

**CITY OF MERCED
2024-2025 CITY COUNCIL APPROVED BUDGET**

TAB 13

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**DOWNTOWN FUND
FUND NO. 2000
DIVISION NO. 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 newly formed Property Based Improvement District (PBID).

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

- | | |
|---|--|
| 1. Support the efforts of the Property Based Improvement District (PBID) and work toward the establishment of a Tourism Business Improvement District (TBID). | Serve as the coordinating agency between the consultants and stakeholders in forming the TBID district. |
| 2. Provide support for one-time projects centered on placemaking. | Focus projects such as Bob Hart Square Expansion, Entry Way Improvements, a Downtown Arts District, 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

2024-2025 BUDGET HIGHLIGHTS

The newly formed Property Based Improvement District (PBID) will be managed by downtown local business owners. Efforts will continue to center on cleanliness, safety, Main Street certification, promotion of Downtown Merced, and special events. Existing police patrols and calls to service, along with services for tree trimming, refuse pickup, street sweeping, and lighting will be maintained by the City.

Downtown Fund

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Supplies and Services	64,906	42,795	139,337	10,675	10,795	10,795
Capital Outlay	1,435	0	8,565	8,565	8,565	8,565
TOTAL	<u>66,341</u>	<u>42,795</u>	<u>147,902</u>	<u>19,240</u>	<u>19,360</u>	<u>19,360</u>

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
FINANCING SOURCES				
Business License	92,082	104,162	105,000	0
Investment Earnings	2,263	1,924	2,140	0
Contributions and Donations	3,100	0	0	0
Other Revenues	<u>-31,104</u>	<u>-63,291</u>	<u>40,762</u>	<u>19,360</u>
TOTAL	<u>66,341</u>	<u>42,795</u>	<u>147,902</u>	<u>19,360</u>

Fund No. 2000 - Downtown Fund
 Division No. 2540

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511001	Utilities	1,633	1,338	1,738	1,738	1,738	1,738
511003	Postage & Mailing	295	219	600	0	0	0
511011	Certs,Memberships&Subscription	0	1,798	4,040	0	0	0
511012	Professional Services	37,878	16,093	65,845	0	0	0
511013	Operating Mats, Svcs&Supplies	0	0	0	8,937	9,057	9,057
511021	Travel and Meetings	0	0	0	0	0	0
511301	Non-operating Mats & Supplies	1,669	0	42,257	0	0	0
547009	Support Services	120	184	215	0	0	0
	Supplies and Services	41,595	19,632	114,695	10,675	10,795	10,795
520500	Adm Exp-City Council	71	99	147	0	0	0
521000	Adm Exp-City Manager	224	297	379	0	0	0
521010	Adm Exp-City Clerk	106	135	171	0	0	0
521500	Adm Exp-City Attorney	68	177	159	0	0	0
522000	Adm Exp-Finance	708	857	1,103	0	0	0
522050	Adm Exp-Purchasing	72	91	120	0	0	0
	Administrative	1,249	1,656	2,079	0	0	0
531000	Interdept DSC-General Fund	22,062	21,507	22,563	0	0	0
	Interdepartmental	22,062	21,507	22,563	0	0	0
591101	Construction in Progress	1,435	0	8,565	8,565	8,565	8,565
	Capital Outlay	1,435	0	8,565	8,565	8,565	8,565
	Downtown Fund	66,341	42,795	147,902	19,240	19,360	19,360

MAINTENANCE DISTRICTS
FUND NOS. 4000-4039 & 4499
DIVISION NO. 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 4024) 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 4028) 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 4034) 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 4015) 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 4019) 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. Downtown Maintenance District will have some financial changes due to newly form PBID District.

East College Homes Subdivision Storm Drainage Maintenance District (Fund 4007) 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 4021) 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 4032) 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 4009) 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 4026) 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 4033) 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 4018) was formed by Resolution No. 76-98 as part of the Southern Industrial Park along Cooper Avenue.

Las Brisas Maintenance District (Fund 4029) 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 4037) 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 4025) was formed by Resolution No. 94-13 to maintain storm drainage, park and open space and landscaping along Mansionette Drive south of Mercy Ave.

MAINTENANCE DISTRICTS

Merced Auto Center Landscape and Storm Drain Maintenance District (Fund 4016) 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 4011) 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 4004) 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 4010) 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 4003) 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 4013) 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 4023) 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 4030) 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 4014) 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 4000) 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 4017) 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 4020) 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 4031) 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 4035) 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 4002) 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 4036) 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 4008) 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 4022) 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 4005) 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 4006) 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 4039) 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 4001) 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 4038) 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 4012) was formed by Resolution No. 87-47 to pay for maintenance of storm drainage system included in Yosemite Village Subdivision.

Maintenance Districts

PERSONNEL	Number of Positions			
	Funded in Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom 2024-25	Council Approval
Classification				
Park Worker l/i	1.00	0.00	0.00	0.00
	1.00	0.00	0.00	0.00

Maintenance Districts

EXPENSES	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
Personnel Services	76,070	103,019	95,129	11,980	11,980	11,980
Supplies and Services	922,480	775,539	1,261,059	1,286,941	1,234,041	1,234,041
Acquisitions	11,101	11,835	593,751	26,750	26,750	26,750
Capital Outlay	0	0	0	0	52,900	52,900
Other	35,314	28,047	29,054	30,095	30,095	30,095
TOTAL	1,044,965	918,440	1,978,993	1,355,766	1,355,766	1,355,766

FINANCING SOURCES	Actual	Actual	Final	Council
	2021-22	2022-23	Budget 2023-24	Approval 2024-25
Pump Replacement Fee	11,101	11,101	11,101	0
Maint Assmt- Village West	5,191	5,191	5,191	5,191
Maint Assmt- E College Homes	3,262	3,262	3,262	3,262
Maint Assmt- Sunset West	44,401	47,611	25,026	25,026
Maint Assmt- Glenhaven	3,792	3,792	3,792	3,792
Maint Assmt- Oakbrook	8,298	8,298	7,638	7,638
Maint Assmt- Moss Landing	8,501	7,058	7,638	7,638
Maint Assmt- Yosemite Vlg	4,505	4,505	4,505	4,505
Maint Assmt- Oakmont Main	9,958	8,024	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	11,233	9,531	9,489	12,041
Maint Assmt- District #1	990	990	991	991
Maint Assmt- Downtown	155,788	155,788	155,786	87,578
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 Fe	427	427	427	427
Maint Assmt- Pleasanton Pk	4,843	4,843	4,843	4,843
Maint Assmt- Village Land	15,201	16,312	16,311	16,311
Maint Assmt- Northwood	6,629	6,629	6,629	6,629
Maint Assmt- Oakmont No.3	29,999	32,445	34,470	35,718
Maint Assmt- Silverado	72,409	78,774	84,581	87,640
Maint Assmt- Olivewood	1,532	1,532	1,532	1,532
Maint Assmt- West Crk Homes	15,726	16,566	17,099	17,575
Maint Assmt- Campus North	12,403	13,484	14,325	14,855
Maint Assmt- Quail Creek	44,000	47,505	50,500	52,425
Maint Assmt- Hansen Park	4,177	4,177	4,177	4,177
Maint Assmt- Mansionette	22,932	22,876	22,452	22,348
Maint Assmt- LaBella Vista	28,453	28,712	30,439	40,000
Maint Assmt- Las Brisas	48,512	50,046	50,662	60,000
Maint Assmt- Paulson Place	9,035	9,567	9,934	7,530
Maint Assmt- Ronnie	6,340	5,517	4,399	4,399
Maint Assmt- Fahrens Park #2	148,620	160,993	160,990	173,000
Maint Assmt- Cypress Terrace	76,138	56,702	43,731	67,547
Maint Assmt- Davenport Ranch	86,217	81,020	82,777	77,342
Maint Assmt- Sequoia Hill	21,686	22,201	13,578	13,578
Maint Assmt- Sky Moss	26,797	18,869	17,469	17,469
Maint Assmt- Lowe's	20,800	17,014	17,987	18,000
Maint Assmt- Yosemite Gateway	62,082	67,789	61,726	61,726
Maint Assmt- Vista Del Sol	42,505	28,346	27,672	31,076
Investment Earnings	34,665	38,368	9,530	0

FINANCING SOURCES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
Op Trsf-General Fund	61,410	59,395	46,219	57,588
Op Trsf-CFD-Mercy HospitalA31	0	4,959	0	5,002
Op Trsf-CFD-NorthviewPrfCntrIA	0	817	0	824
Op Trsf-CFD-Yosemite Crossing	0	1,711	0	3,043
Op Trsf-Water System Ops	37	37	37	0
Op Trsf-Successor Agency	0	0	0	148
Op Trsf-Parking Auth Gen Fund	17,770	17,770	17,770	0
Unclassified	0	25	0	0
Damage Claims	0	18,735	0	0
Other Revenue	-168,143	-305,617	859,542	262,586
TOTAL	1,044,965	918,440	1,978,993	1,355,766

Fund Nos. 4000-4039 - Maintenance Districts
Division No. 6100

ACCT. NO.	ACCOUNT DESCRIPTION	Actual	Actual	Final	Dept. Head	City Mgr.	Council
		2021-22	2022-23	Budget 2023-24	Request 2024-25	Recom. 2024-25	Approval 2024-25
501001	Regular Salaries	44,220	46,633	46,237	0	0	0
501003	Regular Overtime	280	2,888	1,957	0	0	0
501007	Call Back Time Worked	0	1,173	435	0	0	0
501113	Stand By Pay	0	1,286	435	0	0	0
502003	Earned Benefit	1,327	0	653	0	0	0
	Uniform Cleaning	271	0	276	0	0	0
504001	Social Security-OASDI	1,956	3,136	3,014	0	0	0
504002	Social Security-Medicare	458	733	705	0	0	0
505001	Retirement PERS Classic	0	365	0	0	0	0
505003	Retirement PERS New PEPRA	2,753	3,705	4,406	0	0	0
505005	Retrmnt Unfunded Acc Liab Misc	8,593	8,214	7,641	0	0	0
506101	Core Allowance	7,756	8,663	6,985	0	0	0
506102	Workers Compensation	3,252	14,650	10,596	0	0	0
506110	Post Employment Benefits	5,204	11,573	11,789	11,980	11,980	11,980
	Personnel Services	76,070	103,019	95,129	11,980	11,980	11,980
511001	Utilities	187,485	202,974	250,871	244,332	244,332	244,332
511002	Telephone	369	388	367	367	367	367
511010	Rents & Leases	4,804	4,775	4,812	518	518	518
511011	Certs,Memberships&Subscription	411	393	429	0	0	0
511012	Professional Services	407,786	295,510	469,992	5,287	5,287	5,287
511013	Operating Mats, Svcs&Supplies	52,183	30,181	341,172	852,248	801,772	801,772
511014	Equipment Ops & Maintenance	0	0	0	600	600	600
511017	Safety Supplies	200	124	612	0	0	0
511018	Small Tools & Equipment	0	0	903	0	0	0
511301	Non-operating Mats & Supplies	0	50	0	0	0	0
547001	Dept Share of Insurance	1,557	1,290	1,290	1,290	1,290	1,290
	Retro Fee Expense	50	0	0	0	0	0
547004	Vehicle Operations	5,263	4,659	9,502	0	0	0
547009	Support Services	16,582	17,752	18,860	19,541	19,541	19,541
	Supplies and Services	676,690	558,096	1,098,810	1,124,183	1,073,707	1,073,707
520500	Adm Exp-City Council	4,450	4,764	5,062	944	874	874
521000	Adm Exp-City Manager	9,018	9,654	10,257	2,608	2,378	2,378
521010	Adm Exp-City Clerk	3,640	3,896	4,139	1,319	1,032	1,032
521500	Adm Exp-City Attorney	2,087	2,234	2,373	1,277	539	539
522000	Adm Exp-Finance	30,839	33,014	35,076	7,896	7,236	7,236
522050	Adm Exp-Purchasing	3,551	3,801	4,038	853	774	774
526000	Adm Exp-Public Works	9,659	10,340	10,986	11,380	11,380	11,380
	Administrative	63,244	67,703	71,931	26,277	24,213	24,213
531000	Interdept DSC-General Fund	64,244	74,479	64,285	78,722	78,684	78,684
533001	Interdept DSC-Strt&LightMain	3,608	3,880	3,437	1,467	1,466	1,466
534504	Interdept DSC-CFD Parks	3,257	3,579	3,270	1,100	1,100	1,100
536000	Interdept DSC-Wastewater	51,578	16,184	7,456	51,892	51,572	51,572
536002	Interdept DSC-Refuse	15,329	14,906	11,870	3,300	3,299	3,299
537000	Interdept DSC-Pub Works	44,530	36,712	0	0	0	0
	Interdepartmental	182,546	149,740	90,318	136,481	136,121	136,121

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
547008	Pump Replacement	11,101	11,101	11,101	26,750	26,750	26,750
590002	Operating Equip Capital Assets	0	734	582,650	0	0	0
	Acquisitons	11,101	11,835	593,751	26,750	26,750	26,750
591003	CIP Infrastructure	0	0	0	0	52,900	52,900
	Capital Outlay	0	0	0	0	52,900	52,900
627007	Op Trsf-Facilities Maintenance	35,314	28,047	29,054	30,095	30,095	30,095
	Other	35,314	28,047	29,054	30,095	30,095	30,095
	Maintenance District	1,044,965	918,440	1,978,993	1,355,766	1,355,766	1,355,766

MD-Pump Reserve

EXPENSES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
Acquisitions				627,278	627,278	627,278
TOTAL	0	0	0	627,278	627,278	627,278

FINANCING SOURCES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
Pump Replacement Fee	0	0	0	26,750
Investment Earnings	0	0	0	11,610
Other Revenue	2	0	0	600,528
TOTAL	0	0	0	638,888

Fund Nos. 4499 - MD-Pump Reserve
 Division No. 6100

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
590002	Operating Equip Capital Assets	0	0	0	627,278	627,278	627,278
	Acquisitons	0	0	0	627,278	627,278	627,278
	MD-Pump Reserve	0	0	0	627,278	627,278	657,373

MAINTENANCE DISTRICTS

- 511001 Electrical and irrigation services for landscaped areas, street lighting, and storm drain pumps.
- 511002 Telephone alarm line to detect high/low water in basin and security intrusion at storm drain pump stations.
- 511012 Merced County administrative fees.
- 511013 Contract services for landscape maintenance services. Landscape irrigation parts and supplies, replacement of plants/shrubs, herbicide materials, vandalism repair, basin weed abatement, and miscellaneous storm pump parts.
- 547008 Storm pump motor replacement.

COMMUNITY FACILITIES DISTRICT
FUND NOS. 4500-4504, 4510-4559
DIVISION NOS. 3000, 5020, 3510, 6010, 6105

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 4500 is used to account for the cost of annexing developments into the CFD, and Fund 4501 is used to account for the costs to administer the districts. Funding comes from developers upon request to annex.

Funds 4502, 4503, 4504 and 4510-4559 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 4502, 4503 and 4504 are displayed with Fire, Police and Parks Maintenance--the primary funding sources for those departments.

CFD Formation

Expenses	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
Supplies and Services	23,000	32,413	241,658	377,154	377,154	377,154
TOTAL	23,000	32,413	241,658	377,154	377,154	377,154

FINANCING SOURCES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
Developer Capital Fees	33,661	129,919	0	0
Other Revenue	-10,661	(97,506)	241,658	377,154
TOTAL	23,000	32,413	241,658	377,154

Fund No. 4500 - CFD Formation
 Division No. 5020

Acct. No.	Account Description	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511006	Advertising	0	1,258	0	0	0	0
511012	Professional Services	23,000	31,155	241,658	377,154	377,154	377,154
	Supplies and Services	23,000	32,413	241,658	377,154	377,154	377,154
	CFD Formation	23,000	32,413	241,658	377,154	377,154	377,154

Community Facilities District Improvement Areas

Expenses	Actual	Actual	Final Budget	Dept. Head	City Mgr.	Council
	2021-22	2022-23	2023-24	Request	Recom.	Approval
Supplies and Services	747,564	693,444	2,679,962	2,794,929	2,690,887	2,690,887
Capital Improvements	673,962	95,841	198	198	151,798	151,798
Debt Service	0	7,096	27,428	27,429	27,429	27,429
Other	250,034	218,901	380,803	286,436	286,611	286,611
TOTAL	1,671,560	1,015,282	3,088,391	3,108,992	3,156,725	3,156,725

Financing Sources	Actual	Actual	Final Budget	Council
	2021-22	2022-23	2023-24	Approval
CFD IA Tax-Bellevue Ranch East	190,540	204,925	219,585	225,695
CFD IA Tax-Compass Pointe	114,161	122,779	128,704	132,287
CFD IA Tax-Sandcastle	84,021	92,015	97,648	100,367
CFD IA Tax-Bright Development	57,651	63,211	66,755	68,611
CFD IA Tax-Merced Renaissance	11,926	18,199	19,362	19,900
CFD IA Tax-Big Valley	1,093	1,175	1,230	1,265
CFD IA Tax-Bellevue Ranch West	322,061	446,554	493,359	507,074
CFD IA Tax-University Park	43,918	47,233	49,366	50,739
CFD IA Tax-Tuscany	7,889	8,485	9,332	9,594
CFD IA Tax-Provence	67,858	72,980	77,364	79,514
CFD IA Tax-Promenade	1,205	1,296	1,367	1,405
CFD IA Tax-Alfarata Ranch	3,074	3,306	3,508	3,606
CFD IA Tax-Franco	27,687	29,778	30,810	31,669
CFD IA Tax-Cottages	16,440	21,350	22,820	23,455
CFD IA Tax-Tuscany East	9,436	10,148	10,920	11,223
CFD IA Tax-Hartley Crossing	3,841	4,131	4,352	4,473
CFD IA Tax-Crossing@River Oaks	4,133	4,445	4,721	4,852
CFD IA Tax-Mohammed Apts	173	186	146	155
CFD IA Tax-Sunnyview Apts	539	580	438	475
CFD IA Tax-University Park II	47,246	50,812	54,061	55,561
CFD IA Tax-Moraga	223,893	255,015	271,560	279,100
CFD IA Tax-Mission Ranch	26,551	43,362	51,917	58,522
CFD IA Tax-Cypress Terrace 6&7	38,783	57,005	75,337	120,112
CFD IA Tax-Cypress Terrace E	70,641	75,973	79,537	81,745
CFD IA Tax-Meadows	53,161	57,173	60,590	62,272
CFD IA Tax-Lantana Estates	34,679	37,296	72,214	106,607
CFD IA Tax-Meadows #2	8,860	9,529	10,098	10,379
CFD IA Tax-Paseo	4,977	5,353	22,594	23,221
CFD IA Tax-Highland Park	19,508	20,981	22,377	22,998
CFD IA Tax-Mercy Hospital	27,618	29,706	31,320	32,189
CFD IA Tax-Fahrens Park Plaza	15,285	16,440	17,333	17,815
CFD IA Tax-Mansionette Estate	19,220	20,671	21,683	23,458
CFD IA Tax-Northview ProCenter	8,072	8,681	9,155	9,408
CFD IA Tax-Compass Pointe Apts	11,647	10,735	11,364	11,678
CFD IA Tax-Merced Station	38,586	32,386	33,129	34,050
CFD IA Tax-PG&E Reg Svc Center	0	58,220	61,388	63,092
CFD IA Tax-Merced Gateway Park	0	7,448	107,869	110,864
CFD IA Tax-Stone Ridge South	16,774	57,731	92,179	105,266
CFD IA Tax-Compass Pointe II	0	0	7,229	60,281
CFD IA Tax-Hwy 59 & Santa Fe	0	12,556	13,239	13,607
CFD IA Tax-Stone Ridge SouthAp	0	0	0	4,173

Community Facilities District Improvement Areas

Financing Sources	Actual	Actual	Final Budget	Council
	2021-22	2022-23	2023-24	Approval 2024-25
CFD IA Tax-Yosemite Crossing	0	6,793	7,162	15,423
CFD IA Tax-Sage Creek	0	0	0	4,307
CFD IA Tax-The Hub	0	0	15,196	15,613
CFD IA Tax-Campus Parkway Plaz	0	0	1,204	2,027
Investment Earnings	58,348	90,301	0	0
Op Trsf-CFD-Strt&Light Maint	163,382	247,886	214,078	301,158
Op Trsf-CFD Services Deposits	0	1,596	0	1,730
Other Revenue	-183,317	-1,351,141	482,791	233,710
TOTAL	1,671,560	1,015,282	3,088,391	3,156,725

Fund No. 4510-4559 - CFD Improvement Areas
Division No. 6105

Acct. No.	Account Description	Actual	Actual	Final Budget	Dept. Head	City Mgr.	Council
		2021-22	2022-23	2023-24	Request	Recom.	Approval
		2024-25	2024-25	2024-25	2024-25	2024-25	2024-25
511001	Utilities	75,141	92,810	310,692	351,225	352,365	352,365
511010	Rents & Leases	2,013	2,041	4,669	369	369	369
511012	Professional Services	341,580	308,634	669,330	18,603	18,603	18,603
511013	Operating Mats, Svcs&Supplies	167,018	156,278	1,595,466	2,300,528	2,195,528	2,195,528
511014	Equipment Ops & Maintenance	0	0	0	1,500	1,500	1,500
	Supplies and Services	585,752	559,763	2,580,157	2,672,225	2,568,365	2,568,365
531000	Interdept DSC-General Fund	66,545	76,260	71,011	93,888	93,846	93,846
533001	Interdept DSC-Strt&LightMain	3,217	3,463	3,899	1,667	1,666	1,666
534504	Interdept DSC-CFD Parks	2,905	3,198	3,870	1,250	1,250	1,250
536000	Interdept DSC-Wastewater	41,588	10,119	6,575	22,148	22,011	22,011
536002	Interdept DSC-Refuse	13,213	12,711	14,450	3,751	3,749	3,749
537000	Interdept DSC-Pub Works	34,344	27,930	0	0	0	0
	Interdepartmental	161,812	133,681	99,805	122,704	122,522	122,522
591003	CIP Infrastructure	0	0	0	0	151,600	151,600
591101	Construction in Progress	673,962	95,841	198	198	198	198
	Capital Outlay	673,962	95,841	198	198	151,798	151,798
600002	Principal City Loans	0	0	20,741	21,160	21,160	21,160
600102	Interest City Loans	0	7,096	6,687	6,269	6,269	6,269
	Debt Service	0	7,096	27,428	27,429	27,429	27,429
624025	Op Trsf-MD Mansionette	5,433	7,487	8,524	8,694	8,869	8,869
624504	Op Trsf-CFD Parks Maintenance	186,284	165,093	324,296	228,039	228,039	228,039
627007	Op Trsf-Facilities Maintenance	58,317	46,321	47,983	49,703	49,703	49,703
	Other	250,034	218,901	380,803	286,436	286,611	286,611
	CFD Improvement Areas	1,671,560	1,015,282	3,088,391	3,108,992	3,156,725	3,156,725

Property Based Improvement District-Downtown

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Supplies and Services	0	0	0	443,679	446,043	446,043
TOTAL	0	0	0	443,679	446,043	446,043

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
FINANCING SOURCES				
Special Assessment-PBID	0	0	0	377,174
Operating Trsf-General Fund	0	0	0	32,886
Operating Trsf-Water Sys Ops	0	0	0	322
Operating Trsf-Parking Auth GF	0	0	0	35,661
Other Revenues	0	0	0	0
TOTAL	0	0	0	446,043

Fund No. 4950 - Property Based Improvement District-Downtown
Division No. 2500

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511012	Professional Services	0	0	0	135	135	135
511301	Non-operating Mats & Supplies	0	0	0	434,962	443,908	443,908
547009	Support Services	0	0	0	10	0	0
	Supplies and Services	0	0	0	435,107	444,043	444,043
522000	Adm Exp-Finance	0	0	0	2,000	2,000	2,000
	Administrative	0	0	0	2,000	2,000	2,000
531000	Interdept DSC-General Fund	0	0	0	6,572	0	0
	Interdepartmental	0	0	0	6,572	0	0
	PBID	0	0	0	443,679	446,043	446,043

NORTH MERCED SEWER REFUNDING
FUND NO. 8000
DIVISION NO. 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.

North Merced Sewer Refunding

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Supplies and Services	576	661	40,084	39,890	39,890	39,890
TOTAL	576	661	40,084	39,890	39,890	39,890

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	City Mgr. Recom. 2024-25
FINANCING SOURCES				
Investment Earnings	834	559	0	0
Other Revenues	-258	102	40,084	39,890
TOTAL	576	661	40,084	39,890

Fund No. 8000 - North Merced Sewer Refunding
Division No. 6000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511012	Professional Services	0	0	39,428	38,359	38,428	38,428
547009	Support Services	55	64	63	59	47	47
	Supplies and Services	55	64	39,491	38,418	38,475	38,475
520500	Adm Exp-City Council	30	36	42	93	96	96
521000	Adm Exp-City Manager	94	107	108	258	262	262
521010	Adm Exp-City Clerk	39	49	49	130	114	114
521500	Adm Exp-City Attorney	29	64	45	126	60	60
522000	Adm Exp-Finance	299	308	315	781	798	798
522050	Adm Exp-Purchasing	30	33	34	84	85	85
	Administrative	521	597	593	1,472	1,415	1,415
	North Merced Sewer Refunding	576	661	40,084	39,890	39,890	39,890

FAHRENS PARK
FUND NOS. 8003
DIVISION NO. 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

EXPENSES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
Supplies and Services	3,493	2,946	5,861	9,040	9,040	9,040
Debt Service	322,070	310,185	0	0	0	0
TOTAL	325,563	313,131	5,861	9,040	9,040	9,040

FINANCING SOURCES	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
Assessment Principal	53,007	0	0	0
Investment Earnings	1,425	265	0	0
Interest Earnings	11	4	0	0
Other Revenues	271,120	312,862	5,861	9,040
TOTAL	325,563	313,131	5,861	9,040

Fund No. 8003 - Fahrens Park
 Division No. 6000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511012	Professional Services	2,605	2,000	5,387	8,958	8,929	8,929
547009	Support Services	5	16	9	9	11	11
	Supplies and Services	2,610	2,016	5,396	8,967	8,940	8,940
520500	Adm Exp-City Council	51	56	33	5	7	7
521000	Adm Exp-City Manager	160	167	85	13	19	19
521010	Adm Exp-City Clerk	66	76	38	6	8	8
521500	Adm Exp-City Attorney	48	99	36	6	4	4
522000	Adm Exp-Finance	507	481	246	39	56	56
522050	Adm Exp-Purchasing	51	51	27	4	6	6
	Administrative	883	930	465	73	100	100
600001	Principal Bonds	305,000	305,000	0	0	0	0
600101	Interest Bonds	15,860	5,185	0	0	0	0
600301	Agent Fees Bond	1,210	0	0	0	0	0
	Debt Service	322,070	310,185	0	0	0	0
	Fahrens Park	325,563	313,131	5,861	9,040	9,040	9,040

**BELLEVUE RANCH EAST DEVELOPMENT ASSESSMENT
DISTRICT
FUND NOS. 8004
DIVISION NOS. 6115**

PROGRAM

Fund 8004 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 Development

Expenses	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
Supplies and Services	11,837	13,045	18,772	19,794	19,727	19,727
Debt Service	599,993	601,163	603,714	599,864	599,864	599,864
TOTAL	611,830	614,208	622,486	619,658	619,591	619,591

Financing Sources	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
Assessment principal	618,556	620,354	618,378	620,351
Investment earnings	570	2,650	0	0
Interest earnings	367	26,385	0	0
Other Revenue	-7,663	-35,181	4,108	-760
TOTAL	611,830	614,208	622,486	619,591

Fund No. 8004 - Bellevue Ranch East Dev
Division No. 6115

Acct. No.	Account Description	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511012	Professional Services	8,362	9,405	10,059	10,531	10,531	10,531
511029	Contingency Reserve	0	0	5,000	5,000	5,000	5,000
547009	Support Services	23	28	29	28	23	23
	Supplies and Services	8,385	9,433	15,088	15,559	15,554	15,554
520500	Adm Exp-City Council	101	106	119	138	145	145
521000	Adm Exp-City Manager	315	316	306	383	393	393
521010	Adm Exp-City Clerk	131	144	138	193	171	171
521500	Adm Exp-City Attorney	95	188	129	187	89	89
522000	Adm Exp-Finance	997	911	891	1,158	1,197	1,197
522050	Adm Exp-Purchasing	101	97	97	125	128	128
	Administration	1,740	1,762	1,680	2,184	2,123	2,123
531000	Interdept DSC-General Fund	1,712	1,850	2,004	2,051	2,050	2,050
	Interdepartmental	1,712	1,850	2,004	2,051	2,050	2,050
600001	Principal Bonds	420,000	430,000	440,000	445,000	445,000	445,000
600101	Interest Bonds	176,913	168,413	159,714	150,864	150,864	150,864
600301	Agent Fees Bond	3,080	2,750	4,000	4,000	4,000	4,000
	Debt Service	599,993	601,163	603,714	599,864	599,864	599,864
	Bellevue Ranch East Dev	611,830	614,208	622,486	619,658	619,591	619,591

**BELLEVUE RANCH WEST DEVELOPMENT ASSESSMENT
DISTRICT
FUND NO. 8006
DIVISION NO. 6120**

PROGRAM

Fund 8006 is the debt service fund for the Bellevue Ranch West Development Assessment District. Assessments collected are for the payment of scheduled debt service.

Bellevue Ranch West Development

Expenses	Actual	Actual	Final Budget	Dept. Head	City Mgr.	Council
	2021-22	2022-23	2023-24	Request	Recom.	Approval
	2024-25	2024-25	2024-25	2024-25	2024-25	2024-25
Supplies and Services	11,843	13,134	18,926	20,324	20,262	20,262
Debt Service	446,539	449,599	444,688	447,795	447,795	447,795
TOTAL	458,382	462,733	463,614	468,119	468,057	468,057

Financing Sources	Actual	Actual	Final Budget	Council
	2021-22	2022-23	2023-24	Approval
	2024-25	2024-25	2024-25	2024-25
Assessment Principal	465,479	460,227	465,463	464,171
Investment Earnings	501	1,979	0	0
Interest Earnings	289	21,204	0	0
Other Revenue	(7,887)	(20,677)	(1,849)	3,886
TOTAL	458,382	462,733	463,614	468,057

Fund No. 8006 - Bellevue Ranch West Dev
Division No. 6120

Acct. No.	Account Description	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511012	Professional Services	8,218	9,299	9,952	10,424	10,424	10,424
511029	Contingency Reserve	0	0	5,000	5,000	5,000	5,000
547009	Support Services	23	28	29	28	24	24
	Supplies and Services	8,241	9,327	14,981	15,452	15,448	15,448
520500	Adm Exp-City Council	79	83	93	138	145	145
521000	Adm Exp-City Manager	246	248	241	383	394	394
521010	Adm Exp-City Clerk	102	113	108	193	171	171
521500	Adm Exp-City Attorney	74	148	101	187	90	90
522000	Adm Exp-Finance	778	715	700	1,158	1,200	1,200
522050	Adm Exp-Purchasing	79	76	76	125	128	128
	Administration	1,358	1,383	1,319	2,184	2,128	2,128
531000	Interdept DSC-General Fund	2,244	2,424	2,626	2,688	2,686	2,686
	Interdepartmental	2,244	2,424	2,626	2,688	2,686	2,686
600001	Principal Bonds	275,000	285,000	285,000	295,000	295,000	295,000
600101	Interest Bonds	168,719	161,744	155,688	148,795	148,795	148,795
600301	Agent Fees Bond	2,820	2,855	4,000	4,000	4,000	4,000
	Debt Service	446,539	449,599	444,688	447,795	447,795	447,795
	Bellevue Ranch West Dev	458,382	462,733	463,614	468,119	468,057	468,057

MORAGA DEVELOPMENT ASSESSMENT DISTRICT
FUND NO. 8007
DIVISION NO. 6110

PROGRAM

Fund 8007 is the debt service fund for the Moraga Development Assessment District. Assessments collected are for the payment of scheduled debt service.

Moraga Development Assessment District

Expenses	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
Supplies and Services	10,000	11,053	16,729	18,377	18,321	18,321
Debt Service	324,354	323,369	325,170	325,620	325,620	325,620
TOTAL	334,354	334,422	341,899	343,997	343,941	343,941

Financing Sources	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
Assessment Principal	336,831	337,670	345,807	335,890
Investment Earnings	373	1,443	0	0
Interest Earnings	585	16,901	0	0
Other Revenue	-3,435	-21,592	-3,908	8,051
TOTAL	334,354	334,422	341,899	343,941

Fund No. 8007 - Moraga Dev Asmt District
Division No. 6110

Acct. No.	Account Description	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511012	Professional Services	8,179	9,232	9,884	10,356	10,356	10,356
511029	Contingency Reserve	0	0	5,000	5,000	5,000	5,000
547009	Support Services	21	24	26	25	22	22
	Supplies and Services	8,200	9,256	14,910	15,381	15,378	15,378
520500	Adm Exp-City Council	64	63	71	137	144	144
521000	Adm Exp-City Manager	200	187	183	379	391	391
521010	Adm Exp-City Clerk	83	85	82	191	170	170
521500	Adm Exp-City Attorney	60	112	77	185	89	89
522000	Adm Exp-Finance	632	540	533	1,146	1,188	1,188
522050	Adm Exp-Purchasing	64	57	58	124	127	127
	Administration	1,103	1,044	1,004	2,162	2,109	2,109
531000	Interdept DSC-General Fund	697	753	815	834	834	834
	Interdepartmental	697	753	815	834	834	834
600001	Principal Bonds	215,000	220,000	225,000	230,000	230,000	230,000
600101	Interest Bonds	106,044	100,619	96,170	91,620	91,620	91,620
600301	Agent Fees Bond	3,310	2,750	4,000	4,000	4,000	4,000
	Debt Service	324,354	323,369	325,170	325,620	325,620	325,620
	Moraga Dev Asmt District	334,354	334,422	341,899	343,997	343,941	343,941

16TH STREET ASSESSMENT DISTRICT FUND
FUND NO. 8098
DIVISION NO. 8000

PROGRAM

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

16th Street Assessment District

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Supplies and Services	216	247	15,077	14,991	14,991	14,991
TOTAL	216	247	15,077	14,991	14,991	14,991

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
FINANCING SOURCES				
Investment Earnings	313	210	0	0
Other Revenues	-97	37	15,077	14,991
TOTAL	216	247	15,077	14,991

Fund No. 8098 - 16th Street Assessment District
Division Nos. 2500-6000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511012	Professional Services	0	0	14,830	14,779	14,798	14,798
547009	Support Services	21	24	24	22	18	18
	Supplies and Services	21	24	14,854	14,801	14,816	14,816
520500	Adm Exp-City Council	11	13	16	12	12	12
521000	Adm Exp-City Manager	35	40	41	33	32	32
521010	Adm Exp-City Clerk	15	18	18	17	14	14
521500	Adm Exp-City Attorney	11	24	17	16	7	7
522000	Adm Exp-Finance	112	116	118	101	99	99
522050	Adm Exp-Purchasing	11	12	13	11	11	11
	Administrative	195	223	223	190	175	175
	16th Street Assessment District	216	247	15,077	14,991	14,991	14,991

LIBERTY PARK
FUND NO. 8099
DIVISION NO. 8000

PROGRAM

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

Liberty Park

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Supplies and Services	370	582	25,341	25,403	25,403	25,403
TOTAL	370	582	25,341	25,403	25,403	25,403

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
FINANCING SOURCES				
Investment Earnings	522	352	430	520
Other Revenues	-152	230	24,911	24,883
TOTAL	370	582	25,341	25,403

Fund No. 8099 - Liberty Park
 Division No. 6015

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511012	Professional Services	0	0	24,751	24,072	24,128	24,128
547009	Support Services	36	41	40	38	30	30
	Supplies and Services	36	41	24,791	24,110	24,158	24,158
520500	Adm Exp-City Council	19	32	39	82	85	85
521000	Adm Exp-City Manager	61	97	100	227	231	231
521010	Adm Exp-City Clerk	25	44	45	114	100	100
521500	Adm Exp-City Attorney	18	58	42	111	52	52
522000	Adm Exp-Finance	192	280	292	685	702	702
522050	Adm Exp-Purchasing	19	30	32	74	75	75
	Administrative	334	541	550	1,293	1,245	1,245
	Liberty Park	370	582	25,341	25,403	25,403	25,403

REDEVELOPMENT AREA SUCCESSOR AGENCY
FUND NO. 8100
DIVISION NO. 2500

PROGRAM

The City Council approved the transition of acting as the Successor Agency to the Redevelopment Agency for the City of Merced September 17, 2023. As the Successor Agency the City now takes over the duties of preparing a "Recognized Obligation Payment Schedule (ROPS)" for the remediation of the former Redevelopment Property on R Street and provide administrative overview. After submission and approval of the ROPS, the City will receive funds from the State of CA Department of Finance to continue the R Street remediation project and the annual debt service payment of the Gateways 2015 Tax Allocation Refunding bond that is set to conclude in fiscal year 2038-2039.

These funds shall be used for the following:

1. Remediation Project; and
2. Administrative Charges; and
3. Bond Payments

RDA Successor Agency

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
EXPENSES						
Supplies and Services	0	0	0	1,788,845	1,801,627	1,801,627
Debt Service	0	0	0	1,033,925	1,033,925	1,033,925
Other	0	0	0	148	148	148
TOTAL	0	0	0	2,822,918	2,835,700	2,835,700

	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Council Approval 2024-25
FINANCING SOURCES				
Redevelopment Acquisitions Tax (R	0	0	0	1,512,695
Land Lease	0	0	0	61,100
Proceeds from Settlement	0	0	0	1,250,000
Investment Earnings	0	0	0	21,160
Other Revenues	0	0	0	-9,255
TOTAL	0	0	0	2,835,700

Fund No. 8100 - RDA Successor Agency
Division No. 2500

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Dept. Head Request 2024-25	City Mgr. Recom. 2024-25	Council Approval 2024-25
511010	Rents & Leases	0	0	0	1,800	1,800	1,800
511012	Professional Services	0	0	0	468,694	468,694	468,694
511042	Outside Legal Services	0	0	0	10,000	10,000	10,000
511301	Non-operating Mats & Supplies	0	0	0	1,249,845	1,249,845	1,249,845
547009	Support Services	0	0	0	807	2,123	2,123
	Supplies and Services	0	0	0	1,731,146	1,732,462	1,732,462
520500	Adm Exp-City Council	0	0	0	2,820	3,817	3,817
521000	Adm Exp-City Manager	0	0	0	7,814	10,383	10,383
521010	Adm Exp-City Clerk	0	0	0	3,942	4,507	4,507
521500	Adm Exp-City Attorney	0	0	0	3,812	2,358	2,358
522000	Adm Exp-Finance	0	0	0	23,615	31,585	31,585
522050	Adm Exp-Purchasing	0	0	0	2,552	3,380	3,380
	Administrative	0	0	0	44,555	56,030	56,030
531000	Interdept DSC-General Fund	0	0	0	13,144	13,135	13,135
	Interdepartmental	0	0	0	13,144	13,135	13,135
600001	Principal Bonds	0	0	0	610,000	610,000	610,000
600101	Interest Bonds	0	0	0	421,425	421,425	421,425
600301	Agent Fees Bond	0	0	0	2,500	2,500	2,500
	Debt Service	0	0	0	1,033,925	1,033,925	1,033,925
624019	Op Trsf-MD Downtown	0	0	0	148	148	148
	Other	0	0	0	148	148	148
	RDA Successor Agency	0	0	0	2,822,918	2,835,700	2,835,700

REDEVELOPMENT SUCCESSOR AGENCY FUND

511010 Successor Agency document storage

511012 Successor agency consultant fees, annual audit fees, conveyance costs,
and various administrative costs

511042 Outside legal counsel for Successor Agency

600001 Debt service principal payments for 2015 TARB bond

600101 Debt service interest payments for 2015 TARB bond

600301 Agent fees