

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: The Honorable City Council

FROM: Ron Ahlers, Finance Director 
By: Irmina Lumbad, Budget and Finance Manager 

DATE: December 23, 2014 (CC Meeting of January 21, 2015)

SUBJECT: Consider Resolution Amending the Fiscal Year 2014/2015 Budget and Authorizing the Transfer of General Fund Money to Cover Fiscal Year 2013/2014 Year-End Deficits in Certain Funds for the City's Landscaping and Lighting Assessment Districts

BACKGROUND

On June 6, 2014, the City Council approved the assessments for the City's Landscaping and Lighting Districts for fiscal year (FY) 2014/2015. In the staff report accompanying that action, it was mentioned that certain Assessment District Funds were projected to show a FY 2013/2014 year-end deficit. Continuing the policy from prior years, the projected FY 2013/2014 deficits were funded in the adopted budget for the succeeding FY 2014/2015. It was also mentioned in the report that, when the actual FY 2013/2014 year-end figures were known, staff would present to the City Council, a budget amendment approving appropriations and fund transfers to "zero-out" the actual deficits.

DISCUSSION

A. Actual FY 2013/2014 Year-End Deficits

Attachment 2 (Pages 1 & 2) is a schedule showing the Fund Activity for the Assessment District Funds for FY 2013/2014. Certain Funds show a year-end deficit, summarized as follows:

| Fund | FY 13/14 Beginning Balance ² | Transfer In Jan-14 | Revenue | Expenses | FY 13/14 Ending Balance |
|--|---|-----------------------|---------------------|---------------------|-------------------------------|
| 2300: Citywide - Street Lighting | (\$181,851.42) | \$181,851.42 | \$306,761.58 | \$369,270.06 | (\$62,508.48) |
| 2301: Dist 1 Pecan Ave Tract 2851 ¹ | (\$8,398.39) | \$8,398.39 | \$11,929.06 | \$12,434.67 | (\$505.61) |
| 2305: Dist 5 Pheasant Run Area ¹ | (\$43,221.96) | \$43,221.96 | \$29,101.47 | \$60,617.97 | (\$31,516.50) |
| 2306: Dist 6 Inglewood Street ¹ | (\$413.87) | \$413.87 | \$1,300.07 | \$1,391.70 | (\$91.63) |
| 2307: Dist 7 Moorpark Business Park ¹ | (\$812.72) | \$812.72 | (\$6,061.96) | \$14,014.71 | (\$20,076.67) |
| 2308: Dist 8 Home Acres Buffer ¹ | (\$16,808.26) | \$16,808.26 | \$18,726.47 | \$28,945.08 | (\$10,218.61) |
| 2309: Dist 9 Moorpark Industrial Park ¹ | (\$4,236.37) | \$4,236.37 | \$1,657.32 | \$4,555.18 | (\$2,897.86) |
| 2314: Dist 14 Wilshire Builders ¹ | (\$2,038.17) | \$2,038.17 | \$1,605.19 | \$3,317.04 | (\$1,711.85) |
| Total | (\$257,781.16) | \$257,781.16 | \$365,019.20 | \$494,546.41 | (\$129,527.21) |

Note:

¹ Landscaping deficits

² The aggregate FY13/14 beginning balance total \$431,800.84. Funds 2300 (Citywide Landscaping), 2303 (Dist 3 Buttercreek/Peppermill), 2304 (Dist 4 Williams Ranch Road) and 2310 (Dist 10 Mountain Meadows PC_3) posted surplus fund balances at year end and excluded from this schedule.

B. Proposed Adjustments

During the budget development for FY 2014/15, assessment districts were projected to have an aggregate deficit of \$223,973.00 and budgeted transfers were estimated to be as follows:

| Transfer to Fund: | Transfer from | | Total Budget |
|--|---------------------|---------------------|---------------------|
| | General Fund | Gas Tax | Deficit |
| 2300: Citywide - Street Lighting | \$16,463.00 | \$100,000.00 | \$116,463.00 |
| 2300: Citywide - Landscaping | \$44,831.00 | | \$44,831.00 |
| 2301: Dist 1 Pecan Ave Tract 2851 | \$5,233.00 | | \$5,233.00 |
| 2303: Dist 3 Buttercreek/Peppermill ¹ | \$766.00 | | \$766.00 |
| 2304: Dist 4 Williams Ranch Road ¹ | \$0.00 | | \$0.00 |
| 2305: Dist 5 Pheasant Run Area ¹ | \$37,590.00 | | \$37,590.00 |
| 2306: Dist 6 Inglewood Street ¹ | \$574.00 | | \$574.00 |
| 2307: Dist 7 Moorpark Business Park ¹ | \$3,837.00 | | \$3,837.00 |
| 2308: Dist 8 Home Acres Buffer ¹ | \$9,508.00 | | \$9,508.00 |
| 2309: Dist 9 Moorpark Industrial Park ¹ | \$3,605.00 | | \$3,605.00 |
| 2310: Dist 10 Mountain Meadows ¹ | \$0.00 | | \$0.00 |
| 2314: Dist 14 Wilshire Builders ¹ | \$1,566.00 | | \$1,566.00 |
| Total | \$123,973.00 | \$100,000.00 | \$223,973.00 |

Note:

¹ Landscaping deficits

Prior to FY 2011/2012, the street lighting deficit was funded by the Gas Tax Fund, and the deficits in the various landscaping districts were funded 50-50 by the General Fund and the Gas Tax Fund. The funding scheme has been modified to prevent the Gas Tax Fund from incurring a deficit fund balance. The General Fund now subsidizes lighting district's shortfall and all of the landscaping deficits. In fact, the FY 2013/2014 aggregate deficit of \$431,801 was fully subsidized by the General Fund. Over the last two years, funds 2606 HUT 2103 and 2610 Traffic Congestion Relief were closed out and residual funds were consolidated into the Gas Tax Fund. In FY 2014/2015, the Gas Tax Fund is expected to have a \$222,512 fund balance surplus at the year end.

The actual FY 2013/2014 gap is \$94,445.79 less than expected. This will result in a budgeted savings of \$56,954.27 from the General Fund and \$37,491.52 from Gas Tax Fund. This improvement is primarily attributed to the correction of prior years' revenues from Districts 7 (Moorpark Business Park) and 12 (Carlsberg Specific Plan Area) and slight savings in water (\$6,353.03) and street light energy costs (\$26,083.50). Recall that in December 2013, staff discovered that FY 2012/13 special benefit assessment revenues for Assessment District 84-2 (zones 1 to 12), were not distributed according to the approved levy amounts. District 12 (Carlsberg Specific Plan Area) posted \$180,329.83 more than planned. In addition, manual assessments received from public agencies or utility parcels were erroneously posted to District 7 (Moorpark Business Park).

Using the modified funding policy, the FY 2013/2014 assessment districts' actual deficit of \$129,527.21 will require the transfers from the General Fund and Gas Tax as follows:

| Transfer TO Fund: | Transfer FROM | | Total Actual |
|--|--------------------|--------------------|---------------------|
| | General Fund | Gas Tax Fund | Deficit |
| 2300: Citywide - Street Lighting | \$0.00 | \$62,508.48 | \$62,508.48 |
| 2300: Citywide - Landcaping | \$0.00 | \$0.00 | \$0.00 |
| 2301: Dist 1 Pecan Ave Tract 2851 ¹ | \$505.61 | \$0.00 | \$505.61 |
| 2303: Dist 3 Buttercreek/Peppermill ¹ | \$0.00 | \$0.00 | \$0.00 |
| 2304: Dist 4 Williams Ranch Road ¹ | \$0.00 | \$0.00 | \$0.00 |
| 2305: Dist 5 Pheasant Run Area ¹ | \$31,516.50 | \$0.00 | \$31,516.50 |
| 2306: Dist 6 Inglewood Street ¹ | \$91.63 | \$0.00 | \$91.63 |
| 2307: Dist 7 Moorpark Business Park ¹ | \$20,076.67 | \$0.00 | \$20,076.67 |
| 2308: Dist 8 Home Acres Buffer ¹ | \$10,218.61 | \$0.00 | \$10,218.61 |
| 2309: Dist 9 Moorpark Industrial Park ¹ | \$2,897.86 | \$0.00 | \$2,897.86 |
| 2310: Dist 10 Mountain Meadows PC-3 | \$0.00 | \$0.00 | \$0.00 |
| 2314: Dist 14 Wilshire Builders ¹ | \$1,711.85 | \$0.00 | \$1,711.85 |
| Total | \$67,018.73 | \$62,508.48 | \$129,527.21 |

Note: ¹ Landscaping deficits

C. FY 2014/2015 Projected Deficits

Compared to FY 2013/2014, it is anticipated that the Landscaping and Lighting Maintenance District Funds will show a higher deficit amount at the end of FY 2014/2015, from \$129,527.21 to \$334,531.65. Operating costs for Districts 1 to 12 will increase by \$195,335 due to utility rate hikes: 5% for electricity and 12% for water. Moreover, staff assumes the City will accept Districts 20 (Lyon Homes Tract 5187) and 21 (Shea Homes Tract 5133) and the allocation for personnel cost and cost plan charges will be based on the Zone/District's size relative to the total acreage of 147.12.

FY 2014/2015 Estimated Fund Activity chart is presented in Attachment 3 (Pages 1 & 2). The estimated amounts are summarized as follows:

| Fund | FY14/15 Beginning Balance | Transfer In Jan-2015 | Revenues ² | Expenditures | FY14/15 Ending Balance |
|--|---------------------------------|-------------------------|-----------------------|-----------------------|------------------------------|
| 2300: Citywide - Street Lighting | (\$62,508.48) | \$62,508.48 | \$248,517.00 | (\$400,000.00) | (\$151,483.00) |
| 2300: Citywide - Landcaping | \$18,972.26 | | \$183,640.00 | (\$304,342.35) | (\$101,730.09) |
| 2301: Dist 1 Pecan Ave T-2851 | (\$505.61) | \$505.61 | \$9,702.00 | (\$21,169.00) | (\$11,467.00) |
| 2303: Dist 3 Buttercreek/Peppermill ¹ | \$710.24 | | \$3,079.00 | (\$4,198.00) | (\$408.76) |
| 2305: Dist 5 Pheasant Run Area ¹ | (\$31,516.50) | \$31,516.50 | \$23,340.52 | (\$68,378.00) | (\$45,037.48) |
| 2306: Dist 6 Inglewood Street ¹ | (\$91.63) | \$91.63 | \$924.00 | (\$1,687.00) | (\$763.00) |
| 2307: Dist 7 Moorpark Business Park ¹ | (\$20,076.67) | \$20,076.67 | \$11,298.00 | (\$16,439.00) | (\$5,141.00) |
| 2308: Dist 8 Home Acres Buffer ¹ | (\$10,218.61) | \$10,218.61 | \$15,242.88 | (\$27,884.00) | (\$12,641.12) |
| 2309: Dist 9 Moorpark Industrial Park ¹ | (\$2,897.86) | \$2,897.86 | \$1,357.00 | (\$5,401.00) | (\$4,044.00) |
| 2314: Dist 14 Wilshire Builders ¹ | (\$1,711.85) | \$1,711.85 | \$1,622.80 | (\$3,439.00) | (\$1,816.20) |
| Total | (\$109,844.71) | \$129,527.21 | \$498,723.20 | (\$852,937.35) | (\$334,531.65) |
| Total Subsidy Required | (\$129,527.21) | | | | |

Note: ¹ Landscaping deficits.
² Revenues reflect FY14/15 approved assessments

The Gas Tax Fund will not have enough fund balance to support the projected FY 2014/2015 year-end deficit. Thus, the \$334,531.65 will need to be funded by General Fund transfers in FY 2015/2016 or further service or cost reductions will need to be implemented.

FISCAL IMPACT

The attached Resolution amends the FY 2014/2015 budget by revising the appropriated amounts of the fund transfers to equal the actual FY 2013/2014 year-end deficits. There is an aggregate appropriation decrease of \$250,035.95 as described below:

| | Gas Tax Fund | General Fund | TOTAL |
|---------------------|----------------------|----------------------|----------------------|
| FY 2014/2015 Budget | \$100,000.00 | \$123,973.00 | \$223,973.00 |
| FY 2013/2014 Actual | \$62,508.48 | \$67,018.73 | \$129,527.21 |
| Budget Adjustment | <u>(\$37,491.52)</u> | <u>(\$56,954.27)</u> | <u>(\$94,445.79)</u> |

As stated in this report, combined Gas Tax and TDA Article 8 fund balance will not be enough to fund the continuing lighting deficits in future years due to other street expenditures. This will require more funding from the General Fund Reserve unless assessment revenue is increased or services reduced.

STAFF RECOMMENDATION **(Roll Call Vote)**

Adopt Resolution No. 2015 - _____.

Attachments:

- 1: Resolution
- 2: FY 2013/2014 Actual Fund Activity
- 3: FY 2014/2015 Estimated Fund Activity

RESOLUTION NO. 2015 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOORPARK, CALIFORNIA, AMENDING THE FISCAL YEAR 2014/2015 BUDGET TO APPROVE APPROPRIATION ADJUSTMENTS AND FUND TRANSFERS FROM THE GENERAL FUND (1000) AND GAS TAX FUND (2605) TO COVER FISCAL YEAR 2013/2014 YEAR-END DEFICITS FOR CERTAIN ASSESSMENT DISTRICT FUNDS

WHEREAS, on June 6, 2014, the City Council adopted Resolution No. 2014-3295 approving the Engineer's Report; confirming diagram and assessment; and ordering the continuation of assessments for fiscal year (FY) 2014/2015 for the City Landscaping and Lighting Maintenance and Assessment Districts (AD); and

WHEREAS, on June 18, 2014, the City Council adopted the Operating and Capital Improvement Budget for FY 2014/2015, which includes \$223,973.00 aggregate transfers from the General Fund (1000) and Gas Tax Fund (2605), to cover the estimated FY 2013/2014 deficits in certain AD Funds; and

WHEREAS, a staff report has been presented to the City Council summarizing the actual FY 2013/2014 fund deficits of \$129,527.21 in various Assessment District Funds; and the same report is recommending a decrease in appropriations totaling \$94,445.79 - \$56,954.27 in the General Fund and \$37,491.52 from the Gas Tax Fund to match the required fund transfers to eliminate the mentioned deficits; and

WHEREAS, said staff report has been presented to the City Council requesting fund transfers in the aggregate amount of \$129,527.21; and

WHEREAS, Exhibit "A", attached hereto and made a part hereof, describes said budget amendments and the resultant impact to the budget line items.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MOORPARK DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. A Budget Amendment to reduce appropriations by \$94,445.79 - \$56,954.27 from the General Fund and \$37,491.52 from the Gas Tax Fund to eliminate the year-end deficits in certain AD funds, as more particularly described in Exhibit "A", is hereby approved.

SECTION 2. That a fund transfer in the aggregate amount of \$129,527.21 as particularly described in Exhibit "A", is hereby approved.

SECTION 3. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 21st day of January, 2015.

Janice S. Parvin, Mayor

ATTEST:

Maureen Benson, City Clerk

Attachment: Exhibit 'A': Budget Amendment and Fund Transfer Detail

Exhibit A

**Budget Amendment for
General Fund to Adjust Transfers
Required to Fund FY 2013/2014 Year-End Deficits
In Certain Assessment District Funds
FY 2014/2015**

A. Fund Allocation

| Fund/Account No. | Fund Description | Amount |
|------------------|------------------|----------------------|
| 1000-5500 | General Fund | (\$56,954.27) |
| 2605-5500 | Gas Tax Fund | (\$37,491.52) |
| | Total | (\$94,445.79) |

B. Fiscal Year 2014/2015 Budget Appropriation

| Budget Number | Adopted Budget | Budget Change | Revised Budget |
|-------------------------|---------------------|----------------------|---------------------|
| FROM: | | | |
| 1000-7900-0000-9820 | \$107,510.00 | (\$40,491.27) | \$67,018.73 |
| 1000-8900-0000-9820 | \$16,463.00 | (\$16,463.00) | \$0.00 |
| 2605-8900-0000-9820 | \$100,000.00 | (\$37,491.52) | \$62,508.48 |
| Total | \$223,973.00 | (\$94,445.79) | \$129,527.21 |
| TO: | | | |
| 2300-3720 (Lighting) | \$116,463.00 | (\$53,954.52) | \$62,508.48 |
| 2300-3720 (Landscaping) | \$44,831.00 | (\$44,831.00) | \$0.00 |
| 2301-3720 | \$5,233.00 | (\$4,727.39) | \$505.61 |
| 2303-3720 | \$766.00 | (\$766.00) | \$0.00 |
| 2304-3720 | \$0.00 | \$0.00 | \$0.00 |
| 2305-3720 | \$37,590.00 | (\$6,073.50) | \$31,516.50 |
| 2306-3720 | \$574.00 | (\$482.37) | \$91.63 |
| 2307-3720 | \$3,837.00 | \$16,239.67 | \$20,076.67 |
| 2308-3720 | \$9,508.00 | \$710.61 | \$10,218.61 |
| 2309-3720 | \$3,605.00 | (\$707.14) | \$2,897.86 |
| 2310-3720 | \$0.00 | \$0.00 | \$0.00 |
| 2314-3720 | \$1,566.00 | \$145.85 | \$1,711.85 |
| Total | \$223,973.00 | (\$94,445.79) | \$129,527.21 |

C. Appropriation Allocation

| To Be Transferred to: | From | From | |
|-----------------------|--------------------|--------------------|---------------------|
| Fund | Fund 1000 | Fund 2605 | TOTAL |
| 2300-3720 | \$0.00 | \$62,508.48 | \$62,508.48 |
| 2301-3720 | \$505.61 | \$0.00 | \$505.61 |
| 2305-3720 | \$31,516.50 | \$0.00 | \$31,516.50 |
| 2306-3720 | \$91.63 | \$0.00 | \$91.63 |
| 2307-3720 | \$20,076.67 | \$0.00 | \$20,076.67 |
| 2308-3720 | \$10,218.61 | \$0.00 | \$10,218.61 |
| 2309-3720 | \$2,897.86 | \$0.00 | \$2,897.86 |
| 2314-3720 | \$1,711.85 | \$0.00 | \$1,711.85 |
| Total | \$67,018.73 | \$62,508.48 | \$129,527.21 |

Approved as to Form: *Pan Ahlen*

| CITY OF MOORPARK | | | | | | | | | | | | | | | | | |
|--|-------|---|---------------------------------------|---------------------------------|------------------------------------|----------|--------------|------------------------------------|-----------|----------|---------------|----------|--------------|-----------------------------|---------------------------------------|---------------------------------|--------------------------------------|
| Assessment District - Lighting and Landscape | | | | | | | | | | | | | | | | | |
| Fund Activity: FY 2013/2014 (ACTUAL @ 6/31/2014) | | | | | | | | | | | | | | | | | |
| AD | Fund | Description | Fund Balance, Beginning (FY12/13 END) | Adjustment Equip Replic Reserve | Fund Balance, Beginning (Adjusted) | Rev Code | ACTUAL | | Interest | Others | Total Revenue | Exp Code | ACTUAL | | Fund Balance, Ending before Transfers | Requested Transfers in FY 14/15 | Fund Balance, Ending After Transfers |
| | | | | | | | Assmt Levy | FY 13/14 Transfers in for FY 12/13 | | | | | Expenditures | Net Revenue / (Expenditure) | | | |
| 84-2 | 2300 | Lighting | (181,851.42) | | (181,851.42) | 3100 | 306,761.58 | 181,851.42 | | | 488,613.00 | 8901 | 369,270.06 | 119,342.94 | (62,508.48) | 62,508.48 | 0.00 |
| 84-2 | 2300 | Landscaping | (80,735.07) | | (80,735.07) | 3102 | 225,845.90 | 80,735.07 | | | 306,580.97 | 7901 | 206,873.64 | 99,707.33 | 18,972.26 | 0.00 | 18,972.26 |
| 84-2 | 2301 | D1: Pecan Ave T-2851 | (8,398.39) | | (8,398.39) | 3102 | 11,929.06 | 8,398.39 | | | 20,327.45 | 7901 | 12,434.67 | 7,892.78 | (505.61) | 505.61 | 0.00 |
| 84-2 | 2302 | D2: Steeple Hill Area T-2865 | 73,300.11 | (9,658.00) | 63,642.11 | 3102 | 90,393.68 | | 1,121.66 | | 91,515.34 | 7901 | 51,316.01 | 40,199.33 | 103,841.44 | | 103,841.44 |
| 84-2 | 2302 | D2: Steeple Hill Area T-2865 Drains | 18,633.80 | | 18,633.80 | 3103 | 321.54 | | 285.14 | | 606.68 | 8902 | 460.11 | 146.57 | 18,780.37 | | 18,780.37 |
| 84-2 | 2303 | D3: Buttercreek/Peppermill T-3023 | (852.17) | | (852.17) | 3102 | 3,780.19 | 852.17 | | | 4,632.36 | 7901 | 3,069.95 | 1,562.41 | 710.24 | | 710.24 |
| 84-2 | 2304 | D4: Williams Ranch Rd T-3274 | (1,719.52) | | (1,719.52) | 3102 | 7,764.14 | 1,719.52 | | | 9,483.66 | 7901 | 6,105.28 | 3,378.38 | 1,658.86 | | 1,658.86 |
| 84-2 | 2305 | D5: Pheasant Run Area T-3019/3525 | (43,221.96) | | (43,221.96) | 3102 | 29,101.47 | 43,221.96 | | | 72,323.43 | 7901 | 60,617.97 | 11,705.46 | (31,516.50) | 31,516.50 | 0.00 |
| 84-2 | 2305 | D5: Pheasant Run Area T-3019/3525 Drains | 1,784.49 | | 1,784.49 | 3103 | 114.85 | | | | 114.85 | 8902 | 460.11 | (345.26) | 1,439.23 | | 1,439.23 |
| 84-2 | 2306 | D6: Inglewood St T-3306 | (413.87) | | (413.87) | 3102 | 1,062.94 | 413.87 | | | 1,713.94 | 7901 | 1,391.70 | 322.24 | (91.63) | 91.63 | 0.00 |
| 84-2 | 2307 | D7: Moorpark Business Park (LA Ave & Gabbert) | (812.72) | | (812.72) | 3102 | (6,061.96) | 812.72 | | 237.13 | (5,249.24) | 7901 | 14,014.71 | (19,263.95) | (20,076.67) | 20,076.67 | 0.00 |
| 84-2 | 2308 | D8: Home Acres Buffer | (16,808.26) | | (16,808.26) | 3102 | 18,726.47 | 16,808.26 | | | 35,534.73 | 7901 | 28,945.08 | 6,589.65 | (10,218.61) | 10,218.61 | 0.00 |
| 84-2 | 2309 | D9: Moorpark Industrial Park (Condor Drive) | (4,236.37) | | (4,236.37) | 3102 | 1,657.32 | 4,236.37 | | | 5,893.69 | 7901 | 4,555.18 | 1,338.51 | (2,897.86) | 2,897.86 | 0.00 |
| 84-2 | 2310 | D10: Mountain Meadows PC-3 | (90,712.92) | | (90,712.92) | 3102 | 246,325.62 | 90,712.92 | 72.05 | 998.95 | 338,109.54 | 7901 | 197,274.30 | 140,835.24 | 50,122.32 | | 50,122.32 |
| 84-2 | 2310 | D10: Mountain Meadows PC-3 Drains | 39,594.47 | | 39,594.47 | 3103 | 1,465.34 | | | | 1,465.34 | 8902 | 5,530.01 | (4,064.67) | 35,529.80 | | 35,529.80 |
| 84-2 | 2311 | D11: Alyssas Ct T-4174 | 1,793.22 | | 1,793.22 | 3102 | 3,748.00 | | 32.68 | | 3,780.68 | 7901 | 1,519.88 | 2,260.80 | 4,054.02 | | 4,054.02 |
| 84-2 | 2312 | D12: Calsberg Specific Plan Area | 627,284.32 | (10,052.00) | 617,232.32 | 3102 | (144,447.33) | | 7,367.12 | | (137,080.21) | 7901 | 143,336.89 | (280,417.10) | 336,815.22 | | 336,815.22 |
| 84-2 | 2313 | D13: unassigned | 0.00 | | 0.00 | | | | | | 0.00 | | | 0.00 | 0.00 | | 0.00 |
| 84-2 | Total | | 332,627.74 | (19,710.00) | 312,917.74 | | 798,488.81 | 429,762.67 | 8,878.65 | 1,236.08 | 1,238,366.21 | | 1,107,175.55 | 131,190.66 | 444,108.40 | 127,815.36 | 571,923.76 |
| 01-1 | 2314 | D14: Wilshire Builders T-5201 | (2,038.17) | | (2,038.17) | 3102 | 1,605.19 | 2,038.17 | | | 3,643.36 | 7901 | 3,317.04 | 326.32 | (1,711.85) | 1,711.85 | 0.00 |
| 01-1 | Total | | (2,038.17) | 0.00 | (2,038.17) | | 1,605.19 | 2,038.17 | 0.00 | 0.00 | 3,643.36 | | 3,317.04 | 326.32 | (1,711.85) | 1,711.85 | 0.00 |
| 01-2 | 2315 | D15: Toll Brothers T-4928 | 1,789,089.21 | (18,065.00) | 1,771,024.21 | 3102 | 62,255.66 | | 24,192.53 | | 86,448.19 | 7901 | 156,814.10 | (70,365.91) | 1,700,658.30 | | 1,700,658.30 |
| 01-2 | Total | | 1,789,089.21 | (18,065.00) | 1,771,024.21 | | 62,255.66 | 0.00 | 24,192.53 | 0.00 | 86,448.19 | | 156,814.10 | (70,365.91) | 1,700,658.30 | 0.00 | 1,700,658.30 |
| 01-3 | 2316 | D16: Cabrillo T-5161 | 23,825.79 | | 23,825.79 | 3102 | 4,138.19 | | 949.05 | | 5,087.24 | 7901 | 8,046.64 | (2,959.40) | 20,866.39 | | 20,866.39 |
| 01-3 | 2316 | D16: Cabrillo T-5161 Drains | 46,273.99 | | 46,273.99 | 3103 | | | | | 0.00 | 8902 | 0.00 | 0.00 | 46,273.99 | | 46,273.99 |
| 01-3 | Total | | 70,099.78 | 0.00 | 70,099.78 | | 4,138.19 | 0.00 | 949.05 | 0.00 | 5,087.24 | | 8,046.64 | (2,959.40) | 67,140.38 | 0.00 | 67,140.38 |
| 04-1 | 2317 | D17: unassigned | 0.00 | | 0.00 | | | | | | 0.00 | | | 0.00 | 0.00 | | 0.00 |
| 04-1 | 2318 | D18: Colmer T-5307 (Drains end 08/05) | 23,333.94 | | 23,333.94 | 3102 | 9,909.81 | | 282.94 | | 10,192.75 | 7901 | 13,453.82 | (3,261.07) | 20,072.87 | | 20,072.87 |
| 04-1 | Total | | 23,333.94 | 0.00 | 23,333.94 | | 9,909.81 | 0.00 | 282.94 | 0.00 | 10,192.75 | | 13,453.82 | (3,261.07) | 20,072.87 | 0.00 | 20,072.87 |
| 05-01 | 2319 | D19: M&M PM-5264 (Back-up) | 61,938.93 | | 61,938.93 | 3102 | | | 852.16 | | 852.16 | 7901 | 0.00 | 852.16 | 62,791.09 | | 62,791.09 |
| 05-01 | Total | | 61,938.93 | 0.00 | 61,938.93 | | 0.00 | 0.00 | 852.16 | 0.00 | 852.16 | | 0.00 | 852.16 | 62,791.09 | 0.00 | 62,791.09 |
| 07-2 | 2320 | D20: Lyon Homes T-5187 | 1,184,927.21 | | 1,184,927.21 | 3102 | 293.59 | | 16,398.03 | | 16,691.62 | 7901 | 4,571.82 | 12,119.80 | 1,197,047.01 | | 1,197,047.01 |
| 07-2 | Total | | 1,184,927.21 | 0.00 | 1,184,927.21 | | 293.59 | 0.00 | 16,398.03 | 0.00 | 16,691.62 | | 4,571.82 | 12,119.80 | 1,197,047.01 | 0.00 | 1,197,047.01 |
| 06-01 | 2321 | D21: Shea Homes T-5133 | 93,399.63 | | 93,399.63 | 3102 | 8,032.91 | | 1,321.14 | | 9,354.05 | 7901 | 7.61 | 9,346.44 | 102,746.07 | | 102,746.07 |
| 06-01 | Total | | 93,399.63 | 0.00 | 93,399.63 | | 8,032.91 | 0.00 | 1,321.14 | 0.00 | 9,354.05 | | 7.61 | 9,346.44 | 102,746.07 | 0.00 | 102,746.07 |
| 07-01 | 2322 | D22: Pardee Homes T-5045 Landscape | 1,963,592.05 | (26,952.00) | 1,936,640.05 | 3102 | 328,896.59 | | 24,666.14 | | 353,562.73 | 7901 | 865,748.44 | (512,185.71) | 1,424,454.34 | | 1,424,454.34 |
| 07-01 | 2322 | D22: Pardee Homes T-5045 Park Maint | 40,444.59 | | 40,444.59 | 3104 | | | | | 0.00 | | | 0.00 | 40,444.59 | | 40,444.59 |
| 07-01 | Total | | 2,004,036.64 | (26,952.00) | 1,977,084.64 | | 328,896.59 | 0.00 | 24,666.14 | 0.00 | 353,562.73 | | 865,748.44 | (512,185.71) | 1,464,898.93 | 0.00 | 1,464,898.93 |
| 07-04 | 2323 | D23: Sunca/Vistas T-5130 (not completed) | 5,473.26 | | 5,473.26 | 3102 | | | 75.31 | | 75.31 | | | 75.31 | 5,548.57 | | 5,548.57 |
| 07-04 | 2324 | D24: Casino Storage (Back-up) | 22,460.28 | | 22,460.28 | 3102 | | | 301.85 | | 301.85 | | | 301.85 | 22,762.13 | | 22,762.13 |
| 07-04 | Total | | 22,460.28 | 0.00 | 22,460.28 | | 0.00 | 0.00 | 301.85 | 0.00 | 301.85 | | 0.00 | 301.85 | 22,762.13 | 0.00 | 22,762.13 |
| 07-03 | 2325 | D25: Nearon Village at Moorpark (Back-up) | 6,828.48 | | 6,828.48 | 3102 | | | 93.94 | | 93.94 | | | 93.94 | 6,922.42 | | 6,922.42 |
| 07-03 | Total | | 6,828.48 | 0.00 | 6,828.48 | | 0.00 | 0.00 | 93.94 | 0.00 | 93.94 | | 0.00 | 93.94 | 6,922.42 | 0.00 | 6,922.42 |
| 09-01 | 2326 | D26: Warehouse Discount Center | 4,432.83 | | 4,432.83 | | | | 61.00 | | 61.00 | | | 61.00 | 4,493.83 | | 4,493.83 |
| 09-01 | Total | | 4,432.83 | 0.00 | 4,432.83 | | 0.00 | 0.00 | 61.00 | 0.00 | 61.00 | | 0.00 | 61.00 | 4,493.83 | 0.00 | 4,493.83 |

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| CITY OF MOORPARK | | | | | | | | | | | | | | | | | |
|--|------|---|---------------------------------------|--------------------------------|------------------------------------|----------|---------------------|------------------------------------|------------------|-----------------|---------------------|----------|---------------------|-----------------------------|---------------------------------------|---------------------------------|--------------------------------------|
| Assessment District - Lighting and Landscape | | | | | | | | | | | | | | | | | |
| Fund Activity: FY 2013/2014 (ACTUAL @ 6/31/2014) | | | | | | | | | | | | | | | | | |
| AD | Fund | Description | Fund Balance, Beginning (FY12/13 END) | Adjustment Equip Replc Reserve | Fund Balance, Beginning (Adjusted) | Rev Code | ACTUAL | | ACTUAL | | Total Revenue | Exp Code | ACTUAL | | Fund Balance, Ending before Transfers | Requested Transfers in FY 14/15 | Fund Balance, Ending After Transfers |
| | | | | | | | Assmt Levy | FY 13/14 Transfers In for FY 12/13 | Interest | Others | | | Expenditures | Net Revenue / (Expenditure) | | | |
| 10-01 | 2331 | D31: Tuscany Square Park Lane & Moorpark Ave CPD2005-02 (Back-up) | 585.61 | | 585.61 | | | | 39.36 | | 39.36 | | | 39.36 | 624.97 | | 624.97 |
| 10-01 Total | | | 585.61 | 0.00 | 585.61 | | 0.00 | 0.00 | 39.36 | 0.00 | 39.36 | | 0.00 | 39.36 | 624.97 | 0.00 | 624.97 |
| 10-02 | 2332 | D32: HFR 145 Park Lane CPD2005-03 (Back-up) | 662.82 | | 662.82 | | 0.15 | | 43.51 | | 43.66 | | | 43.66 | 706.48 | | 706.48 |
| 10-02 Total | | | 662.82 | 0.00 | 662.82 | | 0.15 | 0.00 | 43.51 | 0.00 | 43.66 | | 0.00 | 43.66 | 706.48 | 0.00 | 706.48 |
| Grand Total | | | 5,597,858.19 | (84,727.00) | 5,533,131.19 | | 1,213,620.90 | 431,800.84 | 78,155.61 | 1,236.08 | 1,724,813.43 | | 2,159,135.02 | (434,321.59) | 5,098,809.60 | 129,527.21 | 5,228,336.81 |

| CITY OF MOORPARK | | | | | | | | | | | | | | |
|---|-------|---|------------------------------------|----------|--------------------|--|-----------------|---------------|----------|-----------------------|-----------------------------|---------------------------------------|--------------------------------|--------------------------------------|
| Assessment District - Lighting and Landscape | | | | | | | | | | | | | | |
| Fund Activity: FY 2014/2015 (ESTIMATE as of 12/10/2014) | | | | | | | | | | | | | | |
| AD | Fund | Description | Fund Balance, Beginning (Adjusted) | Rev Code | ENG RPT Assmt Levy | ACTUAL FY 14/15 Transfers In for FY 13/14 Deficits | BUDGET Interest | Total Revenue | Exp Code | BUDGET | | Fund Balance, Ending before Transfers | Proposed Transfers in FY 15/16 | Fund Balance, Ending After Transfers |
| | | | | | | | | | | BUDGETED Expenditures | Net Revenue / (Expenditure) | | | |
| 84-2 | 2300 | Lighting | (52,508.48) | 3100 | 248,517.00 | 62,508.48 | | 311,025.48 | 8901 | 400,000.00 | (88,974.52) | (151,483.00) | 151,483.00 | 0.00 |
| 84-2 | 2300 | Landscaping | 18,972.26 | 3102 | 183,640.00 | | 183,640.00 | | 7901 | 304,342.35 | (120,702.35) | (101,730.09) | 101,730.09 | 0.00 |
| 84-2 | 2301 | D1: Pecan Ave T-2851 | (505.61) | 3102 | 9,702.00 | 505.61 | | 10,207.61 | 7902 | 21,169.00 | (10,961.39) | (11,467.00) | 11,467.00 | 0.00 |
| 84-2 | 2302 | D2: Steeple Hill Area T-2865 | 103,841.44 | 3102 | 36,219.06 | | 36,219.06 | | 7901 | 77,243.50 | (41,024.44) | 62,817.00 | | 62,817.00 |
| 84-2 | 2302 | D2: Steeple Hill Area T-2865 Drains | 18,780.37 | 3103 | 700.32 | | 700.32 | | 8902 | 465.00 | 235.32 | 19,015.69 | | 19,015.69 |
| 84-2 | 2303 | D3: Buttercreek/Peppermill T-3023 | 710.24 | 3102 | 3,079.00 | | 3,079.00 | | 7901 | 4,198.00 | (1,119.00) | (408.76) | 408.76 | 0.00 |
| 84-2 | 2304 | D4: Williams Ranch Rd T-3274 | 1,658.86 | 3102 | 6,383.00 | | 6,383.00 | | 7901 | 6,510.00 | (127.00) | 1,531.86 | | 1,531.86 |
| 84-2 | 2305 | D5: Pheasant Run Area T-3019/3525 | (31,516.50) | 3102 | 23,340.52 | 31,516.50 | | 54,857.02 | 7901 | 68,378.00 | (13,520.98) | (45,037.48) | 45,037.48 | 0.00 |
| 84-2 | 2305 | D5: Pheasant Run Area T-3019/3525 Drains | 1,439.23 | 3103 | 499.50 | | 499.50 | | 8902 | 465.00 | 34.50 | 1,473.73 | | 1,473.73 |
| 84-2 | 2306 | D6: Inglewood St T-3306 | (91.63) | 3102 | 924.00 | 91.63 | | 1,015.63 | 7901 | 1,687.00 | (671.37) | (763.00) | 763.00 | 0.00 |
| 84-2 | 2307 | D7: Moorpark Business Park (LA Ave & Gabbert) | (20,076.67) | 3102 | 11,298.00 | 20,076.67 | | 31,374.67 | 7901 | 16,439.00 | 14,935.67 | (5,141.00) | 5,141.00 | 0.00 |
| 84-2 | 2308 | D8: Home Acres Buffer | (10,218.61) | 3102 | 15,242.88 | 10,218.61 | | 25,461.49 | 7901 | 27,884.00 | (2,422.51) | (12,641.12) | 12,641.12 | 0.00 |
| 84-2 | 2309 | D9: Moorpark Industrial Park (Condor Drive) | (2,897.86) | 3102 | 1,357.00 | 2,897.86 | | 4,254.86 | 7901 | 5,401.00 | (1,146.14) | (4,044.00) | 4,044.00 | 0.00 |
| 84-2 | 2310 | D10: Mountain Meadows PC-3 | 50,122.32 | 3102 | 194,279.82 | | 194,279.82 | | 7901 | 243,445.00 | (49,165.18) | 957.14 | | 957.14 |
| 84-2 | 2310 | D10: Mountain Meadows PC-3 Drains | 35,529.80 | 3103 | 7,251.96 | | 7,251.96 | | 8902 | 5,567.00 | 1,684.96 | 37,214.76 | | 37,214.76 |
| 84-2 | 2311 | D11: Alyssas Ct T-4174 | 4,054.02 | 3102 | 304.00 | | 304.00 | | 7901 | 1,788.00 | (1,484.00) | 2,570.02 | | 2,570.02 |
| 84-2 | 2312 | D12: Calrsberg Specific Plan Area | 336,815.22 | 3102 | 31,616.95 | | 7,000.00 | 38,616.95 | 7901 | 197,529.00 | (158,912.05) | 177,903.17 | | 177,903.17 |
| 84-2 | 2313 | D13: unassigned | 0.00 | | | | | 0.00 | | | 0.00 | 0.00 | | 0.00 |
| 84-2 | Total | | 444,108.40 | | 774,355.01 | 127,815.36 | 7,000.00 | 909,170.37 | | 1,382,510.85 | (473,340.48) | (29,232.08) | 332,715.45 | 303,483.37 |
| 01-1 | 2314 | D14: Wilshire Builders T-5201 | (1,711.85) | 3102 | 1,622.80 | 1,711.85 | | 3,334.65 | 7901 | 3,439.00 | (104.35) | (1,816.20) | 1,816.20 | 0.00 |
| 01-1 | Total | | (1,711.85) | | 1,622.80 | 1,711.85 | 0.00 | 3,334.65 | | 3,439.00 | (104.35) | (1,816.20) | 1,816.20 | 0.00 |
| 01-2 | 2315 | D15: Toll Brothers T-4928 | 1,700,658.30 | 3102 | 63,226.93 | | 24,000.00 | 87,226.93 | 7901 | 283,816.80 | (196,589.87) | 1,504,068.43 | | 1,504,068.43 |
| 01-2 | Total | | 1,700,658.30 | | 63,226.93 | 0.00 | 24,000.00 | 87,226.93 | | 283,816.80 | (196,589.87) | 1,504,068.43 | 0.00 | 1,504,068.43 |
| 01-3 | 2316 | D16: Cabrillo T-5161 | 20,866.39 | 3102 | 2,789.99 | | 500.00 | 3,289.99 | 7901 | 12,514.00 | (9,224.01) | 11,642.38 | | 11,642.38 |
| 01-3 | 2316 | D16: Cabrillo T-5161 Drains | 46,273.99 | 3103 | | | | 0.00 | 8902 | 5,000.00 | (5,000.00) | 41,273.99 | | 41,273.99 |
| 01-3 | Total | | 67,140.38 | | 2,789.99 | 0.00 | 500.00 | 3,289.99 | | 17,514.00 | (14,224.01) | 52,916.37 | 0.00 | 52,916.37 |
| 04-1 | 2317 | D17: unassigned | 0.00 | | | | | 0.00 | | | 0.00 | 0.00 | | 0.00 |
| 04-1 | 2318 | D18: Colmer T-5307 | 20,072.87 | 3102 | 4,977.50 | | 0.00 | 4,977.50 | 7901 | 12,281.00 | (7,303.50) | 12,769.37 | | 12,769.37 |
| 04-1 | 2318 | D18: Colmer T-5307 Drains | 62,791.09 | 3103 | | | | 0.00 | 8902 | 0.00 | 0.00 | 62,791.09 | | 62,791.09 |
| 04-1 | Total | | 82,863.96 | | 4,977.50 | 0.00 | 0.00 | 4,977.50 | | 12,281.00 | (7,303.50) | 75,560.46 | 0.00 | 75,560.46 |
| 05-01 | 2319 | D19: M&M PM-5264 (Back-up) | 1,197,047.01 | 3102 | | | 0.00 | 0.00 | 7901 | 0.00 | 0.00 | 1,197,047.01 | | 1,197,047.01 |
| 05-01 | Total | | 1,197,047.01 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 1,197,047.01 | 0.00 | 1,197,047.01 |
| 07-2 | 2320 | D20: Lyon Homes T-5187 | 102,746.07 | 3102 | 0.00 | | 15,000.00 | 15,000.00 | 7901 | 391,545.00 | (376,545.00) | (273,798.93) | | (273,798.93) |
| 07-2 | Total | | 102,746.07 | | 0.00 | 0.00 | 15,000.00 | 15,000.00 | | 391,545.00 | (376,545.00) | (273,798.93) | 0.00 | (273,798.93) |
| 06-01 | 2321 | D21: Shea Homes T-5133 | 1,424,454.34 | 3102 | 3,248.48 | | 1,200.00 | 4,448.48 | 7901 | 16,770.00 | (12,321.52) | 1,412,132.82 | | 1,412,132.82 |
| 06-01 | Total | | 1,424,454.34 | | 3,248.48 | 0.00 | 1,200.00 | 4,448.48 | | 16,770.00 | (12,321.52) | 1,412,132.82 | 0.00 | 1,412,132.82 |
| 07-01 | 2322 | D22: Pardee Homes T-5045 Landscape | 40,444.59 | 3102 | 731,038.83 | | 25,000.00 | 756,038.83 | 7901 | 1,048,547.02 | (292,508.19) | (252,063.60) | | (252,063.60) |
| 07-01 | 2322 | D22: Pardee Homes T-5045 Park Maint | 5,548.57 | 3104 | | | | 0.00 | | 0.00 | 0.00 | 5,548.57 | | 5,548.57 |
| 07-01 | Total | | 45,993.16 | | 731,038.83 | 0.00 | 25,000.00 | 756,038.83 | | 1,048,547.02 | (292,508.19) | (246,515.03) | 0.00 | (246,515.03) |
| 07-04 | 2323 | D23: Suncal/Vistas T-5130 (not completed) | 22,762.13 | 3102 | | | | 0.00 | | 0.00 | 0.00 | 22,762.13 | | 22,762.13 |
| 07-04 | 2324 | D24: Casino Storage (Back-up) | 6,922.42 | 3102 | | | | 0.00 | | 0.00 | 0.00 | 6,922.42 | | 6,922.42 |
| 07-04 | Total | | 6,922.42 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 6,922.42 | 0.00 | 6,922.42 |
| 07-03 | 2325 | D25: Nearon Village at Moorpark (Back-up) | 4,493.83 | 3102 | | | | 0.00 | | 0.00 | 0.00 | 4,493.83 | | 4,493.83 |
| 07-03 | Total | | 4,493.83 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 4,493.83 | 0.00 | 4,493.83 |
| 09-01 | 2326 | D26: Warehouse Discount Center | 624.97 | | | | | 0.00 | | 0.00 | 0.00 | 624.97 | | 624.97 |
| 09-01 | Total | | 624.97 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 624.97 | 0.00 | 624.97 |

| CITY OF MOORPARK | | | | | | | | | | | | | | | |
|---|------|---|------------------------------------|----------|---------------------|---|------------------|---------------------|----------|-----------------------|-----------------------------|---------------------------------------|--------------------------------|--------------------------------------|---------------------|
| Assessment District - Lighting and Landscape | | | | | | | | | | | | | | | |
| Fund Activity: FY 2014/2015 (ESTIMATE as of 12/10/2014) | | | | | | | | | | | | | | | |
| AD | Fund | Description | Fund Balance, Beginning (Adjusted) | Rev Code | ENG RPT | ACTUAL | BUDGET | BUDGET | | | | | | | |
| | | | | | Assmt Levy | FY 14/15 Transfers In for FY 13/14 Deficits | Interest | Total Revenue | Exp Code | BUDGETED Expenditures | Net Revenue / (Expenditure) | Fund Balance, Ending before Transfers | Proposed Transfers in FY 15/16 | Fund Balance, Ending After Transfers | |
| 10-01 | 2331 | D31: Tuscany Square Park Lane & Moorpark Ave CPD2005-02 (Back-up) | 706.48 | | | | | 0.00 | | | 0.00 | 0.00 | 706.48 | | 706.48 |
| 10-01 Total | | | 706.48 | | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 706.48 | 0.00 | 706.48 |
| 10-02 | 2332 | D32: HFR 145 Park Lane CPD2005-03 (Back-up) | 0.00 | | | | | 0.00 | | | 0.00 | 0.00 | 0.00 | | 0.00 |
| 10-02 Total | | | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | | | 5,098,809.60 | | 1,581,259.54 | 129,527.21 | 72,700.00 | 1,783,486.75 | | | 3,156,423.67 | (1,372,936.92) | 3,725,872.68 | 334,531.65 | 4,060,404.33 |