

**CITY OF MERCED
2025-2026 CITY COUNCIL APPROVED BUDGET
TAB 13**

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DOWNTOWN FUND
FUND NO. 2000
DIVISION NO. 2540

DESCRIPTION

In the past, the Downtown Fund provided financial support under California law for the promotion, capital improvements, and administration of the downtown area. Funds from the double-license fee were passed through to the Merced Main Street Association. With the successful formation of the Property Based Improvement District, the Business Improvement Area fee is suspended.

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

- ◇ Support the delivery of Downtown Services through the newly formed Property Based Improvement District (PBID).

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

- | | |
|---|---|
| 1. Provide support for one-time projects centered on placemaking. | Focus on projects such as Bob Hart Square Expansion, Entry Way Improvements, a Downtown Arts District, and Main Street One Way Directional Project. |
| 2. Promote investment in Downtown Merced focusing on housing, entertainment, and nightlife. | Center on development and investment opportunities based upon High Speed Rail, Ace Train, renovation activities, and UC Merced and Merced College. |
| 3. Evaluate the possibility timed parking in the Downtown Core. | Coordinate with the Merced Main Street Association and Property Based Improvement District to determine where timed parking is needed in the Downtown Core. |

DOWNTOWN FUND

2025-2026 BUDGET HIGHLIGHTS

The newly formed Property Based Improvement District (PBID) will be managed by downtown property owners. Efforts will continue to center on cleanliness, safety, Main Street certification, and the promotion of Downtown Merced. Existing police patrols and calls to service, along with services for tree trimming, refuse pickup, street sweeping, and lighting will be maintained by the City.

Downtown Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	42,795	96,965	10,795	9,398	17,963	17,963
Capital Outlay	0	0	8,565	8,565	0	0
TOTAL	42,795	96,965	19,360	17,963	17,963	17,963

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Business License	104,162	108,279	0	0
Investment Earnings	1,924	2,885	0	0
Other Revenues	-63,291	-14,199	19,360	17,963
TOTAL	42,795	96,965	19,360	17,963

Fund No. 2000 - Downtown Fund
Division No. 2540

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511001	Utilities	1,338	1,570	1,738	0	0	0
511003	Postage & Mailing	219	0	0	0	0	0
511004	Printing		509		0	0	0
511011	Certs,Memberships&Subscription	1,798	0	0	0	0	0
511012	Professional Services	16,093	60,000	0	0	0	0
511013	Operating Mats, Svcs&Supplies	0	6,388	9,057	9,398	15,963	15,963
511301	Non-operating Mats & Supplies	0	3,641	0	0	2,000	2,000
547009	Support Services	184	215	0	0	0	0
	Supplies and Services	19,632	72,323	10,795	9,398	17,963	17,963
520500	Adm Exp-City Council	99	147	0	0	0	0
521000	Adm Exp-City Manager	297	379	0	0	0	0
521010	Adm Exp-City Clerk	135	171	0	0	0	0
521500	Adm Exp-City Attorney	177	159	0	0	0	0
522000	Adm Exp-Finance	857	1,103	0	0	0	0
522050	Adm Exp-Purchasing	91	120	0	0	0	0
	Administrative	1,656	2,079	0	0	0	0
531000	Interdept DSC-General Fund	21,507	22,563	0	0	0	0
	Interdepartmental	21,507	22,563	0	0	0	0
591101	Construction in Progress	0	0	8,565	8,565	0	0
	Capital Outlay	0	0	8,565	8,565	0	0
624019	Op Trsf-MD Downtown	0	78,000	0	0	0	0
	Other	0	78,000	0	0	0	0
	Downtown Fund	42,795	174,965	19,360	17,963	17,963	17,963

MAINTENANCE DISTRICTS
FUND NOS. 4000-4039 & 4499
DIVISION NO. 6100

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 4024) 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 4028) 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 4034) 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 4015) 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 4019) 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. 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. Downtown Maintenance District will have some financial changes due to newly form PBID District.

East College Homes Subdivision Storm Drainage Maintenance District (Fund 4007) 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 4021) 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 4032) 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 4009) 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 4026) 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 4033) 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 4018) was formed by Resolution No. 76-98 as part of the Southern Industrial Park along Cooper Avenue.

Las Brisas Maintenance District (Fund 4029) 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 4037) 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 4025) was formed by Resolution No. 94-13 to maintain storm drainage, park and open space and landscaping along Mansionette Drive south of Mercy Ave.

MAINTENANCE DISTRICTS

Merced Auto Center Landscape and Storm Drain Maintenance District (Fund 4016) 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 4011) 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 4004) 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 4010) 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 4003) 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 4013) 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 4023) 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 4030) 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 4014) 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 4000) 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 4017) 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 4020) 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 4031) 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 4035) 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 4002) 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 4036) 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 4008) 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 4022) 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 4005) 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 4006) 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 4039) 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 4001) 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 4038) 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 4012) was formed by Resolution No. 87-47 to pay for maintenance of storm drainage system included in Yosemite Village Subdivision.

Maintenance Districts

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Personnel Services	103,019	47,428	11,980	7,457	7,457	7,457
Supplies and Services	775,539	969,761	1,234,041	1,081,845	1,147,430	1,146,987
Acquisitions	11,101	11,101	26,750	25,453	25,453	25,453
Capital Outlay	0	30,274	52,900	184,616	206,716	206,716
Other	28,047	44,826	30,095	31,172	31,172	31,172
TOTAL	917,706	1,103,390	1,355,766	1,330,543	1,418,228	1,417,785

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Maint Assmt- Village West	5,191	5,191	5,191	5,191
Maint Assmt- E College Homes	3,262	3,262	3,262	3,262
Maint Assmt- Sunset West	47,611	25,025	25,026	39,000
Maint Assmt- Glenhaven	3,792	3,792	3,792	3,792
Maint Assmt- Oakbrook	8,298	7,642	7,638	7,638
Maint Assmt- Moss Landing	7,058	7,638	7,638	7,638
Maint Assmt- Yosemite Vlg	4,505	4,505	4,505	4,505
Maint Assmt- Oakmont Main	8,024	8,024	8,024	8,390
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	9,531	9,493	12,041	12,537
Maint Assmt- District #1	990	990	991	991
Maint Assmt- Downtown	155,788	86,792	87,578	87,726
Maint Assmt-Ridgeview Mdw	11,465	11,465	11,464	11,464
Maint Assmt- Fahrens Park	5,400	5,400	5,400	5,400
Maint Assmt- Villa Santa Fe	427	427	427	427
Maint Assmt- Pleasanton Pk	4,843	4,843	4,843	4,843
Maint Assmt- Village Land	16,312	16,312	16,311	16,406
Maint Assmt- Northwood	6,629	6,629	6,629	6,629
Maint Assmt- Oakmont No.3	32,445	34,471	35,718	35,718
Maint Assmt- Silverado	78,774	84,588	87,640	87,455
Maint Assmt- Olivewood	1,532	1,532	1,532	1,532
Maint Assmt- West Crk Homes	16,566	17,100	17,575	17,575
Maint Assmt- Campus North	13,484	14,325	14,855	15,225
Maint Assmt- Quail Creek	47,505	50,501	52,425	52,425
Maint Assmt- Hansen Park	4,177	4,177	4,177	4,177
Maint Assmt- Mansionette	22,876	22,453	22,348	24,028
Maint Assmt- LaBella Vista	28,712	30,441	40,000	46,684
Maint Assmt- Las Brisas	50,046	50,663	60,000	70,645
Maint Assmt- Paulson Place	9,567	9,934	7,530	8,074
Maint Assmt- Ronnie	5,517	4,399	4,399	4,399
Maint Assmt- Fahrens Park #2	160,993	160,994	173,000	183,000
Maint Assmt- Cypress Terrace	56,702	43,734	67,547	71,204
Maint Assmt- Davenport Ranch	81,020	82,777	77,342	78,287
Maint Assmt- Sequoia Hill	22,201	13,578	13,578	15,000
Maint Assmt- Sky Moss	18,869	17,470	17,469	11,129
Maint Assmt- Lowe's	17,014	17,987	18,000	18,000
Maint Assmt- Yosemite Gateway	67,789	61,727	61,726	63,110
Maint Assmt- Vista Del Sol	28,346	27,673	31,076	32,132
Investment Earnings	29,545	38,979	0	0

FINANCING SOURCES	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
Op Trsf-General Fund	59,395	40,521	57,588	55,734
Op Trsf-CFD-Mercy HospitalIA31	4,959	4,959	5,002	5,377
Op Trsf-CFD-NorthviewPrfCntrlA	817	817	824	886
Op Trsf-CFD-Yosemite Crossing	1,711	2,748	3,043	3,301
Op Trsf-Downtown Fund	0	78,000	0	0
Op Trsf-Water System Ops	37	0	0	0
Op Trsf-Successor Agency	0	0	148	0
Op Trsf-Parking Auth Gen Fund	17,770	0	0	0
Unclassified	25	0	0	0
Damage Claims	18,735	-18,735	0	0
Other Revenue	-286,425	-9,731	262,586	278,971
TOTAL	917,706	1,103,390	1,355,766	1,417,785

Fund Nos. 4000-4039 - Maintenance Districts
Division No. 6100

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
501001	Regular Salaries	46,633	11,325	0	0	0	0
501003	Regular Overtime	2,888	1,470	0	0	0	0
501007	Call Back Time Worked	1,173	0	0	0	0	0
501113	Stand By Pay	1,286	0	0	0	0	0
504001	Social Security-OASDI	3,136	773	0	0	0	0
504002	Social Security-Medicare	733	181	0	0	0	0
505001	Retirement PERS Classic	365	0	0	0	0	0
505003	Retirement PERS New PEPR	3,705	1,079	0	0	0	0
505005	Retrmnt Unfunded Acc Liab Misc	8,214	7,641	0	0	0	0
506101	Core Allowance	8,663	2,574	0	0	0	0
506102	Workers Compensation	14,650	10,596	0	0	0	0
506110	Post Employment Benefits	11,573	11,789	11,980	7,457	7,457	7,457
	Personnel Services	103,019	47,428	11,980	7,457	7,457	7,457
511001	Utilities	202,974	182,387	244,332	214,201	214,201	214,201
511002	Telephone	388	426	367	367	367	367
511010	Rents & Leases	4,775	0	518	518	518	518
511011	Certs,Memberships&Subscription	393	429	0	0	0	0
511012	Professional Services	295,510	4,980	5,287	5,288	5,288	5,288
511013	Operating Mats, Svcs&Supplies	30,181	588,856	801,772	694,428	760,927	760,484
511014	Equipment Ops & Maintenance	0	613	600	600	600	600
511017	Safety Supplies	124	169	0	0	0	0
511301	Non-operating Mats & Supplies	50	0	0	0	0	0
547001	Dept Share of Insurance	1,290	1,290	1,290	0	0	0
547004	Vehicle Operations	4,659	9,502	0	0	0	0
547009	Support Services	17,752	18,860	19,541	13,738	13,738	13,738
	Supplies and Services	558,096	807,512	1,073,707	929,140	995,639	995,196
520500	Adm Exp-City Council	4,764	5,062	874	855	855	855
521000	Adm Exp-City Manager	9,654	10,257	2,378	2,327	2,327	2,327
521010	Adm Exp-City Clerk	3,896	4,139	1,032	1,010	1,010	1,010
521500	Adm Exp-City Attorney	2,234	2,373	539	528	528	528
522000	Adm Exp-Finance	33,014	35,076	7,236	7,079	7,079	7,079
522050	Adm Exp-Purchasing	3,801	4,038	774	757	757	757
526000	Adm Exp-Public Works	10,340	10,986	11,380	7,119	7,119	7,119
	Administrative	67,703	71,931	24,213	19,675	19,675	19,675
531000	Interdept DSC-General Fund	74,479	64,285	78,684	73,672	73,667	73,667
533001	Interdept DSC-Strt&LightMain	3,880	3,437	1,466	3,746	3,745	3,745
534504	Interdept DSC-CFD Parks	3,579	3,270	1,100	3,643	3,643	3,643
536000	Interdept DSC-Wastewater	16,184	7,456	51,572	38,541	37,631	37,631
536002	Interdept DSC-Refuse	14,906	11,870	3,299	13,428	13,430	13,430
537000	Interdept DSC-Pub Works	36,712	0	0	0	0	0
	Interdepartmental	149,740	90,318	136,121	133,030	132,116	132,116
547008	Pump Replacement	11,101	11,101	26,750	25,453	25,453	25,453
	Acquisitons	11,101	11,101	26,750	25,453	25,453	25,453

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
591003	CIP Infrastructure	0	30,274	52,900	184,616	206,716	206,716
	Capital Outlay	0	30,274	52,900	184,616	206,716	206,716
621000	Op Trsf-General Fund	0	15,772	0	0	0	0
627007	Op Trsf-Facilities Maintenance	28,047	29,054	30,095	31,172	31,172	31,172
	Other	28,047	44,826	30,095	31,172	31,172	31,172
	Maintenance District	917,706	1,103,390	1,355,766	1,330,543	1,418,228	1,417,785

MD-Pump Reserve

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Acquisitions	734	1,947	627,278	672,640	672,640	672,640
TOTAL	734	1,947	627,278	672,640	672,640	672,640

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Pump Replacement Fee	11,101	11,101	26,750	25,453
Investment Earnings	8,822	10,885	11,610	15,040
Other Revenue	-19,187	-20,039	588,918	632,147
TOTAL	734	1,947	627,278	672,640

Fund Nos. 4499 - MD-Pump Reserve
Division No. 6100

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
590002	Operating Equip Capital Assets	734	1,947	627,278	672,640	672,640	672,640
	Acquisitons	734	1,947	627,278	672,640	672,640	672,640
	MD-Pump Reserve	733	1,947	627,278	672,640	672,640	672,640

MAINTENANCE DISTRICTS

- 511001 Electrical and irrigation services for landscaped areas, street lighting, and storm drain pumps.
- 511002 Telephone alarm line to detect high/low water in basin and security intrusion at storm drain pump stations.
- 511012 Merced County administrative fees.
- 511013 Contract services for landscape maintenance services. Landscape irrigation parts and supplies, replacement of plants/shrubs, herbicide materials, vandalism repair, basin weed abatement, and miscellaneous storm pump parts.
- 547008 Storm pump motor replacement.

COMMUNITY FACILITIES DISTRICT
FUND NOS. 4500-4504, 4510-4559
DIVISION NOS. 3000, 5020, 3510, 6010, 6105

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 4500 is used to account for the cost of annexing developments into the CFD, and Fund 4501 is used to account for the costs to administer the districts. Funding comes from developers upon request to annex.

Funds 4502, 4503, 4504 and 4510-4559 are used to account for certain authorized public services, including fire and police protection, parks maintenance, landscaping, 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 4502, 4503 and 4504 are displayed with Fire, Police and Parks Maintenance--the primary funding sources for those departments.

CFD Formation

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	32,413	40,000	377,154	346,905	346,905	346,905
TOTAL	32,413	40,000	377,154	346,905	346,905	346,905

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Developer Capital Fees	129,919	70,000	0	0
Other Revenue	-97,506	(30,000)	377,154	346,905
TOTAL	32,413	40,000	377,154	346,905

Fund No. 4500 - CFD Formation
Division No. 5020

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511006	Advertising	1,258	0	0	0	0	0
511012	Professional Services	31,155	40,000	377,154	346,905	346,905	346,905
	Support Services	32,413	40,000	377,154	346,905	346,905	346,905
	CFD Formation	32,413	40,000	377,154	346,905	346,905	346,905

Community Facilities District Improvement Areas

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Supplies and Services	693,444	886,802	2,690,887	2,785,755	2,831,747	2,831,747
Capital Improvements	95,841	26,025	151,798	500,455	500,455	500,455
Debt Service	7,096	6,686	27,429	27,429	27,429	27,429
Other	218,901	380,803	286,611	308,652	308,652	308,652
TOTAL	1,015,282	1,300,316	3,156,725	3,622,291	3,668,283	3,668,283

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
CFD IA Tax-Bellevue Ranch East	204,925	215,833	225,695	231,806
CFD IA Tax-Compass Pointe	122,779	129,313	132,287	136,264
CFD IA Tax-Sandcastle	92,015	96,914	100,367	103,086
CFD IA Tax-Bright Development	63,211	66,577	68,611	70,471
CFD IA Tax-Merced Renaissance	18,199	19,168	19,900	29,800
CFD IA Tax-Big Valley	1,175	1,238	1,265	1,299
CFD IA Tax-Bellevue Ranch West	446,554	520,946	507,074	603,541
CFD IA Tax-University Park	47,233	49,747	50,739	52,114
CFD IA Tax-Tuscany	8,485	8,937	9,594	9,851
CFD IA Tax-Provence	72,980	76,865	79,514	81,669
CFD IA Tax-Promenade	1,296	1,366	1,405	1,443
CFD IA Tax-Alfarata Ranch	3,306	3,482	3,606	3,704
CFD IA Tax-Franco	29,778	31,363	31,669	32,528
CFD IA Tax-Cottages	21,350	22,487	23,455	27,479
CFD IA Tax-Tuscany East	10,148	10,454	11,223	11,526
CFD IA Tax-Hartley Crossing	4,131	4,350	4,473	4,594
CFD IA Tax-Crossing@River Oaks	4,445	4,681	4,852	7,474
CFD IA Tax-Mohammed Apts	186	196	155	156
CFD IA Tax-Sunnyview Apts	580	610	475	475
CFD IA Tax-University Park II	50,812	53,518	55,561	57,065
CFD IA Tax-Moraga	255,015	268,589	279,100	286,655
CFD IA Tax-Mission Ranch	43,362	52,911	58,522	65,999
CFD IA Tax-Cypress Terrace 6&7	57,005	83,958	120,112	123,362
CFD IA Tax-Cypress Terrace E	75,973	80,018	81,745	83,960
CFD IA Tax-Meadows	57,173	60,217	62,272	63,959
CFD IA Tax-Lantana Estates	37,296	72,016	106,607	110,187
CFD IA Tax-Meadows #2	9,529	10,036	10,379	10,660
CFD IA Tax-Paseo	5,353	22,552	23,221	35,775
CFD IA Tax-Highland Park	20,981	22,098	22,998	23,621
CFD IA Tax-Mercy Hospital	29,706	31,288	32,189	33,065
CFD IA Tax-Fahrens Park Plaza	16,440	17,314	17,815	18,299
CFD IA Tax-Mansionette Estate	20,671	22,917	23,458	24,093
CFD IA Tax-Northview ProCenter	8,681	9,143	9,408	9,663
CFD IA Tax-Compass Pointe Apts	10,735	11,307	11,678	11,996
CFD IA Tax-Merced Station	32,386	34,109	34,050	34,970
CFD IA Tax-PG&E Reg Svc Center	58,220	61,319	63,092	64,803
CFD IA Tax-Merced Gateway Park	7,448	104,198	110,864	113,873
CFD IA Tax-Stone Ridge South	57,731	101,340	105,266	108,115
CFD IA Tax-Compass Pointe II	0	107,401	60,281	61,921
CFD IA Tax-Hwy 59 & Santa Fe	12,556	13,225	13,607	13,976
CFD IA Tax-Stone Ridge SouthAp	0	0	4,173	3,857

Community Facilities District Improvement Areas

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES			2024-25	2025-26
CFD IA Tax-Yosemite Crossing	6,793	13,277	15,423	15,844
CFD IA Tax-Sage Creek	0	0	4,307	34,504
CFD IA Tax-The Hub	0	13,607	15,613	16,041
CFD IA Tax-Campus Parkway Plaz	0	1,970	2,027	32,335
Investment Earnings	90,301	132,142	0	0
Op Trsf-CFD-Strt&Light Maint	247,886	278,399	301,158	339,486
Op Trsf-CFD Services Deposits	1,596	1,683	1,730	1,777
Other Revenue	-1,351,141	-1,644,763	233,710	459,142
TOTAL	1,015,282	1,300,316	3,156,725	3,668,283

Fund No. 4510-4559 - CFD Improvement Areas
Division No. 6105

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511001	Utilities	92,810	212,019	352,365	358,807	358,807	358,807
511010	Rents & Leases	2,041	0	369	369	369	369
511012	Professional Services	308,634	85,267	18,603	18,725	18,721	18,721
511013	Operating Mats, Svcs&Supplies	156,278	486,794	2,195,528	2,267,478	2,314,321	2,314,321
511014	Equipment Ops & Maintenance	0	2,917	1,500	150	150	150
	Supplies and Services	559,763	786,997	2,568,365	2,645,529	2,692,368	2,692,368
531000	Interdept DSC-General Fund	76,260	71,011	93,846	88,792	88,703	88,703
533001	Interdept DSC-Strt&LightMain	3,463	3,899	1,666	4,047	4,046	4,046
534504	Interdept DSC-CFD Parks	3,198	3,870	1,250	4,068	4,068	4,068
536000	Interdept DSC-Wastewater	10,119	6,575	22,011	28,273	27,513	27,513
536002	Interdept DSC-Refuse	12,711	14,450	3,749	15,046	15,049	15,049
537000	Interdept DSC-Pub Works	27,930	0	0	0	0	0
	Interdepartmental	133,681	99,805	122,522	140,226	139,379	139,379
591003	CIP Infrastructure	0	26,025	151,600	500,455	500,455	500,455
591101	Construction in Progress	95,841	0	198	0	0	0
	Capital Outlay	95,841	26,025	151,798	500,455	500,455	500,455
600002	Principal City Loans	0	0	21,160	21,160	21,160	21,160
600102	Interest City Loans	7,096	6,686	6,269	6,269	6,269	6,269
	Debt Service	7,096	6,686	27,429	27,429	27,429	27,429
624025	Op Trsf-MD Mansionette	7,487	8,524	8,869	9,564	9,564	9,564
624504	Op Trsf-CFD Parks Maintenance	165,093	324,296	228,039	247,606	247,606	247,606
627007	Op Trsf-Facilities Maintenance	46,321	47983	49,703	51,482	51,482	51,482
	Other	218,901	380,803	286,611	308,652	308,652	308,652
	CFD Improvement Areas	1,015,282	1,300,316	3,156,725	3,622,291	3,668,283	3,668,283

BUSINESS IMPROVEMENT DISTRICTS

FUND NOS. 4950 & 4951

DIVISION NO. 2500

DESCRIPTION

Annual assessments to business property owners within commercial areas designed to pay for public safety enhancement, maintenance services, property beautification programs, and tourism activities.

Property Based Improvement District (Fund 4950) was formed by Resolution No. 2023-53 to fund activities to enhance public safety, maintenance services, and beautification programs for properties within Downtown Merced above and beyond services already provided by the City of Merced. Assessments are based upon an allocation of program costs and a calculation of lot square footage, first floor building square footage plus upper floor building square footage and linear footage for each of the respective three benefit zones. The first year of the PBID assessment was from January 1, 2024 to December 31, 2024. The annual assessment for subsequent years may be adjusted by a percentage rate not to exceed a maximum of five (5%) percent per year.

Tourism Based Improvement District (Fund 4951) was formed by Resolution No. 2024-112 to fund activities that vitalize the hospitality industry and promote tourism and destination activities. Assessment is 2% of the gross receipts reported on the lodging properties' transient occupancy tax schedule.

Property Based Improvement District-Downtown

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Supplies and Services	0	0	446,043	451,463	438,720	438,720
TOTAL	0	0	446,043	451,463	438,720	438,720

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Special Assessment-PBID	0	359,077	377,174	366,399
Interest Earnings	0	1,705	0	5,420
Operating Trsf-General Fund	0	31,320	32,886	31,947
Operating Trsf-Water Sys Ops	0	306	322	312
Operating Trsfr--Parking Auth GF	0	33,963	35,661	34,642
Other Revenues	0	-426,371	0	0
TOTAL	0	0	446,043	438,720

Fund No. 4950 - Property Based Improvement District-Downtown
Division No. 2500

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511012	Professional Services	0	0	135	135	135	135
511301	Non-operating Mats & Supplies	0	0	443,908	449,328	436,585	436,585
	Supplies and Services	0	0	444,043	449,463	436,720	436,720
522000	Adm Exp-Finance	0	0	2,000	2,000	2,000	2,000
	Administrative	0	0	2,000	2,000	2,000	2,000
	PBID	0	0	446,043	451,463	438,720	438,720

Tourism Business Improvement District

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	0	0	0	2,000	598,094	598,094
TOTAL	0	0	0	2,000	598,094	598,094

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Tourism Improvement Assessment	0	0	0	430,500
Other Revenues	0	0	0	167,594
TOTAL	0	0	0	598,094

Fund No. 4951 - Tourism Business Improvement District
Division No. 2500

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511301	Non-operating Mats & Supplies	0	0	0	0	596,094	596,094
	Supplies and Services	0	0	0	0	596,094	596,094
522000	Adm Exp-Finance	0	0	0	2,000	2,000	2,000
	Administrative	0	0	0	2,000	2,000	2,000
	TBID	0	0	0	2,000	598,094	598,094

FUND NOS. 4950 & 4951
DIVISION NO. 2500

BUSINESS IMPROVEMENT DISTRICTS

511301 Pass through funding paid to the business improvement board to fund specific improvements or services within the relative district.

NORTH MERCED SEWER REFUNDING
FUND NO. 8000
DIVISION NO. 6000

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.

North Merced Sewer Refunding

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	661	656	39,890	39,389	39,389	39,389
TOTAL	661	656	39,890	39,389	39,389	39,389

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Investment Earnings	559	671	0	0
Other Revenues	102	-15	39,890	39,389
TOTAL	661	656	39,890	39,389

Fund No. 8000 - North Merced Sewer Refunding
Division No. 6000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511012	Professional Services	0	0	38,428	38,800	38,816	38,816
547009	Support Services	64	63	47	44	44	44
	Supplies and Services	64	63	38,475	38,844	38,860	38,860
520500	Adm Exp-City Council	36	42	96	42	32	32
521000	Adm Exp-City Manager	107	108	262	93	98	98
521010	Adm Exp-City Clerk	49	49	114	41	40	40
521500	Adm Exp-City Attorney	64	45	60	52	51	51
522000	Adm Exp-Finance	308	315	798	280	275	275
522050	Adm Exp-Purchasing	33	34	85	37	33	33
	Administrative	597	593	1,415	545	529	529
	North Merced Sewer Refunding	661	656	39,890	39,389	39,389	39,389

FAHRENS PARK
FUND NOS. 8003
DIVISION NO. 6000

PROGRAM

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

Fahrens Park

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	2,946	474	9,040	9,148	9,212	9,212
Debt Service	310,185	0	0	0	0	0
TOTAL	313,131	474	9,040	9,148	9,212	9,212

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Assessment Principal	0	0	0	0
Investment Earnings	265	155	0	0
Interest Earnings	4	0	0	0
Other Revenues	312,862	319	9,040	9,148
TOTAL	313,131	474	9,040	9,148

Fund No. 8003 - Fahrens Park
Division No. 6000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511012	Professional Services	2,000	0	8,929	9,013	9,078	9,078
547009	Support Services	16	9	11	10	10	10
	Supplies and Services	2,016	9	8,940	9,023	9,088	9,088
520500	Adm Exp-City Council	56	33	7	10	8	8
521000	Adm Exp-City Manager	167	85	19	21	23	23
521010	Adm Exp-City Clerk	76	38	8	9	9	9
521500	Adm Exp-City Attorney	99	36	4	12	12	12
522000	Adm Exp-Finance	481	246	56	64	64	64
522050	Adm Exp-Purchasing	51	27	6	9	8	8
	Administrative	930	465	100	125	124	124
600001	Principal Bonds	305,000	0	0	0	0	0
600101	Interest Bonds	5,185	0	0	0	0	0
600301	Agent Fees Bond	0	0	0	0	0	0
	Debt Service	310,185	0	0	0	0	0
	Fahrens Park	313,131	474	9,040	9,148	9,212	9,212

BELLEVUE RANCH EAST DEVELOPMENT CFD
FUND NOS. 8004
DIVISION NOS. 6115

PROGRAM

Fund 8004 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 Development

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	13,045	13,568	19,727	19,891	19,913	19,913
Debt Service	601,163	602,463	599,864	600,864	600,864	600,864
TOTAL	614,208	616,031	619,591	620,755	620,777	620,777

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Assessment principal	620,354	617,884	620,351	621,227
Investment earnings	2,650	2,868	0	0
Interest earnings	26,385	47,147	0	0
Other Revenue	-35,181	-51,868	-760	-450
TOTAL	614,208	616,031	619,591	620,777

Fund No. 8004 - Bellevue Ranch East Dev
Division No. 6115

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511012	Professional Services	9,405	9,855	10,531	11,028	11,028	11,028
511029	Contingency Reserve	0	0	5,000	5,000	5,000	5,000
547009	Support Services	28	29	23	23	22	22
	Supplies and Services	9,433	9,884	15,554	16,051	16,050	16,050
520500	Adm Exp-City Council	106	119	145	129	102	102
521000	Adm Exp-City Manager	316	306	393	284	306	306
521010	Adm Exp-City Clerk	144	138	171	125	126	126
521500	Adm Exp-City Attorney	188	129	89	159	160	160
522000	Adm Exp-Finance	911	891	1,197	854	864	864
522050	Adm Exp-Purchasing	97	97	128	114	103	103
	Administrative	1,762	1,680	2,123	1,665	1,661	1,661
531000	Interdept DSC-General Fund	1,850	2,004	2,050	2,175	2,202	2,202
	Interdepartmental	1,850	2,004	2,050	2,175	2,202	2,202
600001	Principal Bonds	430,000	440,000	445,000	455,000	455,000	455,000
600101	Interest Bonds	168,413	159,713	150,864	141,864	141,864	141,864
600301	Agent Fees Bond	2,750	2,750	4,000	4,000	4,000	4,000
	Debt Service	601,163	602,463	599,864	600,864	600,864	600,864
	Bellevue Ranch East Dev	614,208	616,031	619,591	620,755	620,777	620,777

BELLEVUE RANCH WEST DEVELOPMENT CFD
FUND NO. 8006
DIVISION NO. 6120

PROGRAM

Fund 8006 is the debt service fund for the Bellevue Ranch West Development Assessment District. Assessments collected are for the payment of scheduled debt service.

Bellevue Ranch West Development

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	13,134	13,723	20,262	20,067	20,089	20,089
Debt Service	449,599	443,438	447,795	444,983	444,983	444,983
TOTAL	462,733	457,161	468,057	465,050	465,072	465,072

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Assessment Principal	460,227	465,208	464,171	465,951
Investment Earnings	1,979	2,200	0	0
Interest Earnings	21,204	37,810	0	0
Other Revenue	(20,677)	(48,057)	3,886	(879)
TOTAL	462,733	457,161	468,057	465,072

Fund No. 8006 - Bellevue Ranch West Dev
Division No. 6120

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511012	Professional Services	9,299	9,749	10,424	10,921	10,921	10,921
511029	Contingency Reserve	0	0	5,000	5,000	5,000	5,000
547009	Support Services	28	29	24	23	23	23
	Supplies and Services	9,327	9,778	15,448	15,944	15,944	15,944
520500	Adm Exp-City Council	83	93	145	99	77	77
521000	Adm Exp-City Manager	248	241	394	217	232	232
521010	Adm Exp-City Clerk	113	108	171	96	95	95
521500	Adm Exp-City Attorney	148	101	90	122	121	121
522000	Adm Exp-Finance	715	700	1,200	652	656	656
522050	Adm Exp-Purchasing	76	76	128	87	78	78
	Administrative	1,383	1,319	2,128	1,273	1,259	1,259
531000	Interdept DSC-General Fund	2,424	2,626	2,686	2,850	2,886	2,886
	Interdepartmental	2,424	2,626	2,686	2,850	2,886	2,886
600001	Principal Bonds	285,000	285,000	295,000	300,000	300,000	300,000
600101	Interest Bonds	161,744	155,688	148,795	140,983	140,983	140,983
600301	Agent Fees Bond	2,855	2,750	4,000	4,000	4,000	4,000
	Debt Service	449,599	443,438	447,795	444,983	444,983	444,983
	Bellevue Ranch West Dev	462,733	457,161	468,057	465,050	465,072	465,072

MORAGA DEVELOPMENT CFD
FUND NO. 8007
DIVISION NO. 6110

PROGRAM

Fund 8007 is the debt service fund for the Moraga Development Assessment District. Assessments collected are for the payment of scheduled debt service.

Moraga Development Assessment District

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	11,053	11,527	18,321	17,808	17,805	17,805
Debt Service	323,369	323,919	325,620	321,020	321,020	321,020
TOTAL	334,422	335,446	343,941	338,828	338,825	338,825

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Assessment Principal	337,670	339,446	335,890	336,510
Investment Earnings	1,443	1,624	0	0
Interest Earnings	16,901	28,308	0	0
Other Revenue	-21,592	-33,932	8,051	2,315
TOTAL	334,422	335,446	343,941	338,825

Fund No. 8007 - Moraga Dev Asmt District
Division No. 6110

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511012	Professional Services	9,232	9,682	10,356	10,853	10,853	10,853
511029	Contingency Reserve	0	0	5,000	5,000	5,000	5,000
547009	Support Services	24	26	22	21	20	20
	Personnel Services	9,256	9,708	15,378	15,874	15,873	15,873
520500	Adm Exp-City Council	63	71	144	81	64	64
521000	Adm Exp-City Manager	187	183	391	179	191	191
521010	Adm Exp-City Clerk	85	82	170	79	78	78
521500	Adm Exp-City Attorney	112	77	89	100	100	100
522000	Adm Exp-Finance	540	533	1,188	538	539	539
522050	Adm Exp-Purchasing	57	58	127	72	64	64
	Administrative	1,044	1,004	2,109	1,049	1,036	1,036
531000	Interdept DSC-General Fund	753	815	834	885	896	896
	Interdepartmental	753	815	834	885	896	896
600001	Principal Bonds	220,000	225,000	230,000	230,000	230,000	230,000
600101	Interest Bonds	100,619	96,169	91,620	87,020	87,020	87,020
600301	Agent Fees Bond	2,750	2,750	4,000	4,000	4,000	4,000
	Debt Service	323,369	323,919	325,620	321,020	321,020	321,020
	Moraga Dev Asmt District	334,422	335,446	343,941	338,828	338,825	338,825

16TH STREET ASSESSMENT DISTRICT FUND
FUND NO. 8098
DIVISION NO. 8000

PROGRAM

This is the debt service fund for the 16th Street Assessment District.
Assessments collected are for the payment of scheduled debt service.

16th Street Assessment District

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	247	247	14,991	15,161	15,249	15,249
TOTAL	247	247	14,991	15,161	15,249	15,249

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Investment Earnings	210	252	0	0
Other Revenues	37	-5	14,991	15,249
TOTAL	247	247	14,991	15,249

Fund No. 8098 - 16th Street Assessment District
Division Nos. 2500-6000

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511012	Professional Services	0	0	14,798	14,938	15,027	15,027
547009	Support Services	24	24	18	17	17	17
	Supplies and Services	24	24	14,816	14,955	15,044	15,044
520500	Adm Exp-City Council	13	16	12	16	13	13
521000	Adm Exp-City Manager	40	41	32	35	38	38
521010	Adm Exp-City Clerk	18	18	14	15	15	15
521500	Adm Exp-City Attorney	24	17	7	20	20	20
522000	Adm Exp-Finance	116	118	99	106	106	106
522050	Adm Exp-Purchasing	12	13	11	14	13	13
	Administrative	223	223	175	206	205	205
	16th Street Assessment District	247	247	14,991	15,161	15,249	15,249

LIBERTY PARK
FUND NO. 8099
DIVISION NO. 8000

PROGRAM

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

Liberty Park

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
EXPENSES						
Supplies and Services	582	590	25,403	24,814	24,814	24,814
TOTAL	582	590	25,403	24,814	24,814	24,814

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Council Approved 2025-26
FINANCING SOURCES				
Investment Earnings	352	416	520	620
Other Revenues	230	174	24,883	24,194
TOTAL	582	590	25,403	24,814

Fund No. 8099 - Liberty Park
Division No. 6015

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511012	Professional Services	0	0	24,128	24,440	24,454	24,454
547009	Support Services	41	40	30	28	28	28
	Supplies and Services	41	40	24,158	24,468	24,482	24,482
520500	Adm Exp-City Council	32	39	85	27	20	20
521000	Adm Exp-City Manager	97	100	231	59	61	61
521010	Adm Exp-City Clerk	44	45	100	26	25	25
521500	Adm Exp-City Attorney	58	42	52	33	32	32
522000	Adm Exp-Finance	280	292	702	177	173	173
522050	Adm Exp-Purchasing	30	32	75	24	21	21
	Administrative	541	550	1,245	346	332	332
	Liberty Park	582	590	25,403	24,814	24,814	24,814

REDEVELOPMENT AREA SUCCESSOR AGENCY

FUND NO. 8100

DIVISION NO. 2500

PROGRAM

City Council approved the City of Merced to be acting on behalf of the Successor Agency to the Redevelopment Agency for the City of Merced September 17, 2023. On behalf of the Successor Agency, the City now takes over the duties of preparing a "Recognized Obligation Payment Schedule (ROPS)" for the remediation of the former Redevelopment Property on R Street and provide administrative overview. After submission and approval of the ROPS, the City will receive funds from the State of CA Department of Finance to continue the R Street remediation project and the annual debt service payment of the Gateways 2015 Tax Allocation Refunding bond that is set to conclude in fiscal year 2038-2039.

These funds shall be used for the following:

1. Remediation Project; and
2. Administrative Charges; and
3. Bond Payments

RDA Successor Agency

	Actual	Actual	Final	Dept. Head	City Mgr.	Council
	2022-23	2023-24	Budget	Request	Recom.	Approved
EXPENSES	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
Supplies and Services	0	149,075	1,801,627	1,392,006	1,391,710	1,391,710
Debt Service	0	258,392	1,033,925	1,030,400	1,030,400	1,030,400
Other	0	0	148	0	0	0
TOTAL	0	407,467	2,835,700	2,422,406	2,422,110	2,422,110

	Actual	Actual	Final	Council
	2022-23	2023-24	Budget	Approved
FINANCING SOURCES	2022-23	2023-24	2024-25	2025-26
Redevelopment Acquisitions Tax (R	0	1,572,231	1,512,695	1,566,871
Land Lease	0	35,642	61,100	61,100
Proceeds from Settlement	0	0	1,250,000	528,396
Investment Earnings	0	24,590	21,160	54,950
Interest Earnings	0	9,541	0	0
Other Revenues	0	-1,234,537	-9,255	210,793
TOTAL	0	407,467	2,835,700	2,422,110

Fund No. 8100 - RDA Successor Agency
Division No. 2500

ACCT. NO.	ACCOUNT DESCRIPTION	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Dept. Head Request 2025-26	City Mgr. Recom. 2025-26	Council Approved 2025-26
511010	Rents & Leases	0	1,800	1,800	1,800	1,800	1,800
511012	Professional Services	0	117,259	468,694	773,936	773,936	773,936
511013	Operating Mats, Svcs&Supplies	0	16	0	0	0	0
511042	Outside Legal Services	0	0	10,000	0	0	0
511301	Non-operating Mats & Supplies	0	0	1,249,845	528,396	528,396	528,396
547009	Support Services	0	0	2,123	1,539	1,565	1,565
	Supplies and Services	0	119,075	1,732,462	1,305,671	1,305,697	1,305,697
520500	Adm Exp-City Council	0	0	3,817	5,487	4,326	4,326
521000	Adm Exp-City Manager	0	0	10,383	12,072	13,000	13,000
521010	Adm Exp-City Clerk	0	0	4,507	5,328	5,335	5,335
521500	Adm Exp-City Attorney	0	0	2,358	6,780	6,781	6,781
522000	Adm Exp-Finance	0	30,000	31,585	36,308	36,700	36,700
522050	Adm Exp-Purchasing	0	0	3,380	4,867	4,380	4,380
	Administrative	0	30,000	56,030	70,842	70,522	70,522
531000	Interdept DSC-General Fund	0	0	13,135	15,493	15,491	15,491
	Interdepartmental	0	0	13,135	15,493	15,491	15,491
600001	Principal Bonds	0	253,800	610,000	625,000	625,000	625,000
600101	Interest Bonds	0	4,592	421,425	402,900	402,900	402,900
600301	Agent Fees Bond	0	0	2,500	2,500	2,500	2,500
	Debt Service	0	258,392	1,033,925	1,030,400	1,030,400	1,030,400
624019	Op Trsf-MD Downtown	0	0	148	0	0	0
	Other	0	0	148	0	0	0
	RDA Successor Agency	0	407,467	2,835,700	2,422,406	2,422,110	2,422,110

REDEVELOPMENT SUCCESSOR AGENCY FUND

511010 Successor Agency document storage

511012 Successor agency consultant fees, annual audit fees, conveyance costs,
and various administrative costs

511042 Outside legal counsel for Successor Agency

600001 Debt service principal payments for 2015 TARB bond

600101 Debt service interest payments for 2015 TARB bond

600301 Agent fees