

**CITY OF MERCED
2013-2014 ADOPTED BUDGET**

TAB 13

SPECIAL ASSESSMENT FUNDS	PAGE NO.
Downtown Fund	13-1
Maintenance Districts	13-5
Community Facilities District (several)	13-14
North Merced Sewer Refunding	13-21
Liberty Park	13-24
16th Street Assessment District	13-27
Fahrens Park	13-30
Bellevue Ranch East Development	13-33
Bellevue Ranch West Development	13-36
Moraga Development Assessment District	13-39

**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.

GOALS

- ◇ Coordinate activities with the action items established in the 2007 Downtown Strategy, 2006 Economic Development Plan, and 2012 Economic Development Action Plan to further Downtown development, investment, and awareness.

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

- | | |
|---|---|
| 1. Replace Downtown Banners to enhance sense of place. | Replace banners at strategic locations by September 2013. |
| 2. Investigate alternative means to enhance security in Downtown Merced. | Identify cost effective architectural and design features and technology in public areas that may be used to increase security. Present findings by May 2014. |
| 3. Support core events such as Christmas Parade, MERCO, and Art Hop. | Provide in-kind services and as available staffing and contributions to support events. |
| 4. Restructure the Downtown Steering Committee to include more business that contributes to the fund. | Establish a new committee structure by September 2013. |
| 5. Improve communications between the City and downtown businesses and among businesses themselves. | Determine best means of effective communication and implement by September 2013. |
| 6. Develop new marketing and advertising campaign | Prepare an RFP for marketing and advertising services by September 2013 with ads starting in November 2013. |

2013-2014 BUDGET HIGHLIGHTS

Revenues are anticipated to be lower in FY 2013 – 2014 than previous Fiscal Year. Proposed activities focus more on placemaking and quality of place.

EXPENSES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	City Mgr. Recom. 2013-14	Council Approval 2013-14
Personnel Expenses	0	0	0	0	0
Supplies and Services	92,279	115,452	141,771	118,927	118,927
Debt Service	0	0	0	0	0
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0

TOTAL 92,279 115,452 141,771 118,927 118,927

XX

FINANCING SOURCES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	Estimated 2013-14
Business License	79,029	73,123	80,400	78,000
Investment Earnings	1,085	924	600	700
Farmers Market-Fees	0	1,320	0	4,000
Contributions and Donatio	1,555	3,858	0	0
Other Revenues	10,610	36,227	60,771	36,227

TOTAL 92,279 115,452 141,771 118,927

XX

BUDGET DETAIL EXPENSES

006-1801 Downtown Fund						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
512.11-00	Utilities	0	139	0	0	0
512.13-00	Postage	1,442	1,749	1,500	1,500	1,500
512.14-00	Advertising	1,500	1,000	1,500	7,000	7,000
512.15-00	Office Supplies	1,344	1,493	1,500	1,500	1,500
512.16-00	Printing	0	0	2,000	2,000	2,000
512.17-00	Professional Services	60,349	57,281	60,000	55,455	55,455
512.18-00	Travel and Meetings	1,113	1,265	1,550	1,550	1,550
512.20-00	Training Expense	0	685	700	700	700
512.24-00	Memberships, Subscription	807	993	700	600	600
512.29-00	Other Materials Supplies	259	4,398	42,012	19,177	19,177
512.38-00	Support Services	2,773	2,141	1,686	1,207	1,207
Supplies and Services		69,587	71,144	113,148	90,689	90,689
514.91-01	Adm Exp-City Manager	415	272	735	1,025	1,025
514.91-02	Adm Exp-City Attorney	37	1	79	323	323
514.91-09	Adm Exp-Finance	1,277	1,019	2,895	2,476	2,476
514.91-10	Adm Exp-Purchasing	183	117	365	341	341
514.91-16	Adm Exp-City Council	207	132	286	236	236
Administrative		2,119	1,541	4,360	4,401	4,401
515.92-01	Interdept DSC-General Fnd	0	0	24,263	23,837	23,837
515.92-94	Interdept DSC-PFEDA Admin	0	42,767	0	0	0
515.92-98	Interdept DSC-RDA	20,573	0	0	0	0
Interdepartmental		20,573	42,767	24,263	23,837	23,837
**	Downtown Fund	92,279	115,452	141,771	118,927	118,927

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.

Maintenance Districts

FINANCING SOURCES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	Estimated 2013-14
Trsf-DowntownParking(005)	14,400	14,400	14,378	0
Trsf-Neighborhood St(059)	0	286	84	140
Trsf-City Housing (071)	0	0	2,294	0
Trsf-Merced Theatre (462)	1,325	0	0	0
Trsf-Water System Fu(557)	37	37	1,500	1,543
Trsf-Facilities Main(671)	9,400	8,074	8,451	8,851
Trsf-RDA Proj Area2 (802)	3,473	0	0	0
Trsf-PFEDA Area #2 (902)	0	3,472	0	0
Trsf-Parking Auth (930)	0	0	0	17,081
Other Revenues	42,793-	73,759-	451,124	431,634
TOTAL	739,993	738,022	1,253,900	1,295,483

XX

PERSONNEL	Number of Positions		
Classification	Funded In Budget 2012-13	City Mgr. Recom. 2013-14	Council Approval
Park Worker I/II	1.50	1.50	1.50
TOTAL	1.50	1.50	1.50

BUDGET DETAIL EXPENSES

100-1165	Maintenance Districts					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
531.01-00	Regular Salaries	56,534	64,850	67,122	67,122	67,122
531.04-01	Regular Overtime	7	194	259	259	259
531.04-04	Call Back Time Worked	13	0	33	0	0
531.10-05	Retirement PERS Classic	9,796	11,189	13,951	14,638	14,638
531.10-06	Social Security-OASDI	3,392	3,333	4,018	4,048	4,048
531.10-07	Social Security-Medicare	793	779	939	947	947
531.10-12	Workers Compensation	2,423	2,967	2,830	3,799	3,799
531.10-20	Earned Benefit	559	215	344	344	344
531.10-23	Uniform Cleaning	167	190	230	218	218
531.10-33	Core Allowance	20,043	19,405	20,401	19,655	19,655
531.10-35	Post Employment Benefits	6,823	7,749	8,176	8,563	8,563
Personnel Services		100,550	110,871	118,303	119,593	119,593
532.11-00	Utilities	191,521	196,211	215,011	262,268	262,268
532.12-00	Telephone	3,036	2,973	4,327	4,252	4,252
532.17-00	Professional Services	265,902	222,154	229,373	240,310	240,310
532.21-00	Rents/Leases	2,511	3,581	5,387	5,122	5,122
532.23-00	Vehicle Operations/Maint	4,685	6,041	6,373	0	0
532.25-00	Maintenance Matls & Svcs	14,822	6,817	45,367	36,850	36,850
532.27-00	Small Tools	359	779	1,200	1,200	1,200
532.28-00	Safety Supplies	274	185	315	315	315
532.30-01	Dept Share of Insurance	1,805	1,805	1,290	1,290	1,290
532.32-00	Vehicle Replacement Fee	1,919	1,919	0	0	0
532.38-00	Support Services	16,038	16,246	16,687	18,168	18,168
Supplies and Services		502,872	458,711	525,330	569,775	569,775
533.43-00	Machinery/Equipment	2,949	105	397,741	405,309	405,309
533.44-00	Replacement Expense	11,305	10,929	13,000	13,000	13,000
Property		14,254	11,034	410,741	418,309	418,309
534.91-01	Adm Exp-City Manager	7,155	7,248	7,447	7,573	7,573
534.91-02	Adm Exp-City Attorney	1,662	1,684	1,727	1,756	1,756
534.91-09	Adm Exp-Finance	24,425	24,743	25,413	25,846	25,846
534.91-10	Adm Exp-Purchasing	2,819	2,856	2,933	2,982	2,982
534.91-11	Adm Exp-Public Works	7,652	7,751	7,960	8,097	8,097
534.91-16	Adm Exp-City Council	3,530	3,575	3,671	3,732	3,732
Administrative		47,243	47,857	49,151	49,986	49,986
535.92-01	Interdept DSC-General Fnd	11,162	7,001	6,187	5,046	5,046
535.92-15	Interdept DSC-CFD-PW-Park	0	0	0	1,195	1,195
535.92-21	Interdept DSC-Street Tree	9,813	18,651	6,187	5,331	5,331
535.92-22	Interdept DSC-Streets	0	2,433	3,016	2,571	2,571
535.92-29	Interdept DSC-Pub Works	34,959	30,498	33,698	31,408	31,408
535.92-53	Interdept DSC-Wastewater	18,298	45,543	69,533	60,456	60,456
535.92-57	Interdept DSC-Water Sys	842	558	0	0	0
535.92-58	Interdept DSC-Refuse	0	4,865	6,030	5,165	5,165
Interdepartmental		75,074	109,549	124,651	111,172	111,172
968.93-71	Trsf-Facilities Main(671)	0	0	25,724	26,648	26,648
Other		0	0	25,724	26,648	26,648
**	Maintenance Districts	739,993	738,022	1,253,900	1,295,483	1,295,483

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. 0911, 1164, 1024, 1137, & 1166

PROGRAM

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

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

Funds 156, 157, 158 and 164-194 are used to account for certain authorized public services, including fire and police protection, parks maintenance, and landscape, storm drain, and flood control, that are likely to benefit the property. Funding comes from the annual special tax apportioned among the lots or parcels within the district.

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

CFD Formation

EXPENSES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	City Mgr. Recom. 2013-14	Council Approval 2013-14
Personnel Expenses	0	0	0	0	0
Supplies and Services	0	0	222,230	220,750	220,750
Debt Service	0	0	0	0	0
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	0	0	222,230	220,750	220,750

XX

FINANCING SOURCES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	Estimated 2013-14
Other Revenues	0	0	222,230	220,750
TOTAL	0	0	222,230	220,750

XX

BUDGET DETAIL EXPENSES

150-1164	CFD Formation					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
532.17-00	Professional Services	0	0	222,230	220,750	220,750
	Supplies and Services	0	0	222,230	220,750	220,750
**	CFD Formation	0	0	222,230	220,750	220,750

BUDGET DETAIL EXPENSES

155-1160	CFD-Administration					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
535.92-01	Interdept DSC-General Fnd	2.506	2.710	2.961	2.920	2.920
	Interdepartmental	2.506	2.710	2.961	2.920	2.920
908.93-01	Trsf-General Fund (001)	22.903	19,254	20,227	20,453	20,453
	Other	22.903	19,254	20,227	20,453	20,453
**	CFD-Administration	25.409	21,964	23,188	23,373	23,373

BUDGET DETAIL EXPENSES

164-1166	CFD Improvement Area					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
532.11-00	Utilities	106,999	111,666	182,298	179,904	179,904
532.17-00	Professional Services	139,361	132,185	153,738	152,884	152,884
532.21-00	Rents/Leases	0	0	0	9	9
532.25-00	Maintenance Matls & Svcs	88,646	95,380	199,018	219,237	219,237
532.34-00	Contingency Reserve	0	0	27,085	0	0
	Supplies and Services	335,006	339,231	562,139	552,034	552,034
535.92-01	Interdept DSC-General Fnd	6,981	7,552	8,249	8,134	8,134
535.92-29	Interdept DSC-Pub Works	0	0	560	616	616
535.92-53	Interdept DSC-Wastewater	0	0	3,934	1,854	1,854
	Interdepartmental	6,981	7,552	12,743	10,604	10,604
908.93-17	Trsf-Development Svc(017)	0	13,282	0	0	0
	Other	0	13,282	0	0	0
918.93-50	TRSF - CFD Formation(150)	0	0	0	5,000	5,000
918.93-58	Trsf-CFD-PW-Parks Ma(158)	0	0	100,571	76,514	76,514
	Other	0	0	100,571	81,514	81,514
968.93-71	Trsf-Facilities Main(671)	0	0	42,480	44,007	44,007
	Other	0	0	42,480	44,007	44,007
**	CFD Improvement Area	341,987	360,065	717,933	688,159	688,159

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 2013-2014 reflect anticipated revenue if all assessments are collected.

BUDGET DETAIL EXPENSES

333-1111 N. Merced Sewer Refunding						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
532.13-00	Postage	0	58	0	0	0
532.17-00	Professional Services	11,339	27,500	17,150	17,200	17,200
532.38-00	Support Services	262	252	249	179	179
	Supplies and Services	11,601	27,810	17,399	17,379	17,379
534.91-01	Adm Exp-City Manager	248	156	108	67	67
534.91-02	Adm Exp-City Attorney	22	0	12	21	21
534.91-09	Adm Exp-Finance	770	584	426	161	161
534.91-10	Adm Exp-Purchasing	109	67	54	22	22
534.91-16	Adm Exp-City Council	123	76	42	15	15
	Administrative	1,272	883	642	286	286
706.71-03	Premium	4,308	13,455	0	0	0
706.72-01	Interest Bond Payment	38,320	5,940	0	0	0
	Debt Services	42,628	19,395	0	0	0
958.93-53	Trsf-Wastewater Sys (553)	0	0	168,668	70,639	70,639
	Other	0	0	168,668	70,639	70,639
**	N. Merced Sewer Refunding	55,501	48,088	186,709	88,304	88,304

LIBERTY PARK
FUND NO. 338
ACCOUNT NO. 0701

PROGRAM

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

Liberty Park

EXPENSES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	City Mgr. Recom. 2013-14	Council Approval 2013-14
Personnel Expenses	0	0	0	0	0
Supplies and Services	991	963	951	913	913
Debt Service	48,920	50,188	55,180	51,035	51,035
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	49,911	51,151	56,131	51,948	51,948

XX

FINANCING SOURCES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	Estimated 2013-14
Assessment Principal	52,078	57,250	53,043	53,043
Investment Earnings	355	443	300	200
Other Revenues	2,522-	6,542-	2,788	1,295-
TOTAL	49,911	51,151	56,131	51,948

XX

BUDGET DETAIL EXPENSES

338-1104 Liberty Park						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
532.17-00	Professional Services	823	823	823	823	823
532.38-00	Support Services	14	13	13	9	9
	Supplies and Services	837	836	836	832	832
534.91-01	Adm Exp-City Manager	30	22	19	19	19
534.91-02	Adm Exp-City Attorney	3	0	2	6	6
534.91-09	Adm Exp-Finance	93	84	76	46	46
534.91-10	Adm Exp-Purchasing	13	10	10	6	6
534.91-16	Adm Exp-City Council	15	11	8	4	4
	Administrative	154	127	115	81	81
706.71-01	Principal-Bond Payment	30,000	33,000	40,000	38,000	38,000
706.72-01	Interest Bond Payment	18,920	17,188	15,180	13,035	13,035
	Debt Services	48,920	50,188	55,180	51,035	51,035
**	Liberty Park	49,911	51,151	56,131	51,948	51,948

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.

16th St Assessment Dist.

E X P E N S E S	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	City Mgr. Recom. 2013-14	Council Approval 2013-14
Personnel Expenses	0	0	0	0	0
Supplies and Services	986	958	946	908	908
Debt Service	45,420	47,550	41,680	43,810	43,810
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	46,406	48,508	42,626	44,718	44,718

XX

F I N A N C I N G S O U R C E S	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	Estimated 2013-14
Assessment Principal	49,528	53,289	45,758	45,747
Investment Earnings	296	321	200	100
Other Revenues	3,418-	5,102-	3,332-	1,129-
TOTAL	46,406	48,508	42,626	44,718

XX

BUDGET DETAIL EXPENSES

340-0701 16th St Assessment Dist.						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
532.17-00	Professional Services	818	818	818	818	818
532.38-00	Support Services	14	13	13	9	9
	Supplies and Services	832	831	831	827	827
534.91-01	Adm Exp-City Manager	30	22	19	19	19
534.91-02	Adm Exp-City Attorney	3	0	2	6	6
534.91-09	Adm Exp-Finance	93	84	76	46	46
534.91-10	Adm Exp-Purchasing	13	10	10	6	6
534.91-16	Adm Exp-City Council	15	11	8	4	4
	Administrative	154	127	115	81	81
706.71-01	Principal-Bond Payment	32,000	36,000	32,000	36,000	36,000
706.72-01	Interest Bond Payment	13,420	11,550	9,680	7,810	7,810
	Debt Services	45,420	47,550	41,680	43,810	43,810
**	16th St Assessment Dist.	46,406	48,508	42,626	44,718	44,718

FAHRENS PARK
FUND NOS. 342
ACCOUNT NO. 1193

PROGRAM

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

Fahrens Park

EXPENSES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	City Mgr. Recom. 2013-14	Council Approval 2013-14
Personnel Expenses	0	0	0	0	0
Supplies and Services	4,977	8,612	3,601	3,182	3,182
Debt Service	879,649	420,056	420,290	362,060	362,060
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	884,626	428,668	423,891	365,242	365,242

XX

FINANCING SOURCES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	Estimated 2013-14
Assessment Principal	430,393	442,864	427,278	374,694
Assessment-Payoff	0	0	11,000	11,000
Assess Admin Payoff Fee	0	0	50	50
Investment Earnings	4,388	5,023	4,300	400
Trsf-Fahrens Prk CIP(443)	420,011	0	0	0
Other Revenues	29,834	19,219-	18,737-	20,902-
TOTAL	884,626	428,668	423,891	365,242

XX

BUDGET DETAIL EXPENSES

342-1193 Fahrens Park						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
532.17-00	Professional Services	2,605	2,605	2,628	2,528	2,528
532.38-00	Support Services	69	115	51	32	32
	Supplies and Services	2,674	2,720	2,679	2,560	2,560
534.91-01	Adm Exp-City Manager	450	1,039	155	145	145
534.91-02	Adm Exp-City Attorney	40	2	17	46	46
534.91-09	Adm Exp-Finance	1,391	3,897	612	350	350
534.91-10	Adm Exp-Purchasing	198	449	77	48	48
534.91-16	Adm Exp-City Council	224	505	61	33	33
	Administrative	2,303	5,892	922	622	622
706.71-01	Principal-Bond Payment	670,000	235,000	245,000	280,000	280,000
706.71-03	Premium	4,150	0	0	0	0
706.72-01	Interest Bond Payment	204,999	184,556	174,290	81,060	81,060
706.73-01	Agent Fees-Bond Payment	500	500	1,000	1,000	1,000
	Debt Services	879,649	420,056	420,290	362,060	362,060
**	Fahrens Park	884,626	428,668	423,891	365,242	365,242

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

PROGRAM

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

Bellevue Ranch East Devel

EXPENSES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	City Mgr. Recom. 2013-14	Council Approval 2013-14
Personnel Expenses	0	0	0	0	0
Supplies and Services	11,400	11,109	11,849	11,225	11,225
Debt Service	698,804	1,014,771	668,158	670,568	670,568
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	710,204	1,025,880	680,007	681,793	681,793

XX

FINANCING SOURCES	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	Estimated 2013-14
Assessment Principal	678,535	640,910	686,432	682,809
Prior Year Assessments	39,083	42,017	0	0
Investment Earnings	915	416	0	0
Interest Earnings	4,438	3,506	5,000	3,000
Other Revenues	12,767-	339,031	11,425-	4,016-
TOTAL	710,204	1,025,880	680,007	681,793

XX

BUDGET DETAIL EXPENSES

343-1134 Bellevue Ranch East Devel						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
532.17-00	Professional Services	7,329	7,756	8,184	8,569	8,569
532.38-00	Support Services	162	153	164	114	114
	Supplies and Services	7,491	7,909	8,348	8,683	8,683
534.91-01	Adm Exp-City Manager	501	258	324	229	229
534.91-02	Adm Exp-City Attorney	45	288	35	72	72
534.91-09	Adm Exp-Finance	1,556	970	1,276	554	554
534.91-10	Adm Exp-Purchasing	221	112	161	76	76
534.91-16	Adm Exp-City Council	249	126	126	53	53
	Administrative	2,572	1,754	1,922	984	984
535.92-01	Interdept DSC-General Fnd	1,337	1,446	1,579	1,558	1,558
	Interdepartmental	1,337	1,446	1,579	1,558	1,558
706.71-01	Principal-Bond Payment	185,000	505,000	180,000	190,000	190,000
706.71-03	Premium	0	9,450	0	0	0
706.72-01	Interest Bond Payment	511,604	496,946	482,158	474,568	474,568
706.73-01	Agent Fees-Bond Payment	2,200	3,375	6,000	6,000	6,000
	Debt Services	698,804	1,014,771	668,158	670,568	670,568
**	Bellevue Ranch East Devel	710,204	1,025,880	680,007	681,793	681,793

**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.

Finance

EXPENSES	Finance				
	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	City Mgr. Recom. 2013-14	Council Approval 2013-14
Personnel Expenses	0	0	0	0	0
Supplies and Services	10,643	11,961	11,343	11,376	11,376
Debt Service	494,513	494,847	496,594	500,069	500,069
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	505.156	506.808	507.937	511.445	511.445

XX

FINANCING SOURCES	Finance			
	Actual 2010-11	Actual 2011-12	Final Budget 2012-13	Estimated 2013-14
Assessment Principal	605.166	363.455	516.227	513.074
Prior Year Assessments	63.844	155.063	0	0
Investment Earnings	660	427	0	0
Interest Earnings	1,547	1,188	2,000	1,000
Other Revenues	166.061-	13,325-	10,290-	2,629-
TOTAL	505.156	506.808	507.937	511.445

XX

BUDGET DETAIL EXPENSES

345-0701 Finance						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
532.17-00	Professional Services	7,232	7,649	8,039	8,457	8,457
532.38-00	Support Services	151	165	157	116	116
	Supplies and Services	7,383	7,814	8,196	8,573	8,573
534.91-01	Adm Exp-City Manager	293	194	182	177	177
534.91-02	Adm Exp-City Attorney	26	1,152	20	56	56
534.91-09	Adm Exp-Finance	914	728	715	428	428
534.91-10	Adm Exp-Purchasing	129	84	90	59	59
534.91-16	Adm Exp-City Council	146	94	71	41	41
	Administrative	1,508	2,252	1,078	761	761
535.92-01	Interdept DSC-General Fnd	1,752	1,895	2,069	2,042	2,042
	Interdepartmental	1,752	1,895	2,069	2,042	2,042
706.71-01	Principal-Bond Payment	130,000	135,000	140,000	150,000	150,000
706.72-01	Interest Bond Payment	362,413	356,697	350,594	344,069	344,069
706.73-01	Agent Fees-Bond Payment	2,100	3,150	6,000	6,000	6,000
	Debt Services	494,513	494,847	496,594	500,069	500,069
**	Finance	505,156	506,808	507,937	511,445	511,445

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 2010-11	ACTUAL 2011-12	FINAL BUDGET 2012-13	CITY MGR. RECOM. 2013-14	COUNCIL APPROVAL 2013-14
532.17-00	Professional Services	7,001	7,546	7,921	8,309	8,309
532.38-00	Support Services	126	139	132	96	96
	Supplies and Services	7,127	7,685	8,053	8,405	8,405
534.91-01	Adm Exp-City Manager	229	148	142	104	104
534.91-02	Adm Exp-City Attorney	21	1,008	15	33	33
534.91-09	Adm Exp-Finance	712	554	557	252	252
534.91-10	Adm Exp-Purchasing	101	64	70	35	35
534.91-16	Adm Exp-City Council	114	72	55	24	24
	Administrative	1,177	1,846	839	448	448
535.92-01	Interdept DSC-General Fnd	544	588	642	634	634
	Interdepartmental	544	588	642	634	634
706.71-01	Principal-Bond Payment	110,000	115,000	120,000	125,000	125,000
706.72-01	Interest Bond Payment	266,108	261,690	256,990	252,028	252,028
706.73-01	Agent Fees-Bond Payment	2,250	2,400	6,000	6,000	6,000
	Debt Services	378,358	379,090	382,990	383,028	383,028
**	Finance	387,206	389,209	392,524	392,515	392,515

