

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. Carry out an effective advertising campaign to position and promote Downtown. | Contract with a professional advertising agency for services. |
| 2. Increase downtown business "buy-in" into Downtown Program through regular communication and input. | Hold quarterly meetings, publish quarterly newsletters and encourage businesses to contribute. |
| 3. Provide staff support to Downtown Steering Committee. | Hold quarterly meetings to set work plan priorities. |

2007-2008 BUDGET HIGHLIGHTS

This budget is substantially similar to previous years.

BUDGET DETAIL EXPENSES

006-1801	Downtown Fund			FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07	REQUEST 2007-08	RECOM. 2007-08	APPROVAL 2007-08
512.13-00	Postage	832	1,457	3,000	3,000	3,000	3,000
512.16-00	Printing	0	0	2,000	1,000	1,000	1,000
512.17-00	Professional Services	44,120	41,277	67,580	80,392	83,512	83,512
512.29-00	Other Materials Supplies	4,183	5,571	5,000	5,000	5,000	5,000
512.38-00	Support Services	1,787	1,616	3,002	3,294	2,484	2,484
	Supplies and Services	50,922	49,921	80,582	92,686	94,996	94,996
514.91-01	Adm Exp-City Manager	5,611	6,243	5,275	6,625	6,274	6,274
514.91-02	Adm Exp-City Attorney	1,354	3,206	4,358	3,697	3,435	3,435
514.91-09	Adm Exp-Finance	15,270	16,450	19,440	22,123	20,828	20,828
514.91-10	Adm Exp-Purchasing	2,114	2,115	2,312	2,553	2,477	2,477
514.91-16	Adm Exp-City Council	1,968	1,916	1,741	2,642	2,316	2,316
	Administrative	26,317	29,930	33,126	37,640	35,330	35,330
515.92-98	Interdept DSC-RDA	12,578	12,578	16,615	18,248	18,248	18,248
	Interdepartmental	12,578	12,578	16,615	18,248	18,248	18,248
908.93-19	Trsf-Maint Districts(019)	4,000	0	0	0	0	0
	Other	4,000	0	0	0	0	0
**	Downtown Fund	93,817	92,429	130,323	148,574	148,574	148,574

MAINTENANCE DISTRICTS
FUND NOS. 100-299
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.

Alfarata Ranch Maintenance District (Fund 112) was formed by Resolution No. 87-68 to pay for maintenance of storm drainage and landscaping in a subdivision located south of Gerard, west of Coffee Rd. and east of Highway 99.

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 143) 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.

MAINTENANCE DISTRICTS

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.

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.

MAINTENANCE DISTRICTS

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.

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 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

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	FINAL BUDGET 2006-07	DEPT. HEAD REQUEST 2007-08	CITY MGR. RECOM. 2007-08	COUNCIL APPROVAL 2007-08
100-1165	Maintenance Districts						
531.01-00	Regular Salaries	71,813	67,893	78,216	71,848	71,848	71,848
531.04-01	Regular Overtime	1,049	1,330	4,673	2,876	2,876	2,876
531.10-02	Unused Sick Leave	0	0	1,150	0	0	0
531.10-05	Retirement PERS	4,982	8,410	10,745	12,491	12,491	12,491
531.10-06	Social Security-OASDI	4,556	4,334	5,179	4,720	4,720	4,720
531.10-07	Social Security-Medicare	1,066	1,014	1,216	1,107	1,107	1,107
531.10-08	State Unemployment	30	30	300	300	300	300
531.10-09	Long Term Disability	161	161	129	0	0	0
531.10-10	Group Health Insurance	15,986	19,741	26,239	0	0	0
531.10-11	Group Life Insurance	205	287	177	0	0	0
531.10-12	Workers Compensation	2,860	2,078	2,078	2,146	2,180	2,180
531.10-15	Vision Plan	533	584	643	0	0	0
531.10-16	Dental Plan	3,399	3,176	3,557	0	0	0
531.10-20	Earned Benefit	664	1,358	851	851	851	851
531.10-23	Uniform Cleaning	615	746	628	674	674	674
531.10-32	Cash Back-Biweekly Allow	0	0	0	547	547	547
531.10-33	Core Allowance	0	0	0	29,877	24,847	24,847
	Personnel Services	107,919	111,142	135,781	127,437	122,441	122,441
532.11-00	Utilities	99,550	121,087	162,491	182,345	182,345	182,345
532.12-00	Telephone	3,866	3,711	6,186	6,202	6,202	6,202
532.13-00	Postage	0	0	400	400	400	400
532.14-00	Advertising	0	0	580	580	580	580
532.17-00	Professional Services	174,356	185,500	342,794	349,143	349,143	349,143
532.21-00	Rents/Leases	3,443	4,054	7,241	7,589	7,589	7,589
532.23-00	Vehicle Operations/Maint	5,070	3,718	5,790	7,445	7,445	7,445
532.25-00	Maintenance Matls & Svcs	29,980	44,548	68,120	69,424	69,424	69,424
532.26-00	Other Equipment O & M	277	213	472	475	475	475
532.27-00	Small Tools	1,092	882	3,550	2,550	2,550	2,550
532.28-00	Safety Supplies	248	200	502	680	680	680
532.30-01	Dept Share of Insurance	2,619	2,619	2,619	2,619	2,619	2,619
532.32-00	Vehicle Replacement Fee	3,216	3,216	3,216	3,102	3,102	3,102
532.34-00	Contingency Reserve	0	0	3,967	3,967	3,967	3,967
532.38-00	Support Services	14,256	14,946	14,622	15,075	15,075	15,075
	Supplies and Services	337,973	384,694	622,550	651,596	651,596	651,596
533.43-00	Machinery/Equipment	0	0	296,164	328,858	328,858	328,858
533.44-00	Replacement Expense	22,844	22,812	21,912	20,092	20,092	20,092
	Property	22,844	22,812	318,076	348,950	348,950	348,950
534.91-01	Adm Exp-City Manager	6,347	6,703	6,520	6,722	6,722	6,722
534.91-02	Adm Exp-City Attorney	1,473	1,557	1,513	1,560	1,560	1,560
534.91-09	Adm Exp-Finance	21,678	22,903	22,271	22,960	22,960	22,960
534.91-10	Adm Exp-Purchasing	2,500	2,642	2,569	2,649	2,649	2,649
534.91-11	Adm Exp-Public Works	6,779	7,073	6,972	7,189	7,189	7,189
534.91-16	Adm Exp-City Council	3,137	3,313	3,223	3,323	3,323	3,323
	Administrative	41,914	44,191	43,068	44,403	44,403	44,403
535.92-01	Interdept DSC-General Fnd	17,080	17,798	7,694	7,933	7,933	7,933
535.92-17	Interdept DSC-Develop Svc	17,930	19,066	18,406	18,976	18,976	18,976
535.92-29	Interdept DSC-Pub Works	13,413	14,259	13,767	14,194	14,194	14,194
535.92-53	Interdept DSC-Wastewater	16,196	18,076	16,682	17,199	17,199	17,199
535.92-57	Interdept DSC-Water Sys	735	792	756	779	779	779
	Interdepartmental	65,354	69,991	57,305	59,081	59,081	59,081
**	Maintenance Districts	576,004	632,830	1,176,780	1,231,467	1,226,471	1,226,471

MAINTENANCE DISTRICTS

11-00 Electrical and water irrigation services

12-00 Telephone alarm line to detect high/low water in storm drain

17-00 Contract services for landscape maintenance (labor) and weed abatement

25-00 Irrigation repair, plant materials, chemicals, and vandalism repair

44-00 Pump replacement

**COMMUNITY FACILITIES DISTRICT
FUND NOS. 150, 155, 156, 157, 158 & 164-178
ACCOUNT NOS. 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 164-178 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--elsewhere in the budget document.

BUDGET DETAIL EXPENSES

150-1164	CFD Formation			FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOM.	APPROVAL
		2004-05	2005-06	2006-07	2007-08	2007-08	2007-08
532.17-00	Professional Services	3,401	69	253,537	229,534	229,534	229,534
	Supplies and Services	3,401	69	253,537	229,534	229,534	229,534
535.92-01	Interdept DSC-General Fnd	748	2,774	0	0	0	0
535.92-17	Interdept DSC-Develop Svc	3,257	6,399	0	0	0	0
535.92-18	Interdept DSC-Housing	178	101	0	0	0	0
535.92-21	Interdept DCS-Street Tree	151	124	0	0	0	0
535.92-22	Interdept DSC-Streets	181	148	0	0	0	0
	Interdepartmental	4,515	9,546	0	0	0	0
**	CFD Formation	7,916	9,615	253,537	229,534	229,534	229,534

CFD-Administration

EXPENSES	Actual 2004-05	Actual 2005-06	Final Budget 2006-07	Dept. Head Request 2007-08	City Mgr. Recom. 2007-08	Council Approval 2007-08
Personnel Expenses	0	0	0	0	0	0
Supplies and Services	0	0	2,584	2,996	2,996	2,996
Debt Service	0	0	0	0	0	0
Acquisitions	0	0	0	0	0	0
Capital Improvements	0	0	0	0	0	0
TOTAL	0	0	2,584	2,996	2,996	2,996

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CFD-Administration

FINANCING SOURCES	Actual 2004-05	Actual 2005-06	Final Budget 2006-07	Estimated 2007-08
CFD-Bellevue Ranch East	0	20	2,253	4,244
CFD-Compass Pointe	0	1,609	2,712	2,964
CFD-Sandcastle	0	707	1,560	1,809
CFD-Bright Development	0	362	1,066	1,128
CFD-Merced Renaissance	0	23	433	1,083
CFD-Big Valley	0	39	52	54
CFD-Bellevue Ranch West	0	0	971	1,764
CFD-University Park	0	23	546	895
CFD-Tuscany	0	510	806	824
CFD-Provence	0	116	832	1,880
CFD-Alfarata Ranch	0	0	104	107
CFD-Franco	0	0	702	1,137
CFD-Cottages	0	0	234	412
CFD-Hartley Crossing	0	0	0	72
CFD-Crossing@River Oaks	0	0	0	125
CFD-Mohammed Apts	0	0	0	166
CFD-Sunnyview Apts	0	0	0	944
CFD-University Park II	0	0	0	394
CFD-Moraga	0	0	0	376
CFD-Mission Ranch	0	0	0	206
CFD-Administration-SR	0	0	9,687-	17,588-
TOTAL	0	3,409	2,584	2,996

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BUDGET DETAIL EXPENSES

155-1160	CFD-Administration			FINAL	DEPT. HEAD	CITY MGR.	COUNCIL
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUEST	RECOM.	APPROVAL
		2004-05	2005-06	2006-07	2007-08	2007-08	2007-08
535.92-01	Interdept DSC-General Fnd	0	0	2,584	2,996	2,996	2,996
	Interdepartmental	0	0	2,584	2,996	2,996	2,996
**	CFD-Administration	0	0	2,584	2,996	2,996	2,996

BUDGET DETAIL EXPENSES

164-1166	CFD Improvement Area	ACTUAL 2004-05	ACTUAL 2005-06	FINAL BUDGET 2006-07	DEPT. HEAD REQUEST 2007-08	CITY MGR. RECOM. 2007-08	COUNCIL APPROVAL 2007-08
ACCT. NO.	ACCOUNT DESCRIPTION						
532.11-00	Utilities	1,708	12,317	86,197	136,838	136,838	136,838
532.17-00	Professional Services	2,022	555	6,170	39,191	39,191	39,191
532.25-00	Maintenance Matls & Svcs	2,175	19,555	132,181	172,983	172,983	172,983
532.34-00	Contingency Reserve	0	0	38,262	70,847	70,847	70,847
	Supplies and Services	5,905	32,427	262,810	419,859	419,859	419,859
535.92-01	Interdept DSC-General Fnd	0	0	8,671	8,191	8,191	8,191
	Interdepartmental	0	0	8,671	8,191	8,191	8,191
**	CFD Improvement Area	5,905	32,427	271,481	428,050	428,050	428,050

NORTH MERCED SEWER REFUNDING
FUND NO. 333
ACCOUNT NO. 1111

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 2007-2008 reflect anticipated revenue if all assessments are collected.

BUDGET DETAIL EXPENSES

333-1111	N. Merced Sewer Refunding						
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	FINAL BUDGET 2006-07	DEPT. HEAD REQUEST 2007-08	CITY MGR. RECOM. 2007-08	COUNCIL APPROVAL 2007-08
532.17-00	Professional Services	29,889	32,413	15,450	15,450	15,450	15,450
532.38-00	Support Services	380	301	689	1,222	622	622
	Supplies and Services	30,269	32,714	16,139	16,672	16,072	16,072
534.91-01	Adm Exp-City Manager	230	1,569	5,166	3,618	3,383	3,383
534.91-02	Adm Exp-City Attorney	55	805	4,269	2,019	1,852	1,852
534.91-09	Adm Exp-Finance	626	4,133	19,039	12,081	11,231	11,231
534.91-10	Adm Exp-Purchasing	87	531	2,264	1,394	1,336	1,336
534.91-16	Adm Exp-City Council	81	481	1,705	1,443	1,249	1,249
	Administrative	1,079	7,519	32,443	20,555	19,051	19,051
706.71-01	Principal-Bond Payment	0	0	358,384	285,000	285,000	285,000
706.72-01	Interest Bond Payment	141,612	121,052	110,615	96,448	96,448	96,448
706.73-01	Agent Fees-Bond Payment	0	550	1,000	1,000	1,000	1,000
	Debt Services	141,612	121,602	469,999	382,448	382,448	382,448
**	N. Merced Sewer Refunding	172,960	161,835	518,581	419,675	417,571	417,571

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 2004-05	ACTUAL 2005-06	FINAL BUDGET 2006-07	DEPT. HEAD REQUEST 2007-08	CITY MGR. RECOM. 2007-08	COUNCIL APPROVAL 2007-08
532.17-00	Professional Services	63	823	750	750	750	750
532.38-00	Support Services	63	30	157	306	40	40
	Supplies and Services	126	853	907	1,056	790	790
534.91-01	Adm Exp-City Manager	187	1,528	1,793	244	210	210
534.91-02	Adm Exp-City Attorney	45	785	1,482	136	115	115
534.91-09	Adm Exp-Finance	509	4,027	6,609	813	697	697
534.91-10	Adm Exp-Purchasing	71	518	786	94	83	83
534.91-16	Adm Exp-City Council	66	469	592	97	78	78
	Administrative	878	7,327	11,262	1,384	1,183	1,183
706.71-01	Principal-Bond Payment	25,000	65,000	28,000	21,000	21,000	21,000
706.72-01	Interest Bond Payment	29,343	26,868	24,310	22,963	22,963	22,963
	Debt Services	54,343	91,868	52,310	43,963	43,963	43,963
**	Liberty Park	55,347	100,048	64,479	46,403	45,936	45,936

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

340-0701 16th St Assessment Dist.							
ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	FINAL BUDGET 2006-07	DEPT. HEAD REQUEST 2007-08	CITY MGR. RECOM. 2007-08	COUNCIL APPROVAL 2007-08
532.17-00	Professional Services	750	819	750	750	750	750
532.38-00	Support Services	60	30	25	46	35	35
	Supplies and Services	810	849	775	796	785	785
534.91-01	Adm Exp-City Manager	187	204	169	222	209	209
534.91-02	Adm Exp-City Attorney	45	105	140	124	115	115
534.91-09	Adm Exp-Finance	508	536	625	741	695	695
534.91-10	Adm Exp-Purchasing	70	69	74	85	83	83
534.91-16	Adm Exp-City Council	65	62	56	88	77	77
	Administrative	875	976	1,064	1,260	1,179	1,179
706.71-01	Principal-Bond Payment	25,000	50,000	28,000	28,000	28,000	28,000
706.72-01	Interest Bond Payment	24,118	22,055	19,910	18,370	18,370	18,370
	Debt Services	49,118	72,055	47,910	46,370	46,370	46,370
**	16th St Assessment Dist.	50,803	73,880	49,749	48,426	48,334	48,334

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 2004-05	ACTUAL 2005-06	FINAL BUDGET 2006-07	DEPT. HEAD REQUEST 2007-08	CITY MGR. RECOM. 2007-08	COUNCIL APPROVAL 2007-08
532.17-00	Professional Services	6,010	5,293	4,850	4,850	4,850	4,850
532.38-00	Support Services	319	335	123	153	105	105
	Supplies and Services	6,329	5,628	4,973	5,003	4,955	4,955
534.91-01	Adm Exp-City Manager	222	249	177	231	218	218
534.91-02	Adm Exp-City Attorney	54	128	146	129	119	119
534.91-09	Adm Exp-Finance	604	656	651	771	723	723
534.91-10	Adm Exp-Purchasing	84	84	77	89	86	86
534.91-16	Adm Exp-City Council	78	76	58	92	80	80
	Administrative	1,042	1,193	1,109	1,312	1,226	1,226
535.92-01	Interdept DSC-General Fnd	12,566	12,566	0	0	0	0
	Interdepartmental	12,566	12,566	0	0	0	0
706.71-01	Principal-Bond Payment	0	265,000	369,900	230,000	230,000	230,000
706.72-01	Interest Bond Payment	276,405	258,508	252,283	240,880	240,880	240,880
706.73-01	Agent Fees-Bond Payment	500	500	1,000	1,000	1,000	1,000
	Debt Services	276,905	524,008	623,183	471,880	471,880	471,880
**	Fahrens Park	296,842	543,395	629,265	478,195	478,061	478,061

BUDGET DETAIL EXPENSES

443-1193 Fahrens Park						
ACCT. NO. ACCOUNT DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	FINAL BUDGET 2006-07	DEPT. HEAD REQUEST 2007-08	CITY MGR. RECOM. 2007-08	COUNCIL APPROVAL 2007-08
.						
637.65-00 Capital Imp. Projects	17	152	509,375	393,395	393,395	393,395
Capital Outlay	17	152	509,375	393,395	393,395	393,395
** Fahrens Park	17	152	509,375	393,395	393,395	393,395

BELLEVUE RANCH DEVELOPMENT ASSESSMENT DISTRICT
FUND NO. 343
ACCOUNT NO. 1134

PROGRAM

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

BUDGET DETAIL EXPENSES

ACCT. NO.	ACCOUNT DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	FINAL BUDGET 2006-07	DEPT. HEAD REQUEST 2007-08	CITY MGR. RECOM. 2007-08	COUNCIL APPROVAL 2007-08
343-1134	Bellevue Ranch East Devel						
532.17-00	Professional Services	22,967	471,036	5,481	7,933	7,933	7,933
532.38-00	Support Services	0	0	301	447	237	237
	Supplies and Services	22,967	471,036	5,782	8,380	8,170	8,170
534.91-01	Adm Exp-City Manager	0	0	1,516	255	234	234
534.91-02	Adm Exp-City Attorney	0	0	1,253	2,786	2,772	2,772
534.91-09	Adm Exp-Finance	0	0	5,588	853	776	776
534.91-10	Adm Exp-Purchasing	0	0	664	98	92	92
534.91-16	Adm Exp-City Council	0	0	500	102	86	86
	Administrative	0	0	9,521	4,094	3,960	3,960
535.92-01	Interdept DSC-General Fnd	0	0	2,279	1,653	1,653	1,653
	Interdepartmental	0	0	2,279	1,653	1,653	1,653
706.71-01	Principal-Bond Payment	0	0	175,000	225,000	225,000	225,000
706.72-01	Interest Bond Payment	0	349,837	605,788	599,676	599,676	599,676
706.73-01	Agent Fees-Bond Payment	0	0	6,000	6,000	6,000	6,000
	Debt Services	0	349,837	786,788	830,676	830,676	830,676
**	Bellevue Ranch East Devel	22,967	820,873	804,370	844,803	844,459	844,459

