

**CITY OF MERCED
2014-2015 ADOPTED BUDGET**

TAB 13

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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

- ◇ 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. Re-evaluate the boundaries of the Downtown Business Improvement Area. | Poll the business to determine if the boundaries need to be modified or remain the same by December 2014. |
| 2. Determine best alternative to deliver and carry out services to the Downtown Business Improvement Area. | Evaluate options including contracting for services, restructuring with staff, or eliminating the program. Present findings by October 2014. |
| 3. Investigate alternative means to enhance security in Downtown Merced. | Identify cost effective services and technology in public areas that may be used to increase security. Present findings by December 2014. |
| 4. Support core events such as Christmas Parade, MERCO, and Art Hop. | Provide in-kind services and as available staffing and contributions to support events. |
| 5. Determine which downtown focused program and certification will best suit the Downtown Business Improvement Area. | Evaluate programs such as the National Main Street program, California Downtown Association, California Main Street Alliance, and International Downtown Association. Present findings by March 2015. |
| 6. Commence proceedings for a Downtown Entertainment | Work with a consultant to prepare the Study/Strategy with Action Items ready for |

Study/Strategy.

review by June 2015.

2014-2015 BUDGET HIGHLIGHTS

Revenues are anticipated to be lower in FY 2014 – 2015 than previous Fiscal Year.
Proposed activities focus on the Recommendations from the 2013 Downtown Survey.

[illegible]

BUDGET DETAIL EXPENSES

006-1801	Downtown Fund						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
512.11-00	Utilities	139	1,337	0	0	0	0
512.13-00	Postage	1,749	1,017	1,500	2,000	1,600	1,600
512.14-00	Advertising	1,000	0	7,000	5,500	5,500	5,500
512.15-00	Office Supplies	1,493	117	1,500	1,500	1,500	1,500
512.16-00	Printing	0	0	2,000	2,000	2,000	2,000
512.17-00	Professional Services	57,281	53,412	55,455	48,455	48,455	48,455
512.18-00	Travel and Meetings	1,265	419	1,550	1,550	1,550	1,550
512.20-00	Training Expense	685	405	700	700	700	700
512.24-00	Memberships, Subscription	993	993	600	600	600	600
512.29-00	Other Materials Supplies	4,398	8,053	19,177	59,681	53,001	52,060
512.38-00	Support Services	2,141	1,686	1,207	813	1,291	1,291
Supplies and Services		71,144	67,439	90,689	122,799	116,197	115,256
514.91-01	Adm Exp-City Manager	272	735	1,025	560	943	943
514.91-02	Adm Exp-City Attorney	1	79	323	325	283	283
514.91-03	Adm Exp-City Clerk	0	0	0	2,194	2,063	3,004
514.91-09	Adm Exp-Finance	1,019	2,895	2,476	4,146	4,302	4,302
514.91-10	Adm Exp-Purchasing	117	365	341	510	549	549
514.91-16	Adm Exp-City Council	132	286	236	475	423	423
Administrative		1,541	4,360	4,401	8,210	8,563	9,504
515.92-01	Interdept DSC-General Fnd	0	24,263	23,837	0	6,149	6,149
515.92-94	Interdept DSC-PFEDA Admin	42,767	0	0	0	0	0
Interdepartmental		42,767	24,263	23,837	0	6,149	6,149
**	Downtown Fund	115,452	96,062	118,927	131,009	130,909	130,909

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

ACCOUNT NO. 1165

E X P E N S E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Dept.Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval 2014-15
Personnel Expenses	110,871	109,149	119,593	118,443	118,624	118,624
Supplies and Services	616,117	644,393	730,933	741,037	741,037	735,390
Debt Service	0	0	0	0	0	0
Acquisitions	10,929	13,000	418,309	431,300	431,300	429,852
Capital Improvements	0	0	0	0	0	0
* Undefined *	0	25,724	26,648	27,605	27,605	27,605
TOTAL	737,917	792,266	1,295,483	1,318,385	1,318,566	1,311,471
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F I N A N C I N G S O U R C E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15		
Pump Replacement Fee	10,929	13,000	13,000	11,000		
PERS-EE Share 2.5% @ 55	3,224	4,798	6,167	6,603		
Maint Assmt-Village West	5,161	5,191	5,191	5,191		
Maint Assmt-E College Hm	3,262	3,262	3,262	3,262		
Maint Assmt-Sunset West	18,643	17,100	17,151	15,176		
Maint Assmt-Glenhaven	3,792	3,792	3,792	3,792		
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	8,599	7,471	7,699	8,812		
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	8,159	11,194	9,759	9,600		
Maint Assmt-District 1	992	992	992	992		
Maint Assmt-Downtown	153,346	155,914	180,909	156,427		
Maint Assmt-Ridgeview Mdw	11,433	11,433	11,464	11,432		
Maint Assmt-Fahrens Park	5,400	5,400	5,400	5,400		
Maint Assmt-Villa Santa F	1,144	289-	571	427		
Maint Assmt-Pleasanton Pk	4,843	4,843	4,843	4,843		
Maint Assmt-Village Land	6,659	7,028	7,070	7,158		
Maint Assmt-Northwood	6,629	6,629	6,629	6,629		
Maint Assmt-Oakmont No 3	19,685	19,917	20,500	20,800		
Maint Assmt-Silverado #1	59,375	39,786	43,509	45,029		
Maint Assmt-Olivewood	1,348	1,348	1,533	1,533		
Maint Assmt-Westcrk Homes	13,240	14,438	14,488	13,943		
Maint Assmt-Campus North	10,102	10,301	10,550	10,703		
Maint Assmt-Quail Creek	35,505	32,996	36,003	36,586		
Maint Assmt-Hansen Park	4,120	4,177	4,177	4,177		
Maint Assmt-Mansionette	1,105	1,105	1,446	1,311		
Maint Assmt-LaBella Vista	22,571	25,534	27,351	27,467		
Maint Assmt-Las Brisas	34,737	41,158	39,545	40,005		
Maint Assmt-Paulson Place	7,346	7,661	7,740	7,939		
Maint Assmt-Ronie Mainten	5,503	5,411	6,257	6,486		
Maint Assmt-Fahrens Prk#2	106,270	91,583	103,369	132,493		
Maint Assmt-Cypress Terra	29,792	27,707	34,237	38,109		
Maint Assmt-Davenport M-S	47,742	46,719	50,195	50,971		
Maint-Assmt-Sequoia Hill	8,672	10,389	10,613	11,514		
Maint Assmt - Sky Moss	7,209	10,301	10,026	9,708		
Maint Assmt-Lowe's Distri	11,430	14,421	14,116	15,924		
Maint Assmt-Yosemite Gate	34,713	35,135	36,897	38,471		
Maint Assmt-Vista del Sol	15,041	17,566	19,225	16,695		
Investment Earnings	11,673	11,498	3,000	7,500		
Interdept DSR-Refuse	2,863	0	0	0		
Trsf-General Fund (001)	25,531	27,690	33,395	39,565		

Maintenance Districts

ACCOUNT NO. 1165

FINANCING SOURCES	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15
Trsf-DowntownParking(005)	14,400	0	0	0
Trsf-Neighborhood St(059)	286	173	140	0
Trsf-Water System Fu(557)	37	1,500	1,543	1,619
Trsf-Facilities Main(671)	8,074	9,068	8,851	0
Trsf-PFEDA Area #2 (902)	3,472	0	0	0
Trsf-Parking Auth (930)	0	17,079	17,081	17,109
Other Revenues	80,302-	14,315-	431,634	434,907
TOTAL	737,917	792,266	1,295,483	1,311,471

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PERSONNEL

Number of Positions

Classification	Funded In Budget 2013-14	Dept.Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval
Park Worker I/II	1.50	1.50	1.50	1.50
TOTAL	1.50	1.50	1.50	1.50

BUDGET DETAIL EXPENSES

100-1165	Maintenance Districts						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
531.01-00	Regular Salaries	64,850	61,741	67,122	68,129	68,129	68,129
531.04-01	Regular Overtime	194	145	259	263	263	263
531.10-05	Retirement PERS Classic	11,189	12,160	14,638	15,893	15,893	15,893
531.10-06	Social Security-OASDI	3,333	3,514	4,048	4,144	4,154	4,154
531.10-07	Social Security-Medicare	779	822	947	969	972	972
531.10-12	Workers Compensation	2,967	2,830	3,799	5,108	5,108	5,108
531.10-20	Earned Benefit	215	18	344	349	517	517
531.10-23	Uniform Cleaning	190	131	218	218	218	218
531.10-33	Core Allowance	19,405	19,612	19,655	14,820	14,820	14,820
531.10-35	Post Employment Benefits	7,749	8,176	8,563	8,550	8,550	8,550
Personnel Services		110,871	109,149	119,593	118,443	118,624	118,624
532.11-00	Utilities	196,211	196,991	262,268	248,989	248,989	248,275
532.12-00	Telephone	2,973	3,027	4,252	3,662	3,662	3,662
532.17-00	Professional Services	222,154	226,843	240,310	264,246	264,246	264,194
532.21-00	Rents/Leases	3,581	3,575	5,122	4,664	4,664	4,664
532.23-00	Vehicle Operations/Maint	6,041	6,373	0	0	0	0
532.25-00	Maintenance Matls & Svcs	6,817	15,534	36,850	32,050	32,050	30,965
532.27-00	Small Tools	779	163	1,200	1,200	1,200	1,200
532.28-00	Safety Supplies	185	108	315	315	315	315
532.30-01	Dept Share of Insurance	1,805	1,290	1,290	1,290	1,290	1,290
532.32-00	Vehicle Replacement Fee	1,919	0	0	0	0	0
532.38-00	Support Services	16,246	16,687	18,168	14,166	14,166	14,166
Supplies and Services		458,711	470,591	569,775	570,582	570,582	568,731
533.43-00	Machinery/Equipment	0	0	405,309	419,576	419,576	418,852
533.44-00	Replacement Expense	10,929	13,000	13,000	11,724	11,724	11,000
Property		10,929	13,000	418,309	431,300	431,300	429,852
534.91-01	Adm Exp-City Manager	7,248	7,447	7,573	7,706	7,706	7,706
534.91-02	Adm Exp-City Attorney	1,684	1,727	1,756	1,788	1,788	1,788
534.91-03	Adm Exp-City Clerk	0	0	0	3,111	3,111	3,111
534.91-09	Adm Exp-Finance	24,743	25,413	25,846	26,315	26,315	26,315
534.91-10	Adm Exp-Purchasing	2,856	2,933	2,982	3,035	3,035	3,035
534.91-11	Adm Exp-Public Works	7,751	7,960	8,097	8,242	8,242	8,242
534.91-16	Adm Exp-City Council	3,575	3,671	3,732	3,800	3,800	3,800
Administrative		47,857	49,151	49,986	53,997	53,997	53,997
535.92-01	Interdept DSC-General Fnd	7,001	6,187	5,046	5,379	5,379	5,345
535.92-15	Interdept DSC-CFD-PW-Park	0	0	1,195	1,149	1,149	1,138
535.92-21	Interdept DSC-Street Tree	18,651	6,187	5,331	0	0	0
535.92-22	Interdept DSC-Streets	2,433	3,016	2,571	2,553	2,553	2,504
535.92-29	Interdept DSC-Pub Works	30,498	33,698	31,408	38,036	38,036	36,515
535.92-53	Interdept DSC-Wastewater	45,543	69,533	60,456	59,106	59,106	57,068
535.92-57	Interdept DSC-Water Sys	558	0	0	0	0	0
535.92-58	Interdept DSC-Refuse	4,865	6,030	5,165	10,235	10,235	10,092
Interdepartmental		109,549	124,651	111,172	116,458	116,458	112,662
968.93-71	Trsf-Facilities Main(671)	0	25,724	26,648	27,605	27,605	27,605
Other		0	25,724	26,648	27,605	27,605	27,605
**	Maintenance Districts	737,917	792,266	1,295,483	1,318,385	1,318,566	1,311,471

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

ACCOUNT NO. 1164

E X P E N S E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Dept.Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval 2014-15
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	0	9,000	220,750	195,695	183,695	183,695
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	0	9,000	220,750	195,695	183,695	183,695
XX						
F I N A N C I N G S O U R C E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15		
Other Revenues	0	9,000	220,750	183,695		
TOTAL	0	9,000	220,750	183,695		
XX						

BUDGET DETAIL EXPENSES

150-1164	CFD Formation						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
532.17-00	Professional Services	0	9,000	220,750	195,695	183,695	183,695
	Supplies and Services	0	9,000	220,750	195,695	183,695	183,695
**	CFD Formation	0	9,000	220,750	195,695	183,695	183,695

E X P E N S E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Dept. Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval 2014-15
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	2,710	2,961	2,920	3,255	3,255	3,255
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	19,254	19,554	20,453	20,763	20,643	20,643
TOTAL	21,964	22,515	23,373	24,018	23,898	23,898

[illegible]

FINANCING SOURCES	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15
CFD-Bellevue Ranch East	4,599	4,752	4,833	4,906
CFD-Compass Pointe	3,142	3,246	3,328	3,378
CFD-Sandcastle	1,849	1,921	1,927	1,976
CFD-Bright Development	869	898	917	931
CFD-Merced Renaissance	518	535	546	554
CFD-Big Valley	58	60	62	63
CFD-Bellevue Ranch West	1,994	2,060	2,102	2,134
CFD-University Park	1,010	1,044	1,072	1,088
CFD-Tuscany	913	933	938	931
CFD-Provence	2,055	2,123	2,164	2,196
CFD-Alfarata Ranch	117	121	124	126
CFD-Franco	1,244	1,286	1,319	1,339
CFD-Cottages	481	497	505	512
CFD-Hartley Crossing	88	91	92	94
CFD-Crossing@River Oaks	117	121	124	114
CFD-Mohammed Apts	145	150	152	154
CFD-Sunnyview Apts	1,027	1,060	1,083	1,099
CFD-University Park II	500	517	525	533
CFD-Moraga	368	395	360	397
CFD-Mission Ranch	49	50	51	52
CFD-Cypress Terrace East	155	160	165	167
CFD-Meadows	128	142	134	147
CFD-Meadows #2-Area 28	98	112	114	125
CFD-Paseo-Area 29	59	61	62	63
Trsf-CFD Services De(770)	39	30	31	21
Other Revenues	342	150	643	798
TOTAL	21,964	22,515	23,373	23,898

[illegible]

BUDGET DETAIL EXPENSES

155-1160	CFD-Administration						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
535.92-01	Interdept DSC-General Fnd	2,710	2,961	2,920	3,255	3,255	3,255
	Interdepartmental	2,710	2,961	2,920	3,255	3,255	3,255
908.93-01	Trsf-General Fund (001)	19,254	19,554	20,453	20,763	20,643	20,643
	Other	19,254	19,554	20,453	20,763	20,643	20,643
**	CFD-Administration	21,964	22,515	23,373	24,018	23,898	23,898

CFD Improvement Area

ACCOUNT NO. 1166

E X P E N S E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Dept.Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval 2014-15
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	346,783	324,345	562,638	598,854	591,790	591,790
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	13,282	143,051	125,521	106,558	106,085	106,085
TOTAL	360,065	467,396	688,159	705,412	697,875	697,875
XX						
F I N A N C I N G S O U R C E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15		
CFD-Bellevue Ranch East	70,524	72,869	75,460	76,592		
CFD-Compass Pointe	86,873	89,762	91,040	92,404		
CFD-Sandcastle	38,780	40,282	40,694	41,743		
CFD-Bright Development	20,048	20,715	21,161	21,477		
CFD-Merced Renaissance	4,328	4,472	4,589	4,657		
CFD-Big Valley	750	775	784	796		
CFD-Bellevue Ranch West	68,257	70,527	72,150	73,228		
CFD-University Park	27,928	28,857	29,183	29,618		
CFD-Tuscany	6,387	6,530	6,847	6,795		
CFD-Provence	54,356	56,163	57,604	58,464		
CFD-Promenade	966	998	1,019	1,034		
CFD-Alfarata Ranch	2,462	2,544	2,611	2,650		
CFD-Franco	13,082	13,517	13,501	13,702		
CFD-Cottages	12,175	12,580	13,009	13,204		
CFD-Hartley Crossing	989	1,022	1,039	1,055		
CFD-Crossing@River Oaks	2,837	2,932	3,012	2,802		
CFD-Mohammed Apts	120	124	154	161		
CFD-Sunnyview Apts	592	628	678	719		
CFD-University Park II	15,079	15,580	16,041	16,281		
CFD-Moraga	13,701	14,699	13,617	15,003		
CFD-Mission Ranch	1,969	2,035	2,079	2,111		
CFD-Cypress Terrace East	8,964	9,262	9,389	9,529		
CFD-Meadows	7,689	8,555	8,152	8,910		
CFD-Meadows #2-Area 28	5,914	6,722	6,898	7,638		
CFD-Paseo-Area 29	3,987	4,120	4,210	4,273		
CFD-Mercy Hospital-Area31	22,125	22,858	23,357	23,709		
Improvement Area # 32	12,244	12,651	12,926	13,120		
Investment Earnings	8,861	9,445	0	6,200		
Trsf-CFD Street/Main(160)	59,953	62,678	63,632	65,395		
Other Revenues	211,875-	126,506-	93,323	84,605		
TOTAL	360,065	467,396	688,159	697,875		
XX						

BUDGET DETAIL EXPENSES

164-1166	CFD Improvement Area						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
<hr/>							
532.11-00	Utilities	111,666	78,679	179,904	203,428	198,662	198,662
532.12-00	Telephone	0	0	0	140	140	140
532.17-00	Professional Services	132,185	140,251	152,884	157,728	157,727	157,727
532.21-00	Rents/Leases	0	0	9	9	9	9
532.25-00	Maintenance Matls & Svcs	95,380	92,718	219,237	223,307	221,010	221,010
Supplies and Services		339,231	311,648	552,034	584,612	577,548	577,548
535.92-01	Interdept DSC-General Fnd	7,552	8,249	8,134	9,067	9,067	9,067
535.92-29	Interdept DSC-Pub Works	0	560	616	822	822	822
535.92-53	Interdept DSC-Wastewater	0	3,888	1,854	4,353	4,353	4,353
Interdepartmental		7,552	12,697	10,604	14,242	14,242	14,242
908.93-17	Trsf-Development Svc(017)	13,282	0	0	0	0	0
Other		13,282	0	0	0	0	0
918.93-50	Trsf-CFD Formation (150)	0	0	5,000	0	0	0
918.93-58	Trsf-CFD-PW-Parks Ma(158)	0	100,571	76,514	60,968	60,495	60,495
Other		0	100,571	81,514	60,968	60,495	60,495
968.93-71	Trsf-Facilities Main(671)	0	42,480	44,007	45,590	45,590	45,590
Other		0	42,480	44,007	45,590	45,590	45,590
**	CFD Improvement Area	360,065	467,396	688,159	705,412	697,875	697,875

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.

N. Merced Sewer Refunding

ACCOUNT NO. 1111

E X P E N S E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Dept.Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval 2014-15
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	28,693	2,811	17,665	17,606	17,601	17,608
Debt Service	19,395	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
* Undefined *	0	167,318	70,639	3,439	3,444	3,437
TOTAL	48,088	170,129	88,304	21,045	21,045	21,045
XX						
F I N A N C I N G S O U R C E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15		
Assessment Principal	167	33,426	0	0		
Investment Earnings	2,465	15,795	0	0		
Other Revenues	45,456	120,908	88,304	21,045		
TOTAL	48,088	170,129	88,304	21,045		
XX						

BUDGET DETAIL EXPENSES

333-1111	N. Merced Sewer Refunding						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
532.13-00	Postage	58	0	0	0	0	0
532.17-00	Professional Services	27,500	1,920	17,200	17,200	17,200	17,200
532.38-00	Support Services	252	249	179	165	166	166
Supplies and Services		27,810	2,169	17,379	17,365	17,366	17,366
534.91-01	Adm Exp-City Manager	156	108	67	18	28	28
534.91-02	Adm Exp-City Attorney	0	12	21	10	8	8
534.91-03	Adm Exp-City Clerk	0	0	0	48	41	48
534.91-09	Adm Exp-Finance	584	426	161	134	129	129
534.91-10	Adm Exp-Purchasing	67	54	22	16	16	16
534.91-16	Adm Exp-City Council	76	42	15	15	13	13
Administrative		883	642	286	241	235	242
706.71-03	Premium	13,455	0	0	0	0	0
706.72-01	Interest Bond Payment	5,940	0	0	0	0	0
Debt Services		19,395	0	0	0	0	0
958.93-53	Trsf-Wastewater Sys (553)	0	167,318	70,639	3,439	3,444	3,437
Other		0	167,318	70,639	3,439	3,444	3,437
**	N. Merced Sewer Refunding	48,088	170,129	88,304	21,045	21,045	21,045

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

ACCOUNT NO. 1104

E X P E N S E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Dept.Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval 2014-15
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	963	951	913	922	918	918
Debt Service	50,188	55,180	51,035	47,973	47,973	47,973
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	51,151	56,131	51,948	48,895	48,891	48,891
XX						
F I N A N C I N G S O U R C E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15		
Assessment Principal	57,250	53,031	53,043	49,903		
Investment Earnings	443	364	200	100		
Other Revenues	6,542-	2,736	1,295-	1,112-		
TOTAL	51,151	56,131	51,948	48,891		
XX						

BUDGET DETAIL EXPENSES

338-1104	Liberty Park						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
532.17-00	Professional Services	823	823	823	823	823	823
532.38-00	Support Services	13	13	9	9	9	9
	Supplies and Services	836	836	832	832	832	832
534.91-01	Adm Exp-City Manager	22	19	19	7	10	10
534.91-02	Adm Exp-City Attorney	0	2	6	4	3	3
534.91-03	Adm Exp-City Clerk	0	0	0	18	15	15
534.91-09	Adm Exp-Finance	84	76	46	49	47	47
534.91-10	Adm Exp-Purchasing	10	10	6	6	6	6
534.91-16	Adm Exp-City Council	11	8	4	6	5	5
	Administrative	127	115	81	90	86	86
706.71-01	Principal-Bond Payment	33,000	40,000	38,000	37,000	37,000	37,000
706.72-01	Interest Bond Payment	17,188	15,180	13,035	10,973	10,973	10,973
	Debt Services	50,188	55,180	51,035	47,973	47,973	47,973
**	Liberty Park	51,151	56,131	51,948	48,895	48,891	48,891

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.

ACCOUNT NO. 0701

E X P E N S E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Dept.Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval 2014-15
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	958	946	908	916	913	913
Debt Service	47,550	41,680	43,810	45,720	45,720	45,720
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	48,508	42,626	44,718	46,636	46,633	46,633
XX						
F I N A N C I N G S O U R C E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15		
Assessment Principal	53,289	35,976	45,747	47,728		
Investment Earnings	321	282	100	100		
Other Revenues	5,102-	6,368	1,129-	1,195-		
TOTAL	48,508	42,626	44,718	46,633		
XX						

BUDGET DETAIL EXPENSES

340-0701	16th St Assessment Dist.						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
532.17-00	Professional Services	818	818	818	818	818	818
532.38-00	Support Services	13	13	9	8	9	9
	Supplies and Services	831	831	827	826	827	827
534.91-01	Adm Exp-City Manager	22	19	19	7	10	10
534.91-02	Adm Exp-City Attorney	0	2	6	4	3	3
534.91-03	Adm Exp-City Clerk	0	0	0	18	15	15
534.91-09	Adm Exp-Finance	84	76	46	49	47	47
534.91-10	Adm Exp-Purchasing	10	10	6	6	6	6
534.91-16	Adm Exp-City Council	11	8	4	6	5	5
	Administrative	127	115	81	90	86	86
706.71-01	Principal-Bond Payment	36,000	32,000	36,000	40,000	40,000	40,000
706.72-01	Interest Bond Payment	11,550	9,680	7,810	5,720	5,720	5,720
	Debt Services	47,550	41,680	43,810	45,720	45,720	45,720
**	16th St Assessment Dist.	48,508	42,626	44,718	46,636	46,633	46,633

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.

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BUDGET DETAIL EXPENSES

342-1193	Fahrens Park						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
532.13-00	Postage	0	25	0	0	0	0
532.17-00	Professional Services	2,605	118,217	2,528	2,528	2,528	2,528
532.38-00	Support Services	115	51	32	30	29	29
	Supplies and Services	2,720	118,293	2,560	2,558	2,557	2,557
534.91-01	Adm Exp-City Manager	1,039	155	145	39	59	59
534.91-02	Adm Exp-City Attorney	2	17	46	22	18	18
534.91-03	Adm Exp-City Clerk	0	0	0	103	85	86
534.91-09	Adm Exp-Finance	3,897	612	350	286	271	271
534.91-10	Adm Exp-Purchasing	449	77	48	35	35	35
534.91-16	Adm Exp-City Council	505	61	33	33	27	27
	Administrative	5,892	922	622	518	495	496
706.71-01	Principal-Bond Payment	235,000	3,480,000	280,000	300,000	300,000	300,000
706.71-05	Discount	0	28,454	0	0	0	0
706.72-01	Interest Bond Payment	184,556	138,564	81,060	77,129	77,129	77,129
706.73-01	Agent Fees-Bond Payment	500	0	1,000	1,000	1,000	1,000
	Debt Services	420,056	3,647,018	362,060	378,129	378,129	378,129
**	Fahrens Park	428,668	3,766,233	365,242	381,205	381,181	381,182

**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

E X P E N S E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Dept.Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval 2014-15
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	11,109	11,789	11,225	11,937	11,869	11,873
Debt Service	1,014,771	667,033	670,568	667,313	667,313	667,313
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	1,025,880	678,822	681,793	679,250	679,182	679,186

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F I N A N C I N G S O U R C E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15
Assessment Principal	640,910	493,704	682,809	681,287
Prior Year Assessments	42,017	192,703	0	0
Investment Earnings	416	327	0	0
Interest Earnings	3,506	2,823	3,000	3,000
Other Revenues	339,031	10,735-	4,016-	5,101-
TOTAL	1,025,880	678,822	681,793	679,186

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BUDGET DETAIL EXPENSES

343-1134 Bellevue Ranch East Devel		ACTUAL	ACTUAL	FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	2011-12	2012-13	BUDGET	REQUEST	RECOM.	APPROVAL
				2013-14	2014-15	2014-15	2014-15
532.17-00	Professional Services	7,756	8,124	8,569	8,977	8,977	8,977
532.38-00	Support Services	153	164	114	124	112	112
	Supplies and Services	7,909	8,288	8,683	9,101	9,089	9,089
534.91-01	Adm Exp-City Manager	258	324	229	82	125	125
534.91-02	Adm Exp-City Attorney	288	35	72	48	38	38
534.91-03	Adm Exp-City Clerk	0	0	0	218	180	184
534.91-09	Adm Exp-Finance	970	1,276	554	607	571	571
534.91-10	Adm Exp-Purchasing	112	161	76	75	73	73
534.91-16	Adm Exp-City Council	126	126	53	69	56	56
	Administrative	1,754	1,922	984	1,099	1,043	1,047
535.92-01	Interdept DSC-General Fnd	1,446	1,579	1,558	1,737	1,737	1,737
	Interdepartmental	1,446	1,579	1,558	1,737	1,737	1,737
706.71-01	Principal-Bond Payment	505,000	180,000	190,000	195,000	195,000	195,000
706.71-03	Premium	9,450	0	0	0	0	0
706.72-01	Interest Bond Payment	496,946	482,158	474,568	466,313	466,313	466,313
706.73-01	Agent Fees-Bond Payment	3,375	4,875	6,000	6,000	6,000	6,000
	Debt Services	1,014,771	667,033	670,568	667,313	667,313	667,313
**	Bellevue Ranch East Devel	1,025,880	678,822	681,793	679,250	679,182	679,186

**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

ACCOUNT NO. 0701

E X P E N S E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Dept.Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval 2014-15
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	11,961	11,321	11,376	13,125	12,906	12,911
Debt Service	494,847	495,544	500,069	498,110	498,110	498,110
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	506,808	506,865	511,445	511,235	511,016	511,021

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F I N A N C I N G S O U R C E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15
Assessment Principal	363,455	509,064	513,074	511,599
Prior Year Assessments	155,063	5,723	0	0
Investment Earnings	427	842	0	0
Interest Earnings	1,188	1,014	1,000	1,000
Other Revenues	13,325-	9,778-	2,629-	1,578-
TOTAL	506,808	506,865	511,445	511,021

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BUDGET DETAIL EXPENSES

345-0701	Finance						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
532.17-00	Professional Services	7,649	8,017	8,457	8,862	8,862	8,862
532.38-00	Support Services	165	157	116	113	124	124
	Supplies and Services	7,814	8,174	8,573	8,975	8,986	8,986
534.91-01	Adm Exp-City Manager	194	182	177	140	197	197
534.91-02	Adm Exp-City Attorney	1,152	20	56	81	59	59
534.91-03	Adm Exp-City Clerk	0	0	0	372	284	289
534.91-09	Adm Exp-Finance	728	715	428	1,035	900	900
534.91-10	Adm Exp-Purchasing	84	90	59	127	115	115
534.91-16	Adm Exp-City Council	94	71	41	119	89	89
	Administrative	2,252	1,078	761	1,874	1,644	1,649
535.92-01	Interdept DSC-General Fnd	1,895	2,069	2,042	2,276	2,276	2,276
	Interdepartmental	1,895	2,069	2,042	2,276	2,276	2,276
706.71-01	Principal-Bond Payment	135,000	140,000	150,000	155,000	155,000	155,000
706.72-01	Interest Bond Payment	356,697	350,594	344,069	337,110	337,110	337,110
706.73-01	Agent Fees-Bond Payment	3,150	4,950	6,000	6,000	6,000	6,000
	Debt Services	494,847	495,544	500,069	498,110	498,110	498,110
**	Finance	506,808	506,865	511,445	511,235	511,016	511,021

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.

E X P E N S E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Dept.Head Request 2014-15	City Mgr. Recom. 2014-15	Council Approval 2014-15
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	10,119	13,217	9,487	10,096	10,074	10,078
Debt Service	379,090	379,390	383,028	382,735	382,735	382,735
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	389,209	392,607	392,515	392,831	392,809	392,813

[illegible]

F I N A N C I N G S O U R C E S	Actual 2011-12	Actual 2012-13	Final Budget 2013-14	Estimated 2014-15
Assessment Principal	198,795	590,930	289,472	375,765
Prior Year Assessments	197,114	3,348	0	0
Investment Earnings	339	234	100	300
Interest Earnings	466	303	330	330
Other Revenues	7,505-	202,208-	102,613	16,418
TOTAL	389,209	392,607	392,515	392,813

[illegible]

BUDGET DETAIL EXPENSES

346-0701 Finance							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2011-12	ACTUAL 2012-13	FINAL BUDGET 2013-14	DEPT. HEAD REQUEST 2014-15	CITY MGR. RECOM. 2014-15	COUNCIL APPROVAL 2014-15
532.17-00	Professional Services	7,546	11,604	8,309	8,714	8,714	8,714
532.38-00	Support Services	139	132	96	94	95	95
	Supplies and Services	7,685	11,736	8,405	8,808	8,809	8,809
534.91-01	Adm Exp-City Manager	148	142	104	43	67	67
534.91-02	Adm Exp-City Attorney	1,008	15	33	25	20	20
534.91-03	Adm Exp-City Clerk	0	0	0	115	96	100
534.91-09	Adm Exp-Finance	554	557	252	321	306	306
534.91-10	Adm Exp-Purchasing	64	70	35	40	39	39
534.91-16	Adm Exp-City Council	72	55	24	37	30	30
	Administrative	1,846	839	448	581	558	562
535.92-01	Interdept DSC-General Fnd	588	642	634	707	707	707
	Interdepartmental	588	642	634	707	707	707
706.71-01	Principal-Bond Payment	115,000	120,000	125,000	130,000	130,000	130,000
706.72-01	Interest Bond Payment	261,690	256,990	252,028	246,735	246,735	246,735
706.73-01	Agent Fees-Bond Payment	2,400	2,400	6,000	6,000	6,000	6,000
	Debt Services	379,090	379,390	383,028	382,735	382,735	382,735
**	Finance	389,209	392,607	392,515	392,831	392,809	392,813

