1164, 0911, 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, 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--elsewhere in the budget document.

BUDGET DETAIL EXPENSES

150-1164	CFD Formation						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
532.17-00	Professional Services	260	23,000	262,368	241,658	241,658	0
	Supplies and Services	260	23,000	262,368	241,658	241,658	0
**	CFD Formation	260	23,000	262,368	241,658	241,658	0

BUDGET DETAIL EXPENSES

155-1160	CFD-Administration						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
535.92-01	Interdept DSC-General Fnd	3,310	3,571	3,837	4,406	4,397	0
	Interdepartmental	3,310	3,571	3,837	4,406	4,397	0
908.93-01	Trsf-General Fund (001)	45,541	59,482	71,468	83,794	83,803	0
	Other	45,541	59,482	71,468	83,794	83,803	0
**	CFD-Administration	48,851	63,053	75,305	88,200	88,200	0

BUDGET DETAIL EXPENSES

164-1166	CFD Improvement Area						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
532.11-00	Utilities	78,374	75,141	149,446	310,692	310,692	0
532.17-00	Professional Services	346,187	341,580	664,457	660,863	669,330	0
532.21-00	Rents/Leases	2,015	2,013	4,669	4,669	4,669	0
532.25-00	Maintenance Matls & Svcs	161,864	167,018	986,678	1,595,471	1,595,466	0
	Supplies and Services	588,440	585,752	1,805,250	2,571,695	2,580,157	0
535.92-01	Interdept DSC-General Fnd	13,241	66,545	76,260	71,111	71,011	0
535.92-15	Interdept DSC-CFD-PW-Park	2,384	2,905	3,198	3,878	3,870	0
535.92-22	Interdept DSC-Streets	1,946	3,217	3,463	3,905	3,899	0
535.92-29	Interdept DSC-Pub Works	29,294	34,344	27,930	0	0	0
535.92-53	Interdept DSC-Wastewater	30,099	41,588	10,119	6,530	6,575	0
535.92-58	Interdept DSC-Refuse	6,616	13,213	12,711	14,478	14,450	0
	Interdepartmental	83,580	161,812	133,681	99,902	99,805	0
637.65-00	Capital Imp. Projects	0	673,962	62,537	198	198	0
	Capital Outlay	0	673,962	62,537	198	198	0
706.71-02	Principal-City Loans	0	0	20,332	20,741	20,741	0
706.72-02	Interest-City Loans	0	0	7,097	6,687	6,687	0
	Debt Services	0	0	27,429	27,428	27,428	0
918.93-26	Trsf-Mansionette (126)	5,277	5,433	7,487	7,487	8,524	0
918.93-58	Trsf-CFD-PW-Parks Ma(158)	201,365	186,284	165,093	324,296	324,296	0
	Other	206,642	191,717	172,580	331,783	332,820	0
968.93-71	Trsf-Facilities Main(671)	56,306	58,317	46,321	47,983	47,983	0
	Other	56,306	58,317	46,321	47,983	47,983	0
**	CFD Improvement Area	934,968	1,671,560	2,247,798	3,078,989	3,088,391	0

NORTH MERCED SEWER REFUNDING
FUND NO. 333 / 8000
ACCOUNT NO. 1111, 1130 / 6000

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 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
532.17-00	Professional Services	0	0	39,500	39,465	39,428	0
532.38-00	Support Services	57	55	64	62	63	0
	Supplies and Services	57	55	39,564	39,527	39,491	0
534.91-01	Adm Exp-City Manager	105	94	107	106	108	0
534.91-02	Adm Exp-City Attorney	24	29	64	17	45	0
534.91-03	Adm Exp-City Clerk	42	39	49	49	49	0
534.91-09	Adm Exp-Finance	291	299	308	309	315	0
534.91-10	Adm Exp-Purchasing	31	30	33	34	34	0
534.91-16	Adm Exp-City Council	27	30	36	42	42	0
	Administrative	520	521	597	557	593	0
**	N. Merced Sewer Refunding	577	576	40,161	40,084	40,084	0

LIBERTY PARK
FUND NO. 338 / 8099
ACCOUNT NO. 0701 / 8000

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 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
532.17-00	Professional Services	0	0	24,979	24,778	24,751	0
532.38-00	Support Services	36	36	41	39	40	0
	Supplies and Services	36	36	25,020	24,817	24,791	0
534.91-01	Adm Exp-City Manager	68	61	97	100	100	0
534.91-02	Adm Exp-City Attorney	16	18	58	16	42	0
534.91-03	Adm Exp-City Clerk	27	25	44	46	45	0
534.91-09	Adm Exp-Finance	187	192	280	290	292	0
534.91-10	Adm Exp-Purchasing	20	19	30	32	32	0
534.91-16	Adm Exp-City Council	17	19	32	40	39	0
	Administrative	335	334	541	524	550	0
**	Liberty Park	371	370	25,561	25,341	25,341	0

16TH STREET ASSESSMENT DISTRICT FUND
FUND NO. 340/8098
ACCOUNT NO. 0701/8000

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 2020-21	Actual 2021-22	Final Budget 2022-23	Dept. Head Request 2023-24	City Mgr. Recom. 2023-24	Council Approval 2023-24
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	213	216	15,060	15,077	15,077	0
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	213	216	15,060	15,077	15,077	0

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FINANCING SOURCES	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Estimated 2023-24
Investment Earnings	347	313	0	0
Other Revenues	134-	97-	15,060	15,077
TOTAL	213	216	15,060	15,077

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BUDGET DETAIL EXPENSES

340-0701 16th St Assessment Dist.							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
532.17-00	Professional Services	0	0	14,813	14,844	14,830	0
532.38-00	Support Services	21	21	24	23	24	0
	Supplies and Services	21	21	14,837	14,867	14,854	0
534.91-01	Adm Exp-City Manager	39	35	40	40	41	0
534.91-02	Adm Exp-City Attorney	9	11	24	7	17	0
534.91-03	Adm Exp-City Clerk	15	15	18	18	18	0
534.91-09	Adm Exp-Finance	107	112	116	116	118	0
534.91-10	Adm Exp-Purchasing	12	11	12	13	13	0
534.91-16	Adm Exp-City Council	10	11	13	16	16	0
	Administrative	192	195	223	210	223	0
**	16th St Assessment Dist.	213	216	15,060	15,077	15,077	0

FAHRENS PARK
FUND NOS. 342/8003
ACCOUNT NO. 1193/6000

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

E X P E N S E S	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Dept. Head Request 2023-24	City Mgr. Recom. 2023-24	Council Approval 2023-24
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	3,471	3,493	10,107	5,861	5,861	0
Debt Service	332,440	322,070	312,185	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	335,911	325,563	322,292	5,861	5,861	0

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F I N A N C I N G S O U R C E S	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Estimated 2023-24
Assessment Principal	326,357	53,007	0	0
Investment Earnings	4,226	1,425	0	0
Interest Earnings	11	11	0	0
Other Revenues	5,317	271,120	322,292	5,861
TOTAL	335,911	325,563	322,292	5,861

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BUDGET DETAIL EXPENSES

342-1193	Fahrens Park						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
532.17-00	Professional Services	2,605	2,605	9,161	5,356	5,387	0
532.38-00	Support Services	5	5	16	16	9	0
	Supplies and Services	2,610	2,610	9,177	5,372	5,396	0
534.91-01	Adm Exp-City Manager	174	160	167	93	85	0
534.91-02	Adm Exp-City Attorney	40	48	99	15	36	0
534.91-03	Adm Exp-City Clerk	69	66	76	43	38	0
534.91-09	Adm Exp-Finance	482	507	481	271	246	0
534.91-10	Adm Exp-Purchasing	52	51	51	30	27	0
534.91-16	Adm Exp-City Council	44	51	56	37	33	0
	Administrative	861	883	930	489	465	0
706.71-01	Principal-Bond Payment	305,000	305,000	305,000	0	0	0
706.72-01	Interest Bond Payment	26,230	15,860	5,185	0	0	0
706.73-01	Agent Fees-Bond Payment	1,210	1,210	2,000	0	0	0
	Debt Services	332,440	322,070	312,185	0	0	0
**	Fahrens Park	335,911	325,563	322,292	5,861	5,861	0

**BELLEVUE RANCH EAST DEVELOPMENT ASSESSMENT
DISTRICT
FUND NOS. 343/8004
ACCOUNT NOS. 1134/6115**

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 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
532.17-00	Professional Services	8,147	8,362	8,604	10,059	10,059	0
532.34-00	Contingency Reserve	0	0	5,000	5,000	5,000	0
532.38-00	Support Services	23	23	28	29	29	0
	Supplies and Services	8,170	8,385	13,632	15,088	15,088	0
534.91-01	Adm Exp-City Manager	343	315	316	308	306	0
534.91-02	Adm Exp-City Attorney	80	95	188	50	129	0
534.91-03	Adm Exp-City Clerk	137	131	144	142	138	0
534.91-09	Adm Exp-Finance	949	997	911	900	891	0
534.91-10	Adm Exp-Purchasing	102	101	97	99	97	0
534.91-16	Adm Exp-City Council	87	101	106	122	119	0
	Administrative	1,698	1,740	1,762	1,621	1,680	0
535.92-01	Interdept DSC-General Fnd	1,650	1,712	1,850	2,009	2,004	0
	Interdepartmental	1,650	1,712	1,850	2,009	2,004	0
706.71-01	Principal-Bond Payment	415,000	420,000	430,000	440,000	440,000	0
706.72-01	Interest Bond Payment	185,263	176,913	168,414	159,714	159,714	0
706.73-01	Agent Fees-Bond Payment	2,890	3,080	4,000	4,000	4,000	0
	Debt Services	603,153	599,993	602,414	603,714	603,714	0
**	Bellevue Ranch East Devel	614,671	611,830	619,658	622,432	622,486	0

**BELLEVUE RANCH WEST DEVELOPMENT ASSESSMENT
DISTRICT
FUND NO. 345/8006
ACCOUNT NO. 1140/6120**

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.

E X P E N S E S		Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Dept. Head Request 2023-24	City Mgr. Recom. 2023-24	Council Approval 2023-24
Personnel Expenses		0	0	0	0	0	0
Supplies and Services		11,552	11,843	17,333	18,887	18,926	0
Debt Service		449,714	446,539	450,744	444,688	444,688	0
Acquisitions		0	0	0	0	0	0
Capital Improvements		0	0	0	0	0	0
TOTAL		461,266	458,382	468,077	463,575	463,614	0

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F I N A N C I N G S O U R C E S		Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Estimated 2023-24
Assessment Principal		463,397	465,479	460,379	465,653
Investment Earnings		1,146	501	0	0
Interest Earnings		178	289	0	0
Other Revenues		3,455-	7,887-	7,698	2,039-
TOTAL		461,266	458,382	468,077	463,614

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BUDGET DETAIL EXPENSES

345-0701 Finance							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
532.17-00	Professional Services	8,024	8,218	8,498	9,952	9,952	0
532.34-00	Contingency Reserve	0	0	5,000	5,000	5,000	0
532.38-00	Support Services	23	23	28	29	29	0
Supplies and Services		8,047	8,241	13,526	14,981	14,981	0
534.91-01	Adm Exp-City Manager	271	246	248	242	241	0
534.91-02	Adm Exp-City Attorney	63	74	148	40	101	0
534.91-03	Adm Exp-City Clerk	108	102	113	111	108	0
534.91-09	Adm Exp-Finance	750	778	715	706	700	0
534.91-10	Adm Exp-Purchasing	81	79	76	78	76	0
534.91-16	Adm Exp-City Council	69	79	83	96	93	0
Administrative		1,342	1,358	1,383	1,273	1,319	0
535.92-01	Interdept DSC-General Fnd	2,163	2,244	2,424	2,633	2,626	0
Interdepartmental		2,163	2,244	2,424	2,633	2,626	0
706.71-01	Principal-Bond Payment	270,000	275,000	285,000	285,000	285,000	0
706.72-01	Interest Bond Payment	176,894	168,719	161,744	155,688	155,688	0
706.73-01	Agent Fees-Bond Payment	2,820	2,820	4,000	4,000	4,000	0
Debt Services		449,714	446,539	450,744	444,688	444,688	0
**	Finance	461,266	458,382	468,077	463,575	463,614	0

MORAGA DEVELOPMENT ASSESSMENT DISTRICT
FUND NO. 346/8007
ACCOUNT NO. 1142/6110

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 2020-21	ACTUAL 2021-22	FINAL BUDGET 2022-23	DEPT. HEAD REQUEST 2023-24	CITY MGR. RECOM. 2023-24	COUNCIL APPROVAL 2023-24
532.17-00	Professional Services	7,957	8,179	8,430	9,884	9,884	0
532.34-00	Contingency Reserve	0	0	5,000	5,000	5,000	0
532.38-00	Support Services	21	21	24	26	26	0
Supplies and Services		7,978	8,200	13,454	14,910	14,910	0
534.91-01	Adm Exp-City Manager	218	200	187	184	183	0
534.91-02	Adm Exp-City Attorney	51	60	112	30	77	0
534.91-03	Adm Exp-City Clerk	87	83	85	85	82	0
534.91-09	Adm Exp-Finance	603	632	540	537	533	0
534.91-10	Adm Exp-Purchasing	65	64	57	59	58	0
534.91-16	Adm Exp-City Council	55	64	63	73	71	0
Administrative		1,079	1,103	1,044	968	1,004	0
535.92-01	Interdept DSC-General Fnd	672	697	753	817	815	0
Interdepartmental		672	697	753	817	815	0
706.71-01	Principal-Bond Payment	275,000	215,000	220,000	225,000	225,000	0
706.72-01	Interest Bond Payment	112,019	106,044	100,620	96,170	96,170	0
706.73-01	Agent Fees-Bond Payment	3,170	3,310	4,000	4,000	4,000	0
Debt Services		390,189	324,354	324,620	325,170	325,170	0
**	Finance	399,918	334,354	339,871	341,865	341,899	0