

**CITY OF MERCED
2010-2011 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 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 new 2007 Downtown Strategy to further Downtown development

OBJECTIVES

**PERFORMANCE
MEASUREMENTS/INDICATORS**

- | | |
|--|---|
| 1. Update Downtown marketing material. | Replace banners, develop a new website and introduce the use of social media to generate greater awareness of Downtown Merced by Summer 2011. |
| 2. Solidify Downtown's role as a destination for retail, hospitality and services. | Develop a media awareness campaign promoting Downtown as a destination by October 2010. |
| 3. Establish a commercial recruitment program that supports the Downtown vision. | Market Downtown to retailers and local potential business owners through various types of media and ICSC venues. |
| 4. Encourage appropriate events in the City Center. | Work with registered and certified organizations to support events such as the Art Hop, Cap & Town, SummerFest and the Christmas Parade. |
| 5. Provide more security through the use of technology. | Identify locations for additional security cameras and installation by January 2011. |

2010-2011 BUDGET HIGHLIGHTS

This budget is substantially similar to previous years.

Downtown Fund

EXPENSES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	0	0	0	0	0
Supplies and Services	84,549	123,296	122,340	181,968	181,968
Debt Service	0	0	0	0	0
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	84,549	123,296	122,340	181,968	181,968

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FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
Business License	91,443	79,798	85,000	80,000
Investment Earnings	3,241	2,196	0	0
Contributions and Donatio	0	84,333	0	0
Downtown Fund-Spec Rev Fd	10,135-	43,031-	37,340	101,968
TOTAL	84,549	123,296	122,340	181,968

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BUDGET DETAIL EXPENSES

006-1801	Downtown Fund					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
512.13-00	Postage	1,623	1,445	1,500	1,500	1,500
512.15-00	Office Supplies	0	3,291	3,000	3,000	3,000
512.16-00	Printing	0	0	1,500	2,000	2,000
512.17-00	Professional Services	23,028	18,388	90,005	90,005	90,005
512.18-00	Travel and Meetings	0	0	1,550	1,550	1,550
512.20-00	Training Expense	0	0	700	700	700
512.24-00	Memberships, Subscription	0	0	600	1,200	1,200
512.29-00	Other Materials Supplies	2,815	80,205	4,935	56,578	56,578
512.38-00	Support Services	2,484	1,102	2,045	2,773	2,773
Supplies and Services		29,950	104,431	105,835	159,306	159,306
514.91-01	Adm Exp-City Manager	7,295	285	325	415	415
514.91-02	Adm Exp-City Attorney	3,435	118	54	37	37
514.91-09	Adm Exp-Finance	20,828	665	830	1,247	1,247
514.91-10	Adm Exp-Purchasing	2,477	105	128	183	183
514.91-16	Adm Exp-City Council	2,316	92	144	207	207
Administrative		36,351	1,265	1,481	2,089	2,089
515.92-98	Interdept DSC-RDA	18,248	17,600	15,024	20,573	20,573
Interdepartmental		18,248	17,600	15,024	20,573	20,573
**	Downtown Fund	84,549	123,296	122,340	181,968	181,968

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

EXPENSES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	124,383	128,488	107,643	115,584	115,584
Supplies and Services	668,639	676,211	727,261	675,935	675,935
Debt Service	0	0	0	0	0
Acquisitions	25,710	21,198	374,671	388,012	388,012
Capital Improvements	0	0	0	0	0
* Undefined *	1,300	20,092	0	0	0
TOTAL	820,032	845,989	1,209,575	1,179,531	1,179,531

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FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
Pump Replacement Fee	20,092	19,126	9,130	11,305
PERS-EE Share 2.5% @ 55	2,207	2,341	1,883	1,916
Maint Assmt-Village West	3,959	6,443	5,191	5,191
Maint Assmt-E College Hm	3,307	3,262	3,262	3,262
Maint Assmt-Sunset West	17,749	18,017	17,231	18,537
Maint Assmt-Glenhaven	3,842	3,792	3,792	3,792
Maint Assmt-Oakbrook	8,397	8,298	8,299	8,299
Maint Assmt-Moss Landing	2,440	4,555	3,481	3,481
Maint Assmt-Alfarata Ut 1	41	3	0	0
Maint Assmt-Yosemite Vlg	4,560	4,505	4,505	4,505
Maint Assmt-Oakmont Main	8,205	7,924	7,921	8,031
Maint Assmt-Deer Park 1&2	4,108	4,023	4,023	4,023
Maint Assmt-Auto Center	3,883	3,855	3,855	3,855
Maint Assmt-Quail Run	52,149	14,423-	11,668	11,845
Maint Assmt-District 1	8	992	992	992
Maint Assmt-Downtown	148,280	160,897	154,626	181,935
Maint Assmt-Ridgeview Mdw	11,620	11,498	11,464	11,464
Maint Assmt-Fahrens Park	5,472	5,400	5,400	5,400
Maint Assmt-Villa Santa F	543	571	571	571
Maint Assmt-Pleasanton Pk	5,168	4,843	4,843	4,843
Maint Assmt-Village Land	7,961	7,106	7,103	6,466
Maint Assmt-Northwood	6,720	6,629	6,629	6,629
Maint Assmt-Oakmont No 3	17,352	19,033	19,030	19,300
Maint Assmt-Silverado #1	46,644	57,732	57,729	58,700
Maint Assmt-Olivewood	1,551	1,533	1,533	1,533
Maint Assmt-Westcrk Homes	13,828	17,422	15,755	17,102
Maint Assmt-Campus North	8,822	9,815	9,815	9,961
Maint Assmt-Quail Creek	33,591	34,531	34,530	35,000
Maint Assmt-Hansen Park	4,176	4,120	4,120	4,120
Maint Assmt-Mansionette	1,460	1,446	1,446	1,446
Maint Assmt-LaBella Vista	0	0	0	19,739
Maint Assmt-Las Brisas	45,299	52,610	39,706	33,609
Maint Assmt-Paulson Place	7,157	6,710	6,837	7,066
Maint Assmt-Ronie Mainten	3,273	15,167	9,368	3,974
Maint Assmt-Fahrens Prk#2	96,098	106,822	112,961	93,345
Maint Assmt-Cypress Terra	41,679	45,620	48,124	26,783
Maint Assmt-Davenport M-S	53,840	59,660	51,777	48,595
Maint-Assmt-Sequoia Hill	10,125	9,345	9,012	8,161
Maint Assmt - Sky Moss	13,514	14,183	5,414	5,931
Maint Assmt-Lowe's Distri	10,730	10,909	10,909	8,691
Maint Assmt-Yosemite Gate	31,518	67,240	51,311	33,170
Maint Assmt-Vista del Sol	14,726	15,435	10,434	12,158
Interdept DSR-Refuse	0	2,305	1,763	1,347
Trsf-General Fund (001)	43,127	27,415	24,369	23,565

Maintenance Districts

FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
Trsf-DowntownParking(005)	14,400	14,400	14,400	14,400
Trsf-Maint Dis PumpR(299)	925	936	0	0
Trsf-Merced Theatre (462)	0	0	1,325	1,325
Trsf-Water System Fu(557)	37	37	37	37
Trsf-Emp Benefit Fun(669)	0	3,729	3,345	0
Trsf-Facilities Main(671)	8,075	8,075	8,075	9,400
Trsf-RDA Proj Area2 (802)	5,289	4,798	3,473	3,473
Maint Dist Sp Rev	27,915-	34,696-	377,108	371,258
TOTAL	820,032	845,989	1,209,575	1,179,531

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PERSONNEL

Number of Positions

Classification	Funded In Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval
Park Worker I/II	1.50	1.50	1.50
TOTAL	1.50	1.50	1.50

BUDGET DETAIL EXPENSES

100-1165	Maintenance Districts					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
531.01-00	Regular Salaries	75,008	78,301	63,839	64,960	64,960
531.04-01	Regular Overtime	1,485	194	1,386	516	516
531.10-05	Retirement PERS	13,043	13,332	10,913	11,226	11,226
531.10-06	Social Security-OASDI	4,770	4,809	4,063	3,898	3,898
531.10-07	Social Security-Medicare	1,116	1,125	950	912	912
531.10-08	State Unemployment	300	310	225	0	0
531.10-12	Workers Compensation	2,180	286	1,594	2,490	2,490
531.10-20	Earned Benefit	767	798	500	173	173
531.10-23	Uniform Cleaning	614	529	643	272	272
531.10-32	Cash Back-Biweekly Allow	253	0	0	0	0
531.10-33	Core Allowance	24,847	28,219	21,025	24,314	24,314
531.10-35	Post Employment Benefits	0	585	2,505	6,823	6,823
Personnel Services		124,383	128,488	107,643	115,584	115,584
532.11-00	Utilities	148,921	168,144	182,315	196,742	196,742
532.12-00	Telephone	3,248	3,393	5,137	5,097	5,097
532.14-00	Advertising	0	0	19	0	0
532.17-00	Professional Services	359,866	359,049	362,769	279,406	279,406
532.21-00	Rents/Leases	3,948	3,919	6,341	6,173	6,173
532.23-00	Vehicle Operations/Maint	7,445	7,238	3,648	4,685	4,685
532.25-00	Maintenance Matls & Svcs	19,129	10,378	36,998	39,894	39,894
532.26-00	Other Equipment O & M	0	0	50	50	50
532.27-00	Small Tools	1,491	0	1,150	1,150	1,150
532.28-00	Safety Supplies	311	616	680	340	340
532.30-01	Dept Share of Insurance	2,619	1,695	1,805	1,805	1,805
532.32-00	Vehicle Replacement Fee	3,102	2,447	2,447	1,919	1,919
532.34-00	Contingency Reserve	0	0	478	0	0
532.38-00	Support Services	15,075	11,601	15,693	16,038	16,038
Supplies and Services		565,155	568,480	619,530	553,299	553,299
533.43-00	Machinery/Equipment	5,618	2,072	365,541	376,707	376,707
533.44-00	Replacement Expense	20,092	19,126	9,130	11,305	11,305
Property		25,710	21,198	374,671	388,012	388,012
534.91-01	Adm Exp-City Manager	6,722	6,998	6,998	7,155	7,155
534.91-02	Adm Exp-City Attorney	1,560	1,627	1,627	1,662	1,662
534.91-09	Adm Exp-Finance	22,960	23,900	23,900	24,425	24,425
534.91-10	Adm Exp-Purchasing	2,649	2,757	2,757	2,819	2,819
534.91-11	Adm Exp-Public Works	7,189	7,487	7,487	7,652	7,652
534.91-16	Adm Exp-City Council	3,323	3,454	3,454	3,530	3,530
Administrative		44,403	46,223	46,223	47,243	47,243
535.92-01	Interdept DSC-General Fnd	7,933	8,259	8,259	11,162	11,162
535.92-17	Interdept DSC-Develop Svc	18,976	19,751	0	0	0
535.92-21	Interdept DCS-Street Tree	0	0	0	9,813	9,813
535.92-29	Interdept DSC-Pub Works	14,194	14,774	34,525	35,278	35,278
535.92-53	Interdept DSC-Wastewater	17,199	17,904	17,904	18,298	18,298
535.92-57	Interdept DSC-Water Sys	779	820	820	842	842
Interdepartmental		59,081	61,508	61,508	75,393	75,393
908.93-01	Trsf-General Fund (001)	0	13,200	0	0	0
Other		0	13,200	0	0	0
918.93-11	Trsf-Moss Landing St(111)	375	1,256	0	0	0

BUDGET DETAIL EXPENSES

100-1165 Maintenance Districts		ACTUAL	ACTUAL	FINAL	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	2007-08	2008-09	BUDGET	RECOM.	APPROVAL
				2009-10	2010-11	2010-11
918.93-24	Trsf-Olivewood Maint(124)	925	271	0	0	0
918.93-25	Trsf-Campus North #1(125)	0	4,700	0	0	0
918.93-27	Trsf-Hansen Park (127)	0	665	0	0	0
Other		1,300	6,892	0	0	0
**	Maintenance Districts	820,032	845,989	1,209,575	1,179,531	1,179,531

FUND NOS. 100-299
ACCOUNT NO. 1165

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, and vandalism repair
- 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.

BUDGET DETAIL EXPENSES

150-1164	CFD Formation					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
532.17-00	Professional Services	41,360	17,457	226,829	218,535	218,535
	Supplies and Services	41,360	17,457	226,829	218,535	218,535
535.92-01	Interdept DSC-General Fnd	615	0	0	0	0
535.92-17	Interdept DSC-Develop Svc	7,467	0	0	0	0
535.92-18	Interdept DSC-Housing	84	0	0	0	0
535.92-21	Interdept DCS-Street Tree	271	0	0	0	0
535.92-22	Interdept DSC-Streets	325	0	0	0	0
	Interdepartmental	8,762	0	0	0	0
**	CFD Formation	50,122	17,457	226,829	218,535	218,535

BUDGET DETAIL EXPENSES

155-1160	CFD-Administration					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
532.17-00	Professional Services	366	56	0	0	0
	Supplies and Services	366	56	0	0	0
535.92-01	Interdept DSC-General Fnd	2,996	2,531	2,626	2,506	2,506
	Interdepartmental	2,996	2,531	2,626	2,506	2,506
908.93-01	Trsf-General Fund (001)	13,693	17,527	15,059	22,903	22,903
	Other	13,693	17,527	15,059	22,903	22,903
**	CFD-Administration	17,055	20,114	17,685	25,409	25,409

CFD Improvement Area

EXPENSES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	0	0	0	0	0
Supplies and Services	276,919	374,851	458,932	597,950	597,950
Debt Service	0	0	0	0	0
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	276,919	374,851	458,932	597,950	597,950

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FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
CFD-Belleuve Ranch East	53,980	66,706	59,065	69,332
CFD-Compass Pointe	70,331	98,872	67,407	76,629
CFD-Sandcastle	30,769	43,762	30,714	37,305
CFD-Bright Development	19,314	20,313	17,824	19,610
CFD-Merced Renaissance	2,840	5,079	3,579	4,010
CFD-Big Valley	687	712	705	605
CFD-Belleuve Ranch West	53,901	69,735	58,628	66,863
CFD-University Park	20,121	33,243	22,202	24,964
CFD-Tuscany	5,385	6,715	5,614	5,854
CFD-Provance	47,020	55,613	45,130	53,382
CFD-Promenade	918	917	897	945
CFD-Alfarata Ranch	2,255	2,337	2,348	2,218
CFD-Franco	10,469	14,414	9,670	11,434
CFD-Cottages	9,317	14,173	10,264	11,071
CFD-Hartley Crossing	805	939	935	962
CFD-Crossing@River Oaks	2,598	2,693	2,708	2,791
CFD-Mohammed Apts	145	150	169	144
CFD-Sunnyview Apts	577	597	764	584
CFD-University Park II	10,289	15,126	13,575	14,576
CFD-Moraga	12,376	13,175	5,246	12,256
CFD-Mission Ranch	0	1,869	374	1,927
CFD-Cypress Terrace East	0	8,509	8,442	8,702
CFD-Meadows	0	7,866	6,818	7,568
CFD-Meadows #2-Area 28	0	3,933	4,195	5,821
CFD-Paseo-Area 29	0	3,788	0	3,907
CFD-Mercy Hospital-Area31	0	16,773	16,770	21,888
Improvement Area # 32	0	0	0	11,991
Other Revenue-Developers	0	103,500	0	0
CFD-BelleuveRanch East-SR	77,178-	236,658-	64,889	120,611
TOTAL	276,919	374,851	458,932	597,950

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BUDGET DETAIL EXPENSES

164-1166	CFD Improvement Area					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
532.11-00	Utilities	37,758	91,741	159,750	209,400	209,400
532.17-00	Professional Services	121,370	192,093	165,727	167,444	167,444
532.25-00	Maintenance Matls & Svcs	109,648	83,880	118,775	170,214	170,214
532.34-00	Contingency Reserve	0	0	7,276	43,911	43,911
	Supplies and Services	268,776	367,714	451,528	590,969	590,969
535.92-01	Interdept DSC-General Fnd	8,143	7,137	7,404	6,981	6,981
	Interdepartmental	8,143	7,137	7,404	6,981	6,981
**	CFD Improvement Area	276,919	374,851	458,932	597,950	597,950

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 2010-2011 reflect anticipated revenue if all assessments are collected.

N. Merced Sewer Refunding

EXPENSES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	0	0	0	0	0
Supplies and Services	51,458	19,851	18,064	18,653	18,653
Debt Service	100,339	81,142	365,318	340,879	340,879
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	151,797	100,993	383,382	359,532	359,532

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FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
NMS Assessment Split Fee	0	0	8,000	8,000
Assessment Principal	373,133	439,385	390,018	392,850
Assessment-Payoff	78	0	500	500
Assess Admin Payoff Fee	50	0	50	50
Investment Earnings	26,443	15,756	8,000	8,000
Sale of Publications	265	0	0	0
N. Mracd Sewer Refnding-DS	248,172-	354,148-	23,186-	49,868-
TOTAL	151,797	100,993	383,382	359,532

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BUDGET DETAIL EXPENSES

333-1111 N. Merced Sewer Refunding						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
532.17-00	Professional Services	31,785	18,622	17,145	17,145	17,145
532.38-00	Support Services	622	209	276	262	262
	Supplies and Services	32,407	18,831	17,421	17,407	17,407
534.91-01	Adm Exp-City Manager	3,383	230	141	248	248
534.91-02	Adm Exp-City Attorney	1,852	95	24	22	22
534.91-09	Adm Exp-Finance	11,231	536	360	744	744
534.91-10	Adm Exp-Purchasing	1,336	85	56	109	109
534.91-16	Adm Exp-City Council	1,249	74	62	123	123
	Administrative	19,051	1,020	643	1,246	1,246
706.71-01	Principal-Bond Payment	0	0	300,000	295,000	295,000
706.71-03	Premium	8,717	7,319	0	0	0
706.72-01	Interest Bond Payment	89,687	73,823	63,118	43,679	43,679
706.73-01	Agent Fees-Bond Payment	1,935	0	2,200	2,200	2,200
	Debt Services	100,339	81,142	365,318	340,879	340,879
**	N. Merced Sewer Refunding	151,797	100,993	383,382	359,532	359,532

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

EXPENSES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	0	0	0	0	0
Supplies and Services	1,973	976	941	988	988
Debt Service	43,963	42,808	47,488	48,921	48,921
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	45,936	43,784	48,429	49,909	49,909

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FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
Assessment Principal	47,689	49,210	50,725	52,036
Investment Earnings	1,025	863	400	400
Liberty Park Debt-AgencyF	2,778-	6,289-	2,696-	2,527-
TOTAL	45,936	43,784	48,429	49,909

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BUDGET DETAIL EXPENSES

338-1104 Liberty Park						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
532.17-00	Professional Services	750	823	823	823	823
532.38-00	Support Services	40	11	14	14	14
	Supplies and Services	790	834	837	837	837
534.91-01	Adm Exp-City Manager	210	32	23	30	30
534.91-02	Adm Exp-City Attorney	115	13	4	3	3
534.91-09	Adm Exp-Finance	697	75	58	90	90
534.91-10	Adm Exp-Purchasing	83	12	9	13	13
534.91-16	Adm Exp-City Council	78	10	10	15	15
	Administrative	1,183	142	104	151	151
706.71-01	Principal-Bond Payment	21,000	21,000	27,000	30,000	30,000
706.72-01	Interest Bond Payment	22,963	21,808	20,488	18,921	18,921
	Debt Services	43,963	42,808	47,488	48,921	48,921
**	Liberty Park	45,936	43,784	48,429	49,909	49,909

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.

E X P E N S E S	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	0	0	0	0	0
Supplies and Services	1,964	985	936	983	983
Debt Service	46,370	44,830	47,180	45,420	45,420
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	48,334	45,815	48,116	46,403	46,403

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F I N A N C I N G S O U R C E S	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
Assessment Principal	49,928	49,049	47,289	49,476
Investment Earnings	827	685	200	200
16th St. Asmnt Debt-Agency	2,421-	3,919-	627	3,273-
TOTAL	48,334	45,815	48,116	46,403

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BUDGET DETAIL EXPENSES

340-0701 16th St Assessment Dist.						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
532.17-00	Professional Services	750	818	818	818	818
532.38-00	Support Services	35	11	14	14	14
	Supplies and Services	785	829	832	832	832
534.91-01	Adm Exp-City Manager	209	35	23	30	30
534.91-02	Adm Exp-City Attorney	115	15	4	3	3
534.91-09	Adm Exp-Finance	695	82	58	90	90
534.91-10	Adm Exp-Purchasing	83	13	9	13	13
534.91-16	Adm Exp-City Council	77	11	10	15	15
	Administrative	1,179	156	104	151	151
706.71-01	Principal-Bond Payment	28,000	28,000	32,000	32,000	32,000
706.72-01	Interest Bond Payment	18,370	16,830	15,180	13,420	13,420
	Debt Services	46,370	44,830	47,180	45,420	45,420
**	16th St Assessment Dist.	48,334	45,815	48,116	46,403	46,403

**FAHRENS PARK
FUND NOS. 342 & 443
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.

Fund 443 is used to account for implementation of capital projects.

BUDGET DETAIL EXPENSES

342-1193 Fahrens Park		ACTUAL	ACTUAL	FINAL	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	2007-08	2008-09	BUDGET	RECOM.	APPROVAL
				2009-10	2010-11	2010-11
532.17-00	Professional Services	2,605	2,605	2,628	2,628	2,628
532.38-00	Support Services	105	81	62	69	69
	Supplies and Services	2,710	2,686	2,690	2,697	2,697
534.91-01	Adm Exp-City Manager	218	448	317	450	450
534.91-02	Adm Exp-City Attorney	119	185	53	40	40
534.91-09	Adm Exp-Finance	723	1,044	810	1,351	1,351
534.91-10	Adm Exp-Purchasing	86	165	125	198	198
534.91-16	Adm Exp-City Council	80	144	140	224	224
	Administrative	1,226	1,986	1,445	2,263	2,263
706.71-01	Principal-Bond Payment	230,000	240,000	245,000	678,607	678,607
706.71-03	Premium	0	0	0	12,750	12,750
706.72-01	Interest Bond Payment	240,880	233,530	225,098	215,593	215,593
706.73-01	Agent Fees-Bond Payment	500	500	1,000	1,000	1,000
	Debt Services	471,380	474,030	471,098	907,950	907,950
**	Fahrens Park	475,316	478,702	475,233	912,910	912,910

Fahrens Park

EXPENSES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	0	0	0	0	0
Supplies and Services	0	0	0	0	0
Debt Service	0	0	0	0	0
Acquisitions	0	0	0	0	0
Capital Improvements	31,615	292,351	292,235	0	0
* Undefined *	0	0	0	423,607	423,607
TOTAL	31,615	292,351	292,235	423,607	423,607

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FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
Investment Earnings	22,466	9,188	8,000	3,000
Fahrens Park CIP-AgencyFd	9,149	283,163	284,235	420,607
TOTAL	31,615	292,351	292,235	423,607

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BUDGET DETAIL EXPENSES

443-1193 Fahrens Park						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
637.65-00	Capital Imp. Projects	31,615	292,351	292,235	0	0
	Capital Outlay	31,615	292,351	292,235	0	0
938.93-42	Trsf-Fahrens Prk Deb(342)	0	0	0	423,607	423,607
	Other	0	0	0	423,607	423,607
**	Fahrens Park	31,615	292,351	292,235	423,607	423,607

**BELLEVUE RANCH EAST DEVELOPMENT ASSESSMENT
DISTRICT
FUND NO. 343
ACCOUNT NO. 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.

EXPENSES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	0	0	0	0	0
Supplies and Services	14,552	36,146	18,231	11,455	11,455
Debt Service	827,100	2,284,418	699,136	702,604	702,604
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	841,652	2,320,564	717,367	714,059	714,059

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FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
Assessment Principal	687,603	802,572	724,305	715,343
Investment Earnings	5,191	3,187	1,000	500
Interest Earnings	28,722	12,710	17,000	2,000
Unclassified	0	26,072	0	0
Bellevue RanchEast-Agency	120,136	1,476,023	24,938-	3,784-
TOTAL	841,652	2,320,564	717,367	714,059

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BUDGET DETAIL EXPENSES

343-1134	Bellevue Ranch East Devel					
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
532.17-00	Professional Services	8,702	28,513	12,011	7,435	7,435
532.38-00	Support Services	237	182	274	162	162
	Supplies and Services	8,939	28,695	12,285	7,597	7,597
534.91-01	Adm Exp-City Manager	234	1,384	1,004	501	501
534.91-02	Adm Exp-City Attorney	2,772	571	168	45	45
534.91-09	Adm Exp-Finance	776	3,225	2,567	1,505	1,505
534.91-10	Adm Exp-Purchasing	92	509	397	221	221
534.91-16	Adm Exp-City Council	86	445	444	249	249
	Administrative	3,960	6,134	4,580	2,521	2,521
535.92-01	Interdept DSC-General Fnd	1,653	1,317	1,366	1,337	1,337
	Interdepartmental	1,653	1,317	1,366	1,337	1,337
706.71-01	Principal-Bond Payment	225,000	1,680,000	175,000	185,000	185,000
706.71-03	Premium	0	43,500	0	0	0
706.72-01	Interest Bond Payment	599,675	558,693	518,136	511,604	511,604
706.73-01	Agent Fees-Bond Payment	2,425	2,225	6,000	6,000	6,000
	Debt Services	827,100	2,284,418	699,136	702,604	702,604
**	Bellevue Ranch East Devel	841,652	2,320,564	717,367	714,059	714,059

**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.

BUDGET DETAIL EXPENSES

345-0701 Finance						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
532.17-00	Professional Services	4,052	5,742	9,948	7,320	7,320
532.38-00	Support Services	381	294	208	151	151
	Supplies and Services	4,433	6,036	10,156	7,471	7,471
534.91-01	Adm Exp-City Manager	251	3,549	308	293	293
534.91-02	Adm Exp-City Attorney	13,356	1,463	52	26	26
534.91-09	Adm Exp-Finance	833	8,267	786	881	881
534.91-10	Adm Exp-Purchasing	99	1,305	122	129	129
534.91-16	Adm Exp-City Council	93	1,142	136	146	146
	Administrative	14,632	15,726	1,404	1,475	1,475
535.92-01	Interdept DSC-General Fnd	2,166	1,726	1,791	1,752	1,752
	Interdepartmental	2,166	1,726	1,791	1,752	1,752
706.71-01	Principal-Bond Payment	80,000	120,000	125,000	130,000	130,000
706.72-01	Interest Bond Payment	376,575	372,575	367,675	365,413	365,413
706.73-01	Agent Fees-Bond Payment	3,636	2,475	6,000	6,000	6,000
	Debt Services	460,211	495,050	498,675	501,413	501,413
**	Finance	481,442	518,538	512,026	512,111	512,111

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.

Finance

EXPENSES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	City Mgr. Recom. 2010-11	Council Approval 2010-11
Personnel Expenses	0	0	0	0	0
Supplies and Services	23,588	18,055	10,904	8,978	8,978
Debt Service	278,223	381,355	381,194	382,108	382,108
Acquisitions	0	0	0	0	0
Capital Improvements	0	0	0	0	0
TOTAL	301,811	399,410	392,098	391,086	391,086

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FINANCING SOURCES	Actual 2007-08	Actual 2008-09	Final Budget 2009-10	Estimated 2010-11
Assessment Principal	327,117	403,021	395,130	393,968
Investment Earnings	2,814	404	500	200
Interest Earnings	12,176	7,059	6,000	3,000
Other Revenue-Developers	0	1,000	0	0
Moraga Development-Agency	40,296-	12,074-	9,532-	6,082-
TOTAL	301,811	399,410	392,098	391,086

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BUDGET DETAIL EXPENSES

346-0701 Finance						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2007-08	ACTUAL 2008-09	FINAL BUDGET 2009-10	CITY MGR. RECOM. 2010-11	COUNCIL APPROVAL 2010-11
532.17-00	Professional Services	3,702	5,784	8,704	7,156	7,156
532.38-00	Support Services	421	227	170	126	126
	Supplies and Services	4,123	6,011	8,874	7,282	7,282
534.91-01	Adm Exp-City Manager	51	2,597	323	229	229
534.91-02	Adm Exp-City Attorney	18,534	1,071	54	21	21
534.91-09	Adm Exp-Finance	169	6,049	826	687	687
534.91-10	Adm Exp-Purchasing	20	955	128	101	101
534.91-16	Adm Exp-City Council	19	836	143	114	114
	Administrative	18,793	11,508	1,474	1,152	1,152
535.92-01	Interdept DSC-General Fnd	672	536	556	544	544
	Interdepartmental	672	536	556	544	544
706.71-01	Principal-Bond Payment	0	105,000	105,000	110,000	110,000
706.72-01	Interest Bond Payment	276,048	274,105	270,194	266,108	266,108
706.73-01	Agent Fees-Bond Payment	2,175	2,250	6,000	6,000	6,000
	Debt Services	278,223	381,355	381,194	382,108	382,108
**	Finance	301,811	399,410	392,098	391,086	391,086