

**CITY OF MERCED
2011-2012 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.

SERVICES TO BE PROVIDED

OBJECTIVES

***PERFORMANCE
MEASUREMENTS/INDICATORS***

- | | |
|--|--|
| 1. Update Downtown marketing material. | Replace banners, develop a new website and maintain the use of social media to generate greater awareness of Downtown Merced by Winter 2011. |
| 2. 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. |
| 3. 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. |

SERVICES THAT DO NOT FIT INTO THE BUDGET

None

2011-2012 BUDGET HIGHLIGHTS

This budget is substantially similar to previous years.

BUDGET DETAIL EXPENSES

| 006-1801 Downtown Fund | | | | | | |
|------------------------|---------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 512.13-00 | Postage | 1,445 | 2,227 | 1,500 | 1,500 | 1,500 |
| 512.14-00 | Advertising | 0 | 0 | 0 | 1,500 | 1,500 |
| 512.15-00 | Office Supplies | 3,291 | 2,945 | 3,000 | 1,500 | 1,500 |
| 512.16-00 | Printing | 0 | 0 | 2,000 | 2,000 | 2,000 |
| 512.17-00 | Professional Services | 18,388 | 15,590 | 90,005 | 69,000 | 69,000 |
| 512.18-00 | Travel and Meetings | 0 | 563 | 1,550 | 1,550 | 1,550 |
| 512.20-00 | Training Expense | 0 | 375 | 700 | 700 | 700 |
| 512.24-00 | Memberships, Subscription | 0 | 703 | 1,200 | 700 | 700 |
| 512.29-00 | Other Materials Supplies | 80,205 | 14,503 | 56,578 | 30,103 | 30,103 |
| 512.38-00 | Support Services | 1,102 | 2,045 | 2,773 | 2,141 | 2,141 |
| | Supplies and Services | 104,431 | 38,951 | 159,306 | 110,694 | 110,694 |
| 514.91-01 | Adm Exp-City Manager | 285 | 325 | 415 | 272 | 272 |
| 514.91-02 | Adm Exp-City Attorney | 118 | 54 | 37 | 1 | 1 |
| 514.91-09 | Adm Exp-Finance | 665 | 830 | 1,247 | 1,019 | 1,019 |
| 514.91-10 | Adm Exp-Purchasing | 105 | 128 | 183 | 117 | 117 |
| 514.91-16 | Adm Exp-City Council | 92 | 144 | 207 | 132 | 132 |
| | Administrative | 1,265 | 1,481 | 2,089 | 1,541 | 1,541 |
| 515.92-94 | Interdept DSC-PFEDA Admin | 0 | 0 | 0 | 0 | 42,767 |
| 515.92-98 | Interdept DSC-RDA | 17,600 | 15,024 | 20,573 | 42,767 | 0 |
| | Interdepartmental | 17,600 | 15,024 | 20,573 | 42,767 | 42,767 |
| ** | Downtown Fund | 123,296 | 55,456 | 181,968 | 155,002 | 155,002 |

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.

BUDGET DETAIL EXPENSES

| 100-1165 | Maintenance Districts | | | | | |
|-----------------------|---------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 531.01-00 | Regular Salaries | 78,301 | 63,114 | 64,960 | 65,042 | 67,122 |
| 531.04-01 | Regular Overtime | 194 | 189 | 516 | 516 | 516 |
| 531.04-04 | Call Back Time Worked | 0 | 5 | 0 | 33 | 33 |
| 531.10-05 | Retirement PERS | 13,332 | 10,757 | 11,226 | 13,031 | 13,453 |
| 531.10-06 | Social Security-OASDI | 4,809 | 3,764 | 3,898 | 3,979 | 4,108 |
| 531.10-07 | Social Security-Medicare | 1,125 | 880 | 912 | 931 | 961 |
| 531.10-08 | State Unemployment | 310 | 214 | 0 | 0 | 0 |
| 531.10-12 | Workers Compensation | 286 | 603 | 2,490 | 3,062 | 2,967 |
| 531.10-20 | Earned Benefit | 798 | 0 | 173 | 173 | 173 |
| 531.10-23 | Uniform Cleaning | 529 | 191 | 272 | 272 | 272 |
| 531.10-33 | Core Allowance | 28,219 | 21,083 | 24,314 | 26,657 | 20,601 |
| 531.10-35 | Post Employment Benefits | 585 | 2,505 | 6,823 | 7,749 | 7,749 |
| Personnel Services | | 128,488 | 103,305 | 115,584 | 121,445 | 117,955 |
| 532.11-00 | Utilities | 168,144 | 186,979 | 196,742 | 195,941 | 195,941 |
| 532.12-00 | Telephone | 3,393 | 3,048 | 5,097 | 4,492 | 4,492 |
| 532.17-00 | Professional Services | 359,049 | 275,419 | 279,406 | 281,763 | 281,763 |
| 532.21-00 | Rents/Leases | 3,919 | 3,693 | 6,173 | 5,989 | 5,989 |
| 532.23-00 | Vehicle Operations/Maint | 7,238 | 3,648 | 4,685 | 6,041 | 6,041 |
| 532.25-00 | Maintenance Matls & Svcs | 10,378 | 8,354 | 39,894 | 31,565 | 31,565 |
| 532.26-00 | Other Equipment O & M | 0 | 0 | 50 | 0 | 0 |
| 532.27-00 | Small Tools | 0 | 0 | 1,150 | 1,150 | 1,150 |
| 532.28-00 | Safety Supplies | 616 | 488 | 340 | 265 | 265 |
| 532.30-01 | Dept Share of Insurance | 1,695 | 1,429 | 1,805 | 1,805 | 1,805 |
| 532.32-00 | Vehicle Replacement Fee | 2,447 | 2,447 | 1,919 | 1,919 | 1,919 |
| 532.38-00 | Support Services | 11,601 | 15,693 | 16,038 | 16,246 | 16,246 |
| Supplies and Services | | 568,480 | 501,198 | 553,299 | 547,176 | 547,176 |
| 533.43-00 | Machinery/Equipment | 2,072 | 4,684 | 376,707 | 379,158 | 379,158 |
| 533.44-00 | Replacement Expense | 19,126 | 9,130 | 11,305 | 10,929 | 10,929 |
| Property | | 21,198 | 13,814 | 388,012 | 390,087 | 390,087 |
| 534.91-01 | Adm Exp-City Manager | 6,998 | 6,998 | 7,155 | 7,248 | 7,248 |
| 534.91-02 | Adm Exp-City Attorney | 1,627 | 1,627 | 1,662 | 1,684 | 1,684 |
| 534.91-09 | Adm Exp-Finance | 23,900 | 23,900 | 24,425 | 24,743 | 24,743 |
| 534.91-10 | Adm Exp-Purchasing | 2,757 | 2,757 | 2,819 | 2,856 | 2,856 |
| 534.91-11 | Adm Exp-Public Works | 7,487 | 7,487 | 7,652 | 7,751 | 7,751 |
| 534.91-16 | Adm Exp-City Council | 3,454 | 3,454 | 3,530 | 3,575 | 3,575 |
| Administrative | | 46,223 | 46,223 | 47,243 | 47,857 | 47,857 |
| 535.92-01 | Interdept DSC-General Fnd | 8,259 | 8,259 | 11,162 | 7,001 | 7,001 |
| 535.92-17 | Interdept DSC-Develop Svc | 19,751 | 0 | 0 | 0 | 0 |
| 535.92-21 | Interdept DCS-Street Tree | 0 | 0 | 9,813 | 18,651 | 18,651 |
| 535.92-22 | Interdept DSC-Streets | 0 | 0 | 0 | 2,433 | 2,433 |
| 535.92-29 | Interdept DSC-Pub Works | 14,774 | 34,525 | 35,278 | 30,526 | 30,526 |
| 535.92-53 | Interdept DSC-Wastewater | 17,904 | 17,832 | 18,298 | 46,366 | 46,366 |
| 535.92-57 | Interdept DSC-Water Sys | 820 | 820 | 842 | 558 | 558 |
| 535.92-58 | Interdept DSC-Refuse | 0 | 0 | 0 | 4,865 | 4,865 |
| Interdepartmental | | 61,508 | 61,436 | 75,393 | 110,400 | 110,400 |
| 908.93-01 | Trsf-General Fund (001) | 13,200 | 0 | 0 | 0 | 0 |
| Other | | 13,200 | 0 | 0 | 0 | 0 |
| 918.93-11 | Trsf-Moss Landing St(111) | 1,256 | 0 | 0 | 0 | 0 |

BUDGET DETAIL EXPENSES

| 100-1165 Maintenance Districts | | | | | | |
|--------------------------------|---------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 918.93-24 | Trsf-Olivewood Maint(124) | 271 | 0 | 0 | 0 | 0 |
| 918.93-25 | Trsf-Campus North #1(125) | 4,700 | 0 | 0 | 0 | 0 |
| 918.93-27 | Trsf-Hansen Park (127) | 665 | 0 | 0 | 0 | 0 |
| Other | | 6,892 | 0 | 0 | 0 | 0 |
| ** | Maintenance Districts | 845,989 | 725,976 | 1,179,531 | 1,216,965 | 1,213,475 |

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 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 532.17-00 | Professional Services | 17,457 | 3,618 | 218,535 | 220,659 | 220,659 |
| | Supplies and Services | 17,457 | 3,618 | 218,535 | 220,659 | 220,659 |
| 535.92-17 | Interdept DSC-Develop Svc | 0 | 2,664 | 0 | 0 | 0 |
| 535.92-18 | Interdept DSC-Housing | 0 | 14 | 0 | 0 | 0 |
| | Interdepartmental | 0 | 2,678 | 0 | 0 | 0 |
| ** | CFD Formation | 17,457 | 6,296 | 218,535 | 220,659 | 220,659 |

BUDGET DETAIL EXPENSES

| 155-1160 | CFD-Administration | | | | | |
|-----------|---------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 532.17-00 | Professional Services | 56 | 0 | 0 | 0 | 0 |
| | Supplies and Services | 56 | 0 | 0 | 0 | 0 |
| 535.92-01 | Interdept DSC-General Fnd | 2,531 | 2,626 | 2,506 | 2,710 | 2,710 |
| | Interdepartmental | 2,531 | 2,626 | 2,506 | 2,710 | 2,710 |
| 908.93-01 | Trsf-General Fund (001) | 17,527 | 15,059 | 22,903 | 19,254 | 19,254 |
| | Other | 17,527 | 15,059 | 22,903 | 19,254 | 19,254 |
| ** | CFD-Administration | 20,114 | 17,685 | 25,409 | 21,964 | 21,964 |

BUDGET DETAIL EXPENSES

| 164-1166 | CFD Improvement Area | | | | | |
|-----------|---------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 532.11-00 | Utilities | 91,741 | 98,581 | 209,400 | 171,312 | 171,312 |
| 532.17-00 | Professional Services | 192,093 | 134,867 | 167,444 | 167,443 | 167,443 |
| 532.25-00 | Maintenance Matls & Svcs | 83,880 | 89,183 | 170,214 | 204,440 | 204,440 |
| 532.34-00 | Contingency Reserve | 0 | 0 | 43,911 | 45,009 | 45,009 |
| | Supplies and Services | 367,714 | 322,631 | 590,969 | 588,204 | 588,204 |
| 535.92-01 | Interdept DSC-General Fnd | 7,137 | 7,124 | 6,981 | 7,552 | 7,552 |
| | Interdepartmental | 7,137 | 7,124 | 6,981 | 7,552 | 7,552 |
| 908.93-17 | Trsf-Development Svc(017) | 0 | 0 | 0 | 13,282 | 13,282 |
| | Other | 0 | 0 | 0 | 13,282 | 13,282 |
| ** | CFD Improvement Area | 374,851 | 329,755 | 597,950 | 609,038 | 609,038 |

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.

BUDGET DETAIL EXPENSES

| 333-1111 N. Merced Sewer Refunding | | | | | | |
|------------------------------------|---------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 532.17-00 | Professional Services | 18,622 | 16,057 | 17,145 | 17,145 | 17,145 |
| 532.38-00 | Support Services | 209 | 276 | 262 | 252 | 252 |
| | Supplies and Services | 18,831 | 16,333 | 17,407 | 17,397 | 17,397 |
| 534.91-01 | Adm Exp-City Manager | 230 | 141 | 248 | 156 | 156 |
| 534.91-02 | Adm Exp-City Attorney | 95 | 24 | 22 | 0 | 0 |
| 534.91-09 | Adm Exp-Finance | 536 | 360 | 744 | 584 | 584 |
| 534.91-10 | Adm Exp-Purchasing | 85 | 56 | 109 | 67 | 67 |
| 534.91-16 | Adm Exp-City Council | 74 | 62 | 123 | 76 | 76 |
| | Administrative | 1,020 | 643 | 1,246 | 883 | 883 |
| 706.71-01 | Principal-Bond Payment | 0 | 0 | 295,000 | 315,000 | 315,000 |
| 706.71-03 | Premium | 7,319 | 7,655 | 0 | 0 | 0 |
| 706.72-01 | Interest Bond Payment | 73,823 | 54,968 | 43,679 | 26,978 | 26,978 |
| 706.73-01 | Agent Fees-Bond Payment | 0 | 735 | 2,200 | 2,200 | 2,200 |
| | Debt Services | 81,142 | 63,358 | 340,879 | 344,178 | 344,178 |
| ** | N. Merced Sewer Refunding | 100,993 | 80,334 | 359,532 | 362,458 | 362,458 |

LIBERTY PARK
FUND NO. 338
ACCOUNT NO. 0701

PROGRAM

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

BUDGET DETAIL EXPENSES

| 338-1104 Liberty Park | | | | | | |
|-----------------------|------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 532.17-00 | Professional Services | 823 | 823 | 823 | 823 | 823 |
| 532.38-00 | Support Services | 11 | 14 | 14 | 13 | 13 |
| | Supplies and Services | 834 | 837 | 837 | 836 | 836 |
| 534.91-01 | Adm Exp-City Manager | 32 | 23 | 30 | 22 | 22 |
| 534.91-02 | Adm Exp-City Attorney | 13 | 4 | 3 | 0 | 0 |
| 534.91-09 | Adm Exp-Finance | 75 | 58 | 90 | 84 | 84 |
| 534.91-10 | Adm Exp-Purchasing | 12 | 9 | 13 | 10 | 10 |
| 534.91-16 | Adm Exp-City Council | 10 | 10 | 15 | 11 | 11 |
| | Administrative | 142 | 104 | 151 | 127 | 127 |
| 706.71-01 | Principal-Bond Payment | 21,000 | 27,000 | 30,000 | 33,000 | 33,000 |
| 706.72-01 | Interest Bond Payment | 21,808 | 20,488 | 18,921 | 17,188 | 17,188 |
| | Debt Services | 42,808 | 47,488 | 48,921 | 50,188 | 50,188 |
| ** | Liberty Park | 43,784 | 48,429 | 49,909 | 51,151 | 51,151 |

16TH STREET ASSESSMENT DISTRICT FUND
FUND NO. 340
ACCOUNT NO. 0701

PROGRAM

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

BUDGET DETAIL EXPENSES

| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
|-----------|--------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| 340-0701 | 16th St Assessment Dist. | | | | | |
| 532.17-00 | Professional Services | 818 | 818 | 818 | 818 | 818 |
| 532.38-00 | Support Services | 11 | 14 | 14 | 13 | 13 |
| | Supplies and Services | 829 | 832 | 832 | 831 | 831 |
| 534.91-01 | Adm Exp-City Manager | 35 | 23 | 30 | 22 | 22 |
| 534.91-02 | Adm Exp-City Attorney | 15 | 4 | 3 | 0 | 0 |
| 534.91-09 | Adm Exp-Finance | 82 | 58 | 90 | 84 | 84 |
| 534.91-10 | Adm Exp-Purchasing | 13 | 9 | 13 | 10 | 10 |
| 534.91-16 | Adm Exp-City Council | 11 | 10 | 15 | 11 | 11 |
| | Administrative | 156 | 104 | 151 | 127 | 127 |
| 706.71-01 | Principal-Bond Payment | 28,000 | 32,000 | 32,000 | 36,000 | 36,000 |
| 706.72-01 | Interest Bond Payment | 16,830 | 15,180 | 13,420 | 11,550 | 11,550 |
| | Debt Services | 44,830 | 47,180 | 45,420 | 47,550 | 47,550 |
| ** | 16th St Assessment Dist. | 45,815 | 48,116 | 46,403 | 48,508 | 48,508 |

**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 | | | | | | |
|-----------------------|-------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 532.17-00 | Professional Services | 2,605 | 5,105 | 2,628 | 2,628 | 2,628 |
| 532.38-00 | Support Services | 81 | 62 | 69 | 115 | 115 |
| | Supplies and Services | 2,686 | 5,167 | 2,697 | 2,743 | 2,743 |
| 534.91-01 | Adm Exp-City Manager | 448 | 317 | 450 | 1,039 | 1,039 |
| 534.91-02 | Adm Exp-City Attorney | 185 | 53 | 40 | 2 | 2 |
| 534.91-09 | Adm Exp-Finance | 1,044 | 810 | 1,351 | 3,897 | 3,897 |
| 534.91-10 | Adm Exp-Purchasing | 165 | 125 | 198 | 449 | 449 |
| 534.91-16 | Adm Exp-City Council | 144 | 140 | 224 | 505 | 505 |
| | Administrative | 1,986 | 1,445 | 2,263 | 5,892 | 5,892 |
| 706.71-01 | Principal-Bond Payment | 240,000 | 245,000 | 678,607 | 285,000 | 285,000 |
| 706.71-03 | Premium | 0 | 0 | 12,750 | 0 | 0 |
| 706.72-01 | Interest Bond Payment | 233,530 | 225,098 | 215,593 | 184,557 | 184,557 |
| 706.73-01 | Agent Fees-Bond Payment | 500 | 500 | 1,000 | 1,000 | 1,000 |
| | Debt Services | 474,030 | 470,598 | 907,950 | 470,557 | 470,557 |
| ** | Fahrens Park | 478,702 | 477,210 | 912,910 | 479,192 | 479,192 |

BUDGET DETAIL EXPENSES

| 443-1193 Fahrens Park | | | | | | |
|-----------------------|---------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 637.65-00 | Capital Imp. Projects | 292,351 | 0 | 0 | 0 | 0 |
| | Capital Outlay | 292,351 | 0 | 0 | 0 | 0 |
| 938.93-42 | Trsf-Fahrens Prk Deb(342) | 0 | 0 | 423,607 | 0 | 0 |
| | Other | 0 | 0 | 423,607 | 0 | 0 |
| ** | Fahrens Park | 292,351 | 0 | 423,607 | 0 | 0 |

**BELLEVUE RANCH EAST DEVELOPMENT ASSESSMENT
DISTRICT
FUND NOS. 343
ACCOUNT NOS. 1134**

PROGRAM

Fund 343 is the debt service fund for the Bellevue Ranch East Development Assessment District. Assessments collected are for the payment of scheduled debt service.

BUDGET DETAIL EXPENSES

| 343-1134 | Bellevue Ranch East Devel | | | | | |
|-----------|---------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 532.17-00 | Professional Services | 28,513 | 7,676 | 7,435 | 7,818 | 7,818 |
| 532.38-00 | Support Services | 182 | 274 | 162 | 153 | 153 |
| | Supplies and Services | 28,695 | 7,950 | 7,597 | 7,971 | 7,971 |
| 534.91-01 | Adm Exp-City Manager | 1,384 | 1,004 | 501 | 258 | 258 |
| 534.91-02 | Adm Exp-City Attorney | 571 | 168 | 45 | 288 | 288 |
| 534.91-09 | Adm Exp-Finance | 3,225 | 2,567 | 1,505 | 970 | 970 |
| 534.91-10 | Adm Exp-Purchasing | 509 | 397 | 221 | 112 | 112 |
| 534.91-16 | Adm Exp-City Council | 445 | 444 | 249 | 126 | 126 |
| | Administrative | 6,134 | 4,580 | 2,521 | 1,754 | 1,754 |
| 535.92-01 | Interdept DSC-General Fnd | 1,317 | 1,366 | 1,337 | 1,446 | 1,446 |
| | Interdepartmental | 1,317 | 1,366 | 1,337 | 1,446 | 1,446 |
| 706.71-01 | Principal-Bond Payment | 1,680,000 | 175,000 | 185,000 | 505,000 | 505,000 |
| 706.71-03 | Premium | 43,500 | 0 | 0 | 9,450 | 9,450 |
| 706.72-01 | Interest Bond Payment | 558,693 | 518,135 | 511,604 | 504,454 | 504,454 |
| 706.73-01 | Agent Fees-Bond Payment | 2,225 | 2,350 | 6,000 | 6,000 | 6,000 |
| | Debt Services | 2,284,418 | 695,485 | 702,604 | 1,024,904 | 1,024,904 |
| ** | Bellevue Ranch East Devel | 2,320,564 | 709,381 | 714,059 | 1,036,075 | 1,036,075 |

**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 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 532.17-00 | Professional Services | 5,742 | 6,056 | 7,320 | 7,669 | 7,669 |
| 532.38-00 | Support Services | 294 | 208 | 151 | 165 | 165 |
| | Supplies and Services | 6,036 | 6,264 | 7,471 | 7,834 | 7,834 |
| 534.91-01 | Adm Exp-City Manager | 3,549 | 308 | 293 | 194 | 194 |
| 534.91-02 | Adm Exp-City Attorney | 1,463 | 52 | 26 | 1,152 | 1,152 |
| 534.91-09 | Adm Exp-Finance | 8,267 | 786 | 881 | 728 | 728 |
| 534.91-10 | Adm Exp-Purchasing | 1,305 | 122 | 129 | 84 | 84 |
| 534.91-16 | Adm Exp-City Council | 1,142 | 136 | 146 | 94 | 94 |
| | Administrative | 15,726 | 1,404 | 1,475 | 2,252 | 2,252 |
| 535.92-01 | Interdept DSC-General Fnd | 1,726 | 1,791 | 1,752 | 1,895 | 1,895 |
| | Interdepartmental | 1,726 | 1,791 | 1,752 | 1,895 | 1,895 |
| 706.71-01 | Principal-Bond Payment | 120,000 | 125,000 | 130,000 | 135,000 | 135,000 |
| 706.72-01 | Interest Bond Payment | 372,575 | 367,675 | 365,413 | 356,697 | 356,697 |
| 706.73-01 | Agent Fees-Bond Payment | 2,475 | 2,175 | 6,000 | 6,000 | 6,000 |
| | Debt Services | 495,050 | 494,850 | 501,413 | 497,697 | 497,697 |
| ** | Finance | 518,538 | 504,309 | 512,111 | 509,678 | 509,678 |

MORAGA DEVELOPMENT ASSESSMENT DISTRICT
FUND NO. 346
ACCOUNT NO. 1142

PROGRAM

Fund 346 is the debt service fund for the Moraga Development Assessment District. Assessments collected are for the payment of scheduled debt service.

BUDGET DETAIL EXPENSES

| 346-0701 Finance | | | | | | |
|------------------|---------------------------|-------------------|-------------------|----------------------------|--------------------------------|--------------------------------|
| ACCT. NO. | ACCOUNT DESCRIPTION | ACTUAL 2008-09 | ACTUAL 2009-10 | FINAL BUDGET 2010-11 | CITY MGR. RECOM. 2011-12 | COUNCIL APPROVAL 2011-12 |
| 532.17-00 | Professional Services | 5,784 | 6,089 | 7,156 | 7,507 | 7,507 |
| 532.38-00 | Support Services | 227 | 170 | 126 | 139 | 139 |
| | Supplies and Services | 6,011 | 6,259 | 7,282 | 7,646 | 7,646 |
| 534.91-01 | Adm Exp-City Manager | 2,597 | 323 | 229 | 148 | 148 |
| 534.91-02 | Adm Exp-City Attorney | 1,071 | 54 | 21 | 1,008 | 1,008 |
| 534.91-09 | Adm Exp-Finance | 6,049 | 826 | 687 | 554 | 554 |
| 534.91-10 | Adm Exp-Purchasing | 955 | 128 | 101 | 64 | 64 |
| 534.91-16 | Adm Exp-City Council | 836 | 143 | 114 | 72 | 72 |
| | Administrative | 11,508 | 1,474 | 1,152 | 1,846 | 1,846 |
| 535.92-01 | Interdept DSC-General Fnd | 536 | 556 | 544 | 588 | 588 |
| | Interdepartmental | 536 | 556 | 544 | 588 | 588 |
| 706.71-01 | Principal-Bond Payment | 105,000 | 105,000 | 110,000 | 115,000 | 115,000 |
| 706.72-01 | Interest Bond Payment | 274,105 | 270,194 | 266,108 | 261,690 | 261,690 |
| 706.73-01 | Agent Fees-Bond Payment | 2,250 | 2,250 | 6,000 | 6,000 | 6,000 |
| | Debt Services | 381,355 | 377,444 | 382,108 | 382,690 | 382,690 |
| ** | Finance | 399,410 | 385,733 | 391,086 | 392,770 | 392,770 |