

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

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***

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| 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 communication with Merced Main Street Association through meetings with the Board of Directors and Merced Main Street Association General meetings. |
| 2. Promote investment in Downtown Merced focusing on housing, entertainment, and nightlife. | Focus development and investment opportunities based upon future UC Merced and High Speed Rail activities. |

2017-2018 BUDGET HIGHLIGHTS

The Merced Main Street Association will continue to serve as the organization delivering services to and for the Downtown Business Improvement Area. The focus of the Agreement with the MMSA will continue to center on cleanliness, safety, attaining Main Street certification, and promotion of Downtown Merced.

Downtown Fund

E X P E N S E S						
	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Dept. Head Request 2017-18	City Mgr. Recom. 2017-18	Council Approval 2017-18
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	63,752	48,757	118,515	88,031	88,031	88,031
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	0	8,696	0	0	0	0
TOTAL	63,752	57,453	118,515	88,031	88,031	88,031

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F I N A N C I N G S O U R C E S				
	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Estimated 2017-18
Business License	73,813	77,696	78,000	75,500
Investment Earnings	1,063	826	960	1,340
Other Revenues	11,124-	21,069-	39,555	11,191
TOTAL	63,752	57,453	118,515	88,031

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BUDGET DETAIL EXPENSES

006-1801	Downtown Fund						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
512.13-00	Postage	2	0	1,040	600	600	600
512.14-00	Advertising	20	0	0	0	0	0
512.17-00	Professional Services	42,871	18,890	72,280	63,800	63,800	63,800
512.18-00	Travel and Meetings	36	0	0	0	0	0
512.24-00	Memberships, Subscription	693	714	1,000	1,000	1,000	1,000
512.29-00	Other Materials Supplies	3,152	3,026	29,449	8,947	8,802	8,802
512.38-00	Support Services	1,291	1,155	1,240	565	609	609
	Supplies and Services	48,065	23,785	105,009	74,912	74,811	74,811
514.91-01	Adm Exp-City Manager	943	215	246	219	255	255
514.91-02	Adm Exp-City Attorney	317	47	49	66	68	68
514.91-03	Adm Exp-City Clerk	3,004	306	159	139	144	144
514.91-09	Adm Exp-Finance	4,302	768	701	627	678	678
514.91-10	Adm Exp-Purchasing	549	91	93	79	82	82
514.91-16	Adm Exp-City Council	423	86	78	66	70	70
	Administrative	9,538	1,513	1,326	1,196	1,297	1,297
515.92-01	Interdept DSC-General Fnd	6,149	23,459	12,180	11,923	11,923	11,923
	Interdepartmental	6,149	23,459	12,180	11,923	11,923	11,923
968.93-72	Trsf-Support Service(672)	0	8,696	0	0	0	0
	Other	0	8,696	0	0	0	0
**	Downtown Fund	63,752	57,453	118,515	88,031	88,031	88,031

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

E X P E N S E S	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Dept. Head Request 2017-18	City Mgr. Recom. 2017-18	Council Approval 2017-18
Personnel Expenses	117,167	126,680	133,385	132,180	92,702	92,702
Supplies and Services	605,105	596,748	750,447	770,766	765,217	788,751
Debt Service	0	0	0	0	0	0
Acquisitions	21,662	18,620	462,015	449,992	448,192	449,257
Capital Improvements	0	0	0	0	0	0
* Undefined *	27,605	28,594	29,621	30,684	30,684	30,684
TOTAL	771,539	770,642	1,375,468	1,383,622	1,336,795	1,361,394

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F I N A N C I N G S O U R C E S	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Estimated 2017-18
Pump Replacement Fee	11,000	11,900	12,800	11,165
PERS-EE Share 2.5% @ 55	5,773	5,261	5,427	3,714
Maint Assmt-Village West	5,191	5,191	5,191	5,191
Maint Assmt-E College Hm	3,262	3,262	3,262	3,262
Maint Assmt-Sunset West	15,176	16,258	18,529	18,724
Maint Assmt-Glenhaven	3,792	758	759	759
Maint Assmt-Oakbrook	8,298	8,298	8,299	8,299
Maint Assmt-Moss Landing	3,481	3,481	3,481	3,481
Maint Assmt-Yosemite Vlg	4,505	4,505	4,505	4,505
Maint Assmt-Oakmont Main	8,813	6,773	7,235	7,174
Maint Assmt-Deer Park 1&2	4,023	4,023	4,023	4,023
Maint Assmt-Auto Center	3,855	3,855	3,855	3,855
Maint Assmt-Quail Run	9,599	6,090	6,083	6,083
Maint Assmt-District 1	992	992	992	992
Maint Assmt-Downtown	156,432	155,107	155,104	155,104
Maint Assmt-Ridgeview Mdw	11,433	11,465	11,464	11,464
Maint Assmt-Fahrens Park	5,400	5,400	5,400	5,400
Maint Assmt-Villa Santa F	427	427	427	427
Maint Assmt-Pleasanton Pk	4,843	4,843	4,843	4,843
Maint Assmt-Village Land	7,159	6,829	7,855	8,068
Maint Assmt-Northwood	6,629	6,629	6,629	6,629
Maint Assmt-Oakmont No 3	20,802	20,999	21,500	27,554
Maint Assmt-Silverado #1	45,030	38,893	45,784	46,326
Maint Assmt-Olivewood	1,533	1,533	1,533	1,533
Maint Assmt-Westcrk Homes	13,945	14,588	14,433	15,867
Maint Assmt-Campus North	10,703	10,801	11,000	11,300
Maint Assmt-Quail Creek	36,590	33,564	38,963	39,900
Maint Assmt-Hansen Park	4,177	4,177	4,177	4,177
Maint Assmt-Mansionette	923	923	969	18,509
Maint Assmt-LaBella Vista	27,471	22,132	23,739	26,766
Maint Assmt-Las Brisas	40,005	43,531	44,236	41,230
Maint Assmt-Paulson Place	7,939	8,168	8,307	8,313
Maint Assmt-Ronie Mainten	6,486	4,999	5,688	4,817
Maint Assmt-Fahrens Prk#2	132,498	136,684	136,593	134,554
Maint Assmt-Cypress Terra	38,112	34,789	43,774	35,888
Maint Assmt-Davenport M-S	50,973	52,498	57,167	55,113
Maint-Assmt-Sequoia Hill	11,515	9,528	9,527	9,527
Maint Assmt - Sky Moss	9,850	8,968	8,967	8,967
Maint Assmt-Lowe's Distri	15,924	18,122	16,162	15,749
Maint Assmt-Yosemite Gate	38,512	37,004	37,824	38,784
Maint Assmt-Vista del Sol	16,705	18,355	17,089	17,872

BUDGET DETAIL EXPENSES

100-1165	Maintenance Districts						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
531.01-00	Regular Salaries	66,497	69,983	70,005	71,811	47,874	47,874
531.04-01	Regular Overtime	5	14	270	282	270	270
531.10-02	Unused Sick Leave	0	703	0	0	0	0
531.10-05	Retirement PERS Classic	15,539	17,446	18,362	5,594	3,729	3,729
531.10-06	Social Security-OASDI	4,018	4,103	4,271	4,312	2,896	2,896
531.10-07	Social Security-Medicare	940	960	999	1,009	678	678
531.10-12	Workers Compensation	5,108	2,630	2,418	2,191	2,059	2,059
531.10-20	Earned Benefit	215	0	538	564	538	538
531.10-23	Uniform Cleaning	151	158	166	277	280	280
531.10-33	Core Allowance	16,144	21,694	26,917	27,808	20,859	20,859
531.10-35	Post Employment Benefits	8,550	8,989	9,439	4,786	4,786	4,786
531.10-73	Retirement UAL Misc	0	0	0	7,974	5,019	5,019
531.10-75	Ret-EE Share PERS Classic	0	0	0	5,572	3,714	3,714
Personnel Services		117,167	126,680	133,385	132,180	92,702	92,702
532.11-00	Utilities	162,133	150,700	184,716	190,582	190,469	193,865
532.12-00	Telephone	3,752	2,137	312	331	331	331
532.17-00	Professional Services	250,505	238,640	312,067	316,935	316,641	323,165
532.21-00	Rents/Leases	3,385	3,635	4,381	4,411	4,411	4,509
532.25-00	Maintenance Matls & Svcs	3,145	10,628	59,356	58,221	58,221	68,232
532.27-00	Small Tools	0	102	300	50	50	50
532.28-00	Safety Supplies	164	122	215	218	218	218
532.30-01	Dept Share of Insurance	1,290	1,290	1,290	1,290	1,290	1,290
532.38-00	Support Services	14,166	14,276	14,608	14,973	14,973	14,970
Supplies and Services		438,540	421,530	577,245	587,011	586,604	606,630
533.43-00	Machinery/Equipment	10,662	6,720	449,215	439,892	438,092	438,092
533.44-00	Replacement Expense	11,000	11,900	12,800	10,100	10,100	11,165
Property		21,662	18,620	462,015	449,992	448,192	449,257
534.91-01	Adm Exp-City Manager	7,706	7,701	7,941	8,143	8,143	8,140
534.91-02	Adm Exp-City Attorney	1,788	1,783	1,841	1,885	1,885	1,884
534.91-03	Adm Exp-City Clerk	3,111	3,127	3,205	3,284	3,284	3,530
534.91-09	Adm Exp-Finance	26,315	26,312	27,150	27,831	27,831	27,820
534.91-10	Adm Exp-Purchasing	3,035	3,029	3,125	3,201	3,201	3,200
534.91-11	Adm Exp-Public Works	8,242	8,293	8,504	8,717	8,717	8,715
534.91-16	Adm Exp-City Council	3,800	3,796	3,917	4,013	4,013	4,011
Administrative		53,997	54,041	55,683	57,074	57,074	57,300
535.92-01	Interdept DSC-General Fnd	5,345	4,117	4,686	4,865	4,865	5,047
535.92-15	Interdept DSC-CFD-PW-Park	1,138	1,190	1,362	1,364	1,364	1,416
535.92-22	Interdept DSC-Streets	2,504	2,594	3,022	2,924	2,924	3,077
535.92-29	Interdept DSC-Pub Works	36,421	35,713	36,474	35,427	35,227	35,913
535.92-53	Interdept DSC-Wastewater	57,068	66,781	59,589	69,261	65,233	66,876
535.92-57	Interdept DSC-Water Sys	0	286	395	914	0	0
535.92-58	Interdept DSC-Refuse	10,092	10,496	11,991	11,926	11,926	12,492
Interdepartmental		112,568	121,177	117,519	126,681	121,539	124,821
968.93-71	Trsf-Facilities Main(671)	27,605	28,594	29,621	30,684	30,684	30,684
Other		27,605	28,594	29,621	30,684	30,684	30,684
**	Maintenance Districts	771,539	770,642	1,375,468	1,383,622	1,336,795	1,361,394

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. 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.

BUDGET DETAIL EXPENSES

150-1164	CFD Formation	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
ACCT. NO.	ACCOUNT DESCRIPTION						
532.17-00	Professional Services	0	0	170,260	183,648	183,806	183,806
	Supplies and Services	0	0	170,260	183,648	183,806	183,806
**	CFD Formation	0	0	170,260	183,648	183,806	183,806

BUDGET DETAIL EXPENSES

155-1160	CFD-Administration						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
535.92-01	Interdept DSC-General Fnd	3,255	3,446	3,577	3,504	3,504	3,504
	Interdepartmental	3,255	3,446	3,577	3,504	3,504	3,504
908.93-01	Trsf-General Fund (001)	20,448	20,701	21,936	24,145	24,665	24,665
	Other	20,448	20,701	21,936	24,145	24,665	24,665
**	CFD-Administration	23,703	24,147	25,513	27,649	28,169	28,169

BUDGET DETAIL EXPENSES

164-1166	CFD Improvement Area						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
532.11-00	Utilities	62,055	61,580	137,251	143,747	162,641	160,669
532.12-00	Telephone	37	30	0	33	33	33
532.17-00	Professional Services	143,874	145,725	208,638	209,051	208,961	208,961
532.21-00	Rents/Leases	8	1,599	3,703	3,820	3,820	3,820
532.25-00	Maintenance Matls & Svcs	96,622	70,174	250,625	262,007	268,926	264,692
	Supplies and Services	302,596	279,108	600,217	618,658	644,381	638,175
535.92-01	Interdept DSC-General Fnd	9,067	9,675	10,047	12,118	12,118	12,118
535.92-15	Interdept DSC-CFD-PW-Park	0	0	0	663	663	663
535.92-22	Interdept DSC-Streets	0	0	0	1,430	1,430	1,430
535.92-29	Interdept DSC-Pub Works	822	329	343	25,041	25,041	25,041
535.92-53	Interdept DSC-Wastewater	4,353	4,294	2,451	45,290	45,766	45,766
535.92-57	Interdept DSC-Water Sys	0	13	0	476	0	0
535.92-58	Interdept DSC-Refuse	0	0	0	5,811	5,811	5,811
	Interdepartmental	14,242	14,311	12,841	90,829	90,829	90,829
918.93-26	Trsf-Mansionette (126)	0	0	0	0	0	6,608
918.93-58	Trsf-CFD-PW-Parks Ma(158)	60,495	95,441	78,196	81,968	73,358	73,358
	Other	60,495	95,441	78,196	81,968	73,358	79,966
968.93-71	Trsf-Facilities Main(671)	45,590	47,224	48,919	50,673	50,673	50,673
968.93-72	Trsf-Support Service(672)	1,625	0	0	0	0	0
	Other	47,215	47,224	48,919	50,673	50,673	50,673
**	CFD Improvement Area	424,548	436,084	740,173	842,128	859,241	859,643

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

N. Merced Sewer Refunding

EXPENSES	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Dept. Head Request 2017-18	City Mgr. Recom. 2017-18	Council Approval 2017-18
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	412	226	12,584	15,827	15,827	15,827
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	3,437	0	0	0	0	0
TOTAL	3,849	226	12,584	15,827	15,827	15,827

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FINANCING SOURCES	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Estimated 2017-18
Assessment Principal	179	1,331	38	0
Investment Earnings	295	246	270	410
Other Revenues	3,375	1,351-	12,276	15,417
TOTAL	3,849	226	12,584	15,827

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BUDGET DETAIL EXPENSES

333-1111 N. Merced Sewer Refunding							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
532.17-00	Professional Services	0	0	12,331	15,553	15,554	15,554
532.38-00	Support Services	166	117	132	112	110	110
	Supplies and Services	166	117	12,463	15,665	15,664	15,664
534.91-01	Adm Exp-City Manager	28	18	23	31	33	33
534.91-02	Adm Exp-City Attorney	12	4	5	9	9	9
534.91-03	Adm Exp-City Clerk	48	11	12	14	13	13
534.91-09	Adm Exp-Finance	129	62	65	88	88	88
534.91-10	Adm Exp-Purchasing	16	7	9	11	11	11
534.91-16	Adm Exp-City Council	13	7	7	9	9	9
	Administrative	246	109	121	162	163	163
958.93-53	Trsf-Wastewater Sys (553)	3,437	0	0	0	0	0
	Other	3,437	0	0	0	0	0
**	N. Merced Sewer Refunding	3,849	226	12,584	15,827	15,827	15,827

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 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
532.17-00	Professional Services	823	823	823	823	823	823
532.38-00	Support Services	9	9	10	7	6	6
	Supplies and Services	832	832	833	830	829	829
534.91-01	Adm Exp-City Manager	10	15	18	21	23	23
534.91-02	Adm Exp-City Attorney	3	3	4	6	6	6
534.91-03	Adm Exp-City Clerk	15	9	9	9	9	9
534.91-09	Adm Exp-Finance	47	53	52	59	61	61
534.91-10	Adm Exp-Purchasing	6	6	7	8	7	7
534.91-16	Adm Exp-City Council	5	6	6	6	6	6
	Administrative	86	92	96	109	112	112
706.71-01	Principal-Bond Payment	37,000	41,000	43,000	47,000	47,000	47,000
706.72-01	Interest Bond Payment	10,973	8,828	6,518	4,043	4,043	4,043
	Debt Services	47,973	49,828	49,518	51,043	51,043	51,043
**	Liberty Park	48,891	50,752	50,447	51,982	51,984	51,984

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 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
532.17-00	Professional Services	818	818	19,709	18,020	18,020	18,020
532.38-00	Support Services	9	9	211	132	128	128
	Supplies and Services	827	827	19,920	18,152	18,148	18,148
534.91-01	Adm Exp-City Manager	10	15	50	52	57	57
534.91-02	Adm Exp-City Attorney	3	3	10	16	15	15
534.91-03	Adm Exp-City Clerk	15	9	26	24	23	23
534.91-09	Adm Exp-Finance	47	53	143	150	152	152
534.91-10	Adm Exp-Purchasing	6	6	19	19	18	18
534.91-16	Adm Exp-City Council	5	6	16	16	16	16
	Administrative	86	92	264	277	281	281
706.71-01	Principal-Bond Payment	40,000	40,000	44,000	0	0	0
706.72-01	Interest Bond Payment	5,720	3,520	1,210	0	0	0
	Debt Services	45,720	43,520	45,210	0	0	0
**	16th St Assessment Dist.	46,633	44,439	65,394	18,429	18,429	18,429

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 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
532.17-00	Professional Services	2,350	2,855	2,628	5,128	5,128	5,128
532.38-00	Support Services	29	32	34	41	41	41
	Supplies and Services	2,379	2,887	2,662	5,169	5,169	5,169
534.91-01	Adm Exp-City Manager	59	87	105	148	164	164
534.91-02	Adm Exp-City Attorney	19	19	21	44	44	44
534.91-03	Adm Exp-City Clerk	86	54	54	67	67	67
534.91-09	Adm Exp-Finance	271	309	300	424	436	436
534.91-10	Adm Exp-Purchasing	35	37	40	54	53	53
534.91-16	Adm Exp-City Council	27	35	34	44	45	45
	Administrative	497	541	554	781	809	809
706.71-01	Principal-Bond Payment	300,000	575,000	310,000	275,000	275,000	275,000
706.71-03	Premium	0	2,700	0	0	0	0
706.72-01	Interest Bond Payment	77,129	71,829	65,486	50,592	50,592	50,592
706.73-01	Agent Fees-Bond Payment	1,100	1,100	1,100	1,100	1,100	1,100
	Debt Services	378,229	650,629	376,586	326,692	326,692	326,692
**	Fahrens Park	381,105	654,057	379,802	332,642	332,670	332,670

**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

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
343-1134	Bellevue Ranch East Devel						
532.17-00	Professional Services	6,906	26,444	7,101	7,301	7,301	7,301
532.38-00	Support Services	112	96	106	73	73	73
	Supplies and Services	7,018	26,540	7,207	7,374	7,374	7,374
534.91-01	Adm Exp-City Manager	125	166	202	249	277	277
534.91-02	Adm Exp-City Attorney	41	36	40	75	74	74
534.91-03	Adm Exp-City Clerk	184	104	103	113	113	113
534.91-09	Adm Exp-Finance	571	591	576	715	735	735
534.91-10	Adm Exp-Purchasing	73	70	77	90	89	89
534.91-16	Adm Exp-City Council	56	66	64	75	76	76
	Administrative	1,050	1,033	1,062	1,317	1,364	1,364
535.92-01	Interdept DSC-General Fnd	1,737	1,810	1,879	1,841	1,841	1,841
	Interdepartmental	1,737	1,810	1,879	1,841	1,841	1,841
706.71-01	Principal-Bond Payment	195,000	200,000	215,000	390,000	390,000	390,000
706.72-01	Interest Bond Payment	466,312	457,546	448,075	209,313	209,313	209,313
706.73-01	Agent Fees-Bond Payment	2,310	2,310	6,000	6,000	6,000	6,000
	Debt Services	663,622	659,856	669,075	605,313	605,313	605,313
**	Bellevue Ranch East Devel	673,427	689,239	679,223	615,845	615,892	615,892

**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	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Dept. Head Request 2017-18	City Mgr. Recom. 2017-18	Council Approval 2017-18
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	12,181	22,548	10,369	10,701	10,736	10,736
Debt Service	494,419	491,835	497,276	498,525	498,525	498,525
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	506,600	514,383	507,645	509,226	509,261	509,261

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FINANCING SOURCES	Actual 2014-15	Actual 2015-16	Final Budget 2016-17	Estimated 2017-18
Assessment Principal	512,432	511,575	513,395	514,726
Investment Earnings	268	254	0	0
Interest Earnings	846	1,242	800	1,200
Other Revenues	6,946-	1,312	6,550-	6,665-
TOTAL	506,600	514,383	507,645	509,261

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BUDGET DETAIL EXPENSES

345-0701 Finance							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
532.17-00	Professional Services	7,394	19,299	6,996	7,196	7,196	7,196
532.38-00	Support Services	124	99	109	75	74	74
	Supplies and Services	7,518	19,398	7,105	7,271	7,270	7,270
534.91-01	Adm Exp-City Manager	197	125	152	192	213	213
534.91-02	Adm Exp-City Attorney	797	27	30	58	57	57
534.91-03	Adm Exp-City Clerk	289	78	78	87	87	87
534.91-09	Adm Exp-Finance	900	445	434	552	568	568
534.91-10	Adm Exp-Purchasing	115	53	58	70	69	69
534.91-16	Adm Exp-City Council	89	50	49	58	59	59
	Administrative	2,387	778	801	1,017	1,053	1,053
535.92-01	Interdept DSC-General Fnd	2,276	2,372	2,463	2,413	2,413	2,413
	Interdepartmental	2,276	2,372	2,463	2,413	2,413	2,413
706.71-01	Principal-Bond Payment	155,000	160,000	170,000	180,000	180,000	180,000
706.72-01	Interest Bond Payment	337,109	329,525	321,276	312,525	312,525	312,525
706.73-01	Agent Fees-Bond Payment	2,310	2,310	6,000	6,000	6,000	6,000
	Debt Services	494,419	491,835	497,276	498,525	498,525	498,525
**	Finance	506,600	514,383	507,645	509,226	509,261	509,261

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 2014-15	ACTUAL 2015-16	FINAL BUDGET 2016-17	DEPT. HEAD REQUEST 2017-18	CITY MGR. RECOM. 2017-18	COUNCIL APPROVAL 2017-18
532.17-00	Professional Services	6,651	6,651	6,848	7,048	7,048	7,048
532.38-00	Support Services	95	79	87	60	59	59
	Supplies and Services	6,746	6,730	6,935	7,108	7,107	7,107
534.91-01	Adm Exp-City Manager	67	95	116	132	146	146
534.91-02	Adm Exp-City Attorney	23	21	23	40	39	39
534.91-03	Adm Exp-City Clerk	100	59	59	60	60	60
534.91-09	Adm Exp-Finance	306	338	330	378	388	388
534.91-10	Adm Exp-Purchasing	39	40	44	48	47	47
534.91-16	Adm Exp-City Council	30	38	37	40	40	40
	Administrative	565	591	609	698	720	720
535.92-01	Interdept DSC-General Fnd	707	737	765	749	749	749
	Interdepartmental	707	737	765	749	749	749
706.71-01	Principal-Bond Payment	130,000	135,000	140,000	150,000	150,000	150,000
706.72-01	Interest Bond Payment	227,485	221,853	215,870	209,490	209,490	209,490
706.73-01	Agent Fees-Bond Payment	4,538	2,100	6,000	6,000	6,000	6,000
	Debt Services	362,023	358,953	361,870	365,490	365,490	365,490
**	Finance	370,041	367,011	370,179	374,045	374,066	374,066