

**CITY OF MERCED
2012-2013 ADOPTED BUDGET**

TAB 13

SPECIAL ASSESSMENT FUNDS	PAGE NO.
Downtown Fund	13-1
Maintenance Districts	13-4
Community Facilities District (several)	13-13
North Merced Sewer Refunding	13-20
Liberty Park	13-23
16 th Street Assessment District	13-26
Fahrens Park	13-29
Bellevue Ranch East Development	13-32
Bellevue Ranch West Development	13-35
Moraga Development Assessment District	13-38

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

DESCRIPTION

The Downtown Fund provides financial support under California law for the promotion 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.

SERVICES TO BE PROVIDED

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

- | | |
|---|--|
| 1. Update Downtown marketing material. | Replace banners and maintain the use of social media to generate greater awareness of Downtown Merced by Winter 2012. |
| 2. Continue the commercial recruitment program that supports the Downtown vision. | Market Downtown to retailers and local potential business owners through the new Downtown website, various types of media and ICSC venues. |
| 3. Encourage appropriate events in the City Center. | Work with registered and certified organizations to support events such as the Art Hop, Cap & Town, Market on Main and the Christmas Parade. |

SERVICES THAT DO NOT FIT INTO THE BUDGET

None

2012-2013 BUDGET HIGHLIGHTS

This budget is substantially similar to previous years.

BUDGET DETAIL EXPENSES

006-1801	Downtown Fund					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
512.13-00	Postage	2,227	1,442	1,500	1,500	1,500
512.14-00	Advertising	0	1,500	1,500	1,500	1,500
512.15-00	Office Supplies	2,945	1,344	1,500	1,500	1,500
512.16-00	Printing	0	0	2,000	2,000	2,000
512.17-00	Professional Services	15,590	60,349	69,000	60,000	60,000
512.18-00	Travel and Meetings	563	1,113	1,550	1,550	1,550
512.20-00	Training Expense	375	0	700	700	700
512.24-00	Memberships, Subscription	703	807	700	700	700
512.29-00	Other Materials Supplies	14,503	259	30,103	42,012	42,012
512.38-00	Support Services	2,045	2,773	2,141	1,686	1,686
Supplies and Services		38,951	69,587	110,694	113,148	113,148
514.91-01	Adm Exp-City Manager	325	415	272	735	735
514.91-02	Adm Exp-City Attorney	54	37	1	79	79
514.91-09	Adm Exp-Finance	830	1,277	1,019	2,895	2,895
514.91-10	Adm Exp-Purchasing	128	183	117	365	365
514.91-16	Adm Exp-City Council	144	207	132	286	286
Administrative		1,481	2,119	1,541	4,360	4,360
515.92-01	Interdept DSC-General Fnd	0	0	0	24,263	24,263
515.92-94	Interdept DSC-PFEDA Admin	0	0	42,767	0	0
515.92-98	Interdept DSC-RDA	15,024	20,573	0	0	0
Interdepartmental		15,024	20,573	42,767	24,263	24,263
**	Downtown Fund	55,456	92,279	155,002	141,771	141,771

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

DESCRIPTION

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

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

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

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

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

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

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

MAINTENANCE DISTRICTS

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

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

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

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

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

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

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

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

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

MAINTENANCE DISTRICTS

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

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

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

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

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

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

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

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

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

MAINTENANCE DISTRICTS

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

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

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

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

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

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

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

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

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

MAINTENANCE DISTRICTS

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

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

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

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

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

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

BUDGET DETAIL EXPENSES

100-1165 Maintenance Districts						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
531.01-00	Regular Salaries	63,114	56,534	67,122	67,122	67,122
531.04-01	Regular Overtime	189	7	516	259	259
531.04-04	Call Back Time Worked	5	13	33	33	33
531.10-05	Retirement PERS	10,757	9,796	13,453	13,951	13,951
531.10-06	Social Security-OASDI	3,764	3,392	4,108	4,018	4,018
531.10-07	Social Security-Medicare	880	793	961	939	939
531.10-08	State Unemployment	214	0	0	0	0
531.10-12	Workers Compensation	603	2,423	2,967	2,830	2,830
531.10-20	Earned Benefit	0	559	173	344	344
531.10-23	Uniform Cleaning	191	167	272	230	230
531.10-33	Core Allowance	21,083	20,043	20,601	20,785	20,401
531.10-35	Post Employment Benefits	2,505	6,823	7,749	8,176	8,176
Personnel Services		103,305	100,550	117,955	118,687	118,303
532.11-00	Utilities	186,979	191,521	195,941	215,011	215,011
532.12-00	Telephone	3,048	3,036	4,492	4,327	4,327
532.17-00	Professional Services	275,419	265,902	281,763	229,373	229,373
532.21-00	Rents/Leases	3,693	2,511	5,989	5,387	5,387
532.23-00	Vehicle Operations/Maint	3,648	4,685	6,041	6,373	6,373
532.25-00	Maintenance Matls & Svcs	8,354	14,822	31,565	45,367	45,367
532.27-00	Small Tools	0	359	1,150	1,200	1,200
532.28-00	Safety Supplies	488	274	265	315	315
532.30-01	Dept Share of Insurance	1,429	1,805	1,805	1,290	1,290
532.32-00	Vehicle Replacement Fee	2,447	1,919	1,919	0	0
532.38-00	Support Services	15,693	16,038	16,246	16,687	16,687
Supplies and Services		501,198	502,872	547,176	525,330	525,330
533.43-00	Machinery/Equipment	4,684	2,949	379,158	397,741	397,741
533.44-00	Replacement Expense	9,130	11,305	10,929	13,000	13,000
Property		13,814	14,254	390,087	410,741	410,741
534.91-01	Adm Exp-City Manager	6,998	7,155	7,248	7,447	7,447
534.91-02	Adm Exp-City Attorney	1,627	1,662	1,684	1,727	1,727
534.91-09	Adm Exp-Finance	23,900	24,425	24,743	25,413	25,413
534.91-10	Adm Exp-Purchasing	2,757	2,819	2,856	2,933	2,933
534.91-11	Adm Exp-Public Works	7,487	7,652	7,751	7,960	7,960
534.91-16	Adm Exp-City Council	3,454	3,530	3,575	3,671	3,671
Administrative		46,223	47,243	47,857	49,151	49,151
535.92-01	Interdept DSC-General Fnd	8,259	11,162	7,001	6,187	6,187
535.92-21	Interdept DCS-Street Tree	0	9,813	18,651	6,187	6,187
535.92-22	Interdept DSC-Streets	0	0	2,433	3,016	3,016
535.92-29	Interdept DSC-Pub Works	34,525	34,959	30,526	33,698	33,698
535.92-53	Interdept DSC-Wastewater	17,832	18,298	46,366	69,533	69,533
535.92-57	Interdept DSC-Water Sys	820	842	558	0	0
535.92-58	Interdept DSC-Refuse	0	0	4,865	6,030	6,030
Interdepartmental		61,436	75,074	110,400	124,651	124,651
968.93-71	Trsf-Facilities Main(671)	0	0	0	25,724	25,724
Other		0	0	0	25,724	25,724
**	Maintenance Districts	725,976	739,993	1,213,475	1,254,284	1,253,900

MAINTENANCE DISTRICTS

- 11-00 Landscape irrigation services, street lighting, and electrical services for clocks/timers, and storm drain pumps
- 12-00 Telephone alarm line to detect high/low water in storm drains
- 17-00 Contract services for landscape maintenance and weed abatement
- 25-00 Landscape Irrigation parts and supplies, replacement plant materials, chemicals, vandalism repair, and miscellaneous storm drain parts
- 44-00 Pump replacement

COMMUNITY FACILITIES DISTRICT
FUND NOS. 150, 155, 156, 157, 158 & 164-194
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 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
532.17-00	Professional Services	3,618	0	220,659	222,230	222,230
	Supplies and Services	3,618	0	220,659	222,230	222,230
535.92-17	Interdept DSC-Develop Svc	2,664	0	0	0	0
535.92-18	Interdept DSC-Housing	14	0	0	0	0
	Interdepartmental	2,678	0	0	0	0
**	CFD Formation	6,296	0	220,659	222,230	222,230

BUDGET DETAIL EXPENSES

155-1160 CFD-Administration						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
535.92-01	Interdept DSC-General Fnd	2,626	2,506	2,710	2,961	2,961
	Interdepartmental	2,626	2,506	2,710	2,961	2,961
908.93-01	Trsf-General Fund (001)	15,059	22,903	19,254	20,227	20,227
	Other	15,059	22,903	19,254	20,227	20,227
**	CFD-Administration	17,685	25,409	21,964	23,188	23,188

BUDGET DETAIL EXPENSES

164-1166 CFD Improvement Area						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
532.11-00	Utilities	98,581	106,999	171,312	182,298	182,298
532.17-00	Professional Services	134,867	139,361	167,443	153,738	153,738
532.25-00	Maintenance Matls & Svcs	89,183	88,646	204,440	199,018	199,018
532.34-00	Contingency Reserve	0	0	45,009	27,085	27,085
	Supplies and Services	322,631	335,006	588,204	562,139	562,139
535.92-01	Interdept DSC-General Fnd	7,124	6,981	7,552	8,249	8,249
535.92-29	Interdept DSC-Pub Works	0	0	0	560	560
535.92-53	Interdept DSC-Wastewater	0	0	0	3,934	3,934
	Interdepartmental	7,124	6,981	7,552	12,743	12,743
908.93-17	Trsf-Development Svc(017)	0	0	13,282	0	0
	Other	0	0	13,282	0	0
918.93-58	Trsf-CFD-PW-Parks Ma(158)	0	0	0	100,571	100,571
	Other	0	0	0	100,571	100,571
968.93-71	Trsf-Facilities Main(671)	0	0	0	42,480	42,480
	Other	0	0	0	42,480	42,480
**	CFD Improvement Area	329,755	341,987	609,038	717,933	717,933

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. The numbers shown for 2012-2013 reflect anticipated revenue if all assessments are collected.

BUDGET DETAIL EXPENSES

333-1111 N. Merced Sewer Refunding						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
532.17-00	Professional Services	16,057	11,339	17,145	17,150	17,150
532.38-00	Support Services	276	262	252	249	249
	Supplies and Services	16,333	11,601	17,397	17,399	17,399
534.91-01	Adm Exp-City Manager	141	248	156	108	108
534.91-02	Adm Exp-City Attorney	24	22	0	12	12
534.91-09	Adm Exp-Finance	360	770	584	426	426
534.91-10	Adm Exp-Purchasing	56	109	67	54	54
534.91-16	Adm Exp-City Council	62	123	76	42	42
	Administrative	643	1,272	883	642	642
706.71-01	Principal-Bond Payment	0	0	315,000	0	0
706.71-03	Premium	7,655	4,308	0	0	0
706.72-01	Interest Bond Payment	54,968	38,320	26,978	0	0
706.73-01	Agent Fees-Bond Payment	735	0	2,200	0	0
	Debt Services	63,358	42,628	344,178	0	0
958.93-53	Trsf-Wastewater Sys (553)	0	0	0	168,668	168,668
	Other	0	0	0	168,668	168,668
**	N. Merced Sewer Refunding	80,334	55,501	362,458	186,709	186,709

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 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
532.17-00	Professional Services	823	823	823	823	823
532.38-00	Support Services	14	14	13	13	13
	Supplies and Services	837	837	836	836	836
534.91-01	Adm Exp-City Manager	23	30	22	19	19
534.91-02	Adm Exp-City Attorney	4	3	0	2	2
534.91-09	Adm Exp-Finance	58	93	84	76	76
534.91-10	Adm Exp-Purchasing	9	13	10	10	10
534.91-16	Adm Exp-City Council	10	15	11	8	8
	Administrative	104	154	127	115	115
706.71-01	Principal-Bond Payment	27,000	30,000	33,000	40,000	40,000
706.72-01	Interest Bond Payment	20,488	18,920	17,188	15,180	15,180
	Debt Services	47,488	48,920	50,188	55,180	55,180
**	Liberty Park	48,429	49,911	51,151	56,131	56,131

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

340-0701 16th St Assessment Dist.

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
532.17-00	Professional Services	818	818	818	818	818
532.38-00	Support Services	14	14	13	13	13
	Supplies and Services	832	832	831	831	831
534.91-01	Adm Exp-City Manager	23	30	22	19	19
534.91-02	Adm Exp-City Attorney	4	3	0	2	2
534.91-09	Adm Exp-Finance	58	93	84	76	76
534.91-10	Adm Exp-Purchasing	9	13	10	10	10
534.91-16	Adm Exp-City Council	10	15	11	8	8
	Administrative	104	154	127	115	115
706.71-01	Principal-Bond Payment	32,000	32,000	36,000	32,000	32,000
706.72-01	Interest Bond Payment	15,180	13,420	11,550	9,680	9,680
	Debt Services	47,180	45,420	47,550	41,680	41,680
**	16th St Assessment Dist.	48,116	46,406	48,508	42,626	42,626

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 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
532.17-00	Professional Services	5,105	2,605	2,628	2,628	2,628
532.38-00	Support Services	62	69	115	51	51
	Supplies and Services	5,167	2,674	2,743	2,679	2,679
534.91-01	Adm Exp-City Manager	317	450	1,039	155	155
534.91-02	Adm Exp-City Attorney	53	40	2	17	17
534.91-09	Adm Exp-Finance	810	1,391	3,897	612	612
534.91-10	Adm Exp-Purchasing	125	198	449	77	77
534.91-16	Adm Exp-City Council	140	224	505	61	61
	Administrative	1,445	2,303	5,892	922	922
706.71-01	Principal-Bond Payment	245,000	670,000	285,000	245,000	245,000
706.71-03	Premium	0	4,150	0	0	0
706.72-01	Interest Bond Payment	225,098	204,999	184,557	174,290	174,290
706.73-01	Agent Fees-Bond Payment	500	500	1,000	1,000	1,000
	Debt Services	470,598	879,649	470,557	420,290	420,290
**	Fahrens Park	477,210	884,626	479,192	423,891	423,891

**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 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
532.17-00	Professional Services	7,676	7,329	7,818	8,184	8,184
532.38-00	Support Services	274	162	153	164	164
	Supplies and Services	7,950	7,491	7,971	8,348	8,348
534.91-01	Adm Exp-City Manager	1,004	501	258	324	324
534.91-02	Adm Exp-City Attorney	168	45	288	35	35
534.91-09	Adm Exp-Finance	2,567	1,556	970	1,276	1,276
534.91-10	Adm Exp-Purchasing	397	221	112	161	161
534.91-16	Adm Exp-City Council	444	249	126	126	126
	Administrative	4,580	2,572	1,754	1,922	1,922
535.92-01	Interdept DSC-General Fnd	1,366	1,337	1,446	1,579	1,579
	Interdepartmental	1,366	1,337	1,446	1,579	1,579
706.71-01	Principal-Bond Payment	175,000	185,000	505,000	180,000	180,000
706.71-03	Premium	0	0	9,450	0	0
706.72-01	Interest Bond Payment	518,135	511,604	504,454	482,158	482,158
706.73-01	Agent Fees-Bond Payment	2,350	2,200	6,000	6,000	6,000
	Debt Services	695,485	698,804	1,024,904	668,158	668,158
**	Bellevue Ranch East Devel	709,381	710,204	1,036,075	680,007	680,007

**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 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
532.17-00	Professional Services	6,056	7,232	7,669	8,039	8,039
532.38-00	Support Services	208	151	165	157	157
	Supplies and Services	6,264	7,383	7,834	8,196	8,196
534.91-01	Adm Exp-City Manager	308	293	194	182	182
534.91-02	Adm Exp-City Attorney	52	26	1,152	20	20
534.91-09	Adm Exp-Finance	786	914	728	715	715
534.91-10	Adm Exp-Purchasing	122	129	84	90	90
534.91-16	Adm Exp-City Council	136	146	94	71	71
	Administrative	1,404	1,508	2,252	1,078	1,078
535.92-01	Interdept DSC-General Fnd	1,791	1,752	1,895	2,069	2,069
	Interdepartmental	1,791	1,752	1,895	2,069	2,069
706.71-01	Principal-Bond Payment	125,000	130,000	135,000	140,000	140,000
706.72-01	Interest Bond Payment	367,675	362,413	356,697	350,594	350,594
706.73-01	Agent Fees-Bond Payment	2,175	2,100	6,000	6,000	6,000
	Debt Services	494,850	494,513	497,697	496,594	496,594
**	Finance	504,309	505,156	509,678	507,937	507,937

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 2009-10	ACTUAL 2010-11	FINAL BUDGET 2011-12	CITY MGR. RECOM. 2012-13	COUNCIL APPROVAL 2012-13
532.17-00	Professional Services	6,089	7,001	7,507	7,921	7,921
532.38-00	Support Services	170	126	139	132	132
	Supplies and Services	6,259	7,127	7,646	8,053	8,053
534.91-01	Adm Exp-City Manager	323	229	148	142	142
534.91-02	Adm Exp-City Attorney	54	21	1,008	15	15
534.91-09	Adm Exp-Finance	826	712	554	557	557
534.91-10	Adm Exp-Purchasing	128	101	64	70	70
534.91-16	Adm Exp-City Council	143	114	72	55	55
	Administrative	1,474	1,177	1,846	839	839
535.92-01	Interdept DSC-General Fnd	556	544	588	642	642
	Interdepartmental	556	544	588	642	642
706.71-01	Principal-Bond Payment	105,000	110,000	115,000	120,000	120,000
706.72-01	Interest Bond Payment	270,194	266,108	261,690	256,990	256,990
706.73-01	Agent Fees-Bond Payment	2,250	2,250	6,000	6,000	6,000
	Debt Services	377,444	378,358	382,690	382,990	382,990
**	Finance	385,733	387,206	392,770	392,524	392,524