

**CITY OF MERCED  
2015-2016 COUNCIL APPROVED BUDGET**

**TAB 13**

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

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***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***

- ◇ Partner and continuing to coordinate with the Merced Main Street Association through the Professional Services Agreement.

***OBJECTIVES***

***PERFORMANCE  
MEASUREMENTS/INDICATORS***

- |   |   |
|---|---|
| 1. Support the Merced Main Street Association in their efforts to carry out services to the Downtown Business Improvement Area as prescribed in the Downtown Service Agreement. | Continue open communication with Merced Main Street Association through bi-weekly meetings with the Board of Directors and Merced Main Street Association General meetings. |
| 2. Survey outside of the Downtown core for improved lighting opportunities.   | Identify lighting technologies in public areas to enhance the Downtown environment outside of the core. Present findings by October 2015.                                   |
| 3. Provide seed funding for the Annual Christmas Parade and Mercy Gulch Days.   | Continue working with the 20/30 Club of Merced County on the Annual Christmas Parade and secure an organization for Mercy Gulch Days.                                       |
| 4. Enhance Downtown Merced's sense of place and entertainment district value.   | Consider land use concepts. Present findings by October 2016.   |

DOWNTOWN FUND

***2015-2016 BUDGET HIGHLIGHTS***

Revenues are anticipated to be lower in FY 2015 – 2016 than previous Fiscal Year. Proposed activities focus on the Recommendations from the 2013 Downtown Survey and the Merced Main Street Association's Professional Services Agreement.



BUDGET DETAIL EXPENSES

006-1801	Downtown Fund						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2012-13	ACTUAL 2013-14	FINAL BUDGET 2014-15	DEPT. HEAD REQUEST 2015-16	CITY MGR. RECOM. 2015-16	COUNCIL APPROVAL 2015-16
512.11-00	Utilities	1,337	0	0	0	0	0
512.13-00	Postage	1,017	2,274	1,600	1,000	1,000	1,000
512.14-00	Advertising	0	1,000	5,500	0	0	0
512.15-00	Office Supplies	117	591	1,500	0	0	0
512.16-00	Printing	0	0	2,000	0	0	0
512.17-00	Professional Services	53,412	22,618	48,455	64,500	69,500	69,500
512.18-00	Travel and Meetings	419	119	1,550	0	0	0
512.20-00	Training Expense	405	0	700	0	0	0
512.24-00	Memberships, Subscription	993	993	600	500	500	500
512.29-00	Other Materials Supplies	8,053	8,652	52,060	26,844	21,608	21,608
512.38-00	Support Services	1,686	1,207	1,291	1,018	1,155	1,155
	Supplies and Services	67,439	37,454	115,256	93,862	93,763	93,763
514.91-01	Adm Exp-City Manager	735	1,025	943	195	215	215
514.91-02	Adm Exp-City Attorney	79	323	283	70	47	47
514.91-03	Adm Exp-City Clerk	0	0	3,004	331	306	306
514.91-09	Adm Exp-Finance	2,895	2,476	4,302	661	768	768
514.91-10	Adm Exp-Purchasing	365	341	549	79	91	91
514.91-16	Adm Exp-City Council	286	236	423	77	86	86
	Administrative	4,360	4,401	9,504	1,413	1,513	1,513
515.92-01	Interdept DSC-General Fnd	24,263	23,837	6,149	23,459	23,459	23,459
	Interdepartmental	24,263	23,837	6,149	23,459	23,459	23,459
**	Downtown Fund	96,062	65,692	130,909	118,734	118,735	118,735

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

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***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			FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOM.	APPROVAL
		2012-13	2013-14	2014-15	2015-16	2015-16	2015-16
531.01-00	Regular Salaries	61,741	67,306	68,129	68,465	68,465	68,465
531.04-01	Regular Overtime	145	145	263	264	264	264
531.10-05	Retirement PERS Classic	12,160	14,700	15,893	16,905	16,905	16,905
531.10-06	Social Security-OASDI	3,554	4,096	4,154	4,176	4,176	4,176
531.10-07	Social Security-Medicare	822	958	972	976	976	976
531.10-12	Workers Compensation	2,830	3,799	5,108	2,630	2,630	2,630
531.10-20	Earned Benefit	18	670	517	527	527	527
531.10-23	Uniform Cleaning	131	149	218	166	166	166
531.10-33	Core Allowance	19,612	17,804	14,820	15,494	15,591	15,591
531.10-35	Post Employment Benefits	8,176	8,563	8,550	8,989	8,989	8,989
Personnel Services		109,149	118,190	118,624	118,592	118,689	118,689
532.11-00	Utilities	196,991	178,430	248,275	194,159	194,159	194,159
532.12-00	Telephone	3,027	3,071	3,662	3,160	3,160	3,160
532.17-00	Professional Services	226,843	230,491	264,194	265,394	265,394	265,394
532.21-00	Rents/Leases	3,575	3,540	4,664	3,336	3,336	3,336
532.23-00	Vehicle Operations/Maint	6,373	0	0	0	0	0
532.25-00	Maintenance Matls & Svcs	15,534	12,575	30,965	60,973	61,873	61,873
532.27-00	Small Tools	163	71	1,200	300	300	300
532.28-00	Safety Supplies	108	130	315	215	215	215
532.30-01	Dept Share of Insurance	1,290	1,290	1,290	1,290	1,290	1,290
532.38-00	Support Services	16,687	18,168	14,166	14,276	14,276	14,276
Supplies and Services		470,591	447,766	568,731	543,103	544,003	544,003
533.43-00	Machinery/Equipment	0	0	418,852	424,765	423,865	423,865
533.44-00	Replacement Expense	13,000	13,000	11,000	11,900	11,900	11,900
Property		13,000	13,000	429,852	436,665	435,765	435,765
534.91-01	Adm Exp-City Manager	7,447	7,573	7,706	7,732	7,732	7,732
534.91-02	Adm Exp-City Attorney	1,727	1,756	1,788	1,791	1,791	1,791
534.91-03	Adm Exp-City Clerk	0	0	3,111	3,134	3,134	3,134
534.91-09	Adm Exp-Finance	25,413	25,846	26,315	26,421	26,421	26,421
534.91-10	Adm Exp-Purchasing	2,933	2,982	3,035	3,042	3,042	3,042
534.91-11	Adm Exp-Public Works	7,950	8,097	8,242	8,311	8,311	8,311
534.91-16	Adm Exp-City Council	3,671	3,732	3,800	3,812	3,812	3,812
Administrative		49,151	49,986	53,997	54,243	54,243	54,243
535.92-01	Interdept DSC-General Fnd	6,137	5,046	5,345	4,117	4,117	4,117
535.92-15	Interdept DSC-CFD-PW-Park	0	1,195	1,138	1,190	1,190	1,190
535.92-21	Interdept DSC-Street Tree	6,137	5,331	0	0	0	0
535.92-22	Interdept DSC-Streets	3,016	2,571	2,504	2,594	2,594	2,594
535.92-29	Interdept DSC-Pub Works	33,698	31,408	36,515	35,753	35,753	35,753
535.92-53	Interdept DSC-Wastewater	69,533	60,456	57,068	66,826	66,826	66,826
535.92-57	Interdept DSC-Water Sys	0	0	0	286	286	286
535.92-58	Interdept DSC-Refuse	6,030	5,165	10,092	10,496	10,496	10,496
Interdepartmental		124,651	111,172	112,662	121,262	121,262	121,262
968.93-71	Trsf-Facilities Main(671)	25,724	26,648	27,605	28,594	28,594	28,594
Other		25,724	26,648	27,605	28,594	28,594	28,594
**	Maintenance Districts	792,266	766,762	1,311,471	1,302,459	1,302,556	1,302,556

## **MAINTENANCE DISTRICTS**

- 11-00 Electrical services for landscape irrigation utilities, street lighting, and storm drain pumps
- 12-00 Telephone alarm line to detect high/low water and security intrusion at storm drain pump stations
- 17-00 Contract services for landscape maintenance services and Merced County administrative fees
- 25-00 Landscape Irrigation parts and supplies, replacement of plants/shrubs, herbicide materials, vandalism repair, and miscellaneous storm drain parts
- 44-00 Storm pump motor replacement

**COMMUNITY FACILITIES DISTRICT**  
**FUND NOS. 150, 155, 156, 157, 158 & 164-195**  
**ACCOUNT NOS. 1164, 0911, 1024, 1137, & 1166**

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***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	ACTUAL 2012-13	ACTUAL 2013-14	FINAL BUDGET 2014-15	DEPT. HEAD REQUEST 2015-16	CITY MGR. RECOM. 2015-16	COUNCIL APPROVAL 2015-16
ACCT. NO.	ACCOUNT DESCRIPTION						
532.17-00	Professional Services	9,000	13,000	183,695	177,602	177,602	177,602
	Supplies and Services	9,000	13,000	183,695	177,602	177,602	177,602
**	CFD Formation	9,000	13,000	183,695	177,602	177,602	177,602



BUDGET DETAIL EXPENSES

155-1160	CFD-Administration						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2012-13	ACTUAL 2013-14	FINAL BUDGET 2014-15	DEPT. HEAD REQUEST 2015-16	CITY MGR. RECOM. 2015-16	COUNCIL APPROVAL 2015-16
535.92-01	Interdept DSC-General Fnd	2,961	2,920	3,255	3,446	3,446	3,446
	Interdepartmental	2,961	2,920	3,255	3,446	3,446	3,446
908.93-01	Trsf-General Fund (001)	19,554	20,453	20,643	20,701	20,701	20,701
	Other	19,554	20,453	20,643	20,701	20,701	20,701
**	CFD-Administration	22,515	23,373	23,898	24,147	24,147	24,147



BUDGET DETAIL EXPENSES

164-1166	CFD Improvement Area			FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOM.	APPROVAL
		2012-13	2013-14	2014-15	2015-16	2015-16	2015-16
532.11-00	Utilities	78,679	23,797	198,662	157,881	157,881	157,881
532.12-00	Telephone	0	30	140	140	140	140
532.17-00	Professional Services	140,251	163,743	157,727	157,293	157,293	157,293
532.21-00	Rents/Leases	0	9	9	3,754	3,754	3,754
532.25-00	Maintenance Matls & Svcs	92,718	130,723	221,010	206,961	206,961	206,961
	Supplies and Services	311,648	318,302	577,548	526,029	526,029	526,029
535.92-01	Interdept DSC-General Fnd	8,249	8,134	9,067	9,675	9,675	9,675
535.92-29	Interdept DSC-Pub Works	560	616	822	329	329	329
535.92-53	Interdept DSC-Wastewater	3,888	1,886	4,353	4,294	4,294	4,294
535.92-57	Interdept DSC-Water Sys	0	0	0	13	13	13
	Interdepartmental	12,697	10,636	14,242	14,311	14,311	14,311
918.93-50	Trsf-CFD Formation (150)	0	4,996	0	0	0	0
918.93-58	Trsf-CFD-PW-Parks Ma(158)	100,571	76,514	60,495	95,441	95,441	95,441
	Other	100,571	81,510	60,495	95,441	95,441	95,441
968.93-71	Trsf-Facilities Main(671)	42,480	44,007	45,590	47,224	47,224	47,224
	Other	42,480	44,007	45,590	47,224	47,224	47,224
**	CFD Improvement Area	467,396	454,455	697,875	683,005	683,005	683,005

**NORTH MERCED SEWER REFUNDING**  
**FUND NO. 333**  
**ACCOUNT NO. 1111, 1130**

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***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 2015-2016 reflect anticipated revenue if all assessments are collected.



BUDGET DETAIL EXPENSES

333-1111 N. Merced Sewer Refunding							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2012-13	ACTUAL 2013-14	FINAL BUDGET 2014-15	DEPT. HEAD REQUEST 2015-16	CITY MGR. RECOM. 2015-16	COUNCIL APPROVAL 2015-16
532.17-00	Professional Services	1,920	0	17,200	11,665	11,792	11,792
532.38-00	Support Services	249	179	166	182	117	117
	Supplies and Services	2,169	179	17,366	11,847	11,909	11,909
534.91-01	Adm Exp-City Manager	108	67	28	27	18	18
534.91-02	Adm Exp-City Attorney	12	21	8	10	4	4
534.91-03	Adm Exp-City Clerk	0	0	48	22	11	11
534.91-09	Adm Exp-Finance	426	161	129	90	62	62
534.91-10	Adm Exp-Purchasing	54	22	16	11	7	7
534.91-16	Adm Exp-City Council	42	15	13	11	7	7
	Administrative	642	286	242	171	109	109
958.93-53	Trsf-Wastewater Sys (553)	167,318	57,987	3,437	3,437	3,437	3,437
	Other	167,318	57,987	3,437	3,437	3,437	3,437
**	N. Merced Sewer Refunding	170,129	58,452	21,045	15,455	15,455	15,455



**LIBERTY PARK**  
**FUND NO. 338**  
**ACCOUNT NO. 0701**

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***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 2012-13	ACTUAL 2013-14	FINAL BUDGET 2014-15	DEPT. HEAD REQUEST 2015-16	CITY MGR. RECOM. 2015-16	COUNCIL APPROVAL 2015-16
532.17-00	Professional Services	823	823	823	823	823	823
532.38-00	Support Services	13	9	9	10	9	9
	Supplies and Services	836	832	832	833	832	832
534.91-01	Adm Exp-City Manager	19	19	10	15	15	15
534.91-02	Adm Exp-City Attorney	2	6	3	5	3	3
534.91-03	Adm Exp-City Clerk	0	0	15	12	9	9
534.91-09	Adm Exp-Finance	76	46	47	50	53	53
534.91-10	Adm Exp-Purchasing	10	6	6	6	6	6
534.91-16	Adm Exp-City Council	8	4	5	6	6	6
	Administrative	115	81	86	94	92	92
706.71-01	Principal-Bond Payment	40,000	38,000	37,000	41,000	41,000	41,000
706.72-01	Interest Bond Payment	15,180	13,035	10,973	8,828	8,828	8,828
	Debt Services	55,180	51,035	47,973	49,828	49,828	49,828
**	Liberty Park	56,131	51,948	48,891	50,755	50,752	50,752

**16TH STREET ASSESSMENT DISTRICT FUND**  
**FUND NO. 340**  
**ACCOUNT NO. 0701**

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***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 2012-13	ACTUAL 2013-14	FINAL BUDGET 2014-15	DEPT. HEAD REQUEST 2015-16	CITY MGR. RECOM. 2015-16	COUNCIL APPROVAL 2015-16
532.17-00 Professional Services	818	818	818	818	818	818
532.38-00 Support Services	13	9	9	9	9	9
Supplies and Services	831	827	827	827	827	827
534.91-01 Adm Exp-City Manager	19	19	10	15	15	15
534.91-02 Adm Exp-City Attorney	2	6	3	5	3	3
534.91-03 Adm Exp-City Clerk	0	0	15	12	9	9
534.91-09 Adm Exp-Finance	76	46	47	50	53	53
534.91-10 Adm Exp-Purchasing	10	6	6	6	6	6
534.91-16 Adm Exp-City Council	8	4	5	6	6	6
Administrative	115	81	86	94	92	92
706.71-01 Principal-Bond Payment	32,000	36,000	40,000	40,000	40,000	40,000
706.72-01 Interest Bond Payment	9,680	7,810	5,720	3,520	3,520	3,520
Debt Services	41,680	43,810	45,720	43,520	43,520	43,520
** 16th St Assessment Dist.	42,626	44,718	46,633	44,441	44,439	44,439

**FAHRENS PARK**  
**FUND NOS. 342**  
**ACCOUNT NO. 1193**

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***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 2012-13	ACTUAL 2013-14	FINAL BUDGET 2014-15	DEPT. HEAD REQUEST 2015-16	CITY MGR. RECOM. 2015-16	COUNCIL APPROVAL 2015-16
532.13-00	Postage	25	0	0	0	0	0
532.17-00	Professional Services	118,217	2,505	2,528	2,628	2,628	2,628
532.38-00	Support Services	51	32	29	33	32	32
	Supplies and Services	118,293	2,537	2,557	2,661	2,660	2,660
534.91-01	Adm Exp-City Manager	155	145	59	99	87	87
534.91-02	Adm Exp-City Attorney	17	46	18	36	19	19
534.91-03	Adm Exp-City Clerk	0	0	86	81	54	54
534.91-09	Adm Exp-Finance	612	350	271	335	309	309
534.91-10	Adm Exp-Purchasing	77	48	35	40	37	37
534.91-16	Adm Exp-City Council	61	33	27	39	35	35
	Administrative	922	622	496	630	541	541
706.71-01	Principal-Bond Payment	3,480,000	280,000	300,000	305,000	305,000	305,000
706.71-05	Discount	28,454	0	0	0	0	0
706.72-01	Interest Bond Payment	138,564	81,059	77,129	71,829	71,829	71,829
706.73-01	Agent Fees-Bond Payment	0	1,000	1,000	1,100	1,100	1,100
	Debt Services	3,647,018	362,059	378,129	377,929	377,929	377,929
**	Fahrens Park	3,766,233	365,218	381,182	381,220	381,130	381,130

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

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***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 2012-13	ACTUAL 2013-14	FINAL BUDGET 2014-15	DEPT. HEAD REQUEST 2015-16	CITY MGR. RECOM. 2015-16	COUNCIL APPROVAL 2015-16
532.17-00	Professional Services	8,124	8,510	8,977	6,906	6,906	6,906
532.38-00	Support Services	164	114	112	105	96	96
	Supplies and Services	8,288	8,624	9,089	7,011	7,002	7,002
534.91-01	Adm Exp-City Manager	324	229	125	164	166	166
534.91-02	Adm Exp-City Attorney	35	72	38	59	36	36
534.91-03	Adm Exp-City Clerk	0	0	184	135	104	104
534.91-09	Adm Exp-Finance	1,276	554	571	556	591	591
534.91-10	Adm Exp-Purchasing	161	76	73	66	70	70
534.91-16	Adm Exp-City Council	126	53	56	65	66	66
	Administrative	1,922	984	1,047	1,045	1,033	1,033
535.92-01	Interdept DSC-General Fnd	1,579	1,558	1,737	1,810	1,810	1,810
	Interdepartmental	1,579	1,558	1,737	1,810	1,810	1,810
706.71-01	Principal-Bond Payment	180,000	190,000	195,000	200,000	200,000	200,000
706.72-01	Interest Bond Payment	482,158	474,568	466,313	457,548	457,548	457,548
706.73-01	Agent Fees-Bond Payment	4,875	2,100	6,000	6,000	6,000	6,000
	Debt Services	667,033	666,668	667,313	663,548	663,548	663,548
**	Bellevue Ranch East Devel	678,822	677,834	679,186	673,414	673,393	673,393

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

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***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 2012-13	ACTUAL 2013-14	FINAL BUDGET 2014-15	DEPT. HEAD REQUEST 2015-16	CITY MGR. RECOM. 2015-16	COUNCIL APPROVAL 2015-16
532.17-00	Professional Services	8,017	8,403	8,862	6,801	6,801	6,801
532.38-00	Support Services	157	116	124	124	99	99
	Supplies and Services	8,174	8,519	8,986	6,925	6,900	6,900
534.91-01	Adm Exp-City Manager	182	177	197	140	125	125
534.91-02	Adm Exp-City Attorney	20	56	59	50	27	27
534.91-03	Adm Exp-City Clerk	0	0	289	115	78	78
534.91-09	Adm Exp-Finance	715	428	900	473	445	445
534.91-10	Adm Exp-Purchasing	90	59	115	56	53	53
534.91-16	Adm Exp-City Council	71	41	89	55	50	50
	Administrative	1,078	761	1,649	889	778	778
535.92-01	Interdept DSC-General Fnd	2,069	2,042	2,276	2,372	2,372	2,372
	Interdepartmental	2,069	2,042	2,276	2,372	2,372	2,372
706.71-01	Principal-Bond Payment	140,000	150,000	155,000	160,000	160,000	160,000
706.72-01	Interest Bond Payment	350,594	344,069	337,110	329,526	329,526	329,526
706.73-01	Agent Fees-Bond Payment	4,950	2,100	6,000	6,000	6,000	6,000
	Debt Services	495,544	496,169	498,110	495,526	495,526	495,526
**	Finance	506,865	507,491	511,021	505,712	505,576	505,576

**MORAGA DEVELOPMENT ASSESSMENT DISTRICT**  
**FUND NO. 346**  
**ACCOUNT NO. 1142**

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***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 2012-13	ACTUAL 2013-14	FINAL BUDGET 2014-15	DEPT. HEAD REQUEST 2015-16	CITY MGR. RECOM. 2015-16	COUNCIL APPROVAL 2015-16
532.17-00	Professional Services	11,604	17,279	8,714	6,653	6,653	6,653
532.38-00	Support Services	132	96	95	84	79	79
	Supplies and Services	11,736	17,375	8,809	6,737	6,732	6,732
534.91-01	Adm Exp-City Manager	142	104	67	107	95	95
534.91-02	Adm Exp-City Attorney	15	33	20	39	21	21
534.91-03	Adm Exp-City Clerk	0	0	100	88	59	59
534.91-09	Adm Exp-Finance	557	252	306	364	338	338
534.91-10	Adm Exp-Purchasing	70	35	39	43	40	40
534.91-16	Adm Exp-City Council	55	24	30	42	38	38
	Administrative	839	448	562	683	591	591
535.92-01	Interdept DSC-General Fnd	642	634	707	737	737	737
	Interdepartmental	642	634	707	737	737	737
706.71-01	Principal-Bond Payment	120,000	510,000	130,000	135,000	135,000	135,000
706.72-01	Interest Bond Payment	256,990	246,253	246,735	221,853	221,853	221,853
706.73-01	Agent Fees-Bond Payment	2,400	0	6,000	6,000	6,000	6,000
	Debt Services	379,390	756,253	382,735	362,853	362,853	362,853
**	Finance	392,607	774,710	392,813	371,010	370,913	370,913