

**THIS IS THE CITY OF MERCED'S PRELIMINARY DRAFT  
BUDGET FOR FISCAL YEAR 2007-2008 (July, 2007 – June 2008)**

The following material reflects the recommendation of the City Manager of the City of Merced for the City budget for Fiscal Year 2007-2008.

The City Council will study and consider the recommendations, and act to approve a final budget no later than June 30, 2007. (City Council action is scheduled for the regular Council meeting on June 18, 2007, pending further Council direction.)

Once the final budget is adopted by the City Council it will be posted on the Web site, and also be available at the front counter.

## **Introduction and Table of Contents**

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## HOW TO USE THE PRELIMINARY 2007-2008 BUDGET MATERIALS

Immediately following these instructions, this binder is organized with eight tabs, as explained below.

**Tab 1** contains the City Manager's Budget Message.

**Tab 2** contains the Chart of Accounts for all funds, departments, and divisions. This will be an important reference point in using this preliminary budget. In all sections of the preliminary budget, information appears in numerical order by fund number, then by division. This is a somewhat different order than the final document. For instance, all of the Public Works divisions are not together because some are General Fund and others are individual special revenue or enterprise funds.

**Tab 3** contains financial summaries.

**Tab 4** contains a complete set of fund balance sheets.

**Tab 5** contains personnel and capital summaries. These are similar in format to those in previous years' finished budget documents.

**Tab 6** consists of the Mission, Goals and Objectives pages for the departments and divisions. The pages also list budget highlights to point out areas of interest, as well as significant differences from previous years. These pages are also ordered by fund number for the purposes of the preliminary budget.

**Tab 7** contains basic expenditure summaries by category, summaries of revenue by source, and staffing for the departments/divisions, again according to numerical fund order.\*

**Tab 8** contains summaries of department/division expenditures by line item, also in numerical order by fund.\*

\*Please note that some funds may be consolidated for display purposes in these sections, although individual fund balance sheets are available at Tab 4.

**CITY OF MERCED, CALIFORNIA  
2007-2008  
ANNUAL BUDGET  
CITY MANAGER RECOMMENDATION, MAY, 2007**

**Ellie Wooten , Mayor**

**Joseph Cortez  
Mayor ProTempore**

**Council Members:  
Michele Gabriault-Acosta  
Rick Osorio  
Carl Pollard  
James Sanders  
William Spriggs**

**James G. Marshall, City Manager**

**William Cahill, Assistant City Manager**

**Gregory Diaz, City Attorney**

**Russ Thomas  
Chief of Police**

**Kenneth Mitten  
Fire Chief**

**Bradley Grant, Finance Officer**

**Deneen Proctor  
Director of Support Services**

**Jack Lesch  
Director of Development Services**

**John Raggio  
Director of Public Works Operations**

**Jeff Lewis  
Director of Information Systems**

**Alexander Hall  
Director of Parks & Community  
Services**

**David Tucker  
City Engineer**

**Don Spiva  
Chief Building Official**

**1**

City Manager's Budget Message  
2007-08

**2**

Chart of Accounts

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Financial Summaries

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Fund Balances

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Other Budget Summaries

**6**

Mission, Goals and Objectives  
Statements

**7**

Department Revenue by Source and  
Staffing

**8**

Department Expenditure Line Item  
Detail